

Original article

## Corporate social responsibility on the example of L'Oréal Polska

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### ABSTRACT

The article aims to assess the benefits of implementing the corporate social responsibility (CSR) concept in enterprises and attempts to examine its impact on society and the environment. The analysis of the effectiveness of investments related to CSR was carried out based on literature review and own research (on-line survey) on the example of L'Oréal Polska. The conclusions from the research confirm the existence of numerous profits related to the implementation of CSR initiatives undertaken by the company. Considering own actions in a forward-looking way and taking responsibility for them shows that CSR is a bridge between the present and the future of business. Therefore, the further development of this concept can be forecasted.

### KEYWORDS

corporate social responsibility, L'Oréal, Poland

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## Introduction

Corporate Social Responsibility (CSR) is a concept that appeared in management theory at the beginning of the 20<sup>th</sup> century. One of the pioneers of CSR was M.P. Follet [1], who advocated a sociological approach to organizational problems. A significant contribution to the development of this concept was also made by H. Bowen [2], whose work was considered the first attempt to define the relationship between the company and society. Bowen believed that companies had a social responsibility and that they had specific obligations towards society and the environment to fulfill. In turn, in 1984, R.E. Freeman [3] published the stakeholder theory, where he pointed to the possibility of identifying entities influencing the company and entities subject to its influence. The theory assumes that success in business depends not only on direct stakeholders (i.e., customers, suppliers), but also on external, non-market stakeholders (e.g., media, local authority, government agencies, etc.).

Generally, it can be assumed that CSR refers to the enterprise taking responsibility for society and the natural environment, according to the principles of sustainable development.

It is also worth emphasizing that CSR activities are carried out on a voluntary basis, and the main motivator to implement CSR should be own conviction about ethical activities, thanks to which one can also achieve economic benefits [4, p. 105]. The popularity of the idea of socially responsible business has contributed to the incorporation of CSR activities into development strategies by many companies.

The purpose of this article is to assess the benefits of implementing the CRS concept and attempt to investigate its impact on society and the environment. The analysis of the effectiveness of investments related to CSR was carried out based on literature review and own research (on-line survey) on the example of L'Oréal Polska.

## 1. The concept of corporate social responsibility (CSR)

The discussion on the essence of corporate social responsibility, its scope, determinants and methods of measurement has been going on since the appearance of this concept in management theory. Its result is a continuous evolution of views and approaches to the issues of CRS. Having analyzed the most frequently used definitions created by 27 authors in the years 1980-2003, A. Dahlsru [5] concluded that they boiled down to 5 aspects: the environmental, social, economic, stakeholder, and voluntary dimension, as shown in Table 1.

The key element of CRS is the need to create a long-term development plan for the company and the obligatory dialogue and interest in the company's stakeholders. This is due to the interdependence of the areas of CSR interaction, which include:

**Table 1.** Dimensions of Corporate Social Responsibility

Dimension	Range	Example
Environmental	Environment	<ul style="list-style-type: none"> <li>– Less polluted environment</li> <li>– Care for the environment</li> <li>– Concern for the environment in business</li> </ul>
Social	Relations between business and society	<ul style="list-style-type: none"> <li>– Contribution to the improvement of society</li> <li>– Inclusion of social issues in business activities</li> <li>– Considering the full range of the company's impact on society</li> </ul>
Economic	Socio-economic or financial	<ul style="list-style-type: none"> <li>– Contributing to economic development</li> <li>– Maintaining profitability</li> <li>– Economic activity</li> <li>– Voluntary</li> </ul>
Stakeholders	Stakeholders or stakeholder groups	<ul style="list-style-type: none"> <li>– Interactions with stakeholders</li> <li>– Ways an organization works with its employees, suppliers, customers and the general public</li> </ul>
Voluntariness	Actions not dictated by law	<ul style="list-style-type: none"> <li>– Treatment of company stakeholders</li> <li>– Basing on the principles of ethics</li> <li>– Beyond legal obligations</li> </ul>

Source: [5].

- market area (suppliers, customers, co-producers, competitors),
- public environment (administration, public good institutions, social organizations, residents),
- employment area (human resource management),
- area of ecology,
- area of cooperation with investors [6, p. 14].

Corporate social responsibility can be analyzed both externally and internally. The elements of the external dimension include:

- activities aimed at local society,
- relations with business partners, suppliers, consumers and public entities,
- ethical compliance,
- environmental protection.

However, in terms of the internal dimension, it is:

- ergonomics and safety,
- human resource management,
- managing waste and its effects on the natural environment,
- relations with shareholders,
- company control standards [7, p. 199].

It follows that it is impossible to indicate a single, universal definition of CSR, because the multithreading of its issues makes the presented areas often complement each other. In the process of implementing CSR, one should reject traditional and well-worn patterns of action and strive to create own CSR development path, consistent with the character of the company, organizational culture, its capabilities and expectations,

### **1.1. CSR tools**

Proper operation of the responsible management system presupposes the use of appropriate CSR tools. They make it possible to measure the activity of enterprises in terms of corporate social responsibility.

The most frequently mentioned CSR tools in the literature are:

- Social campaigns aimed at rebuilding the attitude of a selected group,
- Socially involved marketing (Cause Related Marketing – CRM),
- Ethical programs for employees, aimed at uniting employees around the ethics of the organization through training, additional remuneration, promotions, awards,
- Employee volunteering – involvement of each employee in pro-social activities in the field of work in the company,
- Ecological and social labeling,
- Management systems:
  - Quality Management System: ISO 9000, ISO 14001, ISO 26000,
  - Social Accountability System (SA 8000),
  - Sustainability and CSR Reporting (Global Reporting Initiative (GRI), Worlds Bank's Good Practice Manual an Effective Public Consultation),

- Social reports that present the company's strategy, balance sheet of its activities, analyze social, ecological and economic interactions,
- Socially Responsible Investment (SRI), they include investment projects based on ethical values and aimed at the company's activity in CSR programs,
- Sustainable supply chain management, which implies the need to incorporate CSR principles into each cell of the supply chain,
- Investments in ecology as an expression of commitment to environmental protection [8].

Among the above-mentioned tools, K. Bochnik [6, p. 26] also included activity for the benefit of the local society (e.g., for the Community Center or schools located near the company's location).

Enterprises showing willingness to act in accordance with the rules of social responsibility should manage the company in a way that enables the creation of a solid foundation for responsible activities. Those interested are also responsible for establishing a continuous dialogue with stakeholders.

The social responsibility system consists of the following stages:

- 1) creating the vision and mission of the company (related to strategic goals and strategy),
- 2) official receipt of the document defining the corporate social responsibility policy,
- 3) inclusion of a code of ethics,
- 4) study of selected procedures of activities in the field of CSR,
- 5) appointing a CSR specialist,
- 6) training,
- 7) observation of the course of CSR implementation, preparation of reports, providing the stakeholders with the results of monitoring.
- 8) regular social audit [9, p. 97-98].

## 2. CSR benefits

The measurable effect of implementing the CSR concept are the internal and external benefits that the company obtains. However, these benefits are most often seen in the long term. These include, inter alia, the increase in the innovative and creative potential of the company, increased perception of the company's image in a better light, and increased interest of potential investors. These three benefits, according to the empirical research conducted by the Institute of Management of the Warsaw School of Economics in 2016 [10], are the most frequent indications of the respondents among small and medium-sized enterprises in Poland.

An important benefit achieved by companies may also be the improvement of organizational culture, increased effectiveness in acquiring new customers, increased employee satisfaction, more rational management of natural resources and post-production waste, increased activity of contractors in the field of the environmental responsibility chain, establishing joint environmental-friendly procedure [11, p. 204-206] and increasing sales [12].

Consumers, especially those with increased social awareness, are guided in their purchasing decisions by trust in the company and its image. Active participation in the life of the local community by, for example, undertaking long-term social and pro-environmental

investments, helps companies appear positively in the public awareness, become “popular” among local residents, and gain the trust of local authorities.

The implementation of CSR principles translates into increasing the capital of companies, and thus positively influences the achievement of a competitive advantage. For Polish business, a clear CSR policy may be a way to build their position on the international arena, where there are high expectations related to CSR standards. By taking actions consistent with the principles of CSR, the company's decision-making standards are improved towards stakeholders (employees, business partners, customers), thus avoiding the costs of “bad partnership”. There is also a tax benefit as spending on CSR activities can reduce the tax base.

These changes, based on trust, responsibility and transparency, positively shape the company's organizational culture. CSR can also be one of the non-financial elements of staff motivation. Codes of conduct, social programs, and environmental protection raise the company's image in the eyes of employees. Employees have more respect for the actions taken by the company when they see that they relate to social problems that are important to them. An additional benefit is also indirectly attracting and retaining the best employees. Improving the company's image increases the trust of employees and makes it more attractive on the labor market. This, in turn, attracts new potential employees and helps retain the best ones.

In turn, the socio-environmental benefits take the form of [13, p. 49-51]:

- developing the ability to see problems and engage larger social groups and local authorities,
- education of the society,
- better condition of the natural environment,
- developing philanthropic views,
- stimulating the economic and social development of a local area, region, and even a country.

The latter element is particularly important from the point of view of the European Commission, which confirms that corporate social responsibility is important in achieving the objectives of sustainable economic development in the EU. The latter element is particularly important from the point of view of the European Commission, which confirms that corporate social responsibility is essential in achieving the objectives of sustainable economic development in the EU [14].

### **3. CSR in Poland**

In Poland, the first mentions of the concept of CRS appeared only in the 1990s. However, from the beginning of the 21<sup>st</sup> century, responsible business developed slowly but systematically, which was one of the factors encouraging foreign entrepreneurs to further invest their capital in Poland.

According to the Ministry of Economy [15], CSR in Poland has a wide group of supporters and interested parties, including managers, investors, non-governmental and governmental institutions. Numerous activities aimed at promoting the principles of CSR made business aware of the need to take account of environmental, social, and governance (ESG) issues in companies' development strategies. The project “Fundamentals of the Policy of the Republic of Poland in the field of corporate social responsibility made a fundamental contribution to the development of CSR in Poland. Analysis, diagnosis, recommendations”, implemented in

2007 by the United Nations Development Program – UNDP. The undertaking made it possible to define overarching issues, the scope of the merits and operability of the further course of CSR activities in Poland. The actions included in the project and successively implemented significantly influenced the course of further policy. The scope of implementation of specific CSR tasks at the central level was in the hands of various departments of state administration. The Regulation No. 38 of May 8, 2009 was implemented, which established the “Corporate Social Responsibility Team”, coordinated by a representative from the Ministry of Economy, to ensure the coherence of functioning. The unit operates as an auxiliary body of the Prime Minister. As part of improving the Team’s work, four working groups were set up. They are responsible for the following activities:

- development of the CSR promotion system in Poland,
- promoting responsible investments,
- development of education in the field of social responsibility,
- promoting sustainable consumption.

The subsidiary body described above includes representatives of a wide group of specialists working on behalf of the government, business partners, trade unions, social associations, and the academic community. Another undertaking, in accordance with the Regulation of the Prime Minister No. 141 of December 15, 2008, was the creation of the Team for systemic solutions in the field of the social economy.

In Poland, socially responsible business concerns both large, medium, and small enterprises. The Ministry of Economy commissioned the creation of a compendium for enterprises. It is entitled “Sustainable Business, a Handbook for Small and Medium Enterprises” [16] and focuses mainly on SMEs. Entrepreneurs find advice and instructions adapted to Polish reality there.

Poland participates in the implementation of the program “Sustainable Production through Innovation in Small and Medium-sized Enterprises in the Baltic Sea Region (SPIN)”. Additionally, the research program “Sustainable production patterns in the activities of SMEs – a proposal of system solutions supporting the implementation of sustainable production patterns in SMEs under the Human Capital Operational Program” is being carried out.

There are also non-governmental initiatives in Poland. So far, 16 Clean Business Clubs have been established, which operate throughout the country and include 500 SMEs. The Union of Associations Polish Green Network has created a national campaign “Buy Responsibly”. It extends the responsibility of activities in the supply chain.

The year 2007 resulted in the adoption of the “National Action Plan in the field of green public procurement for the years 2007-2009”. Three years later, the Council of Ministers adopted the “National Action Plan for Sustainable Public Procurement for 2010-2012”. In November 2009, the Warsaw Stock Exchange adopted the RESPECT Index, unique in Europe and the first in Poland. This was to draw the attention of “people of interest” to listed companies implementing the CSR strategy.

In turn, the Ministry of Education and the Ministry of Science and Higher Education put emphasis on including the subject of corporate social responsibility in education through co-financing in CSR classes, creating postgraduate studies specializing in corporate social responsibility, and organizing competitions, for example, “Verba Veritatis”. In 2004, the Academic Research Clubs and the Responsible Business Forum (FOB) launched the “Responsible Business League” project [15]. All these activities are in line with the EU’s “Strategy for smart, sustainable, and inclusive growth” [17].

#### 4. CSR on the example of L'Oréal Polska

The company L'Oréal Polska Sp. z o.o., was founded in 1992. It is a subsidiary, fully owned by French capital, of the L'Oréal S.A. company, established in 1909 by E. Schueller [19]. Currently, L'Oréal Polska employs approximately 1,000 employees.

The main goals of the company include adapting products to the needs of consumers, high quality products, safety, comprehensive customer service in retail outlets, modern technology, openness, and clear communication with customers [19, p. 22-26].

L'Oréal's social responsibility is based on the principles of sustainable development. The company also signals the implementation of the corporate citizenship approach, for which it uses an ethical document (the Code of Ethics), supports the idea of fair trade, as well as helping national minorities, improving work safety in factories, and enabling the use of training. L'Oréal Polska has been implementing social involvement programs for years. They are as follows:

- “L'Oréal Poland for Women and Science” – a scholarship initiative for women involved in scientific activities,
- “More Beautiful Life” – a program aimed at women suffering from cancer, which is achieved through cooperation with other drugstore companies,
- “Hairdressers of the World towards AIDS” – a didactic and preventive concept for disseminating information on AIDS through hairdressers-educators,
- “Easier access to knowledge” – an initiative aimed at children from poor families in the Warsaw regions: Białołęka and Pruszków, in the locations where the seats of L'Oréal Polska and L'Oréal Warsaw Plant are located.

In the field of CSR, the overriding goals of the company are the implementation of social involvement programs, combined with the community, science, and building good relations with the world of education [19].

Other activities of L'Oréal Polska within CSR are:

- the program “Sharing beauty with everyone” [20] – L'Oréal's commitment to sustainable development,
- cooperation with the Society of Friends of Children,
- support for the foundation: Caritas, Polish Red Cross,
- cooperation with the Responsible Business Forum,
- cooperation with the UN Global Compact,
- signing the “Vision of sustainable development for Polish business 2050”,
- membership of the CCIFP (French-Polish Chamber of Commerce),
- originator of the Diversity Charter in 2012 – introduction of good practices in the field of gender equality in the workplace,
- cooperation with The Gender Equality European Standard (GEES),
- organizing the Ethics Day.

The CSR activities carried out by L'Oréal are consistent with the company's mission and ethical principles that guide the company's operations, i.e., reliability, respect, and transparency. For such an approach L'Oréal Group has been awarded as the World's Most Ethical Company for the tenth time [21]. Many years of involvement in the affairs of the local community, for example cooperation with the Society of Friends of Children, also advocates pro-CSR activities. L'Oréal Polska helps local departments to teach children English, organizes educational

trips, and aids the Caritas and the Polish Red Cross foundations. The work at the L'Oréal Warsaw Plant factory is carried out in accordance with safety measures, high-quality processes, and efficiency in line with sustainable development and CSR. Environmentally friendly raw materials are allowed for production processes and are obtained economically for natural deposits. Employees are treated with respect and safety standards are maintained at work stations and throughout the production plant. Since 2003, within the area of the Integrated Management System, standardized Management Systems of Quality, Environment, Health and Safety at Work have been gradually implemented in the factory, and in 2017 the Energy Management System was launched [22].

## 5. Analysis of CSR effectiveness at L'Oréal Polska

The survey was conducted anonymously on a sample of 14 employees of L'Oreal Polska, by electronic means, in December 2018. The research group was limited to the company's CSR specialists. The questionnaire was of a survey nature.

The fundamental issue in the research was to define the key directions of CSR activities. The research results showed that as many as 42.9% of the respondents identify L'Oréal Polska with activities for the protection of the environment. Philanthropic activities (28.6%), the company's involvement in activities for the local society (14.3%), and activities for employees (7.1%) were indicated next.

Regarding the genesis of the implementation of CSR in the company, research has shown that it was mainly a response to the needs of consumers who value health and environmental protection (18.75%), the company's awareness of the benefits of introducing CSR (18.75%) and the company's values regarding knowledge and employee development (18.75%). A significant determinant was also the growing popularity of activities for environmental protection (15.63%), awareness of the improvement of the quality of working conditions in the effect of the CSR implementation (9.38%), and charity initiatives (6.25%).

The CSR methods used in L'Oréal Polska are certification and accreditation (28.57%), benchmarking of results and ranking tools (14.29%), analysis of the content of corporate publications (14.29%), and social responsibility indexes (14.29%). Reporting guidelines, rating, scales and voluntary networks are also provided for CSR methods.

In terms of the scope of CSR activities performed at L'Oréal Polska, the greatest number of indications was related to environmental protection (30.56%), social issues (25%), philanthropic (22.22%) and economic issues (13.89%), cooperation with stakeholders (2.78%), and employment (5.56%).

As far as the impact of corporate social responsibility on the company's profits is concerned, as many as 53.8% of the respondents confirmed that such a correlation exists, 15.4% of the respondents indicated that CSR does not affect profit, and 23.1% believe that CSR does not bring any value to the company.

The research showed that in relation to the society (including consumers), CSR activities focus on dialogue, supporting the economic development of the region, and material support of the local community. Less than 10% of the respondents also indicated conducting trainings, courses, and improving qualifications. Additional social benefits, timely payment of salaries, respect for employees' privacy, health and safety of employees, financial assistance in undertaken studies, scholarship programs are also recognized issues. The largest number of



answers were given to actions based on the code of ethics (14.89%), observance of human rights (19.15%), and personal data protection (21.28%).

Benefits introduced by socially responsible activities were also diagnosed. The most valuable ones are attracting and retaining the best talent in the company, increasing sales, and improving compliance with laws and regulations. From the pool of external benefits, the respondents pointed out increasing customer loyalty, strengthening the company's image and reputation, and growing chances for the company's long-term success.

According to the respondents, the greatest barriers to the CSR introduction concern high financial expenditures on CSR, shortage of components in the strategy for the introduction of CSR activities, poor knowledge of CSR, and insufficient knowledge of the links between the strategy and social responsibility. As ways of overcoming these difficulties the respondents propose the training and creation of CSR specialists and education and diffusion of knowledge.

The research also proved that the activities executed based on CSR have a positive impact on the company's image. A measurable effect of this is increasing the trust of customers, building relationships with them, which was supported by 28.6% of the respondents, and creating a media image combined with a solid brand and business that works for the entire society (35.7%).

The survey was also aimed at presenting the activities undertaken by the company in the field of the natural environment. The priority in initiatives related to ecology was the reduction of pollutant emissions and creation of environmentally friendly products (*ex aequo* 26.32%), followed by activities aimed at reducing the amount of waste (23.68% of the respondents).

One of the flagship activities in the field of CSR in the company is the "L'Oréal for Women and Science" [23] program supported by UNESCO and launched in 1998. Within the program, awards are given annually to extraordinary researchers and young doctoral students for achievements in science. As many as 85 L'Oréal branches around the world implement this program. The tangible effect of the program is the fact that in 2009, the Nobel Prize in medicine and chemistry was awarded to two winners of "L'Oréal for Women and Science". Two factors determined the creation of the program: reference to the company's scientific sources and the belief of the L'Oréal Group's staff about the insufficient representation of women in the world of science.

In Poland, this program was initiated in 2000 by the Corporate Communication Department of L'Oréal Polska and is an external tool for involvement in social aspects [19, p. 22-26]. Thanks to the program, in Poland, 3 PhD students and 2 researchers, who complete their habilitation thesis (women in both cases) receive annual scholarship. From 2016, students can also apply for a scholarship to start writing their master's thesis. By 2018, scholarships were awarded to 3,020 women from 117 countries [24]. The female scholarship holders carry out internships in the field of innovative biological and medical research, e.g., cancer analysis, diseases related to the circulatory system, psychosomatic diseases, examining the genetic determinants of diseases, or looking for effective drugs. The program objectives are consistent with the company's involvement in activities for the benefit of society, building the company's brand, acting on the emancipation of women, and creating the image of a socially responsible company in the eyes of employees [19, p. 22-26]. The program is supported by the Ministry of Science and Higher Education and, since 2016, the Polish Academy of Sciences.

Another example of the effectiveness of CSR activities is the program "Sharing Beauty with All" [25]. The project was initiated in 2013 and is based on the L'Oréal Group's assurance that

by 2020 the negative environmental factors will be reduced and it will lead to the growth in social activities. The program consists of 4 pillars:

- sustainable innovations,
- sustainable production,
- sustainable development
- living in accordance with a balanced approach (sustainable choices).

The results of the program are assessed annually by independent experts. Comparing the results of the report from 2016, it can be concluded that the Polish L'Oréal plant limited carbon dioxide emissions by 42%, and the use of water in production processes per one product unit was reduced by 44% by 2005. In 2016, one final product accounted for 39% less waste than in 2005. The Polish branch of L'Oréal Group is working on further technological improvements as part of the project, e.g., it is planning to build a water purification station that will meet the current quality standards. As the President of L'Oréal Polska – W. Rosołowska assures, by 2020, the plant will reduce carbon dioxide production, water use, and the amount of waste by 60% [26].

In line with one of the pillars of the program “sustainable innovations”, L'Oréal Polska introduced cosmetics “L'Oréal Paris Botanicals Fresh Care”, which do not contain artificial additives, and their packaging and the products themselves are easily biodegradable [27].

## **Summary and conclusions**

From the conducted analysis, we can conclude that the implementation of the CSR concept into the company's development strategy brings a number of benefits, both direct (financial) and indirect (supporting activities for the protection of the environment and society).

The research results proved that the L'Oréal Polska company can be considered a model example of a company responsible both in environmental and social aspects. It intensively supports the local community, conducts dialogue, supports the economic development of the region, contributes to the protection of nature, treats employees in an ethical manner and respects their rights. The enterprise, by training specialists, educating the society, and implementing comprehensive programs, copes with the difficulties of implementing the CSR strategy.

Considering own actions in a forward-looking way and taking responsibility for them makes one realize that CSR is a bridge between the present and the future of business under conditions of increased competitiveness.

Numerous profits, shown on the example of CSR initiatives undertaken by the company, indicated the need to develop the CSR concept in management theory and the legitimacy of its implementation in practice.

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## **Conflict of interests**

All authors declared no conflict of interests.

## **Author contributions**

All authors contributed to the interpretation of results and writing of the paper. All authors read and approved the final manuscript.


## Ethical statement

The research complies with all national and international ethical requirements.

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### Biographical note

**Magdalena Raftowicz** – PhD in Economics, graduate of the University of Wrocław in Economics and Université de Nice Sophia-Antipolis in France in the field of Economics and Business Management. She was a two-time scholarship holder of the French Embassy and the French Community of Belgium in the Walloon Region. Author of over 30 scientific publications. Currently she works as an assistant professor at the Institute of Economics of the University of Life Sciences in Wrocław.

**Adriana Kryk** – Eng., in 2019 she defended her engineering thesis at the University of Life Sciences in Wrocław in the field of Management and Production Engineering about Corporate Social Responsibility (CSR) on the example of L'Oreal Polska Spółka z o.o. Dr. Magdalena Raftowicz was the supervisor of her work.

**Izabela Kurtyka-Marcak** – doctor of agronomy engineer, specialization: agricultural economics (Agricultural University in Wrocław, 2000). Assistant professor at the Institute of Economic Sciences at the University of Life Sciences in Wrocław, member of the board of the Polish Economic Society in Wrocław. In the area of her scientific interests there are economic issues related to management and economics of entrepreneurship in rural areas. The research concerns the analysis of the economic efficiency of facilities conducting economic activity, including those providing tourist services in rural areas and small towns. The research takes into considerations the legal aspects, innovation and competitiveness of these undertakings, and the role of human capital. Author of about 58 scientific and popular science publications. She has 20 years of professional experience in conducting didactic classes in the field of management, fundamentals of business economics, company management and engineering account, banking and finance, cost accounting for engineers, capital and financial market, and agritourism management.

## Spółeczna odpowiedzialność biznesu na przykładzie L'Oréal Polska

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### STRESZCZENIE

Artykuł ma na celu ocenę korzyści płynących z wdrażania koncepcji CRS w przedsiębiorstwach oraz próbę zbadania jej wpływu na społeczeństwo i środowisko. Analiza efektywności inwestycji związanych z CSR została przeprowadzona na podstawie badań literaturowych oraz badań własnych (ankieta on-line) na przykładzie L'Oréal Polska. Wnioski z badań potwierdzają występowanie szeregu profitów związanych z realizacją inicjatyw CSR podejmowanych przez firmę. Patrzenie w sposób przyszłościowy na swoje działania oraz ponoszenie za nie odpowiedzialności wskazuje, że CSR stanowi pomost między teraźniejszością a przyszłością biznesu. Można zatem prognozować dalszy rozwój tej koncepcji.

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**SŁOWA KLUCZOWE** społeczna odpowiedzialność biznesu, L'Oréal, Polska

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