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Article

Corporate Social Responsibility from the Aspect of Sustainability—Evidence from the Hungarian HR Sector

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Abstract: Corporate social responsibility (CSR) has been long examined since every company affects its natural and social environments. This study presents research on CSR practices and their relationship with Sustainable Development Goals (SDGs) with the aim to find out about CSR from the aspect of sustainability in practice. The study reviews the theoretical framework for sustainability and CSR, and by conducting qualitative research focusing on the CSR activities of the Hungarian HR service industry, it presents the relation of these CSR practices to sustainability. This regional focus combined with the industry-specific focus provides the novelty of the study. Results show that the Hungarian HR sector has made a significant contribution to sustainable development in the areas of equality and inclusiveness in the responsible workplace and environmental/ecological responsibility. It was also found that the CSR practices of the examined HR companies greatly overlap, although differences were identified. It concludes that HR companies operating in Hungary can contribute to sustainable development and that the examined companies' CSR practices are aligned with the SDGs, since sustainability is an integral part of their CSR strategy, though in various degrees.

Keywords: CSR; HR sector; SDGs; sustainability



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1. Introduction

Corporate social responsibility (CSR) is rooted in several philosophical, economic, and ethical traditions, including ancient ethical teachings and business activity and ethics (Janowski, 2021a). It focuses on businesses' ethical and responsible behavior towards society and the environment (Leena et al., 2023). Corporate social responsibility is tightly related to the concept of sustainable development, as they both play a vital role in the operations and strategies of companies. The link between CSR and sustainability means that companies make long-term decisions related to their business in line with the increased global and local challenges, such as climate change and the persistence of social inequalities (Sánchez-Marín et al., 2022). This implies that in their strategic planning and operations, they take into account the need not only to generate short-term benefits, but also to manage their resources in a sustainable way and to benefit the society as a whole. Their interconnectedness is also strongly related to the sustainability-centered global initiative, the Sustainable Development Goals (SDGs) defined by the United Nations (UN), because they apply to the behavior of companies in many cases. These sustainable development goals define the most critical aspects related to sustainability worldwide, so in this way, each company focuses on those goals that are the most attractive, the closest, or the most accessible to the CSR activities they have carried out (Gallardo-Vázquez et al., 2021).

Companies produce wealth and create new jobs, but if they fail to act in a responsible way, they can also pose a threat to society and the environment (Fallah Shayan et al., 2022). Therefore, recent years have seen the growing need for companies to behave ethically and in a responsible way towards society and the environment through comprising various initiatives and practices to create a positive outlook among stakeholders (Leena et al., 2023), as well as to contribute to sustainability, especially to the sustainable development goals launched by the United Nations. Stakeholders can assess how well and to what extent the company contributes to these broader objectives, ensuring that its actions support long-term social well-being, by evaluating a company's CSR activities through the lens of sustainability. Sustainability-focused CSR activities directly address the social and environmental impacts of a company's operations, so by examining these activities, stakeholders can evaluate the company's efforts to mitigate negative impacts, such as promoting social equality, conserving resources, or reducing carbon emissions. In addition, sustainability-focused activities demonstrate a company's commitment to long-term value creation rather than short-term profits (Christodoulou et al., 2024). This, in turn, significantly enhances the reputation of the company, since modern stakeholders, including consumers (Gallan et al., 2024), investors (Unruh et al., 2016), and employees (Gullifor et al., 2023), increasingly favor companies that prioritize CSR activities aligned with sustainable practices. Moreover, sustainable practices often drive innovation (Nidumolu et al., 2009), leading to more efficient use of resources (Lambooy, 2011) and the development of new, eco-friendly products and services (Wu, 2017). Assessing CSR activities through sustainability, thus, encourages companies to innovate, reduce waste, and improve operational efficiency.

Although CSR activities have many positive effects, in general, as they bring benefits to companies, they also have their downsides. As Song (2023) points out, companies tend to overemphasize the positive effects of CSR and avoid negative ones like engaging in CSR puts pressure on employees which causes psychological strains, subsequently leading to counterproductive work behaviors. The role of socially responsible human resource management is crucial in alleviating stress deriving from this pressure. Another negative effect of CSR is related to sustainability, especially circular consumption. Due to the pressure of sustainability and environmental responsibility, there are companies that take advantage of the greenwashing marketing practice by presenting their products as eco-friendly without actually being so, leading to consumer skepticism and eventually business loss (Lopes et al., 2023).

Based on the aforementioned, examining a company's CSR activities from the aspect of sustainability is highly relevant and timely, since it is crucial for ensuring that its efforts are certainly contributing to long-term environmental protection, social equity, and economic viability, all of which are essential for the success and the societal well-being of the company (D'Amato et al., 2009). In addition, the findings of such an examination may contribute to the already existing literature on related corporate practices and enrich the knowledge of sustainability-focused CSR practices.

In spite of the constantly growing literature on the relationship between CSR and sustainability (e.g., Kim et al., 2014), the exact actions and practices companies carry out to make their CSR activities more sustainability-focused or even linked to UN SDGs remain underexplored, especially in the context of service industry. While CSR practices have often been explored in sectors like manufacturing (Bux et al., 2023), energy (Chwiłkowska-Kubala et al., 2023), technology (Zaidi et al., 2025), finance (ElALfy & Weber, 2021), consulting (Okhrimenko et al., 2024), tourism/hospitality (Tanveer et al., 2023), or retail (Dal Mas et al., 2022), focusing on the HR services industry adds a unique dimension. Although recent years have seen a growing number of studies focusing on sustainability-focused CSR activities in the services industry, especially in the case of airport service providers

(Tigu et al., 2024) and HR service providers (e.g., Sharma & McLean, 2024), the area still has potentials. The role of HR services companies in promoting sustainability through employment practices, employee well-being, and responsible recruitment, for instance, offers a novel exploration of how CSR can be embedded in the service industry (Yu et al., 2024). In addition, the sectoral and regional focus also adds novelty to this study as it intends to contribute to the relatively under-researched area of sustainability-centered CSR practices in the HR sector of Central and Eastern Europe, particularly Hungary.

Analyzing how Hungarian HR services companies interpret and implement global CSR and sustainability frameworks within a local context can offer valuable lessons for both regional companies and multinational firms operating in the given sector and area. The novelty of the present study lies in these, since the main objective of this study is to analyze the CSR practices from the aspect of sustainability of the Hungarian HR sector through the lens of companies operating in the sector and region. This includes the analysis of the CSR practices based on the SDGs defined by the UN. To achieve this, the study first aims to review the relevant literature on CSR and sustainability, and then it aims to present research into the CSR practices of several human resources companies operating in Hungary. The research focuses on the selected companies' CSR practices through the lens of sustainability, since it attempts to link the exact activities of the companies to the SDGs launched by the United Nations. To achieve this, a qualitative research method was used through a comprehensive analysis of companies' sustainability reports, annual reports, and websites to find out about their sustainability-related CSR activities. Given that such reports were not available for all the investigated companies, a semi-structured interview was conducted with one of the companies. Another objective of the present study is to contribute to the CSR literature in two ways. First, the sustainability-focused CSR practices of the Hungarian HR sector are examined, which is considered an important contribution because less is known about the exact CSR activities HR services companies carry out related to sustainability in Central and Eastern Europe. This can provide useful lessons for other companies operating in the same industry and region. Second, the contribution of these CSR activities to sustainable development is explained through UN SDGs, with which this study adds sustainability-centered evidence from Hungarian HR services companies to the CSR literature.

The remainder of this study is organized into six sections. Section 2 addresses the theoretical background. First, it looks at the issue of sustainability and sustainable development, then it focuses on the evolution of CSR, and finally, it introduces approaches to the relations between them. Section 3 explains the methodology of the research including the research design and the data collection. Section 4 presents the results of the qualitative research examining the CSR activities of the Hungarian HR sector. Section 5 provides a discussion of the research findings including a few remarks on the importance of CSR activities in practice from the aspect of sustainability. Section 6 presents the conclusions of the study. Section 7 discusses the limitations of the present study and includes recommendations regarding the directions for future research.

2. Theoretical Framework

The research to be presented in this paper is built around the preliminary idea that companies are able to contribute to sustainable development. It is assumed that companies can be drivers of sustainable development through their CSR activities and practices on condition that they are in line with the SDGs defined by the UN. To test this assumption, secondary research is carried out by means of an extensive literature review.

2.1. Sustainability and Sustainable Development

Sustainable development was defined in the 1987 report of the United Nations World Commission on Environment and Development (also called the Brundtland Commission) entitled “Our Common Future” (United Nations, 1987). The report defined sustainable development as a development that ensures “that it meets the needs of the present without compromising the ability of future generations to meet their own needs” (United Nations, 1987). This report was the first to present the phenomenon of sustainable development in the international arena, and it also set the goal of a new era of economic growth, growth that is robust but also socially and environmentally sustainable. Sustainable development is defined by the Commission in three pillars: environmental, economic, and social policy, which are likened to a three-legged stool. It is the mutual harmonization of these three legs that makes sustainable development possible. The Commission hoped that there could be economic growth that did not destroy the environment and was socially just (United Nations, 1987).

In the year of the millennium, the UN member states agreed to the Millennium Development Goals (MDGs) (Hasan et al., 2005). Although these goals focused primarily on basic parameters and on developing countries (Kumar et al., 2016), they were praised for being the first large-scale global effort to move towards sustainability (Thiesmeyer, 2009). Although the accomplishments were rather disappointing, the MDGs provided important lessons for cooperation to achieve the goals (Larionova, 2020). Nevertheless, new problems like the lack of sanitation facilities, the lack of electricity, or the lack of quality education emerged and needed to be resolved (Buczko et al., 2016). To address these global issues, one and a half decades later, in 2015, the UN General Assembly implemented the Sustainable Development Goals (Kulkarni & Aggarwal, 2022), which turned out to be one of the UN’s biggest undertakings to date. The package of proposals sets out 17 SDGs and 169 additional targets to end inequality and poverty in all its forms and to normalize climate change globally. Among others, it includes goals such as ending hunger, providing clean water and basic sanitation, action on climate change and decent work, and economic growth (United Nations, 2015). Considering that achieving sustainability is no longer just about tackling environmental issues, but has become a collective responsibility of society, the responsibility for achieving the SDGs is not only an obligation of the governments, but a shared responsibility of the society (Gupta, 2019). Castillo-Villar (2020) confirms that the SDGs have recognized the vital role of the main social actors such as companies, governments, civil society, and universities working jointly to reach sustainable development. Wirba (2023) stresses that companies are actors of particular significance in this regard, by integrating environmental and social aspects into their business activities and avoiding unethical practices, for instance. Although companies play a decisive role in achieving sustainable development, further research is needed to understand this role, as emphasized by Mio et al. (2020). In addition, Zu (2023) states that the role of companies and institutions in promoting sustainability needs to be rethought, and they should embrace a system-thinking approach to create more resilient and sustainable systems for the benefit of the world and its population.

The concept of sustainable development is often associated with the concept of sustainability and the two terms are used as synonyms. Ruggerio (2021) provides evidence that this has been a matter of debate among scholars. In addition, Whyte and Lamberton (2020) stress that a deepened academic discussion regarding the meaning of these terms is needed. Kerekes (2018), however, states that the notion of sustainable development in a narrower sense is limited to the environmental aspect (i.e., the continuous optimal use of resources and environmental management), but it is also broadly understood to include sustainable economic, ecological, and social development. Thus, sustainable development takes into

account environmental, economic, and social needs simultaneously (Hariram et al., 2023). In addition, Laáb (2019) points out that the economy is embedded in society and the natural environment, so the preservation of social and natural resources is a fundamental condition for sustainable development. This also indicates that a company has an impact on its wider and narrower social and natural environment beyond its economic environment. It uses and consumes its resources (e.g., clean water, air, soil, social relations, human health, competence) for free or at far below cost, while these resource uses are traditionally not reflected in its statements.

In summary, apart from international organizations and governments, companies also have a lot to do to be able to achieve sustainable development as defined by the UN. There has been pressure on companies to behave in an ethical, transparent, and responsible way to contribute to sustainable development. Companies, however, are free, to a certain extent, to carry out the activities they prefer and with which they are able to add to sustainable development.

2.2. Corporate Social Responsibility

Social changes created a new, more responsible class of entrepreneurs in the 1950s, which fostered the emergence of CSR and resulted in the formulation of its single concept. This period also saw the emergence of a societal expectation for the business sphere to increase its transparency and account for the social impact of its activities. Consequently, the concept of CSR expanded in the 1960s (Carroll, 1999). The range of expectations placed on companies is nowadays expanding. Although job creation and economic performance used to be the core tasks, social expectations have become much more complex. For example, environmental mitigation is increasingly expected and has become an important determinant of competitiveness (Dechezleprêtre & Sato, 2017).

In spite of the expansion of CSR and the growing interest in it, there has been no single, globally accepted definition of CSR (Kercher, 2007), either on theoretical grounds or in practical activities (Janowski, 2021b). This is especially true in the world of management science, partially due to the high level of scientific and organizational interest in the concept (Janowski, 2021b). The International Organization for Standardization (ISO) defines CSR as “the responsibility of an organization in relation to the impact of its decisions and activities on society and the environment, through transparent and ethical behavior that contributes to sustainable development; including the health and well-being of the society; takes into account the expectations of stakeholders; complies with applicable law while being consistent with international standards of behavior; is integrated throughout the organization and implemented in its relationships” (ISO, 2010, pp. 3–4). According to the communication of the Commission of the European Communities, CSR is “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (Commission of the European Communities, 2002, p. 3). It indicates that it is definitely an activity that goes beyond the legal obligation. The World Business Council for Sustainable Development defines CSR as “the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and the society at large” (World Business Council for Sustainable Development, 1999, p. 3). In its most succinct formulation, CSR is defined as “a set of management practices that ensure the company minimizes the negative impacts of its operations on society while maximizing its positive impacts” (Homepage/Imagine Canada., n.d., cited by Kercher, 2007, p. 2).

To summarize the concepts, it can be stated that CSR is seen as an activity whereby a company, in addition to its economic activities, voluntarily takes into account its impact

on society and the environment by minimizing the negative effects of its operations. CSR is about monitoring the impact of their activities on others and seeking to have a positive impact on society. This includes environmental responsibility, which means that CSR fits well with the three-legged approach to sustainable development. For the purposes of the present study, the definition of the Commission of the European Communities serves as a basis.

A central element of CSR is employee volunteering (Barkay, 2012), but corporate volunteering, i.e., efforts that go beyond the requirements of public authorities, is also positively associated with the incorporation of CSR into management practices (Licandro, 2017). By aligning CSR efforts with SDGs, companies can enhance their reputation besides addressing several global challenges (Grover et al., 2019). However, it is vital to make a distinction between CSR and charitable donations and ‘good works’ like corporate philanthropy (Kercher, 2007). CSR can also be understood as a corporate ethic that goes beyond companies simply complying with the law and proactively seeking to solve social and environmental problems (Rodriguez-Gomez et al., 2020).

CSR activities are generally focused on various areas including health care, education, gender equality, environmental sustainability, socio-economic development, and research and development (Leena et al., 2023). In sum, although being a constantly evolving concept, CSR has had a decades-long tradition. Due to its expansion and evolution, nowadays it does not only include social responsibility, but environmental responsibility as well. The relationship of CSR to sustainable development is noteworthy. At the same time, CSR activities cover other areas like socio-economic development or research and development.

2.3. The Relations Between Sustainable Development and Corporate Social Responsibility

One of the aims of the present study is to explore the relationship between CSR and sustainable development, taking into account the 17 SDGs set by the United Nations. At the heart of CSR is the practice through which it seeks to minimize the negative impacts of its operations, and the SDGs provide appropriate guidance in this process. Although other studies (e.g., Lu et al., 2021) have already investigated this issue, the potential to enrich the literature by providing new evidence—especially from a specific industry and region—is still high as well as to gain a better understanding of the intricate nature of CSR practices contributing to sustainable development. This makes the research into it relevant and timely.

The CSR activities of companies need to take into account both their internal operations (e.g., treatment of employees, decent work, gender equality) and their impact on the external environment (e.g., responsible production, an innovation-driven economy, social policy, social issues). The CSR objectives of companies relate to the treatment of employees, to their actions on social issues, to their economic activities, and to their impact on the environment in social and socio-political terms (Uddin et al., 2008).

Companies interact with the SDGs through the processes they are engaged in and the goods/services they create (van Zanten & van Tulder, 2021b). This present study considers only those processes that are related to CSR activities directly or indirectly. Direct way is one that assumes direct affirmative action to achieve that specific SDG, while indirect way emerges when in pursuance of a direct SDG or a CSR activity, the achievement of another SDG is indirectly implied (Gupta, 2019). According to van Zanten and van Tulder (2021b), processes are inextricably and directly (either positively or negatively) linked to the achievement of SDGs 1, 3, and 7. In accordance with SDGs 3, 8, 12, and 16, Pérez et al. (2018) also point out the importance of CSR towards achieving SDG 3. Similarly, López-Concepción et al. (2022) emphasize the direct link between CSR and SDGs, in particular with SDGs 3, 8, and 16. Besides these, the United Nations (2015) adds that corporate

processes are also directly linked to SDG 5, which is supported by the findings of [Beloskar et al. \(2024\)](#), as well as SDGs 8 and 12.

Consequently, of the 17 SDGs, seven are perceived as directly linked to the way companies operate, namely no poverty (SDG 1); good health and well-being (SDG 3); gender equality (SDG 5); affordable and clean energy (SDG 7); decent work and economic growth (SDG 8); responsible consumption and production (SDG 12); and peace, justice, and strong institutions (SDG 16). The remaining ten SDGs can be related to companies' activities in an indirect way.

No poverty (SDG 1) aims to end poverty in all its forms everywhere ([United Nations, 2015](#)). Companies can contribute to achieving this aim by deliberately recruiting people from vulnerable groups ([United Nations, 2015](#)), providing equal pay and safe working conditions as well as by eradicating all forms of slavery and bonded labor in the supply chain ([Leal Filho et al., 2023](#)). The aim of SDG 3 is to ensure good health and well-being for all ages ([United Nations, 2015](#)); from the aspect of the company's operations and CSR activities, it includes operating in a way that does not endanger the people who live in the geographical area where the company operates, as well as philanthropy and community involvement ([Hohnen & Potts, 2007](#)).

Besides providing health care and insurance to them ([van Zanten & van Tulder, 2021b](#)), the company can widely support the employees' pursuit of a healthy lifestyle through fringe benefits ([Yu et al., 2024](#)), such as the Széchenyi Recreation Card ([Molnár & Müller, 2020](#)), which is regulated by the [Government Decree 76/2018 \(IV. 20.\) \(2018\)](#) in Hungary. Employees can use the annual allowance for leisure activities (e.g., baths, concerts), catering, or accommodation. Gender equality, that is SDG 5, aims at reducing discrimination against women. This means equality between women and men in terms of rights, treatment, responsibilities, opportunities, and economic and social outcomes. This is achieved when people in all layers of society have equal rights, responsibilities, and opportunities, and when the different interests, needs, and priorities of women and men are equally taken into account. This SDG includes increasing the percentage of women in education, the percentage of women in management positions, and the treatment of maternity issues in terms of CSR ([United Nations, 2015](#)).

Companies providing part-time jobs for women with small children or having females in management positions are good examples of how this SDG can be achieved through CSR. Another way to reach gender equality is to promote local female entrepreneurs as preferred suppliers ([Akbari et al., 2024](#)). Affordable and clean energy (SDG 7) aims to ensure access to affordable, reliable, sustainable, and modern energy for all ([United Nations, 2015](#)). Companies can contribute to this goal by supporting the implementation of solar panels, for instance ([van Zanten & van Tulder, 2021b](#)). The aim of SDG 8 (decent work and economic growth) is to promote sustained, inclusive and sustainable economic growth, productive and full employment, and decent work for all. SDG 8 recognizes the importance of sustainable economic growth and high levels of economic productivity for the creation of well-paid, quality jobs and resource-efficient consumption and production. It calls for the achievement of full employment and decent work, the elimination of forced labor, trafficking, and child labor, the promotion of workers' rights, and a safe and secure working environment ([United Nations, 2015](#)).

From the aspect of a company's CSR activities, it includes the creation of fair jobs where the safety of the employees is of importance both at work and in the workplace, the creation of well-paid jobs not only financially, but also in terms of extra benefits contribute to sustainable development ([Cao, 2023](#)). SDG 12, responsible consumption and production, embraces developing sustainable systems for consumption and production. This SDG applies mainly to the behavior of manufacturing companies. Sustainable production aims

to achieve a more efficient economic outcome from fewer resources, while sustainable consumption patterns promote more efficient use of resources (United Nations, 2015). In addition, strict compliance with international standards on harmful emissions and waste management is also important (Puntillo, 2023). Peace, justice, and strong institutions (SDG 16) aim to promote peaceful and inclusive societies, providing access to justice for all, and building effective, accountable, and inclusive institutions at all levels (United Nations, 2015). Contribution to SDG 16 can be achieved by companies if they implement risk management, impact assessment, and stakeholder engagement processes into their corporate strategies and operations (López-Concepción et al., 2022).

All the other SDGs are linked to the activities of companies in an indirect way. Companies can contribute to SDG 2 (zero hunger) by initiating and supporting food donations and food drives (Fontefrancesco, 2020). If companies provide training opportunities for their employees or support any kind of education by forming partnerships with universities, they contribute to the achievement of SDG 4 (quality education) (Castillo-Villar, 2020). Providing flexible work options or on-site daycare is another way to promote lifelong learning opportunities for all, especially those having children, which is one of the aims of SDG 4 (United Nations, 2015). Contribution to clean water and sanitation (SDG 6) can be achieved through leveraging the company's position to ensure water access for workers in the workplace (Stinson & Nelson, 2020) or through CSR activities like water collection and treatment (van Zanten & van Tulder, 2021a).

Industry, innovation, and infrastructure (SDG 9) aim to create a high-quality, reliable, sustainable, and durable infrastructure that is accessible and affordable for all to which companies can contribute by providing access to broadband internet services and investing in environmental protection (United Nations, 2015). A company that provides equal opportunities for all of its employees or focuses on initiatives targeting people with disabilities can contribute to SDG 10 (reduced inequalities) (Malhotra, 2024). The contribution of companies to SDG 11, sustainable cities and communities, can be manifested through establishing jobs and economic opportunities, and developing safe and low-carbon transportation opportunities for workers as well as for services inside and outside the company (Küfeoğlu, 2022). This can also be in relation to SDG 13 (climate action). In addition, if companies implement measures for reducing greenhouse gas emissions or any activities that may destroy the natural environment, they can take steps toward sustainable development. When companies implement strategies for selective waste collection, reuse, and recycling, they contribute to SDG 14 (life below water) (United Nations, 2015). Taking part in tree planting programs or collecting waste on a voluntary basis in the city in which the company operates are appropriate efforts companies can make towards achieving SDG 15, life on land (Kulkarni & Aggarwal, 2022). Finally, companies can do a lot for SDG 17 (partnerships for the goals) by working in partnership with local communities (Masum et al., 2020).

In conclusion, the UN SDGs are covered by CSR practices in a number of areas, both in terms of internal operations and environmental impact. This finding supports the preliminary assumption that companies can contribute to sustainable development. Thus, stemming from this preliminary assumption and the aim of the research, the following research questions are formulated: (1) Do HR services companies operating in Hungary contribute to sustainable development through their CSR activities and practices? (2) If yes, how these activities are aligned with UN SDGs?

3. Materials and Methods

3.1. Research Design

For the purposes of the present study, it was assumed that HR companies can contribute to sustainable development if they carry out UN SDG-aligned CSR practices. To be able to provide an answer to the previously mentioned research questions as well as the assumption the study is based on the following research design.

Having defined the research questions based on the preliminary assumption and the research aim, the focus was put on the theoretical framework. Therefore, secondary research was carried out by means of a literature review to provide a theoretical background. The secondary data related to SDGs and CSR were also used to explore the relationships between sustainable development, including SDGs and CSR practices. Based on the literature review, the research questions were further refined and tailored.

After the review of the literature, the next step was to determine the research method with the help of which the research questions can be answered, and the knowledge of sustainability-related CSR practices with a regional and industry focus could be enriched. Since the main objective of this study was to analyze the CSR practices from the aspect of sustainability of the Hungarian HR services sector, qualitative research was selected. Within the frames of this qualitative research, existing data in the form of original, primary documents, i.e., sustainable reports, annual rating reports, and websites, were collected. Given that some of the HR services companies operating in Hungary have already made their sustainability report or their annual rating report including ESG dimensions, or their sustainability-related CSR practices/strategy available online, it made analysis possible. The research involved a qualitative secondary analysis, i.e., the content analysis of the sustainability/rating reports or the websites of companies from the HR sector of Hungary to identify common and different elements between sustainability-focused CSR practices. This method also covered the thematic analysis of the reports/website to identify recurring CSR themes and strategies that relate to sustainability and the SDGs. However, these reports, especially sustainability reports proved to be unavailable in some cases, due to the fact that it will be mandatory to publish these reports in Hungary only from 2026 on. Therefore, besides content analysis, another qualitative research method was used by means of a semi-structured interview in case of the one of the HR services companies. The analysis in the case of both methods covered the CSR activities of the HR sector to gain rich and in-depth information about the CSR practices themselves, their alignment with UN SDGs, and ultimately, their contribution to sustainable development. This method was also considered suitable for providing answers to the research questions and enriching the already existing knowledge on sustainability-related CSR practices.

3.2. Sample and Data Collection

The selected research method and sample determined data collection which was carried out among five leading HR service providers operating in Hungary. One of the selected companies was Prohuman Zrt., a leading HR provider owned by Sun Group Kft., that operates in seven countries in Central-Eastern Europe. WHC Kft., a 100% Hungarian-owned, dynamically growing, international HR company in Central and Eastern Europe with more than 30 years of professional experience, was also included in the analysis. The third company to be investigated in this study was Pannon-Work Zrt. which has provided complex HR services for more than thirty years in Hungary. Another one was Randstad Hungary Kft., a part of one of the world's leading talent companies, operating in 39 markets, including Hungary. The last one was Trenkwalder Group, a company group of Austrian origin operating in Hungary. The selection of the companies was based on the annual net

revenue from labor outsourcing, according to which the top 3 companies were found to be Prohuman, WHC, and Pannon-Work (Hsagroup, 2023).

Data collection began with the search for sustainability reports, as they are one of the best ways to gather SDG and CSR information from companies. Given that, as of 2025, the publication of these reports is not mandatory in Hungary, it was found that only one of the selected companies has already published it (Randstad, 2024). In the absence of a sustainability report, relevant data were extracted from the annual rating report including ESG dimensions in the case of two companies (Scope Group, 2024; PannonWork, 2024), and from one company's website detailing their sustainability-related CSR practices/strategy (Trenkwalder, 2024). In the case of the fifth company, although a few pieces of information related to CSR were available online (About us—Life at WHC, 2024), it was considered insufficient for analysis, and therefore a semi-structured interview was conducted with the Head of HR of the company in April 2024. The interview sheet included some pre-determined questions (Table 1), but there was space left for the interviewee to add her own remarks on the issue. The interview sheet included questions related to the CSR activities of the company like the exact CSR strategy and program of the company, its main objectives and the target group of these activities, the impact of the company's CSR activities on the external environment, and the contribution of the company through its CSR activities to sustainable development. The interview was recorded, and based on that, a transcript of the interview was produced. This served as the basis of qualitative analysis.

Table 1. The main questions of the semi-structured interview.

Question	
Question 1	Does the company have an exact strategy in the field of CSR?
Question 2	Does the company have an exact program in the field of CSR?
Question 3	If yes, what are the main objectives?
Question 4	What are the company's CSR objectives in social and socio-political fields?
Question 5	How does the company promote the health and well-being of its employees?
Question 6	What tools does the company use to promote gender equality?
Question 7	How can WHC as a dynamically growing company achieve continuous sustainable economic development?
Question 8	How are colleagues encouraged to participate in CSR programs organized by the company?

For the purposes of the present research, based on Kvale (1996), meaning categorization and meaning interpretation were selected as the methods of qualitative analysis. Meaning categorization included the coding and categorization of the data deriving from the various sources based on the SDGs, while meaning interpretation involved the analysis of the content of the sources, based on deeper, underlying meanings related to sustainable development. Having done the meaning interpretation, the collected data were linked to the respective SDGs under investigation.

4. Results

The analysis of secondary data shows that companies have been under pressure to carry out their activities in a transparent and ethical way, and take both shareholders and stakeholders into consideration when carrying out these activities. This latter includes social as well as environmental issues. Another requirement from companies nowadays has been to contribute to sustainable development by being aware of and acting in accordance

with the SDGs launched by the UN. Secondary data analysis also explored that there has been a relationship between the UN SDGs and CSR practices. There have been UN SDGs to which companies' CSR activities can be directly linked, but there have been others to which companies can relate in an indirect way.

The qualitative analysis of CSR and sustainability practices across the examined companies reveals key trends and patterns that provide insight into sector-wide approaches to sustainability. The findings demonstrate that the HR service sector is increasingly embedding sustainability into its operational and strategic decision-making processes, since it was found that the companies carry out a wide range of CSR activities, although to different extent. Key industry trends show that the CSR practices of the Hungarian HR sector can be linked to three main pillars.

The first pillar is related to equality and inclusiveness in the responsible workplace, which focuses on the companies' internal employees. This pillar was observed in the case of four out of the five examined companies. The CSR practices of the companies were found to pay special attention to learning, competence and skills development, talent management, professional support for employees through mentoring programs, and the balance between professional and private life. Some of the revealed CSR activities in this regard include ensuring fair wages, and safe working conditions, combating all forms of corruption, including bribery and usury by strictly prohibiting any form of these, protecting employees' rights, promoting collective representation and social dialogue, flexible working hours and home-office options, flexible employment options to support work-life balance, extra days off for parents in the event of the birth of a child, extra birthday day off annually and extra days off for blood donations, sports months, and free occupational health screenings and aptitude tests. Another common practice promoting equality and inclusiveness is the empowerment of different social groups, including women, people with disabilities, migrants, refugees, LGBTQ communities, and younger and older age groups with the exclusion of all forms of child and forced labor. Focusing on employees' health and well-being is of key importance as well, proven by the above-mentioned activities, as well as with another important CSR activity of one of the companies, i.e., the acquisition of a workers' hostel, which directly supports the placement, housing, and welfare of workers.

The second pillar is environmental/ecological responsibility, which was observed in all the investigated companies. The most common CSR practice in this pillar is the reduction of paper usage through digitalization. Green transition through the reduction of carbon emissions (e.g., by purchasing solar power plants), supporting the development and distribution of environmentally friendly technologies and services (e.g., avoiding carrying out any activities involving significant consumption of raw materials, pollution, or emissions, significant investments in renewable energy sources, and stabilizing fuel consumption), and improving energy management (e.g., by encouraging investment in IT infrastructure and modernization of the office environment) were also identified as typical and important CSR activities within this pillar. Future plans of the HR sector were found to include further activities like providing separate waste collection in all offices, joining the 'Pick it you' waste-collecting and 'Ride a bike to work' campaigns, achieving net zero emission, and the development of green competencies.

The third pillar can be linked to social responsibility. Within this, the examined companies of the Hungarian HR sector proved to have extensive and strategic relationships with non-governmental organizations like the Hungarian Ecumenical Relief Organization, the Hungarian Red Cross, and the Hungarian Charity Service of the Order of Malta. Within the framework of these cooperations, the companies provide a number of charitable team-building programs and corporate volunteering days for employees. These include the following: career guidance for disadvantaged young people; material donations like

donations of non-perishable food and donations of laptops to institutions, as well as donations of money for professional programs; material fundraising campaigns like back-to-school support, children's day, and the picnic in Kaposvár that is the 'Starting school together' national aid campaign of the Hungarian Interchurch Aid, and blood donations. It is also a common practice that companies work closely with universities and secondary schools to make professional presentations and present case studies, as well as to offer (part-time) jobs for students.

In addition to these three main pillars, other pillars like governance and economic sustainability were observed among some of the examined companies. In the governance dimension, the findings show that companies stress financial and operational transparency, e.g., with the introduction of IFRS-based reporting and improved investor/stakeholder communication and management. From the perspective of economic sustainability, the application of an integrated management system that includes quality management, environmental protection, energy and resource management, and occupational safety appeared as a noteworthy CSR practice.

Besides these practices which can be linked to certain pillars, the companies were also found to be active in philanthropic actions, including participation in charity runs like Vivicitá, WizzAir Budapest half marathon, and organizing fundraising for charity as well as material donations like a box of love campaign for granting personalized wishes for disadvantaged children.

5. Discussion

The findings of the qualitative research show that the CSR activities of the examined Hungarian HR services companies are based on three pillars, i.e., (1) equality and inclusiveness in the responsible workplace, (2) environmental/ecological responsibility, and (3) social responsibility. If these pillars are viewed from the aspect of the presented SDGs, some relations can be observed.

The first pillar of the companies' CSR activities can be linked to the majority of the SDGs like SDG 1, SDG 2, SDG 3, SDG 4, SDG 5, SDG 8, SDG 10, and SDG 16. The qualitative research found that the Hungarian HR sector puts a special emphasis on eliminating poverty (SDG 1) and hunger (SDG 2) by providing jobs and ensuring fair wages for being able to afford to buy food, for instance. The examined companies are also aware of the well-being of their employees (SDG 3) by providing extra benefits and free health check-ups. Gender equality (SDG 5) also plays a pivotal role in the sector's CSR activities, which is proved by empowering different social groups including women. Besides focusing on women, the HR sector also focuses on disabled people (SDG 10) by providing them with opportunities. In addition, the companies support lifelong learning (SDG 4) among their employees through learning and competence development programs, reskilling, and upskilling, which is another sign of their contribution to sustainable development. The companies were also found to provide decent work and quality jobs (SDG 8) in the form of extra benefits like an extra day off for birthdays, the opportunity to work from the home office, or flexible working hours. CSR activities like combating all forms of corruption, protecting employees' rights, and promoting collective representation and social dialogue may contribute to the goal of peace, justice, and strong institutions (SDG 16).

The second pillar (environmental/ecological responsibility) was found to be directly linked to SDG 9 and SDG 12, because an office aiming at reducing the use of paper that is related to responsible consumption (SDG 12) can be reached through extensive digitalization which is a part of innovation and infrastructure (SDG 9). SDG 12 is also supported by activities like stabilization of fuel consumption and reduced consumption of raw materials, whereas SDG 9 is backed by CSR practices like the purchase of solar power

plants and investments in renewable energy resources. This latter is also directly linked to SDG 7 (clean and affordable energy). This pillar is also linked to SDG 3 as one company becoming a member of the ‘Ride a bike to work’ campaign, the company contributes to the good health of the employees. Although in an indirect way, the CSR practices under the second pillar are also in line with SDG 15, because providing selective waste collection in the offices and using no paper in the offices help protect the land, the forests, and ultimately, life on land. Selective waste collection is also a way to contribute to SDG 14 (life below water) because this way the companies help prevent plastics from ending up in the oceans or seas. With this environmental awareness, the HR sector also contributes to SDG 13 and the combat against climate change and its impacts. By establishing jobs, providing safe working conditions, becoming part of the ‘Pick it you’ waste-collecting campaign, and buying a workers’ hostel, the companies also contribute to SDG 11 (sustainable cities and communities) since they remove rubbish from certain streets of the city they operate in and build a community of their workers, making the city more sustainable this way.

A direct link was identified between the third pillar (social responsibility) and SDG 2, SDG 3, SDG 4, SDG 8, SDG 10, and SDG 17. By donating non-perishable food to those in need, the companies can contribute to the fight against hunger (SDG 2). Through taking part in blood donations, they can contribute to SDG 3, i.e., the good health and well-being of the employees. The companies have partnerships with universities with which they support education-related programs, which contribute to quality education (SDG 4). The HR sector’s contribution to decent work and economic growth (SDG 8) can be detected through its activity to provide HR services and cooperative employment. Providing career guidance for disadvantaged young people may reduce inequalities (SDG 10), which is another activity towards sustainable development. Working in close relationships with non-governmental organizations like the Hungarian Red Cross and the Hungarian Ecumenical Relief Organization, the companies contribute to SDG 17, i.e., partnerships for the goals.

The research findings indicate that the CSR activities of the Hungarian HR sector are related to a total of 16 out of the 17 SDGs. The CSR practices do not cover SDG 6 (clean water and sanitation). The three pillars of the CSR activities were found to be related to all but one SDG (Figure 1). However, there is an overlap between the SDGs covered by each pillar. Of the examined companies, it was observed that WHC has the broadest SDG coverage with 14 SDGs covered by its CSR activities.

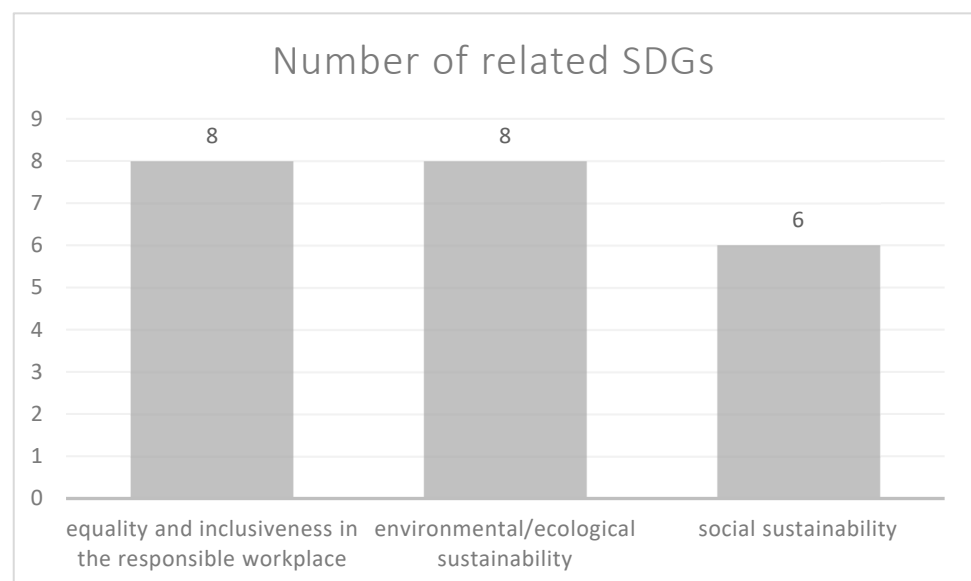


Figure 1. The number of SDGs related to each pillar.

As shown in Figure 1, the first two pillars of the HR sector's CSR activities are both related to eight SDGs, which is more than 47% of the total number of SDGs. The third pillar, social responsibility covers six SDGs, which account for 35% of the 17 SDGs. These data suggest that the sector makes a significant contribution to sustainable development in the areas of equality and inclusiveness in the responsible workplace and environmental/ecological responsibility by covering almost half of the SDGs. However, the contribution to sustainable development is not negligible in the area of social responsibility either, although it is less significant than in the other two pillars.

Besides contributing to sustainability, these CSR efforts also impact the long-term business success of the HR sector's companies in many ways. The first pillar, quality and inclusiveness in the workplace may affect talent attraction, retention, and productivity. An inclusive work environment may enhance employee satisfaction, reduce turnover, and attract top talents, whereas investment in employee well-being, training, and fair working conditions may improve motivation and productivity. These may lead to enhanced reputation that makes the companies more competitive in the labor market. The second pillar, environmental/ecological responsibility has an impact on cost efficiency, since sustainable operations (e.g., digitalization, paper-less office) lower operational costs. In addition, companies demonstrating environmental responsibility appeal to eco-conscious clients and investors, which may increase business opportunities. Social responsibility, the third pillar of the sector's CSR strategy, has an impact on stakeholder relations and market position. Engaging in community and charity/philanthropy programs as well as CSR-driven initiatives in the labor market (e.g., helping disadvantaged job seekers and young talents) strengthen relationships with society and enhances both loyalty and long-term market competitiveness.

Nevertheless, the research identified a gap in SDG 6 (clean water and sanitation), which suggests that the sector could improve in this area. To contribute to SDG 6, companies could implement water-saving initiatives in offices, like rainwater harvesting or water-efficient fixtures, or could partner with civil organizations or local governments to support clean water projects or programs for sanitation.

6. Conclusions

The objective of this study was to analyze how CSR practices can support sustainability, using the example of the HR sector from Hungary. The research sought to answer key questions about the relationship between corporate social responsibility and sustainable development, i.e., whether CSR activities can contribute to sustainable development, and how companies can align their CSR activities with the UN SDGs.

The methodology involved an extensive review of existing literature to examine the connections between CSR and sustainability. The findings confirmed that these two concepts are deeply interconnected, sharing the common goal of balancing economic, environmental, and social concerns to promote the well-being of present and future generations. Companies play a crucial role in this process, and CSR strategies provide a structured approach for them to contribute effectively to sustainable development.

The methodology also involved qualitative research using primary data sources from five leading companies in the sector by means of content analysis. The results revealed that although the HR sector as a whole significantly contributes to sustainability through its CSR practices, the extent of the contribution of each examined company is varied. Two of the examined companies, WHC and Trenkwalder have developed a robust CSR framework based on different pillars, whereas the other companies have a more targeted but in-depth approach to SDGs. WHC's CSR activities were found to be aligned with the most, more precisely 14 out of the 17 SDGs. The findings also show that the number of

different elements in the sustainability-related CSR activities of the examined companies is higher than that of similar ones. The analysis identified a gap in the sector's CSR activities concerning SDG 6 (clean water and sanitation), indicating an area where further improvement could enhance its sustainability impact. The results of the study demonstrate that the selected HR service companies can play a crucial role in sustainable development through strategic CSR practices based on their different pillars. By aligning their practices with SDGs, the companies can contribute meaningfully to social, environmental, and economic progress. The results also show that by integrating SDG-aligned CSR into their core operations, HR services companies may achieve long-term business success and sustainability. In conclusion, the findings support the assumption that HR companies operating in Hungary can contribute to sustainable development and that the examined companies' CSR practices are aligned with the UN SDGs, since sustainability is an integral part of the companies' CSR strategy, though in various degrees.

This study contributes to knowledge development by providing empirical evidence from a sector that is not traditionally associated with sustainability efforts, emphasizing how HR companies can embed sustainability into their core business activities. These lessons can be of use not only for HR companies, but also for other companies striving for sustainability. The significance of this research lies in showcasing how companies can serve as role models by adopting responsible and ethical practices that contribute to broader sustainable development objectives. It reinforces the idea that CSR is not merely a business obligation but a strategic tool for driving positive change.

7. Limitations and Future Research

Like all studies, the present one is also not without limitations. A key limitation of the present study is the number of examined companies. This number can be increased to gain deeper insights into the CSR practices of the Hungarian HR sector from the aspect of sustainability. At the same time, the research plan could include a comparative examination of CSR activities in other companies, which was not part of the present paper. In addition, the fact that the present research involved WHC Kft., a company with which the second author is employed may also be seen as a potential limitation. Although the study has been conducted with the utmost rigor and objectivity, and all data interpretations have been subject to thorough peer review to mitigate any undue influence, the potential for bias due to this affiliation may impose a limitation. Future studies involving even more companies, however, would help confirm the findings of this research.

Future research should involve more companies (e.g., top HR companies in the broader region) to better understand how and to what extent their CSR activities are linked to the concept of sustainability. Investigating companies from different industries or sectors could be another research direction for the future. For example, it would be advisable to include manufacturing companies besides service-providing ones to gain wider insights into the potential differences in their CSR activities related to sustainability. This would also enrich the knowledge of companies' sustainability-focused CSR practices. Evidence from other companies would contribute to the CSR literature, particularly in relation to sustainable development.

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Abbreviations

The following abbreviations are used in this manuscript:

CSR	Corporate Social Responsibility
SDG	Sustainable Development Goals
HR	Human Resources
UN	United Nations
ESG	Environmental, Social, and Governance
LGBTQ	Lesbian, Gay, Bisexual, Transgender, and Queer
IFRS	International Financial Reporting Standards
MW	Megawatt

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