CORPORATE SOCIAL RESPONSIBILITY IN POLAND:
IS IT AN INTEGRAL PART OF BUSINESS PROCESS
AND OPPORTUNITY FOR VALUE CREATION?¹

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Abstract

From the perspective of media and NGOs promoting CSR in Poland we can observe
the trend that there is growing number of companies that have implemented or are
implementing social responsibility. Furthermore we can observe an increasing number
of companies that praised their good practices in the field of social responsibility.
On the other hand attempt to quantitative statements about the number of compa-
nies taking into account CSR shows atrophy representation of entities that undertake
such activities in Poland. Only few companies conduct regular CSR activities and they
create the image of social responsibility actions in Poland that are not representative
for whole countries. Qualitative analysis did not identify any kind of advanced form
of social engagement. They represent high level of management professionalism
but nothing more that we can expected from obligation towards law. CSR is not seen
as business opportunity for value creation. Such a low presence of the person respon-
sible in the field of CSR in Polish enterprises leads to general conclusions and those
conditioned by the Polish reality. Firstly leads to general question about validation
of corporate social responsibility concept. The other problem is how much neolib-
eral creation of CSR practices is relevant to emerging economies reality. The author
will present the thesis that level of CSR integration into business processes in Poland

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is very low. It brings author to ask the question whether Poland and also other CEE countries should not investigate their institutional environment that influences social responsible activities in order to create adequate CSR framework that face their limitation of economies in transitions and related to their backgrounds.

**Key words:** corporate social responsibility, management process, CSR in Poland, institutions.

**Introduction**

There is a gradual and consistent change in thinking about the role of the environment for the modern man, as well as many-sided meaning of health, welfare and quality of life of the human being. This change naturally has developed a discourse about the place and role of business in society and contemporary sources of competitive advantage and economic conditions. Noticeable is the need to move away from treating environmental and social aspects as a barrier to the development and recognize them as a supporting instrument for efficient economy. The trend underlines the need to respect environmental requirements, which on the one hand - are expected to respond to their needs, on the other hand - controls and monitors the activities of organizations in various aspects: economic, social or environmental. Corporate social responsibility is a rapidly expanding field of economics, including particular the management sciences. From the perspective of media and NGOs promoting CSR in Poland we can observe the trend that there is growing number of companies that have implemented or are implementing social responsibility. This raises the question about the scope and the nature of the social involvement of Polish companies.

**Theoretical perspectives in CSR**

Discourse on the role of business in modern society is growing rapidly since the fifties of the nineteenth century. The challenges faced by today’s business are caused by institutional changes that affect the practice of modern business management. An example of this approach is the implementation of the European Union’s policy reflected in two commu-
Communications from The European Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of The Regions devoted to: A renewed EU strategy 2011-14 for Corporate Social Responsibility [COM (2011) 681] and on the Sustainable Consumption and Production and Sustainable Industrial Policy Action Plan [COM (2008) 397]. Moreover, the growing importance of intangible factors in shaping the company’s value, as well as increase public awareness of the role and influence of business organizations on the formation of current social and environmental problems. Therefore the public began to demand greater involvement of management and business entities in solving social and environmental problems, with emphasis on their civic attitude. This resulted in the dynamic development of the idea of corporate social responsibility and the concept of sustainable development. Furthermore, business world, managers, entrepreneurs recognize and respond to growing expectations for the social commitment of companies. In this way, the idea of corporate social responsibility becomes an integral part of a discussion about management practices.

Corporate social responsibility is derived from the assumption that a company should support the well-being and the development of the society by: (1) pursuing the common good based on respect for each individual’s rights; (2) taking into account the social and environmental aspects in business management systems; (3) and results from the voluntary obligations assumed by the company which go beyond legal framework. A major factor behind the booming CSR is the strong engagement by civil society organizations (CSOs). CSR that is driven by CSOs is strongly coupled to stakeholders theory, inducing the modern stakeholder-oriented firm to engage in dialogue with interested parties that are affected by the firm or that may affect it [Freeman, 1984]. International initiatives and NGOs activities that promote corporate social responsibility and sustainable patterns of consumption and production shape the institutional context of business activity. For example, Keane argues that civil society organizations and the public voice their concerns in the media and thereby discipline both industry and society. He argues that the evolution of media society has drastically reduced the mobilization and organization costs, facilitating, in turn, civic power which allows for “monitory democracy” [Keane, 2013].

The business strategy literature argues the business case for CSR, focusing on how collective social investment by participants in an industrial
cluster can improve the context for all players, while reducing the cost borne by each [Porter & Kramer, 2006]. Moreover, the business case for CSR has also emerged within innovation theory [Kanter, 1999], governance theory [Freeman, 1984], human resource management [Bhattacharya, Sen, & Korschum, 2008], and in supply chain management [Zadek, 2001]. For instance, marketing and communication theory thus highlights how CSR and cause-related marketing entail reputational gains and that way improve a company’s ability to attract resources, improve its performance, and build competitive advantage [Fombrun, 1996]. Neoliberal perspective supports argument that CSR can be seen as part of a move away from traditional mandating strategies based on command and control legislation, and toward facilitating, partnering, and endorsing strategies [Fox, Ward, & Howard, 2002]. Additionally social responsibility has been placed in the context of development processes of an economic organization [Paliwoda-Matiolanska, 2009] as well as value creation [Porter, Kramer 2011, Paliwoda-Matiolanska, 2009]. In sum CSR is seen as an integral part of business practices.

Corporate social responsibility is also seen as tool that structure and monitor business engagement in social area. Matten and Moon [2008] and Jackson and Apostolakou [2010], essentially argue for CSR as a substitute for the welfare state. In this perspective, CSR becomes an alternative to welfare state regulation and is therefore to be found predominantly in liberal market economies. Other studies indicate that CSR can be a potential new source of improved global governance, claiming that CSR and soft law initiatives can in some instances pave the way for, and actively reinforce, hard law processes, thereby underpinning rather than undermining hard law [Abbott & Snidal 2000; Haufler 2001; Kirton & Trebilock 2004].

Unfortunately not all CSR activities are perceive as responsible one or actually as being helpful in solving social and ecological problems. From others side business sector not always account CSR as tool that can improve business efficiency. Very often CSR is seen as a barrier that reduces the ability to achieve economic objectives. Not many companies find CSR as a way to management excellence or as a pathway to obtain competitive advantage. The research on CSR also reveals that rather few businesses are involved and that CSR instruments are weak [Utting, 2008; Sjäfjell, 2011; Sneirson, 2011; PARP, 2012). Midttun point outs that the moral challenge by CSOs and other stakeholders has re-
sulted in two trajectories in business-led CSR [Midttun, 2008]. One trajectory involves making CSR part of a corporate differentiation strategy where leading firms have taken CSR successively into their strategic core, while in another trajectory CSR has been successively internalized into industrial standards in the attempt to lift the social and environmental performance of whole sectors of the economy. In both cases this contributes to internalizing environmental and social concerns into industrial practice. Besides, the scope and range of CSR initiatives seem to be influenced by local (national) conditions such as legal framework, business culture and operating attitude, discretionary power of consumers, sustainability-oriented awareness or mutual relations between actors.

The overview of CSR in Polish companies

In Poland, we can observe a dualism in the presentation of corporate social responsibility. Only 33% representatives of Polish companies is familiar with the concept of corporate social responsibility. Moreover about 66% of Polish entrepreneurs do not see the need to engage more in social responsibility, and more than half of companies believe that what they are doing now in this direction is sufficient [PARP, 2011]. On the other hand from the perspective of media and NGOs promoting CSR in Poland we can observe the trend that there is growing number of companies that have implemented or are implementing social responsibility. Furthermore we can notice an increasing number of companies that praised their good practices in the field of CSR. In addition, there are more and more companies that decided to publish social reports. Besides there is rising number of distinction of social responsibility companies. Ministry of Economy is responsible by CSR implementation in Poland but there no official policy introduced by Polish government. As a member of EU Poland follows EU strategy 2011-14 for CSR and other directives. Standards connected with CSR and promoted by Ministry of Economy are: ISO 26000, SA8000, GRI, AA1000, ISO 9001, ISO 14001, EMAS, PN-N-18001. There are few private initiatives that promote CSR in Poland but it is not enough. Among them RESPECT Index - stock index of socially responsible companies listed on the Stock Exchange in Warsaw - is the most influential one.

Study by PARP indicated that among entrepreneur who know concept of CSR only 20% knows guides and standards governing the use of CSR
in the company. The best-known standards are ISO (ISO 14 000 and ISO 26 000). Knowledge, however, is not reflected in the implementation of these standards in the management process. Two thirds of companies whose representatives declare their knowledge of the concept of “social responsibility”, carries out activities related to it. This represents approximately 10% of all companies. Most companies declare that they have a code of ethics (70%), mission (68%) and vision (68%) and defined values (64%). However, only a small proportion of companies have these documents in writing: mission (21%), vision (20%), defined value (21%), and a code of ethics (23%). Possession of such documents is related with size of companies and is mostly indicated by the large companies. This confirms the link between CSR activities are more common in big enterprises. Half of the businesses from the whole-Poland group (51%) and one in three beneficiaries do not know yet what norms or standards they are planning to use. A significant proportion of companies (41%) declare that they are not intending to implement CSR norms or standards. Despite fact that there are various initiatives present in Poland with an aim to promote and popularizing CSR. This is alarming given the fact that the degree of awareness of top management is strongly related to their inclusion of social and environmental aspects into the decision making process and benefits identification from being a socially responsible company [Paliwoda-Matiolańska, 2010].

Deeper analysis of selected areas of CSR activities leads to analysis of character of social engagement of Polish companies. Businesses were asked to identify ways to care for satisfaction workers and in the first place they indicated remuneration. Timely payment for 66% group of entrepreneurs nationwide is seen an action above standard, designed to increase employee satisfaction. It is worth to mention that according to the Polish Labor Inspectorate number of cases of non-payment of wages increased by an average of 50%, from 71.5 thousand to 107.6 thousand cases in 2012. About 8.6% increase in the number of employers that the issue concerned (in 2011 - 2.7 thousand employers, in 2012 - 2.9 thous.) The amount of unpaid debts for wages and other benefits identified in the decisions of labor inspectors increased - by 66 percent: from 138.8 million to 229.8 million PLN. Despite law requirement timely paid salary is not a commodity in Poland. It indicates real social problem that exists in management practices of polish companies.

Another example it would be an activities against discrimination that
are highly recognized as an important part of CSR. Only 14% of Polish companies have a written procedures for the prevention of discrimination in the workplace and during the recruitment process. In comparison National Compensation Research [Sedlak & Sedlak, 2012] showed disproportion between the level of wages of both genders also increases with increasing level of education. The difference among those with higher education were much higher than with primary and secondary education. However The Economist “glass-ceiling index” based on data from the OECD, it compares five indicators across 26 countries: the number of men and women respectively with tertiary education, female labor-force participation, the male-female wage gap, the proportion of women in senior jobs, and net child-care costs relative to the average wage; placed Poland on the 9th place. From other side according to EIGE (European Institute for Gender Equality) Poland occupies 17-th place among 27 European countries in terms of equality between women and men. Index rate is 44,1 and it is below European average that is 54).

According to PARP Report less than half of the national group of companies (45%) taking significantly business decisions take into account their potential impact on the natural environment. Most companies (70% from the whole-Polish sample) declare that they try to cut down on the consumption of energy, water and other natural resources. The most often mentioned methods can be the usage of energy-saving light bulbs (78%), unplugging office equipment after finishing work (73%), trash segregation (66%), limiting the amount of printing (e.g. by doing double-side printing - 43%) or by using energy-saving office equipment (39%). Over 1/3 of the companies undertake actions aimed at limiting the consumption of natural resources by modernizing the production process. It is worth stressing that over 90% companies from do not have any documents certifying the company’s actions aimed at limiting the negative impact on the environment. If so they are the domain of medium-sized enterprises (17%) that have been operating for at least 15 years and that operate in Western Poland. Over half of the businesses (53%) do not get involved at all in cooperation for the benefit of the local community with organizations such as: government administration, local-government administration or NGOs.

From the other side we can observe constant media coverage about social responsibility of polish companies. Since 2007 Ranking of Social Responsible Companies in Poland (RSRC) is organized. It is publish by Respon-
Corporate Social Responsibility in Poland...

Ranking is developed based on the results of the survey that tries to measure CSR in five areas: responsible leadership, social innovation, social engagement, responsible management, stakeholders dialog. Figure 1 presents the number of companies that participate in ranking. The questionnaire was send to the biggest companies in Poland. In 2012 about 300 of questionnaires had been assigned. 62 companies had participated. The return sample is 20% (2011). In Poland there is 74,870 companies among them are 3,106 big companies (typology based on employment structure – over 250 employees) and it gives 4.2% of total registered enterprises. Only 2% of the biggest companies in Poland are interested in presenting their social responsible activities. Finance, banking and insurance are the most represented industries. It is worth to note that reputation is very important in those sectors. In 2007-2012 editions of RSRC 154 of Polish companies has participated. 36 of them took part more than three times. It leads to conclusion that image of social responsible activities by polish companies is constructed by small amount of entities that are active in this area. Figure 1 presents the number of participants in Ranking of Social Responsible Companies in Poland since its establishment. As we can observe there is no significant dynamics (in exception of 2008 – negative impact of crisis) in number of participants. Last two editions of the Ranking (2013 & 2014) have not raised significant change.


2 Ranking is made by CEBI (Kozminski University Ethic Center) verified by PwC.
Additionally we can analyses the List of 500 biggest companies in Poland made by other Polish newspaper “Polityka”, also based on questionnaire. In last two years CSR activities were included into evaluation process. The questionnaire was based on 26000 ISO standards and in 2012 was sent to 900 companies. 241 responded and 225 ended on the ranking list. 15 companies received golden leaf as a form of highest distinction in social involvement. These companies say they have built a CSR strategy and sustainable development, and operate under established a company code of ethics. They care about the evaluation and development of its employees, building responsible relationships with business partners, putting them additional, non-financial requirements, and the relationship with customers, as well as with local communities. The effects of their actions, some of which is verified by external auditors periodically inform the CSR reports. The social responsible representation of polish companies is 3% of total ranking list, 6% of companies that fill up the questionnaire and only 0,5% of all big companies in Poland. In last - 2013 edition only 123 companies filled out the survey. 14 companies received golden leaf. Among them 11 received it the second year in a row. Authors of the ranking noted that many companies still do not have confidence in the development of CSR strategies. This proves that they do not recognize or do not take into account the relationship between these policies and the economic results.

![Fig. 2 Quantitative statistic of good practices based on “Good Practices. Responsible Business in Poland Reports 2002-2013”](image)

Source: Own elaboration based on “Good Practices. Responsible Business in Poland” Reports 2002-2012.
Since 2002 Responsible Business Forum publish Good Practices Report that illustrates form of CSR activities by sectors and forms of engagement. Figure 2 presents quantitative statistic of good practices according to RBF data with indication of number of good practices presented and number of companies. In 2012 106 companies co-created report. It is 0,14% of all nation-wide enterprise and 3,41% of medium and large companies. Number of good practices is constantly increasing. In 2013 403 good practices were identified among 132 companies.

Social Reporting is a part of CSR activity. In that way companies communicate about their social involvement. Responsible Business Forum, CSR Consulting and PWC organize competition for the best social report since 2007. Statistic of evaluated reports presents figure 3. In 2012 26 report were be assessed. Despite the increasing number of published social reports by polish companies, statistics indicates a marginal proportion of companies taking such action. For example in 2012 26 reports represents 0,03% of polish companies (0,84% of medium and large business entities) In last edition 32 reports were evaluated. Although the number of companies making them does not have significant change dynamic.

Global Reporting Initiative statistics are not much better. According to GRI Report database only 21 polish companies publish social reports fol-
Following GRI guidelines. Only 2 of them has highest ranking A+ and have a form of integrated reporting (Tab. 1). Once again the numbers are random and meaningless.

<table>
<thead>
<tr>
<th>Type</th>
<th>No of comp. that publish report</th>
<th>% of total companies</th>
<th>% of total medium &amp; large companies</th>
<th>total of certificated companies</th>
<th>% polish among certificated companies</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRI Report Guidance*</td>
<td>21</td>
<td>0,03</td>
<td>0,12</td>
<td>5295</td>
<td>0,40</td>
</tr>
<tr>
<td>GRI Integrated</td>
<td>2</td>
<td>0,00</td>
<td>0,01</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Report follows ISO 26000</td>
<td>3</td>
<td>0,00</td>
<td>0,02</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>GRI A+ application level</td>
<td>2</td>
<td>0,00</td>
<td>0,00</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Source: Own elaboration based on [database.globalreporting.org](http://database.globalreporting.org) [online] (Accessed April 2013)

Interesting is comparison of polish companies with business entities from other Central Eastern European Countries (Tab.2). Poland with 21 reports occupy second position after Hungary with 70 companies that publish GRI Reports. Other countries do not exceed the number of 10 reports. KPMG Report on also noticed a number of CEE countries seem slower in adopting CR reporting than their global peers [KPMG, 2011]. Interesting is also fact that 19 of the 21 polish companies that follow the GRI guidelines have participated in Ranking of Social Responsible Companies in Poland.

<table>
<thead>
<tr>
<th>Country</th>
<th>Number of GRI Reports*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hungary</td>
<td>70</td>
</tr>
<tr>
<td>Poland</td>
<td>21</td>
</tr>
<tr>
<td>Romania</td>
<td>7</td>
</tr>
<tr>
<td>Croatia</td>
<td>5</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>4</td>
</tr>
<tr>
<td>Ukraine</td>
<td>4</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>2</td>
</tr>
</tbody>
</table>

Tab. 1. Number of GRI reports by Polish companies till 2012

Tab. 2. Number of GRI reports in CEE countries till 2012
Strategically and managerial approach to CSR can lead to value creation. There are different ways to include social responsible principles into management practices. One of them is certification process. There are a lot of different certificates that are related business practices. Some of them include social and environmental dimension. SA 8800 (Social Accountability Standard), EMAS (Eco-Management and Audit Scheme) and ISO certificates related CSR issues: ISO 14000 (Environmental Management System), ISO 22000 (Food safety management systems), ISO/IEC 27001 (Information security management systems), ISO 50001 (Energy Management) among them. There is also present on Polish market Green Office Certificate. Table 3 includes list of Polish companies that have the above certifications. Once again numbers are not significant. ISO 14 000 is the most popular. 1900 companies have the certificate but it represents only 2,54% of total Polish enterprises (10,45 of medium and large ones). There is only 7 SA 8000 certificates in Poland. Interesting fact is that almost half of Green Office Certificates belong to public and non-governmental organizations.

In Poland, there is also a RESPECT Index of socially responsible companies listed on the Warsaw Stock Exchange since 19.1.2009. The process of classifying companies consists of three phases. Phase I is designed to identify a group of companies with the highest liquidity. Phase II include the assessment practices of corporate governance. Phase III is assess the

### Table 3

<table>
<thead>
<tr>
<th>Country</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Slovakia</td>
<td>2</td>
</tr>
<tr>
<td>Slovenia</td>
<td>2</td>
</tr>
<tr>
<td>Albania</td>
<td>1</td>
</tr>
<tr>
<td>Estonia</td>
<td>1</td>
</tr>
<tr>
<td>Latvia</td>
<td>1</td>
</tr>
<tr>
<td>Serbia</td>
<td>1</td>
</tr>
</tbody>
</table>

* Analysis is based on GRI data and includes all companies sizes, all organization sectors since and all years of GRI reporting existence.

Source: Own elaboration based on http://database.globalreporting.org [online] (Accessed April 2013)

3 ISO 26000 is a guidance on social responsibility not a certificate.
level of maturity of companies in the field of social responsibility. It made on the basis of questionnaires filled out by the company which are subject to a thorough verification by the Project Partner - Deloitte. In 2013 there was 20 companies that create index. There are 428 listed polish companies on Warsaw Stock Exchange so Respect Index represent only 5% of them. The average weekly rate of return on Respect Index in the period 19.11.2009 - 19.03.2012 exceeds the rate of return on the WIG index but this difference is not statistically significant [Jedynak, 2012]. Currently index includes 22 companies.

Any attempt to quantitative statements about the number of companies taking into account CSR shows atrophy representation of entities that undertake such activities in Poland. Only few companies conduct regular CSR activities. They create the image of social responsibility actions in Poland that are not representative for whole countries. Interesting is also the character of this activities. What is a nature of social responsibility of Polish companies?

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4 August 2014
Nature of CSR activities of Polish companies
– qualitative analysis

Concerning the nature of the CSR activities of Polish companies qualitative analysis of submitted was conducted. It was based on a qualitative survey of questionnaires – content analysis - sent to as a part of Social Responsible Leaders contest organized by Employers of Poland Organization. Till today it was organized twice in 2011 and 2012. 29\textsuperscript{5} submitted forms were analyzed from 2011 and 2012 in order to avoid repetitions. Analysis followed questionnaire structure and include 9 sections: setting standards and education in the field of responsible business; promoting economic and social development; employees and working condition; organizational culture, values and diversity; product and work safety; relation with competition and consumers; marketing communication; research and development; environmental management. Companies represented different industries: energy, finance, construction, FMCG, medical, IT & telecommunication and others. Table 4 has summary conclusions.

\textsuperscript{5} Number analyzed of questionnaires was also limited by company’s permission.
| Setting standards and education in the field of responsible business (education and stakeholders dialog responsible business management) | In this area, the surveyed companies are quite active but they are mainly focused on the presentation of good practices, participation in conferences and seminars on CSR. Also belong to various initiatives related to CSR or sustainable development. Very strong activity in industry associations. Preferred are also industry initiatives related to CSR (UNSDA - food & beverages, Responsible Care – chemical, Declaration on sustainable development in the energy sector are examples).

Stakeholders dialog based on narrow definition of stakeholders [Stakeholders defined by Stanford Research Institute as “those groups without whose support the organization would cease to exist”].

Education of consumers and activities based on empowering consumers is very minimal. Cause related marketing is not popular tool.

Most of the companies have a person who is responsible for CSR activities but not in full position. It is added as part of other activities. PR and Marketing position are in majority responsible for CSR activities. Only one big company has it on strategic level, but there is a difference between big and MSE. Owners and CEO of MSE are responsible for CSR.

Only few companies have a written document related to CSR or Sustainable Development, none of them have strategic or operational dimension. Mostly they are declarative. Strategic approach to CSR or sustainability, CSV approach was not identify. However almost all of them represent energy sector and they are signatories of Declaration on sustainable development in the energy sector. CSR supply chain initiatives were not recognized. SA 8000 certificate had only one company. |
| Promoting economic and social development | Majority of companies cooperate with government units, municipality units, primary and high education, universities, NGOs. They support local environment and labor market. Unfortunately the cooperation is based on philanthropy and marketing (patronage, sponsoring) and don’t have strategic dimension. Charity and philanthropic activities are very divers. Randomly we can identify long-term and strategic relation and connected with company core business and potential social and ecological problems that can be created by company activities. The support is primarily financial or material in nature. It is rarely support based on human resources (although employee volunteer programs are getting to be more popular), and almost never on the support of information resources.

10 companies declare that they cooperate with universities on research projects but nature of that cooperation was not present. However is it only one example of cooperation of strategic or shared value creation character. |

**Tab. 4. Qualitative analysis of CSR activities of selected Social Responsible Leader Contest participants in 2011, 2012**
### Employees and working conditions

The most advanced area of companies' activities. Most companies have a policy regarding human resources (remuneration, training, promotion etc.). In general, they have a platform for communication with employees, both traditional in character (bulletin boards) and modern (intranet etc.). Union activity is not restricted in most companies, although the number and scope of their functions are strongly connected with company size. In most companies, employee satisfaction is evaluated. Social services are highly popular. ¼ of companies have additional procedures against mobbing or irregularities reporting. Unfortunately, very few companies introduce work-family balance policy.

### Organizational culture, values and diversity

Majority of companies have Code of Ethics or Code of Good Practices. Lion's share of companies include all employees in their training and HR development programs. Support all initiatives that can help employee skills enhancement.

Only few companies have programs addressed to physical incapable employees. 1/5 has programs address to women, but there is no data (only 2-3 examples) about percentage of female employees. No information about females on top positions. Few companies receive awards for mothers friendly work place. Aging society issues were not addressed.

### Product and work safety

In general, companies comply with safety rules, but only a few of them have their own additional procedures (for example, energy and medical sectors).

### Relation with competition and consumers

One company has been punished by Office of Competition and Consumer Protection by monopolistic practices. 4/5 conduct consumer satisfaction research. Few of them received consumer awards.

### Marketing communication

Only 1/5 companies have any additional procedures about marketing communication. Only few declared (3) that they are part of international initiatives promoting responsible marketing. No punishment for irresponsible marketing message identify.

### Research and development

Generally, no major R&D programs were identified that are addressing social and environmental issues. Energy companies are more inclined to address climate change and environmental issues. Majority of service companies has an offer to disabled people.

### Environmental management

Majority of companies have pro-environmental activities of the primary level, adopted to requirement by Polish law. Isolated cases introduced additional procedures for waste management, energy efficiency in offices as well as in production, advanced measurement of pollution or neutralization of environmental damage. Also, only few companies invest in pro-environmental activities and have ecological oriented R&D programs. Leaders represent energy and chemical sectors that strongly affect environment.

Source: Own elaboration.
One of general conclusion from qualitative analysis does not let to identify advanced form of social engagement or CSV. It is rather high level of management professionalism are strongly connected with polish economic reality. Cross-sectorial partnership or R&D initiatives occur in low representation and are rather influenced by sector initiatives based on business demands. CSR is not seen as business opportunity and Polish companies are highly rational in their social responsible orientation. Generally CSR in Polish companies is built on professionalization of management practices and being active philanthropist and patronage. This leads to many questions. Firstly, why CSR activities have such minor importance for Polish companies? There is also the question of whether the main Polish companies are so much less socially responsible than western companies, or may the CSR theoretical and practical framework is not related to Polish or countries in transition reality?

Conclusions

Attempt to clarify such a low presence of the person responsible in the field of CSR in Polish enterprises leads to general conclusions and those conditioned by the Polish reality. First the general question about adequacy and validation of corporate social responsibility construct appears. In literature we can find critical approach to CSR theory. Utting and Marques [2009:3] declare an “intellectual crisis of CSR,” judging CSR analyses as “largely ahistorical, empirically weak, theoretically thin and politically naïve.” They point to the lack of critical analysis of the effectiveness of CSR’s voluntary form of embedding the economy, as opposed to traditional forms for embedding the economy, such as strong states, social pacts and civil society. In other side Blowfield [2005] describes CSR as “a failing discipline,” claiming that it is too preoccupied with proving the business case and generating management tools, thus failing to question the discipline’s own premises and ignoring the larger issues of how CSR relates to global governance, power and economic globalization.

The other problem is specific for Poland and can be similar to other post-communist countries or countries in transformation. How much neoliberal creation of CSR practices is relevant to emerging economies reality. The development of corporate social responsibility is inextricably involved in the historical, socio-economic, political, and organization-
al features of the society time under consideration. Practices, business activities are a response to change of an institutional nature. In present shape CSR does not relate to Polish reality. Established models of social involvement comes from prosper countries, with well-established capitalism and high development of civil society that are able use modern IT tool to monitor companies behavior and growing number of conscious consumer who are eager/willing to positive respond to CSR action. Continental, Scandinavian, Mediterranean, Anglo-Saxon models of social responsibility were already identified [Midttun 2006, Saphire 2005]. Furthermore Matten and Moon [2008] argue that CSR is more prevalent in liberal market economies because it functions as a substitute for more institutionalized or regulated forms of corporate responsibility. The authors therefore claim that government, business and civil society actors in liberal market economies will pursue CSR more actively to fill the “institutional void” caused by weak welfare states and weak corporatism. Utting and Marques [2008] claim that CSR scholars need to acknowledge the importance of institutional factors and power relations, and to account for their relative influence under different “varieties of capitalism”. Gjølberg [2011] point outs that political economic institutions in the companies’ environment significantly influence their CSR practice and performance so companies from some political-economic systems have stronger incentives to engage in CSR. Strong institutional embedding of the economy leads to increased CSR the existence of cross-national differences in CSR practices, as the indices document substantial variation both in CSR practices generally and CSR performance specifically [Gjølberg, 2012]. Moreover Gjølberg arguing that institutional embedding of the economy constitute a comparative institutional advantage in CSR, which will affect the actors’ CSR practices, and specifically improve their ability to succeed in their CSR efforts. The key to understanding the compatibility between CSR and the welfare state lies in strategies of accommodation whereby countries adapt CSR to domestic needs and agendas [Midttun et al., 2012].

It is very important to investigate how political-economic institutions in Poland and in other CEE countries influence CSR practices because it has fundamental implications for our understanding of CSR both as a management tool and as a political phenomenon. Evolution of institutions affects not only economic as well as social performance at the firm level, but also what the impact of an enhanced social and economic performance is at the country level, in terms of competitiveness, so-
cial cohesion, and sustainability [Ioannou, Serafeim, 2012]. Researchers demonstrate significant cross-national differences in how companies approach CSR communication, stakeholder prioritization, managerial processes related to CSR, corporate governance and corporate community contributions [Aguilera & Jackson, 2003; Maignan & Ralston, 2002]. Societal institutions and state agencies can be expected to have a considerable impact on the constitution and behavior of economic actors, as well as on the prevailing rules of market competition, within nation states, their national standardization of firms’ preferences, strategies and capabilities across sectors, regions and size classes depends to a considerable extent on the nature of state structures, especially the cohesion and autonomy of political and bureaucratic elites, and state economic policies [Whitley, 2005]. It leads to conclusion that Poland and other CEE should investigate their institutional environment that influences social responsible activities in order to create adequate CSR framework that face their limitation of economies in transitions and related to their backgrounds. The starting points can focus on establishing and executing professional standards and concentrate on limiting cost externalization by companies. In author opinion it should be strongly connected with economic pragmatism and excellence of management practices as a pathway to shared-value creation. Additionally it should be based on polish heritage and tradition like value of solidarity and importance of industry association. Besides it is more connected with empowering consumers, NGO and other stakeholders in their relation with business entities. Polish CSR should search for adequate model of organizing the relationship between state, market, and civil society, which will lead to wellbeing of society. Only by establishing the relation shared value creation seems possible.

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