

GOOD PRACTICES OF POLISH COMPANIES IN TERMS OF SUSTAINABLE DEVELOPMENT CHALLENGES

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Abstract: The study deals with the practical dimension of CSR initiatives, pointing to the good practices of an increasing number of companies in Poland in the context of their development. The CSR concept is gaining more importance in the development of companies and the idea of socially responsible business, implemented and consistently performed by enterprises, can significantly contribute to the growth of competitiveness on the market, building company's value and shaping a lasting advantage over competitors. The main objective of the study was to examine good practices of Polish companies in terms of sustainable development challenges. The specific objective of this paper was to indicate the areas of corporate social responsibility in selected companies. The analysis focused on the following CSR areas: community involvement and development, consumer issues, the environment and labour practices. The study of the subject literature and websites on good CSR practices and the statistical and econometric analysis were used as research methods. A comparative analysis of CSR initiatives of selected companies was performed, comparing the tabulated information from the last few years. For the number of companies and practices in 2014-2018, the analysis of the dynamics was performed. First, simple indexes (one-base and chain) were determined. Next, the mid-term chain index and the mid-term rate of change were calculated and interpreted. Finally, for both variables, a linear trend model was determined. The results of the dynamics' analysis indicated a clear upward trend both in terms of the number of socially responsible companies in Poland, and in the amount of good practices implemented by those companies. In the following years, a further systematic increase in the values of both variables is to be expected.

Keywords: CSR, sustainable development, good practices, analysis of the dynamics.

1. Introduction

The research topic is very up-to-date and deals with the growing role of socially responsible business in the activities of Polish companies. The authors of this study decided to implement this topic due to their scientific interest as well as to the access to the latest data from CSR

reports. The main objective of the study was to examine good practices of Polish companies facing sustainable development challenges. The specific objective was to indicate the areas of corporate social responsibility in selected companies. The subject of the survey were Polish socially responsible companies in 2014-2018. The subject of the study involved good practices of Polish companies. The following practices were considered: organisational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement and development.

2. Corporate social responsibility – theoretical aspect

CSR (corporate social responsibility) is a concept that considers economic, social and ecological aspects of business. A responsible organisation invests in human resources, protects the environment and shapes positive relations with stakeholders. These three aspects (economic, social and environmental) should be included already in the company's strategy (Blanke, and Gorynia-Pfeffer, 2008), because CSR will distinguish the organisation only when it becomes part of the organisation's business strategy (Skrzypek, 2015; Zalewska-Turzyńska, 2016, p. 419).

Corporate social responsibility is defined by the PN-ISO 26 000 as a responsibility of an organisation for the impacts of its decisions and initiatives on society and the environment through transparent and ethical behaviour initiatives that also contribute to sustainable development, health and the welfare of the local community. CSR takes also into account the expectations of stakeholders - people interested in the operating of the company and entities remaining in a free or compulsory relationship. The functioning of the company within CSR is consistent with international norms of behaviour and is in compliance with the applicable law (Społeczna odpowiedzialność biznesu (CSR), 2019).

Initiatives undertaken within the framework of CSR initiatives are characterised by their multilateral effect that brings results in various areas of life. The PN-ISO 26 000 standard distinguishes the following thematic areas related to the implementation of the CSR strategy (ISO 26 000, 2019):

- Organisational governance.
- Human rights.
- Labour practices.
- The environment.
- Fair operating practices.
- Consumer issues.
- Community involvement and development.

By defining the concept of CSR, the European Commission emphasises that companies may voluntarily decide whether to consider social and environmental issues and relations with stakeholders and underlines that compliance only with standards and legal requirements is not synonymous with the idea of CSR. Social responsibility is treated as an additional long-term investment in the above-mentioned factors. One of the main features of social responsibility is also to include this concept in the company's strategy to make it a way of managing, not an additional option.

According to the World Business Council for Sustainable Development, CSR is “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 the local community and society at large” (Krukowska, 2011).

3. Research methods

The analysis of the subject literature and websites on good practices in CSR, as well as the statistical and econometric analysis were used as research methods. Quantitative data collected for 2014-2018 were subjected to statistical and econometric processing. The analysis of the dynamics was performed, determining simple indexes (one-base and chain). In addition, the mid-term chain index and the mid-term rate of change were calculated and interpreted. Finally, a linear trend model was developed.

4. Good practices as the basis for building the company's value

The CSR concept is gaining more importance in the development of companies, enterprises and organisations. The idea of socially responsible business, implemented and consistently performed by enterprises, can significantly contribute to the growth of competitiveness on the market, building company's value, and thus - shaping a lasting advantage over competitors (Zuzek, 2012, p. 197). On the other hand, the attitude of long-term building of the company's value can become a strategic and business-oriented approach to the implementation of good practices in the organisation (Makuch, 2019).

In 2015, over 130 companies reported more than 800 good practices as compared to 684 practices in 2014. In 2016, the number of companies increased by about a quarter (180 companies), implementing about 880 practices (Albińska et al., 2016). This growing interest of companies in good practices shows that an increasing amount of companies is beginning to perceive business not only as profit, but also as a company's value.

A further systematic growth is to be expected, in the number of socially responsible companies and in new areas of CSR.

The number of small and medium-sized enterprises is growing diametrically, as well as the number of CSR practices. Thus, in 2015, compared to the previous year, the number of companies representing the SME sector increased by 13%, and in 2016 – by 37% (Albińska et al., 2015). Continuous practices are a very important area of interest, and they contribute not only to the change of the company's strategy, but also to changes in employee awareness. In comparison with 2014, in 2015 the number of the long-standing initiatives increased to 359 (compared with 264 in the previous year), and in 2016 this number increased to 419 (Abec et al., 2014; Albińska et al., 2015, 2016). Responsible business becomes more professional and popular year by year, and companies are looking for long-term benefits of CSR strategy.

4.1. Responsible business in Poland

According to the project "RespEn – Odpowiedzialna przedsiębiorczość. Polskie i szwedzkie MSP wobec wyzwań CSR", CSR appeared in Poland with the entry of international corporations into the market with their own culture and standards (Nikodemka-Wołowik, 2011). ABB¹ was one of the first companies in Poland that published the CSR report and fostered the code of ethics. According to Makuch (2019), CSR is not a voluntary activity – it is a necessity for long-term and stable business development. However, CSR reporting is still only a voluntary practice in Poland (Kowalska, 2015, p. 281).

The role of responsible business is systematically growing among Polish enterprises. Analysis of the "Responsible business in Poland. Good practices" for the years 2014-2018 reflects the upward trend in the number of enterprises implementing CSR practices. The share of companies with Polish capital varies within 44% of the total number of socially responsible companies.

CSR initiatives in 2014 were reported by 124 companies operating in Poland. 46% of this number are enterprises with Polish capital, which gives 52 companies implementing 191 CSR practices (Abec et al., 2014).

In 2015, the number of companies interested in CSR practices increased to 137, including 57 companies with Polish capital, carrying out 232 practices. The share of Polish companies in the total number of companies practicing CSR this year is 42%, 27% of which (38 enterprises) continued their socially responsible initiatives since 2014 (Albińska et al., 2015).

In 2016, the situation did not change considerably. The number of companies in the report increased to 180, 79 of which are Polish businesses, which gives 44% of all companies. This year, 43 businesses continued their initiatives from the previous year or from 2014.

¹ ABB (ASEA Brown Boveri) is a Swiss-Swedish multinational corporation headquartered in Zurich, Switzerland, operating mainly in robotics, power, heavy electrical equipment, and automation technology areas (Working At ABB, 2019).

The number of implemented practices by Polish enterprises increased, however. In 2016, there were 390 practices (Albińska et al., 2016).

In 2017, the data were at a similar level. The report included 177 companies, 73 of which (41% of the total number) come from Poland. With a similar level of the number of Polish CSR companies, the share of businesses with a long tradition of CSR increased to 56 companies, while the total number of internships implemented by Polish enterprises amounts to 517 practices (Borowska et al., 2017).

In 2018, a remarkable growth of the number of companies included in the good practice report was noticed. Out of 229 companies submitted, 76 of them had only Polish capital, 61 of which continued CSR activities. The number of good practices this year also rose to 747 (Górska et al., 2018).

4.2. Good practices of Polish companies

During the analysis of CSR reports, the number of good practices in 2014-2018 of Polish companies in individual CSR areas was compared. The results of the analysis are presented in the table below (Table 1).

Table 1.
Good practices of Polish companies

Practice	Year 2014		Year 2015		Year 2016		Year 2017		Year 2018	
	companies	practices	companies	practices	companies	practices	companies	practices	companies	practices
Organisational governance	13	17	16	23	19	27	20	31	26	49
Human rights	2	2	3	3	6	6	9	10	15	18
Labour practices	18	35	26	61	37	102	31	124	56	219
The environment	18	30	24	37	31	60	35	77	43	100
Fair operating practices	4	11	8	9	12	13	15	18	17	21
Consumer issues	12	15	11	20	28	41	26	46	27	57
Community involvement and development	18	81	25	79	31	145	55	211	74	283

Source: own study based on CSR reports from 2014-2018.

The analysis shows that "Social involvement and development of the local community" is the most-chosen CSR area by companies with Polish capital. In 2014, 18 companies implemented 81 programmes in this field, while for four years, in 2018, this number increased to 74 companies (283 practices respectively).

Polish companies also eagerly focus their socially responsible initiatives on labour practices. In 2018, 56 companies implemented 219 good practices as compared to 18 companies with 35 practices in 2014.

A large increase is also visible in the environment. Last year, 43 companies decided to conduct 100 environmental programmes. as compared to 2014, with 18 companies and 30 practices respectively.

"Consumer issues" is another practice that has developed. In 2018, 27 companies with 57 practices decided to conduct "responsible" initiatives. This example shows clearly that year by year, the number of companies involved and practices implemented increases. In 2014, one company implemented 1.25 practice on average, and in 2018 this number increased to 2.11.

"Organisational governance" is another practice of CSR subject to analysis. However, it does not enjoy great interest of modern companies, but is still developing. For 5 years, the number of companies increased from 13 to 26 (from 17 to 49 practices respectively).

"Fair operating practices" and "Human rights" are the least attractive areas of corporate social responsibility. By analysing the development of the first of the abovementioned areas, the following quantitative changes are visible: in 2014, 4 companies with 11 practitioners were involved in such initiatives, and in 5 years there were 17 companies operating in 21 practices. In the area of human rights in 2018, CSR initiatives were recorded in 15 companies (18 practices), while in 2014 this number was estimated at the level of 2 companies.

4.3. Analysis of the dynamics - simple indexes

Based on the values in Table 1, simple indexes (one-base and chain) were determined for the number of companies and practices in 2014-2018. The results of the analysis are presented in the table below (Table 2).

Table 2.

Simple indexes – one-base and chain

Year	Companies	2014 = 100%	Previous year = 100%	Practices	2014 = 100%	Previous year = 100%
2014	85	100%	-	191	100%	-
2015	113	133%	133%	232	121%	121%
2016	164	193%	145%	394	206%	170%
2017	191	225%	116%	517	271%	131%
2018	258	304%	135%	747	391%	144%

Source: own study.

Analysis of the dynamics shows that the number of socially responsible companies in 2018 increased by 204% as compared to 2014. The largest increase in the number of good practices is up to 291%. In the case of chain indexes, the largest increase in the amount of socially responsible companies can be observed for 2016 - up to 45%. A similar situation is for good practices - the largest increase by 70% compared to the previous year.

4.4. Analysis of the dynamics- mid-term chain index

The mid-term chain index determines the average level of the studied phenomenon per time unit in a time series. The value of this indicator can be calculated based on chain indexes as below.

$$\bar{i}_G = \sqrt[n-1]{i_{2/1} \cdot i_{3/2} \cdot \dots \cdot i_{n/n-1}} \quad (1)$$

Considering the chain indexes from Table 2 (after converting percentage into numbers) we obtain:

$$\bar{l}_G = \sqrt[5]{1,33 \cdot 1,45 \cdot 1,16 \cdot 1,35} = 1,32 \quad (2)$$

$$\bar{l}_G = \sqrt[5]{1,21 \cdot 1,7 \cdot 1,31 \cdot 1,44} = 1,4 \quad (3)$$

In 2014-2018, the number of socially responsible companies in each subsequent year constituted on average 132% of the number of companies from the previous year, while for the number of good practices, it was 140% of the number of practices from the previous year.

4.5. Analysis of the dynamics - mid-term rate of change

The mid-term rate of change in time is determined by the mid-term increase or decrease of the studied phenomenon in a given unit of time. This indicator is calculated using the formula below.

$$\bar{T} = (\bar{l}_G - 1) \cdot 100\% \quad (4)$$

where:

\bar{T} - mid-term rate of change in time,

\bar{l}_G - mid-term chain index.

In 2014-2018, the number of socially responsible companies was increasing annually by 32% on average, while in the case of good practices, the average annual growth was 40%.

4.6. Linear trend

The linear trend model is a special type of linear regression, where time is the only explanatory variable. To determine the trend line, the parameters “a” and “b” should be estimated with the classical method of least squares. To determine the parameters of the linear trend, excel was used.

The chart below presents a scatter plot for the number of socially responsible companies in 2014-2018, together with the trend line fitted (figure 1).

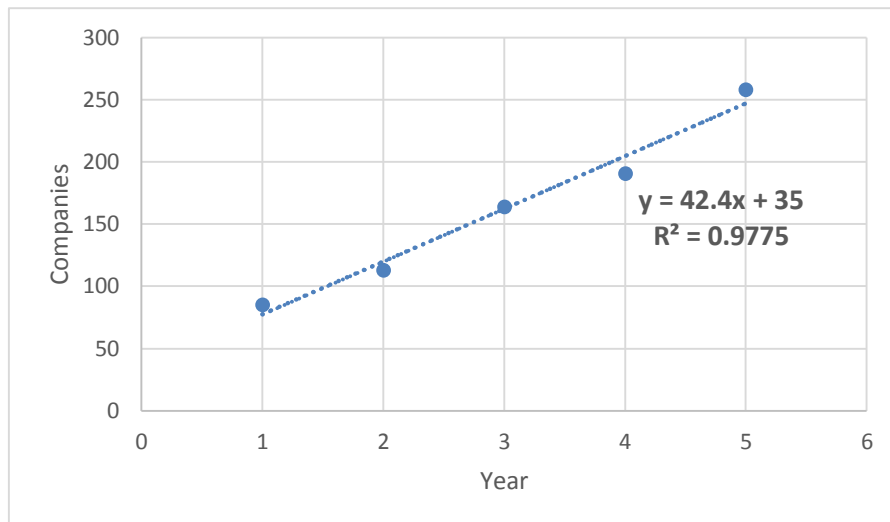


Figure 1. Linear trend model and the coefficient of determination for the number of socially responsible companies in Poland in 2014-2018. Source: own study.

In 2014-2018, the number of socially responsible companies in Poland increased by 42 companies per year on average, as compared to 2013, with the number of 35.

The customisation of the linear trend model to the empirical data is very high, which means that the 97.75% model explains the evolution of the explained variable, i.e. the number of socially responsible companies in Poland in the analysed period. Hence, the number of companies for the next years can be predicted. The forecast assumes:

- for 2019 – 289 companies,
- for 2020 – 331 companies,
- for 2021 – 374 companies.

A similar analysis was performed for the number of good practices in 2014-2018. Figure 2 presents a scatter plot for the number of good practices, together with the trend line fitted.

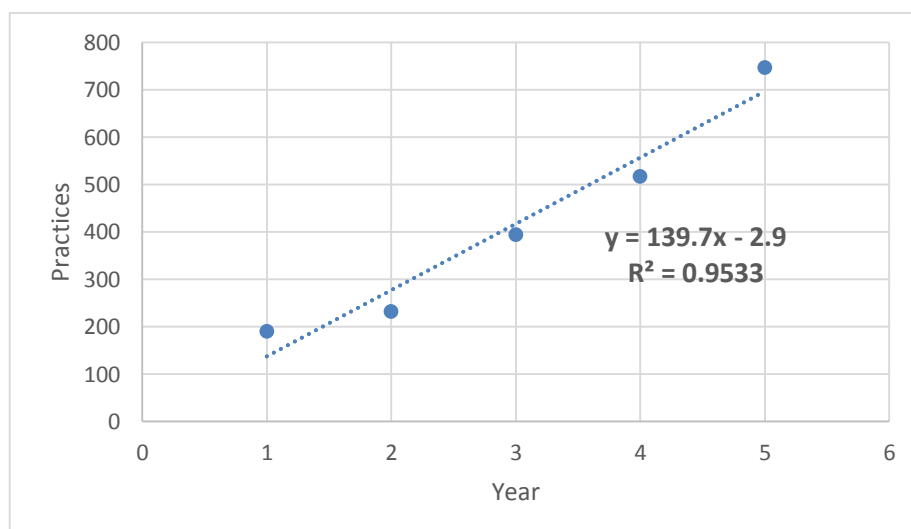


Figure 2. Linear trend model and the coefficient of determination for the number of good practices in 2014-2018. Source: own study.

In 2014-2018, the number of good practices increased by 139 practices per year on average. The value of parameter “b” is negative, which may indicate that there was no analysis of good practice sin Poland before 2014, although in 2013, the number of socially responsible companies was 35.

The adjustment of the linear trend model to the empirical data is also very high, which means that the 95.33% model explains the evolution of the explained variable, i.e. the number of good practices in the analysed period. Based on the goodness of fit of the model, the number of good practices for the following years was determined:

- for 2019 – 835 practices,
- for 2020 –975 practices,
- for 2021 – 1 114 practices.

In conclusion, the results of the analysis of the dynamics indicate a clear upward trend in terms of the number of socially responsible companies in Poland, and in the amount of good practices implemented by these companies. In the following years, a further systematic increase in the values of both variables is to be expected.

The Pearson correlation coefficient for the number of companies and good practices is 0.9942, which indicates a very strong positive linear relationship between variables. With the increase in the number of socially responsible companies in Poland, the average number of good practices implemented by these companies is growing.

4.7. Polish companies that implemented long-standing practices in 2014-2018

There is a continuous annual increase in interest in socially responsible business, whereas long-standing practices are of great importance for a cultural change. A visible change in the perception of business, the environment and relationships with the local community is to be noticed in the companies that have been implementing the CSR strategy for several years.

The table below presents socially responsible enterprises in which long-standing CSR practices were implemented in 2014-2018 (Table 3).

Table 3.

Polish companies implementing long-standing practices in 2014-2018

Company	Number of practices in subsequent years				
	2014	2015	2016	2017	2018
ANG Spółdzielnia Doradców Kredytowych	2	4	10	11	15
Dozamel	1	5	7	6	5
Górażdże Cement SA	3	2	1	1	6
Grupa Aterima	1	1	2	4	5
Grupa Kapitałowa LOTOS	4	11	7	11	11
Grupa Żywiec S.A.	5	1	7	8	5
Horus Innowacyjne Materiały Przemysłowe Sp. z o.o.	3	1	8	8	6
Idea Bank	3	2	4	6	7
ING Bank Śląski	12	3	24	16	30
Kompania Piwowarska SA	6	4	9	4	10

Cont. table 3.

LPP SA	2	1	3	5	4
mBank	7	6	14	16	23
Nowy Styl Sp. z o.o. (Grupa Nowy Styl)	1	1	3	4	5
Orange Polska	13	10	13	9	11
Pelion SA	7	9	14	15	20
PGE Polska Grupa Energetyczna S.A.	11	8	7	15	48
PKO Bank Polski	5	3	8	12	6
PKP S.A.	4	3	4	3	7
Polpharma	5	8	21	21	23
Polskie Górnictwo Naftowe i Gazownictwo SA	3	3	2	18	16
T-Mobile Polska S.A.	5	6	16	17	14

Source: own study based on CSR reports from 2014-2018.

The development of socially responsible initiatives in each of the companies presented in the table differs both in quantitative and qualitative terms. CSR initiatives are related to the character of the company. PGE, ING Bank Śląski and Polpharma are on top of this list.

In 2014, PGE Polska Grupa Energetyczna implemented the following good practices: "We care for bird protection" programme, reclamation of the former mining areas, "Wakacje pod prąd" project, "Prąd mój bezpieczny przyjaciel" for primary and junior school students, "Atom dla nauki" project promoting nuclear energy. Moreover, employees of the PGE Capital Group under SOS Philippines campaign, voluntarily collected funds for the construction of houses for Filipino residents who suffered from a typhoon (Abec et al., 2014).

In 2015, the company focused on the education of children and youth through the projects: "Forests full of energy", "Consciously on the road", and "Energy of the Forest" theater workshops. That year, ecological mural on the Solina Dam was created, and the first photovoltaic plant as well as the flue gas desulfurization installation were built. In the area of "Labour practices", the job rotations project was launched, involving the exchange of good practices and knowledge among PGE employees (Albińska et al., 2015).

In 2016: PGE received the Green Office certificate, introduced an offer for the sale of electricity, implemented a programme "Responsible purchases at PGE". At the beginning of 2016, the employees of the 14 largest customer service sites completed a customer service training in sign language. Moreover, PGE launched "Let yourself be enlightened" project that emphasised the need to get familiar with the content of the sales contracts. Throughout that year, PGE provided free and comprehensive repairs of water and electrical installations in selected orphanages and social centres (Albińska et al., 2016).

The year 2017 began with the publication of the anti-corruption policy "Statement on disclosure of non-financial data for 2016" and the development of safety requirements for external companies in the Polish, English and Ukrainian language versions for subcontractors. PGE implemented the "Check who sells you energy" campaign on dishonest energy sellers, performed a theatre play for children "How Pstryk and Bzik were enlightened" about the safe and economical use of electricity, and supported the campaign to reintroduce the peregrine falcons (Borowska et al., 2017).

In 2018, the following initiatives took place: "Include Current" programme for the adaptation of new employees, the project aimed at the elimination of high-emission of heat sources and replacing them with individual heat nodes supplied from the heating system, "Domestic hot water" whose objective was to eliminate the risk of smoke poisoning. Moreover, the company offered to spa regions in Poland favorable conditions for the creation of charging infrastructure for electric cars and implemented campaigns emphasising the need to read signed documents against unfair competition. All brick-and-mortar service sites at PGE Obrót have magnifying glasses available for the elderly and the visually impaired. Furthermore, in the subject of "the environment", the company took the initiative to protect European beaver and birds. That year, the educational project "Electromagnetic stories, or scientific adventure" in the Podkarpacka Energy Museum, "Design Your Career" and the "Vocational Support Programme", were introduced (Górska et al., 2018).

In 2014, ING Bank Śląski designed a free platform Aleo for companies, implemented the Corporate Readiness Certificate (CRC) programme, and created a Polish contemporary art collection licensed under Creative Commons. To improve corporate governance, a relevance study was performed. Moreover, the management of the company's buildings was revised, which was confirmed by the "Green Office" certificate.

The company also took care of ecological education of employees and their physical activity through implementing the "Orange bicycle" project. For employees who handle cash, modern cash devices (light sinks) were installed at the customer's premises, and due to the "Simply" project, the language of communication with the bank's clients was simplified. That year, the "Sign Language Interpretation" programme was also launched to assist deaf people (Abec et al., 2014).

In 2015, ING Bank Śląski focused their CSR activities on educational programmes for the local community, employees (in the field of raising risk awareness), charity campaigns, and employer branding initiatives. The focus was also on innovation as part of the organisational culture, implementing Innovation Bootcamp (IT platform for employees, IT Tech day for improvements in IT). That year, the company also focused on the "Environment" area, introducing an e-document system, modernising buildings, standardising the car fleet and promoting the segregation of secondary raw materials. The Orange Code was implemented for defining the ING Values and Behaviours, supporting the creation of ING's organisational culture and implementing the company's strategy (Albińska et al., 2015).

In 2016, the KUDOS platform was created for employees which displayed Orange Code behaviours, NAVIDOM service facilitating the purchase of flats, and virtual credit cards. In the area of education, the Corporate Readiness Certificate training programme was launched, addressed to students of technical faculties, and "your business relies on you" – training for small business owners. Carpooling was also a new initiative (Albińska et al., 2016).

In 2017, ING Bank Śląski focused on the area of "Labour practices", initiating the AED project, first aid trainings and road rescue workshops, the conference "Spine - a simple matter" for promoting a healthy lifestyle among bank employees. Also, a new version of the intranet and the PACE methodology were implemented to introduce day-to-day innovations, a conference "In search of a common denominator" aimed at improving relations with the company's suppliers. As part of the relationship with the community, the marathon "Run Warsaw" took place and "Meetings with the Lion" was prepared – lectures and workshops for students in cooperation with science clubs of Polish universities. Moreover, the programming marathon "24H-CODING Hackathon Katowice" and ING Start-ups Demo Day (for selection of the best start-ups solving important problems of the bank's clients) (Borowska et al., 2017).

In 2018, ING Bank organised an internal conference "Lack of equal opportunities", in which the safety of driving in company cars was emphasised, the vehicle's life-saving cards and first aid course "Life is a gift" were presented. Intranet was implemented for employees to quickly find useful information concerning their work, and the Health Culture Programme promoting healthy lifestyle was introduced. In the field of "community involvement and development", the following projects were initiated: Enterprise Tech Solutions Meetup, ING CoderDojo where children, parents and IT volunteers together learn how to program, code, and create 3D projects, as well as the campaign: "Do we, Polish people, have something in common? You can't see it because it is the air" that encouraged a proactive attitude towards clean air. In the field of "the environment", energy-saving LED lighting columns were installed, and charging stations for electric cars were built. In the area of "customer service", the ING community created a forum and a blog to support clients (Górska et al., 2018).

In 2014, Polpharma focused their CSR initiatives mainly on "the environment", promoting urban transport through the "Green Tickets" programme for company employees, implementing various projects as part of the European Week of Sustainable Transport and the Energy Saving Programme. That year, the company introduced the Ethical Code of the Polpharma Group and a nationwide educational and information programme "Get ready for a shock" related to allergy and anaphylactic shocks (Abec et al., 2014).

The year 2015 was characterised by the creation and implementation of the CSR Strategy, organising the meetings "Let's talk about the environment" regarding pro-ecological campaigns in the production concerning companies from various industries. A textbook for doctors and students of medical faculties "Patient Non-Compliance: From Root Causes to Practical Solutions" was issued, a competition for local governments "Local government from the heart" on the prevention of cardiovascular diseases and the "POLRUN" Relay Jubilee (Albińska et al., 2015).

In 2016, the company launched a few new initiatives such as: Safety and Health Week at Work, Stop Accidents Programme, safety of subcontractors, Employee Volunteering Programme, anti-smoking programme, "Here and now!" programme. As part of the

"Environment" area, Green Week was carried out, the Green IT project – sale of used equipment, electronic documents, Free-cooling and the Energy Saving Programme. The "Fotoporządki" campaign was launched to help cleaning illegally discarded wastes. Trainings for suppliers in the field of good CSR practices were also conducted, together with the School of Economics in Starogard Gdański a technician-analyst class was launched, a social campaign "Pressure for Life" was conducted to educate the public about cardiovascular diseases (Albińska et al., 2016).

Polpharma in 2017 was distinguished by a series of pro-environmental practices related to promoting shared business trips and commuting to work by bicycles, organising a Green Week for employees and workshops "My River - Wierzyca survey" for students of two local schools. Also, socially responsible programmes were implemented for the local community. A new initiative regarding organisational order was a procedure for managing conflicts of interest and the programme "Stop accidents" was implemented, regulating the procedure of reporting and responding to potentially dangerous situations. The company implemented the European Education Programme, whose doctors and pharmacists can provide state-of-the-art knowledge about innovations and achievements in medicine and pharmacy. That year, the Inpulse platform was created to help organising sports charity challenges and the "Island" initiative was implemented to support parents of children receiving long-term hospital treatment (Borowska et al., 2017).

In 2018, new initiatives were implemented, such as: the Polpharma for seniors, in which the company pays for the medical package and sports cards and helps their pensioners in a difficult financial situation, the Green Process Award for employees who contribute to limiting the negative impact of Polpharma on the environment. Polpharma cooperates with the Gdansk University of Technology to analyse and limit the number of active substances from pharmaceutical production in the aquatic environment. Polpharma, along with a group of five other innovative companies, has appointed the Digital Poland Foundation to support the healthcare (Górska et al., 2018).

It is worth to award such companies as Pelion SA and T-Mobile that also showed a dynamic development of the CSR strategy in their initiatives.

In 2014, Pelion S.A. organised a series of undertakings such as: the "Football Fan Champion" competition for children and youth in Lodz, the "Introduction to a career" programme that facilitates young people's access to gaining professional experience in the healthcare sector, "Urtica for Children" programme – art workshops for children undergoing oncological and hematological treatment. In addition, the "Angel" project was launched to support chronically ill people, the "60+ Magazine" was released along with a specialised health guide, and the Cinderella show for children was organised on Children's Day (Abec et al., 2014).

In 2015, the company presented new initiatives mainly related to “labour practices”, such as: the DOZ Academy - multi-faceted trainings programme, Nordic Walking training, the PULS programme - health care project for employees of the company. The "My day closer to the Pharmacy and Patients" programme was organised for employees: working one day in the head office as a pharmacist for better understanding the specifics of the company. There were also meetings of experts from the Pelion group with entrepreneurs from the Łódź Special Economic Zone, Museum workshops for children and young people to get familiar with the pharmacist's profession (Albińska et al., 2015).

In 2016, the company continued practices introduced in previous years, but also implemented new programmes regarding CSR areas already known to the company: a charity event to collect funds for the treatment of the employee's child, post-cancer oncological examination of malignant tumors, Car-Free Day and the practice of shared commuting to encourage pro-environmental activities. Moreover: the first free "Hospital Pharmacoeconomics" quarterly for hospitals in Poland, a Santa Claus evening for single mothers together with the DOZ and DOZ S.A., trips for children suffering from cancer to Urtica Camp (a centre providing psycho-oncological therapy), a system to enable efficient payroll accounting by transferring tips of the salaries to the account of the Dbam o zdrowie Foundation. "DOZ Maraton dbam o zdrowie" was organised for the local community and meetings with youth as part of the Dignity Day. That year, a new product was launched– “A charity heart”, which is a heart-shaped storage box for medicines. The product helps patients, especially the elderly, to prepare a daily dose of medicines (Albińska et al., 2016).

Apart from the initiatives concerning good practices at work and the environment, 2017 was devoted mainly to projects organised for the local community. The Pelion group came out with the following initiatives: "Second life of clothing" -clothes for homeless people who start a new life, First aid kits containing necessary dressings for children for 170 Lodz schools, "Help with us" campaign inviting people to help the elderly in need by buying necessary medicines for them. The employees of the company participated in the preventive action against cancer, in the project "Be eco - drink tap water" to notice difference between tap and bottled water and to stop buying bottled water to the office, which can eliminate plastic waste. The campaign "DOZ for the environment" was carried out, replacing light bulbs with energy-saving ones in all DOZ pharmacies, and there were meetings devoted to women called "Urtica Cafe" (Borowska et al., 2017).

Among new practices, the “Book for senior” initiative was implemented, where employees collected books for the Active Senior Centres in Łódź, “Meetings for Seniors” – conferences devoted to health and prevention, music concerts and computer classes. The DOZ Foundation, together with Pelion, provided parents of newborn children with layettes, organised the exhibition “Treasures from the beehive” on the healing properties of honey and all products produced by bees. There was also a campaign “Stop smoking – take care of your health!” aimed

at drawing attention of employees of Pelion group to the problem of the harmfulness of smoking and encouraging them to abandon the addiction (Górska et al., 2018).

In 2014, T-Mobile Polska S.A. focused their initiatives on work practices by supporting employees' proprietary social projects as part of the "Joy of Helping" programme, promoting a healthy lifestyle among employees, giving employees the opportunity to take advantage of the Parents-Friendly Room and combine work with looking after children when they need it, organising Breakfasts with the Board for randomly selected employees of the company. T-Mobile in the summer months posted educational articles in "Gazeta Prawna", and carried out the campaign "Collect nuts – Help children!". In the International Day for Counteracting Corruption, the company held workshops to raise employees' awareness of corruption in business, joined the Earth Hour campaign, switching off the lights in offices in Poland (Abec et al., 2014).

In 2015, the focus was on the "Social involvement and development of the local community" by engaging in the "T-Mobile and the Exempt from Theory" programme, or the Mentor Volunteers programme to educate students in the field of management, creating an online website for parents with tips on the safety of their children in network. "Active to hundreds" programme was launched to help seniors understand the digital world, an application was designed to help search for volunteer programmes and a series of trainings on the use of the application was conducted. The company introduced 20% discounts for holders of the Large Family Card, improved the service system for customers with disabilities. That year, the company became the partner in the Vision 2050 project, emphasising the role of joint actions for responsible business (Albińska et al., 2015).

The existing programmes in 2016 were accompanied by new programmes regarding the Code of Business Ethics, such as the rules for accepting gifts from stakeholders and managing compliance with legal provisions. Together with the Deutsche Telekom Group, the Company Value Day was conducted to accept the value of the organisational culture. The "Rescue Team" was established to undertake rescue operations under life-threatening conditions, "Holidays with T-Mobile" was organised to facilitate childcare for employees during the holiday season, a new monthly AfterHours practice was implemented by Management Board members to improve employee communication from different levels. A Children's Day was held at T-Mobile and Kids Day to show children the jobs of their parents, a day with the client for internal employees in order to get to know the seller's work and improve the new offer. That year, the company car fleet was enriched with electric cars and the company promoted physical activity under "Help Measured in Kilometers" campaign, which helped exchange kilometers for financial support for TVN Foundation "You are not alone" (Albińska et al., 2016).

In 2017, the company organised a contest for their employees "One Hour Your Power" for the best ideas improving business processes, and a meeting "Let's help children survive the winter" as part of the Winterization campaign conducted by UNICEF Polska to help children

from Syria. Promoting programming and IT, the company introduced the grant programme “Fajne granty” by T-Mobile. Moreover, the company conducted workshops T-Mobile Safe Internet Lab together with the Digital University Foundation for all children aged between 6 and 12 years old from small towns up to 50,000 residents, supported employee volunteering programme "The joy of helping" and donated the funds to the "Akogo?" Foundation (Borowska et al., 2017).

In 2018, T-Mobile continued their previous practices also by introducing technological workshops “Women in Business”, during which women share their knowledge and experience with other employees. Furthermore, T-Mobile Poland joined the governmental programme Accessibility Plus that helps people with disabilities (Górska et al., 2018).

5. Conclusions

Analysis of the dynamics showed a clear upward trend in the area of CSR initiatives of Polish companies. In addition, it highlighted the areas with the greatest activity and involvement of companies. The growing interest of companies in good practices shows that more companies are beginning to perceive business not only in terms of profit, but also in terms of the company's value. A further systematic growth is to be expected, both in the number of companies joining CSR initiatives and in other CSR areas in which companies already operate.

The representation of small and medium-sized enterprises is growing diametrically, as well as the number of qualified practices for CSR reports, which are the sum of new and long-standing practices. Continuous practices are a very important area of interest, which contribute not only to the change of the company's strategy, but also to changes in employee's awareness. Responsible Business in Poland is growing and becoming more professional year by year, and companies are looking for the benefits related to the CSR strategy in the long-term perspective.

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