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## The Role of Rewards Leaders in Corporate Social Responsibility and Sustainability

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# The Role of Rewards Leaders in Corporate Social Responsibility and Sustainability



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**C**orporate social responsibility and sustainability (CSR/S) have become important issues for business leaders. This interest arises from expressed concerns of investors, employees, customers and the general public (Business Roundtable 2019; Cafaro 2019). Companies engage in CSR/S for three primary reasons: 1) to reduce negative impacts on society and contribute to the common good; 2) to build a strategic position as a responsible organization; and 3) to attract and retain talent that is in short supply (Renwick 2012; Linder 2013). As a result, an increasing number of employers are incorporating CSR/S programs into their total company strategy to achieve explicit and implicit CSR/S goals. Vogel (2006) argued that the most important driver of corporate interest in CSR/S is that good corporate citizenship is also good business. Although there is a growing body of knowledge about CSR/S programs, there has been limited research on the role of rewards leaders (compensation professionals) in these efforts.

The purpose of this study was to learn how rewards leaders support CSR/S and offer suggestions as to how rewards leaders can pursue a more active role in driving CSR/S programs and strategies within their respective companies. This article provides a brief review of the literature, the methods used to conduct the study, the findings, and our conclusions and recommendations.

## LITERATURE REVIEW

Historically, the field of rewards (compensation, employee benefits and nonfinancial rewards) has rarely

been involved in discussions about CSR/S. Rather, rewards professionals have aligned themselves with company strategy that is often a derivative of some sort of value-creation model. However, as CSR/S is increasingly recognized as a business strategy focused on improving corporate performance via economic, environmental and societal outputs, rewards professionals will be increasingly called upon to develop responsible policies and programs. Although no universal definition of socially responsible rewards exists, recent research defines these rewards as legal and livable, safe, equitable, transparent and economically sustainable. In addition, rewards should support employee well-being and not harm other stakeholders (Beck-Krala, Klimkiewicz, and Scott 2019). Specifically, Beck-Krala, Klimkiewicz, and Scott (2019) proposed that rewards leaders contribute to corporate social responsibility efforts in two major ways. First, one must consider how salary levels, incentives, employee benefits and the work environment support CSR/S and how these programs may influence employee decisions with CSR/S implications. This may be by providing employees with a living wage or making sure that incentive programs do not encourage employees to take actions that hurt other stakeholders. CSR/S demands that rewards professionals evaluate rewards programs for their potential to encourage and incentivize unethical and risk-taking behavior. Problematic past examples include incentives encouraging Wells Fargo employees to establish customer accounts without permission, Toshiba's accountants to overstate operating profits, and Volkswagen employees to falsify emissions test results.

The second perspective is the role rewards leaders play in developing and implementing programs that encourage employees to take socially responsible and environmentally sustainable actions, such as making charitable donations and volunteering to support community programs. In fact, the use of environmental rewards and recognition is believed to have a significant impact on employee willingness to generate eco-initiatives (Ben-Amar 2014).

## **RESEARCH METHODOLOGY**

The authors identified large multinational companies that had a general commitment to CSR/S based on information from their websites. Note that none of the websites indicated a specific role played by rewards leaders in their CSR/S efforts. Then, the rewards leaders from these companies were contacted to determine if they were willing to participate in the study. We closed our sample when we had 10 companies where rewards leaders were willing to participate in structured, qualitative phone interviews. Rewards leaders who agreed to participate were sent a standardized survey instrument in advance of the interview conducted by the authors. Each interview lasted from 30 to 45 minutes. Interviewees were asked open-ended questions about their backgrounds, the company's commitment to CSR/S and the role of rewards professionals in these efforts. Interviewees were also asked to rank the importance of three hypothesized implicit and explicit goals for

their company's commitment to corporate social responsibility. The goals included attracting and retaining employees, obtaining positive reactions from customers and communities in which the company operated, and encouraging employees to be more socially responsible or exhibit more pro-social behavior. At the end of the interview, interviewees were asked to assess the frequency of use and the effectiveness of various corporate social responsibility and sustainability programs and initiatives. This assessment was intended to balance the subjective nature of the open-ended interview questions with standardized responses that could be compared across companies. Prior to conducting the interview, each company's website was examined, and resources and reports related to corporate social responsibility or sustainability were reviewed.

For this study, the most senior rewards professional in each company was interviewed. Study participants were predominantly vice presidents (five) and senior directors (two), with most having responsibility for both compensation and employee benefits for their companies. Half (five) had from 10 to 19 years of experience in the field of compensation. Finally, eight of the participants were male and two were female.

All interviewees confirmed that their companies were committed to CSR/S. All 10 companies represented during the interviews were public companies with a global reach, and most were in the field of technology or information services. Companies ranged in size and scale from approximately 5,000 to 40,000 employees with revenues from \$1.7B to \$92B.

All companies represented in the study had a defined CSR/S strategy discussed on the company's website. The CSR/S efforts of virtually all the companies focused upon community involvement, diversity practices, sustainability practices and employee well-being practices. Each company within the participant pool demonstrated both a desire to improve the community through charitable giving and community engagement, and the employee experience through a robust and competitive total rewards package.

## **FINDINGS**

Study participants expressed a strong belief that CSR/S is an important program in their companies. A repeated theme among participants was the declaration that CSR/S is part of their company's ethos, culture and core values.

We asked rewards leaders to list their companies' reasons for pursuing a CSR/S program (See Table 1). After participants completed their lists, the interviewers asked the participants to prioritize these reasons in order of importance (with one being most important). This question proved to be difficult, as four of the participants chose not to rank one or all of the priorities, stating that these priorities were all good business practices and that they were unable to assign differing levels of importance to them.

Not surprisingly, one of the most repeated themes was that executive leadership drives commitment to CSR/S. One participant explained that "the CEO sets the

**TABLE 1** Responses to the Question “Why Is Your Company Involved In CSR/S?”

Theme	Percentage of Responses
Driven by leadership	21.2%
Core pillar or part of company’s culture	18.2%
Positive external contribution	15.2%
Meet stakeholder expectations & obtain trust	12.1%
Shareholder expectations	9.1%
Employee development and engagement	6.1%
Become competitive in industry	6.1%
Commitment to environment	3%
Treat employees and suppliers well	3%
Improve brand reputation	3%
Lean Sigma (efficiency of resource use)	3%

\*Note that there were multiple responses to each item and percentages were taken from the total responses.

tone for the company as having high ethical standards, integrity and concern for people.” Another participant stated that CSR/S is part of the “fiber of the company which is driven by the CEO and board.” This statement aligns with the second most-repeated theme within the responses. Companies are also committed to CSR/S because it is engrained within their culture and ethos. They do not see CSR/S as being an external strategy but rather as interwoven within the framework of the company and a significant influencer of business decisions. One participant explained that the business model relies on connecting the customer with the community. Therefore, for the business model to work, the company needs to be part of the community through CSR/S programs. Finally, the third most-popular theme reflected in participant responses was that the company is driven by the need to improve the external environment in which it operates with the goal of sustaining the business for the long term. This theme makes sense, given the fact that most companies attempt to make an impact on the external environment through community engagement and charitable giving.

As shown in Table 2, rewards leaders did not initially see their compensation departments as having a direct role in advancement of CSR/S other than to support the CSR/S strategy and make the company more competitive. This is in line with the demand on rewards professionals to align rewards programs with company goals, cultures and decisions.

Several rewards professionals participating in this study are involved in developing and retooling programs for employee wellness (one of many socially responsible rewards). A few also see a role for themselves in understanding measurement of rewards program effectiveness. Three professionals cited corporate scandals such as Wells Fargo’s as a primary motivator encouraging them to review their programs for unintended consequences. Only 5% of responses indicated that driving fair pay and equity was linked to CSR/S. One participant said that compensation

**TABLE 2** Responses to the Question “What is the Compensation Department’s Role in CSR/S?”\*

Theme	Percentage of Responses
Support CSR/S strategy	16%
Create strong total rewards philosophy to make company more competitive	16%
Improve, expand benefits and wellness programs	11%
Set, measure and communicate CSR/S strategy	11%
Measure rewards program effectiveness	11%
Understand trends and market	11%
No direct role	11%
Design enabling programs and frameworks	5%
Fair pay and equity	5%
Reduce waste by automating processes	5%

\*Note that there were multiple responses to each item and percentages were taken from the total responses.

professionals have an opportunity to support CSR/S “by creating a culture and environment through compensation and benefits that attract employees who want to properly serve customers.”

The most repeated theme from participants, however, was that rewards leaders did not perceive a direct leadership role for themselves in the space of CSR/S. In fact, when we first contacted most of the rewards leaders to request interviews, virtually all expressed surprise that we would be interested in their opinions and most tried to refer us to either the CSR/S department or to a manager leading those efforts. We had to convince rewards leaders that we were interested in their opinions and perspectives and not in the perspectives of those senior managers who were most directly tied to CSR/S.

As indicated in Table 3, most employees participating in CSR/S programs and initiatives are rewarded through both tangible and intangible forms of recognition. The type of recognition practiced is company-specific and often a local decision. Participants indicated that their respective locations and business units employ various means to recognize employees. These range from cash awards (tangible) to public recognition (intangible). One company incorporated measures to assess community service efforts (such as volunteerism) and sustainability efforts in the

**TABLE 3** Recognition Programs Offered to Encourage Employees to Support CSR/S Programs

Type of Recognition	Percentage of Responses
Tangible recognition	37.5%
Intangible recognition	37.5%
No recognition	25%

\*Note that there were multiple responses to each item and percentages were taken from the total responses.

rewards programs. Some companies chose to recognize employees with small gifts or small amounts of cash. Two companies donated to charity or volunteer organizations in which their employees were involved. An equal number of companies, however, chose to reward their employees in intangible ways by recognizing employees publicly and by allowing them to demonstrate their leadership skills and gain visibility in front of the leadership team. Interestingly, one company indicated that it does not reward individuals, explaining that since these positive behaviors are expected from all employees, it is not necessary to reward individuals for following company practices.

CSR/S can manifest through the evaluation of rewards programs to ensure they do not incentivize unethical behavior. Table 4 indicates that almost half of the respondents evaluated incentive and base pay programs in relation to CSR/S. Other respondents reported a variety of methods, including risk assessments, internal audits and metrics on scorecards. One company even mentioned that although there is no universal corporate strategy for evaluation, individual departments might conduct their own forms of evaluation.

**TABLE 4** Methods of Evaluating Base Pay and Incentive Pay Programs in Regard to CSR/S

Type of Evaluation	Percentage of Responses
Not evaluated regarding CSR/S	30%
Risk assessment	12%
Internal audits	12%
Metric on Scorecard	12%
Evaluate Single Department Only	12%
Did not respond	20%

\*Note that there were multiple responses to each item and percentages were taken from the total responses.

Although all rewards leaders agreed that executives should support CSR/S goals and initiatives, only 30% of the respondents indicated that their companies had senior executives with specific goals for which they were rewarded (see Table 5). One participant said that executives and managers still receive an indirect reward from measures tying performance to increases in share price. This respondent believed that share price could also be affected by a strong reputation rooted in CSR/S programs and initiatives. The senior executives who have their pay tied to performance on CSR/S measures were measured against sustainability and diversity.

Rewards leaders indicated that a living wage, a key social responsibility component, is not an issue. Due to labor market competition, their companies pay well above minimum wage thresholds within the United States. Companies that were concerned about potential issues regarding a living wage in global markets or within their supply chain addressed this concern by creating salary guidelines or benchmarking compensation to the local market. A common theme repeated

**TABLE 5** Metrics That Reward Executives and Managers for Achieving CSR/S Goals

Type of Metric	Amount of Responses
No related CSR/S goal	50%
Performance on sustainability goal	20%
Performance on gender and ethnic diversity goal	10%
Not aware	20%

during the interviews was the stated commitment from participants to provide affordable benefits to their employees as one of their contributions to CSR/S. Table 6 indicates rewards leaders' perception of the commitment from senior management to pay employees responsibly.

As shown in Table 7, respondents offered a variety of ways for rewards professionals to become more involved with CSR/S.

Alongside the qualitative open-ended questions, each participant was asked to specifically assess the frequency and effectiveness of certain CSR/S programs in an attempt to standardize responses across companies and identify larger trends and commonalities. These answers were divided into two Tables 8 and 9; Table 8 indicates a program's frequency of use and Table 9 indicates how rewards leaders rated the program's effectiveness. One should note that many of these programs may apply only to some locations or business units within the company. The general trends from the sample indicate that when companies offer CSR/S programs, the programs are frequently utilized by most employees and are effective in achieving their goals.

As shown in Table 8, the CSR/S programs that were most frequently used (often and always) in the participating companies are:

- Employees are encouraged to participate in community programs (90%)
- Employer sponsors charity events or benefits (e.g., runs and medical care for children) (80%)
- Employer sponsors employee participation in charity events or benefits (e.g., runs and Christmas gifts for children) (70%)
- Employees are recognized for accomplishing CSR/S goals, such as volunteering and other altruistic activities (70%).

As shown in Table 9, the CSR/S programs least used are:

- Employees incentivized for protecting the environment, such as reducing waste or protecting natural resources (10%)
- Incentive pay programs linked to CSR/S goals, such as volunteering and other altruistic activities (20%)
- Socially responsible goals included in the performance appraisal process (20%)



**TABLE 6** Commitment from Senior Management to Pay a Living Wage or Provide Other Socially Responsible Benefits

Type of Commitment	Percentage of Responses
Providing affordable benefits	38%
Creating salary guidelines	38%
Benchmarking compensation to market	15%
Conducting social responsibility audit	8%

\*Note that there were multiple responses to each item and percentages were taken from the total responses.

- Employees encouraged to use ridesharing and public transportation (30%)
- Board use of executive compensation to encourage actions that promote CSR/S (30%).

As shown in Table 8, incentive programs and performance goals are not likely to be included in CSR/S efforts, although companies are very likely to include sponsorship of events and recognition to encourage CSR/S efforts. Consistent with the use of these programs is the higher-rated effectiveness for frequently used programs than for those less frequently used, as shown in Table 9.

The responses to the fifth question confirm the results presented in Table 4, in which a significant portion of participants stated that they do not measure their incentive pay programs regarding CSR/S. Seven companies surveyed either do not link incentive pay programs with CSR goals at all or do so rarely. Among these participants, one still rated this program as being effective, even if their respective companies did not offer it directly. Of the two companies that do link pay programs with CSR goals, they both rated the program to be effective.

**TABLE 7** Responses to the Question “What More Can Be Done by the Compensation Department to Support CSR/S Efforts?”

Re-evaluation of benefit offerings	Thinking more broadly
Providing employees with broad-based tools	Working to serve community and environment
Helping to structure and empower grass-roots CSR/S efforts	Communicating CSR/S programs and initiatives
Aligning with other departments and leadership on CSR/S programs and initiatives	Helping develop metrics to measure CSR/S
Equal pay	Nothing more. No future role either, because CSR/S is external to compensation
Eliminating waste and inefficiencies	Creating a sustainability report and becoming more sustainable

**TABLE 8** Frequency and Effectiveness of CSR/S Programs and Initiatives

Frequency of CSR/S Programs and Initiatives	Don't Know	Not Offered	Offered in Specific Areas	Not Applicable	Rarely	Sometimes	Often	Always
Employees receive paid time off for volunteering	10%	10%	0%	0%	0%	20%	30%	30%
Employees receive corporate matching funds for contributions to charities	10%	10%	0%	0%	0%	20%	10%	50%
Employees are encouraged to participate in community programs	10%	0%	0%	0%	0%	0%	20%	70%
Support payment of living wages	0%	0%	0%	60%	0%	0%	10%	30%
Incentive pay programs are linked to CSR/S goals, such as volunteering and other altruistic activities	10%	50%	0%	0%	20%	0%	10%	10%
Employees are recognized for accomplishing CSR/S goals, such as volunteering and other altruistic activities	20%	0%	0%	0%	0%	10%	20%	50%
Social responsibility goals are included in performance appraisal process	10%	60%	10%	0%	0%	0%	10%	10%
Employer sponsors charity events or benefits (e.g., runs and Christmas gifts for children)	10%	0%	0%	0%	0%	10%	30%	50%
Employer sponsors employee participation in charity events or benefits (e.g., runs and Christmas gifts for children)	10%	10%	0%	0%	0%	10%	30%	40%
Employee incentivized for protecting the environment such as reducing waste or protecting natural resources	10%	40%	10%	10%	10%	10%	0%	10%
Encourages ridesharing and use of public transportation	20%	10%	10%	0%	10%	20%	0%	30%
CSR/S is considered in the design of executive compensation packages	0%	40%	0%	0%	20%	0%	0%	40%
The board uses executive compensation to encourage actions that promote CSR/S	0%	60%	0%	0%	10%	0%	0%	30%

**TABLE 9** Frequency And Effectiveness Of CSR/S Programs And Initiatives

Effectiveness of CSR/S Programs and Initiatives	Don't Know	Not Offered	Not Applicable	Not Effective	Marginally Effective	Effective	Not Rated
Employees receive paid time off for volunteering	10%	10%	0%	0%	10%	70%	0%
Employees receive corporate matching funds for contributions to charities	10%	10%	0%	0%	0%	80%	0%
Employees are encouraged to participate in community programs	10%	0%	0%	0%	10%	80%	0%
Support payment of living wages	0%	0%	50%	0%	0%	50%	0%
Incentive pay programs are linked to CSR/S goals such as volunteering and other altruistic activities	10%	40%	0%	0%	0%	30%	20%
Employees are recognized for accomplishing CSR/S goals such as volunteering and other altruistic activities	10%	0%	0%	0%	10%	80%	0%
Social responsibility goals are included in performance appraisal process	10%	60%	0%	0%	10%	10%	10%
Employer sponsors charity events or benefits (e.g., runs and Christmas gifts for children)	10%	0%	0%	0%	10%	80%	0%
Employer sponsors employee participation in charity events or benefits (e.g., runs and Christmas gifts for children)	10%	0%	0%	0%	10%	80%	0%
Employee incentivized for protecting the environment, such as reducing waste or protecting natural resources	10%	40%	10%	0%	10%	30%	0%
Encourages ridesharing and use of public transportation	20%	10%	0%	0%	30%	30%	10%
CSR/S is considered in the design of executive compensation packages	0%	40%	0%	0%	10%	30%	20%
The board uses executive compensation to encourage actions that promote CSR/S	0%	60%	0%	0%	10%	30%	0%

Table 3 reveals that most of the participants stated that their company offers some form of tangible or intangible recognition. Among our respondents, seven said their company frequently recognizes employees for participation in CSR activities and one said their companies sometimes recognize employees for participation in CSR activities. Although two of participants were not sure whether their companies recognized employees on macro or micro levels, the rewards leaders from eight companies believed that this program was effective and one believed that this program was marginally effective.

## CONCLUSION AND RECOMMENDATIONS

This qualitative study was designed to take an initial look at how rewards leaders perceive their role in supporting CSR/S goals and programs. Our findings indicate that rewards professionals believe their role is supportive, rather than one of leadership. Partially, this is because CSR/S is often located in departments that are external to compensation and benefits, and the only exposure compensation and benefit professionals have to CSR/S is through routine administration of CSR/S-related benefit offerings. We confirmed this by comparing responses from participants with compensation and benefit responsibilities to participants with only compensation responsibilities. The latter had less knowledge about CSR/S programs within their company than did their multi-specialized peers. In general, the research indicates that rewards professionals should reexamine their contribution to CSR/S and plan a more active and central role.

It appears that rewards professionals have limited insight into CSR/S offerings due to limited communication about this activity within their companies. Furthermore, companies without a formal CSR/S strategy risk having their rewards professionals lack understanding about the full scope of CSR/S offerings within the company, not realizing that they may be administering various informal CSR/S programs on their own. In addition, participants would occasionally state that individual departments or groups within the company may be pursuing various CSR/S activities for which they have limited insights.

Rewards programs often align with CSR/S programs, and rewards leaders need to have a seat at the table, driving the strategy. Rewards professionals can create metrics to measure CSR/S engagement and utilize that measure to reward employees, thus attracting engaged employees and encouraging CSR/S behaviors. Rewards leaders can look beyond competitive pay and ensure that they are including socially responsible benefits within the total rewards package as well.

A more detailed examination of the involvement of rewards leaders in CSR/S can be found in the chapter “Socially Responsible and Sustainable Rewards Programs: The New Frontier” by Ewa Beck-Krala, Dow Scott and Katarzyna Klimkiewicz in the forthcoming book *The Routledge Companion to Reward Management* edited by Stephen J. Perkins. ■

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