PRACE NAUKOWE
Uniwersytetu Ekonomicznego we Wrocławiu

RESEARCH PAPERS
of Wrocław University of Economics

Nr 387

Social Responsibility of Organizations
Directions of Changes

edited by
Magdalena Rojek-Nowosielska

Publishing House of Wrocław University of Economics
Wrocław 2015

Copy-editing: Marcin Orszulak

Layout and proof-reading: Barbara Łopusiewicz

Typesetting: Małgorzata Czupryńska

Cover design: Beata Dębska

Information on submitting and reviewing papers is available
on the Publishing House's website
www.wydawnictwo.ue.wroc.pl
www.pracenaukowe.ue.wroc.pl

ISSN 1899-3192
e-ISSN 2392-0041

ISBN 978-83-7695-502-5

The original version: printed

Printing: EXPOL

Publications may be ordered in Publishing House
tel./fax 71 36-80-602; e-mail: econbook@ue.wroc.pl
www.ksiegarnia.ue.wroc.pl

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PRACE NAUKOWE UNIWERSYTETU EKONOMICZNEGO WE WROCŁAWIU
RESEARCH PAPERS OF WROCŁAW UNIVERSITY OF ECONOMICS nr 387 • 2015

Social Responsibility of Organizations. Directions of Changes ISSN 1899-3192
e-ISSN 2392-0041

Katarzyna Klimkiewicz, Ewa Beck-Krala
AGH University of Science and Technology in Kraków
e-mail: kklimkie@zarz.agh.edu.pl

RESPONSIBLE REWARDING SYSTEMS – THE FIRST STEP TO EXPLORE THE RESEARCH AREA

Summary: This article deals with the question how to shape a compensation system which will promote socially responsible behaviors towards both internal and external stakeholders. Internal stakeholders are understood as shareholders, managers, employees, whereas external stakeholders are perceived especially as customers and suppliers. As the problem seems to be complex, there is a need for a multilevel analysis that will concentrate on the intra-organizational relations between managers and employees' obligations to achieving organizational goals. It is also important to examine the impact of a compensation system, performance standards and assessment criteria on the fulfillment of external stakeholders' expectations for the value provided by a company. We face two perspectives on the process of rewarding employees: from HRM (human resources management) and CSR (corporate social responsibility) view. The first one concentrates on the policies, procedures and effective practices due to high performance results, whereas the second on stakeholder's expectations, ethical behavior and sustainability of outcomes. Both CSR as well as HRM stress the importance of the integrity between employee's needs and organizational goals. Therefore, we extend the view by analyzing the instruments that are components of the total reward due to the impact they might have on the fulfillment of shareholders' and stakeholders' expectations for organizational outcomes.

Keywords: rewarding employees, corporate social responsibility, compensation systems evaluation.

DOI: 10.15611/pn.2015.387.06

1. Introduction

Firms increasingly face demands by consumers, governments and non-governmental organizations as well as the general public to conduct their business in a more socially responsible manner. This trend can be also observed in human resources management and especially in reward management. The process of rewarding employees is an important HRM function, because of its impact on and support of desirable employees' behaviors. Armstrong [2010] defines reward management as "the strategies, policies and processes required to ensure that the value of people and the contribution they make to achieving organization, departmental and team goals is recognized and rewarded" [Armstrong 2010]. From this definition it is assumed that a compensation system is strongly connected with achieving organizational goals. A compensation system consists of rewarding policies and practices within a company. The main goals of this system are to attract, motivate, develop and retain the best people in the workplace as well as bring forward the best of their talents and passion [Smith 2013]. Depending on the strategy and specific goals, employers use adequate components (instruments) of total rewards that will help to fulfill their goals and support their strategy. A closer look on the definition of a rewarding system shows that it includes different kinds of wages forms (time-, task-, bonus system, piecework, etc.) conditions and criteria for evaluations, promotions and degradation, the linkages between organizational units funds and performance of those units, the division of power, duties and responsibilities of individuals in an enterprise, techniques and procedures associated with the operation of a system, such as counting and control of remuneration, payments, complaints, etc. [Kozioł (ed.) 1997]. A rewarding system is then a complex category where adequate combination of both tangible and intangible (financial and nonfinancial performance) instruments motivate employees to achieve various organizational goals.

From the HRM point of view, it can be said that a compensation system should be "an effective instrument for creating desired employee behavior and positive attitudes within the organization" and "properly designed and adapted to the organization, should significantly help the organization achieve its objectives and increase its competitiveness" [Beck-Krala, Scott 2014]. The character of organizational goals differs depending on the role of a company within the societal and economic environment that is perceived by executive managers or supervisors. Thus, the design of a compensation system also differs across organizations. What is more, it may cause many contradictions and counterproductive behavior if it meets conflicting goals of managers, shareholders or owners and employees.

The aim of the paper is to underline the importance of socially responsible and conscious designing of a reward systems within organizations that will drive ethical and desirable behavior of all organizational stakeholders and will support their sustainable development at the multidimensional level.

In this article we are wondering how to design an effective rewarding system which will promote socially responsible behaviors towards both internal and external stakeholders. Internal stakeholders are understood as shareholders, managers, employees, whereas external stakeholders are perceived especially as customers and suppliers. As the problem seems to be complex, there is a need for a multilevel analysis that will concentrate on the intra-organizational relations between managers and employees' obligations to achieving organizational goals. It is also important to examine the impact of a compensation system, performance standards and assessment criteria on the fulfillment of external stakeholders' expectations for the value provided by a company.

We look at the rewarding system from the two perspectives: the HRM one, which concentrates on policies, procedures and effective practices due to the high performance, and the corporate social responsibility (CSR) and business ethics perspective, which concentrates on stakeholders' expectations, ethical behavior and output sustainability. Both CSR and HRM approaches stress the importance of the compatibility between employees' interests and organizational goals. We extend the view analyzing the instruments of a compensation system through the impact they might have on fulfilling stakeholders' expectations.

2. The role of rewarding systems

In the literature there are many research studies that explore the influence of executives' compensation on corporate social performance. Porter and Miles [2013] examine linkages between CSR longevity and the internal governance factors of executive compensation and taxes paid. Their findings support the notion that "firms committed to socially responsible behavior for an extended period […] seem to restrain executive compensation and increase tax contributions, while also exhibiting better financial performance" [Porter, Miles 2013]. Several other studies concentrate on the question of how executives' compensation can be used to initiate firms to act due to societal and environmental objectives [Mahoney, Thorn 2006; Rekker, Benson, Faff 2014; Cai, Jo, Pan 2011; Callan, Thomas 2011; Kane 2002; Johnson, Greening 1999]. Mahoney and Thorn [2006] found significant positive relationships between CEO salary and CSR weaknesses as well as between bonuses and CSR strengths. According to their findings, "the importance of the structure of executive compensation is important in encouraging socially responsible actions" [Mahoney, Thorn 2006]. Those and other studies concentrate on the manager's role in encouraging or discouraging CSR initiatives and actions, its inputs on shareholder value as well as corporate impact on society. Many of those studies rely on the agency theory [Jensen, Meckling 1976], which explains the behavior of managers towards organizational goals and agency problem, which occurs when the interests of managers are contradicting shareholders' interest. Some studies [Cai, Jo, Pan 2011; Pandher, Currie 2013; Madsen, Bingham 2014] represent a broader perspective and introduce also the stakeholder dimension. For example, Cai, Jo, and Pan [2011] test two hypotheses – the first one is based on the agency theory and the second one – on the stakeholder theory. They find out that "the lag of CSR adversely affects both total compensation and cash compensation – an increase in CSR is followed by a 4.35% (2.78%) decrease in total (cash) compensation" [Cai, Jo, Pan 2011]. In recent years these two views on CSR – the agency theory and the stakeholder theory were intensively discussed [Shankman 1999; Rojek-Nowisielska, Szczepaniak 2003], although the difficulties in reaching a consensus [McWilliams, Siegel, Wright 2006] in CSR definition encourage researchers to use mixed approaches. Madsen and Bingham [2014] for example propose a theoretical approach based on the integration of the stakeholder theory and the human capital theory. They also find support for their framework in the empirical research showing a positive relation between the initial compensation of executives and firm CSP strengths and concerns [Madsen, Bingham 2014]. The great amount of studies done on the connection between manager's compensation and CSR output supports the idea of Basu and Palazzo [2008] on CSR. According to these authors, CSR is a "process by which managers within an organization think about and discuss relationships with stakeholders as well as their roles in relation to the common good, along with their behavioural disposition with respect to the fulfilment and achievement of these roles and relationships" [Basu, Palazzo 2008]. They stress the important role of effective leadership and managers in shaping CSR polices. Managers however are not the only "element" of the chain value that contributes to stakeholder value creation. According to Wood [1991], "the basic idea of corporate social responsibility is that the business and society are interwoven rather than distinct entities; therefore, society has certain expectations for appropriate business behaviour and outcomes" [Wood 1991]. Following Wood's point of view, we agree that it must be considered how to shape the whole compensation system rather than only the CEO compensation due to the impact which promoted employee's behavior has on society. There are many examples which show the influence of unsustainable assessment criteria on employee's behavior. For example, the encouragement of selling only one kind of services/product when offering banking products prepared for a specific group of customers. From the company's point of view, it may be the strategy of expanding its business through reaching a new group of customers with an offer responding to the main needs of this group of clients. From the employee's point of view, it may be encouragement to sell this product to any kind of customer, without reflecting on the real needs and possible negative impact that this product may have on a customer. This kind of situation may happen if a rewarding system concentrates only on quantitative measures (like quantity or average value of sold products) without taking into account the real interest of customers.

Despite the importance of a broader look at the compensation system and its impact on the social environment of a company literature review does not show a great interest in the analysis of linkages between organizational strategic goals, performance criteria, and forms of compensation, employees' behavior and the impact on stakeholders. Theoretical papers concentrate mostly on building frameworks, but seldom provide support with an empirical analysis or even a deep analysis of compensation instruments. Kolk and Perego [2014] indicated that "comprehensive implementation of bonus systems has been lacking until recently" [Kolk, Perego 2014]. The authors investigated the setups and the elements of bonus programs used, in terms of performance criteria, their link to specific stakeholders, type and size of bonuses, target levels and transparency. Their findings showed that sustainable bonuses are not a sign of corporate responsibility, but rather another mechanism to keep up bonus levels. Contrary, Faleye and Trahan [2011], who were studying labor-friendly corporate practices, showed that top management does not benefit from labor-friendly practices. According to the authors, "[i]t appears that the benefits of labor-friendly practices significantly outweigh the costs and that what is good for employees is good for shareholders" [Faleye, Trahan 2011]. These contradicting results show that this area of study needs more attention and deeper analysis. Therefore, in the next part of this article we provide a theoretical analysis of assumptions for a rewarding system and an analysis of chosen instruments of total reward (instrument's goals, performance criteria) as well as the expectation that stakeholders might have for these instruments.

3. Rewarding system vs. stakeholders' expectations

In the literature on CSR there are many works, standards or guidelines on HRM (e.g. SA8000, Standard "*Zatrudnienie Fair Play*" [Employment Fair Play]), where it is possible to find the most important values and rules which should be the base for creating an HRM system which contributes to the main assumption of CSR idea. Moreover, many international standards, such as the OECD, Global Sullivan Principles, United Nations Global Compact, Caux Round Table, International Labor Organization (ILO), AA100, GRI or ISO 26000 deal with the basic assumption for HRM. When analyzing the values promoted by those standards, it can be seen that most of them concentrate on such issues as: child labor, freedom of associations, elimination of all the forms of forced or compulsory labor, discrimination and equal treatment, health, safety and work environment, transparent communication and information, fulfillment of basic needs and employees development, unemployment and promoting professional ethics standards. Most of those issues are directly connected with compensation and provide some guidelines for rewarding employees as it is shown in Table 1.

Table 1. Selected guidelines on a compensation system

Standard	Guidelines on a compensation system
1	2
Global Sullivan Principles	"Compensate our employees to enable them to meet at least their basic needs and provide the opportunity to improve their skills and capability to raise their social and economic opportunities."
Caux round table	"Provide jobs and compensation that contribute to improved living standards; Ensure that all executive compensation and incentives further the achievement of long-term wealth creation, reward prudent risk management, and discourage excessive risk taking."
SA8000	"Respect right of personnel to living wage; all workers paid at least legal minimum wage; wages sufficient to meet basic needs & provide discretionary income;

1	2
	deductions not for disciplinary purposes, with some exceptions; wages and benefits clearly communicated to workers; paid in convenient manner – cash or check form; overtime paid at premium rate; prohibited use of labor-only contracting, short-term contracts, false apprenticeship schemes to avoid legal obligations to personnel.”
“*Employment Fair Play”*	Design of a compensation system should include principles of job classification, job evaluation, transparent rules of rewarding and promoting employees, which reflect contribution and performance of employees. The system should not lead to any discrimination against particular groups or individuals.
ILO	“Wages are undoubtedly among the most important conditions of work and employment at the enterprise level. Being a cost for employers as well as the main source of income for workers, wages may be a potential source of conflict and have thus become the major focus of collective bargaining all over the world. At the same time, wages can represent a major source of discrimination and deprivation if no decent floor is guaranteed to the workers.”
GRI Performance Indicators	LA3: “Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.” LA14: “Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.” EC5: “Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.”

Source: own study, based on: http://www.thesullivanfoundation.org/; http://www.cauxroundtable.org/index.cfm?menuid=8; http://www.ilo.org/global/lang--en/index.htm; “Sustainability Reporting Guidelines,” https://www.globalreporting.org/resourcelibrary/G3.1-Guidelines-Incl-Technical-Protocol.pdf; Bąk (ed.) [2007].

The analysis of different standards shows that most of the rules and principles on a compensation system are formulated from the employee’s point of view. Here we can indicate such values as fairness and justice also in terms of equal opportunities that are often stressed in standards requirements and widely discussed in the literature. To broaden the perspective, we provide an analysis of different compensation instruments from the internal and external stakeholders’ point of view (see Table 2).

Table 2 shows the complexity of different needs that stakeholders might have for the inputs and outputs of work which are influenced by a rewarding system. We can recognize several potentially conflicting or contradicting expectations. For example, when considering a base pay, it is hard to reconcile the costs optimizing (shareholder view) with competitive and fair base pay (employee view) and with a good price for a good quality product or service (external stakeholders’ view). Another example applies to the form of wages. In terms of time pay there occurs a question of low quantity of work and low employee effort, which contradicts to shareholders’ expectations. On the other hand, piece-work pay may result in low quality of work if the quantity surpasses the desired performance. Next example is overtime pay that

Table 2. Objectives of rewarding instruments

Instrument	Performance criteria (values) and internal stakeholders' expectations	External stakeholders' expectations (customers/suppliers)
1	2	3
Base pay	**Performance criteria:** job content, job difficulty, employee effort, work environment, competence. **Shareholder expectations:** optimizing costs, fulfillment of duties, obtaining organizational goals, quality of work, attracting best employees, individual's engagement, employees' loyalty. **Employees expectations:** income stability – safety of the incomes received systematically on an appropriate level, job status, appropriate wage grades, competitive base pay, fairness and transparency, equal opportunities.	Good quality of products and services, transparent information and communication process, good price for good quality, delivering just in time, protection from harmful environmental impacts of products and services (health and safety).
Time pay	**Performance criteria:** job content, job difficulty, employee effort, competence. **Shareholder expectations:** high quality of work, high competencies, employees' loyalty. **Employees expectations:** income stability, competitive base pay, fairness and transparency, equal opportunities professional development.	Good quality of products and services, continuity of contact and cooperation (e.g. after sales service).
Piece-work pay	**Performance criteria:** job content, job difficulty productivity, disposability of employees. **Shareholder expectations:** cost optimizing, quality and quantity of work. **Employees expectations:** additional incomes, effort that is rewarded, fairness and transparency, equal opportunities.	Good quality of products and services, concentration on customer/suppliers needs, punctuality of service, reasonable good price.
Task pay	**Performance criteria:** job content, job difficulty, competence, various criteria depending on a task. **Shareholder expectations:** cost optimizing, quality and quantity of work. **Employees expectations:** rewarding of contribution to work, fairness and transparency, equal opportunities.	Good quality of products and services, proper cooperation, concentration on customers'/suppliers' needs.
Overtime pay	**Performance criteria:** productivity additional work time. **Shareholder expectations:** Flexibility depending on organizational needs. **Employees expectations:** the right to voluntary decide, additional incomes, fairness and transparency, equal opportunities.	Flexibility depending on customers'/suppliers' needs, punctuality of service.
Short-term incentive pay (individual level)	**Performance criteria:** desired employee behavior, increased employee productivity. **Shareholder expectations:** employee effort, desired employee's behaviors, e.g. engagement, better individual performance, retention of best employees.	Products and services is are characterized by appropriate quality and reasonable good price.

1	2	3
	Employees expectations: appreciation, additional engagement, additional effort and specific behavior will be appreciated and rewarded, incentive criteria are well established – procedural and distributive justice, individual contribution to work results.	
Short term bonuses (team/organizational level)	**Performance criteria:** team and organizational results. **Shareholder expectations:** integration of organizational and individual goals, employees will understand organizational goals and learn strategic thinking, better cooperation between teams and individuals, better performance. **Employees expectations:** additional effort and specific goals achievement will be appreciated and rewarded.	Product and service are characterized by appropriate quality and reasonable good price.
Long-term incentive pay	**Performance criteria:** individual, team and organizational performance, seniority. **Shareholder expectations:** integration of organizational and individual managers goals, retention of best managers. **Employees expectations:** additional effort and specific goals achievement will be appreciated and rewarded, best managers will own company shares, additional incomes depending on organizational results, job challenge, autonomy, prestige.	Products and services are characterized by appropriate quality and reasonable good price, good and lasting relations.
Benefits (non-financial compensation (medical, social, cultural, recreation, training, etc.)	**Performance criteria:** to equip employees with instruments and resources needed to do their job (like computer, telephone, car, etc.), retaining talents, developing competencies, cost control; special employee groups will receive prestige, employees will appropriate represent their employers, employees will receive support from employers. **Shareholder expectations:** employees loyalty, professional development of employees, optimization of compensation costs, positive image of a company, employee disposals, employee integration. **Employees expectations:** support from an employer in balancing professional and family duties, support in developing competencies, additional advantages from working for an employer, sociability, pension.	Products and services are characterized with appropriate quality and reasonable good price, good and lasting relationships, positive image of a company.

Source: own elaboration.

allows the fulfillment of customer needs. However, at the same time, it may cause employee tiredness and may result in lower quality of goods and additional costs for an employer. Then salesmen working on high provisions (aggressive incentive pay system) take tremendous risk because of the external factors that influence market which determine effects of their efforts. What is more, it may conceivably engender a variety of negative organizational consequences, such as reduced employee job satisfaction due to the extra effort that performance pay may generate [Artz 2008]. Short-term incentive pay on the individual level may cause employee's rivalry. Short-term incentive pay depending on team or organizational performance may be very subjective when assessing the contribution of team members and distributing bonuses. It may cause undesired employee behaviors. On the other hand, long-term incentive pay may also encourage unethical managers' behavior that will lead to groundless increase of their incomes dependent on organizational profit or share values. And finally, the use of benefits (non-financial compensation like medical, social, cultural, recreation and training) may also lead to unethical employee behavior (e.g. firm's cars used for personal purposes) or unethical owner's behavior (e.g. abusing of integration meeting for unethical purposes).

4. Challenges to shaping a responsible rewarding system

An improper rewarding system which is incorrectly configured can lead to counterproductive work behavior (CWB). Counterproductive work behavior consists of intentional acts by employees that harm organizations or their stakeholders [Spector, Fox, Domagalski 2006, p. 30]. Such workplace deviant behaviors include actions that violate accepted norms. Counterproductive work behavior includes acts directed against an organization as, for example: destruction and misuse of organizational property, doing work incorrectly or failing to notify superiors about mistakes and work problems as well as withdrawal [Spector, Fox, Domagalski 2005; Gruys, Sackett 2003]. Moreover, CWB also includes acts of physical violence against people and milder forms of aggressive behavior, such as harassment, verbal abuse, bullying, endangerment, gossiping, blaming others, etc. [Robinson, Bennett 1995; Spector, Fox, Domagalski 2005; Gruys, Sackett 2003].

The examples of controversial rewarding practices that cause unethical behavior of employees or other stakeholders of a company are present in every society. For example, the managers of Enion, who inflated the price of shares to receive higher dividends; top managers in banking who despite the crisis and dismissals in the sector raised their annual rewards; or China employees who added specific chemicals to baby milk to increase the level of proteins to receive higher price of milk. In the literature there are examples of such problematic rewarding systems. A recent one concerns insurance brokers who sell insurance to high-risk customers because the high-risk customers may prefer to buy more insurance, which means that more sales compensations can be earned [Lu-Ming Tseng, Yue-Min Kang 2014]. Therefore, it is important to create responsible practices in rewarding that will fulfill needs of all stakeholders, balance behavior of all stakeholders and bring positive outcomes to stakeholders.

It is not an easy task to design and implement responsible reward systems, as there is little literature on this matter. However, a responsible rewarding system is supposed to motivate employees as well as other stakeholders to socially responsible behaviors. Moreover, it must be an effective tool for an organization, which means that it should support business strategy and help to gain a competitive advantage by attracting and retaining talented people and effectively impacting their attitudes and behavior in a company. According to the authors, responsible rewarding is a selection of the total reward philosophy, processes, procedures and tools that integrate the interests of all stakeholders, especially employees and employers, and which recognize human subjectivity in an organization and human as a "whole" and creates favorable conditions for further sustainable development of an organization and its people (and all the other stakeholders of an organization). This sustainable development is supposed to be considered at different levels. In the case of an organization there are three perspectives: economic (profit), social and environmental. When considering human development there is a professional and a personal perspective. Responsible rewarding considers processes and objectives in the long term; therefore, it leads to the development of professionalism, ethical behavior of all stakeholders, supports employees in balancing professional and personal life. Monitoring of this processes will help obtain cohesion and sustainable development of all stakeholders.

In general, responsible and sustainable rewarding must be characterized by some important features which are as follows:[1]

- the system must balance contradictions between stakeholders;
- it must be compliant legally as well as internally equitable and fair;
- it must be consistent: convergent with business strategy and required values, skills and behaviors;
- it is supposed to be effective: both cost effective and affordable as well as efficient to operate and maintain;
- it must be motivating for employees and customized to different needs of employees;
- it must be externally competitive to recruit and retain good employees;
- it must be continuous and flexible to react to change;
- it must be care giving to preserve various resources (not only environmental resources or financial ones but also mental resources).

When analyzing these features, one can see that the emphasis is placed on both the motivation to socially responsible behaviors of all stakeholders as well as on the high effectiveness of the rewarding process. That is why, when considering responsible and sustainable rewarding the continuous evaluation process of rewarding programs should take place. In the literature on the subject there are some examples of good monitoring practices and evaluation processes of rewarding systems as more and more companies stress the necessity of this process and the benefits it brings to all

[1] Based on the following literature: Brown [2008] and discussions from the 4ERMC (4th European Reward Management Conference) and 13th IHRM (13th International Human Resources Conference) International Conference.

stakeholders [Armstrong, Brown, Reilly 2011]. However, it is possible only if the evaluation of rewarding systems is done from various perspectives and relies on different measures – both quantitative, like the HC ROI or productivity factors, as well as qualitative, such as an employee satisfaction survey.

5. Conclusions

In periods of economic slowdown, most employers look for savings and improved profitability. In such times, rewarding systems are crucial as effective tools to achieve desired employee behavior and engagement at work. Moreover, they can be vehicles for better performance and competitive advantage in the future. However, at the same time some systems may give a lot of space for unethical and pathological behaviors that cause a lot of material and non-material losses to an organization (waste of mental and physical resources, deteriorated image, etc). This happens when employers focus too much on one aspect of their goals and they do not consider needs of other stakeholders or simply do not predict what employee behaviors' they may expect in return.

To monitor and prevent such incidents, one needs to establish a responsible rewarding strategy which is based on the organizational strategy and includes specific objectives of an organization. Objectives of a rewarding system must consider important needs and expectations of all stakeholders, although objectives of various stakeholders are not always coherent. In fact, they stay sometimes in opposition. Therefore, it is important to compose the elements of total reward in such a way as to fit best the expectations and needs of all specific stakeholders groups. Elements of the total reward must complement one another and amplify their effect. That is why, the percentage ratio of each element within the total reward package is also very important, as inadequate proportions, like too high or too low bonuses, may cause undesired behaviors of internal stakeholders. Then the key issue is to set up appropriate rewarding procedures and tools, such as the distribution process of bonuses or the adequate criteria of incentive pay, etc. These reward procedures should be established according to some motivation principles to ensure high level of justice, fairness and effectiveness of a reward system, which is not always easy. Furthermore, employers should provide suitable training for employees, managers and HR forces who will first of all benefit from the system and secondly be responsible for the usage of a system. Understanding and acceptance of a rewarding system, its philosophy, procedures and instruments will help employees to behave in a desired way [Scott, McMullen, Sperling 2006]. What is more, it may also prevent from unethical behaviors, such as unfair distribution of bonuses, etc. Providing an evaluation process of a rewarding system may prevent many problems and side effects of incorrect construction of the rewarding process. The effectiveness of compensation is a complex category that must be understood and measured from various perspectives. It should be considered not only in terms of proper design, convergences with strategic goals or economic rationality, but also in terms of the external competitiveness, achievement of objectives of a compensation system, and benefits that it brings to all stakeholders. Moreover, it must be a systematic and deep analysis that gives some suggestions for the future and helps develop both organization's and its stakeholders' socially responsible behaviors. That is why, there is a great challenge to provide analysis and instruments which enable a systematic evaluation of a rewarding system due to sustainable criteria of both: work input and output. Such a system should respect not only the view of internal stakeholders but also should take into account the expectations of external stakeholders.

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ODPOWIEDZIALNE WYNAGRADZANIE – PIERWSZE KROKI W KIERUNKU OKREŚLENIA OBSZARU BADAŃ

Streszczenie: Społeczna odpowiedzialność biznesu dotyczy wielu aspektów funkcjonowania organizacji. Jednym z nich jest wynagradzanie pracowników i tworzenie wspierającego środowiska pracy. Celem artykułu jest wskazanie konieczności odpowiedzialnego kształtowania systemów wynagrodzeń oraz takiego kształtowania systemu wynagrodzeń, które przyniesie wymierne korzyści wszystkim interesariuszom organizacji. Analizuje się więc system wynagrodzeń z perspektywy CSR, promującego społecznie odpowiedzialne zachowania interesariuszy firmy, jak również z perspektywy ZZL, wspierającej realizację jej celów. Zrównoważona i odpowiedzialna polityka wynagradzania przynosi korzyści w dłuższej perspektywie czasu. Na bazie analizy poszczególnych składników całkowitego pakietu wynagrodzeń autorki wskazują na pewne zagrożenia, jakie niesie ze sobą nieprzemyślana, niespójna lub zbyt agresywna polityka wynagradzania pracowników.

Słowa kluczowe: wynagradzanie pracowników, społeczna odpowiedzialność przedsiębiorstw, ewaluacja systemów wynagrodzeń.