

Employee Procrastination in Light of National Cultural Traits and Corporate Social Responsibility

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Abstract

DOI: 10.23762/FSO_VOL11_N03_8

Corporate social responsibility (CSR), which operates as a bridge between the interests of employees and those of the organisation, should act as a counter to workplace procrastination. However, the scientific literature has not yet provided an unambiguous explanation of the prevalence of employee procrastination in enterprises that have declared corporate social responsibility that also takes the national culture into account. The main purpose of this paper is to explore employee procrastination in light of national cultural traits and corporate social responsibility. An empirical study was conducted to investigate Polish and Lithuanian private sector organisations (N=995). The surveys featured the Irrational Procrastination Scale (IPS-9), the Unintentional Procrastination Scale (UPS-6), the Susceptibility to Temptation Scale (STS-11), and the General Procrastination Scale (GPS-20). A solution to the problem of employee procrastination in organisations requires special attention be paid to social corporate responsibility, which can be used as a direct tool to activate or deactivate this phenomenon. The results of this research supplement the scientific literature on workplace procrastination with new insights that can improve our understanding of how this phenomenon is related to national cultural traits. The value of this research lies in the fact that it presents new and original data that can serve as a basis for the development of theory on the problem of employee procrastination as well as a reference point for introducing practical measures to eliminate employee procrastination in organisations by changing their CSR status. This research proposes that when introducing CSR, practitioners should develop the internal culture while taking the features of the national culture that can promote employee procrastination into account.

Key words

procrastination, employee procrastination, corporate social responsibility, national culture, cultural differences, private sector, organisations, Lithuania, Poland.

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Introduction

Procrastination among employees in organisations is usually perceived as a negative behaviour that is manifested in postponements to the start or completion of work (Ferrari and Tice, 2000; Prem et al., 2018; Unda-López et al., 2022). The dynamism of the modern business environment necessitates prompt responses to changes in operating conditions, quick managerial decisions and the timely fulfilment of assigned tasks to ensure organisational development. Such prerequisites require an investigation of employee procrastination, particularly with respect to the factors that cause it, as well as possible measures to stop it, within the organisation. However, some personal traits of employees, such as self-organisation, responsibility, and purposefulness (Krause and Freund, 2014), can be determined by factors related to their work environment. These factors include management style (Köse and Metin, 2018), corporate culture (Dempsey, 2015), poor motivation, an uncomfortable psychological climate in the team, multitasking, and pressure from management (Vveinhardt and Sroka, 2022). Special attention should be paid to corporate social responsibility (CSR), which can directly activate or deactivate employee procrastination. After all, the principles of corporate social responsibility facilitate the creation of comfortable working conditions in compliance with all social guarantees on the part of the management and employees' responsible, conscientious attitude towards work. Research has shown that managerial behaviour is of particular importance in that it affects the employees' desire to devote themselves to their work and perform tasks for the benefit of the organisation. This claim has been confirmed by Farouk and Jabeen (2018), who explored the influence of the ethical climate on employee productivity.

However, organisations operate in societies whose cultures affect both the

implementation of corporate social responsibility and employee behaviour. Hofstede (2011) discussed the difference between society and organisational culture in terms of a certain level of awareness. While public culture is characterised more by values and preferences for one or another emotional state, which are frequently unconscious, organisational culture is based more closely on visible and conscious practices and on how people perceive what is happening in their environment. Although few studies of this kind have been produced, the results of these studies with regard to the question of the extent to which procrastination is related to certain characteristics of the national culture have been ambiguous. For example, in the context of an investigation of how decisions are made in Croatia, Slovenia, Hungary, Bosnia and Herzegovina, no relationship between procrastination and liability avoidance was found (Dabić et al., 2015). However, discussing the results of another cross-cultural study, Svartdal et al. (2016) maintained that the level of individualism in a given country can influence the postponement of decisions. Yet another study comparing individualistic Canada with collectivistic Singapore found that procrastination correlations in the two contexts were similar, albeit this study also reported differences regarding the perceived negative effect of procrastination and the activities in which people engaged while procrastinating (Klassen et al., 2010).

The influence of the prevailing cultural trends on CSR also differs depending on cultural orientation. For example, a study conducted by Kucharska and Kowalczyk (2019) in Poland indicated a negative influence of masculinity and high power distance and a positive impact of long-term orientation on CSR practices. Meanwhile, several studies conducted in other countries have shown that CSR

practice in organisations reduces the influence of national culture (Jamali et al., 2020; Radovanović et al., 2022). However, due to the scarcity of research on this topic and the fact that different scales measure procrastination differently (e.g. Fernie et al. 2017; Bennett and Bacon, 2019), it is difficult to give an unambiguous answer to the question of how CSR affects procrastination while taking the various differences and similarities among public cultures into account. Therefore, this study investigates employee procrastination in organisations with different CSR statuses in two countries that have close historical and cultural ties – Poland and Lithuania. Both countries have a common history extending over several centuries, share the same religion, foster the same moral values, and exhibit a common cultural heritage. In light of the cohesion and common cultural heritage of these countries, the purpose of this research is to explore employee procrastination with regard to national cultural traits and CSR.

1. Literature review

Based on the literature regarding the theoretical and practical aspects of procrastination, it should be noted that this issue has been widely discussed (Nguyen et al., 2013; Steel et al., 2018; Pearlman-Avni and Zibenberg, 2018; Uysal and Yilmaz, 2020; He et al., 2021; Song et al., 2022; Huang et al., 2023; etc.). Procrastination is a multifaceted phenomenon, the presence and development of which can be explained by various cause-and-effect relationships. Therefore, at present, this topic is the object of comprehensive research conducted by scientists, employees, and managers alike. For this reason, scientific papers have exhibited a diversity of views on the part of both researchers and practitioners with the aim of investigating certain aspects of this problem depending on the subject or purpose of the study in question.

Procrastination as a phenomenon; the factors associated with and causes of its occurrence. As defined by Prem et al. (2018), procrastination is a form of self-regulatory failure that is characterised by the irrational postponement of tasks despite the potential for negative consequences. Defining procrastination as a voluntary or habitual postponement of unpleasant matters for a later time, Unda-López et al. (2022) added that this phenomenon is characterised by short-term benefits and long-term costs. Recent studies have distinguished between two kinds of procrastination, i.e. intentional and unintentional (Franz, 2020; Fernie et al., 2017), each of which leads to different types of procrastination (personal, academic, and workplace procrastination). Different types of procrastination occur due to different determinants. For example, personal procrastination emerges and develops in people as a form of mechanical protection of the body from the influence of external factors (e.g. the flow of information regarding the rapid development of a negative phenomenon such as the spread of the pandemic, the threat of war, or a rapid increase in prices).

Procrastination is not an entirely negative or positive phenomenon. Procrastination may occur due to exhaustion, frustration, and stress, but employees may also procrastinate in an attempt to plan their time and prioritise their tasks. Shin et al. (2021) scientifically substantiated the claim that although it is widely believed that procrastination is counterproductive, a delay in the completion of a task may have hidden benefits for the creativity of employees who procrastinate moderately. Such employees were rated more highly by their managers with regard to creativity than employees whose procrastination levels were high or low, provided that the intrinsic motivation or creative demands were high. Thus, a healthy dose of procrastination can give employees more time to consider what needs to be done. For many people,

short-term procrastination is a prioritisation strategy. Furthermore, Zabelina et al. (2018) presented the results of research on time perspective as a predictor of procrastination. Their research indicated that employees who exhibit high levels of procrastination are more pessimistic about past events; they are less focused on plans, goals, and prospects and are sure that their future is predetermined and cannot be affected by individual actions. Therefore, such employees are unmotivated and uninterested in the timely performance of their tasks within the organisation. Other authors have identified reasons for procrastination such as emotions (Spada et al., 2006), worry, perfectionism (Kurtovic et al., 2019), anxiety, depression (Stöber and Joormann, 2001), and the violation of the work-life balance (Gu et al., 2022). However, research has shown that by improving employee engagement, organisations can increase the probability of employees responding positively to organisational goals and thus reduce the likelihood of the manifestation of workplace procrastination (Grund and Fries, 2018; Hen et al., 2021; Metin et al., 2016; Rapp et al., 2013). Based on the results of the research reviewed above, it should be assumed that CSR can act as a counter to procrastination.

Corporate social responsibility (CSR). CSR is a bridge that connects the interests of the organisation and employees (Aftab et al., 2022; Jia et al., 2019). Although different approaches to CSR have been taken, all of them share one common trait: a commitment to the task of promoting social welfare, which goes beyond the immediate goals of the organisation (Agudelo et al., 2019; Jia et al., 2019). The essence of CSR in the context of employer-employee relations lies first in observation of the labour and socio-economic rights of employees and the consideration of their interests, thereby establishing additional social benefits and guarantees. The methods used to implement CSR in organisations differ depending on the economic conditions

at hand and the size of the enterprise, the owner's motives, the forms of impact, and employee expectations. Nevertheless, CSR promotes pride in the organisation and employee engagement – the context creates the conditions necessary for the successful integration of the prevailing cultural trends in the society in question (Jia et al., 2019).

The results of research conducted by Farouk and Jabeen (2018) showed that the ethical climate directs internal CSR activity through the implementation of ethical awareness in the business environment (Farouk and Jabeen, 2018). Furthermore, internal CSR increases employees' awareness of the care taken and attention paid by the company, which in turn increases their moral obligation to work optimally for the common good (Pasricha et al., 2018; Aftab et al., 2022). For example, a study conducted by Aftab et al. (2022) indicated that the ethical behaviour of leaders is a key component that encourages a sense of respect, satisfaction, trust and acceptance among employees, which is subsequently reflected in the growth of their work productivity.

Employee procrastination in organisations and corporate social responsibility. When investigating the problem of employee procrastination in organisations, special attention should be paid to social corporate responsibility, which can either activate or deactivate this phenomenon directly. Particular attention has been paid to the importance of managers' behaviour with regard to its influence on employees' desire to devote themselves to work and perform tasks for the benefit of the organisation. Regarding this issue, Kühnel et al. (2022) focused on factors that reduce employee procrastination, finding that workplace procrastination could be reduced by creating conditions of positive influence on personality and time pressure (Ferrari and Díaz-Morales, 2007; Gupta et al., 2012) – situational factors that unlock various ways of behaving. Positive influence makes people

less likely to procrastinate as it reduces behavioural inhibitions and facilitates the implementation of intentions. In addition, research conducted by Azim (2016) demonstrated positive relationships among perceived CSR and organisational commitment, employee engagement, and organisational behaviour. Scholarly research has conceptualised an integrated model for the relationships among CSR, organisational commitment, employee engagement, and CSR. Onkila and Sarna (2022) revealed the prevalence of the organisational implementation of CSR and organisational benefits in research. Employees are perceived mainly as implementers of a top-down sustainability policy and as mediators of the organisation's CSR-related benefits. Most research on CSR has focused on the organisational level, while the individual level of analysis has been viewed as a "black box" in investigations of the antecedents of CSR engagement or disengagement (Sendlhofer, 2020). Sendlhofer (2020) offered insights into small and medium-sized enterprises that are recognised as pioneers of CSR.

Although the literature has suggested that the owner-manager is critical in the implementation of CSR, this research showed that CSR was driven by employees. The employees of the central firm voluntarily joined forces based on their shared understanding of moral responsibility for CSR and developed strict goals to be achieved by 2030. Despite their strong ethical and moral perspective during the implementation of CSR, they abdicated their moral responsibility for CSR in different contexts. It has been claimed that procrastination is a particularly relevant context of nonengagement when people are aware of their moral responsibility for CSR.

2. Methodology

The study focused on 995 employees of private sector organisations (male $N=448$, $LT=205$, $PL=243$; female $N=547$, $LT=290$, $PL=257$). Table 1 presents the characteristics of the research participants and the organisations they represent, both by country and for the total sample.

Table 1. Distribution of respondents by the CSR status of organisations

The organisation's CSR status	LT	PL	Total
Seeking to implement CSR	106	177	283
CSR organisations	214	211	425
Not seeking to implement CSR	175	112	287
Total	495	500	995

Source: own elaboration

Due to the aims of the research, Polish and Lithuanian companies operating in the private sector were selected. After obtaining permission from managers to conduct the survey, employees were informed that their participation in the survey was voluntary and was subject to their self-determination. The participants were informed that the principles of privacy, anonymity

and confidentiality would be respected. The survey was conducted in a manner that observed research ethics, thus ensuring that participants' rights were not violated and that the participants themselves were not exploited. The questionnaire was uploaded onto an online survey platform. As the survey was administered remotely, the link to the questionnaire was sent to the

participants. Due to the protections included in the questionnaire, the respondents were not permitted to answer by giving the same ratings on the Likert scale, and the questionnaire could not be completed on the same computer a second time. These settings did not allow the participants to fill in the questionnaires mechanically or dishonestly; in addition, the questionnaire included control questions. Finally, respondents could confirm and send the questionnaire only after answering all questions. Therefore, there were no incomplete questionnaires.

The survey was based on the following scales: the Irrational Procrastination Scale (IPS-9), an example item of which is “I put things off so long that my well-being or efficiency unnecessarily suffers” (Steel, 2010); the Unintentional Procrastination Scale (UPS-6), an example item of which is “I rarely begin tasks as soon as I am given them even if I intend to” (Fernie et al., 2017); the Susceptibility to Temptation Scale (STS-11), an example item of which is “I will crave a pleasurable diversion so sharply that I find it increasingly hard to stay on track” (Steel, 2010); and the General Procrastination Scale (GPS-20), an example item of which is “In preparing for

some deadline, I often waste time by doing other things” (Lay, 1986).

The results of the study are presented in Tables 2-5. They highlight the statistically significant differences between Lithuanian and Polish employees as well as among organisations with different CSR statuses in both countries.

3. Research results

First, general procrastination in organisations that do not have CSR status was tested. Statistically significant differences were found in both countries, and procrastination was higher in Poland (Lithuania: $M = 2.73$, $SD = .61$, $p = .009$; Poland: $M = 2.95$, $SD = .84$, $p = .009$). No significant differences were exhibited by organisations occupying an intermediate position in terms of status, although the level of procrastination was lower in both countries in this case. The lowest level of procrastination was found among enterprises that had declared that they operated in accordance with CSR requirements and had certificates confirming this fact (Lithuania: $M = 2.47$, $SD = .56$ and Poland: $M = 2.65$, $SD = .61$, $p = .009$) (Table 2).

Table 2. General procrastination with regard to different CSR statuses

The organisation's CSR status	LT=175		PL=112		Student t	
	Mean	SD	Mean	SD	t	p
Not seeking to implement CSR	2.73	0.61	2.95	0.84	-2.629	0.009**
Seeking to implement CSR	2.66	0.61	2.61	0.64	0.623	0.534
CSR organisations	2.47	0.56	2.65	0.61	-3.150	0.002**

Source: own elaboration

Although UPS mean scores were lower in Poland than in Lithuania ($M = 2.71$, $SD = 1.06$, $p = .116$), the difference is not sufficiently large to be considered nonaccidental. In general, an emerging trend should

be noted, according to which the means of procrastination as measured by three scales (IPS, UPS and STS) were slightly lower in the case of Poland, but these differences were also not statistically significant (Table 3).

Table 3. Employee procrastination in Lithuanian and Polish organisations that do not seek to implement CSR

Scales	LT=175		PL=112		Student t	
	Mean	SD	Mean	SD	t	p
Irrational Procrastination Scale (IPS)	3.12	0.70	3.00	1.10	1.022	0.308
Unintentional Procrastination Scale (UPS)	2.89	0.80	2.71	1.06	1.577	0.116
Susceptibility to Temptation Scale (STS)	3.11	0.78	3.09	0.90	0.222	0.825

Source: own elaboration

The results of the t test shown in Table 4 indicate that the difference between the means of unintentional and general procrastination is statistically significant. That is, the mean

of unintentional procrastination is higher in Lithuania ($M = 2.62$, $SD = .76$, $p < .001$), while the mean of general procrastination is higher in Poland ($M = 2.65$, $SD = .61$, $p = .002$).

Table 4. Employee procrastination in socially responsible Lithuanian and Polish organisations

Scales	LT=214		PL=211		Student t	
	Mean	SD	Mean	SD	t	p
Irrational Procrastination Scale (IPS)	2.88	0.76	2.48	0.85	5.141	0.0001**
Unintentional Procrastination Scale (UPS)	2.62	0.76	2.30	1.01	3.761	0.0001**
Susceptibility to Temptation Scale (STS)	2.86	0.75	2.81	0.91	0.705	0.481

Source: own elaboration

The comparison of the GPS results of organisations that do not pursue CSR and those that already have this status shows that, in general, the level of procrastination changes alongside the social responsibility of organisations. No statistically significant differences were found between the two

countries regardless of the organisation's status in terms of CSR. For example, susceptibility to temptation among companies not pursuing CSR was higher in Lithuania ($M = 3.11$, $SD = .78$) than in Poland ($M = 3.09$, $SD = .90$); however, these differences were accidental ($p = .825$) (Table 5).

Table 5. Susceptibility to temptation with regard to organisations' different CSR statuses

The organisation's CSR status	LT=175		PL=112		Student t	
	Mean	SD	Mean	SD	t	p
Not seeking to implement CSR	3.11	0.78	3.09	0.90	0.222	0.825
Seeking to implement CSR	2.98	0.84	3.07	0.77	-0.978	0.329
CSR organisations	2.86	0.75	2.81	0.91	0.705	0.481

Source: own elaboration

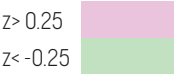
Analysing the situation of different groups of Polish and Lithuanian companies, the positive Z indicators shown in Table 6 are marked in pink and indicate a relatively poor situation with respect to procrastination. In the case of Poland, $z > 0.25$ was generally established only when measuring procrastination on the GPS among those working in the companies that did not seek CSR; in contrast, in

the case of Lithuania, a relatively good situation was found in companies that were socially responsible. Meanwhile, only in Lithuania was the situation worse with regard to irrational procrastination found among employees of companies that were either seeking or not seeking CSR and with regard to unintentional procrastination among employees of companies that were not seeking CSR (Table 6).

Table 6. Procrastination in organisations with different CSR statuses

Scales	Poland			Lithuania		
	Seeking to implement CSR	CSR	Not seeking to implement CSR	Seeking to implement CSR	CSR	Not seeking to implement CSR
IPS	-0.31	-0.38	0.22	0.26	0.09	0.36
UPS	-0.18	-0.32	0.13	0.15	0.04	0.33
STS	0.13	-0.20	0.14	0.01	-0.13	0.17
GPS	-0.07	0.00	0.46	0.01	-0.28	0.11

Statistical outliers



Source: own elaboration

4. Discussion

In this study, employee procrastination was tested in two countries that exhibit certain historical and cultural commonalities as well as several differences that emerge based on Hofstede’s (1991; 2011) classification. Unlike previous studies of a similar type (e.g. Chen et al., 2019; Jamali et al., 2020; Klassen et al., 2010; Kucharska and Kowalczyk, 2019), types of procrastination were investigated and measured on different scales that take the ways in which they are manifested into account depending on the status of companies with regard to CSR. The research results show that in companies without CSR status, the level of general procrastination was higher in Poland, whose national culture is similar to Lithuania in terms of

individualism but is also characterised by stronger masculinity and greater power distance. Indirectly, this finding agrees with the results reported by Klassen et al. (2010). Although their study was conducted in an academic setting and tested the influence of collectivism and individualism on procrastination, higher procrastination was evident in Canada, where power distance was lower than in Singapore. Since individualism is almost the same in Lithuania and Poland, our study shows that power distance is another factor that should be taken into account when analysing the reasons for procrastination. In countries that distinguish themselves by exhibiting high power distance, individualism and masculinity, enterprises care less about their employees and communality (Thanetsunthorn, 2015), and

employees experience more tension when interacting with their managers (Metin et al., 2016); therefore, work can be postponed for reasons other than the fact that individuals themselves tend to procrastinate on tasks unintentionally. Furthermore, in our study, CSR practices were associated with lower levels of procrastination regardless of the country in which companies operated. This finding suggests that the implementation of CSR practices is another important factor that can mitigate procrastination, although certain differences remain ($p = .009$). Although some research has shown that the influences of power distance, individualism and masculinity are not significant with respect to the development of CSR itself (Halkos and Skouloudis, 2017), Peng et al. (2014) found that power distance and masculinity negatively affected CSR. Interestingly, differences among countries levelled off ($p = .534$) in enterprises that occupied an intermediate position, that is, in enterprises that made efforts to obtain CSR certification. Sendlhofer's (2020) study demonstrated that employees usually engage in CSR activities but that their commitment does not have a significant impact on careers and salaries, which is why they tend to withdraw and exhibit "normalising and routinising" models. In other words, during the introductory stage, greater effort may be mobilised, and more hope can be held, the decline of which leads to procrastination (Gadosey et al., 2021).

As expected, the test of unintentional procrastination indicated no significant differences between the two countries. This finding confirms that unintentional procrastination refers to unconscious behaviour that is usually dysfunctional and unrelated to active decisions to postpone tasks (Bennett and Bacon, 2019; Li et al., 2022). In this case, it cannot be claimed that external pressure and masculinity that encourages competition and a greater focus on goals (Hofstede, 1991) could cause people to be

less likely to irrationally postpone tasks. As shown in a study conducted by Svartdal et al. (2016), the country's individualism score may influence interpretations of delay and timeliness-related elements of decision-making. The aforementioned study involved six countries that differed in terms of individualism scores, which were surveyed using the Pure Procrastination and Unintentional Procrastination scales. Meanwhile, individualism scores do not differ between Lithuania and Poland (60 points). Using the General Procrastination Scale, our research revealed differences ($p = .002$) that were not shown by the Unintentional Procrastination scale or other scales. Thus, a similar individualism score across countries may be one condition that makes the General Procrastination Scale better suited to this context.

Since CSR implements practices that change the corporate culture, which differs from the national culture (Jamali et al., 2020; Radovanović et al., 2022), we assumed that we would find no significant differences with regard to procrastination in the companies that had declared CSR. Only the Susceptibility to Temptation Scale did not indicate such differences ($p = .481$), while the scores of the Irrational and Unintentional Procrastination scales in both cases were higher in Lithuania. It should be noted that the test of general procrastination yielded the opposite results, although Steel's (2010) meta-analysis showed that the General and Irrational Procrastination scales were functionally equivalent. However, this study did not consider the cultural peculiarities of the populations. In addition, for example, the Irrational Procrastination Scale is sensitive to gender differences, as male participation results in higher procrastination indicators (Shaw, Zhang, 2021), while the proportions of participants by gender in the study were unequal, which could have influenced the results. On the other hand, the assumption that susceptibility to temptation does not

differ between the two countries regardless of CSR status was confirmed. This finding shows that impulsivity and susceptibility to temptation, as measured by the Susceptibility to Temptation Scale (Steel, 2010), remain similar. Unfortunately, we were not able to compare these results with those of other studies, but in this context of susceptibility to temptation, the insights of Chen et al. (2014) are rather interesting. The authors compared susceptibility to unfair treatment between students in the US (individualism) and China. Chinese society, which is collectivist, is more strongly characterised by efforts to preserve one's "public" face, and students succumb to temptation more easily in an environment in which they are not being observed. The authors drew attention to the role of religion, highlighting the moral influence of Christianity in the fight against temptations. In addition, Milyavskaya et al. (2015) found that motivation reduced impulsive susceptibility to temptation and contributed to self-regulation. As previously noted, the societies of Lithuania and Poland share the same strong religious traditions, which could have influenced their similar reactions to temptations. Of course, these assumptions seem to be speculative, but they can serve as an incentive for further research that can include the effect of different religions.

In addition to the limited possibility of comparing results, this study did not investigate the cultural traits exhibited by individual organisations separately. As previously noted, when introducing CSR practices, a targeted selection of employees with certain features may be performed; therefore, in other studies, the situations in individual enterprises could be compared. Furthermore, testing of homogeneous samples with regard to gender should be performed. Although this task was not accomplished in our study, that fact does not diminish the value of the knowledge we obtained. In previous studies, procrastination

has usually been measured in cultures that differ in terms of their collectivism and individualism scores, whereas in this study, individualism is a characteristic of both Polish and Lithuanian cultures. Therefore, in the future, the interaction of this feature with other aspects of organisations should be investigated in more detail. Since the study was based on self-awareness tests, new knowledge could be provided through the use of mixed research methods.

Conclusions

Although the implementation of CSR practices is related to less frequent employee procrastination regardless of the prevailing features of the national culture, several reservations were recorded. Employee susceptibility to temptation can remain similar in cultures that differ in terms of power distance, masculinity, and femininity. This finding shows that external pressure and a focus on goals that are typical of masculine cultures are not necessarily the determining factor in this context. In addition, the Irrational and Unintentional Procrastination scales indicated opposite results than the General Procrastination scale. Procrastination is a multidimensional phenomenon; therefore, when studying it across different cultures, it makes sense to use several scales to take into account the different reasons why employees do not focus on tasks equally.

The results of this research indicate that the level of procrastination exhibited by the employees of Polish and Lithuanian organisations depends on the status of the company's corporate social responsibility. These findings may be useful for shareholders and managers of organisations who seek ways of reducing workplace procrastination and offer new guidelines for cross-cultural research on procrastination that takes into account the peculiarities created by CSR practices. The results of this research can serve

as a scientific basis for the development of theory regarding the effect of CSR in organisations on the procrastination of its employees and constitute a reference point for the development of practical measures aimed at eliminating employee procrastination in organisations by increasing the level of their CSR. In addition, the findings of this research encourage us to focus not only on differences among countries but also on the common features that are characteristic of individual cultures.

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