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THE RELATIONSHIP BETWEEN THE IMPLEMENTATION OF CSR AND THE DISTANCE TO AUTHORITY

13.1   INTRODUCTION

Cultural aspects permeate the life and behavior of each person, causing a variety of situations he behaves and reacts in a different way. They affect the functioning of the organization in each of its aspects. Among other things, may have an impact on the functioning of CSR in the organization. Unity of the most common cultural typology according to G. Hofstede. In the following sections, the organizational aspects of culture, one of the dimensions analyzed by G. Hofstede – distance to the government and paid attention to how far to authority (small or large) positive effect on the implementation of CSR.

13.2   CULTURE AND ORGANIZATIONAL ASPECTS

Every country and every society in the world has a different, or at least recognized team of differing values and standards of behavior [3], [4]. The same behavior that in a single circle culture is seen as a positive somewhere else may be defined as objectionable.

The term culture is derived from Latin, from the Latin cultura deadlines, colere, which means – tillage, cultivation method, treatments, exercise, improvement, improving the ability [26]. Even today the word is still used in agriculture in the original sense, as can be seen in such phrases as: agricultural culture, bacterial culture, or monoculture. For the first time in the new meaning of this term was used by Cicero, who in his work Disputationes Tusculanae used the term cultura animi (literally: the cultivation of the mind).

In the literature there are many definitions of the concept of culture. As an example should be mentioned [27], [28], [35], [40], [55]:
- call the culture of shared system of beliefs, values, habits, behaviors, and artifacts that members adhere to a community in their everyday life and transmit it from generation to generation.
- culture is a unique whole determining how people behave or groups,
- culture, or civilization, it is a complex whole which includes knowledge, belief, art, morals, law, customs and any other capabilities and habits acquired by people as members of society,

- culture or civilization, taken in its wide ethnographic sense, is a complex whole that includes knowledge, belief, art, morals, law, customs, and many other capabilities and habits acquired by man as a member of society.

Research carried out in the world of different cultures helped to determine some basic cultural dimensions that significantly determine the way we think and act in management. Among them, the most important are [15], [16], [17], [18], [19], [20], [21], [22], [23], [24], [25]:

- distance to authority – a measure of inequality between the boss and subordinates, which can be accepted,
- uncertainty avoidance – the extent to which a given society is able to tolerate uncertainty, it determines how people feel new and unstructured situations,
- individualism collectivism – whose defining "good" the more we go in everyday life: his own and the entire community or a group in which we live or work,
- femininity and masculinity – Men's orientation based on the orientation rather on achieving success and desire to relate differently conceived "victories" while the feminine orientation implies a greater focus on the overall quality of life,
- orientation for a short or long period – the period from the point of view that we consider the implications of the decision, the time you are inclined to expect to actions brought visible, positive results.

Another typology of cultural dimensions, developed on the basis of previous studies is the typology of Ch. Humpden-Turner and A. Trompenarsa. They led in the 80s and 90s of the twentieth century large-scale survey of managers from different countries of the world. Their interesting project but has not gained such recognition, as previously discussed typology. Some researchers such as eg. Shalom Schwartz and ignore it.

Based on their research Hampden-Turner Ch and A. Trompenaars mention the following seven dimensions of culture [8], [9]:

- Universalism-particularism – specifies the procedure when it is not exactly as described rules. Can be used in such a situation, any of the rules (although this solution is not perfect) or consider in detail the case and find a new way out of the situation. Dimension within a certain range corresponds to the dimension of the components to avoid the uncertainty of G. Hofstede.
- Individualism-Collectivism – determines whether it is more important to an entity focused on its rights, motives of action, awards, abilities, view or should devote more attention to the development of the company as a community and the good of the company should be more important than the good of the individual employees. Dimension corresponds to the dimension of G. Hofstede.
- Analysis-synthesis – whether or not the analysis of phenomena to break them apart, or explore wider relationships, patterns, contexts. To some extent, the dimension connects to the dimension of femininity and masculinity by G. Hofstede.

- Internal *vs.* external control – that our internal judgments, decisions and commitments are what it should be guided in the daily conduct or should we adapt our behavior to the views of the outside world. Dimension to some extent connected with individualism-collectivism dimension of research G. Hofstede.
- Sequential-synchronicity – or prioritize the action as soon as possible, or do you have exactly synchronize efforts to complete the action later, but in a more precise and coordinated. To some extent size is combined with orientation of the short dimension and a long period of G. Hofstede.

All these cultural dimensions are important for social responsibility. Different cultural dimensions depending on what values can take to create an environment more or less conducive to achieving CSR. In this paper we addressed in detail the first of these areas – distance to authority.

13.3   DISTANCE TO AUTHORITY – THE DEFINITION OF THE PROBLEM

Distance to authority defines the problem of inequality in society. In every country in the world, of course, there are inequalities. In each country, regardless of its culture are richer and poorer. This is evident in any country or in any era was no different. They have always been people who have distinguished themselves: physical strength, cunning, authority, wealth, or other factors. Always, since the time of ancient and primitive tribal organization of power belonged to the few who stood at the head of the community and managed it. While other people have to listen to them, and are subject to their authority. However, in different countries different is the belief of the permissible size of social inequalities. There are countries where people are willing to accept even very large differences in income between the richest and the poor. However, are those in which there is egalitarianism and they are trying to strive for equality of opportunity, which should be equal for all, regardless of their social status or position. Of course this is an ideal that in practice it is very difficult to achieve. Nevertheless, it shows the aspirations and views of the majority of people [43], [45], [46]. In order to encourage employees to maximum effort in cultures with high power distance against the authority of the hierarchy must emphasize that governs them and evaluates the work. However, in cultures with low power distance as the equal treatment of employees brings a similar effect. In cultures with low power distance treat people as equals. In countries with a considerable distance to the government stresses [52]:

- limiting desires,
- moderation and compromise,
- maintaining impartiality and innocence,
- the importance of hierarchy,
- striving for centralization,
- large differences in wages between the positions,
- fear of expressing opinions different from your boss,
- autocratic management,
- approval by subordinates for all the boss's decision

The concept of distance to authority can be defined as follows [44], [45]:

Distance to authority is the range of expectations and acceptance for the unequal distribution of power, expressed by less influential subordinates (members) of the institution or organization.

Distance to authority is expressed by the following three issues [44]:

- the ability of subordinates to oppose the supervisor,
- the actual decision-making style by the superior,
- style of decision-making by the superior most suitable employees.

In countries where the distance to authority is large there is a significant dependence of subordinates by their superiors. In this situation, the most common form of government takes autocratic or paternalistic. In contrast, so, where the distance to the authorities is low subordinates may ask the boss, take the initiative, to invent new ideas and concepts.

13.4 THE IMPACT OF THE IMPLEMENTATION OF THE DISTANCE TO THE POWER OF CORPORATE SOCIAL RESPONSIBILITY

Research conducted in the world allowed to extract the most important features of societies with small and large distance to authority.

In this section of the publication we will present the impact of the same distance on the various aspects of corporate social responsibility. Speaking of social responsibility adopted classical approach to the problem [5], [6], [12], [14], [31], [32], [36], [48]. In Tab. 13.1 and Tab. 13.2 show presenting a detailed analysis of the impact on the implementation of the concept of corporate social responsibility to the government of a small distance (Tab. 13.1) and the long distance to authority (Tab. 13.2).

Tab. 13.1 Small distance to authority

Factor	Impact on the achievement of corporate social responsibility
Governance should be sanctioned by law and based on the criteria of good and evil	**Very positive** Implementation of corporate social responsibility requires the organization's involvement in activities that do not always lead to a direct financial gain. In this context, a clear definition of the values that we should follow and the ability to separate the good from the bad is very important for a number of CSR activities. Especially the ethical aspects of CSR implementation are impossible without a strict definition of the criteria of good and evil.
The middle class is the most	**Positive** It is not possible to implement the concept of corporate social responsibility without a well-educated and prosperous middle class. It's the middle class is usually the most committed to building a prosperous and implementation of CSR principles. In a situation where dominates the lower class, the main objective is to fight for survival and achieving tangible benefits. Then there is no place for social activities. Excessive concentration of wealth in the hands of a narrow group, also makes it difficult to achieve social goals. Implementation of CSR requires awareness that not only profit and material values are important, but you should also pay attention to social issues, environmental and ethical considerations. It is difficult to achieve without a developed, educated and democratic society.
Government which refused to emphasize its position a status symbol	**Positive** Overemphasis power and status, whether by means of a hierarchy, or material goods, eg. An expensive brand products leads to "chase" a sign of status and unnecessary excessive consumerism. As a result of consuming more goods and operates limited resources. This hinders the realization of sustainable development.

Factor	Impact on the achievement of corporate social responsibility
Skills, wealth, power and status are not necessarily linked	**Positive** Corporate social responsibility is based on the action for the good of society. In this case, initiatives and actions are taken in a network, and not always the most involved people in this field must be those who have the highest authority in the organization. The experience of many countries suggests that it is very difficult to introduce CSR in a top-down, and even if it does, it usually resulted in simulated actions such as greenwashing for which there goes a real commitment to social responsibility.
Everyone should have equal rights	**Positive** Equality before the law facilitates social initiatives. Means that workers are not afraid to submit new ideas. The result is also striving for equality in the use of CSR solutions.
The use of force in the policy of the company is rare	**Positive** Implementation of CSR rarely, if top-down, forcibly entered. In this case, workers simply forge activities in the field of social responsibility. Only the belief that social responsibility is important causes people to really become involved.
Differences in income populations are small and steadily reduced by the tax system	**Moderately positive** Excessive differences in income may hinder social activities because of the limitation of the middle class. However, keep in mind that the implementation of many social activities needs capital. This capital must be previously accumulated, so excessive taxes can lead to a situation, the company did not have the money for social activities. They may also cause the company's limited employment which has a negative social impact. The level of unemployment.
The dominant religions and philosophical systems emphasize the principle of equality	**Positive** The concept of CSR is the most equal access to resources, so as to be able to use them most of the population. At a time when religious and philosophical systems emphasize the benefits of equality CSR implementation easier. People brought up in such an environment is also easier to understand the concepts of CSR.
Native management theories emphasize the role of employees	**Positive** Implementation of CSR requires the involvement of employees. The introduction of social activities is partly a bottom up approach, requiring appropriate organizational culture.
Striving for decentralization	**Negative** Corporate social responsibility requires the involvement of employees, but also requires a centralized and global view. CSR works best when it can be compared with each other, for example. Through various whether mandatory or voluntary reporting systems [10], [11], [13], [29], [30], [33], [34], [39]. Otherwise, they will be largely irrational. Such systems must be developed at the central level - at least the national, and the best, where possible internationally. Doing so allows the compatibility of CSR.
Subordinates expect from superiors consultations in decision making	**Positive** The Rector is not a person who imposes employees solution, but a master trainer. Should give directions, set the overall management objectives, but should not define specific action plans and programs. Central, top-down planning does not work both at the State and businesses. Subordinates you are, from the point of view of the theory of motivation Mc Gergora group Y. They are highly motivated, committed to their work, creative and resourceful. Of executives expect only the help and guidance of their efforts. Such well-motivated people is much easier to engage in CSR activities.

Source: Own elaboration

The information contained in Tab. 13.1 and Tab. 13.2 clearly shows the advantage of a small gap to the government in the implementation of solutions in the area of corporate social responsibility, our large distance to authority. The only exceptions are the issues of centralization, which, though characteristic of the large distance to the government, it is also beneficial for the implementation of CSR, especially in terms of its reporting processes.

Tab. 13.2 Large distance to authority

Factor	Impact on the achievement of corporate social responsibility
The authority is above the law: the exercise of authority gives the privilege of infallibility and is doing good	**Negative** In this case, the top management of companies in many cases leads an activity contrary to corporate social responsibility / authority, when standing above the law tends to unethical actions, excessive pursuit of profit, disregarding the environment or good employees. For example, non-democratic countries, it can be concluded that the excess power at some point cease to care about the welfare of society.
Skills, wealth, power and status should be linked	**Negative** In a situation where the power comes from the status of the unit and is associated with wealth, there are problems associated with lack of motivation ordinary employees. Employees whose social status is low and does not see the need to in their efforts, creativity and effort. They focused on the pursuit of signs of status, even if it is not beneficial to the environment and leads to unnecessary consumption of natural resources. Problems occur in this area especially in large industrial organizations [1], [2], [7], [37], [53], [54].
The middle class is a minority	**Negative** If the middle class is a minority of the population, there is a large market shortage of highly skilled workers. Their absence, the society does not have enough people aware of environmental problems or ethical. Under such conditions, the implementation of the CSR is very difficult.
Incumbents in the company emphasized its position as a status symbol	**Negative** In a situation where management overemphasised sign of their power status (expensive cars, clothes, housing in another district, etc.) Employees feel less and less relationship with the people who manage the company. In addition, all trying to make every effort to achieve them. Given limited resources, it is impossible that all of mankind to live on the level of the most developed countries. The attempt of the achievements has negative consequences for the environment or the public, which is contrary to the concept of CSR.
The privilege of authority to decide connections, charisma and the propensity to use of force	**Negative** Propensity for use of force leads to a reduction of creativity and innovation. Additionally, intimidated society or organization easily appear unethical behavior or discrimination, which is contrary to the concept of CSR.
Conflicts in the internal affairs often lead to the use of force	**Negative** Suppressed conflicts erupt with even greater force, and the need for more drastic measures. In this situation, the conflict instead of helping the organization becomes dysfunctional conflict, which can lead to problems the organization and even in the extreme case to its collapse. Revolutionary usually reflect negatively on social issues. Implementation of CSR is easier in a stable neighborhood.
Large differences in income populations are also maintained by the tax system	**Ambiguous** On the one hand, the differences in incomes allow for the accumulation of capital, which can be used to achieve social goals. On the other excessive differences in income lead to the disappearance of the middle class, this is the main driving force behind the prosperity of society and socially responsible society.
The dominant political ideologies emphasize the theory and practice to fight for power	**Negative** Instead of cooperation between individuals within the organization there is a very aggressive competition. In the struggle for power resources are consumed, which can be used for social purposes. Since the implementation of the social objectives rarely has clear and tangible benefits, whether financial or related to promotions, in such a society, few people want to be involved in its implementation.
Native management theories emphasize the role of supervisors	**Somewhat negative** Weight grassroots action causes the excessive concentration of power when it is difficult to implement the principles of CSR. On the other hand CSR also requires planning that must be carried out arbitrarily.

Factor	Impact on the achievement of corporate social responsibility
Striving for centralization	**Positive** Centralization is positive from the point of view of the implementation of CSR because it allows both the formation of the implementation of CSR standards and reporting systems. Especially in the case of reporting systems, national or international solutions to facilitate transparency GRI CSR results and allow you to compare performance results by different organizations [41], [42], [47], [49], [50], [51].
Subordinates expect instructions from superiors	**Negative** This kind of subordinates may include, from the point of view of the theory of motivation Mc Gregor to the group X. This means that people who work under duress, must be monitored and screened to have done his job properly. Under such conditions it is very difficult to implement CSR. If, despite it is introduced from above, eg. At the level of the state, are beginning to emerge phenomena of greenwashing, eg. Such offer products that seemed more pro or pro-social environment than in reality, falsification of environmental and social data, and the like.

Source: Own elaboration

CONCLUSION

The publication analyzes the relationship between distance to authority and implementation of CSR suggests that for effective implementation of CSR is definitely favorable low distance towards power. In a society characterized by a low ratio of the distance to the authority of the people are better educated, more likely to participate in social initiatives, as well as act more ethically. The only exceptions are the issues of centralization, which are necessary to ensure a sufficient level of transparency and comparability in the implementation of a particular measure used CSR activities.

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THE RELATIONSHIP BETWEEN THE IMPLEMENTATION OF CSR AND THE DISTANCE TO AUTHORITY

Abstract: *Cultural issues exert a significant influence on the functioning of the organization and implementation of CSR. In the following paragraphs paper presents aspects of organizational culture, one of the dimensions analyzed by G. Hofstede – distance to the government and it is pointed out that the distance to authority (small or large) positive effect on the implementation of CSR.*

Key words: *CSR, organizational culture, Corporate Social Responsibility, the distance to authority*

ZALEŻNOŚCI POMIĘDZY IMPLEMENTACJĄ CSR A DYSTANSEM WOBEC WŁADZY

Streszczenie: *Kwestie kulturowe maja istotny wpływa na funkcjonowanie organizacji i implementację koncepcji CSR. W kolejnych punktach publikacji przedstawiono aspekty organizacyjne kultury, przeanalizowano jeden z wymiarów według G. Hofstede – dystansu wobec władzy oraz zwrócono uwagę na to, jaki dystans wobec władzy (mały czy też duży) wpływa korzystnie na implementację CSR.*

Słowa kluczowe: *CSR, kultura organizacyjna, Społeczna Odpowiedzialność Biznesu, dystans wobec władzy*

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