Internal Corporate Policy: CSR and Employee Satisfaction

Boris Miethlich¹ · Maria Beliakova² · Liudmila Voropaeva³ · Olga Ustyuzhina⁴ · Tatiana Yurieva²

Abstract
During the COVID-19 pandemic, society has undergone significant changes with implications for employee values and job satisfaction. As a reflection of social needs, corporate social practice is also changing compared to before the pandemic. This paper examines the perception of corporate social practices by personnel and their impact on staff satisfaction. The empirical study carried out in the Russian Federation and the Republic of Kazakhstan allowed the authors to identify social practices that influence the level of personnel satisfaction with professional activity before and after the pandemic. The research determined general tendencies and differences in the perception of social practices with the most significant personnel satisfaction in the period before and after the pandemic. The authors also developed recommendations that should be taken into account when forming corporate social practices. The study’s novelty is the investigation of an empirical relationship between the levels of satisfaction with professional activity and implemented social practices in the period before and after the pandemic. The research found that the tendencies in Russia and Kazakhstan are similar to the global trends. Employees before the pandemic were highly satisfied with their activities and corporate social responsibility practices. After the pandemic, when society is disconnected and individualized, employees are focused on material security, and social practices have no significant influence on staff satisfaction. The paper offers recommendations for companies to implement appropriate social practices for the common interests of employers and staff.

Keywords Corporate social responsibility · COVID-19 pandemic · Multilevel dependency · Social development · Society

Introduction
Despite the rapid development of technology, people remain the main capital of any organization, and the problem of job satisfaction occupies the leading place in the life of every working person. According to modern research approaches (Fetiskin et al., 2002), satisfaction with professional activity is defined as a generalized content with various aspects of
professional activity - work in general, profession, and specific conditions. Satisfaction also is a factor motivating professional activity, individual development, improvement of relations at ‘management-personnel’, ‘personnel-personnel’, and ‘personnel-client’ levels.

Satisfaction appears as a derivative aspect of professional activity, i.e. it is a psychological result of it. Only later, it becomes a motivating factor and contributes to the practical adaptation of personnel to activity conditions (Al-Zoubi & Al-Tkhayneh, 2019).

Researchers described the cause-and-effect relationship between satisfaction with professional activity and its efficiency at the beginning of the last century (Judge et al., 2001). At the same time, professional efficiency is also determined by other socio-psychological factors, such as friendships, relations with management and/or employees, norms of behavior and attitudes accepted in the team, employees’ involvement in the company’s activities (Khaskheli et al., 2020). Meanwhile, there is also a problem of methodological approach to the study of job satisfaction, which is typical for all psychological research. Satisfaction is a multicomponent feeling in its nature and consists of many socio-psychological factors. Thus, the relationship between satisfaction with professional activity and any other characteristic can be established only empirically for a particular organization and at a particular point in time (Ch et al., 2021).

Various social corporate practices are used to improve staff satisfaction, which is reflected in global standards and agreements: ISO 26000:2010, Account 1000 Series AA 1000 S, Social Accountability SA 8000, ISO 14001:2004, ISO 22000:2005, OHSAS 18001:2007, OHSAS 18001:2008, ISO/DIS 45001:2016, ISO 50001:2011, ISO 26,000, FSSC 22000:2013, Human Rights Norms for Business, OECD Guidelines for Multinational Enterprises, GRI Sustainability Reporting Guidelines. The approaches described in these documents have both positive and negative aspects. On the one side, these standards contain a general strategy for solving global social problems, detailed guidelines, and solutions. On the other side, such generalization negates national peculiarities of corporate social responsibility (CSR). The scientific literature does not offer a unified generalizing opinion on the components of the corporate social responsibility concept, their interrelationship and mutual influence on the effectiveness of enterprise activities. Today the notion of corporate social responsibility has become synonymous with many concepts of sustainable growth, ensuring the achievement of social and environmental development (Ismael & Yesiltas, 2020). Consequently, there is scientific interest and the need for scientific substantiation of the relationship between personnel satisfaction and the mechanism of formation of corporate social responsibility to develop practical recommendations for its implementation in management.

**Literature Review**

Today CSR has already gone far beyond the episodic actions of corporations. It has become a systematic activity that is standardized and can be used as a powerful tool to improve enterprise competitiveness. The evolution of scientific approaches to the formation of CSR can be characterized as expanding the scope of responsibility from shareholders to stakeholders to creating a favorable environment for company operations. This evolution is characterized by the development of the following forms of activity: patronage, charity (doctrine of capitalist charity), targeted assistance (for example, implementation of environmental projects); formation of a positive image; strategic management (Newman et al., 2020).
Today the concept of CSR is based on the following principles (Barauskaite & Streimikiene, 2021):

1) distinction of two types of activity of an enterprise. The first type of activity is determined by the requirements of the current legislation. The second type includes activities that exceed them (McNally, 2021);
2) voluntary nature of the second type of activity;
3) necessity to take into account the interests of stakeholders;
4) complexity and diversity of such activity.

The implementation of CSR practices gives the following advantages to organizations (Rodriguez-Gomez et al., 2020):

- an increased reputation of the organization due to which the brand value and customer loyalty increases (Kitzmueller & Shimshack, 2012);
- clear operating procedures minimize management risks;
- operation within the law and according to different regulations reduces the likelihood of problems with the inspecting authorities;
- minimization of costs for attraction and retention of highly qualified personnel;
- standardization of activities expands markets, which contributes to increased sales (Eltweri & Eltweri, 2019);
- reducing loss of time to solve critical issues and effective risk management;
- opportunity to participate in public and non-governmental programs aimed at improving CSR.

With regard to staff, CSR allows the employer to (Popa, 2015):

- motivate employees and reduce the number of occupational diseases;
- improve the financial remuneration of employees because of better motivation;
- raise the value of the human capital of the employees in an organization;
- enhance employee loyalty and reduce turnover;
- lower medical costs, obtain tax benefits, and reduce force majeure expenses;
- improve team relations;
- improve relations with management.

Other studies indicate the actual collapse of the CSR system and its inability to withstand crises (Visser, 2010). The most common methods of CSR creation within an individual enterprise are (Albuquerque et al., 2019):

1. differentiation method includes previous merits of an employee determine the benefits and payments (Jamalova, 2021);
2. ranking method includes basic (health, life, and accident insurance) and additional benefits (housing loan, free lunches, the right to purchase company products at reduced prices). Additional benefits are provided selectively (Saadaoui & Soobaroyen, 2018);
3. selectivity method (cafeteria principle) when employees independently choose those benefits that are most attractive to them (within a specified amount) (Cavazotte & Chang, 2016);
4. point system method. The work and achievements are evaluated in points over a certain period (for example, a year or a month). At the end of the period, the number of points can be used to select the components of the social package (Schwartz & Carroll, 2003).

Traditionally standard components of CSR within a company are (Albuquerque et al., 2019; Saida, 2019):

1. providing employees with interest-free cash loans;
2. health care and insurance;
3. paying for medical treatment for employees;
4. providing employees with free special education or advanced training at the cost of the enterprise;
5. reimbursement of living expenses (rented accommodation or payment of utility bills);
6. free meals;
7. provision of cell phones and payment for communications;
8. subscriptions to sports clubs and swimming pools;
9. transportation of employees (to and from work);
10. provision of a vehicle;
11. payment for recreation;
12. tickets for concerts;
13. providing employees with opportunities to participate in cultural and sporting events, etc.

The analysis of international specifics of corporate social responsibility revealed two opposite tendencies (Gulema & Roba, 2021; Schwartz & Carroll, 2003).

1) First, there are different national approaches to forming CSR, which take into account national peculiarities, political factors, and mentality.
2) Second, companies also use unified global approaches to CSR defined in various regulatory documents.

Despite the cultural, historical, political, and social peculiarities of countries, the modern business environment has several basic corporate social responsibility models that allow the implementation of its principles in practice. The most common CSR models are American, continental (European), Asian, and others. Each of these models has its own characteristic features (Gulema & Roba, 2021; Licandro, 2021; Zahari et al., 2020).

In the American model, the implementation of CSR initiatives is voluntary. The company finances targeted projects and charitable initiatives. The state influence is minimal. There are tax exemptions for program participants. Some of the companies following the American CSR model are Microsoft Corporation, Google, and BMW.

The Japanese are oriented to the internal environment, support and development of personnel, and ‘lifetime employment system. CSR initiatives are not legally fixed. They are guided by public interests. Sony and Canon are two big companies using this model.
In the European model, CSR programs of companies are closely connected with the achievement of their business goals. All initiatives are aimed at profit increase, development of science, education and technology, human resource development, environmental activities, and compliance with world industry standards. For example, Centrica, Nestle, UniCredit are following this model.

The Scandinavian model focuses on social protection, which is a legal norm. The government redistributes wealth from the most well-off to the most vulnerable and unprotected. Some of the representatives are H&M, Ikea, and Lego.

In the continental model, levels of social protection are determined by the length of professional activity. The companies follow the principle of actuarial justice based on the social insurance system. Some of the well-known companies with such CSR models are Bosch and Adidas. The South European model has a low level of social protection limited to taking care of relatives and family. Social policy is passive— for example, the Chupa Chups company.

CSR research shows that one of the essential factors in the development of socially responsible initiatives in developing countries was the integration of the national business into the international economic space. This made social responsibility standards the norm and a prerequisite for international investment (Gulema & Roba, 2021).

The analysis of existing evaluation systems of the level of corporate social responsibility showed that the generalized approach could not be fully used for national companies. However, it gives an opportunity to use general schemes and analyze the components that can be used to assess the overall level of enterprise CSR. At the same time, these assessments are conducted from the position of the state or business but not from the employee’s perception of corporate social practices during the crisis. The national peculiarities and their comparison with global trends for different countries are also not sufficiently explored. Thus, the generalization of global experience in developing CSR concepts makes it possible to analyze the differences and similarities at the national level, adapt them, and implement best practices.

**Problem Statement**

According to the classical understanding of CSR, social responsibility should be directed not only to shareholders but also to society. It means that the concept of ‘stakeholder’ is extended to the entire society. At the same time, the main responsibility of the organization is to its personnel because human capital is the main factor to ensure the effectiveness of organizations (Newman et al., 2020; Simyan, 2019). Internal corporate social responsibility can be implemented within the general strategy of corporate social responsibility, which increases employee loyalty and efficiency of the organization. In this connection, there is a scientific interest in identifying those corporate social practices that are most attractive to the staff and cause their greatest satisfaction.

The aim of the study is to determine the social practices that cause the greatest staff satisfaction with professional activities and develop recommendations that will help to increase the level of such satisfaction. To achieve this goal, the following objectives were set:

1. To conduct empirical research and identify social practices that influence the staff’s level of satisfaction with the professional activities.
2. To identify common trends and differences in the perception of social practices with the highest level of staff satisfaction on the example of the Russian Federation and the Republic of Kazakhstan.

3. To develop recommendations that should be taken into account in the formation of corporate social practices.

Russia and Kazakhstan were chosen as objects of research because of several factors.

- First, both countries are in the European and Asian parts of the continent.
- Second, both states are quickly developing.
- Third, both countries are characterized by differences in regional development (the presence of depressed/innovative regions and ‘capital-periphery’ distinction).
- Finally, the structure and content of CSR in both Russia and Kazakhstan are not legally regulated, but there is a common Soviet experience, which affects the corporate social practices.

**Materials and Methods**

The study was conducted in several stages. The distinctive feature of the research is the comparison of satisfaction with corporate social practices before and after the COVID-19 pandemic. At the first stage of the study, employees of different enterprises were asked to determine the general importance of work motivation factors for staff. The qualitative study was based on Maslow’s hierarchy of needs. The respondents were asked to choose seven factors that were most important for them before and after COVID-19. The total number of factors suggested for consideration was 30. They were: creativity, personal growth, health safety, trust, the realization of ideas, career advancement, problem-solving, morality, status, social connections, attention, self-discovery, achievements, impartiality, respect, comfort, communication, physiological needs (breath, sleep, temperature maintenance), belonging to a group of people, self-esteem, enterprise reputation, recognition, confidence in future, cooperation, significance, safety, stability, support, personal development, and self-realization. This approach made it possible to identify the main groups of factors that determine the necessary social practices. Based on the Integral Satisfaction with Professional Activity questionnaire developed by Anatolii Batarshev, the indicators of satisfaction with professional activity were determined. The original Batarshev’s questionnaire has seven scales: interest in professional activity; satisfaction with professional achievements; satisfaction with relations with the management; professional ambitions and aspirations; preference for specific kind of work over high earnings; professional responsibility; satisfaction with working conditions.

At the second stage of the study, the same respondents were asked to take part in a CSP satisfaction survey. The survey contained the following questions:

- what social practices have been implemented at the enterprise (in the period before and after COVID-19)?
● what is the degree of satisfaction with current social practices (in the period before and after COVID-19)?

● what social practices would you like to see implemented (in the period before and after COVID-19)?

The difference between indicators before and after the pandemic was measured with Pearson’s correlation coefficient. The limitations of the survey are: (1) possible inconsistency of answers with actual data; (2) the lack of objectivity in responses because of the subjective nature of the ‘satisfaction’ concept.

This study allowed the authors to identify and formulate further recommendations for the development of corporate social practices. It also helped to identify common trends and differences in the perception of most satisfying social practices in the Russian Federation and the Republic of Kazakhstan.

The study was conducted online using Google Forms. The forms were sent to the persons whose social networks indicated that they lived in a regional center. Respondents were selected randomly from the groups of people living in different places of residence as indi-

| Table 1 Socio-demographic profile of respondents |
|-----------------------------------------------|
| Indicator                             | Russian Federation | Kazakhstan | Percentage ratio |
|---------------------------------------|--------------------|------------|------------------|
| Age                                   |                    |            |                  |
| 26–32 years old                       | 46                 | 6          | 33%              |
| 33–45 years old                       | 57                 | 7          | 41%              |
| 45–65 years old                       | 32                 | 4          | 23%              |
| 65 and older                          | 6                  | 1          | 4%               |
| Sex                                   |                    |            |                  |
| Men                                   | 67                 | 8          | 48%              |
| Women                                 | 73                 | 9          | 52%              |
| Work experience (general)              |                    |            |                  |
| 0–5 years                             | 17                 | 2          | 12%              |
| 6–10 years                            | 56                 | 7          | 40%              |
| over 10 years                         | 67                 | 8          | 48%              |
| Education                             |                    |            |                  |
| Higher education                      | 106                | 13         | 75.4%            |
| Two higher education degrees          | 34                 | 4          | 24.6%            |
| Marital status                        |                    |            |                  |
| Married                               | 52                 | 6          | 37%              |
| Divorced                              | 28                 | 3          | 20%              |
| Civil marriage                        | 17                 | 2          | 12.3%            |
| Not married                           | 43                 | 5          | 30.7%            |
| Children                              |                    |            |                  |
| 1 child                               | 38                 | 5          | 27%              |
| 2 children                            | 41                 | 5          | 29%              |
| 3 and more children                   | 7                  | 1          | 5%               |
| No children                           | 57                 | 7          | 41%              |
cated in their social network profiles (Vkontakte and Facebook). The number of respondents was proportional to the number of residents in each country. The respondents were selected from each region of the country in the number proportional to the number of residents in that region. The generalized characteristics of respondents are presented in Table 1. The study was conducted between July and August 2021.

Results

At the first stage of the study, employees were asked to determine the general importance of different motivation factors based on Maslow’s hierarchy of needs. The results were grouped into three large clusters (see Table 2).

Both countries show similar tendencies. After the pandemic, security and confidence in the future became central for the employees, whereas, before the pandemic, the leading role belonged to self-fulfillment. Note that respondents emphasized the importance of the working process. They said it brought them pleasure, while the result was recognized by both fellow employees and management.

The analysis of satisfaction with professional activity was based on the theoretical approaches developed by Anatolii Batarshev (Fetiskin et al., 2002). In this context, satisfaction with professional activity is a generalized indicator that takes into account various components. The results of the analysis are presented in Table 3.

The job satisfaction survey found that main job satisfaction factors for employees in Russia and Kazakhstan coincide. COVID-19 pandemic significantly lowered job satisfaction among employees, and the overall work commitment decreased during the pandemic, which negatively affected performance. Satisfaction with professional achievements declined. Most workers before the pandemic were much more eager to implement new ideas and perform more complex professional tasks. During the pandemic, workers’ relationships with management deteriorated as workers lacked feedback from supervisors. Before the pandemic, employees said they felt more personal fulfillment in their work activities. After the pandemic, most respondents noted that they did not feel self-fulfilled in their work. The majority of respondents before the pandemic sought a level of earnings that adequately corresponded to the list of job responsibilities, efforts, and professional achievements. Satisfaction with working conditions also decreased after the pandemic. There was also a significant correlation between the general level of satisfaction with professional activity and the fac-

| Indicator                          | Republic of Kazakhstan | Russian Federation |
|------------------------------------|------------------------|--------------------|
|                                    | Before COVID-19 | After COVID-19 | Before COVID-19 | After COVID-19 |
| Security                           | 25%              | 44%              | 22%              | 45%              |
| Recognition (self-fulfillment)     | 47%              | 18%              | 47%              | 19%              |
| Confidence in the future           | 28%              | 38%              | 31%              | 36%              |
| Scale                                             | Republic of Kazakhstan | Russian Federation |
|--------------------------------------------------|------------------------|--------------------|
|                                                  | Before COVID-19 | After COVID-19 | Before COVID-19 | After COVID-19 |
| Interest in professional activity                | 58% 42%          | 28% 35%          | 55% 41%        | 26% 37%        |
| Satisfaction with achievements                   | 82% 18%          | 25% 28%          | 79% 17%        | 24% 27%        |
| Satisfaction with relations with the other       | 15% 85%          | 15% 25%          | 14% 82%        | 14% 22%        |
| employees                                        |                        |                    |                |
| Satisfaction with relations with the management  | 86% 14%          | 11% 18%          | 84% 13%        | 10% 17%        |
| Level of professional ambition                   | 53% 47%          | 18% 25%          | 55% 52%        | 17% 26%        |
| Preference for specific kind of work over high   | 20% 42%          | 9% 15%           | 19% 43%        | 8% 17%         |
| earnings                                         |                        |                    |                |
| Satisfaction with working conditions             | 55% 44%          | 11% 18%          | 55% 42%        | 10% 17%        |
| Professional responsibility                      | 65% 35%          | 14% 19%          | 66% 33%        | 11% 65%        |
| General satisfaction with work activities        | 56% 44%          | 18% 25%          | 56% 42%        | 17% 24%        |
tors that form it. Both before and after the pandemic, employees’ general satisfaction with professional activity correlated with the following factors: interest in work ($r = 0.6; p < 0.01$), satisfaction with professional achievements ($r = 0.5; p < 0.01$) satisfaction with relations with employees ($r = 0.7; p < 0.01$), satisfaction with relations with management ($r = 0.6; p < 0.01$), level of professional ambition ($r = 0.7; p < 0.01$), and professional responsibility ($r = 0.6; p < 0.01$). Satisfaction with working conditions and the preference for specific kind of work over high earnings did not demonstrate a significant correlation with the general level of job satisfaction. The following socio-demographic factors had significant correlation with the overall level of job satisfaction both before and after the pandemic: sex ($r = 0.6; p < 0.05$), age ($r = 0.7; p < 0.05$), total work experience ($r = 0.6; p < 0.05$), and education level ($r = 0.8; p < 0.05$). Marital status, children (and their number), and salary did not have significant correlation with the overall level of satisfaction.

At the second stage of the study, the authors conducted a CSP satisfaction survey with the same respondents, identified and developed further recommendations for enterprises to develop corporate social practices. The survey did not reveal developed corporate social responsibility strategies at the enterprises (Tables 4 and 5).

In general, employees associate the company’s social responsibility policy primarily with the improvement of working conditions, professional development and training, charitable support, and ethical attitude towards consumers. Most surveyed employees (79%) had a positive attitude to company CSR policy. They aspired to continue working with

| Table 4 Employee satisfaction with internal corporate social practices (before the pandemic, % of respondents) |
|---------------------------------------------------|---------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| **Indicator**                                      | **Republic of Kazakhstan**                        | **Russian Federation**                             |
|                                                   | **poor**   | **satisfactory** | **good**  | **excellent** | **poor**   | **satisfactory** | **good**  | **excellent** |
| Transfer                                          | 8          | 35               | 36       | 21           | 7          | 33               | 38       | 22           |
| Compensation of rent expenses                     |            |                  |          |              |            |                  |          |              |
| Payment for mobile communication                  |            |                  |          |              |            |                  |          |              |
| Health insurance and/or health care provision     |            |                  |          |              |            |                  |          |              |
| Extra leave days                                  | 30         | 17               | 15       | 38           | 28         | 11               | 11       | 50           |
| Course and study fees                             | 2          | 15               | 35       | 48           | 14         | 38               | 48       |              |

| Table 5 Employee satisfaction with internal corporate social practices (after the pandemic, % of respondents) |
|---------------------------------------------------|---------------------------------------------------|
| **Indicator**                                      | **Republic of Kazakhstan**                        |
|                                                   | **Russian Federation**                             |
| Transfer                                          | 18                                                 |
| Compensation of rent expenses                     | 25                                                 |
| Payment for mobile communication                  | 11                                                 |
| Benefits related to children                       | 15                                                 |
| Extra leave days                                  | 11                                                 |
| Course and study fees                              | 48                                                 |
| Prefer financial compensation instead of social benefits | 65                                                 |
such companies because they understood that it meant a transparent and effective system of material and moral encouragement, industrial democracy, opportunities for professional development, the safety of working conditions, and social protection.

Summing up the general results of the analysis before the pandemic, the following aspects can be highlighted:

- employees were quite highly satisfied with the results of their work. They had opportunities and desire to improve their skills within their work in the company;
- the level of financial motivation factor was average;
- there was no social tension in teams, but social and moral motivations were underdeveloped.

The main tendency that characterizes the attitude of employees to corporate social practices after the pandemic was an increase in the level of financial motivation factor, the preference for financial rather than social benefits and the desire to receive compensation for improving their professional skills. The most appropriate corporate social practices that companies can implement during the post-pandemic period are listed in Table 6.

Given the instability of national economies and the crisis caused by COVID-19, it is necessary to implement real social practices that would meet the interests of both the employer and workers.

**Discussion**

The study found that the pandemic has radically changed the criteria of job satisfaction and brought to the forefront financial security before corporate social practices. This finding is consistent with other studies (Fetzer et al., 2020). That is, there is an increase in the economic anxiety of the population. This effect will be observed for years to come, even after the pandemic ends (Hoseini & Beck, 2020; Abdelaziz, 2020). Employee dissatisfaction can be caused by working conditions, interest in the job, relations with other staff and management. One of the reasons for low job satisfaction is the lack of employee adaptation programs in the post-pandemic period.

### Table 6 Recommended corporate social practices that would be appropriate for companies in the post-pandemic period

| Area                   | Interests of the employee | Interests of the company | Recommended practices                                      |
|------------------------|---------------------------|--------------------------|------------------------------------------------------------|
| Finance                | Revenue generation        | Financial stability      | Partial compensation for travel and mobile phone expenses  |
| Staff training         | Improvement of the quality of employees | Staff professional development | Payment for training, courses, education               |
| Practical actions      | - reducing the level of staff turnover; | - career advancement;   | - flexible working hours regime; |
|                        | - health care of the employees; |                        | - additional health insurance.                           |
Summarizing current social practices (Zhukova, 2019) implemented by Russian and Kazakh companies, one must note that they reflect the general tendencies of post-pandemic work. Before the pandemic social practices were aimed at team building (corporate events, training, gym, improved ergonomics). After the COVID-19 crisis, the focus shifted to additional health insurance and/or improving employees’ skills. There were two main global trends in the implementation of corporate social practices in the period before the pandemic (Su et al., 2022). The first trend was associated with an increase not only in the number of social benefits and guarantees but also in their overall costs. At the same time, the structure of the social package was also changing. Motivational programs for personnel emphasized non-financial motivation and regulation. The system of social guarantees was becoming more flexible, taking into account the different needs of employees. The second trend was to expand the range of social benefits and increase the level of employee involvement in the choice of social practices (Crane et al., 2017). The personnel got an opportunity to choose the degree of their participation in corporate social practices and determine the types, volume, and quality of services received. The company’s decision on financing social packages varied depending on an employee’s position and length of service. The pandemic provoked labor crisis, which manifested in decreased work satisfaction, change of values and job motivation. Money (irrespective of its origin) became the only criterion of success. The current situation of workers in the studied countries can be characterized by anxiety in the professional area, the impossibility of long-term career planning, and uncertainty of employment in the company. As a result, employees want to receive higher income with less work intensity. Before the pandemic, the desire to earn more meant increased intensity of work for the vast majority of workers. Now, the employees’ labor behavior has become passive. People adapt to the new situation when the labor is not always adequately compensated. The professional deformation of labor subjects is demonstrated through a sense of indifference and exhaustion, signs of dehumanization of a personality and its relations with people, and general negativism towards job satisfaction (Fetzer et al., 2020). The deformation begins with negative changes in the emotional sphere, such as the absence of emotional stability and emotional lability (Gulema & Roba, 2021).

Decreasing employee satisfaction with work carries several risks for the company as well. Operational risks include low quality of work and a ‘toxic’ environment. Dissatisfied employees do not work to their fullest extent, which leads to low quality of work and financial loss to the company. Conflicts and misunderstandings between colleagues and with management (‘toxic’ environment) reinforce dissatisfaction and lower the workers’ self-esteem, or, conversely, increase aggression worsening the relations in the team (Tsindeliani & Mikheeva, 2021; Yilmaz & Jafarova, 2019). HR risks are associated with losses due to staff turnover since considerable funds are spent on training, onboarding, search, and selection of new candidates. Brand (image) risks can arise when employees express themselves incorrectly, which can again be caused by increased dissatisfaction. Such mistakes can be used by competitors as an excuse to show gaps in management and demonstrate their own advantages. This does not motivate the best employees to stay in an ‘outsider’ company. Well-being risks include nervousness, dissatisfaction with the work regime, and high job-related stress. These conditions reduce performance and satisfaction with the content of work, which decreases motivation and facilitates burnout. Consequently, the company loses a productive employee with financial costs (Macassa et al., 2020; Tsindeliani et al., 2022; Ondrušková & Pospíšil, 2021). The COVID-19 pandemic made many people rethink their
attitude to life. Material motives and self-reliance came to the forefront, which reduced the productivity of personnel in the long run. These risks are related to productivity.

Thus, the pandemic has significantly changed personnel’s perception of working conditions, values, and preferences. This will most likely have a negative impact on the development of corporate social practices. Society became more fragmented and divided (Fetzer et al., 2020; Aliyeva, 2019). Individualization tendencies increased. Moral and spiritual values and social responsibility in general (as well as CSR) are degrading. In this vision of future, the society is likely to be set back. In this regard, educational and advocacy activity play a key role. Promotion of best CSR practices with an appeal to the needs, interests, motives, and benefits of all stakeholders interested in socially responsible operation of economic and social institutions is of great importance.

Conclusions

The paper explores staff satisfaction with corporate social practices in Russia and Kazakhstan. The countries differ in population size but have other common factors (location in the European and Asian part of the continent, status of developing countries with high growth rates, regional differences manifested in ‘depressed’ and ‘innovative’ regions and ‘capital-periphery’ distinction). In both Russia and Kazakhstan, the structure and content of CSR are not legally regulated. However, the shared Soviet legacy affects corporate social practices. All of the listed similarities made it possible to identify trends in the development of corporate social practices in these countries and examine the impact of the pandemic. The study found that both Russia and Kazakhstan had tendencies similar to those that occurred in the rest of the world. Society is increasingly individualized. Financial motivation is the main incentive. The importance of corporate social practices is ignored. Such a situation is a setback in the evolution of corporate social practices. That is why educational programs and team-building activities are of particular relevance now. The authors provide recommendations for implementing those social practices that would take into account the common interests of both employers and employees. However, the study has several limitations connected to such a method as the survey. First, responses may not reflect the actual situation. Second, the answers may be very individual since the concept of ‘satisfaction’ is subjective. Further research will be aimed at the retrospective analysis of the development of corporate social practices.

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**Authors and Affiliations**

Boris Miethlich¹ · Maria Beliakova² · Liudmila Voropaeva³ · Olga Ustyuzhina⁴ · Tatiana Yurieva²

¹ Boris Miethlich
miethlichbor@yahoo.com

² Department of Business Studies, IIC University of Technology, Phnom Penh, Cambodia

³ Department of Management of Sport and Tourism Industry, Russian Presidential Academy of National Economy and Public Administration (RANEPA), Moscow, Russian Federation

⁴ Department of Project and Program Management, Russian Presidential Academy of National Economy and Public Administration (RANEPA), Moscow, Russian Federation