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**CORPORATE SOCIAL RESPONSIBILITY IN POLAND
DURING THE COVID-19 PANDEMIC**

Key words: Corporate Social Responsibility (CSR), socially responsible actions, enterprises, COVID-19 pandemic, crisis

ABSTRACT. The main purpose of this paper is to analyze the commitment of Polish enterprises to implementing CSR activities during the crisis caused by the COVID-19 pandemic. Also examined was the impact of the pandemic on labor efficiency, economic performance, interpersonal relations, corporate culture, social, environmental and economic responsibility, and on the implementation of new management systems. The study focused on Polish undertakings of different size, grouped into small, medium, large and extremely large enterprises. The research was based on the results of an online survey carried out in 2022-2023 with a sample of 100 enterprises from all over Poland. The author found that enterprises which had previously engaged in socially responsible actions were better prepared and more committed to fighting against the COVID-19 pandemic. Most respondents confirmed that additional measures were taken to protect both internal and external stakeholders. The results of this study allow to assess the differences in how the CSR concept can be viewed and approached to, which have an impact on its implementation, the scope of related actions, and corporate commitment (depending on company size).

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INTRODUCTION

A concept underpinned by sustainable development principles, Corporate Social Responsibility (CSR) has grown in importance over the years, as it evolved in line with business development and emerging social needs. The modern concept and forms of social responsibility came to light as a result of the transformation which began in early 1900s. Back then, there were different standards and regulations for corporate governance, deontology, and responsibilities towards the society and the country. However, they were adhered to on a voluntary and case-by-case basis [Rahman 2011]. In late 1960s and 1970s, leading American and European companies started to understand the need for combining different elements of their corporate policies regarding business relationships with the environment, and for developing an integrated homogeneous policy focused on interacting with the society [Madrakhimova 2013]. At that time, the development of the union movement, together with pressures from consumers who preferred purchasing goods and services from companies underpinned by these values, became an additional driver of socially responsible attitudes [Madrakhimova 2013, Farcane and Bureana 2015]. The definition of CSR has been revised a couple of times on the initiative of the World Business Council For Sustainable Development (WBCSD). In 2002, it was worded as “the commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large” [WBCSD 2002]. In turn, the International Organization for Standardization (ISO) presented CSR in the ISO 26000 document as the commitment by organizations to consider the societal and environmental impacts of their decisions and actions. Conversely, the European Commission defined CSR as “the commitment by businesses to minimize their environmental impacts with a view to maximize value for owners/shareholders, stakeholders and the society at large” [EC 2011, COM/2011/0681]. The European Commission’s document emphasizes the importance of “identifying, preventing and alleviating potential negative impacts of actions taken by enterprises” [EC 2011, COM/2011/0681]. In other words, CSR can be presented from the perspective of how enterprises impact their environment, which requires informed management of economic, social and environmental aspects. It means that CSR actions should be strictly related to the core business.

The awareness of socially responsible actions and their crucial importance for business operations became particularly noticeable in the first half of the 21st century, i.e. in the wake of the COVID-19 pandemic. As an unprecedented event for the entire world, it posed a tremendous challenge to enterprises which needed to take specific protective and preventive measures. Also, it was a test of how organizations respond to both short- and long-term impacts of a crisis situation. Many companies had the opportunity to strengthen their credibility with potential customers and contractors by engaging in different kinds of initiatives and aid measures, and by supporting the society during that period [Kacprzak et al. 2021].

Today's enterprises are committed to take informed action with a view to assume responsibility for their business, because they understand the strict relationship between business practices and their impact on employees, customers, suppliers, investors, local communities and officials [Stanislawska 2022]. This is particularly noticeable in crisis situations where companies must reduce their activity while facing greater business risks and disruptions in supply chains—all of which make them struggle for survival [Akhtaruzzaman et al. 2022, Chudziński et al. 2023, Janik and Ryszko 2023]. Crisis-triggered threats make companies embrace changes that protect and reinforce their activity, letting them survive in scenarios such as the COVID-19 pandemic [Ratten 2020].

As shown multiple times, whenever a global crisis hits, enterprises at high levels of social awareness take a number of initiatives focused on ensuring employee well-being [Dias et al. 2016, Fox et al. 2020]. This is indicative of growing corporate social responsibility from businesses who prioritize employee health and security by adjusting their working conditions to crisis events. Also, highly socially aware enterprises actively engage in providing support to local communities. Often, they deliver financial or other resources, or offer other forms of aid [Czajkowska 2020]. This situation may be caused by growing social expectations that businesses get actively involved in socially responsible actions [Krajewska-Nieckarz and Łuczak 2014].

MATERIALS AND METHODOLOGY OF STUDIES

This research was based on data collected as part of Visegrad Grant No. 22220149, an international project. Data was collected from November 2022 to November 2023 (i.e. during the crisis caused by the COVID-19 pandemic). In the first stage, random sampling and, subsequently, stratified sampling methods were used to select economic operators from monitored member countries of the Visegrad Group, so as to take account of insufficiently represented size categories identified in the licensed EMIS database. Next, the second stage used a non-random sampling approach (based on the snowball method and purposeful sampling). This resulted in obtaining a balanced sample of 130 companies from each country and from different size categories, ranging from micro-entrepreneurs, through to medium, large and extremely large enterprises (i.e. those with 500 or more employees). For the purposes of this publication, a group of 100 Polish entrepreneurs was extracted in four size groups (each composed of 25 companies). The micro-entrepreneur group was rejected as they lack knowledge of CSR implementation standards, and this could bias the results of the study [Gavurova et al. 2022]. Data was collected with the use of online questionnaires [Wood et al. 2004, Siddegowda and Rani 2012].

The paper sought to answer the following questions: 1) what socially responsible actions did each group of operators engage in during the COVID-19 crisis; and 2) what

was the impact of the COVID-19 pandemic on business operations in the following areas: organizational culture; introduction of new management systems; labor efficiency; economic performance; social, environmental and economic measures; and interpersonal relations.

The original contribution of this study is the exploration of CSR measures taken by entrepreneurs (grouped by number of employees) during the COVID-19 pandemic. The study also took account of the group of extremely large enterprises (with 500 or more employees) because they have been required to report CSR activities since 2017 under Directive 2014/95/UE [Official Journal L 330], and therefore represent a good reference point for this analysis.

The purpose of this study was to determine the implementation status of socially responsible actions in Polish enterprises during the COVID-19 pandemic in function of company size. The questionnaire relied on the Likert scale, and included multiple-choice and open-ended questions as per the adopted methodology and advice from experts [Ozuru et al. 2013, Regmi et al. 2016, Vehovar and Manfreda 2017, Brace 2018, Melovitz et al. 2018]. The study, based on an online questionnaire, provided an insight into socially responsible practices of Polish enterprises. The limitations included potential bias (resulting from the online survey being chosen as the study method), the fact that the questionnaire may be interpreted in a number of different ways by the respondents, and the technical availability of the questionnaire (conditioned by the resources of the economic operators database). The study was carried out despite these restrictions. The results were interpreted using the descriptive analysis and inference, techniques which are commonly used in that kind of research.

RESULTS OF THE STUDY

The sample population has the following basic characteristics: number of employees, source of capital, organizational and legal form, and geographic location. The analysis covered a total of 100 operators, 25 from each of the following categories: S: small (10-49), M: medium (50-249), L: large (250-499), and XL: extremely large (≥ 500). The Polish classification of sectors does not include a separate group of extremely large enterprises. However, due to the directive on compulsory CSR reporting (2014/95/EU), they are an important proxy of how much the enterprise sector engages in socially responsible actions. Of the operators covered by this analysis, 67% were Polish-invested undertakings with no links to an international parent company, and 33% formed part (a subsidiary) of an international company. In organizational and legal terms, limited companies and joint-stock companies accounted for 60% and 23%, respectively. As regards the location of their principal office, most of the companies covered were based in the Mazowieckie

voivodeship (40). Others could be found in the Wielkopolskie (15), Pomorskie (11), Warmińsko-Mazurskie (6), Kujawsko-Pomorskie and Łódzkie (3) voivodeships. When it comes to the geographic scope of their business activity, they operated on a countrywide basis (73%), in more than one voivodeship (13%), or in just one voivodeship (14%). At sector level, 76% small, 84% medium-sized, 64% large and 68% extremely large enterprises were active on a countrywide basis. As regards the subject matter of their activity, the sample was composed of producers (39%), service providers (37%) and trading companies (24%).

The measures viewed by all respondents as important for a company during the COVID-19 pandemic included prevention in broad terms (53%), especially providing the employees with protective equipment (39%), as well as disinfection (48%) and cleanness of rooms (44%), and eliminating (50%) or reducing (32%) social contacts at work, i.e. shifting to home office and changing the working hours (Figure 1).

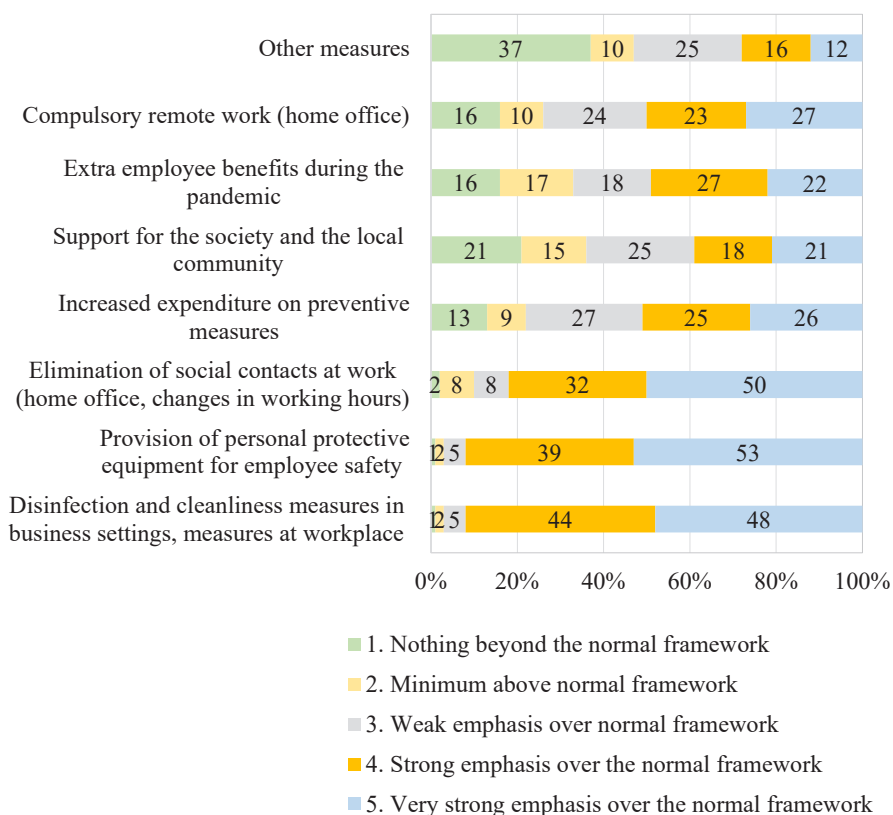


Figure 1. Measures taken during the COVID-19 pandemic (whole sample)

Source: own study based on survey data

Conversely, less emphasis was placed on other measures, i.e.: increased expenditure on prevention (26%), support for the local community and society (21%), additional employee benefits (22%), and compulsory remote work (27%).

The range of social activities during the pandemic varied in function of company size. While preventive measures were similar in all sectors, they differed in how much emphasis was placed on implementing them (Table 1). The companies covered by the study (just like the business sector as a whole) reported similar levels of engagement in activities that could be indicated by the interviewees (including disinfection and cleanness of rooms, providing the employees with protective equipment, and eliminating social contacts at work). Compulsory remote work was the only measure implemented less intensely in medium enterprises (with a score smaller by 11 percentage points). Other measures taken in this sector showed the greatest similarity to the pattern found in the total population of Polish businesses.

During the pandemic, large enterprises (with 250-499 employees) placed strong or extremely strong emphasis on disinfection (44% and 48%, respectively, giving a total of 92%). Even more respondents declared to be engaged in providing their employees with protective equipment such as face masks, protective goggles and gloves (44% and 52%, respectively, giving a total of 96%), and in reducing social contacts at work (36% and 40%, respectively,

Table 1. Measures taken during the COVID-19 pandemic by small, medium, large and extremely large Polish enterprises

Implementation as viewed by the respondents	Measure							
	disinfection and cleanness of rooms	providing the employees with protective equipment	eliminating social contacts at work	increased expenditure on prevention	support for the local community and society	additional employee benefits	compulsory remote work	other
Percentage of enterprises								
Small enterprises (S)								
1. No emphasis	0	4	0	20	28	20	24	40
2. Negligible emphasis	4	4	16	0	16	20	0	0
3. Small emphasis	4	8	4	36	24	20	24	24
4. Strong emphasis	56	36	32	24	16	20	20	20
5. Extremely strong emphasis	36	48	48	20	16	20	32	16

Table 1. Cont.

Implementation as viewed by the respondents	Measure							
	disinfection and cleanness of rooms	providing the employees with protective equipment	eliminating social contacts at work	increased expenditure on prevention	support for the local community and society	additional employee benefits	compulsory remote work	other
Percentage of enterprises								
Medium enterprises (M)								
1. No emphasis	0	0	0	4	20	12	16	36
2. Negligible emphasis	4	4	4	12	28	32	12	12
3. Small emphasis	4	4	8	40	20	20	23	32
4. Strong emphasis	52	36	36	24	8	16	20	8
5. Extremely strong emphasis	40	56	52	20	24	20	16	12
Large enterprises (L)								
1. No emphasis	4	0	4	4	12	8	8	32
2. Negligible emphasis	0	0	8	8	8	12	20	12
3. Small emphasis	4	4	12	12	32	16	28	28
4. Strong emphasis	44	44	36	36	32	48	24	20
5. Extremely strong emphasis	48	52	40	40	16	16	20	8
Extremely large enterprises (XL)								
1. No emphasis	0	0	4	24	24	24	16	40
2. Negligible emphasis	0	0	4	16	8	4	8	16
3. Small emphasis	8	4	8	20	24	16	8	16
4. Strong emphasis	24	40	24	16	16	24	28	16
5. Extremely strong emphasis	68	56	60	24	28	32	40	12

Source: own study based on survey data

giving a total of 76%). Compared to previous groups, these enterprises placed clearly more emphasis on increasing expenditure on preventive measures (tests, vaccines etc.).

In turn, extremely large enterprises (with 500 or more enterprises) declared to be most engaged in such measures as disinfection and cleanness of rooms (24% and 68%, respectively, giving a total of 92%), providing their employees with protective equipment (40% and 56%, respectively, giving a total of 96%) and reducing social contacts at work (24% and 60%, respectively, giving a total of 84%). These patterns were highly similar to those found in other sectors. As regards increasing the costs of preventive measures, the highest score was witnessed in large enterprises (40%). In turn, extremely large enterprises were leaders in shifting to compulsory remote work (40%). This can be related to their previous socially responsible activities—indeed, extremely large enterprises were already required to report their CSR activities under Directive 2014/95/EU of the European Parliament and of the Council [Official Journal L 330] which has been in force in Poland since 2017 [Szadziewska et al. 2018, Krasodomska et al. 2020, Matuszak and Róžańska 2021]. In turn, large enterprises are aware of the next Directive announced by the European Parliament which is supposed to cover many of them, and therefore have already implemented a number of socially responsible measures as part of early preparations.

The next part of the study consisted in determining the impact of the pandemic-driven crisis on business activities of enterprises (Figure 2). Ironically, the crisis had a beneficial

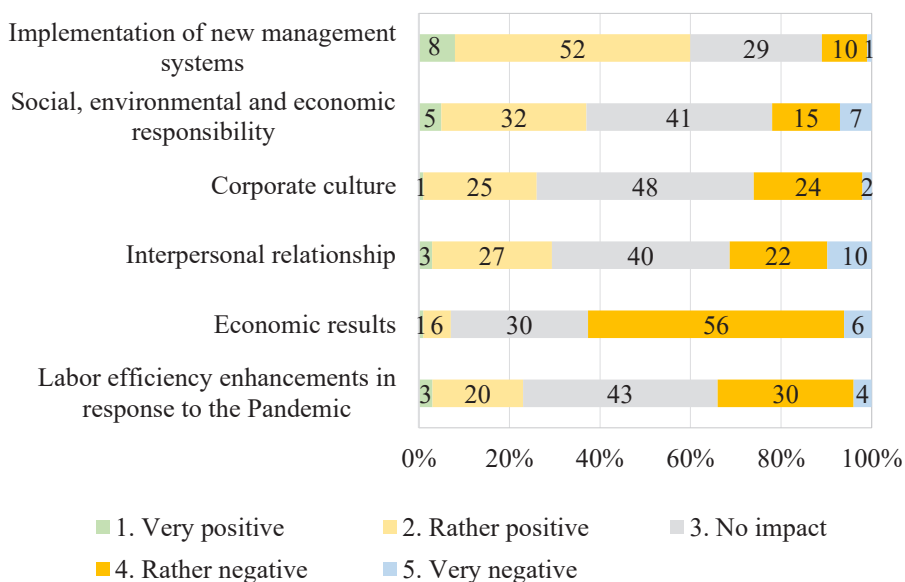


Figure 2. Business impacts of COVID-19

Source: own study based on survey data

effect on the implementation of new management systems, as indicated by as much as 52% of the respondents. Often, the enterprises had no option but to replace or enhance their management systems to deal with the new challenge posed by the crisis. However, according to most replies in the group surveyed, there seemed to be no negative impact of the pandemic on the business, especially as regards economic performance (40%), social, environmental and economic responsibility (41%), labor efficiency (43%) and corporate culture (48%). The impacts on economic performance were extremely negative or rather negative according to only 10% and 22% of entrepreneurs, respectively. This could result from the multifaceted support programs offered to businesses during the pandemic in Poland (including the government's crisis shields) [Kubiczek and Derej 2022, Pancer-Cybulska 2022].

According to as much as 56% of respondents, the impact of the pandemic on interpersonal relationships was particularly adverse. However, 30% claimed not to have faced any such impacts. Adverse impacts of the pandemic on labor efficiency were indicated by 30% of interviewees, but as much as 43% did not report any impacts in that area. Furthermore, as much as 20% of respondents saw improvements in labor efficiency, probably due to reorganization efforts made during the pandemic.

One finding from the analysis of operators grouped by employment size is that the replies from representatives of extremely large and large enterprises were the closest to average values for the entire population (Table 2).

In small enterprises, the pandemic had no impact on corporate culture and on social, environmental and economic responsibility (each reply indicated by 48% of respondents), and had a negligible effect on the implementation of new management systems (52% of respondents). Interviewees from medium enterprises provided an even distribution of replies, testifying to negligible impacts on the areas considered, i.e. corporate culture (48%), social, environmental and economic responsibility (56%), and new management systems (60%).

In a study by Marzena Kacprzak et al. [2021], 24.1% and 20.7%, respectively, of Polish adopters of CSR with 50 to 100 employees opted for flexible working hours and remote work. They had a similar view on the purchase of face masks, protective gloves and vaccines, and on coronavirus prevention measures. Although the research presented in this paper relies on a more precise classification of operators, there are some apparent similarities to what was found by other authors. For instance, as emphasized by Marzena Kacprzak and her research team [2021], over 36% of respondents opted for compulsory remote work (whereas strong or extremely strong pressure on shifting to remote work was declared by 20% and 16%, respectively). However, there were also some differences, e.g. in how the interviewees approached flexible working hours (with 23% and 27% placing strong or extremely strong pressure on it, respectively).

The research findings presented in this paper are also corroborated by a 2021 study of the Polish Agency for Enterprise Development, which established that as much as 29%

Table 2. Business impacts of the COVID-19 pandemic by employment size

Implementation as viewed by the respondents	Measure					
	labor efficiency	interpersonal relationships	economic performance	corporate culture	social, economic and environmental responsibility	implementation of new management systems
Percentage of enterprises						
Small enterprises (S)						
1. No emphasis	0	4	4	0	4	12
2. Negligible emphasis	28	4	44	32	28	52
3. Small emphasis	28	32	24	48	48	20
4. Strong emphasis	36	48	16	20	16	12
5. Extremely strong emphasis	8	12	12	0	4	4
Medium enterprises (M)						
1. No emphasis	4	0	0	0	4	12
2. Negligible emphasis	24	16	32	48	56	60
3. Small emphasis	44	32	52	36	12	24
4. Strong emphasis	28	48	16	12	8	4
5. Extremely strong emphasis	0	4	0	4	20	0
Large enterprises (L)						
1. No emphasis	4	0	8	4	4	4
2. Negligible emphasis	4	4	16	4	16	44
3. Small emphasis	60	28	44	60	68	44
4. Strong emphasis	32	60	24	28	12	8
5. Extremely strong emphasis	0	4	4	4	0	0
Extremely large enterprises (XL)						
1. No emphasis	4	0	0	0	8	4
2. Negligible emphasis	24	0	16	16	28	52
3. Small emphasis	40	28	40	48	36	28
4. Strong emphasis	24	68	32	46	24	16
5. Extremely strong emphasis	8	4	20	0	4	0

Source: own study based on survey data

of companies offered remote work as an option to their employees. They also identified a similar relationship between actions and business size, i.e. the larger the enterprise, the more frequent it was for the employees to be allowed (if not required) to work remotely. It was similar for other aspects, such as the implementation of new management systems, or cultural impacts [PARP 2022].

Note also that some of these measures (disinfection and cleanness of rooms, or the delivery of protective equipment with a view to guarantee a safe and hygienic environment) were not only voluntary but also required under the Labor Code (Article 207, Section 1 of the Labor Code) and under Acts and Crisis Shields implemented by the Polish government [Journal of Laws of 2020, Item 374, as amended, Journal of Laws of 2019, Item 1239, as amended, Kubiczek and Derej 2022, Nazarczuk et al. 2022], for instance. These solutions allowed many employers to survive the economic downturn caused by such factors as the absence of staff and disrupted supply chains. What Magdalena Rycak [2020] emphasizes is not the obligation but the right of the employer to “let the employees work remotely and use their accumulated leave, and prohibit from working any employees with symptoms of COVID-19 or a similar disease, while respecting their right to remuneration or sickness benefit”. It is hard to tell exactly how much the entrepreneurs’ actions were implied by obligations, and how much they resulted from their strategies and CSR measures included in them. Nevertheless, giving priority to employee health and safety, and the introduction of flexible working hours and of remote work are measures that depend on financial resources and on the maturity of the organizational culture; they are rather characteristic of large international corporations [Kozakova et al. 2023, Klein and Todesko 2021]. The findings from this study (including those related to the implementation of new management systems, especially in large and extremely large enterprises) prove that socially responsible businesses were early adopters of such measures, and knew how to face a crisis.

SUMMARY AND CONCLUSIONS

During the COVID-19 pandemic, the enterprises took a number of initiatives to support those in need while giving priority to socially responsible actions focused on their employees. This study allowed to identify the types of measures taken by them at that time. The most common ones included disinfection and cleanness of rooms, providing the employees with protective equipment, and eliminating social contacts at work. These measures were adopted to a similar extent by economic operators irrespective of how much people they employed (48–50%). Nevertheless, businesses paid much attention to aspects such as increased expenditure on prevention, support for the local community and society, additional employee benefits, and compulsory remote work. Although all enterprises did so, their engagement differed in function of size and employment, which

answers the first of the research questions asked in this paper. Large enterprises were the most engaged (40%) in increasing expenditure on prevention; whereas medium (24%) and extremely large (28%) enterprises showed the greatest commitment to supporting the local community and society. In turn, additional employee benefits was the measure most frequently opted for by extremely large enterprises (32%) and by small and medium ones (16% each). Extremely large enterprises (40%) and small companies (32%) were the most engaged in having their employees work remotely on a compulsory basis. As revealed by these findings, enterprises with 500 or more employees showed the greatest engagement in measures taken to prevent the pandemic, which may be caused by them being legally required to implement a CSR strategy. Moreover, these are usually large corporations which, in addition to subsidies mentioned earlier in this paper, also owned considerable financial resources. Other enterprises needed to revise their activities when faced with a major global crisis; this allowed to gain a deeper understanding of, and insight into, the best ways for planning and implementing corporate social responsibility [Marom and Lussier 2020].

Guided by the CSR concept, the enterprises exercised much effort and dedicated their resources to deal with the consequences of the pandemic [Tworzydło et al. 2022]. According to other studies, including Jastrzębska [2021], enterprises focused on their employees' safety and health adjusted their office space, provided an organized framework for remote work, and took care to keep their employees safe. The pandemic, or actually the reorganization efforts made by enterprises faced with a crisis situation, contributed not only to making the employees safer, but also to improving labor productivity, to developing the corporate culture, and to greater engagement in CSR activities. Another conclusion is that the pandemic had a strong impact on economic performance only in extremely large enterprises (20%). As regards other measures, the strongest impact of the pandemic was witnessed in interpersonal relations: from 48% in small and medium enterprises, to 60% in large and 68% in extremely large ones. The pandemic also had a considerable effect on social, environmental and economic responsibility, but only in the case of medium enterprises (20%). In other areas covered by this study, such as corporate culture, labor efficiency and introduction of new management systems, the pandemic was found to have a moderate impact on the business as a whole, which answers the second research question.

The economic difficulties brought by the pandemic made a part of Polish enterprises implement CSR measures which they viewed as a way of easier and more efficient response to crisis situations that require specific steps to be taken. The COVID-19 pandemic also contributed to raising awareness of the role and significance of socially responsible actions for companies that had not previously implemented CSR initiatives.-

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SPOŁECZNA ODPOWIEDZIALNOŚĆ POLSKICH PRZEDSIĘBIORSTW W CZASIE PANDEMII COVID-19

Słowa kluczowe: społeczna odpowiedzialność biznesu (CSR), działania społecznie odpowiedzialne, przedsiębiorstwa, pandemia COVID-19, kryzys

ABSTRAKT. Celem głównym artykułu była analiza stopnia zaangażowania polskich przedsiębiorstw w realizację społecznych działań CSR, w czasie kryzysu spowodowanego pandemią COVID-19. Zbadano również wpływ pandemii na efektywność pracy, wyniki ekonomiczne, relacje interpersonalne, kulturę korporacyjną, odpowiedzialność społeczną, środowiskową i ekonomiczną oraz wprowadzanie nowych systemów zarządzania. Przedmiotem badań były polskie przedsiębiorstwa o różnej wielkości, w podziale na małe, średnie, duże i bardzo duże przedsiębiorstwa. Materiał badawczy stanowiły wyniki ankiety internetowej przeprowadzonej w latach 2022-2023 na próbie 100 przedsiębiorstw z całej Polski. Stwierdzono, że przedsiębiorstwa, które już wcześniej podejmowały działania społecznie odpowiedzialne, były lepiej przygotowane i zaangażowane w walkę z pandemią COVID-19. Większość respondentów potwierdziła, że wprowadzono dodatkowe działania, chroniące zarówno interesariuszy wewnętrznych, jak i zewnętrznych. Uzyskane wyniki pozwalają na ocenę różnic w postrzeganiu i podejściu do koncepcji CSR, co ma wpływ na jej realizację, zakres działania i zaangażowanie w zależności od wielkości przedsiębiorstwa.

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