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**Social Responsibility of Organizations.
CSR 1.0, CSR 2.0 and what's next?**



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Introduction

The presented volume of the Research Papers, devoted to the social responsibility of organizations, refers to the Visser's concept of CSR 1.0 and CSR 2.0. The concept does not concern so much the computer science categories but the progress and need to redefine its role in society. It is worth emphasizing that the CSR transition has different features depending on a company and country. It is a complex and diverse process, both from the perspective of time and space.

Within the framework of scientific discussion held on the CSR transition, several key areas of changes are pointed out. Firstly, early CSR understanding, often identifying it with philanthropy, slowly gives way to partnership relations and cooperation based on good communication between a company and a community. Secondly, the initiatives now should not be a minimalist response to social and environmental stakeholders' expectations but should be initiated by company's initiatives included in strategic plans and well-thought-out investments. Thirdly, the actions marked by image aspects and "produced" by PR departments will no longer constitute a credible motives confirmation for taking pro-social initiatives by a company. Enterprises will be judged on actual credible initiatives in the area of environment, society and ethics. Fourthly, a specialization (although still valid) will be gradually replaced by performances integrated into core companies' operations. Fifthly, the effects of pro-social activity of enterprises, being visible as a form of a product or service, should not be any longer a niche project, but should be directed to a wide audience. In other words – it is about converting the "nice-to-have" product to the "must-have" one. Sixthly, the expansion of the CSR concept from the local initiatives to the global venture will allow a more culturally diverse and internationally applied concept.

Summing up the transition from CSR 1.0 to CSR 2.0, it is important to mention the five principles that constitute the new approach: *creativity*, *scalability*, *responsiveness*, *glocality* and *circularity*. It is worth noting that the content presented and discussed by the Authors of the Research Papers, directly or indirectly relates to the above-mentioned principles. For example, the issues discussed by J. Szumniak-Samolej, K. Bachnik and M. Andrejczuk refer to the principle of *creativity*. The *scalability* principle corresponds with the issues mentioned by D. Teneta-Skwiercz, E. Jastrzębska, N. Saadi and A. Skrzypek, J. Kroik and J. Skonieczny, M. Roszkowska-Menkes as well. The next principle – *responsiveness* – can be visible in the papers written by G. Aniszewska, W. Husztrak, D. Teneta-Skwiercz, K. Bachnik, E. Jastrzębska and J. Szumniak-Samolej. The core idea of *glocality* principle is represented in the papers of K. Bachnik, E. Jastrzębska, D. Teneta-Skwiercz, J. Szumniak-Samolej. The last principle – *circularity* – is visible in K. Bachnik's and J. Szumniak-Samolej's paper.

In response to upcoming changes and parallel emerging questions “what’s next?,” I present with pleasure the Research Papers of Wrocław University of Economics, which not only describe current problems connected with the CSR concept, but also point out the new perspective and directions of CSR.

At this point, I would like to address my thanks to the reviewers of the Research Papers, whose efforts in the form of comments and suggestions expressed in the reviews contribute also a special part to the CSR discussion held on the pages of the current volume.

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THE DEVELOPMENT OF CSR IN POLAND AS SEEN BY MANAGERS

ROZWÓJ CSR W POLSCE ZDANIEM MENEDŻERÓW

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Summary: Corporate social responsibility (CSR) is a subject of many studies and analyses, with new results appearing continuously, trying to systematize various aspects of this concept. This paper provides a synthetic overview of the findings from three studies conducted in 2003, 2010 and 2015 with a group of managers from major corporations in the first two cases, and with a group of CSR managers in the most recent study. A comparison of opinions and views on the role of CSR and, above all, on its benefits and barriers, indicates that the respondents have already reached the stage of maturity. And even the sheer fact that a group of 133 individuals could be singled out to take part in the 2015 CSR Managers study also indicates that a profession related to responsible business has already emerged. The article will focus on the first study conducted in Poland on a target group comprising individuals whose job responsibilities are related to CSR implementation at the workplace. “CSR Managers” (hereinafter CSR Managers/2015) was a study conducted by PBS, a research agency, for the Responsible Business Forum in 2015.

Keywords: corporate social responsibility, CSR, managers, Polish business, research.

Streszczenie: Społeczna odpowiedzialność biznesu (ang. *corporate social responsibility*, CSR) jest przedmiotem wielu badań i analiz; wciąż pojawiają się kolejne wyniki, które próbują usystematyzować różne aspekty tej koncepcji. Artykuł w syntetycznej formule zestawia ze sobą wyniki trzech badań przeprowadzonych w latach 2003, 2010 i 2015 na grupie menedżerów największych firm w dwóch pierwszych przypadkach oraz menedżerów CSR w ostatnim badaniu. Porównanie opinii i sądów na temat roli CSR, a przede wszystkim korzyści i barier wskazuje pewną dojrzałość osiągniętą przez respondentów. W końcu zaś sam fakt wyodrębnienia grupy 133 osób, które zostały objęte badaniem „Menedżerowie CSR w 2015 roku”, świadczy o powstaniu profesji związanej z odpowiedzialnym biznesem.

Słowa kluczowe: społeczna odpowiedzialność biznesu, CSR, menedżerowie, firmy w Polsce, badanie.

1. Introduction

Corporate social responsibility (CSR) is a dynamic concept which has been gaining popularity. “Corporate responsibility – in sum, the approaches that companies employ to embed environmental, social and governance (ESG) risk to opportunities into their core business strategies and operations with the aim of either protecting or creating shared value for business and society – is increasingly recognized as a fact of business life.”¹

As the idea of corporate social responsibility evolves in Poland, we see ever new studies focused on CSR, conducted by academic centres, consulting companies and non-governmental organizations. Corporate responsibility is often the subject of scientific studies in Poland (e.g. W. Gasparski, J. Filek, A. Lewicka-Strzałecka, J. Nakonieczna, A. Paliwoda-Matiolańska, P. Płoszajski, M. Rojek-Nowosielska, B. Rok, M. Rybak, P. Wachowiak, M. Żemigła). For instance P. Wachowiak² conducted a research on social sensitivity of the capital groups in Poland and B. Rok³ analysed the participation of The Responsible Business Ranking.

Among the studies completed in recent years, we can mention, for instance, three editions of the study on responsible investing, conducted by SEG, Crido Business Consulting and GES;⁴ a study by KPMG and the Responsible Business Forum on top managers, entitled *Corporate Social Responsibility: Facts versus Opinions*⁵ and the *CSR Barometer* identifying different types of consumers, prepared by Dom Badawczy Maison and SGS Polska.⁶ The Polish Agency for Enterprise Development has also prepared its own analyses, focused on the familiarity with the CSR concept among top managers and the understanding of responsible business rules by the SME sector.⁷

This paper will focus on the first study conducted in Poland on a target group comprising individuals whose job responsibilities are related to CSR implementation

¹ D. Grayson, J. Nelson, *Corporate Responsibility Coalition. The Past, Present, and Future of Alliances for Sustainable Capitalism*, Stanford University Press, 2013, p. 12.

² Cf. P. Wachowiak, *Wrażliwość społeczna przedsiębiorstwa: analiza i pomiar*, Szkoła Główna Handlowa w Warszawie, Warszawa 2013.

³ Cf. B. Rok, *Podstawy odpowiedzialności społecznej w zarządzaniu*, Poltext, Warszawa 2013.

⁴ Cf. *Analiza ESG spółek w Polsce*, Stowarzyszenie Emitentów Giełdowych, Crido Business Consulting, GES, Warszawa 2014, http://seg.org.pl/sites/seg13.message-asp.com/files/analiza_esg_2014.pdf (date of access: 21.10.2015).

⁵ Cf. *Spoleczna odpowiedzialność biznesu: fakty a opinie. CSR oczami dużych i średnich firm w Polsce*, KPMG, Forum Odpowiedzialnego Biznesu, Warszawa 2014, <http://odpowiedzialnybiznes.pl/wp-content/uploads/2014/11/Raport-Spo%C5%82eczna-odpowiedzialno%C5%9B%C4%87-biznesu-fakty-a-opinie-KPMG-FOB-20141.pdf> (date of access: 21.10.2015).

⁶ Cf. *Barometr CSR*, Dom Badawczy Maison, SGS Polska, Warszawa 2013, http://odpowiedzialnybiznes.pl/public/files/Broszura_Barometr%20CSR_final-1378899134.pdf (date of access: 21.10.2015).

⁷ Cf. *Badanie Kadry Zarządzającej w ramach projektu „Spoleczna Odpowiedzialność Biznesu”*, PARP, Warszawa 2013, <http://www.parp.gov.pl/files/74/455/456/17648.pdf> (date of access: 21.10.2015).

at the workplace. *CSR Managers* (hereinafter *CSR Managers/2015*)⁸ was a study conducted by PBS, a research agency, for the Responsible Business Forum in 2015. It aimed to collect CSR managers' opinions on how CSR has influenced business in the last 15 years, how this concept developed and evolved, and how the CSR process would evolve in the future. Given that this study was, in a sense, a follow-up to the study on a group of managers from companies ranked by *Rzeczpospolita* and *Polityka* among the 500 major enterprises in Poland, the following analysis does not stop at presenting the findings but, instead, will attempt to juxtapose *CSR Managers/2015* with the studies conducted in 2003 and 2010. The first one, entitled "Menedżerowie 500 i odpowiedzialny biznes. Wiedza – postawy – praktyka" (Managers 500 and Responsible Business. Knowledge – Attitudes – Practice; further on referred to as *Managers 500/2003*),⁹ was conducted in 2003 by the Responsible Business Forum in collaboration with the World Bank and the Academy for the Development of Philanthropy in Poland. The second one was conducted by the Responsible Business Forum in collaboration with GoodBrand & Company Polska and was entitled *Menedżerowie 500/Lider CSR (Managers 500/CSR Leader)* (further on referred to as *Managers500/2010*).¹⁰ The *CSR Managers/2015* study is linked with both those projects in terms of its topic, yet it pursues other goals and was conducted using a different methodology.

The following article attempts to systematize results of a study on a group of managers conducted over the recent years by Responsible Business Forum, in relation to the author's own involvement in shaping the idea of the *CSR Managers* study and preparing the subsequent final report. It also attempts to find out whether or not the fact that CSR managers form a stand-alone professional group means the very concept of responsible business has reached its maturity in Poland. Since, as observed, no studies have been conducted on that group as of yet, it is a pioneering approach, as the majority of the earlier Polish studies have been focused primarily on companies (see: B. Rok, P. Wachowiak).

2. Who is a CSR manager?

According to R.P. Nielsen, a citizen of an organization is a person who sets ethical standards at work at a very high level and always assesses the managerial decisions using ethical criteria.¹¹ Moreover, a CSR manager is a citizen of a company.

⁸ Cf. A study entitled *CSR Managers*, conducted by PBS, Responsible Business Forum, Warsaw 2015.

⁹ Cf. A study entitled *Managers 500 and Responsible Business. Knowledge – Attitudes – Practice*, Responsible Business Forum, prepared in collaboration with the World Bank and Academy for the Development of Philanthropy in Poland, Warsaw 2003, https://odpowiedzialnybiznes.pl/public/files/Menedzerowie500_ARF_FOB_2003.pdf (date of access: 21.10.2015).

¹⁰ Cf. A study entitled *CSR w Polsce – Menedżerowie 500/Lider CSR*, Forum Odpowiedzialnego Biznesu, GoodBrand CEE, Warszawa 2010, http://odpowiedzialnybiznes.pl/wp-content/uploads/2014/03/Raport_Menedzerowie500_LiderCSR_2010.pdf (date of access: 21.10.2015).

¹¹ M. Rybak, *Etyka menedżera – społeczna odpowiedzialność przedsiębiorstw*, Wyd. Naukowe PWN, Warszawa 2004, p. 118.

W. Gasparski stresses that, on the one hand, a manager should be a good host. "It is required from managers that they should have the attitude of a good host. (...) A good host is someone who understands, whether intuitively or intellectually, the importance of the equilibrium, living an active political life and having an active career, and being an active stakeholder of the organisation where he/she is a member, and, more specifically, a manager."¹² On the other hand, managers are leaders. "In contrast to treating people instrumentally, professionalism means that co-workers are treated as individuals. By influencing the organizational culture, managers become guarantors of trust. At present, moral engagement comes to the fore of managerial competencies and is the essence of management and the most important task of managers."¹³

Hence, CSR managers are faced with numerous challenges. Above all, they should combine the role of ethical leaders as well as mentors. They should have a deep understanding of the corporate strategy while pursuing ethical goals. Above all, however, they should rely on ethics and sense of decency. In this context, studies of this social group seem at present even more interesting.

The *CSR Managers/2015* study was based on purposive sampling, and focused on a specific group of respondents. The process progressed as follows: 307 companies meeting at least one of the following criteria were identified: their practice was described in one of the thirteen editions of the report entitled *Odpowiedzialny Biznes w Polsce. Dobre praktyki (Responsible Business in Poland. Best Practices)*; they were Strategic Partners of the Responsible Business Forum; they took part in at least one edition of the Respect Index; they submitted a report to the Social Reports contest (*Raporty Społeczne*); they were signatories of the Diversity Charter; they signed the Declaration on the Sustainable Development Vision for Polish Business 2050; or they ran at least once as candidates in the Ranking of Responsible Companies. In this way, a total of 26 categories were identified. If one point was to be assigned for each of these activities, only 11 companies would score over 20 points out of 26, whereas 98 companies took part in only one of the aforementioned initiatives. Those projects focus mostly on communication-related aspects of CSR, yet they also allow us to identify a group of companies involved in responsible business. As the next step in preparing the sample, individuals responsible for CSR in those companies were identified. That database was then used to draw the sample for the study, ultimately comprising 133 individuals.

The study entitled *Managers 500/2003* was conducted on a sample of managers from 170 out of 500 largest companies in Poland (based on the list published by the *Rzeczpospolita* daily in 2002) whereas *Managers 500/2010* covered 173 individuals from companies from the Top 500 ranking published by the *Polityka* weekly in 2009. A comparison of the respondent sample in each of those analyses indicates that the research had a different nature in each case. In the 2015 study, the respondents were

¹² W. Gasparski, *Menedżer – deontologia zawodu*, [in:] W. Gasparski (ed.), *Biznes, etyka, odpowiedzialność*, Wyd. Profesjonalne PWN, Warszawa 2012, p. 309.

¹³ *Ibidem*, p. 317.

individuals from large, medium-sized as well as small and micro companies, i.e. a specific professional group with at least minimum knowledge and awareness of CSR. In previous years, answers were accepted from managers from any department.

Table 1. What is the size of your company?

Micro enterprise (0–9 employees)	Small company (10–49 employees)	Medium-sized company (50–249 employees)	Large company (250+ employees)
5.3%	14.3%	15.0%	65.4%

Source: *CSR Managers*, a study conducted by PBS, Responsible Business Forum, Warsaw 2015, N = 133.

Twelve years after a wide-ranging study on CSR among corporate staff, and knowing the sample structure for *CSR Managers/2015*, we can conclude that the profession and specialization related to responsible business has already emerged in Polish companies. Moreover, while a group of CSR managers was singled out within *CSR Managers/2010* and qualitative research was conducted with that group (the findings were presented in a publication entitled *CSR Leader*), five years ago those individuals did not yet represent such a broad social group. Moreover, 54% of the respondents in *Managers 500/2010* admitted that their companies did not have any employee or a post dedicated to CSR.

Analysis of the 2010 and 2015 surveys lead to a shared conclusion. Namely, we are dealing with strong feminisation of this occupation: nearly 4/5 of the respondents in *CSR Managers/2015* were women.

Table 2. Respondent structure versus company size

		Micro enterprise (0–9 employees)	Small company (10–49 employees)	Medium-sized company (50–249 employees)	Large company (250+ employees)	Number of cases
Gender	Female	4.8%	14.3%	14.3%	66.7%	105
	Male	7.1%	14.3%	17.9%	60.7%	28
How old are you?	Up to 34	4.5%	22.7%	25.0%	47.7%	44
	35–39	6.7%	3.3%	16.7%	73.3%	30
	40+	5.6%	14.8%	7.4%	72.2%	54
How long have you been dealing with CSR in your job?	Up to 4 years	8.0%	16.0%	20.0%	56.0%	50
	5–7 years	5.4%	18.9%	16.2%	59.5%	37
	8+ years	2.3%	9.1%	9.1%	79.5%	44

Source: *CSR Managers*, a study conducted by PBS, Responsible Business Forum, Warsaw 2015, N = 133.

More than a half of the 2015 respondents aged 40+ were males whereas nearly 2/3 were aged 35 or over. In regard to the professional experience in dealing with CSR, we can identify two opposite groups. One group includes individuals with long work experience (no less than 15 years), who have been dealing with CSR for 8 years or more, and the other group includes respondents with less than 10 years of work experience, who spent more than four years working with CSR.

3. Attitudes towards CSR – a comparison of opinions across recent years

When it comes to the idea of responsible business on the Polish market, the identified group of CSR managers viewed the balance of the last 15 years positively. Well over a half of the respondents (61.5%) admitted that CSR had changed the way their companies were shaped. This finding can be linked to the responses in *Managers 500/2003*, where the respondents defined CSR as a management style.

“Responsible business means introducing such a management style – in managing people, products, processes and the organization as a whole – which is based on voluntary commitments and exceeds legal requirements applicable in the country.”¹⁴

In 2015, one in three respondents said that the fact that companies paid attention to environmental (33%) and social issues (33%) proved that CSR did, indeed, have an impact on business operations. Similar level of engagement was also recorded in the 2010 and 2003 studies.

Table 3. How has CSR influenced the way businesses operate in Poland?

A changed way of shaping business	61.50%
Attention paid to environmental issues	29.80%
Attention paid to society	28.80%
Improved ethics at the workplace	5.80%
Introduced reporting on activities	5.80%
Improved outreach activities	5.80%
Charitable initiatives	3.80%
Participation in social campaigns	3.80%
Other	10.60%

Source: *CSR Managers*, a study conducted by PBS, Responsible Business Forum, Warsaw 2015, N = 133.

¹⁴ *Menedżerowie 500 i odpowiedzialny biznes. Wiedza – postawy – praktyka [Managers 500 and Responsible Business. Knowledge – Attitudes – Practice]*, op. cit., p. 5.

When comparing the 2003, 2010 and 2015 studies, it is also a good idea to track perceptions of the idea of responsible business. Selected conclusions from *Managers 500/2003*:

- Employees of companies demonstrated very high ethical sensitivity: as many as 99% of them felt it was important, or very important, to apply ethical principles in business;
- Responsible business was mostly perceived as linked to companies with foreign capital;
- Managers described CSR as a management style – in managing people, processes, products as well as the organization as a whole – based on a voluntary participation.

Selected findings from *Managers 500/2010*:

- There is a growing number of managers who understand the idea of responsible business, yet one in five respondents claims that only a small number of companies is trying to actively engage a in this area;
- The needs for image building and brand building are the key arguments in favour of engaging in CSR;
- Strong leaders are missing; based on declarations, only 40% of the largest companies can be classified as aware of the issue;
- The respondents also decided that building relations with the local community and a long-term pay-offs for business were among other drivers to implement CSR.

In turn, the findings from *CSR Managers/2015* indicate that the presence of multinational corporations was the main driver for the development of CSR in the last 15 years (78.2%). Personal commitment of individuals, including company managers, came second (53.4%), followed by the need to adapt to the requirements imposed by business partners (42.1%). Further contributing factors included: activities of non-governmental organisations, the need to adapt to consumers' expectations, EU accession, and initiatives undertaken by public administration (see Table 4).

Table 4. Which factors played the greatest role in promoting the idea of CSR in Poland in the last 15 years in your personal opinion?

Presence of multinational corporations in Poland	78.2%
Personal commitment of individual staff members, including company managers	53.4%
The need to adapt to the requirements posed by business partners	42.1%
Activities of non-governmental organisations	35.3%
The need to adapt to consumers' expectations	27.1%
Poland's EU accession	24.8%
Initiatives undertaken by public administration	6.0%
Other	1.5%

Source: *CSR Managers*, a study conducted by PBS, Responsible Business Forum, Warsaw 2015, N = 133.

When analyzing the factors which played the greatest role in promoting the idea of CSR in Poland in recent years (see Table 4), we can find many links with previous studies. The presence of multinational corporations in Poland was mentioned by 78% of the respondents in *CSR Managers/2015*. The presence of multinationals was also mentioned in *Managers 500/2003*, since the know-how and inspirations from major multinational corporations were considered as a major driver supporting the development of CSR. Back then, the respondents admitted that CSR was applied mostly by global corporations. It was not surprising to see that some respondents agreed that the activity of specific people in companies had helped to raise interest in this topic (53%, *CSR Managers/2015*). The qualitative study with CSR Leaders, conducted as part of *Managers 500/2010*, can be seen as the first signal indicating the importance of that group, yet in the 2010 study more than a half of major companies in Poland did not have any employee designated to implement a CSR strategy. There are also some new factors, such as the need to adapt to the expectations of business partners (42%, *CSR Managers/2015*). This issue had not been raised in previous studies but, in fact, is a consequence of the growing importance of supply chain management in compliance with CSR, in line with sustainability principles. Over 1/3 of CSR managers mentioned the importance of non-governmental organisations (35%, *CSR Managers/2015*), whereas in 2003 the vast majority of the respondents believed that NGOs could contribute to the development of CSR programmes undertaken by companies (78%, *Managers 500/2003*). “A significant change has occurred in the area of cross-sectoral collaboration between businesses and NGOs: at present nearly twice as many respondents claim they run joint projects with NGOs (27% in 2003 vs. 50% in 2010), and companies’ social engagement involves employee volunteer programmes in over twice as many cases now versus the previous study (11% in 2003 vs. 28% in 2010).”¹⁵

4. Benefits and barriers related to CSR implementation

The debate on social responsibility often happens between supporters and opponents of the very concept, which is why participants often invoke the consequences of introducing the concept of corporate social responsibility for businesses and their environment. When we contrast Table 5 and Table 6, i.e. benefits mentioned in 2015 and 2003, the differences are plain to see. We can even say that the benefits listed in *CSR Managers/2015* are typical for a mature approach to the topic whereas those listed in 2003 indicated a very intuitive, sometimes even simplified, understanding of CSR. Raising the quality of organizational culture, attracting and maintaining the best talents, and enhancing motivation among managers and employees are mentioned most commonly among internal factors. Better image and reputation, increased customer loyalty and a greater chance for long-term business success

¹⁵ A study entitled *CSR w Polsce – Menedżerowie 500/ Lider CSR*, op. cit., p. 28.

Table 5. How has your company benefited from implementing CSR activities in the last two years?

Higher ethical awareness among the staff	73.7%
Enhanced employee engagement	71.4%
Enhanced brand awareness in the context of responsibility/sustainability	69.9%
Improved relations with local communities	69.2%
Improved reputation	62.4%
Higher customer confidence	60.9%
Implementation of new, innovative solutions (e.g. products, services, processes)	47.4%
Reduced costs of business operations	21.8%
Reduced number of work accidents	21.8%
Reduced staff rotation	18.8%
Other	3.0%

Source: *CSR Managers*, a study conducted by PBS, Responsible Business Forum, Warsaw 2015, N = 133.

Table 6. What benefits can socially responsible businesses expect in your opinion?

Internally	
Higher quality of organisational culture	57.1%
Attracting and maintaining the best talents	40.0%
Enhancing motivation among managers and employees	36.5%
Improving the quality of management	32.9%
Boosting sales	28.8%
Improving compliance with laws and regulations	27.1%
Cutting costs	17.6%
Getting easier access to capital	10.6%
Other	0.6%
Externally	
Enhancing image and reputation	78.2%
Increasing customer loyalty	37.1%
Greater chances for long-term business success	31.2%
Easier access to the media	30.0%
Better business conditions	29.4%
Impact on shaping public policy	21.2%
Sustainable growth in the country, in the region	18.2%
Promoting rules of solving social conflicts	11.2%
Other	0.6%

Source: a study entitled *Managers 500 and Responsible Business. Knowledge – Attitudes – Practice*, Responsible Business Forum, Warsaw 2003, N = 170.

are, in turn, the external effects of CSR in companies, as mentioned in *Managers 500/2003* (see Table 6). Twelve years later, reputation and lower staff rotation turned out to be less important, giving way to raising staff's ethical awareness, enhancing employee engagement, enhancing brand awareness in the context of responsibility/sustainability, and improved relations with local communities (see Table 5).

In regard to the key obstacles mentioned in 2015 as barriers to CSR implementation in Poland (see Table 7), high importance is attached primarily to those related to poor understanding of the CSR concept among managerial staff in companies and the belief that CSR implementation brings no benefits. Other barriers include the educational gap and the distorted perception of CSR as limited exclusively to sponsorship.

Table 7. What have been the key barriers to the implementation of CSR in Poland in the last 15 years?

No understanding for the idea among managerial staff of companies	45.9%
The belief that CSR 'does not pay off' and brings no benefits	45.1%
Lack of education among managerial staff	41.4%
Understanding of CSR as sponsorship activities	39.8%
No pressure from consumers	32.3%
No incentives from public administration	26.3%
Economic crisis	18.8%
No information in the media and no public debate	18.0%
Companies' reluctance to make investments	14.3%
Other	0.8%

Source: *CSR Managers*, a study conducted by PBS, Responsible Business Forum, Warsaw 2015, N = 133.

Those barriers and benefits indicate the path that Polish companies still need to take in order to join the mature, highly aware enterprises. The development of CSR in Poland is still based on the involvement of multinational corporations and, above all, on initiatives and commitment of employees, including CSR managers. "There is a need for strong leadership, and, above all, for the understanding of this idea and for education of managerial staff. This need has been, and will be, the strongest driver of responsible business in Poland, whether in the next 15 years or in a more distant future. Barriers to the development of CSR include, among others, failure to appreciate benefits of CSR, as well as excessive attention to sponsorship and philanthropy. The main 'sins' of the Polish CSR include the trivialization and commercialization of the idea as well as a dismissive attitude among managers."¹⁶

¹⁶ M. Andrejczuk, M. Grzybek, *CSR Managers. Wyniki badania*, Forum Odpowiedzialnego Biznesu, Warszawa 2015, p. 8.

5. CSR managers in Central European countries versus Polish managers

In 2015 the first survey ever was conducted in attempt to compare how CSR looks like in practice in the following Central European (CE) countries: Bulgaria, Czech Republic, Kosovo, Lithuania, Latvia, Romania, Serbia, Slovakia, Slovenia and Hungary. *CSR Managers Survey 2015 in Central Europe. How CSR Has Influenced Central European Societies and Economies. Lessons Learnt and Future Trends* comprises opinions of 179 CSR practitioners from the CE region. The survey was undertaken between July and September 2015 in 10 countries and was prepared by Deloitte and Responsible Business Forum.

“Key findings are:

- business has had a positive effect on ears, especially in solving environmental problems, supporting education and counteracting unemployment;
- social and economic development in their countries could be achieved through the impact of business on growth of competitiveness in the economy, the positive impact of enterprises on employment rates, aligning work availability with actual needs, and business impact on the knowledge-based economy and intellectual capital growth;
- business models are likely to change in the coming years, and to a great extent, the change will be the result of pressure from customers who are increasingly expecting to see socially responsible products and service on the market;
- CSR will flourish in their countries in the future with a continued growth in the number of socially responsible businesses and more companies including social and environmental in their business models;
- the wrong perception of CSR as a form of sponsoring, a lack of incentives from the state administration and businesses’ reluctance to invest in CSR initiatives are the biggest obstacles to CSR development in the future;
- CSR has benefitted their companies internally by increasing employees’ involvement and raising their ethical awareness and externally by improving the company’s reputation and recognition of the brand as socially responsible;
- the most effective CSR methods and tools consist of corporate volunteering, ethical programmes for employees, and dialogue with stakeholders.”¹⁷

When we compare opinions of CSR managers from CE countries with those of the Polish managers, we can perceive similarities as well as differences. The key differences and similarities are:

- belief that business has helped to solve social and economic problems in their particular countries (positive answer: 84% in CE; in Poland – 65%);

¹⁷ *CSR Managers Survey 2015 in Central Europe. How CSR Has Influenced Central European Societies and Economies. Lessons Learnt and Future Trends*, Deloitte, Responsible Business Forum, Warsaw 2015, http://odpowiedzialnybiznes.pl/wp-content/uploads/2015/10/CSR_Managers_Survey_2015_in_Central_Europe.pdf (date of access: 29.10.2015), p. 10.

- monitoring effects of CSR initiatives (only half (i.e. 54%) of CE CSR managers measure the effectiveness of their activities using: media monitoring (52%), their own CSR metrics (37%) or opinion polls (34%), while their Polish colleagues use their own metrics (87%) or evaluate the results of respondents' actions (68%), but still almost three-quarters of the Polish respondents make effort of measuring the effectiveness of CSR;
- the managers are quite optimistic about the development of CSR, both in Poland and in the CE region. On the one hand Polish managers see development of knowledge-based and intellectual capital-based economy (89% of positive responses, of which 43% were strongly positive) and building of social capital (89% of positive responses, of which 35% were strongly positive) as the strongest results of the CSR, while on the other hand CE managers are convinced that CSR will flourish and that a continued growth in the number of socially responsible businesses (44%) is to be expected.

The two surveys had a lot of restrictions, but also summarized how the CSR managers predict chance of development of the CSR. As it was the first edition of the surveys, it is difficult to draw significant conclusions. However, the CE managers have been more hopeful, while Polish CSR market looks more professional.

6. Conclusion

The *CSR Managers* study is burdened with multiple limitations, most prominently with the assumption that an opinion on the development of the social responsibility of a business can be mainly expressed by company representatives who participate in the initiatives related to business responsibility in Poland, and that it applies exclusively to the managers who deal with CSR on a daily basis. However, by the very definition of the responsible management, CSR should affect all departments and organization levels of a given company. Moreover, the study is heavily focused on large companies whereas medium-sized and small companies constitute over 90% of all the companies in Poland. But the primary limitation of this study is that its respondents are chiefly supporters of the CSR concept, ignoring the large part of the managerial staff who are skeptical of it and who fail to see any benefits resulting from CSR.

As a follow-up to their deliberations on the benefits of CSR and barriers to its introduction, CSR managers were asked to anticipate the directions of development for CSR in Poland in the coming years.

According to the *CSR Managers/2015* study, CSR in Poland is now likely to move in the following direction:

- **Maturity** – social and environmental issues will be incorporated into the business model: 39%.
- **Growth** – more companies will join the network of socially responsible businesses: 40%.
- **Stagnation** – the situation will not change: 18%.

- **Decline** – nobody will deal with CSR: 0% (not a single person selected this answer).

Only 18% of the respondents claimed that CSR would end up in a deadlock, whereas 79% talked about a revival or maturity of the concept. “Managers indicated the following elements as conducive to CSR in companies which already implement such measures and in new companies: EU directives and pressure from the EU; impact of watchdog organisations and those dealing with human rights; inspiration from competitors; development of CSR within industries; monitoring of companies’ activities, especially large ones; voices from the public opinion and the media; consumer pressure arising from increased awareness and the trend to adopt a healthy, eco-friendly lifestyle.”¹⁸ The group of factors which is related to the current positive view of the concept is external *vis-à-vis* the aforementioned benefits (see Table 5), all of which can also contribute to a greater interest in the concept of CSR.

The primary conclusions from the comparison of findings obtained from three studies, i.e. *CSR Managers/2015*, *Managers 500/2010* and *Managers 500/2003*, is that the last decade has seen significant progress in the development of CSR in Polish enterprises. One key token is that a specific professional group emerged across varied business segments. This group, i.e. CSR managers, sees it as the mission not only to incorporate the notion of responsible business into the business strategy. In many cases, CSR managers are tasked with developing and implementing the corporate CSR strategy, participating in related initiatives and projects, and with measuring the outcomes. This group of respondents admitted unanimously that CSR did have an impact on their business, bringing tangible results. More importantly, however, they also see opportunities and prospects for CSR in Poland’s economy.

The very development of the responsible business concept requires also representatives of other departments to share their opinions. This calls for an extensive education of the managerial staff concerning the challenges involved in balanced development and responsible business. Another stipulation is increased consciousness and engagement of the directorate and senior managerial staff when it comes to introducing a strategic approach to CSR in the Polish companies. Additionally, even though the area of the responsible business in Poland is becoming noticeably more professional when compared to other CE countries, there appears to be a tendency to reinvent the CSR concept among Polish managers, especially in the context of semantics, as the CSR and the responsible business are not commonly known notions.

It is author’s suggestion to expand future studies by including into the study group not just the CSR managers but also representatives of all departments of a given company whose tasks are related to responsible business and balanced development in order to find out what the benefits and the challenges of implementing this concept are as seen from their perspective.

¹⁸ M. Andrejczuk, M. Grzybek, *CSR Managers...*, *op. cit.*, p. 17.

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