Employee Volunteering in Sustainability Reporting: Evidence from Croatia

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Abstract

Employee volunteering is increasingly seen as an important instrument of socially responsible business, through which companies contribute to community development and strengthen relationships with stakeholders. The aim of this paper is to analyse how leading companies operating in the Republic of Croatia apply employee volunteering and how they report on these activities in their publicly available documents. The research was conducted using the method of content analysis of sustainability reports of twenty leading companies by revenue in the Republic of Croatia. The analysis used indicators that include the presence of employee volunteering in reports, the number of employees involved, the number of volunteer hours and actions, the existence of formal volunteering programs, and incentives for employees to participate in corporate volunteering. Although most of the analysed companies mention employee volunteering in their reports, systematic and quantitative reporting on key indicators is present in a smaller number of companies. Some organizations demonstrate a more developed approach through formal programs and incentives for employees, but in most cases, volunteering is still not fully integrated into the strategic management of socially responsible activities. These results indicate different levels of institutionalization and reporting of corporate volunteering among companies. The paper contributes to a better understanding of corporate volunteering practices in the Croatian business context and points to the need for more systematic management and disclosure of information about these activities. In this way, the paper provides companies, public authorities and scholars with data on how corporate volunteering is developing and how it can be improved.

Keywords

Employee volunteering; corporate social responsibility (CSR); sustainability reporting; Croatia

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Introduction

In the modern business environment, there is a growing awareness that business focused solely on profit, without taking into account social and environmental aspects, is not sustainable in the long term (Cha & Rajadhyaksha, 2021). At the same time, increased stakeholder expectations encourage companies to take a more active social role, (Peleš et al., 2024), which is why corporate social responsibility is increasingly integrated into strategic management and contributes to the sustainable development and competitive advantage of companies (Halmi, 2023; Holder-Webb et al., 2009). In this context, employee volunteering represents an important form of corporate philanthropy and corporate social responsibility, through which companies contribute to the community through organized employee participation in socially beneficial activities, but also strengthen relationships with stakeholders and improve organizational sustainability (Hatami et al., 2023; Zanini Gavranić et al., 2021).

The aim of this paper is to identify whether and how companies integrate employee volunteerism within their social responsibility in the Republic of Croatia, given that despite the growing interest in this topic,

according to Matancevic (2020); Licandro (2017), research is still relatively limited and a great unknown (especially when it comes to Croatian examples), and there is a need for additional analyses of volunteering practices in different national and institutional contexts. The following research questions were formulated in this paper: Do companies operating in the Republic of Croatia implement corporate volunteering in their business activities? How is employee volunteering integrated and presented in the corporate reports of leading Croatian companies? What types of indicators do companies use to report on employee volunteering activities? Do companies link corporate volunteering activities with their values and corporate strategy?

This paper seeks to answer these questions through empirical research, and for this purpose, an analysis of the sustainability reports of 20 leading companies by revenue in 2024 in the Republic of Croatia was conducted. Corporate volunteering was analysed according to certain parameters in order to identify whether there is a strategic approach to the implementation of this activity in companies. In this way, this paper seeks to contribute to the identification of the practice of corporate volunteering in the Republic of Croatia in order to provide information and contribute to the development of this area. It is important because sustainability reporting will be a legal obligation for an increasing number of companies in the coming years (Odobaša & Marošević, 2023), and in this way the paper seeks to contribute to the understanding and importance of this area.

The paper consists of two main parts. The first, theoretical part deals with the concept of corporate volunteering and presents previous research, while the second, empirical part, presents the methodology, results and discussion of research conducted among companies in the Republic of Croatia. In the conclusion, the main research results, research limitations and recommendations for further research and development of corporate volunteering in the Republic of Croatia are stated.

1. Review of the scientific literature

The development of corporate volunteering is closely linked to the development of the concept of corporate social responsibility. Nowakowska et al. (2025) state that the expansion of corporate volunteering is the result of the increasing integration of social responsibility into corporate management, with employee volunteering is increasingly seen as a strategic instrument of corporate social responsibility through which companies encourage employees to participate in activities of social benefit while simultaneously strengthening organizational culture and relationships with stakeholders (Basil et al., 2011; Lor-Serrano & Esteban-Salvador, 2021; Peloza & Hassay, 2006). Numerous studies indicate the multiple benefits of corporate volunteering for employees and organizations. Corporate volunteering (Bansi et al., 2025; Hatami et al., 2023; Knox, 2020) increases individual engagement and motivation, develops skills and experience, strengthens team spirit within the company and develops interpersonal relationships, creates a sense of community, increases satisfaction and efficiency at work, strengthens communication skills, empathy and sensitivity to the needs of others, improves the perception of the company they work for, increases consumer loyalty, and makes an exceptional contribution to the community by solving problems it faces while at the same time contributing to a positive perception of the company in society (Nowakowska et al., 2025) and increases its attractiveness to potential employees (Seara et al., 2025).

Given the numerous benefits of corporate volunteering, the need for strategic design of volunteer programs aligned with the mission, values, and goals of the company is emphasized (Bansi et al., 2025) in order to increase employee engagement and productivity while simultaneously achieving social and business benefits (Caligiuri et al., 2013). The success of their implementation depends on organizational factors such as internal communication and institutional support (Heist et al., 2024; Malouf et al., 2016;), but also on employee motives that include altruistic, social, and utilitarian dimensions (Puiu & Udristioiu, 2024). The existence of institutionalized volunteer programs plays a key role in encouraging employee participation and intensity of volunteering (Kolnhofer et al., 2020), while additional organizational support through financial, material, and technical resources further facilitates employee involvement in volunteer activities (Nowakowska et al., 2025).

A strategic approach to corporate philanthropy, which includes corporate volunteering, involves measuring economic, social and environmental impacts and their quantitative and qualitative evaluation on an annual basis, as well as long-term monitoring of results (Zanini Gavranić et al., 2021). Lor-Serrano and Esteban-Salvador (2021) analyse corporate volunteering in large Spanish companies in their research, determining that most companies implement various volunteering programs (77.14%) and that it represents an important part of corporate social responsibility strategies. However, the authors point out that information on employee volunteering is not systematically presented in reports, and data on employee participation, the number of volunteer hours and the effects of activities are often fragmented and insufficiently standardized. Similar results are also reported by Herzig (2006), who, using a sample of 120 largest German companies,

shows that, although most companies are aware of and partially apply the concept of corporate volunteering, the level of its institutionalization and regular implementation remains relatively low. Basil et al. (2011) in a study conducted on a sample of Canadian companies analyze the ways in which companies support employee volunteering, with a special emphasis on company size, and determine that larger companies are more likely to develop formal volunteering programs, have more clearly defined support policies, and strategically integrate these activities into their business. Nowakowska et al. (2025) in their research found that corporate volunteering is still underdeveloped and underrepresented in Poland. Only about 20% of large companies in the country offer opportunities for employees to engage in corporate volunteering activities. This means that most medium-sized and large companies have not yet integrated this practice into their business models and work cultures. In methodological terms, Rodell et al. (2016) point out that employee volunteering is most often operationalized through three dimensions: the decision to participate (direction), the intensity of volunteering expressed over time or the frequency of activities (intensity), and the continuity of volunteering over time (persistence), which allows for a more systematic analysis of this phenomenon.

The importance of involving employees in volunteering activities has also been recognized at the European Union level. The European Commission and the European Parliament emphasize corporate social responsibility as an important instrument for stimulating economic development and social cohesion. The European Commission's Corporate Social Responsibility Strategy emphasizes employee volunteering as a means of cooperation between the public and private sectors and encourages Member States to integrate such activities into national strategies. (European Commission, 2011)

In the Republic of Croatia, volunteering is normatively regulated by the Volunteer Act (2021), which defines employee volunteering as a voluntary activity for the benefit of the community that does not represent a work obligation. Research on corporate volunteering in the Croatian context is rare and is most often initiated by the third sector, which indicates the need for further scientific research. One of the rare studies was conducted by the Volunteer Center Zagreb on a sample of 50 companies from various sectors in the City of Zagreb (Opačak Bebić & Prgić Znika, 2017). The results of the study show that most companies are familiar with the concept of corporate volunteering (53%), while 19% of companies are not familiar with it. Despite this level of awareness, almost half of companies do not promote volunteering among employees, with 12% stating that such activities are not part of their goals, while 30% do not currently carry out volunteering, but express interest in its future application. In accordance with the above, the need for its further development is emphasized through strengthening promotion, raising awareness and educating companies about the possibilities of involving employees in volunteer activities (Opačak Bebić & Prgić Znika, 2017; Zanini Gavranić et al., 2021).

2. Research methodology

The aim of the research is to identify and analyze how companies operating in the Republic of Croatia apply corporate volunteering as part of their socially responsible business. The approach of content analysis of sustainability reports was used, which is often applied in corporate volunteering research (Basil et al. 2011; Knox, 2020; Lor-Serrano & Esteban-Salvador, 2021), whereby indicators such as: number of employees involved in activities, number of volunteer hours, number of volunteer actions or projects, organizational support for volunteer initiatives - existence of a corporate volunteering program and incentives for employees to participate in volunteering are analysed. The methodology is based on the technique of qualitative analysis of report content, whereby the textual content of the report is transformed into quantitative data that enable a systematic analysis of employee corporate volunteering practices. (Lor-Serrano & Esteban-Salvado, 2021). The analysis was conducted by searching the latest available sustainability reports of each company according to predefined key terms and indicators related to corporate volunteering, such as employee volunteering, formal volunteering programs, volunteer hours, number of employees involved in volunteering, number of volunteering actions carried out, and incentives for employees to participate in volunteering (Table 2). The reports were reviewed according to the initial words of the terms: “volunteer”, “volunteering”, “employee volunteering”, “corporate”, “employee”, and relevant parts of the text in which companies describe corporate volunteering activities were identified, after which the data were classified according to predefined categories. Individual categories of the analysis are presented as dichotomous variables (Yes/No), whereby the presence or absence of certain characteristics of corporate volunteering in the company reports was determined. This included indicators such as mention of employee volunteering (VOL), existence of a dedicated volunteering section (SEC), existence of a formal volunteering program (PROG), existence of incentives for employees to participate in volunteering (INC), and connection of volunteering with the company's strategy, values, or goals (STR). On the other hand, categories such as the number of employees involved in volunteering (EMP), number of volunteer hours

(HOURS), and number of volunteer actions carried out (ACT) were presented quantitatively, when such data were available in the company's reports. In cases where companies did not publish certain data, the labels “n.a.” (data not available) were used. The data thus identified were then systematically recorded in an analytical table in order to compare corporate volunteering practices among the analyzed companies.

The sample on which the research was conducted is the 20 leading companies by revenue in 2024 operating in the Republic of Croatia. The data was taken from the infoBIZ.fina.hr service, namely the Financial Agency (FINA), which is the leading Croatian agency that provides insight into data on the financial position of all companies in the Republic of Croatia.

The following table provides a list of companies that represent the sample for this study, with the sector they belong to, and an overview of the analysed (latest available) reports and the years they refer to. Since some companies have not published their reports, the official websites of these companies were analysed to determine whether there is a practice of corporate philanthropy. According to Holder-Webb et al. (2009), obtaining data from company websites is the most appropriate tool because it is an effective way of communication and the most popular method of data disclosure for organizations.

Table no. 1. Overview of leading companies in the Republic of Croatia, their sectors and analyzed reports

No.	Company	Sector	Analysed Report (Year)
1.	INA-INDUSTRIJA NAFTE d.d. (INA)	Oil and petroleum products	Annual Report (2024)
2.	HRVATSKA ELEKTROPRIVREDA d.d. (HEP)	Energy	Business and Sustainability Report (2023)
3.	KONZUM PLUS D.O.O.	Retail trade	Annual Report (2024)
4.	PRVO PLINARSKO DRUŠTVO d.o.o. (PPD)	Energy	Annual Report (2024)
5.	LIDL HRVATSKA d.o.o.	Retail trade	Sustainability Report (2021/2022)
6.	PETROL d.o.o.	Oil and petroleum products	Annual Report (2024)
7.	ZAGREBAČKA BANKA d.d. (ZABA)	Financial intermediation - banking	Annual Report (2025)
8.	SPAR HRVATSKA d.o.o.	Retail trade	n.a.
9.	HEP-PROIZVODNJA D.O.O. (HEP)	Energy	Business and Sustainability Report (2023)
10.	PLODINE d.d.	Retail trade	n.a.
11.	HT D.D.	Telecommunications	Corporate Social Responsibility Report (2024)
12.	PLIVA HRVATSKA K.D.	Pharmaceutical industry	Healthy Future Report (2023)
13.	PRIVREDNA BANKA ZAGREB D.D. (PBZ)	Financial intermediation - banking	Consolidated Sustainability Report (2024)
14.	MEDIKA D.D.	Pharmaceutical industry	Annual Report (2024)
15.	KAUFLAND HRVATSKA K.D.	Retail trade	Sustainability Report (2022.-2023.
16.	ORBICO D.O.O	Wholesale trade	Sustainability Report (2023)
17.	STUDENAC D.O.O.	Retail trade	Sustainability Report (2024)
18.	ERSTE&STEIERMARKISCHE BANK D.D. (ERSTE)	Financial intermediation - banking	Sustainability Report (2023)
19.	PHILIP MORRIS ZAGREB D.O.O.	Tobacco indutry	Integrated Report (2024)
20.	TOMMY D.O.O.	Retail trade	n.a.

Source: author's work based on FINA (2025)

The top 20 companies by revenue in 2024 also include HRVATSKA ELEKTROPRIVREDA d.d. and HEP-PROIZVODNJA d.o.o., which are part of a large group (HEP) and submit a consolidated report, so one report was analyzed. In addition, three companies from the same sector (trade-retail) do not have available

reports or communicate corporate volunteering on their websites, so they were excluded from the research. The final sample is 16 companies engaged in various activities - at the top of the list of the largest, retail chains prevail (4), followed by the banking sector (3), energy companies (2), oil and oil derivatives (2), the pharmaceutical industry (2) and one company from telecommunications, the tobacco industry and wholesale. According to Lor-Serrano and Esteban-Salvador (2021) who determine that companies use different documents and platforms for publishing information (annual reports, sustainability reports, and corporate websites), which makes data comparability difficult, a similar situation is observed in the Republic of Croatia.

3. Results and discussion

The indicators analyzed within the observed companies are presented in Table no. 2.

Table no. 2. Corporate volunteering analysis based on selected indicators in company reports in Croatia

Company	VOL	SEC	EMP	HOURS	ACT	PROG	INC	STR
INA	Yes	No	n.a.	1,256	21	Yes	n.a.	Yes
HEP	Yes	Yes	n.a.	365	n.a.	Yes	n.a.	No
KONZUM PLUS	No	No	–	–	–	–	–	–
PPD	No	No	–	–	–	–	–	–
Lidl Croatia	No	No	–	–	–	–	–	–
Petrol	Yes	No	≈42	84	7	Yes	n.a.	Yes
ZABA	Yes	Yes	n.a.	15,600	n.a.	Yes	Yes	Yes
HT	Yes	No	250+	1,000	25+	Yes	n.a.	Yes
PLIVA	Yes	No	2,200+	7,000+	200+	n.a.	n.a.	No
PBZ	Yes	No	400+	40,000	n.a.	Yes	Yes	No
Medika	No	No	–	–	–	–	–	–
Kaufland Croatia	Yes	Yes	60	n.a.	n.a.	Yes	Yes	No
Orbico	No	No	–	–	–	–	–	–
Studenac	No	No	–	–	–	–	–	–
ERSTE	Yes	Yes	n.a.	≈640	n.a.	Yes	Yes	Yes
Philip Morris	Yes	Yes	n.a.	n.a.	340+	Yes	Yes	No
Total (%)	**62.5**	**31.3**	–	–	–	**56.25**	**31.3**	**31.3**

Notes: VOL – volunteering mentioned; SEC – dedicated volunteering section in report; EMP – employees involved in volunteering; HOURS – volunteer hours; ACT – volunteer activities; PROG – formal volunteering programme; INC – employee incentives; STR – alignment with corporate strategy; n.a. – not available.

The results of the analysis establish that corporate volunteering is present in the reports of some of the analyzed companies, with 62.5% of them mentioning such activities, and half of them having a separate section dedicated to volunteering. Quantitative reporting on key indicators of corporate volunteering (number of employees, volunteer hours and number of actions) is limited, with only a small number of

companies quantitatively reporting all of the aforementioned indicators (2 companies), while the majority rely on descriptive descriptions of activities, which is in line with the research by Lor-Serrano and Esteban-Salvador (2021). Sectoral differences were observed, with the pharmaceutical industry having a higher number of employees involved, while the financial sector's engagement is reflected in volunteer hours (which account for almost 90% of the total volunteer hours of all companies that quantitatively report this indicator), in contrast to the research by Lor-Serrano and Esteban-Salvador (2021). These results indicate differences in the way corporate volunteering is reported across companies and sectors, but also a lack of standardized indicators that would enable more complete data comparability. (Lor-Serrano & Esteban-Salvador, 2021).

The results show that 56.25% of the companies surveyed report the existence of formal volunteering programs, which is partly in line with the research by Basil et al. (2011) which highlights that larger companies are more likely to develop such programs and provide organizational support. Despite this, incentives for employees to participate in volunteering are present in a smaller number of companies; a third of the companies analysed (31.3%) provide incentives for employees to volunteer (paid leave for corporate volunteering) while one company (tobacco industry) rewards employees who volunteer outside of work hours with up to five additional paid days. Also, only a third of companies directly link employee volunteering to the company's strategy, goals or values. Given that previous research points out that institutionalized programs, with appropriate incentives and organizational support, significantly influence the intensity and continuity of employee volunteering (Heist, 2024; Kolnhofer, 2013; Puiu, 2024; Selaković Ljepava, 2016), the results indicate that corporate volunteering in the analyzed companies is still not fully strategically developed, which is in line with the research of Nowakowska et al. (2025). This is additionally confirmed by the requirements of a strategic approach to corporate philanthropy, which include systematic monitoring and reporting of the effects of volunteering (Zanini Gavranić et al., 2021).

Accordingly, the results indicate an uneven formalization and strategic integration of corporate volunteering, which is confirmed by previous research (Herzig, 2006; Lor-Serrano & Esteban-Salvador, 2021) and the need for its further development through improved reporting, promotion and education of companies. (Opačak Bebić & Prgić Znika, 2017; Zanini et al., 2021).

Conclusions

This paper provides an empirical insight into corporate volunteering practices among leading companies in the Republic of Croatia and contributes to understanding the level of its integration into corporate social responsibility. The results indicate that corporate volunteering is present in several analysed companies; however, its level of formalization, strategic integration, and reporting varies significantly. Although most companies mention employee volunteering, systematic and quantitative reporting on key indicators remains limited, and the information is often fragmented and insufficiently standardized.

The findings highlight the need to improve the transparency and standardization of reporting, particularly in the context of upcoming regulatory requirements such as the CSRD directive. Furthermore, there is clear potential for strengthening the strategic approach to corporate volunteering through the development of formal programs and employee incentives. The contribution of this study lies in addressing the research gap within the Croatian context, while its main limitation is the cross-sectional nature of the analysis. Future research should adopt a longitudinal approach, expand the sample, and incorporate additional data collection methods to enable a deeper understanding of the role of corporate volunteering in business organizations.

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