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CHANGES IN PERCEPTION AND IMPLEMENTATION OF CSR IN THE POLISH ENTERPRISES

Summary. Research on CSR implementation in Polish enterprises show that SMEs take action rather ad hoc and mostly do not have a CSR strategy, while large firms and corporations in CSR activities are greater, but the motivation for socially responsible activities is to build corporate image, cost-effectiveness, obtain competitive advantage. However, this motivation is rather a denial of CSR, which after all is the result of moral grounds.

Keywords: Corporate Social Responsibility (CSR), sustainable enterprise, SMEs.

ZMIANY W PERCEPCJI I WDRAŻANIU SPOŁECZNEJ ODPOWIEDZIALNOŚCI BIZNESU (CSR) W POLSKICH PRZEDSIĘBIORSTWACH

Summary. Badania na temat wdrożenia CSR w polskich przedsiębiorstwach pokazują, że małe i średnie przedsiębiorstwa działają w tym zakresie ad hoc, podczas gdy działania dużych firm i korporacji mają szerszy zakres, ale ich motywacją jest kreowanie wizerunku, opłacalność czy zdobycie przewagi konkurencyjnej. Trzeba stwierdzić, że taka motywacja jest zaprzeczeniem CSR-u, która ostatecznie jest wynikiem postaw moralnych.

Keywords: społeczna odpowiedzialność przedsiębiorstwa (CSR), zrównoważone przedsiębiorstwo, SMEs.

1. Introduction

Most generally Corporate Social Responsibility (CSR) can be described as involvement of enterprises on voluntary basis into social and natural environmental protection concerns. Within the framework of CSR the enterprises concerns actions above legal requirements¹. Thus, they implementing the primary economical objectives, which also take into consideration voluntary commitments resulting from institutional responsibility for social and natural environment, satisfy the primary assumptions of sustainable development. Therefore, CSR can be considered as a tool to implement the assumptions of sustainable development, and it is manifested the best in activity of so called the “sustainable enterprise”, which follows the principles of responsibility, precautionary, prophylaxis, prevention and optimization in three dimensions: economical, social and ecological².

2. Perception of CSR in Poland

In recent years in Poland the entrepreneurs’ interest in the concept of sustainable development and CSR has been increased. The analysis of reports from studies enables to note positive changes in a way of thinking and perception of CSR by the Polish entrepreneurs and managers, though it is still far to satisfactory results.

The studies carried out in 2002 on 1000-person research sample, which proved that social reaction to activities of economic entities with regard to CSR is not yet positive, are the starting point for the analyses presented hereunder. Respondents pointed out those enterprises are engaged in social concerns to a very small extent. Most companies approach the social responsibility rather from declaratory perspective and do not take activities for the society too seriously. If such activities are implemented, they are motivated by promotion reasons and the need to create a positive image of a company. Companies are sporadically involved in solving societal problems on ethical grounds.³ However, it looks slightly different from the managers’ perspective. In the report *Menedżerowie 500 i odpowiedzialny biznes: wiedza – postawy – praktyka (Managers 500 and responsible business: knowledge – attitudes –*

¹ Communication from the Commission to the European Parliament, the council and the European Economic and Social Committee. Implementing the Partnership for Growth and Jobs: Making Europe a Pole of Excellence on Corporate Social Responsibility. Brussel 2006.

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2006:0136:FIN:en:PDF> (access data 19.10.2014)

² Kuzior A.: *Zrównoważone przedsiębiorstwo*, [w:] *Globalne konteksty poszanowania praw i wolności człowieka. Idee i rzeczywistość*. Remar, Zabrze 2013, p. 15.

³ Sabat A.: *Spółeczna Odpowiedzialność Biznesu szansą na zrównoważony rozwój*, Publisher: The Świętokrzyski Region of NSZZ “Solidarity”, Kielce 2009, pp. 24-25.

practice)⁴ in 2003, the surveyed respondents (170 managers from 500 biggest companies in Poland) emphasized such aspects of the social responsibility of companies as environmental protection (37%), collaboration with stakeholders (32%), compliance with the law (33%), transparency of the operations (46%), ethical performance (58%).

According to the study *Odpowiedzialność społeczna i etyka biznesu (Social responsibility and ethics of business)*⁵ developed in the same year the most essential activity within CSR is compliance with the law and taking care of the economic result of an enterprise, however compliance with the ethical standards, activity for environmental protection⁶ and actions in favour of employees and stakeholders were ranked lower positions. Another study in 2005 showed the increase of connotation of CSR with ethical involvement of companies, however ethical activities are not implemented for moral grounds but rather for the belief that the ethical activity is profitable, as it can have a positive impact on company's image and give definite measurable benefits⁷. In turn, the study on implementation of corporate social responsibility performed in the Podlaskie Voivodeship in the year 2008 leads to not too optimistic conclusions. The study demonstrates that knowledge of entrepreneurs on the idea of social responsibility is insufficient, and Podlasie is clearly rather poor performance on the basis of other regions in Poland. Among 80 economic entities covered by the study only 4% declared the knowledge of the issues connected with CSR, and above 30% never heard about the idea. Thus, lack of knowledge is the main barrier to implement CSR. Furthermore, the high costs of implementation the CSR principles effectively limit investments in this area of corporate activities⁸.

The study "Managers 500/CSR Leader" ("Menedżerowie 500/Lider CSR")⁹ performed in the year 2010 on behalf of GoodBrand & Company Polska¹⁰ and the Responsible Business Forum [Forum Odpowiedzialnego Biznesu (FOB)]¹¹ performed in the year 2010 provides some more optimism. The study was carried out in two stages: 1) questionnaire-based interviews carried out by telephone with 173 managers of 500 of the biggest (by "Polityka"

⁴ Menedżerowie 500 i odpowiedzialny biznes: wiedza – postawy – praktyka. Report of the Responsible Business Forum developed in cooperation with the World Bank and the Academy for the Development of Philanthropy, Warsaw 2003.

⁵ Gasparski W., Lewicka-Strzałecka A., Rok B., Szulczewski G.: Odpowiedzialność społeczna i etyka biznesu w polskim życiu gospodarczym: Infrastruktura na rzecz rozwoju etyczności funkcjonującego w Polsce biznesu – the initial report from studies, IFiS PAN & WSPiZ Leon Koźmiński, Warsaw 2004, pp. 12-16.

⁶ Jonek-Kowalska I.: Corporate Social Responsibility a środowiskowe i społeczne skutki likwidacji kopalń. Zeszyty Naukowe WSB w Poznaniu, Wydział Zamiejscowy Chorzów, 2014, nr 16, pp. 27-45.

⁷ What Does Business Think about Corporate Social Responsibility? Part II: A Comparison of Attitudes and Practices in Hungary, Poland and Slovakia, Enabling a Better Environment for CSR in CEE Countries Project, <http://siteresources.worldbank.org/EXTDEVCOMMENG/Resources/csrreportpart2.pdf>; 16. Zieliński M.: Korzyści z wdrożenia koncepcji CSR w zarządzaniu zasobami ludzkimi. Zeszyty Naukowe Politechniki Śląskiej, s. Organizacja i Zarządzanie 2014, z. 74, pp. 653-663; Zieliński M.: Corporate Social Responsibility a efektywność przedsiębiorstwa. Zeszyty Naukowe WSB w Poznaniu, Wydział Zamiejscowy, Chorzów 2014, nr 16, pp. 15-25.

⁸ Społeczna Odpowiedzialność Biznesu. Report from studies, edited by B. Plawgo, WSAP, Białystok 2009, p. 257.

⁹ Menedżerowie 500/Lider CSR, the report prepared by Marek Dudkiewicz, Warsaw 2010.

¹⁰ GoodBrand & Company – the international company specialized in implementation of sustainable development into corporate strategies.

¹¹ <http://odpowiedzialnybiznes.pl/>

ranking) companies in Poland; 2) individual extensive interviews with selected managers, the most involved ones in the activities within CSR. Referring to the I edition of the study „Managers 500” many changes in connotation of CSR which occurred between the years 2003 and 2010 can be noticed:

- 1) a number of representatives of the biggest companies declaring they know what the socially responsible business is, increased by 34%;
- 2) a number of managers defining CSR in categories of punctual payment of remunerations decreased (from 55% in 2003 up to 15% in 2010) and compliance of the legal regulations (from 33% in 2003 up to 20% in 2010);
- 3) financial (75% in 2003 – 72% in 2010) and material (65% in 2003 – 68% in 2010) support is still the most popular form of social involvement;
- 4) the collaboration between inter-sector business and non-government organisations (27% in 2003 – 50% in 2010) is increasingly developed;
- 5) the increase of social involvement of companies including employee volunteering (from 11% in 2003 up to 28% in 2010);
- 6) the main motivation for activity of companies within CSR is to build the brand and the company’s image (72% in 2003 – 76% in 2010);
- 7) the increase of motivation to build better relations with local society (from 42% in 2003 up to 74% in 2010);
- 8) the belief on CSR long-term profitability has become the motivator for social responsible activities (30% in 2003 – 56% in 2010);
- 9) the idea that CSR has the impact on the increase of organisational culture of companies has become more common (57% in 2003 – 75% in 2010);
- 10) the decrease of the belief that gaining or keeping the best employees due to socially responsible activities is opportune (42% in 2003 – 32% in 2010);
- 11) the decrease of the belief that the increase of sales is opportune owing to CSR activities (from 29% in 2003 up to 13% in 2010);
- 12) the respondents still believe that the primary benefit for the company obtained owing to CSR activities is improvement of company image/ reputation (78% in 2003 – 79% in 2010);
- 13) the increase of the managers’ belief that application of CSR practices will have the impact on the long-term company success (31% in 2003 – 47% in 2010);
- 14) the increase of the belief that application of CSR practices will cause the increased interest of the media (30% in 2003 – 45% in 2010).¹²

Summary statement of the study results in 2003 and 2010 provides table no. 1.

¹² Menedżerowie 500/Lider CSR, the report prepared by Marek Dudkiewicz, Warsaw 2010, p. 28.

Table 1

Study carried out by FOB 2003/2010

Changes in the perception of CSR	2003	2010
Binding CSR with timely disbursement of salaries	55%	15%
Binding CSR with compliance with the law	33%	20%
Financial support as a form of social engagement	75%	72%
In-kind support as a form of social engagement	65%	68%
Business cooperation with NGOs	27%	50%
Social commitment of companies with using employee volunteering	11%	28%
Building of an image being a company motive	72%	76%
Motivation to build a better relationship with the local community	42%	74%

It results from the studies that the CSR activities are still not implemented for moral reasons (and such principal message of the idea of corporate social responsibility is), but for economical and marketing reasons.

It is however clear that enterprises which implement voluntary social and ecological commitments for moral reasons, may at the same time reach a competitive advantage on the free market and earn an economic gain. It is proved by the studies carried out by MIT Sloan Management Review and BCG with a group of 2631 managers from all over the world (including also Europe), from which result that sustainable, socially responsible business is not only ethical, but it also gives measurable profits. The percentage of companies, the year 2011 compared to 2010, which noted the increase of profits connected with CSR activities increased from 23% up to 37%¹³.

3. CSR in SME

Most studies underline that big companies operated in Poland, in particular the ones with foreign capital, are the more involved and aware, but the level of implementation of CSR principles in CSR in SMEs is low. Such comparative analyses were provided inter alia due to the study carried out within the project financed from the resources of the European Regional

¹³ <http://sloanreview.mit.edu/reports/sustainability-innovation/introduction/> (data dostępu 22.10.2014); po także Kuzior A.: *Zrównoważone przedsiębiorstwo*, [in:] *Globalne konteksty poszanowania praw i wolności człowieka. Idee i rzeczywistość*. Remar, Zabrze 2013, pp. 27-28.

Development Fund on the benefit of PARP (the Polish Agency for Enterprise Development) in 2011¹⁴. The general conclusions resulting from the studies are as follows:

1. "Not all companies comply with the legal regulations, which make the grounds to continue activities socially responsible.
2. The CSR concept itself is not known commonly. Awareness level disclosed in the declaration is still not high, and the detailed inquiries concerning particular activities prove that the concept is incomprehensible to the companies.
3. The activities declared by the company as the most essential ones with regard relations with employees and clients are compatible with the priorities of activities which should be implemented by the companies defined in other studies¹⁵. However, it is to be remembered that every second of the companies which indicate the significance of particular social issues concerning social responsibility of business, fails to implement the activities within any of the areas.
4. Education and raising awareness with regard to social responsibility of business, as their lack, beside complexity of the matter, is deemed as the primary barrier in implementation of CSR.
5. A number of issues constituting the grounds of responsibility, as well as also of company corporate culture, such as: a mission, a vision, goodwill, does not function in organizations in writing form, what certainly impedes integration of employees around the referred principles.
6. Managing diversity, and in particular lack of discrimination is an important aspect which deserves attention. Results of the study which indicate that 14% of employers in recruitment process ask candidates for work about the fact of having children, and 11% about sexual orientation prove that it is the area where a number of necessary actions need to be undertaken – both awareness-raising and enforcing compliance with the law and international standards.
7. Companies fail to keep dialog/ consultancies with stakeholders, even when actions which will impact on such stakeholders are implemented. It can be a source of the risks connected with stakeholders' dissatisfaction.
8. Moreover, it is worth to observe gaps in building partnerships with external stakeholders: non-governmental organisations or academic institutions and universities, which could improve many activities which are implemented, generate innovative

¹⁴ Ocena stanu wdrażania standardów społecznej odpowiedzialności w mikro, małych, średnich oraz dużych przedsiębiorstwach (Assessment of implementation of social responsibility standards in micro, small and medium-sized enterprises). The report for PARP developed by MillwardBrown SMG/ KRC and PwC (earlier PricewaterhouseCoopers). The project co-financed by the European Union from the funds of the European Regional Development Fund, Warsaw 2011.

¹⁵ Study of corporate social responsibility carried out by SMG KRC MillwardBrown on the benefit of the Employers of the Republic of Poland.

solutions, or create the synergy result due to combining the knowledge and the experiences”¹⁶.

The study developed by the Agency of Innovation Development (ARI) – „CSR w polskich mikro-, małych- i średnich przedsiębiorstwach” in 2012 also shows that the knowledge of management and other decision-makers in the Polish micro, small and medium-sized enterprises represents very low level – 64% of decision-makers in SMEs do not know the concept of CSR. The companies in concern implement the activities covered by CSR, however such action is rather occasional, and not grounded on long-term strategies (29% of the companies examined do not have their strategy of development). The most popular activities of SMEs associated with CSR are: financial and material grants purposed for societal objectives (48%) as well as focusing production and services on the needs of older people, disabled people and who are in a difficult financial situation (24%)¹⁷.

In conclusion, it should be stated that the past studies have shown SMEs implement rather ad hoc activities and in most of them they do not have the CSR strategy, in turn involvement of big companies and corporations in the CSR activities is greater, however motivation to activities socially responsible is to build the image of a company, economic viability, to gain competitive advantage.

4. Tradition of development of CSR in Poland

Nevertheless, the positive changes over the dozen of years can be noticeable despite a short tradition of the CSR development in Poland. It should be stressed that the issue connected with corporate social responsibility in Poland goes back to end of the old millennium, only. One of the pioneer academic centres in Poland initiating theoretical and empirical studies concerning ethical issues in business was Leon Koźmiński University in Warsaw. In 1999 there was established Business Ethics Centre [Centrum Etyki Biznesu (CEBI)]. The Responsible Business Forum, currently the greatest and the most opinion-forming and counselling non-governmental organization in Poland was founded in 2001. From 2002 Responsible Business Forum has been issuing a publication: “Odpowiedzialny biznes w Polsce. Dobre praktyki” (“Responsible business in Poland. Good practices”). From 2006 the daily news paper “Gazeta Prawna” and Leon Koźmiński University has started Ranking of Responsible Companies, audited by PwC. In 2009 on the Warsaw Stock Exchange the Respect Index - the index of companies socially responsible was created. Moreover, in May, 2009 the Prime Minister appointed the Team for Corporate Social

¹⁶ Ocena stanu wdrażania standardów społecznej odpowiedzialności w mikro, małych, średnich oraz dużych przedsiębiorstwach... op.cit.

¹⁷ <http://asbiznesu.pl/poradnik-csr/badania-csr/raporty/433-ile-wiemy-o-csr-badanie-ari->

Responsibility composed of 4 working groups: the Advisory Group on Promotion of CSR, the Working Group on Education, the Working Group on Responsible Investments, the Working Group on Sustainable Consumption. The year 2011 was important for the development of CSR in Poland, when the Responsible Business Forum and the Ministry of Economics organized the conference under the auspices of the Polish EU Presidency¹⁸. The subject of CSR was present at VI European Economic Congress, organised in Katowice in 2014. Then the discussion panel was devoted to Corporate Social Responsibility titled “CSR – responsible strategies”, and then the following issues were addressed: 1) The art of developing business strategies of CSR. How invests in relations?; 2) The image is too little... CSR strategy, an integral element of the enterprises strategy; 3) Responsibility policy – benefits for the company, economy, community, country; 4) NGOs contra business – dilemmas of partnership¹⁹. In September 2014 there was founded the „Silesian Centre of Business Ethics and Sustainable Development” at the Faculty of Organisation and Management in the Silesian University of Technology, which invited for collaboration the regional chambers of commerce and trade-industry. It is the first NGO in this area whose main aim is to create ethical business, in particular through: integration and support to business environments, development of good business practices, interdisciplinary scientific and ethical purposed for business environments, support to enterprises in creating organisational culture based on ethical values, development and dissemination of the principles of sustainable development and corporate social responsibility, consulting in the implementation of the assumptions of standard ISO 26 000, assistance in creating CSR strategy, development of the applied ethics, in particular of business ethics, manager’s ethics, environmental ethics, dissemination of the rational, sustainable principles of rational use of management based on modern management methods, as well as application of technologies friendly to the environment²⁰.

5. The case studies of enterprises within the Upper Silesia territory

At present many various types of undertakings within CSR are implemented in Poland. Besides, the CSR communication has been also developed. Owing to these all activities, the awareness of the Polish society can raise. Conscious society, as the stakeholder, may have impact on a level and scope of socially responsible actions of enterprises. Currently, positive changes can be noticed in the companies, though they are of evolution, but not revolutionary nature. Then, complete involvement of SMEs in socially responsible actions will still need the time, however the positive changes process has already started. This is confirmed by the

¹⁸ Ocena stanu wdrażania standardów... op.cit.

¹⁹ <http://www.eecpoland.eu/inicjatywy-csr-podczas-eec/>

²⁰ Articles of Association: „Śląskie Centrum Etyki Biznesu i Zrównoważonego Rozwoju” (“Silesian Centre of Business Ethics and Sustainable Development”).

studies of the paper's authors which served for the elaboration of the case studies of enterprises within the Upper Silesia territory. An example would be a company which supplies and manufactures innovative solutions within the telecommunication, gasometrical, information and communication, guaranteed power supply and safety concerns systems. The company's management was able to define, in detailed way, CSR as the element of strategic management which focuses the company's activities not only on profit but also on gaining confidence of the surrounding. CSR takes into consideration the needs of the broad stakeholders, which include both social environment and natural environment. CSR is demonstrated in pro-social and pro-ecological actions which are performed alongside the economic activity of the organisation. At current stage of the economic activity the company prepares to develop an official development strategy, and a certain group of employees (not only the management staff) is involved in the process, therefore many of the employees have got good knowledge, the view and understanding of CSR subject. There were also held meetings with the crew where the ideas and principles of the strategy were presented. But, the company's management can observe lack of faith and will for cooperation, first of all at a level of so called blue collar workers, in particular with regard to caring for the environment and deep lack of awareness about potential threats. The company, undertaking achievements to elaborate the CSR strategy started to define stakeholders and their expectations (market research, observation of activities of entities, surveys) and determined the types of risks regarding the social involvement. The next stage was to define the principles and objectives to be achieved by the company and description of measures to be implemented. The final assumption covers launching and adoption for execution of indispensable organisational processes, development of tools purposed for audit and improvement.

At the present stage, the company implements diversified pro-social activities, inter alia financial support for social institutions, inter alia foundations dealing with children with Down's Syndrome, co-financing charity actions organized locally, sponsoring a local football team, collection of waste paper. and income of it is transferred to a chosen foundation. Currently, the company also develops an ethical code. The company's management when asked whether social involvement of the company may affect the positive financial performance stated it was not possible in the branch in which the company operates. Indeed, some actions within environmental protection allow the decrease of costs, however the expenses incurred to support charity institutions offset so called savings. And even some actions increase confidence in the enterprise, it is not translated into opportunity to gain clients, as the company is awarded agreements mainly basing on the procurement law and its criteria (unfortunately, as the vice-president emphasizes) fails to refer to the CSR nature, though it happens that they include one of the elements – confirmation of environmental care in a form of ISO 14000 certificate. The company strongly supports its employees, the company invests in human capital development sending the employees to numerous trainings, courses or post-graduate studies provided skill improvement and ensure the highest

occupational safety standards (protective clothing and equipment), as well. To minimize the negative impact on to the environment, apart from the launched and certified system ISO 14000, orders for environmental audits are placed in an external company. Auditors' recommendations are satisfied through selection of waste, the use of special containers and permanent training and skill improvement provided for the staff. The company's vice-president when asked whether she determined her company as socially responsible stated that at the present moment not yet due to employees' insufficient awareness of the necessity to care the natural environment. However, the permanent trainings within the scope in concern proves aspiration to be a company socially responsible, and de facto the success of the whole endeavour for implementation of the CSR strategy depends on the management (managers), their awareness and motivation for action socially responsible. Sevitel has taken up the challenge and is the example of good practices within the referred scope, though there will still be next challenges ahead, inter alia to development of reports on sustainable development and CSR, e.g. reporting according to GRI (Global Reporting Initiative).

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Omówienie

Podstawowym celem artykułu jest omówienie percepcji i implementacji społecznej odpowiedzialności biznesu (CSR) w Polsce. Dotychczasowe badania pokazują, że małe i średnie przedsiębiorstwa w większości nie mają strategii CSR, natomiast duże firmy i korporacje podejmują odpowiedzialne społecznie działania w celu zbudowania pozytywnego wizerunku wzmocnienia opłacalności i zdobycia przewagi konkurencyjnej. Zgodnie z badaniami przeprowadzonymi przez autorów zaangażowanie średnich i małych przedsiębiorstw w odpowiedzialne społecznie działania wciąż wymagają czasu, jakkolwiek pozytywne zmiany już się zaczęły.