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Mäkinen Nelli

Employees' perceptions of CSR: a comparison of perspectives from Finland and CEE countries

Case study

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Author:	Mäkinen Nelli		
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ABSTRACT :

Corporate social responsibility is a global and current phenomenon that organizations cannot avoid. Nowadays, companies' internal and external stakeholders, such as employees, customers, investors, and suppliers, expect companies globally to promote social and economic welfare by taking responsible actions. Also, it is more challenging nowadays for companies to retain their employees and even attract new talents, so they must understand which factors affect their employees' perceptions of their company. Prior research has indicated that CSR positively affects employee engagement, job satisfaction, and talent attraction. Also, cultural values, economic development, political and social structure, historical traditions, and nationality affect employees' perceptions of CSR. That is why it is essential to examine how employee perceptions link to CSR and how the perceptions differ amongst employees in different countries, especially as the number of companies becoming international increases.

This research examines and compares employee perceptions from Finland and the CEE countries. The aim is to indicate what are the employee perceptions regarding CSR and whether the employee perceptions differ amongst employees in different countries. Thus, the author examines Hofstede's cultural dimensions to explain the differences and the possible similarities in the perceptions. Furthermore, this research is a single case study for a Finnish multi-media company Alma Media that operates internationally. The author gathered data by conducting questionnaires to the employees, and in total, 524 employees took part in the questionnaires sent to them during Fall 2021. The results of the questionnaires were analyzed by utilizing SPSS statistical software platform, and the author ran crosstabulation and Chi-Square tests in SPSS.

According to the results, employees' locations demonstrate a significant relationship with employees' perceptions of responsibility in marketing, management and governance, environment, economy, recruiting industry, and CSR in general. However, the employees' perceptions regarding the responsibility of digital services nor their employer do not indicate significant differences. However, the results indicate that Finns are more concerned with equality, responsible consumption, and climate change. In contrast, employees in the CEE countries highlight the importance of human resources development and career opportunities, wellbeing, and education. Also, the results indicate that Finns do not consider their employer as advanced with its CSR as the employees in the CEE region, and they had visited Alma Media's responsibility website more than employees in the CEE countries. Especially femininity and masculinity and power distance elaborate on the differences in the employees' perceptions. The results indicate that individualism and collectivism, and uncertainty avoidance could give a reason for similarities in employees' perceptions regarding CSR. However, long-term orientation does not explain the differences in employee perceptions, even though that was first an expectation.

KEYWORDS: Corporate social responsibility, sustainability, cultural dimensions, Hofstede

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TIIVISTELMÄ :

Yritysvastuu on moniulotteinen sekä ajankohtainen ilmiö, joka koskettaa organisaatioita ympäri maailman. Yritysten on panostettava nyky-yhteiskunnissa työntekijöidensä tyytyväisyyteen, sillä pätevästä ja korkeasti koulutetuista osaajista on pulaa. Yritysvastuulla on todettu olevan positiivinen vaikutus niin työntekijöiden tyytyväisyyteen, motivaatioon, ja sitoutumiseen, kuin uusienkin työntekijöiden houkuttelemiseen. Siispä yritysten on ymmärrettävä, mitkä seikat vaikuttavat heidän työntekijöidensä näkemyksiin yritysvastuullisuudesta. Tutkimukset ovat osoittaneet, että kulttuurilliset, taloudelliseen kehitykseen liittyvät seikat, historialliset perinteet, kansallisuus, poliittinen rakenne, sekä yhteiskuntarakenteet vaikuttavat työntekijöiden näkemyksiin yritysvastuullisuudesta eri maissa. Kulttuurilliset ulottuvuudet ovat aikaisempien tutkimuksien mukaan selittäneet työntekijöiden näkemysten eroja eri kansallisuuksien välillä. Lisäksi tutkimukset ovat myös osoittaneet, että kun työntekijät saavat osallistua yritysvastuullisuuteen liittyvään päätöksentekoon, voivat heidän näkemyksensä muuttua positiivisempaan suuntaan työnantaja kohtaan ja työnantaja saa näin parhaimman hyödyn toteutetusta yritysvastuullisuudesta.

Tämän tutkimuksen tarkoituksena on selvittää eroavatko henkilöstön näkemykset yritysvastuullisuudesta eri kansallisuuksien välillä. Tutkimus toteutettiin tapaustutkimuksena ja kohdeyritykseksi valittiin suomalainen mediakonserni Alma Media, jonka henkilöstölle toteutettiin kyselytutkimus. Kyselytutkimukseen vastasi 524 työntekijää, joista 348 oli suomalaisia, ja 176 vastaajaa olivat Keski- ja Itä-Euroopan maista. Tutkimuksen tulokset analysoitiin ristiintaulukoinnilla ja riippumattomuustestillä hyödyntäen SPSS-ohjelmistoa.

Tutkimuksen tulokset osoittavat, että henkilöstön näkemykset yritysvastuullisuudesta eroavat suomalaisten sekä Keski- ja Itä-Euroopan maissa työskentelevien työntekijöiden kesken. Tutkimuksen tuloksia analysoitiin myös käyttäen kulttuurintutkija Hofsteden kulttuuriteoriaa, jolla pyrittiin selittämään työntekijöiden näkemysten eroja. Kulttuuriteoriaan viitaten, kulttuurin valtaetäisyys, ja feminiinisyys ja maskuliinisuus voivat selittää työntekijöiden näkemysten eroavaisuuksia. Toisaalta individualismi, sekä epävarmuuden välttely, joka on luontaista kaikissa tutkittavissa maissa, voisivat taas selittää yhdenmukaisuudet näkemyksissä. Pitkäaikaisorientoituminen ei kuitenkaan selittänyt näkemysten eroavaisuuksia, vaikka näin oletettiin tutkimuksen alussa tutkittavien maiden eroavaisuuksien vuoksi, tässä kulttuurillisessa ulottuvuudessa.

AVAINSANAT: Corporate social responsibility, sustainability, cultural dimensions, Hofstede

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Abbreviations

CEE	Central and Eastern Europe
CSR	Corporate Social Responsibility
NGO	Non-governmental organization
SME	Small and medium-sized enterprises

1 Introduction

This chapter introduces the background and the gap in the research topic area. In addition to that, this chapter includes key definitions and an overview of the research structure. Furthermore, this chapter describes the research question and objectives.

1.1 Background of the study

Story, Castanheira, and Hartig (2016) report in their study that finding and hiring new skilled employees will become more difficult for companies due to the deficiency of highly skilled individuals and increased demand for these types of workers (Story, Castanheira, & Hartig, 2016). So, for organizations to maintain and even increase their competitive advantage, they must focus on attracting, recruiting, retaining, and motivating these highly skilled individuals. In addition to that, highly skilled individuals are more likely to choose employers with similar values and aspirations, so they prefer organizations with socially valued characteristics that can take economically, socially, and environmentally responsible actions (Story, Castanheira, & Hartig, 2016). That is why it is essential for companies not only to understand why and how individuals choose their employers but also to understand how to retain their employees in the organization.

Researchers such as Waples and Brachle (2020) characterize corporate social responsibility (CSR) as organizations' contributions to voluntarily operate in a moral and ethical manner while promoting the social and economic welfare of their internal and external stakeholders at the same time. They also demonstrate that CSR provides financial benefits to companies and that CSR engagement can help companies improve their corporate reputation (Waples & Brachle, 2020). In addition to these, CSR may also help organizations reinforce their brand position, raise their market share, enhance their corporate image, lower costs, and influence the employees' working intentions (Yilmazdogan, Secilmis, & Cicek, 2015).

Moreover, according to Waples and Brachle (2020) employees do not work in companies as many years as older generations have tended to. This means that employee longevity is nowadays a downward trend (Waples & Brachle, 2020).

So, even though employees are many times described as the most vital asset of an organization due to their valuable influence on the working and performance of an organization, other stakeholder groups such as consumers have gained more consideration in terms of CSR literature compared to employees (Rodrigo & Arenas, 2008; Lee, Park & Lee, 2013). Consequently, employees' attitudes, perceptions, and expectations have received little attention in previous CSR literature (Rodrigo & Arenas, 2008).

According to researchers, CSR actions focusing on employees can be vital sources for firms to gain a competitive advantage. Especially motivation, loyalty, and talent attraction are the aspects that affect competitive advantage (Rodrigo & Arenas, 2008; Lee, Park & Lee, 2013). Multiple researchers also state that employees should be one of the key drivers of firms' CSR actions (Rodrigo & Arenas, 2008; Staniškienė & Stankevičiūtė, 2018; Changchutoe, 2012). Moreover, with up-to-date information gathered regarding perceptions of CSR of employees, organizations can review and even revise their strategies concerning CSR and take further and more applicable actions regarding CSR (Nedelko & Potocan, 2019).

What is more, there is not enough research that compares CSR in various countries and especially stakeholder perceptions by country. Also, as prior research has indicated that cultural differences affect employees' perceptions regarding CSR, it is essential to examine how these differences may affect the stakeholder perceptions of CSR, especially as nowadays the number of companies that operate internationally is increasing. Thus, they need to understand how their employees perceive CSR in their different operating countries. However, there is a lack of research on explaining how cultural differences may affect employees' perceptions in various countries.

For these reasons, it is vital to research the perceptions of existing employees regarding CSR, to indicate whether the employees perceive that their employer could perform better in terms of CSR. Also, it is essential to understand the possible differences in employees' perceptions in different regions. A more in-depth understanding of them may help organizations revise their CSR strategy to get the most significant advantage.

1.2 Research gap

Prior research concerning corporate social responsibility has mainly addressed the financial aspects of CSR, for example, consumer preferences and the organization's economic point of view (Akhouri & Chaudhary, 2019; Wang, Tong, Takeuchi, & George, 2016). Moreover, Akhouri and Chaudhary (2019) and Hansen, Dunford, Boss, and Angermeier (2011) state that for many years internal stakeholders, meaning employees, have not yet been empirically researched enough, although they are the ones to perform, assess, and judge the CSR initiatives of the organizations they work in (Akhouri & Chaudhary, 2019; Hansen, Dunford, Boss, Boss & Angermeier, 2011).

Moreover, prior research has focused more on CSR impacts on employees' workplace results and why engaging in CSR is essential for organizations. So, researchers have not yet explained the cause of employee behavior in terms of perceiving and responding to CSR initiatives. In addition to that, many recent scandals have made employees even more skeptical about organizations' CSR actions (Akhouri & Chaudhary, 2019). That is why research focusing on the employee's behavior in terms of perceiving and responding to CSR initiatives is needed. Moreover, it is vital to research countries and regions with distinctive economic, social, and cultural backgrounds and then compare the results and perceptions of employees with various backgrounds (Nedelko & Potocan, 2019).

According to Rodrigo and Arenas (2008) and Lee, Park, and Lee (2013) other stakeholder groups, such as consumers, have gained more consideration in CSR literature than employees, even though it has been suggested that CSR actions that focus on employees, can be a vital source for firms to gain competitive advantage. Especially motivation,

loyalty and talent attraction are aspects that have been linked to competitive advantage (Rodrigo & Arenas, 2008). Similarly, employees' attitudes, perceptions, and expectations have received little attention in previous CSR literature (Rodrigo & Arenas, 2008).

Furthermore, even though culture and its dimensions and connections to CSR have been researched prior to this research, the studies have been paying more attention to managers and their attitudes towards CSR, corporate non-financial performance, and CSR engagement instead of employee perceptions (Halkos & Skouloudis, 2016). Moreover, there is a lack of research on why CSR is perceived and understood differently in various countries and why there are cross-cultural differences in stakeholders' orientation towards CSR (Schmidt & Cracau, 2017). Interestingly, also Arnold et al., (2007) state that prior and current research on cross-cultural impacts on ethical issues regarding businesses across Western European countries is inadequate (Arnold et al., 2007). So for these reasons, this research aims to discover new perspectives and a deeper understanding of the research topic, which will be advantageous also for future research purposes.

This thesis aims to identify and explain the possible differences in the case company's employee's perceptions regarding CSR. Moreover, as this thesis is a single case study of a Finnish media and digital service company called Alma Media, with operations in 11 countries in Europe, the aim is to compare the perceptions of Alma Media's employees in Finland and the CEE countries. Interestingly, Alma Media has never conducted internal research on sustainability and CSR in its Central Eastern European countries. They have disconnected activities and initiatives regarding CSR in the countries examined in this research. Furthermore, as Alma Media has grown internationally during the last ten years and has expanded to multiple European countries, it is also vital for Alma Media to learn how their employees in different countries perceive their CSR initiatives. With the final research, Alma Media will get a new perspective on their employees and CSR, which may allow them to improve their CSR initiatives if needed. For these reasons, Alma Media is a suitable case company for the research.

This research aims to provide valuable information not only to Alma Media about its employees and their CSR initiatives but also to other researchers and organizations about perceptions of employees about CSR, to be utilized in further research. As the study examines various cultures, it may reveal new information about culture's effects on employees and the attitudes towards CSR in general. Especially companies operating in the same industry, meaning media companies with operations in Europe, may find the research helpful.

1.3 Research question and objectives

Previous studies concerning corporate social responsibility from an employee's perspective have stated that researchers have not explained the cause for employee behavior in perceiving and responding to CSR initiatives. Studies also indicate that research on employees as internal stakeholders is insufficient. That is why there is a research gap, which this research tries to fulfill.

Moreover, as Alma Media has grown its operations internationally during the last ten years and has never examined how its employees consider corporate social responsibility, it is vital to investigate the connection between CSR and Alma Media's employees. This research aims to help the case company and other organizations, especially in the media industry in Finland and CEE countries, understand how employees perceive corporate social responsibility and why and how the perceptions may differ amongst employees in these countries.

As the purpose of this research is to investigate the perceptions of Alma Media's employees from Finland and CEE countries regarding corporate social responsibility, the main research question is below, followed by and sub-questions:

"What are employees' perceptions regarding corporate social responsibility, and how do they differ amongst employees in Finland and the CEE countries?"

“How do cultural dimensions affect perceptions of employees regarding CSR?”

“How do Alma Media’s employees perceive CSR conducted by their employer?”

The following four preliminary research objectives support the thesis process and ensure that the study answers the research question. The first objective is to study and present appropriate literature and theories related to the research problem area, such as corporate social responsibility and the links between employees and CSR and culture and CSR.

The second objective of the thesis is to examine and understand the research topic area's current situation and conduct empirical research on the case company. The goal of empirical research is to provide relevant data to answer the research question. The aim is to gain statistical evidence to indicate if the case company's employee perceptions differ.

The third objective of the thesis is to describe, analyze, and evaluate the outcome and findings of the research. Based on a theoretical framework, empirical research, and data gathered, the thesis will conclude and propose future research suggestions. Thus, that is the fourth and last research objective.

1.4 Structure of the study

The thesis follows a deductive approach as the employees' perceptions of CSR will be examined by conducting a survey. Generally, the deductive approach is suitable for analyzing quantitative data (O’Gorman & MacIntosh, 2014, p. 71). So, through the data collection and the theoretical framework, Alma Media’s employees' perceptions about CSR are analyzed. So, this master’s thesis begins with the first chapter, including an introduction of the thesis topic and the research topic area in general. This chapter also introduces the background and the gap in the research. Moreover, the first chapter presents the research question, objectives, delimitations, and key definitions. Lastly, the chapter includes an overview of the research structure.

The first chapter continues with the second chapter, which includes the theoretical framework of the thesis. The theoretical framework chapter will elaborate on corporate social responsibility in multiple aspects, primarily from an employee perspective. Moreover, the thesis will reflect CSR in Hofstede's cultural dimensions and describe the situation of CSR in Finland and CSR in the CEE region. The following chapter, meaning the third, will cover an introduction of the case company Alma Media. The chapter continues with an analysis of Alma Media's current CSR initiatives in the examined countries after the case company introduction.

The fourth chapter starts with the introduction of the research approach, design, and strategy and continues then with the methodology of the thesis. The chapter includes data collection techniques and analysis methods, and sample size. Lastly, the chapter includes a description of the reliability and validity of the research.

The fifth chapter covers the questionnaire's findings and provides insights into the statistical analysis. The chapter includes the following themes: working life and recruiting industry, financial and environmental responsibility, management and governance-related responsibility, responsibility in the media industry, United Nations' sustainable development goals, and employer responsibility.

Finally, the sixth chapter includes a discussion based on the main findings from the survey conducted. The results are reflected and analyzed with the prior research, theoretical framework, and statistical analysis. Moreover, the final chapter includes future research suggestions, managerial implications, and a summary of the research to conclude the study.

1.5 Key definitions

The main concept of this thesis is corporate social responsibility (CSR), which according to the Publications Office of the European Union (2011) is "a concept whereby companies integrate social and environmental concerns in their business operations and in

their interaction with their stakeholders on a voluntary basis” (Publications Office of the European Union, 2011). They have also stated that organizations’ CSR initiatives are not only concerned over but also above their legal obligations regarding the environment and the society (Publications Office of the European Union, 2011). So, companies are expected to be responsible not only to their employees but also to their other various stakeholders such as suppliers and shareholders. It has also been discussed that corporate social responsibility means that companies go beyond offering their products and services, meaning that they are now involved in societal issues (Rank & Contreras, 2021).

2 Theoretical framework

This chapter displays a literature review of the study, which provides a base for the thesis. The chapter begins by introducing the concept of corporate social responsibility, and after, it continues with the evolution of the concept. Second, the chapter presents a three-domain model of CSR, which continues with an introduction to stakeholder theory. Next, corporate social responsibility and its linkage to employees and their perceptions regarding CSR are discussed. Furthermore, the relationship between CSR and culture, precisely Hofstede's cultural dimensions, is examined. Lastly, this chapter provides an overview of CSR in Europe, specifically in Finland and the CEE countries.

2.1 Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a concept developed more than 70 years ago, and since then, it has been researched from various aspects. Three major and widely discussed dimensions of CSR are economic responsibility, social responsibility, and environmental responsibility. Not only taxes, wages, and dividends, but also investments and product development have been stated to concern organizations in terms of economic responsibility. What is more, prior research indicates that organization's actions also have societal effects on for example employment which is part of the organization's economic responsibility. Moreover, the well-being of the organization's employees and their training and safety are part of its social responsibility. What is more, organizations responsible for marketing and communication, responsibility and safety regarding their product, and consumer protection are elements of social responsibility, and the elements also have societal effects. Lastly, the usage of natural resources, the effects of business on the operating environment, and emissions are part of the organization's environmental responsibility as they affect biodiversity and climate change (Harmaala & Jallinoja, 2012, p. 15).

Multiple researchers such as Borgmann, Burke, Carvalho, Dentchev, Elving, Jablonkai, and Yildiz (2013) explain that the concept of CSR evolved after the Second World War in

the 1950s when responsibility among organizations developed into an issue. The concept of CSR has experienced various stages ever since, such as the self-evident CSR in the 1950s, the discovery of social constituencies in the 1960s, the social responsiveness in the 1970s, the social and economic responsibility in the 1980s, the quest for measuring in the 1990s, the theorizing in 2000s, and lastly strategizing and economizing in 2010s (Borgmann, Burke, Carvalho, Dentchev, Elving, Jablonkai, & Yildiz, 2013, pp. 1-2).

The first stage, described as the self-evident CSR, highlighted that it is inescapable and obvious for managers of companies to include social responsibilities as part of the business. Peter Drucker and Howard Bowen conceptualized CSR early in the 1950s and enhanced the importance of social responsibility and its obligations to managers. Moreover, Drucker especially stated that public responsibility should be one of the business objectives that both public and private companies set (Borgmann, Burke, Carvalho, Dentchev, Elving, Jablonkai, & Yildiz, 2013, pp. 2-3).

The second stage of the concept of CSR is a discovery of social constituencies which arose in the 1960s. This phase emphasized that companies must pay attention to the ethical consequences of their actions and decisions concerning the whole social system. Thus, companies should not focus solely on their legal and economic liabilities (Borgmann et al., 2013, p. 3).

Davis and Blomstrom (1966, p. 12) stated that: "Businessmen apply social responsibility when they consider the needs and interest of others who may be affected by business actions" (Davis & Blomstrom, 1966, p. 12). So, at this stage, researchers acknowledged that corporations should also consider their stakeholders, for example, employees, suppliers, and local communities, while acting and making decisions in terms of responsibility (Borgmann et al., 2013, p. 4).

In the 1970s, authors emphasized that social responsiveness should be included in company behavior while focusing on social needs. So again, the authors stated that

corporations' social obligations go beyond legal responsibilities. Furthermore, voluntary activities were considered a means to support societies to reach their basic needs, and companies should conduct these activities to help the societies. Various programs such as employment of minority groups and reducing pollution were examples of such voluntary activities that organizations could help with. (Borgmann et al., 2013, pp. 4-5)

In the 1980s, at the social and economic responsibility stage, Archie Carroll established a new conceptualization of CSR, including four responsibility categories described below. First, based on economic responsibility, companies and organizations should fulfill the needs of their customers and investors and be profitable and productive. Second, legal responsibility requires and guides organizations to work within actual legal frameworks. Also, according to ethical responsibility, companies and organizations should comply with socially established moral standards. Furthermore, corporations should also develop and implement voluntary actions to help other individuals and thus be partly responsible for the well-being of society. The latter means discretionary responsibility (Borgmann, Burke, Carvalho, Dentchev, Elving, Jablonkai, & Yildiz, 2013, p. 5).

Moreover, in the 1980s, new models and frameworks were presented. For example, Drucker stated that companies could gain business and economic opportunities from social issues and obligations. Moreover, Stroup and Neubert suggested that social responsibility could also be considered an investment for corporations. In addition, in 1984, the Stakeholder Approach was presented by Freeman (Borgmann et al., 2013, pp. 5-6). The Stakeholder Approach will also be utilized and described more in-depth later in this thesis, primarily from an employee perspective.

In the 1990s, Carroll's conceptualization of CSR, which was presented above, was refined (Borgmann et al., 2013, p. 6). The refined model is illustrated in figure 1 below. Moreover, in the 1990s, instruments were established to measure CSR practices to indicate the possible positive effects of CSR on organizations and how social and financial performance

connect to CSR. However, researchers state that even nowadays, measuring continues to be a constantly debated problem (Borgmann et al., 2013, pp. 6-7).

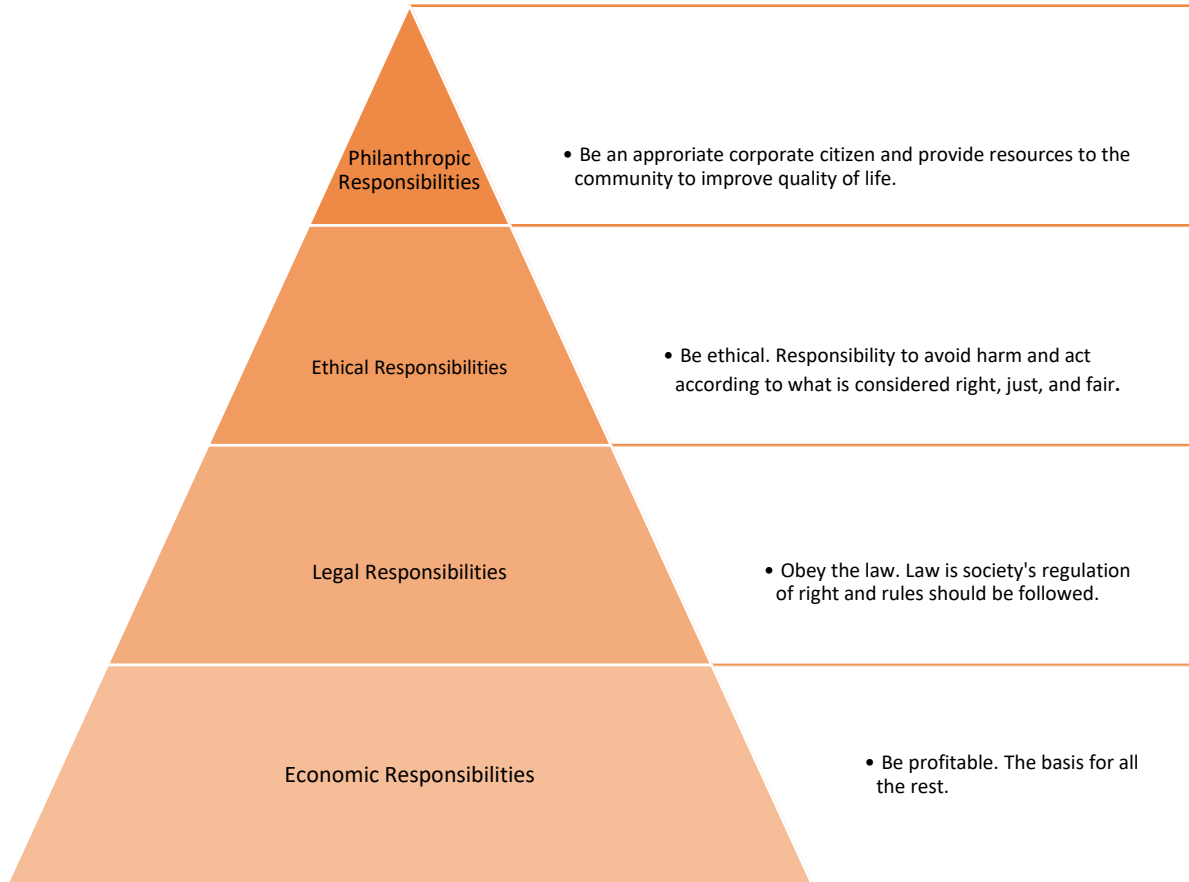


Figure 1. The Pyramid of Corporate Social Responsibility (Carroll, 1991).

In the 2000s, various researchers researched CSR, and then theories focused on instrumental, political, integrated, and ethical theories. As stated in instrumental theories, social responsibility should only be adopted to attract wealth, as corporations are seen as instruments, creating affluence. Moreover, stated in instrumental theories, social responsibility is considered worthy if it increases competitive advantage, and thus, it is an investment decision. Likewise, in political theories, organizations utilize social responsibility to interact with society. Also, corporate citizenship, which is linked to corporate activities in society and has been said to be the basis of firm community relations, has been described as a marketing instrument. For example, it may affect employees'

motivation and morale, and it may help retain them in the company once hired (Borgmann et al., 2013, pp. 7-8).

Authors of integrated theories have stated that in order for companies to grow and exist, they must integrate society's requirements and needs into their management systems. The stakeholder theory supports this view as well, as, in theory, the stakeholder and the company achieve an ethical compromise, which will later enable a positive return. Lastly, in ethical theories, social responsibility is composed of ethical responsibility as the theories explain that laws and organizational codes of ethics are not sufficient to guide organizations (Borgmann et al., 2013, pp. 7-8).

The final described stage called "strategizing and economizing" nowadays highlights shared value creation which means that firms create shared value through voluntary organizational activities and gain economic and social success. Moreover, humanitarian CSR activities are stated to bring positive publicity and goodwill, and to affect stakeholders positively, so CSR nowadays can be considered as a strategic tool of companies. However, it is essential not only to focus on philanthropic activities but rather to act responsibly and to be accountable to all stakeholders economically, legally, and socially (Borgmann et al., 2013, pp. 9-10).

Furthermore, due to pressure from society, corporate social responsibility has developed accordingly since the 1950s. The figure below presents the phases, various drivers, and policy instruments of CSR from the 1950s until the present and even future stages (Weber & Wasieleski, 2018, p. 6).

Table 1. Phases of Corporate Social Responsibility adapted from Weber & Wasieleski (2018, pp.7-8).

<u>Phases of CSR</u>		<u>CSR Drivers</u>	<u>CSR Policy Instruments</u>
<u>1950-1960</u>	Managers as public trustee-stewards balancing constituent claims	Executive conscience Company image/reputation	Philanthropic funding Company grants
Corporate Social Stewardship	Corporate philanthropy	Public relations	Charitable foundation grants
<u>1960-1970</u>	Social impact awareness/analysis/audit A strategic priority for responsive posture	Widespread social unrest/protest Repeated corporate misbehavior	Stakeholder strategy Regulatory compliance
Corporate Social Responsiveness	Organizational redesign and training Stakeholder mapping and implementation	Public policy/government regulation Stakeholder pressures	Social audits Public affairs function
<u>1980-1990</u>	Foster an ethical corporate culture Establish an ethical organizational climate Recognize basic normative principles	Religio-ethnic beliefs Technology-driven value changes	Mission, vision & values statements CEO leadership ethics
Corporate/Business Ethics	Human rights, social justice, community welfare & environmental protection	Human rights advocacy	Code of ethics Social audits
<u>1990-2000</u>	Identify/acknowledge globalization impacts Environment/ecology issues National trade, wage, and income issues Cultural/religious clashes	Global economic trade/investment Digital communication networks, NGO pressures Geopolitical shifts/competition Ecological awareness and concern	Intergovernmental compacts Human welfare & rights Supply-chain labor conditions Ecological stability and global codes
Corporate/Global Citizenship			
<u>2000-3000</u>	Intergovernmental compacts Human welfare/rights Supply-chain labor conditions Ecological stability and global code	Sustainability processes Generational changes Religio-metaphysical beliefs	Indeterminate, speculative Awaits Millennials' maturity and control of corporate policies
Toward A Millennial Future			

2.2 The Three-Domain Model of Corporate Social Responsibility

Besides the recognized Carroll's four-part model among researchers, a three-domain model of CSR has been established to provide another angle to CSR. Schwartz and Carroll (2003, p. 508, 525) suggest that the new model highlights the connections between the economic, legal, and ethical fields, crucial in CSR. Both Schwartz and Carroll suggest that to mirror and categorize companies' actions, and the new model provides a theoretical framework and a base for that. The idea behind the model is to provide revised knowledge about the relationship between business and society and between economics, law, and ethics (Schwartz & Carroll, 2003, p. 508, 525).

Moreover, they state that the model enables a more straightforward classification of companies' activities due to the enlargement of the fields because there should be fewer hierarchical assumptions regarding the relationships of the fields. Also, even though the models are similar, the three-domain model excludes the detached philanthropic section and incorporates it within the economic and ethical circle. This exclusion's purpose is to indicate that companies may have various motives for philanthropic activities, and that is why its position in the economic and ethical sphere (Schwartz & Carroll, 2003, p. 508, 525).

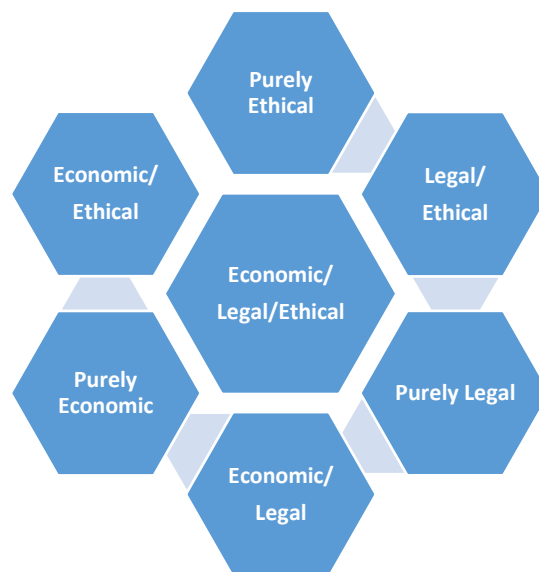


Figure 2. The Three-Domain Model of Corporate Social Responsibility (Schwartz & Carroll, 2003).

2.3 Stakeholder theory

The following paragraphs introduce and describe the stakeholder theory to demonstrate the importance of internal stakeholders, meaning employees to organizations, especially regarding CSR. According to Andriof, Waddock, Husted, and Rahman (2002, p. 19-20), the environment in which companies operate nowadays has become more complex, dynamic, visible, and transparent, which has forced companies to display their accountability and corporate transparency both to the society and the public. Stakeholder engagement has increased, and companies have, for example, tried to approach this by utilizing various partnerships, collaborations, virtual and network organizations and, not only with firms but also with other stakeholders (Andriof et al., 2002, p. 19-20).

Furthermore, nowadays, multinational corporations (MNC) and governments acknowledge and respond to the rights of stakeholders and shareholders through MNCs' CSR actions and policies and by government's policies, legislations, and norms. Consequently, today, primarily MNCs support the government's responsibilities regarding social issues by providing work training and coaching for the youth and employment schemes. So, corporations and governments are not as detached from these issues as Friedman argued in the 1960s and 1970s (Hackett, 2017, p. 80). In the 1960s and 1970s, Friedman stated that companies should be able to focus on maximizing profits and that government should have a remarkable role in taking care of the ethical constraints and social issues instead of companies (Schwartz & Carroll, 2003, p. 503).

The stakeholder theory suggests that it is not enough for organizations to try to respond only to the needs of their shareholders but also to the needs of other stakeholders such as employees, suppliers, customers, and the community. The organization impacts the other stakeholders when it tries to fulfill the needs of its shareholders, and this means that the organization should go beyond direct profit maximization as it is not possible to fully meet the needs of its shareholders if it does not consider the other stakeholders (Jamali, 2008, p. 217). Thus, the theory nowadays emphasizes relationships with stakeholders and not only the natural relationships that organizations have with their

shareholders (Andriof et al., 2002, p. 19). According to the theory, decisions made and objectives aligned by managers and the corporation should be made according to stakeholders' interests (p. 24).

There are various activities that researchers consider relevant regarding the stakeholder approach. First, an organization should offer high-quality services and safe goods to use. Second, they should give honest, helpful, and truthful information while appreciating consumer rights. Moreover, they should not advertise misleadingly, and they should comprehensively provide information regarding risks that could appear due to the usage of the product or service. Lastly, they should avoid manipulative sales, advertising, or product availability for exploitation and involvement in price-fixing (Jamali, 2008, p. 218).

Moreover, according to Jamali (2008, p. 218) and the stakeholder approach, companies should engage in sustainable development and display commitment to the environment. In addition to that, companies should seek a competitive return on investment from their investors and act honestly and fairly in relationships with shareholders. Also, with suppliers, companies should involve themselves in fair trading transactions. Furthermore, the companies are expected to support complementary relationships between the company and the community. In addition to that, investing in communities in which companies operate is expected. Also, companies should strengthen employee participation in different community projects and start development activities for the community (Jamali, 2008, p. 218).

In the case of employees, according to the stakeholder approach, corporations should involve themselves with responsible human resource management, open and flexible communication with employees, employee development, and diversity in hiring and promoting women, ethnic minorities, and the physically disabled. Companies are also expected to provide a work environment in which families are appreciated, a reasonable reward and wage system for employees, fair treatment of employees, childcare support, paternity/maternity leave, and the factors expected by law. Furthermore, according to

the stakeholder approach, firms should boost freedom of speech and employees' rights to speak up and state and report their concerns at work (Jamali, 2008, p. 218).

2.4 Corporate Social Responsibility and employees

Employees are considered not only as internal but also as the primary stakeholders of an organization regarding CSR. They are participants of organizations' CSR programs and take part in executing the CSR strategies (Farooq & Farooq, Jasimuddin, 2014). Multiple researchers also state that employees are the most vital asset of an organization, and that is why employees should be one of the key drivers of firms' CSR actions (Rodrigo & Arenas, 2008; Staniškienė & Stankevičiūtė, 2018; Changchutoe, 2012).

Employees are not only concerned with CSR in terms of, for example, working conditions, safety, employee development, civil law contracts, and social dialogue, as researchers have found that CSR affects employee's job satisfaction and engagement, employee's participation in corporate volunteer work, and organizational commitment of employees (Pawlowska, Machnik-Slomka, Klosok-Bazan, Gono & Gono, 2021; Ismail & Shujaat, 2019).

Furthermore, researchers have stated that typically the role of employees in organizations focuses on providing competencies, skills, and labor to firms. In turn, as compensation, organizations provide wages to their employees (Staniškienė & Stankevičiūtė, 2018). However, it has been suggested by various researchers that the typical interaction between an organization and an employee should be enlarged by involving the employees in decision-making (Stawiski, Deal, Gentry, 2010; Staniškienė & Stankevičiūtė, 2018). Moreover, according to Prutina and Šehić (2016), when employees are involved in the process of CSR and its implementation, the employees tend to react more positively to the firm's CSR actions and success of them (Prutina & Šehić, 2016). What is more, also Stawiski, Deal and Gentry (2010) describe that it is essential to include employees in the CSR decision-making process regarding issues related to the community, environment,

and themselves, because it helps the organization to gain the highest advantages from their CSR actions (Stawiski et al., 2010).

2.4.1 Employee's perception of CSR

The prior paragraphs explain how employees are related to CSR and why they should be involved in the decision-making process of CSR. The following paragraphs explain why employees' perceptions of CSR are essential to consider in organizations. Also, as this research investigates employees' perceptions regarding CSR, it is necessary to understand how employees create their perceptions regarding CSR and how understanding them may help organizations.

The perception of CSR indicates how the employee considers the total amount and quality of CSR activities their company engages in (Tafolli & Grabner-Kräuter, 2020). More specifically, employee's evaluation of CSR initiatives links attitudes, decisions, or behaviors related to CSR. Also, experiencing emotions about employee's apprehension of CSR, which may also result in subsequent attitudes related to CSR, decisions, or behaviors, explains how employee perception of CSR is formed (Gkorezis & Petridou, 2017; Gond et al., 2017; Rupp et al., 2006).

Furthermore, it has been stated that even though employees may not even be fully aware of their employers' actions regarding CSR, their perceptions of them are leading them to their responses towards them more significantly than the actual behavior of the employer (Rupp et al., 2013, p. 897). Thus, even though an organization would put a lot of effort into their CSR strategy and actions, their employees could still respond to them by considering that their actions are poor and insufficient if they are not aware of them. Thus, understanding employees' attitudes and perceptions regarding CSR is crucial to employers, as employees create their judgments of their employer's CSR and respond to them based on these judgments. By understanding their perceptions, organizations receive valuable information regarding their needs and expectations (Staniškienė & Stankevičiūtė, 2018).

Prior research has also indicated that employee perceptions of both internal and external CSR have been positively linked to employee engagement, organizational commitment, job satisfaction, organizational citizenship behavior, and job performance (Esmaeelinezhad et al., 2015; Vlachos, Panagopoulos & Rapp, 2014; Valentine & Fleischman, 2008; Jones, 2010; Carmeli et al., 2007). Moreover, researchers have indicated that employees' behaviors that endorse the company in achieving its CSR goals relate positively to employees' CSR assessment and perception (Vlachos et al., 2014).

Moreover, researchers have also suggested that employees are more likely to identify themselves with their organization if they perceive that the organization is involved in responsible actions. Consequently, when employees identify with their organization, they are more likely to increase their job satisfaction, organizational citizenship behavior, and even job performance (Shin, Hur & Kang, 2016; Tong, Zhu, Zhang, Livuza & Zhou, 2019). In addition, it has been suggested that CSR activities of an organization may also lead to enhanced productivity and creativity of their employees as CSR activities affect employees by establishing a sense that their job is both essential and meaningful (Tafolli & Grabner-Kräuter, 2020).

What is more, even organization's climate has been stated to be affected by perceptions of CSR of their employees as the perceptions may develop a collective consciousness in the organization, which leads not only to a supportive but also a caring atmosphere in the organization. Consequently, the work environment may become more unabashed and uncontrolled, enhancing employees' ability to innovate products and services (Tafolli & Grabner-Kräuter, 2020).

2.5 CSR and culture

Professor Geert Hofstede has defined culture as "the collective programming of the mind that distinguishes the members of one group or category of people from another" (Hofstede, 2001, p. 9). In other words, culture not only forms a base for common understanding and interaction but also develops norms and expectations and defines agreeable

manners, perceptions, and attitudes of the society. The latter means that culture is formed and driven by individuals' and organizations' behaviors (Hawn & Burbano, 2018).

What is more, the way society perceives and expects organizations to respond and take responsibility for ethical issues varies worldwide (Schmidt & Cracau, 2017). So, some aspects of CSR, for example, environmental issues, are more vital and more emphasized in one culture. In another culture, legal aspects are considered more important, and they rule the CSR activities established by companies. Thus, it can be stated that culture may affect the employee's perception of CSR. That is why cultural dimensions are introduced in the next sub-chapter to provide an understanding and a deeper insight into the culture and its connection to CSR. What is more, possible similarities and differences regarding the cultural dimensions among Finland and the CEE countries are also presented below.

2.5.1 Hofstede's cultural dimensions

The already mentioned Dutch social psychologist Gerard Hendrik (Geert) Hofstede, also known as a pioneer of intercultural research, conducted a comparative study of cultures and created a model including six dimensions of national cultures. The dimensions are power distance, uncertainty avoidance, individualism, collectivism, masculinity, femininity, long and short-term orientation, and indulgence and restraint. The model provides an index and calculated scores for each dimension for more than 70 countries to compare cultures (Hofstede, 2011). The five first dimensions are utilized in this thesis to explain possible differences in employee perceptions regarding CSR in different regions in the case company. This thesis will not examine the indulgence versus restraint cultural dimension due to a lack of prior research regarding its connection to CSR.

2.5.1.1 Power Distance

The first cultural dimension developed by Hofstede is power distance which describes the level of power and its allocation amongst individuals in various organizations and the society. Typically, societies in which corruption is rare, income distribution is balanced,

hierarchy is organized to improve convenience and not to promote inequality, the use of power should be legitimate, and older people are treated equally, meaning that they are not appreciated nor scared of, tend to have small power distance (Hofstede, 2011). What is more, in societies with lower scores on power distance, such as Finland, Latvia, Lithuania, and Estonia, employees expect to be consulted, and they highlight participative and direct communication. Also, it is common in these societies to talk to managers on a first-name basis. Furthermore, it is typical for managers to rely on their team members' experience and act more as coaches than formal directors. In other words, power is distributed over a team, so it does not only apply to the manager (Hofstede Insights, n.d.).

CEE countries such as The Czech Republic, Slovakia, Bosnia and Herzegovina, and Croatia are considered hierarchical societies in which centralization is standard, as they have high scores on this dimension. Especially in Slovakia, with the highest scores in this dimension, it is expected that some individuals have more power than others. In the minds of the individuals, it creates more clarity and structure for society. However, it has been stated that managers need to gain respect from employees so that they will accept their decisions from them. So, to gain respect, managers are expected to show their outcomes and act in a visible manner (Hofstede Insights, n.d.).

Furthermore, according to Hofstede (2011), corruption is common, scandals may be secreted, employees and subordinates expect to be advised what to do, appropriate and submissive behavior is emphasized in families, and it can be assumed that hierarchy eventually leads to inequality, in societies with high power distance. Besides East European countries, Asian and Latin countries are prone to higher power distance index scores. In contrast, Germanic and English-speaking Western countries tend to have lower power distance scores (Hofstede, 2011).

Prior research has indicated that societies with low power distance put more effort into social and environmental responsibility and, this way, have higher levels of CSR than societies with high power distance (Park et al., 2007; Husted, 2005). Moreover, various

researchers have stated that societies defined as high power distance cultures have demonstrated lower levels of social and environmental performance (Ringov & Zollo, 2007; Peng, Dashdeleg & Chih, 2014; Thanetsunthorn, 2015; Halkos & Skouloudis, 2017). Also, prior research has confirmed that firms with lower power distance scores tend to have higher CSR disclosure practices (Gallego-Álvarez & Ortas, 2017; Garcia-Sanchez, Cuadrado-Ballesteros & Frias-Aceituno, 2016).

To support this, another study conducted by Jain and Jain (2018) described that individuals in low power distance societies appreciate transparency more than individuals in high power distance societies. Therefore, lower power distance societies support ethical behavior more than high power distance societies (Jain & Jain's, 2018). Moreover, another study revealed that culture affects business managers' attitudes toward business ethics and practices in Korea, India, and the United States. This research indicated that societies with low power distance demonstrate high sensitivity to unethical activities, and they tend to react to them more than high power distance societies (Christie et al., 2003). So, to support this, another research conducted in the United States demonstrated that low power distance is positively linked to the perceived importance of ethics and social responsibility (Vitell et al., 2003)

2.5.1.2 Uncertainty Avoidance

The second cultural dimension is uncertainty avoidance, which refers to society's capability to handle novel, vague, unexpected, and possibly uncomfortable situations. Countries with substantial uncertainty avoidance tend to enact laws and rules to give them structure and certainty to avoid such situations. Moreover, in strong uncertainty avoidance cultures, citizens trust highly definitive truths and grand theories in science, religion, and philosophy (Hofstede, 2011). Moreover, these societies appreciate the time and working and being busy. Also, precision and punctuality are considered norms, innovation may be withstood, and security is an essential feature in the motivation of individuals (Hofstede Insights, n.d.).

Furthermore, these cultures tend to lack the willingness to tolerate abnormal individuals and ideas, as they appreciate certainty and strict rules. In addition to that, individuals in these cultures tend to stay in tasks they feel dissatisfied with. Also, their scores regarding an individual's physical and mental health have been lower than those in weak uncertainty avoidance cultures (Hofstede, 2011).

Countries such as Finland, The Czech Republic, Estonia, Latvia, Lithuania, and Croatia, meaning all other countries which are examined in this thesis, have a high preference for avoiding uncertainty, except for Slovakia, which has preferences from both categories (Hofstede Insights, n.d.). English-speaking, Nordic, and Chinese countries have lower uncertainty avoidance scores. In contrast, countries such as Japan, East, and Central European countries, Latin countries, and German-speaking countries have higher uncertainty avoidance scores (Hofstede, 2011).

In contrast, diversity is considered exciting and curious in cultures with weak uncertainty avoidance rather than threatening. Moreover, these cultures have lower levels of stress, anxiety, and self-control, and they tolerate chaos and uncertainty in general. Moreover, in weak uncertainty avoidance cultures, inhabitants are recognized as competent towards authorities, and rules are not highly appreciated. Also, research has indicated that these cultures have higher scores regarding an individual's physical and mental health. It is easier for individuals to change jobs and employers than in strong uncertainty avoidance cultures. Furthermore, it is considered normal in these cultures that teachers do not have all the answers, and they may express their uncertainty and unawareness openly (Hofstede, 2011).

So, prior research has demonstrated that societies with higher levels of uncertainty avoidance identify higher levels of the importance of ethical problems (Armstrong, 1996). In addition, another study conducted by Lu, Rose, and Blodgett (1999) indicated that uncertainty avoidance is positively linked to ethical sensitivity toward numerous stakeholders in Taiwan and in the United States (Lu, Rose & Blodgett, 1999). Also, as

mentioned above, the research conducted by Vitell, Paolillo, and Thomas (2003) proved that along with low power distance, high uncertainty avoidance is positively linked to the perceived importance of ethics and social responsibility (Vitell et al., 2003).

2.5.2 Individualism versus Collectivism

Individualism and collectivism are terms that describe how individuals in a society are merged into groups. For example, in collectivist cultures and societies such as Croatia, it is expected that families include more members such as grandparents, uncles, and aunts rather than just parents and children. What is more, individuals in these cultures are merged into close-knit in-groups in which they get care and safety for dependability and faithfulness (Hofstede, 2011: Hofstede Insights, n.d.).

Furthermore, individuals in collectivist cultures are stated to cultivate harmony, belonging, and norms. Misbehavior, especially regarding the norms and offense, usually results in shame and loss of face (Hofstede Insights, n.d.). In addition, the in-groups tend to destine their beliefs and votes, meaning that it is not common for individuals to highlight and promote their personal opinions. Also, individuals in collectivist cultures are stated to emphasize relationships over tasks (Hofstede, 2011). Moreover, relationships between employer and employee in collectivist cultures are recognized more in moral terms, meaning that there is a connection that could be compared to a family-related connection. In addition, both recruitment and promotion decisions are affected mainly by the employee's in-group, unlike in individualist societies (Hofstede Insights, n.d.).

In contrast, individualist societies such as developed and Western countries like Finland, The Czech Republic, Latvia, Lithuania, and Estonia differ from collectivist societies as they highlight the importance of their right to privacy, personal opinions, and letting everyone's voices be heard. What is more, it is expected that individuals protect and look after themselves and their immediate family but not others. Furthermore, in these societies, ignoring the norms and misbehaving usually result in feelings of guilt rather than shame (Hofstede, 2011). Moreover, the mutual advantage is highlighted in the relationship of

the employer and employee, and not only recruitment but also promotion decisions depend on qualification and merit only. Also, in individualist societies, management is typically the management of individuals rather than groups like in collectivist cultures (Hofstede Insights, n.d.). However, there are also countries such as Slovakia that do not belong to only either one of these classifications but that have characteristics from both types (Hofstede Insights, n.d.).

Furthermore, the study, which was mentioned earlier conducted by Christie et al. (2003), revealed that besides low power distance, also high individualism is heavily linked to high sensitivity to unethical activities (Christie et al., 2003). This means that societies with low power distance and high individualism are more likely to react to unethical issues. So, it can be stated that, according to this study, culture influences the attitudes toward business ethics and practices, at least in Korea, India, and the United States.

2.5.2.1 Femininity versus Masculinity

The fourth cultural dimension is characterized as femininity versus masculinity, which describes society's feminine and masculine characteristics in terms of individual values. It has been researched, that countries such as Italy, Mexico, Japan, and German-speaking countries have high scores in masculinity, whereas in Nordic countries and in the Netherlands, the scores are typically low. What is more, English-speaking Western countries have reasonably high scores in masculinity, while countries such as France, Spain, Portugal, Chile, Korea, and Thailand have reasonably low scores in masculinity (Hofstede, 2011). The countries which are examined in this thesis, such as Finland, Estonia, Croatia, Latvia, and Lithuania, are considered feminine societies, whereas Slovakia and The Czech Republic are masculine societies (Hofstede Insights, n.d.). However, for example, Bosnia and Herzegovina is considered a masculine society for specific parts and feminine for others, meaning that it cannot be described as only a feminine or masculine society (Hofstede Insights, n.d.).

It has been researched that feminine societies emphasize the harmony of work and family, empathy regarding the weak, modesty and caring as typical features of both women and men, and the similar social and emotional roles between the genders. Furthermore, it is expected that women both work and are voted in political positions and that both parents equally raise their children by providing both facts and feelings. Moreover, in these societies, women can determine the number of children in the family, unlike in masculine societies (Hofstede, 2011).

Moreover, it is common in feminine societies that individuals are modest and tend to keep a low profile. They also communicate with a diplomatic and soft voice to not upset others. They emphasize wellbeing rather than status, like in masculine societies. Also, individuals in feminine societies are likely to feel uncomfortable when they give and receive praises as they consider that they could achieve and accomplish even more. Furthermore, in feminine societies, a manager has succeeded in their role if they are supportive, aim for consensus, and if they involve other employees in decision-making. So, in general, individuals appreciate equality, solidarity, and quality in their working lives. Thus, negotiation and compromises are typical ways to resolve conflicts. In addition, free time and flexibility are preferred incentives (Hofstede Insights, n.d.).

In contrast, masculine societies tend to revere powerfulness and work, and it is expected that men are ambitious, aggressive, and confident. What is more, it is expected that the father's role in the family is more fact-oriented, whereas mothers parent their children with feelings. Furthermore, it is not typical in masculine societies for women to work in, for example, political duties (Hofstede, 2011). What is more, individuals in these societies tend to highlight the importance of goals and achieving them, status, high living standards, and dedication to work. Moreover, in masculine societies, managers are required to be definite and assertive, highlighting equity, competition, and performance. Also, it is typical that conflicts are resolved by fighting them out (Hofstede, 2011).

Besides, prior literature has suggested that individuals in highly masculine societies tend to place their self-interests above the interests of other stakeholders due to their importance in personal accomplishment and material success. In contrast, individuals in feminine societies do not typically place their self-interests above the interests of other stakeholders. This is because it is common for them to follow the rules, recognize, and highlight responsibilities. They do not appreciate materialism and personal recognition as much as masculine societies do. Also, they highlight relationships more (Lu, Rose & Blodgett, 1999). Moreover, according to Bae and Kim (2013), individuals in feminine societies tend to require more responsible actions and responsible approaches from firms compared to masculine societies in which individuals perceive that firms should engage in economic achievement and material success instead of focusing on socially desirable actions. This is because, in feminine societies, individuals are more philanthropic, meaning that they expect society to help the underprivileged and the ones in need of help. Consequently, researchers have suggested that feminine societies have a stronger tendency to engage in social responsibility (Bae & Kim, 2013). These suggestions are in line with another research conducted by Hofman and Newman in 2014, in which they state that individuals in feminine societies tend to demonstrate more ethical sensitivity and they require more empathy from firms (Hofman & Newman, 2014).

2.5.2.2 Short-Term versus Long-Term Orientation

Long-term versus short-term orientation is one of the six cultural dimensions, and it is used to describe whether societies are focused more on the future or on the present and even the past. CEE countries, meaning Central and Eastern European countries and East Asian countries, are long-term oriented, meaning that it is typical in these societies to expect that the most valuable occurrences take place in the future. Moreover, it is believed that a person is acceptable and favorable if one can adapt to the circumstances. Also, traditions are not rigid but relatively flexible due to dynamic circumstances. In addition, long-term-oriented societies tend to acquire information from other nations, and they appreciate hard work and frugality (Hofstede, 2011).

In turn, in short-term oriented countries, for example, in the United States of America, Australia, and Latin American, African, and Muslim countries, individuals perceive that the most valuable occurrences in their life take place now or that they have already taken place in the past. What is more, these societies appreciate individual stability, meaning that when an individual does never change, it is considered favorable. Furthermore, it is vital for individuals in these societies to appreciate their country and help other people. Also, in short-term-oriented countries, luck is often associated with pupils' accomplishments and disappointments rather than effort and hard work (Hofstede, 2011).

Some countries do not fit either one of these descriptions according to the calculated scores. For example, countries in Northern and Southern Europe, along with South Asian countries, are described as medium-term orientated (Hofstede, 2011). However, Finland is categorized as normative, with low scores on this specific dimension. This means that Finns are normative in their thinking; they emphasize the absolute truth, appreciate traditions, achieve quick results, and tend not to save for the future (Hofstede Insights, n.d.).

In turn, The Czech Republic, Estonia, Bosnia and Herzegovina, Croatia, Slovakia, Lithuania, and Latvia have high scores on this dimension, and they are regarded as pragmatic societies. Individuals consider that truth relies upon a situation, context, and time in these countries. Also, they are likely to have savings and investments, and they tend to be careful with their spending and finances. Moreover, they are determined to achieve results, and they do not mind if their traditions' conditions change (Hofstede Insights, n.d.).

Prior literature regarding long-term versus short-term orientation and its connection to stakeholder perceptions of CSR has suggested that societies with high long-term orientation value legal and ethical responsibility more as they tend to appreciate social norms, which is what they also expect from firms (Bae & Kim, 2013). Moreover, the research indicates that individuals with high long-term orientation tend to disapprove any unethical and illegal behavior of firms, and they even expect firms to grant some of their profits as an act of social responsibility (Bae & Kim, 2013). Regarding the nations, which are

examined in this research, all the other countries are regarded as societies with high long-term orientation, except for Finland, which has a low score in long-term orientation. Moreover, the table below provides a summary of Hofstede's cultural dimensions in the examined countries.

Table 2. Summary of Hofstede's cultural dimensions in the examined countries, adapted from Hofstede Insight (n.d.).

<u>Country</u>	<u>Power Distance</u>	<u>Individualism vs. Collectivism</u>	<u>Masculinity vs. Femininity</u>	<u>Uncertainty Avoidance</u>	<u>Long-term vs. Short-term Orientation</u>
Finland	Low score	Individualist culture	Feminine culture	Avoids uncertainty	Normative Culture
Czech Republic	High score	Individualist culture	Masculine culture	Avoids uncertainty	Pragmatic Culture
Slovakia	High score	Characteristics from both	Masculine culture	Tolerates both	Pragmatic Culture
Croatia	High score	Collectivist culture	Feminine culture	Avoids uncertainty	Pragmatic Culture
Estonia	Low score	Individualist culture	Feminine culture	Avoids uncertainty	Pragmatic Culture
Lithuania	Low score	Individualist culture	Feminine culture	Avoids uncertainty	Pragmatic Culture
Latvia	Low score	Individualist culture	Feminine culture	Avoids uncertainty	Pragmatic Culture
Bosnia and Herzegovina	High score	Collectivist culture	Characteristics from both	Avoids uncertainty	Pragmatic Culture

2.6 CSR in Europe

Besides cultural differences, which were demonstrated by utilizing Hofstede's cultural dimensions, corporate social responsibility, and perceptions of stakeholders regarding it may also vary due to other reasons, which are described below. As these other factors may also affect employees' perceptions regarding CSR, it is vital to examine and

understand the current situation of CSR in the examined regions, as they may not be similar. As in the case of Alma Media, their employees work in multiple countries, and thus they need to understand how their employees view their actions and the level of commitment to CSR. When they understand the perceptions, they can revise and even respond more precisely to their employees' expectations regarding CSR.

So, researchers such as Schmidt & Cracau (2017) have demonstrated that corporate social responsibility and stakeholders' perceptions regarding CSR alter worldwide, depending on the level of the country's economic development (Schmidt & Cracau, 2017). In addition, CSR plans and the responses by companies and their employees are not consistent even across European countries due to various cultural norms, traditions, regulations, and the historical development of societal governance (Habisch et al., 2004, p. 323). Moreover, although corporate social responsibility is globally and commonly considered as private corporations' voluntary engagement in CSR activities, regarding, for example, environmental and social issues, legislations have been established around the globe to get firms more engaged in CSR actions on an obligatory basis. However, the CSR legislation differs among countries, meaning that there is no universal legislation in CSR (Weber & Wasieleski, 2018, pp. 133-135). Also, researchers have illustrated that countries that have legislation concerning CSR, and that take care of for example their employees safety issues and pollution are presumably more likely to have more notable social responsibility discourse, and this way they establish more focused and advanced CSR activities (Schmidt & Cracau, 2017).

However, the European Union rules that corporations in Europe are nowadays obligated to provide non-financial information regarding their operations, including social and environmental responsibility aspects. Moreover, human rights, anti-corruption, bribery, treatment of employees, and diversity on company boards are aspects that firms must include in their reporting publications. However, this directive only applies to firms with more than 500 employees in the public interest, such as listed companies, insurance companies, banks, and other national authority entities. This means that small and

medium-sized enterprises (SMEs) are not required to report these issues similarly (European Commission, 2020). However, the European Commission has proposed that publicly traded small and medium-sized enterprises with 250 or more employees should follow the directive. So, the number of firms that must provide non-financial CSR reports will possibly increase from 11 600 to approximately 49 000 in 2023. In addition, the European Commission proposal also requires firms to inform about these matters in more detail, and the information must be audited in the future (Federal Ministry of Labour and Social Affairs, n.d.).

Furthermore, not only differences in legislation but also differences in the social and political history of a country will have effects on the expectations of employees in terms of dialogue, democracy, and participation (Habisch et al., 2004, p. 324). What is more, the country's environmental context and conditions, circumstances, and concerns not only regarding the past but also present are stated to provoke societal responses of companies and employees (Habisch et al., 2004, p. 324).

Thus, it can also be assumed that there are differences in employees' perceptions regarding CSR in Finland and in the CEE countries as their locations are geographically distant from one another and they have different cultures. What is more, the figure below illustrates that also political and social structure, political style and processes, historical traditions, the role of firms and NGOs in local and national society, educational system, and expectations towards leaders have effects on countries adaptation to CSR as an issue.

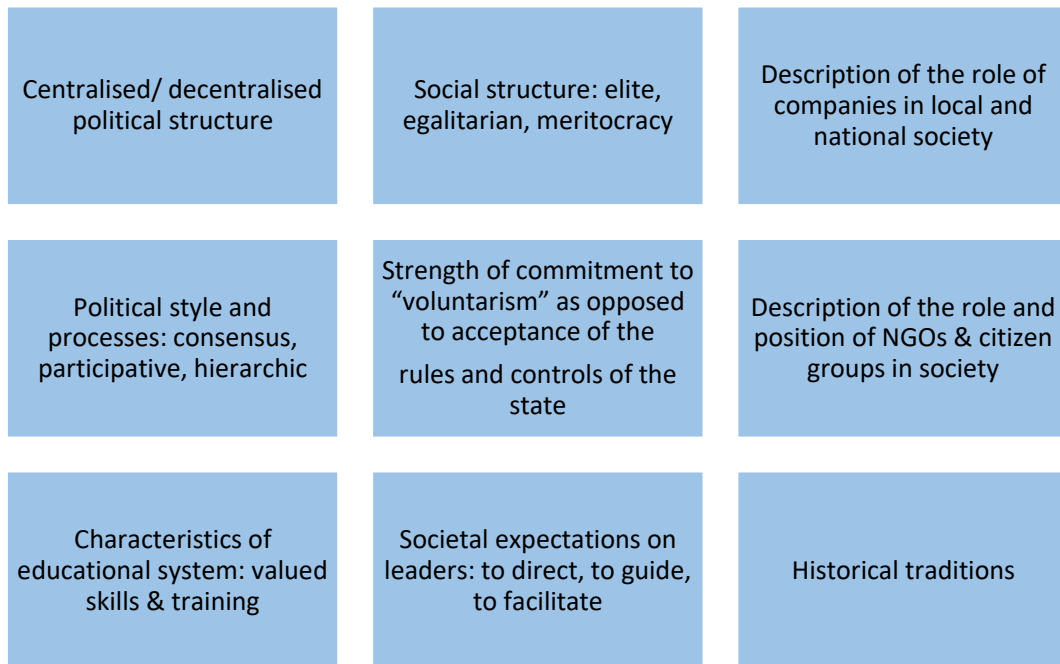


Figure 3. Characteristics affecting different countries' CSR (Habisch et al., 2004, p. 325).

2.6.1 Finland

Finland, located in the Northern part of Europe, has been described as a country where the rate of corruption is low or nonexistent. Furthermore, Finland has been stated as a transparent country in which the citizens trust the political and national legal systems, institutions, media, and the government more than in many other nations in Europe (Poór, Alas, Vanhala, Kollár, Slavic, Berber & Barasic, 2015: Habisch et al., 2004, p 13.). However, even though Finns tend to have a high level of trust in institutions, charitable institutions and companies are less trusted than state institutions, police, the army, and the legal system.

Moreover, the researchers have examined that most Finns (75%) expect Finnish companies to give more consideration to social issues than what they are giving now. In contrast, in other European countries, only 48% of the society expects the same (Habisch et al., 2004, pp. 14-15). In addition, Finns have different expectations and concerns for companies operating domestically and internationally as Finnish companies are expected to focus, for example, on the treatment of employees. In contrast, core labor standards and

human rights issues are key aspects for companies operating abroad (Habisch et al., 2004, p. 15). Moreover, Finnish companies are expected by the public to aim for sustainability and reduced emissions due to common industrial industries in Finland, which are intensive in terms of natural capital (Habisch et al., 2004, p. 18).

Olkkonen and Quarshie (2019, pp. 9-13) have suggested that the high sustainability expectations of the Finns towards firms have been established due to industrialization already in the late 19th century. This is because it caused Finnish companies to consider and include CSR in their actions. After all, as they had to build factories, they also had to consider local communities by providing housing, health care, hospitals, schools, roads, and libraries to ensure that their workforce could work in production. Even though firms provided their employees more benefits than Finnish laws and regulations required back then, the motives behind firms' CSR actions were mostly about ensuring production, and the treatment of employees was not an essential factor (Olkkonen & Quarshie, 2019, pp. 9-13). However, after Finland declared its independence in 1917, labor unions and associations were established, and ownership was dissociated from management. This also led to changing expectations of CSR in Finland (Olkkonen & Quarshie, 2019, pp. 14-15).

Moreover, according to Korhonen and Seppala (2005), 82% of the Finnish SMEs participated in social actions. In contrast, on average, 49% of the SMEs in the European Union were committed to social actions in 2002. Moreover, Korhonen and Seppala (2005) state that in 2002 the most vital motive for pursuing responsible corporate behavior was the owner's and top management's interest in CSR. What is more, Finnish CEOs consider that CSR creates economic value and improves corporate reputation in the long run (Korhonen & Seppala, 2005).

Also, stakeholder expectations, meaning, for example, customers, business partners, and employees, encourage Finnish firms to engage in CSR (Korhonen & Seppala, 2005). Furthermore, nowadays, Finnish companies are engaged in environmental aspects of CSR in terms of sustainable management of domestic natural resources, fuel sources, and

waste and emission flow. This is due to the Finnish industrial structure, which requires energy, raw materials, and fuels, especially in the paper production and forest industry in general (Korhonen & Seppala, 2005).

2.6.2 CEE countries

According to research, the Central and Eastern European countries and their governments are not as advanced with CSR and its encouragement as Scandinavian and Nordic countries. Moreover, it is stated that governments in the CEE region are not considering CSR as a topic to be disclosed on the societal and political agenda. This lack of engagement and set policies and regulations causes challenges for companies to accustom and establish CSR practices in the CEE region (Steurer, Martinuzzi & Margula, 2012).

However, globalization, economic integration, and societal learning are proven to increase the awareness and compliance regarding CSR in the CEE region. This is due to, for example, MNCs that operate in the CEE region and export-oriented CEE companies as they spread and adapt CSR awareness from Western Europe. So, even though it has been stated that governments in the CEE region should become more active regarding CSR, not only governments, political leadership, and respective public policies on CSR advance CSR in the CEE region (Steurer, Martinuzzi & Margula, 2012). What is more, according to Habisch et al. (2004, p. 6), due to Central and Eastern European countries' weaker societal infrastructure than, for example the Nordic countries, their abilities to emphasize sustainable development has not been as easy as in the Nordics (Habisch et al., 2004, p. 6)

Moreover, whereas the citizens in Finland have been stated to trust the transparent political and national legal systems, institutions, media, and the government, the CEE region is different. For example, in Slovakia and in the Czech Republic, both government and corporations are accused of extreme bureaucracy, corruption, and favoritism in decision-making. So, corporations nor governments are trusted in these countries by the public (Poór et al., 2015). In addition, as an example, companies and employees in the

Czech Republic have been stated to prioritize care for employees and transparency over the environment (Habisch et al., 2004, p. 162).

Furthermore, even though the European Commission directives guide countries with CSR and its reporting, not only cultural and moral values but also language and religion affect the adaptation of CSR and its reporting among the CEE countries. Also, even though the GRI guidelines have been set by the European Commission to report companies' non-financial sustainability matters correspondingly, it is clear that the CEE region remains underdeveloped regarding reporting according to GRI guidelines (Arraiano & Hategan, 2019).

3 Case Company Introduction

This chapter introduces Alma Media; the case company examined in this thesis. Furthermore, this chapter provides general information regarding the company and its operations. Lastly, this chapter discusses Alma Media's corporate social responsibility program and actions in Finland and their other operating countries.

3.1 General information on Alma Media

Alma Media is a Finnish multi-channel media company established in 1998, providing both content and services to various users in around eleven countries in Europe. Alma Media's business operations vary across the countries they operate. For example, in Finland, Alma Media operates in automotive and housing marketplaces and financial, professional, and national consumer media. What is more, they provide content and data services not only to professionals but also to businesses. Besides, Alma Media's foreign business operations in Croatia, Czech Republic, Slovakia, Estonia, Latvia, Lithuania, Serbia, Bosnia and Herzegovina, and North Macedonia provide online recruitment services, whereas, in Sweden, the company provides an online commercial property marketplace, and direct marketing services in the Baltic countries (Alma Media, n.d.; Alma Media, 2006).

In 2021, 69% of Alma Media's turnover was generated in Finland, 17% in the Czech Republic, and the remaining 14% was generated in Croatia, Sweden, Slovakia, the Baltic countries, and other operating countries of Alma Media (Alma Media, 2021). Furthermore, Alma Media has described in their sustainability report from 2021 that they have 1690 employees in total in these various countries. However, 975 of 1690 employees work in Finland, 353 in the Czech Republic, 106 in Slovakia, 90 in Croatia, 74 in the Baltic countries, and the remaining 87 work in the other countries (Alma Media, 2022).

3.2 CSR at Alma Media

Being a multi-channel media company, Alma Media has targeted becoming a predominantly digital business, and nowadays, 77% of their business consists of digital sources (Alma Media, 2022). This means that Alma Media most likely experiences corporate social responsibility differently from many other Finnish companies in the paper or forest industry that require more energy, raw materials, and fuels (Korhonen & Seppala, 2005).

Alma Media describes in their sustainability report from 2021 that during the last five years, especially when they divested their regional paper business and the majority of their print products, they could halve their greenhouse gas emissions arising from these operations. Currently, 96% of their greenhouse gas emissions are derived from subcontracting chains. This is because producing digital content and services leads to lower consumption of materials and electricity (Alma Media, 2022).

Moreover, Alma Media has highlighted that responsible journalism, marketing, information security, and data protection are vital areas for the corporation and its operations in terms of sustainability. To identify the essential aspects of CSR to focus on, Alma Media has established a sustainability program including five aspects. The aspects of their program are profitable growth and high business ethics, future-fit workforce, environmental responsibility, responsible media, journalism and marketing, and responsible services and marketplaces. The program was established based on a materiality analysis which included multiple stakeholder investigations in the form of questionnaires and face-to-face interviews followed by several workshops. One of these was the questionnaire sent to Alma Media's employees during Fall 2021, also utilized in this thesis.

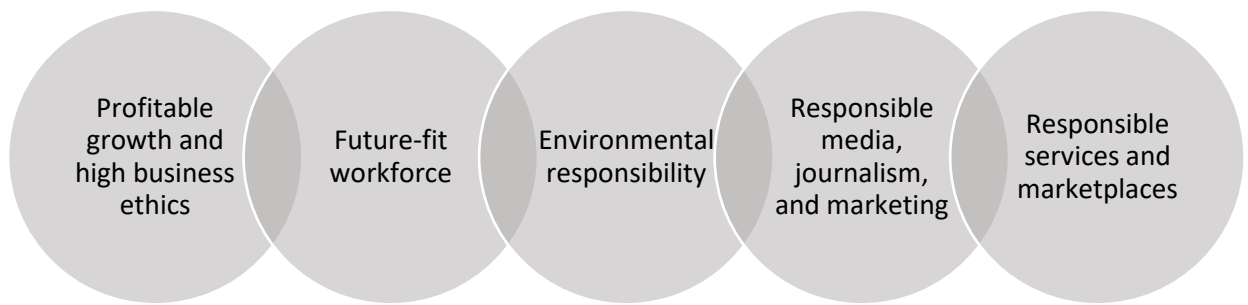


Figure 4. Alma Media's sustainability program (Alma Media, 2022).

What is more, Alma Media has reported its sustainability and social responsibility actions separately since 2018. Prior to this, the corporate social responsibility matters were reported in their annual reviews since 2006. All the reports are visible on Alma Media's website. However, Alma Media does not mention in their sustainability report whether they have different actions in their various operating countries or whether their approach to CSR is similar in each country.

Thus, it is challenging to discuss how their actions differ in these countries and how these factors could affect their employees' perceptions regarding CSR. It could be assumed that as the company is established in Finland, its approach to CSR would have a Finnish style and possibly characteristics typical to Finnish companies. This could mean that their employees who are working outside of Finland experience CSR conducted by their employer genuinely differently.

What is more, Alma Media provides various examples of their CSR actions, which take place in Finland, in their sustainability report from 2021. For example, they are part of the OMX GES Sustainability Finland index. Also, they state that they are the third media company in the world to set CO2 emissions reduction targets approved by the Science Based Targets initiative. In addition to that, they inform that they have been active members of the European Responsible Media Forum and Finnish Business and Society since 2009. Moreover, they present different scores and ratings regarding sustainability

indexes, compare them to other Nordic media companies, and then describe themselves as one of the forerunners among them. Alma Media also highlights that it has been a UN Global Compact signatory since 2011, with a supporter status (Alma Media, 2022).

Also, as many of Alma Media's CSR actions which are mentioned on their responsibility website and corporate social responsibility report, have occurred in Finland, the employees abroad may consider that most of the actions made by Alma Media regarding CSR take place in Finland and that their countries may not have as much visibility and observation. However, Alma Media has also listed several examples of their CSR actions in the CEE countries in their sustainability report from 2021. The actions are mostly described as partnerships with local NGOs and other associations, all focusing on CSR (Alma Media, 2022, pp. 170-171).

4 Research design and methodology

This chapter presents the research approach, strategy, design, and methods that are utilized in the thesis. In addition, this chapter explains how data is collected, how the sample is selected for the empirical research, and how results are analyzed statistically. Furthermore, this chapter provides information regarding the questionnaire, for example, how and when it was conducted.

4.1 Research approach, strategy, and design

There are different approaches for researchers to choose how they want to conduct their research. However, the two main research approaches are deductive and inductive. In the deductive approach, the theory is first studied, hypotheses are then established, and quantitative data is typically collected to test the hypotheses. In contrast, in the inductive approach, the data is typically qualitative. Also, the inductive approach aims to gain comprehensive and precise awareness of the research context, so the demand for generalizing results is not as high as in the deductive approach (Saunders, Lewis & Thornhill, 2009, pp. 120-122). Thus, this research follows a deductive research approach as the aim is to collect quantitative data with a relatively large sample. Furthermore, this thesis aims to test hypotheses developed based on prior literature. Moreover, this research approach is relevant for this thesis as it examines the research problem and the case company for the first time in these specific countries and thus tries to provide a starting point for the case company and the future research to continue the research.

Furthermore, a research strategy is also essential in a research project as it guides researchers and helps meet the research objectives and answer the research questions. There are various research strategies to employ, such as surveys, case studies, action research, and experiment (Saunders et al., 2009, p. 136). However, a single case is chosen for this thesis as a research strategy. This strategy is utilized in this thesis because a single company will be examined in this thesis, and it provides a unique context for the research due to the lack of prior research regarding CSR in the company, specific industry,

and a rather large sample size of employees from Finland and Central and Eastern European countries. What is more, in case studies, an existing problem will be examined to provide in-depth understanding and new theoretical outlooks and explanations for the specific context (O'Gorman & MacIntosh, 2014, pp. 81-83). In this case, the problem is that Alma Media, being an international company, has never examined how their employees in various countries consider CSR in general and how their perceptions may differ in these countries. So, they are not aware of how their employees view them regarding CSR. This means that they may have CSR activities that are not viewed similarly or even positively in all their operating countries. It can be assumed that there are differences in the perceptions regarding CRS amongst employees in Finland and the CEE countries because, as mentioned above, diverse economic, social, and cultural backgrounds may affect the perceptions of employees from different countries.

What is more, there are various case study types such as exploratory, explanatory, and descriptive research. This study is conducted as exploratory research as the present literature regarding the research topic area is rather limited, especially in the countries which are examined in this thesis. Also, it is typical in exploratory research to first collect data and then define research questions (O'Gorman & MacIntosh, 2014, p. 82). That is also how this thesis aims to proceed as the questionnaire is created together with contact persons of the case company. Furthermore, there are also terms that describe how research is conducted regarding time, as research projects can be cross-sectional or longitudinal, meaning that they either examine a population over a specific period, as in longitudinal research or analyze data collected at one given point in time, as in cross-sectional study (Saunders et al., 2009, p. 148) As this project is constrained in terms of time, this thesis is conducted as cross-sectional research.

4.2 Research method and techniques

This master's thesis will be quantitative research because the primary data collection method is to conduct questionnaires to employees in Finland and the CEE countries. The reason why quantitative research methods were chosen for this research is that it

provides broad comparability of answers, and that is what this thesis aims to provide. (O'Gorman & MacIntosh, 2014, p. 156) Besides gathering primary data, secondary data will be gathered from multiple articles, websites, books, and Alma Media's corporate social responsibility report. However, as conducting questionnaires is this thesis's single data collection method, this research utilizes the mono method. After collecting data, quantitative data analysis procedures are utilized to examine data. If more than one data collection technique were to be utilized in the thesis, the method would be then called multi-method (Saunders et al., 2009, p. 146).

4.2.1 Questionnaires

The author decided to gather data from Finland and the CEE region by conducting questionnaires, as it is efficient in terms of time management and analyzing the data. Questionnaires are conducted for Alma Media's employees in Finland and the CEE countries because the aim is to investigate whether Alma Media's employees' perceptions regarding CSR will differ. Two separate but similar questionnaires were formed by Alma Media's communications and marketing managers, and the author of this thesis could analyze and view the questionnaire before it was sent to Alma Media's employees to ensure that the content matched the research and that it would provide relevant data for the research. The questionnaire was conducted during Fall 2021, and it was distributed to Alma Media's employees via email by the case company's Chief Executive Officer.

The online questionnaire, which was sent to Finnish employees, was conducted in Finnish, and a similar questionnaire was sent to the CEE countries, but it was conducted in English. The questionnaire for Finnish employees was sent via email on the 29th of September 2021, and the employees had three days to answer the questionnaire. The online questionnaire for the CEE countries was sent via email also by the case company's CEO a month later, on the 21st of October 2021. This time, the employees in the foreign units had ten days to answer the questionnaire. The questionnaire, including all questions, can be found in appendix 1.

4.2.2 Statistical analysis of the data

The data gathered by conducting the questionnaires are analyzed by utilizing SPSS statistical software platform. First, data from both questionnaires are combined in Microsoft Excel, a spreadsheet software program. Next, the data is collated to be in an appropriate form for running descriptive statistics analysis in SPSS. More specifically, data from the questionnaires are analyzed in SPSS by conducting crosstabulation tables from categorical variables, which create a complex analysis of the results. These tables are presented in chapter 5, in which all the empirical findings are introduced and explained comprehensively. Furthermore, to indicate whether the variables will have a statistically significant connection or relationship, probability tests called Chi-Square Tests are run. These tests are run to indicate differences in employees' perceptions in Finland and the CEE countries regarding CSR.

The Chi-Square tests provide a two-sided asymptotic significance value that demonstrates whether the null hypothesis's probability is accurate. The general cutoff value utilized by researchers is 0.05 or even smaller. The lower the value is, the more likely it is that the variables have a significant connection (McCormick & Salcedo, 2015, p. 228). This thesis provides only the alternative hypotheses (H1), which are introduced and tested in the next chapter, even though the null hypotheses (H0) were also defined prior to testing the alternative hypotheses. However, as the chi-square value cannot indicate the type of the differences, the results, more specifically differences between the cells and categories, are analyzed by adjusted standardized residuals, which are disclosed as standard deviation units, and they are either above or below the mean value (Huizingh, 2007, p. 249). So, the larger the value is, the higher is the probability that the column variable is associated with the row variable.

What is more, hypotheses are also presented and tested with the results in the next chapter. The hypotheses are formulated based on prior research, which indicates that cultural values, economic development, political and social structure, historical traditions, and nationality affect employees' perceptions regarding CSR.

4.2.3 Sample

As mentioned above, by conducting questionnaires to employees of the case company, the author could collect primary data for the thesis. Thus, the research sample consisted of the case company's employees in Finland and the CEE countries. In total, 524 responses were gathered, 348 of the answerers were Finnish, and 176 of the responses were gathered from employees from the CEE countries. Figure 5. below presents the demographics of the questionnaire.

	Under 35	35+	Preferred not to say	Total
Female	68	180	0	248
Male	87	150	1	238
Preferred not to say / other	5	21	12	38
Total	160	351	13	524

Figure 5. Research sample

169 of the Finnish employees who took part in the questionnaire were women and 151 were men. Moreover, 28 employees preferred not to report their gender. 26 of these employees did not want to mention their age either. However, two of these 28 employees mentioned that they are 35-54 years old and 55-64 years old. The majority, 58% of Finnish employees, are between 35 to 54. In addition, 26% of the Finnish employees are under 35 years old. The rest of the employees, 14% who took part in the questionnaire, said that they are between 55 to 64. Seven employees preferred not to report their age at all.

Moreover, 79 of the employees from the CEE countries who answered to the questionnaire were women, and 87 were males. Also, 39% of the employees reported that they are under 35 years old, whereas 57% reported that they are more than 35 years old. One male preferred not to tell their age, and five employees did not want to report their

genders, one of them being under 35 years old, and the rest four reported their age to be above 35 years.

Moreover, The CEE countries are examined as a group, not individually, because this way, the company, and the author will ensure that the questionnaire is conducted fully anonymously. As shown by the table below, most of Alma Media's employees work in Finland, whereas fewer employees are in the foreign units. Thus, as the questionnaire will not provide country-specific information from the CEE region in terms of results, findings regarding the cultural dimensions will be based on estimations.

Table 3. Number of Alma Media's employees in their operating countries adapted from Alma Media (2022, p. 28).

Country	The number of employees
Finland	975
The Czech Republic	353
Baltic countries: Estonia, Latvia, Lithuania	74
Slovakia	106
Croatia	90
Bosnia-Herzegovina	38
Sweden	15
Others	34
Total number of employees	1690

4.3 Reliability and validity

As the aim of any research is to provide accurate information and results, reliability and validity are essential elements of research. Reliability is a term that describes a situation during a research process, which can be achieved if comparable results are achieved by utilizing similar data collection techniques and analysis procedures by other researchers or in other circumstances than the original research (Saunders et al., 2009, p. 149). In turn, validity refers to internal and external validity, which indicate whether results are

generalizable and utilized in other samplings and whether conclusions of a causal relationship are reliable and accurate and that they do not depend on any other reason (O'Gorman & MacIntosh, 2014, p. 171) To avoid bias in the research, the questionnaire was formed with neutral and objective sentences not to lead respondents to a specific or wanted direction but to gain accurate and reliable results.

As this research utilizes a relatively large sample of more than 500 respondents, the level of reliability and validity in terms of the results increases and is supported. However, as the questionnaires are conducted for the case company's employees, it is possible that the results would differ if similar research were conducted on other companies. However, due to the adequate number of respondents, the results would likely have a similar spectrum. What is more, it is essential to acknowledge that the results of this thesis may be accurate now, but over time as the area of corporate social responsibility evolves, results of similar research conducted in the future may differ from the results of this thesis.

5 Empirical findings

This chapter provides an overview of the questions asked in a questionnaire that was sent to the case company's employees in Finland and in CEE countries. Moreover, the questionnaire results will be presented and explained in this chapter.

5.1.1 Working life and recruiting industry

The first question in the questionnaire focused on CSR in the recruitment industry and the case company's services. More specifically, the employees in the CEE countries were asked which three of the following responsibility topics in recruiting industry they considered the most vital to focus on, regarding the case company's recruiting services and brands such as CV., Jobs.cz., Moj Posao, Monster, Prace.cz, and Profesia. The topics were wellbeing and appreciation of employees, their equal treatment, promoting diversity regarding, for example, age, gender, national origin, ethnicity, social class, and religious or ethical values in the working community, ethical guidance and activities of employees, and partners, for example, the code of conduct. Also, human resource development, career opportunities, and ensuring inclusion, such as providing equal access to opportunities and resources for people who might otherwise be excluded or marginalized, were options to choose from in the questionnaire. However, a similar question for Finnish employees was formulated, but it had a different diction as it was not relevant to mention the services to the Finns, as the services are only provided outside of Finland. The Finns were asked which of the given responsibility topics in the recruiting industry they found the most important. The topics were the same as are listed above.

The hypothesis for this question was formulated based on prior research, demonstrating that cultural values and nationality may affect employees' perceptions of CSR. Thus, the hypothesis is the following: "There is variation in employees' perceptions in Finland and in the CEE countries regarding which responsibility topics in the recruiting industry they consider the most important to focus on".

Table 4. Which of the following responsibility topics in recruiting industry do you find the most important to focus on?

Employee location * Recruiting industry cross-tabulation			Wellbeing and appreciation of employees	Promoting diversity in the working community	Equal treatment of employees	Ethical guidance and activities of employees and partners	Human resource development and career opportunities	Ensuring inclusion	Total
			1	2	3	4	5	6	
Employee location (Finland= 1, CEE region= 2)	1	Count	315	119	266	30	208	90	1028
		% within Employee location	30.6%	11.6%	25.9%	2.9%	20.2%	8.8%	100.0%
		% within the categories 1-6	73.3%	74.8%	75.4%	47.6%	69.1%	61.6%	70.8%
		% of Total	21.7%	8.2%	18.3%	2.1%	14.3%	6.2%	70.8%
		Adjusted Residual	1.3	1.2	2.2	-4.1	-.7	-2.6	
Employee location (Finland= 1, CEE region= 2)	2	Count	115	40	87	33	93	56	424
	2	% within Employee location	27.1%	9.4%	20.5%	7.8%	21.9%	13.2%	100.0%
		% within the categories	26.7%	25.2%	24.6%	52.4%	30.9%	38.4%	29.2%
		% of Total	7.9%	2.8%	6.0%	2.3%	6.4%	3.9%	29.2%
		Adjusted Residual	-1.3	-1.2	-2.2	4.1	.7	2.6	
Total		Count	430	159	353	63	301	146	1452
		% within Employee location	29.6%	11.0%	24.3%	4.3%	20.7%	10.1%	100.0%
		% within the categories 1-6	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	29.6%	11.0%	24.3%	4.3%	20.7%	10.1%	100.0%

As tables 4 and 5 display, wellbeing, and appreciation of employees were considered the most vital topic to focus on in both regions. However, even though the equal treatment of employees was considered important in both regions, Finns seemed to consider it more vital than the employees in other countries. This is supported by the adjusted residual value of 2.2 among Finns in the table above, as 2 is the reference value. Moreover, employees in the CEE countries considered human resource development and career opportunities more vital than the equal treatment of employees, which was the opposite

in the case of Finns. Also, the evidence indicates that a higher number of Finns considered promoting diversity more important than employees in the CEE region. However, the employees in the CEE countries regarded ensuring inclusion as more important than Finnish employees. This is also supported by an adjusted residual value of -2.6 among the Finnish employees. What is more, also ethical guidance and activities of employees and partners were considered more important among employees from the CEE countries, as the adjusted residual value is -4.1 among Finnish employees. Furthermore, the Asymptotic Significance in table 5 proves that the hypothesis is supported as the value is less than 0,05. So, there is a significant connection between the location of employees regarding their perceptions of CSR. Thus, employees' perceptions of Finland and the CEE region are different regarding this question.

Table 5. Chi-Square Test

Chi-Square Tests	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	28.767 ^a	5	<.001
Likelihood Ratio	27.038	5	<.001
Linear-by-Linear Association	9.277	1	.002
N of Valid Cases	1452		
a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 18.40.			

5.1.2 Financial responsibility

The sixth question in the questionnaire was related to financial responsibility, and the employees were asked to rank three aspects that they considered the most important economic and financial responsibility topics for the case company to focus on. The aspects were profitability and financial solidity of the business, economic growth of the business, payment of taxes to society, high customer satisfaction, responsible procurement policy of products and services from subcontractors, and responsibility in development of new products and services.

As earlier mentioned, the hypothesis for this question was also formulated based on prior research. Thus it is the following: "There is variation in employees' perceptions in Finland and in the CEE countries regarding which financial and economic responsibility topics they consider the most important to focus on". So, as table 6 below indicates, profitability and financial solidity of the business were regarded as an important topic not only among the Finnish employees but also among the employees in the CEE region. However, the adjusted residual value of 2.6 suggests that this topic was significantly more important among Finnish employees. However, employees in the CEE countries consider that high customer satisfaction is more important than the other topics. This topic, along with economic growth of the business were considered significantly more important among the employees in the CEE region as the residual values are 4.9 regarding these questions, in the table above.

What is more, responsibility for developing new products and services was considered a vital topic to focus on in both regions as the adjusted residual value 1.1 does not exceed the reference value 2. However, Finns consider that paying taxes to the society is significantly more important, as the adjusted residual value is 3.6 among Finnish employees. Moreover, also responsible procurement policy of products and services from subcontractors is significantly more important among Finns as the adjusted residual value is 3.9.

In addition, table 7 below presents the Asymptotic Significance and a value that indicates whether the established hypothesis can be supported and whether there is a statistically significant connection. In this case, as the value is under 0,05, the hypothesis is supported in this question, as in the previous question. So, there is a significant connection in the location of employees regarding their perceptions of CSR and that the perceptions of employees from Finland and the CEE region regarding financial and economic responsibility, are different.

Table 6. Choose top 1-3 priorities, which you think are the most important economic and financial responsibility topics for us to focus on as a company?

Employee location * Economic and financial responsibility crosstabulation			Profitability and financial solidity of the business	Economic growth of the business	Payment of taxes to society, our "tax footprint"	High customer satisfaction	Responsible procurement policy of products and services from subcontractors	Responsibility in development of new products and services	Total
			1	2	3	4	5	6	
Employee location (Finland=1, CEE region=2)	1	Count	291	116	134	178	91	232	1042
		% within Employee location	27.9%	11.1%	12.9%	17.1%	8.7%	22.3%	100.0%
		% within the categories	72.2%	52.7%	79.3%	55.6%	84.3%	69.5%	67.1%
		% of Total	18.7%	7.5%	8.6%	11.5%	5.9%	14.9%	67.1%
		Adjusted Residual	2.6	-4.9	3.6	-4.9	3.9	1.1	
Employee location (Finland=1, CEE region=2)	2	Count	112	104	35	142	17	102	512
		% within Employee location	21.9%	20.3%	6.8%	27.7%	3.3%	19.9%	100.0%
		% within the categories	27.8%	47.3%	20.7%	44.4%	15.7%	30.5%	32.9%
		% of Total	7.2%	6.7%	2.3%	9.1%	1.1%	6.6%	32.9%
		Adjusted Residual	-2.6	4.9	-3.6	4.9	-3.9	-1.1	
Total		Count	403	220	169	320	108	334	1554
		% within Employee location	25.9%	14.2%	10.9%	20.6%	6.9%	21.5%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	25.9%	14.2%	10.9%	20.6%	6.9%	21.5%	100.0%

Table 7. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	71.008 ^a	5	<.001
Likelihood Ratio	72.147	5	<.001
Linear-by-Linear Association	.180	1	.671
N of Valid Cases	1554		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 35.58.

5.1.3 Management and governance-related sustainability

The seventh question in the questionnaire was related to governance and management. More specifically, the employees were asked to prioritize three topics among six options to indicate what they considered the case company should focus on with its CSR. The topics were the following: the company anticipates and manages the risks associated with operations, the rights and obligations within the company are defined, the actions and communications of the company's management are reliable and fair, the company follows an ethical code that guarantees responsible conduct of the board, management, employees, shareholders. Also, the company's partners and subcontracting chain adhere to an ethical code that prevents such things as corruption and bribery, and that the case company reports on the company's responsibility openly and transparently were also topics for the employees to choose from.

The hypothesis for this question was also formulated based on prior research. Therefore, it is the following: "There is variation in employees' perceptions in Finland and the CEE countries regarding the importance of topics related to responsibility in management and governance".

Table 8. Choose top 1-3 priorities, which you think are the most important governance and management-related topics that we should focus on?

Employee location * Management & governance-related responsibility crosstabulation			The company anticipates and manages the risks associated with operations	The rights and obligations within the company are defined	The actions and communications of the company's management are reliable and fair	The company follows an ethical code	The company's partners and subcontracting chain adhere to an ethical code	Alma Media reports on the company's responsibility openly and transparently	Total
			1	2	3	4	5	6	
Employee location (Finland= 1, CEE region= 2)	1	Count	205	83	247	225	106	175	1041
		% within Employee location	19.7%	8.0%	23.7%	21.6%	10.2%	16.8%	100.0%
		% within the categories	74.8%	52.2%	66.9%	68.6%	72.1%	68.4%	67.9%
		% of Total	13.4%	5.4%	16.1%	14.7%	6.9%	11.4%	67.9%
		Adjusted Residual	2.7	-4.5	-5	.3	1.1	.2	
		2	Count	69	76	122	103	41	81
Employee location (Finland= 1, CEE region= 2)	2	% within Employee location	14.0%	15.4%	24.8%	20.9%	8.3%	16.5%	100.0%
		% within the categories	25.2%	47.8%	33.1%	31.4%	27.9%	31.6%	32.1%
		% of Total	4.5%	5.0%	8.0%	6.7%	2.7%	5.3%	32.1%
		Adjusted Residual	-2.7	4.5	.5	-.3	-1.1	-.2	
		Total	Count	274	159	369	328	147	256
		% within Employee location	17.9%	10.4%	24.1%	21.4%	9.6%	16.7%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	17.9%	10.4%	24.1%	21.4%	9.6%	16.7%	100.0%

The results in the table above suggest that there is no significant difference in the perceptions of employees regarding the company's partners and subcontracting chain adhering to an ethical code, ensuring that actions and communications of the company's management are reliable and fair, reporting the company's responsibility openly and transparently, and following an ethical code to guarantee responsible conduct of the

board, management, employees, and other shareholders. This is suggested because adjusted residual values in these topics do not exceed the reference value 2.

However, many Finns believed that the case company should focus on anticipating and managing risks associated with operations, as the adjusted residual value regarding this topic is 2.7. In turn, the employees in the CEE countries considered it more vital to define rights and obligations within the case company than Finns, as the residual value is 4.5.

Table 9. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	25.446 ^a	5	<.001
Likelihood Ratio	24.634	5	<.001
Linear-by-Linear Association	.030	1	.863
N of Valid Cases	1533		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 47.18.

Furthermore, the table above presents the Asymptotic Significance and a value that indicates whether the hypothesis can be supported. In this case, the value is under 0,05, which means that the hypothesis is supported, as in the previous question. So, there is a significant connection in the location of employees regarding their perceptions of CSR and that the perceptions of employees from Finland and the CEE region regarding the importance of topics related to responsibility in management and governance, are different.

5.1.4 Environmental responsibility

The eighth question in the questionnaire was related to environmental responsibility and ecology. To be more specific, the employees were asked to prioritize three topics among five options to indicate what they considered the case company should focus on

regarding CSR. The topics were the following: environmental efficiency of our activities such as the usage of energy and traveling, reducing the carbon footprint of the subcontracting chain, meaning data centers and services purchased, the carbon handprint of services, the positive environmental impact of our products or services on a consumer's environmentally conscious behavior and consumption decisions. Additionally, partnerships and co-operation to promote sustainable development of society and communication about the environmental impact of our service were the last two topics given as options to choose from. Consequently, the hypothesis for this question was formulated, and it is the following: "There is variation in the perceptions of employees in Finland and the CEE countries regarding environmental responsibility and ecology and sustainability".

Table 10 below demonstrates that all the other topics did not indicate significant differences among the perceptions of employees except from the carbon handprint of services and the positive environmental impact of products and services and communication about the environmental impact of services as the adjusted residual value does not exceed reference value 2, except in these two questions. In general, the environmental efficiency of the case company's activities is considered an important topic to focus on in both regions.

However, Finns especially seemed to highlight the importance of the carbon handprint of services and the positive environmental impact of the case company's products and services on a consumer's environmentally conscious behavior and consumption decisions. This is supported by the adjusted residual of 3.2, which exceeds the reference value. In contrast, the numbers in the table indicate that employees in the CEE region did not emphasize these topics as much as Finns, and a higher number of employees in these countries considered that communicating about the environmental impacts of their services is more important compared to Finnish employees. This is also supported by the adjusted residual value of 4.9 among employees in the CEE countries.

Furthermore, table 11 below presents the Asymptotic Significance and a probability value which indicates whether the hypothesis can be supported. In this case, the value

is under 0,05, which means that the hypothesis is supported as in the previous question. Thus, there is a significant connection in the location of employees regarding their perceptions regarding environmental responsibility, and that the perceptions differ among employees in these two regions.

Table 10. Choose top 1-3 priorities, which you think are the most important environment and ecology-related topics that Alma Media and its brands should focus on?

Employee location * Environmental responsibility cross-tabulation			Environmental efficiency of our own activities	Reducing the carbon footprint of the subcontracting chain	The carbon handprint of services and the positive environmental impact of our products/services	Partnerships and co-operation to promote sustainable development of society	Communication about the environmental impact of our services	Total
			1	2	3	4	5	
Employee location (Finland= 1, CEE region= 2)	1	Count	279	212	289	183	66	1029
		% within Employee location	27.1%	20.6%	28.1%	17.8%	6.4%	100.0%
		% within the categories	67.2%	69.5%	74.3%	66.3%	48.9%	67.7%
		% of Total	18.4%	13.9%	19.0%	12.0%	4.3%	67.7%
		Adjusted Residual	-.2	.8	3.2	-.5	-4.9	
Employee location (Finland= 1, CEE region= 2)	2	Count	136	93	100	93	69	491
		% within Employee location	27.7%	18.9%	20.4%	18.9%	14.1%	100.0%
		% within the categories	32.8%	30.5%	25.7%	33.7%	51.1%	32.3%
		% of Total	8.9%	6.1%	6.6%	6.1%	4.5%	32.3%
		Adjusted Residual	.2	-.8	-3.2	.5	4.9	
Total		Count	415	305	389	276	135	1520
		% within Employee location	27.3%	20.1%	25.6%	18.2%	8.9%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	27.3%	20.1%	25.6%	18.2%	8.9%	100.0%

Table 11. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	30.321 ^a	4	<.001
Likelihood Ratio	29.162	4	<.001
Linear-by-Linear Association	5.667	1	.017
N of Valid Cases	1520		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 43.61.

5.1.5 Responsibility in the media industry

The third question in the questionnaire was related to responsible marketing, and the employees were asked which three of the following themes were the most important to focus on, especially from the case company's point of view: preventing misleading or false advertising, monitoring the ethics of marketing communications, guiding advertisers to implement responsible media choices, responsible processing, and usage of marketing data, encouraging the case company's customers for communication and marketing about responsibility, or marketing communications about the responsibility of the case company's brands. So, the hypothesis for this question is the following: "There is variation in the perceptions of employees in Finland and the CEE countries regarding responsible marketing".

As evident from the table below, monitoring the ethics of marketing communications, marketing communications about the responsibility of Alma Media's brands, and guiding advertisers to implement responsible media choices indicate significant differences among employees' perceptions. This is because the adjusted residual values in these questions exceed the reference value 2. So, a higher number of Finnish employees believed that the case company should focus more on guiding advertisers to implement responsible media choices than, for example encouraging the case company's customers for communication, and marketing about responsibility or focusing on marketing communications about the responsibility of the case company's brands.

Table 12. Choose top 1-3 priorities, which you think are the most important issues we should focus on with responsible marketing?

Employee location * Marketing crosstabulation			Preventing misleading or false advertising	Monitoring the ethics of marketing communications	Guiding advertisers to implement responsible media choices	Responsible processing and use of marketing data	Encouraging our customers for communication and marketing about responsibility	Marketing communications about the responsibility of our brands	Total
			1	2	3	4	5	6	
Employee location (Finland=1, CEE region=2)	1	Count	275	88	157	231	91	100	942
		% within Employee location	29.2%	9.3%	16.7%	24.5%	9.7%	10.6%	100.0%
		% within the categories	65.0%	53.3%	73.4%	69.0%	62.3%	57.5%	64.7%
		% of Total	18.9%	6.0%	10.8%	15.9%	6.2%	6.9%	64.7%
		Adjusted Residual	.2	-3.2	2.9	1.9	-6	-2.1	
Employee location (Finland=1, CEE region=2)	2	Count	148	77	57	104	55	74	515
		% within Employee location	28.7%	15.0%	11.1%	20.2%	10.7%	14.4%	100.0%
		% within the categories	35.0%	46.7%	26.6%	31.0%	37.7%	42.5%	35.3%
		% of Total	10.2%	5.3%	3.9%	7.1%	3.8%	5.1%	35.3%
		Adjusted Residual	-.2	3.2	-2.9	-1.9	.6	2.1	
Total		Count	423	165	214	335	146	174	1457
		% within Employee location	29.0%	11.3%	14.7%	23.0%	10.0%	11.9%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	29.0%	11.3%	14.7%	23.0%	10.0%	11.9%	100.0%

However, a higher number of employees in the CEE countries considered that case company should focus more on marketing communications about the responsibility of its brands than guiding advertisers to implement responsible media choices or encouraging their customers to communicate and market about responsibility. What is more, employees in both regions consider that the case company should focus on preventing

misleading and false advertising, responsible processing, and the usage of marketing data. Furthermore, the table below presents the Asymptotic Significance and a value that indicates whether the hypothesis can be supported. In this case, the value is under 0,05, which means that the hypothesis is supported as in the previous question. Consequently, there is a significant connection between the location of employees regarding their perceptions of responsibility in marketing. This also means that employees' perceptions from both regions regarding responsible marketing are different.

Table 13. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	23.367 ^a	5	<.001
Likelihood Ratio	23.301	5	<.001
Linear-by-Linear Association	.204	1	.651
N of Valid Cases	1457		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 51.61.

The fourth question in the questionnaire was regarding the responsibility of digital services and how the case company's employees would prioritize the following issues on a scale of one to three, one being the most important and three being the third most important. The issues were the following: compliance with laws and regulations in the collection and processing of personal data, care for security and data protection of services, responsible processing and utilization of customer data, ethical utilization of machine learning and artificial intelligence in the development of services, reliability, and continuous development of digital services and accessibility of digital content and services. So, based on prior literature and research, the hypothesis for this question was formulated, and it is the following: "There is variation in the perceptions of employees in Finland and the CEE countries regarding the responsibility of digital services".

Table 14. Choose top 1-3 priorities, which you think are the most important issues we should focus on with digital services?

Employee location * Digital services cross-tabulation			Compliance with laws and regulations in the collection & processing of personal data	Care for security and data protection of services	Responsible processing and utilization of customer data	Reliability and continuous development of digital services	Ethical utilization of machine learning & artificial intelligence in the development of services	Accessibility of digital content and services	Total
			1	2	3	4	5	6	
Employee location (Finland= 1, CEE region= 2)	1	Count	207	260	215	154	89	113	1038
		% within Employee location	19.9%	25.0%	20.7%	14.8%	8.6%	10.9%	100.0%
		% within the categories	67.0%	68.6%	72.9%	63.1%	58.9%	64.2%	66.8%
		% of Total	13.3%	16.7%	13.8%	9.9%	5.7%	7.3%	66.8%
		Adjusted Residual	.1	.9	2.5	-1.3	-2.2	-.8	
	2	Count	102	119	80	90	62	63	516
Employee location (Finland= 1, CEE region= 2)	2	% within Employee location	19.8%	23.1%	15.5%	17.4%	12.0%	12.2%	100.0%
		% within the categories	33.0%	31.4%	27.1%	36.9%	41.1%	35.8%	33.2%
		% of Total	6.6%	7.7%	5.1%	5.8%	4.0%	4.1%	33.2%
		Adjusted Residual	-.1	-.9	-2.5	1.3	2.2	.8	
Total		Count	309	379	295	244	151	176	1554
		% within Employee location	19.9%	24.4%	19.0%	15.7%	9.7%	11.3%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	19.9%	24.4%	19.0%	15.7%	9.7%	11.3%	100.0%

As evident from the table above, only responsible processing and utilization of customer data and ethical utilization of machine learning and artificial intelligence in the development of services indicate significant differences among employees' perceptions. This is suggested because Finnish employees' adjusted residual values of 2.5 and -2.2 exceed reference value 2. So, Finnish employees believed that the case company should

emphasize responsible processing and utilization of customer data over reliability and continuous development of digital services. In contrast, employees in the CEE countries believed that it would be more important to emphasize reliability and continuous development of digital services than responsible processing and utilization of customer data. Furthermore, low percentages indicate that employees in both regions did not consider the accessibility of digital content and services or ethical utilization of machine learning and artificial intelligence in the development of services as important as the other issues. In general, employees in both regions considered that the case company should focus on taking care of security and data protection of services and complying with laws and regulations in the collection and processing of personal data as the percentages are the highest in these categories compared to other options.

Table 15. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	11.713 ^a	5	.039
Likelihood Ratio	11.720	5	.039
Linear-by-Linear Association	3.302	1	.069
N of Valid Cases	1554		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 50.14.

Furthermore, the table above presents the Asymptotic Significance and a value that indicates whether the hypothesis can be supported and whether there is a statistically significant connection between the location of the employees and their perceptions regarding sustainability in digital services. In this case, as the value exceeds 0,05, the hypothesis is not supported in this question. So this means that there is no statistically significant connection between the location of the employees regarding their perceptions of CSR. So, even though there are differences among employees' perceptions regarding this question, statistics indicate that the differences do not depend on the employees' locations.

5.1.6 Responsible employer

The fifth question in the questionnaire was regarding the case company. More specifically, the employees were asked which of the following aspects they considered the most important for the case company to focus on as a responsible employer. The aspects were wellbeing and appreciation of employees, equal treatment of employees, promoting diversity such as diversity of gender, age, national origin, ethnicity, social class, and religious or ethical values in the working community, ethical guidance and activities of employees, and the case company's partners, human resource development and career opportunities, and ensuring inclusion by providing equal access to opportunities and resources for people who might otherwise be excluded or marginalized. So, based on prior literature and research, the hypothesis for this question was formulated, and it is the following: "There is variation in the perceptions of employees in Finland and in the CEE countries regarding what their employer should focus on, as a responsible employer".

The table and percentages below display, that employees in both regions considered that not only wellbeing and appreciation, but also equal treatment of employees are the most important aspects that the case company should advance and focus on. The percentages also indicate that the employees in both regions share similar thoughts about the desired responsibility actions of the case company to be a responsible employer. For example, the employees in both regions consider that ethical guidance and activities of employees and the case company's partners are the least significant aspect to focus on compared to the other options. According to the adjusted residual values, which exceed the reference value 2, only promoting diversity in the working community, human resource development, career opportunities, and ethical guidance and activities of employees and partners were topics that seemed to differ among employees in Finland the CEE countries. Finns highlighted promoting diversity in the working community more than employees in the CEE region, whereas human resource development and career opportunities were considered more important in the CEE countries. Also, according to the adjusted residual value 2.2, ethical guidance and activities of employees and partners were considered more important in the CEE region.

Table 16. Choose top 1-3 priorities, which you think are the most important, that Alma Media and its subsidiaries, as a responsible employer, should focus on?

Employee location * Responsible employer crosstabulation			Wellbeing and appreciation of employees	Equal treatment of employees	Promoting diversity in the working community	Human resource development and career opportunities	Ethical guidance and activities of employees and our partners	Ensuring inclusion	
			1	2	3	4	5	6	Total
Employee location (Finland= 1, CEE region= 2)	1	Count	313	267	107	193	33	129	1042
		% within Employee location	30.0%	25.6%	10.3%	18.5%	3.2%	12.4%	100.0%
		% within the categories	66.7%	68.1%	75.4%	61.7%	54.1%	71.7%	66.9%
		% of Total	20.1%	17.1%	6.9%	12.4%	2.1%	8.3%	66.9%
		Adjusted Residual	-.1	.6	2.2	-2.2	-2.2	1.4	
	2	Count	156	125	35	120	28	51	515
Employee location (Finland= 1, CEE region= 2)	2	% within Employee location	30.3%	24.3%	6.8%	23.3%	5.4%	9.9%	100.0%
		% within the categories	33.3%	31.9%	24.6%	38.3%	45.9%	28.3%	33.1%
		% of Total	10.0%	8.0%	2.2%	7.7%	1.8%	3.3%	33.1%
		Adjusted Residual	.1	-.6	-2.2	2.2	2.2	-1.4	
Total		Count	469	392	142	313	61	180	1557
		% within Employee location	30.1%	25.2%	9.1%	20.1%	3.9%	11.6%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	30.1%	25.2%	9.1%	20.1%	3.9%	11.6%	100.0%

Furthermore, the table below presents the Asymptotic Significance and a value that indicates whether the hypothesis can be supported. In this case, the value is above 0,05, which means that the hypothesis is not supported in this question. So, even though there are some differences among employees' perceptions regarding this question, statistics indicate that the differences do not depend on the employees' locations. Thus, there is no statistically significant connection between the location of the employees with their perceptions of their employer.

Table 17. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	15.092 ^a	5	.010
Likelihood Ratio	15.064	5	.010
Linear-by-Linear Association	.092	1	.762
N of Valid Cases	1557		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 20.18.

The 12th question in the questionnaire was related to the employees' perceptions about the case company's state of corporate social responsibility. The employees were asked to choose whether they considered that the case company would be a forerunner who creates new practices and sets an example for others, an intermediate level performer that meets the requirements, or a performer that is falling behind others. Furthermore, the employees were also given an option if they did not know the state and could not choose the other mentioned options. So, based on prior literature and research, the hypothesis for this question was formulated, and it is the following: "There is variation in the perceptions of employees in Finland and the CEE countries regarding their employer's state of CSR".

The results below illustrate that most employees in Finland and the CEE countries believe that the case company is either a forerunner that establishes new practices and sets an example for others or an intermediate-level performer that can meet the requirements. This can be explained by the percentages above, 81,9% of employees in Finland and 69,3% of employees in the CEE region chose one of these two options in the questionnaire. What is more, a higher number, more specifically 25% of employees in the CEE countries, seemed to consider that the case company is a forerunner. In contrast, the percentage was 17,8 % among Finnish employees. Moreover, more Finnish employees, meaning 64,1% of them, classified the case company as an intermediate level performer, whereas

44,3% of employees in the CEE region classified the case company equally. The adjusted residual value of 4.3 also illustrates that Finns more significantly considered their employer as an intermediate level performer as it exceeds the reference value 2.

Table 18. Do you think we are, as a company, in responsibility?

Employee location * Alma's state of CSR crosstabulation			Forerunner	Intermediate level performer, that meets the requirements	Lags the others	I do not know	
			1	2	3	4	Total
Employee location (Finland= 1, CEE region= 2)	1	Count	62	223	13	50	348
		% within Employee location	17.8%	64.1%	3.7%	14.4%	100.0%
		% within the categories	58.5%	74.1%	54.2%	53.8%	66.4%
		% of Total	11.8%	42.6%	2.5%	9.5%	66.4%
		Adjusted Residual	-1.9	4.3	-1.3	-2.8	
	2	Count	44	78	11	43	176
		% within Employee location	25.0%	44.3%	6.3%	24.4%	100.0%
		% within the categories	41.5%	25.9%	45.8%	46.2%	33.6%
		% of Total	8.4%	14.9%	2.1%	8.2%	33.6%
		Adjusted Residual	1.9	-4.3	1.3	2.8	
Total		Count	106	301	24	93	524
		% within Employee location	20.2%	57.4%	4.6%	17.7%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	20.2%	57.4%	4.6%	17.7%	100.0%

However, the figures also display that 24,4% of the employees in the CEE countries answered that they did not know how to classify the case company in the questionnaire. In contrast, only 14,4% of Finnish employees could not classify their employer's state with CSR. This is also supported by the adjusted residual value of -2,8 among the Finns. This means that most Finnish employees designated the case company's CSR level, whereas a higher number of employees in the CEE region could not define the level. In addition, even though a higher number of employees in the CEE countries considered

that the case company is a forerunner than Finnish employees, there were also a higher number of employees in the CEE countries who believe that the case company is falling behind others regarding CSR. 6,3 % of employees in the CEE countries, whereas 3,7% of Finnish employees chose this option in the questionnaire. The table below presents the Asymptotic Significance and a value that indicates whether the hypothesis can be supported. In this case, the value is under 0,05, which means that the hypothesis is supported in this question. Consequently, there is a significant connection in the location of employees regarding their perceptions of their employer's level with CSR. The statistics also prove that the perceptions of employees from Finland and the CEE region regarding their employer's level with CSR are different.

Table 19. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	19.213 ^a	3	<.001
Likelihood Ratio	19.087	3	<.001
Linear-by-Linear Association	3.035	1	.081
N of Valid Cases	524		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 8.06.

The next question in the questionnaire concerned the case company's responsibility website, and the employees were asked whether they had ever visited the website. The link was provided to the employees to ensure that employees would consider the website in question, not any other. The employees were supposed to choose their preference from the following options: yes, I have, no, I have not, or I am not sure. So, the hypothesis is the following: "There is variation in employees' perceptions in Finland and the CEE countries regarding their employer's corporate social responsibility website".

Table 20. Have you visited Alma Media's responsibility website?

Employee location * Visitors of Alma's responsibility site crosstabulation			I am not sure	No	Yes	Total
			1	2	3	
Employee location (Finland= 1, CEE region= 2)	1	Count	21	129	198	348
		% within Employee location	6.0%	37.1%	56.9%	100.0%
		% within the categories	42.9%	59.7%	76.4%	66.4%
		% of Total	4.0%	24.6%	37.8%	66.4%
		Adjusted Residual	-3.7	-2.7	4.8	
	2	Count	28	87	61	176
		% within Employee location	15.9%	49.4%	34.7%	100.0%
		% within the categories	57.1%	40.3%	23.6%	33.6%
		% of Total	5.3%	16.6%	11.6%	33.6%
		Adjusted Residual	3.7	2.7	-4.8	
Total		Count	49	216	259	524
		% within Employee location	9.4%	41.2%	49.4%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%
		% of Total	9.4%	41.2%	49.4%	100.0%

The percentages in the table above indicate that Finnish employees have visited the case company's website more than the employees in the CEE countries. This is because 56,9% of Finnish employees claimed they had visited the case company's responsibility website, and only 6% admitted that they had never visited the website. Also, the adjusted residual value of 4.8 indicates the significance, as it exceeds the reference value 2.

In turn, only 34,7% of the employees in the CEE countries informed that they had visited the website, and 49,4% had never visited the website. What is more, a higher number of employees in the CEE countries were not sure if they had visited the website, as 15,9% of them selected the option "I am not sure" in the questionnaire. Only 6% of Finnish employees were not confident if they had visited the website. These are also supported by the adjusted residual values, which indicate statistically significant differences

between the locations and these categories. The values exceed the reference value 2 in all categories.

In addition, the table below delineates the Asymptotic Significance and a value that indicates whether the hypothesis can be supported. In this case, the value is under 0,05, which means that the hypothesis is supported, as in the previous question. So, this means that there is a significant connection in the location of employees regarding their perceptions of their employer's corporate social responsibility website and that they are different.

Table 21. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	28.216 ^a	2	<.001
Likelihood Ratio	27.998	2	<.001
Linear-by-Linear Association	28.162	1	<.001
N of Valid Cases	524		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 16.46.

5.1.7 United Nation's sustainable development goals

The next question in the questionnaire was related to CSR and United Nations' 17 sustainable development goals. More specifically, the employees were requested to select one to three priorities the case company should give more attention to within their CSR actions. The 17 sustainable development goals are described next. The first goal is poverty, which aims to end poverty in all its forms from everywhere. The next goal is famine, and it aims to end hunger, achieve food security, improve nutrition, and promote sustainable agriculture. Then, ensuring healthy lives and promoting well-being for all ages is the next goal, followed by a good education goal, ensuring equal and high-quality education for all and promoting lifelong learning opportunities. Next, the gender equality

goal aims to achieve gender equality and empower all women and girls. The following two goals are set to provide and ensure access and sustainable use of water, sanitation, and affordable, reliable, sustainable, and modern energy for all. This goal is followed by the next goal, which aims to promote inclusive and sustainable economic growth, full and productive employment, and decent work. Then, one of the goals focuses on industry, innovations, and infrastructure by building resilient infrastructure, promoting inclusive and sustainable industrialization, and fostering innovation. Next, the inequality goal tries to reduce inequality within and among countries. The following goal, the sustainable cities and communities, try to make cities and human settlements inclusive, safe, resilient, and sustainable.

Moreover, one of the goals is to ensure sustainable consumption and production patterns, and thus the goal is named responsible consumption and production. The next goal focuses on taking urgent actions to combat climate change and its impacts. In contrast, the following goal tries to conserve and sustainably use the oceans, seas, and marine resources for sustainable development. Also, life on land is highlighted among the goals as the next goal tries to protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, and combat desertification and biodiversity loss. Also, peace, justice, and strong institutions are included in the goals. This goal promotes peaceful and inclusive societies for sustainable development, provides access to justice for all, and builds effective, accountable, and inclusive institutions. The last goal is related to partnerships for the goals, and this goal aims at strengthening the means of implementation and revitalizing the global partnership for sustainable development.

Table 22. Chi-Square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	100.314 ^a	16	<.001
Likelihood Ratio	101.214	16	<.001
Linear-by-Linear Association	36.002	1	<.001
N of Valid Cases	1543		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 6.52.

As evident in appendix 2., employees in both regions considered that excellent education is an essential topic for the case company to concentrate on. This can be explained by the fact that 17,9% of the employees in the CEE countries and 11,1% of Finnish employees chose this topic in the questionnaire. However, the statistics indicate that employees in the CEE region considered favorable education more significantly a vital issue than Finns, as the adjusted residual value is 3.7 exceeding the reference value of 2.

Furthermore, employees in both regions regarded promoting inclusive and sustainable economic growth, full and productive employment, and decent work for all as vital issues for the case company to consider as 10,7% of employees in the CEE countries and 11,3% of employees in Finland chose this topic in the questionnaire. However, according to the adjusted residual value of 3.8, Finnish employees seemed to believe more significantly that the climate change is the most vital aspect for the case company to focus on compared to employees in the CEE countries who seemed to prioritize health and wellbeing, poverty, and clean energy with adjusted residual values 4.5, 3.6, and 3.0. Also, 17,3% of Finnish employees considered climate change the most critical issue compared to other topics. In comparison, 17,9% of the employees in the CEE countries supported favorable education over climate change with a percentage of 9,9 %.

What is more, Finnish employees seemed to prioritize responsible consumption and production over clean water and poverty, which is the opposite in the case of employees in the CEE countries. 7,9% of Finnish employees selected responsible consumption and production among the essential issues in the questionnaire, whereas the percentage was 4,6% among the employees in the CEE countries. In addition, gender equality was considered an essential issue to be considered among the Finnish employees as 9,2% of them selected the theme among the essential issues in the questionnaire.

However, most of the employees in the CEE countries considered this less important than the other issues in the question, as 3,4% of the employees in the region chose this theme among their most important issues in the questionnaire. These are also supported by negative adjusted residual values of -4.1 in gender equality, -2.4 in responsible consumption, and -3,8 in climate change among the employees in the CEE region. Also, reducing inequality was considered significantly less critical among employees in the CEE region, as the adjusted residual value is -2,5.

6 Conclusion

This chapter includes a discussion of the empirical results reflected in prior literature, managerial implications, limitations, future research implications, and a conclusion for the research. The chapter starts with a discussion of the results and continues with a summary of the research. Then managerial implications are presented, explaining how the research advances the research topic area and whether it can provide new and relevant findings for future researchers. Next, the research's limitations are presented to explain why certain aspects of the research must have been delimited and how they may have affected the research. Lastly, suggestions are given for future research purposes to indicate how the research topic area can be examined more thoroughly after this study.

6.1 Discussion of the results

This chapter includes a reflection of existing literature and theories combined with the results of the empirical research. Moreover, the aim is to answer the research questions presented in the first chapter. So, this paragraph tries to explain why there are differences in employees' perceptions regarding CSR. The aim is also to discuss the region-specific differences and cultural dimensions and reflect the findings on prior literature, which is presented and discussed in chapter 2. The following paragraphs are divided into categories similar to the previous chapter.

The purpose of this research was to examine what are the perceptions of employees regarding the corporate social responsibility of the selected case company, Alma Media. More specifically, the aim was to investigate whether these perceptions differ amongst their employees in Finland and in the CEE countries, in which the case company operates. In addition, cultural dimensions by Hofstede were examined in the thesis to indicate whether these dimensions could explain the possible differences in the perceptions. Lastly, the aim was also to examine how the case company's employees perceive their company's CSR, whether the company is exceeding the employees' expectations

regarding CSR or whether the employees consider that the company is setting the bar too low with its CSR actions.

The empirical part of the thesis was conducted with online questionnaires to the case company's employees in Finland and the CEE countries. In total, 524 employees took part in the questionnaires. The results were analyzed by utilizing SPSS statistical software platform. More specifically, descriptive statistical methods were utilized, such as crosstabulations and the Chi-Square Tests, to indicate whether there is a statistical connection between the location of the employees with their perceptions of CSR.

According to the questionnaire results, there were similarities and differences in the employees' perceptions of CSR. However, the conducted statistical analysis, crosstabulations, and the Chi-Square Tests proved that in most CSR-related questions and within the categories, the employee perceptions differed amongst employees in Finland and the CEE countries. Furthermore, the statistical analysis proved that employee's location indicated a statistical significance. Only the questions related to the case company as a responsible employer and the responsibility of digital services did not display a significant connection statistically with the location of the employees. However, all the other questions concerning responsibility in marketing, management and governance, environment, economy, recruiting industry, and CSR in general, demonstrated significant connection. Thus, all the other hypotheses are supported, except for the following two: "There is variation in the perceptions of employees in Finland and the CEE countries regarding the responsibility of digital services" and "There is variation in the perceptions of employees in Finland and in the CEE countries regarding what their employer should focus on, as a responsible employer". So, the similar results regarding the case company as a responsible employer and responsibility of digital services indicated similar perceptions from the employees in both regions, statistically.

6.1.1 Working life and recruiting industry

The following paragraph describes how cultural dimensions are linked to the findings of the thesis regarding questions concerning working life and recruiting industry. So, as described in the previous chapter, Finnish employees considered that equal treatment of employees is more important than employees in the CEE countries did. In turn, employees in the CEE countries considered human resource development and career opportunities more vital. The fact that The Czech Republic, Slovakia, Bosnia and Herzegovina, and Croatia, which include more than 80% of all employees outside of Finland, are all societies with high power distance, whereas Finland is a low power distance society, could explain the differences in the employee perceptions. This is because, as prior literature has described, in low power distance societies, hierarchy is typically organized to improve convenience and not to promote inequality, and the use of power should be legitimate. This could be why Finns prioritize equality concerning employees over human resource development and career opportunities. Contrarily, in societies with high power distance, it is common for some individuals to have more power, and it is believed to create more clarity and structure for society. This could explain why employees from the CEE countries consider that human resource development and career opportunities are more vital than equality of the employees.

In contrast, as 60% of the case company's employees outside of Finland come from individualistic societies, the similarities regarding the employee perceptions of CSR in recruiting industry could result from individualism as also Finland is defined as an individualistic society. As these societies typically highlight the importance of personal opinions and letting everyone's voices be heard, the employees' similar perceptions regarding wellbeing and appreciation of employees and promoting diversity in the working community could be derived from individualism.

What is more, differences in the perceptions could also result from the employee's different orientations in terms of femininity and masculinity. Even though only the Czech Republic and Slovakia are masculine societies, whereas all the others are feminine

societies, they still represent more than 60% of all employees outside Finland. Thus, as human resource development and career opportunities were regarded more vital than the equal treatment of employees among employees in the CEE region, this could be explained by their importance in personal accomplishment and material success. In turn, individuals in feminine societies do not typically place their self-interests above the interests of other stakeholders.

6.1.2 Financial responsibility

Employees in both regions regarded responsibility for developing new products and services and profitability and financial solidity of the business as vital topics to focus on. However, the employees had different perceptions regarding financial responsibility. According to the questionnaire results, Finns considered paying taxes to society more important than the employees in CEE countries. This could be explained by their high trust in the Finnish government, political and national legal systems, institutions, and media, whereas the lack of engagement and set policies and regulations and distrust in corruptive public services and government in the CEE countries may explain the different perceptions.

However, employees in the CEE countries consider that the economic growth of the business is significantly more important than Finnish employees. This could be due to their weaker societal infrastructure compared to Finland. This could explain why Finns considered other topics, such as responsible procurement policy of products and services from subcontractors, more important than employees in the CEE region.

6.1.2.1 Cultural dimensions

As mentioned above, Finnish employees consider that paying taxes to society is more important than the employees in CEE countries. Besides nation-specific differences, this could also result from differences in scores regarding power distance. As the Czech Republic, Slovakia, Bosnia and Herzegovina, and Croatia are all societies with high power

distance, and they most likely are more accustomed to corruption in the society, which is why they do not consider paying taxes to the society as important as Finns.

However, the difference could also result from the employee's different orientations in femininity and masculinity. This is because more than 60% of the employees outside of Finland come from a masculine society, whereas Finns come from a feminine society. They could have highlighted the importance of paying taxes to the society more than employees in masculine societies because it is common for them to follow the rules, and recognize and highlight responsibilities. They do not appreciate materialism and personal recognition as much as masculine societies. Also, feminine societies tend to require more empathy from firms, which could explain the employee's expectations regarding paying taxes to the society. What is more, as employees in the CEE countries considered that high customer satisfaction is more important compared to Finns, this could be due to their importance in economic achievement and success, instead of focusing on socially desirable actions. What is more, as the employees in the CEE region regarded economic growth of the business significantly more important compared to Finns, their pragmatic culture could affect their perceptions as these types of cultures tend to be future-oriented, and they aim for future rewards, whereas Finns are a normative society, and they focus more on the current or even past.

6.1.3 Management and governance-related sustainability

The results of this thesis suggest that the perceptions of employees from both regions share similar perceptions regarding the company's partners and subcontracting chain, adhering to an ethical code, ensuring that actions and communications of the company's management are reliable and fair, reporting the company's responsibility openly and transparently, and an ethical code which guarantees responsible conduct of stakeholders. However, there are also differences in employees' perceptions, which are explained in the following paragraphs by reflecting them on prior literature concerning cultural dimensions.

6.1.3.1 Cultural dimensions

The employees in the CEE countries considered it more vital to define rights and obligations within the case company than Finns, which could be linked to their high scores on power distance in the societies. Employees from societies with higher power distance are most likely not as accustomed to power being distributed equally in organizations as employees in Finland. Therefore, they would highlight the importance of defining rights and obligations within the case company to ensure responsible actions of the management.

What is more, as most nations that are examined in the research are individualistic societies, that could explain why employees in both regions shared similar perceptions regarding the following topics: the actions and communications of the company's management are reliable and fair, the company follows an ethical code, the company's partners and subcontracting chain adhere to an ethical code, and that the company reports on the company's responsibility openly and transparently.

However, as Finns believed more significantly that the case company should focus on anticipating and managing risks associated with operations compared to employees in the CEE countries, one could assume that Finland would have a high score on long-term orientation. However, Finland has a low score on long-term orientation which means that this cultural dimension does not fully explain the differences in employee perceptions, and there is most likely some other reason behind the differences.

6.1.4 Environmental responsibility

As the results in the previous chapter demonstrate, the environmental efficiency of the case company's activities is considered a vital topic to focus on in both regions. However, the carbon handprint of services, the positive environmental impact of products and services, and communication about the environmental impact of services indicate significant differences among employees' perceptions. So, they had different views on

environmental sustainability. So, Finns highlighted the importance of the carbon handprint of services and the positive environmental impact of the case company's products and services on a consumer's environmentally conscious behavior and consumption decisions. In contrast, employees in the CEE region believed that focusing on communicating about the environmental impacts of their services is more important. Also, Finns were more concerned with climate change than foreign units. The differences can be explained by the fact that Finnish companies are expected by the public to aim for sustainability and to reduce emissions due to common industrial industries in Finland which are intensive in terms of natural capital.

In turn, in the Czech Republic, which represents 50% of all employees outside of Finland, companies and employees have been stated to prioritize care for employees and transparency over the environment. This could explain why employees in the CEE region have considered that communicating about the environmental impacts of their services is more important than the carbon handprint of services and the positive environmental impact of their services and products. What is more, due to Central and Eastern European countries' weaker societal infrastructure, their abilities to emphasize sustainable development have not been as easy as in the Nordics, which could explain the differences in the perceptions.

6.1.4.1 Cultural dimensions

According to the results, Finns were more likely to prioritize sustainability actions over only communicating and reporting about them, which was the opposite in the case of CEE countries. These factors can be explained by the fact that Finland has low power distance, whereas most of the other examined countries share high power distance. Also, as table 3 earlier presented the number of employees in the foreign units, the author can assume that most of the questionnaire respondents were from a society with high power distance. So, these findings match prior research, and the differences in the employees' perceptions in different regions can be explained this way.

However, differences in employees' perceptions regarding the carbon handprint of services and the positive environmental impact of the case company's products and services on a consumer's environmentally conscious behavior could also be due to the employee's different cultural orientations in terms of femininity and masculinity. This is because Finns come from a feminine society, whereas more than 60% of the employees outside of Finland come from a masculine society. Thus, feminine societies are stated to require more responsible actions and approaches from firms compared to masculine societies in which firms are expected to engage more in economic achievement and material success instead of focusing on socially desirable actions.

6.1.5 Responsibility in the media industry

Employees in both regions consider that the case company should focus on preventing misleading and false advertising, responsible processing and utilizing marketing data, taking care of security and data protection of services, and complying with laws and regulations in collecting and processing personal data. Furthermore, employees in both regions did not consider the accessibility of digital content and services or ethical utilization of machine learning and artificial intelligence in the development of services as important as the other issues. However, the results of this thesis demonstrate that there is no statistically significant connection between the location of the employees regarding their perceptions of responsibility for digital services. So, even though there are differences among employees' perceptions regarding this question, statistics indicate that the differences do not depend on the employees' locations. This could result from the fact that the firm operates in the media industry and provides digital services, and that is why it is likely that the employees have a similar picture of how their services are involved with sustainability.

6.1.5.1 Cultural dimensions

As statistics demonstrate in the previous chapter, employees' perceptions regarding the responsibility of digital services do not indicate a significant connection with the location

of the employees. The employees regarded that the case company should focus on taking care of security and data protection of services and complying with laws and regulations in collecting and processing personal data. Furthermore, reliability and continuous development of digital services and accessibility of digital content and services, preventing misleading or false advertising, and responsible processing and use of marketing data were regarded as important in both regions. So, as most countries that are examined in this thesis are individualistic societies, that could explain why employees in both regions shared similar perceptions regarding the responsibility of digital services and marketing. However, another cultural dimension, uncertainty avoidance, could also explain the similar perceptions regarding the responsibility of marketing and digital services as all the countries examined in this thesis have high scores on uncertainty avoidance except for Slovakia, which has an intermediate score on this dimension.

6.1.6 Responsible employer

The results which were presented in the previous chapter display that employees in both regions considered that not only wellbeing and appreciation, but also the equal treatment of employees are the most important aspects that the case company should focus on. The results also demonstrate that even though there are some differences among the perceptions of employees in this question, there is no statistically significant connection between the location of the employees with their perceptions regarding their employer. However, the results also illustrate that Finns considered their employer is less advanced with its CSR actions than the employees in the CEE region. Furthermore, there were also significantly more employees in the CEE region who did not know how they would rate their employer's level in CSR compared to Finns. What is more, Finns had been more active visitors to their employer's responsibility website, and they were more aware of it compared to employees in the CEE region. So, these differences can be supported by prior research as it has demonstrated that most Finns expect Finnish companies to pay more attention to social issues than what many of them are giving now. In contrast, in other European countries, only less than 50% of the society expects the same.

Moreover, as prior research has described, CEE countries are not yet as advanced with CSR as the Nordic countries, which aligns with these findings above.

6.1.6.1 Cultural dimensions

As prior research has demonstrated, societies with low power distance tend to put more effort into social and environmental responsibility, support ethical behavior, demonstrate high sensitivity to unethical activities, react to them, and they tend to appreciate transparency more than individuals in high power distance societies. Also, societies with low power distance tend to perceive ethics and social responsibility as more important than individuals in high power distance societies. As described earlier, Finland, Estonia, Latvia, and Lithuania are considered low power distance societies, whereas the Czech Republic, Slovakia, Croatia, and Bosnia and Herzegovina are high power distance societies. So, ethical guidance and activities of employees and partners were considered more important in the CEE region compared to Finns. Their high power distance could indicate that employees from these countries prioritize these aspects because it is common in high power distance societies that employees are advised what to do, as the power is not as equally distributed as it is for example in Finland. So, guidance in ethical matters may be expected from the employer.

However, another cultural dimension – individualism versus collectivism- could explain why the employees shared similar perceptions regarding which aspects their employer should focus on to be responsible. This is because Finland, The Czech Republic, Latvia, Lithuania, and Estonia are defined as individualistic societies based on Hofstede’s cultural dimension scores. In contrast, only Croatia is more of a collectivist society. Also, Slovakia is not an individualistic nor collectivist society, but it has characteristics of both types. However, based on the distribution of employees in the case company’s operating countries in table 3 in the fourth chapter, the majority of the case company’s employees come from an individualist society.

So, as the employees shared similar perceptions regarding their employer, it could be suggested that as the majority of the case company's employees come from an individualist society, this may have affected their similar expectations regarding their employer. This could be explained by the fact that it is common in individualistic societies that mutual advantage is highlighted in the relationship of the employer and employee, and recruitment and promotion decisions are never made in moral terms, as in collectivist societies. These decisions depend on qualification and merit only. However, also another cultural dimension, uncertainty avoidance, could explain the similar perceptions regarding which issues their employer should focus on as a responsible employer, as all the countries examined in this thesis have high scores on uncertainty avoidance except for Slovakia, which has an intermediate score on this dimension.

However, prior literature has indicated that societies with high individualism are more likely to react to unethical issues and stress more on these unethical issues in general than high collectivism. This suggests that employees who come from individualist societies also have higher expectations towards their employer than employees in collectivist societies, which could also be supported by the results of the research because most of the case company's employees considered their employer as an intermediate level performer with its CSR.

In addition, the empirical findings of this thesis also indicate that Finns had familiarized themselves more with their employer's responsibility actions described on their website than employees in the foreign units. Also, Finns were more demanding when they were asked how they would rank their employer and their CSR, whereas a higher number of employees in the CEE countries considered their employer as a forerunner or as an intermediate level performer regarding CSR. So, the fact that Finns who come from a feminine society considered their employer less advanced with their CSR and had visited their CSR website more than employees in the CEE region goes in line with prior research. This is because more than 60% of employees outside of Finland come from masculine societies, and prior research has suggested that feminine societies expect more

responsible actions from firms compared to masculine societies in which individuals perceive that firms should engage more in economic achievement and material success instead of focusing on socially desirable actions. Also, feminine societies have a stronger tendency to engage in social responsibility compared to masculine societies, which can also be supported by the results of these questions.

In contrast, prior literature regarding long-term versus short-term orientation has suggested that societies with high long-term orientation value legal and ethical responsibility more as they tend to appreciate social norms, which they also expect from firms. Also, individuals with high long-term orientation tend to disapprove of firms' unethical and illegal behavior, and they expect firms to grant some of their profits as an act of social responsibility. So, all the other countries in this thesis are regarded as societies with a high long-term orientation, except for Finland, which has a low score in long-term orientation. Consequently, this cultural dimension does not go in line with the results regarding employee perceptions of their employer's level with CSR as Finns who come from a normative culture expected more advanced CSR from their employer compared to employees from the CEE countries, unlike the prior research suggests.

6.1.7 United Nation's sustainable development goals

Employees in both regions considered favorable education, promoting inclusive and sustainable economic growth, full and productive employment, and decent work for all as essential topics for the case company to concentrate on. However, Finns considered that climate change is the most vital aspect for the company to focus on, compared to employees in the CEE countries who seemed to prioritize health and wellbeing, poverty, and clean energy. Also, Finns prioritized responsible consumption and production over clean water and poverty, which is the opposite in the case of employees in the CEE countries. Moreover, gender equality was considered an important issue to be considered, among the Finns. In contrast, most of the employees in the CEE countries considered this less important than the other issues. Also, reducing inequality was considered significantly less important among employees in the CEE region.

So, in other words, Finns considered climate change and responsible consumption and production more important compared to employees in the CEE countries who regarded health and wellbeing, poverty, and clean energy as more important. This finding matches prior research, which demonstrated that companies and employees, for example, in the Czech Republic, typically prioritize care for employees and transparency over the environment. What is more, it could be that employees in the CEE region have highlighted the importance of decreasing poverty instead of climate change due to the CEE region's weaker societal infrastructure and governments' lack of set policies, regulations, and interest in including CSR in the societal and political agenda.

6.2 Summary of the research

The purpose of this research was to examine employee perceptions in Finland and the CEE countries. The aim was to indicate what are the employee perceptions regarding corporate social responsibility and whether the employee perceptions differ amongst employees in different countries. That is why Hofstede's cultural dimensions were also examined in this thesis to provide explanations for the differences and the possible similarities. Moreover, this research was conducted as a single case study for a Finnish multimedia company Alma Media, which operates internationally in Europe. In total, 524 employees took part in the questionnaires sent to them during Fall 2021. The results of the questionnaires were analyzed by utilizing SPSS statistical software platform in which crosstabulation and Chi-Square tests were run.

According to the results, employee's location demonstrates a significant relationship with employee's perceptions regarding multiple aspects of corporate social responsibility. This means that employees from Finland and the CEE countries do not fully share similar perceptions regarding CSR. However, the employees' perceptions of the responsibility of digital services or the responsibility of their employer do not indicate significant differences. However, Finns are more concerned with equality, responsible consumption, and climate change whereas employees in the CEE countries highlight the importance of human resources development and career opportunities, wellbeing, and

education. Furthermore, the results indicate that Finnish employees do not consider their employer as advanced with its CSR as the employees in the CEE region do. Also, Finns had visited their employer's responsibility website more and were more conscious of it than employees in the CEE countries.

As the cultural dimensions are reflected in the findings of this thesis combined with prior literature, especially femininity and masculinity and power distance are discussed to elaborate on the differences in the employee perceptions of CSR. In turn, not only individualism and collectivism but also uncertainty avoidance are presented to elaborate similarities in the perceptions of employees regarding CSR. However, interestingly long-term orientation did not explain the differences in employee perceptions even though it was expected.

6.3 Managerial implications

This research presents a new angle to the research topic area by providing new perspectives regarding employee perceptions from Finland and the CEE countries from a multimedia company. What is more, this study contributes to the literature as it could provide statistical evidence of the relationship between employee location and various CSR categories. More specifically, this study proved that Finnish employees prioritize CSR issues differently from employees in the CEE countries due to differences in their culture, economic development, and nationality. Thus, this research indicates that it is essential for organizations to notice that various factors affect their employees' perceptions of CSR and that it may be advantageous to include them in decision-making progress to enhance the stakeholder engagement in CSR and gain the highest advantages from their CSR actions. With the help of this research, organizations can discover why learning about employee perceptions regarding CSR is essential and how it can help them increase their employee satisfaction, engagement, and talent attraction. Moreover, besides these, organizations that operate internationally can learn more about their employees' cultural aspects, which could help them understand the reasons behind their employees' attitudes, opinions, values, and actions that affect the organizations in

different ways. Also, this study provides relevant information to organizations, especially in the digital service and media industry, and organizations operating in Finland and the CEE region. With the help of this research, they can assess and revise their CSR actions and strategies.

6.4 Limitations of the study

As the purpose of the thesis is to examine and compare the perceptions of employees from Finland and from the CEE countries towards CSR, this thesis aims to test the theoretical framework of the empirical research, which is conducted in the form of a questionnaire. Furthermore, the theoretical framework is needed to understand how the concept of CSR has evolved and how stakeholders, especially employees perceive it and how they are affected by it in general. So, the theoretical framework of the thesis includes an overview of corporate social responsibility from multiple aspects and an overview of the previous literature concerning CSR. Also, as this thesis aims to explain the possible differences in employees' perceptions, cultural dimensions are introduced and studied. So, the relationships between employees, culture, and stakeholder perceptions of CSR are covered in the theoretical framework. However, as the study focuses on the employee perspective of CSR, this limits the theoretical framework chapter as other stakeholder perceptions are not studied comprehensively.

However, the main limitation of this thesis is concerning the empirical section as the research is conducted as a single case study. This means that only one case company will be examined in the research. Thus, the results cannot be generalized to a more considerable extent. Also, as the case company is a media company, the empirical section and the thesis findings may be influenced by the media industry, which should be considered when analyzing the survey results. In other words, the scope of the thesis is limited, and the results may not be applicable for generalization, nor are they comparable to other industries.

What is more, the examined countries which were under comparison were examined as a group except for Finland, as the author and the case company wanted to protect the respondent's anonymity in the foreign units as only few employees are working in some of the countries and they could easily be identified when analyzing results. So, findings regarding the CEE countries were created based on estimations made on the grounds of the numbers of employees in the countries. Besides this, the cultural dimensions are not analyzed statistically but instead based on the author's conclusions, meaning that the results and their reflection on cultural dimensions cannot be generalized. Nevertheless, the findings may work as a guide for further research on similar cases.

Lastly, as the questionnaire which was sent to employees in the CEE region was conducted in English, this may have caused misunderstanding regarding the questionnaire and its questions and consequently biased results because English is not a native language for the employees in the CEE countries.

6.5 Future research implications

Even though this thesis provides statistical evidence of the differences in employees' perceptions between Finland and the CEE countries, it would be advantageous to conduct similar research with a statistical analysis of the connection of cultural dimensions with employee perceptions in these specific countries to provide statistical proof. This is suggested not only because this thesis did not test the connection of cultural dimensions with employee perceptions of CSR statistically but also because the prior literature, especially from these specific regions, remains inadequate even though prior research has proved that cultural dimensions and employee perceptions of CSR have a significant connection, in other countries.

Moreover, as this thesis examined the CEE countries as a group, it would be crucial to analyze the countries individually as the perceptions may differ among the countries, and this thesis could not demonstrate this due to issues with anonymity. Furthermore, the role of gender, position, retention, and generation and age in the employee

perceptions of CSR could be examined, as these factors most likely affect the employee perceptions. In addition, a qualitative study could also be helpful in terms of examining employee perceptions because this way, the researcher can get more explanations and reasoning from the employees, which could explain the differences.

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Appendix

Appendix 1. Questions of the questionnaire

1. Which of the following responsibility topics in recruiting industry you find as the most important to focus on with our brands (CV.ee., CV.lv., CVonline.lt., Jobs.cz., Moj Posao, Monster, Prace.cz, Profesia, etc.)?
 - Wellbeing and appreciation of employees
 - Equal treatment of employees
 - Promoting diversity in the working community (f. ex. the diversity of gender, age, national origin, ethnicity, social class, religious or ethical values)
 - Ethical guidance and activities of employees and partners (f. ex. “the code of conduct”)
 - Human resource development and career opportunities
 - Ensuring inclusion, such as providing equal access to opportunities and resources for people who might otherwise be excluded or marginalized

2. Responsible marketing: Choose top 1-3 priorities, which you think are the most important issues we should focus on with this theme?
 - Preventing misleading or false advertising
 - Monitoring the ethics of marketing communications
 - Guiding Advertisers to implement responsible media choices
 - Responsible processing and use of marketing data
 - Encouraging our customers for communication and marketing about responsibility
 - Marketing communications about the responsibility of our brands

3. Responsibility of Digital Services: Choose top 1-3 priorities, which you think are the most important issues we should focus on with this theme?
 - Compliance with laws and regulations in the collection and processing of personal data
 - Care for security and data protection of services
 - Responsible processing and utilization of customer data
 - Ethical utilization of machine learning and artificial intelligence in the development of services
 - Reliability and continuous development of digital services
 - Accessibility of digital content and services

4. Choose top 1-3 priorities, which you think are the most important, that Alma Media and its subsidiaries as a responsible employer, should focus on?
 - Wellbeing and appreciation of employees
 - Equal treatment of employees

- Promoting diversity in the working community (f. ex. the diversity of gender, age, national origin, ethnicity, social class, religious or ethical values)
 - Ethical guidance and activities of employees and our partners.
 - Human resource development and career opportunities
 - Ensuring inclusion, such as providing equal access to opportunities and resources for people who might otherwise be excluded or marginalized
5. Choose top 1-3 priorities, which you think are the most important economic and financial responsibility topics for us to focus on as a company?
- Profitability and financial solidity of the business
 - Economic growth of the business
 - Payment of taxes to society, our “tax footprint”
 - High customer satisfaction
 - Responsible procurement policy of products and services from subcontractors
 - Responsibility in development of new products and services
6. Choose top 1-3 priorities, which you think are the most important governance and management-related topics that we should focus on?
- The company anticipates and manages the risks associated with operations
 - The rights and obligations within the company are defined
 - The actions and communications of the company's management are reliable and fair
 - The company follows an ethical code that guarantees responsible conduct of the board, management, employees, shareholders, etc.
 - The company's partners and subcontracting chain adhere to an ethical code that prevents such things as corruption and bribery.
 - Alma Media reports on the company's responsibility openly and transparently
7. Choose top 1-3 priorities, which you think are the most important environment and ecology related topics that Alma Media and its brands should focus on?
- Environmental efficiency of our own activities (e.g., energy use, travel)
 - Reducing the carbon footprint of the subcontracting chain (e.g., data centers and services purchased)
 - The carbon handprint of services. The positive environmental impact of our products or services on a consumer's environmentally conscious behavior and consumption decisions
 - Partnerships and co-operation to promote sustainable development of society
 - Communication about the environmental impact of our service
8. Choose top 1-3 priorities, which you think are the most important ones that Alma Media's corporate responsibility should focus on?
- **POVERTY:** End poverty in all its forms from everywhere
 - **FAMINE:** End hunger, achieve food security, improve nutrition, and promote sustainable agriculture
 - **HEALTH AND WELLBEING:** Ensure healthy lives and promote well-being for all at all ages

- GOOD EDUCATION: Ensure an open, equal, and quality education for all, and promote lifelong - learning opportunities
- GENDER EQUALITY: Achieve gender equality and empower all women and girls
- CLEAN WATER: Ensure access and sustainable use of water and sanitation for all
- CLEAN ENERGY: Ensure affordable, reliable, sustainable, and modern energy for all
- DECENT WORK AND ECONOMIC GROWTH: Promote inclusive and sustainable economic growth, full and productive employment, and decent work for all
- INDUSTRY, INNOVATIONS, AND INFRASTRUCTURE: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- REDUCE INEQUALITY: Reduce inequality within and among countries
- SUSTAINABLE CITIES AND COMMUNITIES: Make cities and human settlements inclusive, safe, resilient, and sustainable
- RESPONSIBLE CONSUMPTION AND PRODUCTION: Ensure sustainable consumption and production patterns
- CLIMATE CHANGE: Take urgent action to combat climate change and its impacts
- LIFE BELOW WATER: Conserve and sustainably use the oceans, seas, and marine resources for sustainable development
- LIFE ON LAND: Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and biodiversity loss
- PEACE, JUSTICE AND STRONG INSTITUTIONS: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels
- PARTNERSHIPS FOR THE GOALS: Strengthen the means of implementation and revitalize the global partnership for sustainable development

9. Do you think we are, as a company, in responsibility?

- A forerunner, who creates new practices and sets an example for others
- Intermediate level performer, that meets the requirements
- We lag behind the others
- I do not know

10. Have you visited Alma Media's responsibility website? <https://www.almamedia.fi/en/sustainability/>

- Yes, I have
- No, I have not
- I am not sure

11. Age

- Under 25 years
- 25-34 years
- 35-44 years
- 45-54 years
- 55-64 years
- 65-74 years
- 75 years or more
- I do not want to answer

12. Gender

- Female
- Male
- Other
- I do not want to answer

Appendix 2. Statistical analysis of the eighth question

Employee location - UN CSR cross-tabulation		Poverty	Famine	Health & wellbeing	Good education	Gender equality	Clean water	Clean energy	Decent work & economic growth	Industry innovations & infrastructure	Reduce inequality	Sustainable cities & communities	Responsible consumption & production	Climate change	Life below water	Life on land	Peace, justice & strong institutions	Partnerships for the goals		
Location: Finland=1 CEE region=2	1	Count	23	35	70	115	96	39	17	118	45	56	11	15	82	130	140	160	170	1040
		% within Employee location	2.2%	3.4%	6.7%	11.1%	9.2%	3.8%	1.6%	11.3%	4.3%	5.4%	1.4%	7.9%	17.3%	2.1%	4.3%	4.8%	3.1%	100.0%
		% within the categories	44.2%	60.3%	50.4%	56.1%	85.0%	57.4%	44.7%	68.6%	75.0%	81.2%	75.0%	78.1%	78.3%	68.8%	73.8%	71.4%	62.7%	67.4%
		% of Total	1.5%	2.3%	4.5%	7.5%	6.2%	2.5%	1.1%	7.6%	2.9%	3.6%	1.0%	5.3%	11.7%	1.4%	2.9%	3.2%	2.1%	67.4%
		Adjusted Residual	-3.6	-1.2	-4.5	-3.7	4.1	-1.8	-3.0	4	1.3	2.5	.7	2.4	3.8	.2	1.1	.7	-7	-7
	2	Count	29	23	69	90	17	29	21	54	15	13	5	23	50	10	16	20	19	503
		% within Employee location	5.8%	4.6%	13.7%	17.9%	3.4%	5.8%	4.2%	10.7%	3.0%	2.6%	1.0%	4.6%	9.9%	2.0%	3.2%	4.0%	3.8%	100.0%
		% within the categories	55.8%	39.7%	49.6%	43.9%	15.0%	42.6%	55.3%	31.4%	25.0%	18.8%	25.0%	21.9%	21.7%	31.3%	26.2%	28.6%	37.3%	32.6%
		% of Total	1.9%	1.5%	4.5%	5.8%	1.1%	1.9%	1.4%	3.5%	1.0%	0.8%	0.3%	1.5%	3.2%	0.6%	1.0%	1.3%	1.2%	32.6%
		Adjusted Residual	3.6	1.2	4.5	3.7	-4.1	1.8	3.0	-4	-1.3	-2.5	-7	-2.4	-3.8	-2	-1.1	-7	.7	.7
	Total	Count	52	58	139	205	113	68	38	172	60	69	20	105	230	32	61	70	51	1543
		% within Employee location	3.4%	3.8%	9.0%	13.3%	7.3%	4.4%	2.5%	11.1%	3.9%	4.5%	1.3%	6.8%	14.9%	2.1%	4.0%	4.5%	3.3%	100.0%
		% within the categories	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		% of Total	3.4%	3.8%	9.0%	13.3%	7.3%	4.4%	2.5%	11.1%	3.9%	4.5%	1.3%	6.8%	14.9%	2.1%	4.0%	4.5%	3.3%	100.0%