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THE VARIETY OF PERSPECTIVES  
IN CORPORATE SOCIAL RESPONSIBILITY

# Corporate Social Responsibility in Large and Medium-sized Companies in Poland

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MAJA ŻYCHLEWICZ

The Faculty of Economic Sciences and Management,  
Nicolaus Copernicus University, Toruń, Poland  
e-mail: [majazychlewicz@onet.pl](mailto:majazychlewicz@onet.pl)

**Abstract:** The paper aims to confront views on the CSR concept with the actual activities undertaken in this area by the large and medium-sized companies in Poland. The paper is enriched by the presentation of consumer opinions on CSR, by which it is possible to identify the purpose of implementing socially responsible activities in these entities. The thesis of the paper is that large and medium-sized enterprises in Poland recognize the expectations of consumers in the implementation of the concept of corporate social responsibility and at the same time feel the same need, but many of them have not taken any action in this respect so far.

**Keywords:** corporate social responsibility, Poland, large enterprises, medium-sized enterprises.

## 1. Introduction

Today's business environment has changed dramatically. For a long time only material aspects of a product (price, quality and functionality) counted for consumers. Currently, customers look at products "more broadly" also paying attention to the manufacturer's commitment to social and environmental issues. Therefore, in order to succeed on contemporary markets it is necessary to take responsibility for one's

influence on the environment or society. This applies especially to medium and large enterprises, which often have to “fight” for survival with foreign companies, among which, such activities are a part of their development strategies. As indicated by O’Brien (1995, p. 19), “the company, which not so long ago began to realize that in fact there is one, the global market also realizes that it is subject to the new pressure – consumer power”. A tool to adapt to these changes is corporate social responsibility (CSR).

Exploring the research gap, the main aim of the paper is to conduct the comparative analysis of the customers’ expectations, opinions and facts related to the implementation of the concept of business social responsibility by large and medium-sized companies operating in Poland. Taking into account the main aim of the paper, three objectives have been specified. The first one is to analyse the perception of social responsibility concept by consumers. The next one is to confront the views of representatives of large and medium-sized companies in Poland on CSR with the actions taken in reality. The last objective concerns the assessment of the maturity and readiness of these entities to implement the concept of business social responsibility. In order to achieve the aim and objectives of the paper the analysis of the Polish and foreign literature was applied and the results of the latest research were examined, especially research conducted by KPMG Poland in cooperation with the Forum of Responsible Business.

## **2. The multidimensionality of CSR**

Today, the idea of corporate social responsibility is gaining an increasing number of its supporters. This term is visible not only in literature but also in professional business press. It has also become an area of interest to the media, scientists, and more often it is used as a concept of business in Polish enterprises. The term corporate social responsibility does not have a universally valid definition. Therefore, the literature shows the dispute on the essence of the concept. Zboroń (2011, p. 17) notes three different attitudes towards the concept of corporate social responsibility: CSR as superfluous aspect of company operations, CSR as a tool for public relations and CSR as philanthropy. The aforementioned approaches are studied among others by Żychlewicz (2014).

The supporters of the first approach consider that the primary aim of a company is to improve its economic performance, and the activities of corporate social responsibility often lead to financial losses (Carr, 1999, pp. 116–125; Friedman, 1999, p. 260; Paliwoda-Matiolańska, 2014, pp. 44–46). Because of that, taking action in this direction is considered to be unnecessary. The proponent of this approach is Friedman (1970, p. 211), whose attitude to CSR is manifested in the paper entitled “The Social Responsibility of Business is to Increase its Profits”. In contemporary business, perceiving CSR as a superfluous issue seems to be pernicious. This point of view is strongly supported by recent studies of consumers, which clearly show the need to apply the CSR concept in contemporary enterprises (Visser, 2010). Today, the business entities are expected to strive for maximizing profits while simultaneously promoting social issues.

Another approach treats CSR as an element of Public Relations. It assumes that companies undertake socially responsible activities which provide them with the return of incurred costs and profits. The representatives of this concept point out a number of benefits of socially responsible efforts, especially in regard to financial and image benefits (Stefańska, 2011, p. 304). According to the Responsible Business Forum (FOB, 2015): “CSR is a responsible way of the company functioning in the social, economic, and natural area while Public Relations are strategies intended to inform about it, promote the proposed solutions and create the climate of acceptance for the actions of the company, i.e. actions to support the building reputation and create appropriate, established image”. This quotation proves the fallacy of understanding the concept of corporate social responsibility through the prism of Public Relations. Therefore, it should be noted that the proper comprehension of the CSR concept is important to understand that socially responsible actions are not only a part of PR, but should follow the entrepreneur and his or her awareness of the need to engage in solving socially significant problems.

The third approach presents social responsibility in a broader sense. The representatives of this concept preach selflessness of actions taken in this regard. They consider socially responsible actions as the need of the heart and social responsibility without expecting any benefits as reciprocity (Stefańska, 2011, p. 422). Theorists and practitioners increasingly emphasize, however, that CSR is not philanthropy (Sachs,

2009, p. 309) and that socially responsible interventions should bring benefits both to society and business (Rok, 2007).

According to the author of the paper none of the above-mentioned approaches reflects the essence of the concept of corporate social responsibility. CSR is a business strategy that recognizes the needs, expectations and preferences of all stakeholders of a company. In this context, the implementation of socially responsible solutions in the enterprise is not an accidental promotional campaign, philanthropy, or an activity that generates losses for a company, but a thought-out strategy that allows a company to gain intangible and tangible benefits through conscious sharing of company resources (Bartkowiak and Koszel, 2013, p. 301). The essence of this approach is reflected by a number of EU regulations (Dębski, 2009; Radło, 2010, pp. 21–22; Żelazna-Blicharz, 2013, p. 28).

The author of the paper assumes that corporate social responsibility is a business strategy taking into account the needs of all stakeholders of the company, intended to improve the situation of society and contribute to a cleaner environment. It is obvious that benefits from such actions are expected. Therefore, adequate communication processes between stakeholders are very important. It seems that the concept of CSR is a comprehensive concept of managing an enterprise integrating all the dimensions concerning longevity which on the one hand are strategically planned and applied while on the other hand they are intended to imply longevity, regularity and bring certain benefits (Prieludena, 2013). The concept of corporate social responsibility is therefore a win-win strategy (Małopolskie Obserwatorium Gospodarki, 2012).

### **3. Corporate social responsibility from the consumer perspective – is CSR really needed?**

As it has already been mentioned, the era of consumers came. Companies compete with each other in the pursuit of acceptance and appreciation of customers. To survive in a competitive market and succeed, companies are to examine needs of the environment and try to take appropriate actions to address them. This raises the question of whether modern consumers expect companies to act in a socially responsible way? The answer is positive. It has been supported by the findings from the study entitled “CSR in Poland 2014” (Ariadna, 2014). The study was

conducted by a research panel of Ariadna on a sample of adult Poles. In addition, the study found that the implementation of CSR can result in some intangible benefits.

A positive conclusion of the study is the fact that 88% of adults know the concept of corporate social responsibility (Ariadna, 2014, p. 4). It also seems that Poles perceive the idea of this concept properly, because as many as 53% of respondents associate the definition with conducting business in a fair manner. For 43% of those surveyed being socially responsible means engaging in social affairs. Among other frequently cited associations there is attention to the conditions of production, care for the environment, helping the needy, or building the image of the unit. It is a gratifying fact that for only 17% of respondents the role of CSR is promoting the company (Ariadna, 2014, p. 4).

An important finding is that 73% of respondents claim to be willing to pay more for a product if a company is active in the field of CSR. Unfortunately, despite a large acceptance of an active involvement of a company in the field of CSR, consumers are not able to identify an example of a socially responsible company. Only 10% of respondents know a company implementing social and environmental aspects into business. Therefore, companies should improve their communication processes undertaken in this area (Ariadna, 2014, p. 9).

As pointed out by Paliwoda-Matiolańska (2014, p. 14) contemporary trends and changes in the environment indicate that CSR will play an increasingly important role in business operations. Also presented the results of these studies support this thesis. It clearly indicates that companies should engage in social and environmental issues. It is expected from them by their major stakeholders – customers.

In this case the question appears: if, as presented above, 73% of Polish customers claim that they are able to pay more for products of companies that include CSR related actions into their strategies (Ariadna, 2014), then do their effects have a reflection in the economic indicators? The answer to this question is not simple. The author notices a research gap in this field. One can presume that it is a result of difficulty in obtaining information crucial for research purposes. The informants of this research should be representatives of the companies that implement CSR aspects into their strategies. However, the experience shows that obtaining information on financial aspects of companies is not that easy. On the basis of the report from the “Investment decisions and responsible business” research conducted in 2012 by Deloitte, Respect Index and the

Warsaw Stock Exchange one can assume that company engagement in the CSR field can have its reflection in the financial results of a business. This was declared by 58% of the respondents (Deloitte, 2012). What is more, the vast majority of the respondents considered correlation as positive.

#### **4. CSR in large and medium-sized enterprises in Poland – opinions and facts**

Not only consumers but also companies recognize the essence and the need for the implementation of CSR into their business. It is demonstrated by the study entitled “Corporate Social Responsibility: The views and facts” conducted by KPMG (2014) on a sample of representatives of large and medium-sized enterprises in Poland. Table 1 presents the key conclusions from this study.

Despite awareness of the need and recognition of potential benefits (77% of respondents believe that conducting business in accordance with the concept of CSR has a positive impact on the financial results of a company) only 46% of large and medium-sized enterprises operating in Poland conduct CSR related activities (KPMG, 2014, p. 7). Among the reasons for failure to attain the activities in this area most often are listed: lack of employees with the appropriate skills (47% of responses), lack of knowledge in this area (45% of responses), lack of sufficient financial resources (41% of declarations) (KPMG, 2014, p. 25). This means that companies in Poland need support in this regard from relevant institutions. An important role is played here by the European Union thanks to providing funds and organising conferences devoted to this subject. Among various aspects of CSR activities, Polish companies most often engage in environmental protection and providing support for local communities. These are also the two areas that, according to the respondents, should be implemented by socially responsible companies.

It seems that the concept of CSR has good prospects for development. It is confirmed by the fact that in every second company implementing the idea of social responsibility a member of the management board is a person responsible for the implementation process. Definitely it creates opportunities to the growing importance of corporate social responsibility in a company, because the decisions in the area of CSR are taken by the same person who is responsible for the development of

**Table 1.** Opinions and facts about the implementation of the concept of corporate social responsibility by large and medium-sized companies in Poland

Research Area	Reviews	Facts
The need for the implementation of CSR strategies	96% of the representatives of large and medium-sized enterprises in Poland believe it is the responsibility of business to accept significant social and environmental challenges 63% of large and medium-sized enterprises in Poland are of the view that corporate social responsibility should be a part of their development strategies	46% of large and medium-sized enterprises in Poland have taken actions in the field of CSR among large and medium-sized enterprises in Poland implementing CSR, 63% of them include CSR in their company development strategies
Areas of the CSR concept implementation	representatives of large and medium-sized enterprises in Poland recognize environmental protection and development of local communities as the most important issues in which companies should be involved	large and medium-sized enterprises in Poland mostly engage in the field of environmental protection (85% of respondents) and activities for the benefit of local communities (83% of respondents)
CSR reporting	71% of large and medium-sized enterprises in Poland claim that companies should report the non-financial aspects of their operations	48% of large and medium-sized enterprises in Poland implementing CSR prepare social reports, and 4% have such plans

Source: Own calculations based on: KPMG (2014, p. 33).

a company. In addition, 35% of companies have specialized CSR units or CSR departments. Unfortunately, there are still companies in which people responsible for CSR issues are not the actual decision-makers, e.g. the steering committee (17%), the foundation of a company (7% of respondents), a project group (7% of respondents). What is surprising, even 7% of large and medium-sized enterprises in Poland do not have any employee involved in CSR on a daily basis (KPMG, 2014, p. 28).

Despite the fact that 71% of large and medium-sized enterprises in Poland are of the opinion that companies should report issues of non-financial entities, only 48% of them prepare social reports. Among the reasons for not preparing reports, respondents pointed out: lack of

knowledge, or the lack of a competent employee. Moreover, there is observed the need for education in the area of corporate social responsibility. It seems that the idea of CSR is appreciated by representatives of large and medium-sized enterprises in Poland, however, there reveals a lack of knowledge and expertise in this area (KPMG, 2014, p. 29).

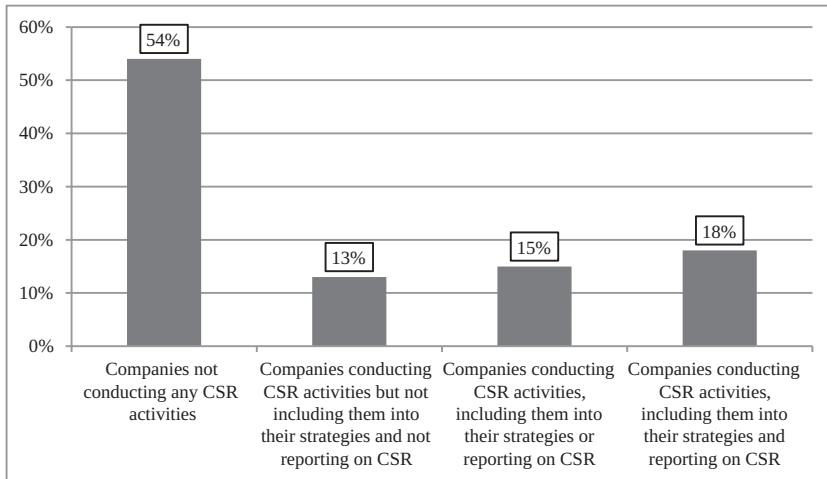
### **5. CSR maturity of companies operating in Poland**

The findings of the study “CSR in Poland 2014” (Ariadna, 2014) show that consumers expect companies to demonstrate their social commitment. This should be the determinant for companies in the process of planning the directions of their development. As it turns out, not only consumers expect companies to exhibit social engagement, but they also declare that this affects their purchasing decisions. This means that “being socially responsible” can be worthwhile. Unfortunately, the actions in the field of CSR are not noticed by most consumers. Only 10% of respondents can give an example of a socially responsible company (Ariadna, 2014, p. 9). It seems that it stems from ineffective communication undertaken in this area. This problem is confirmed by the results of the study “Corporate Social Responsibility: Facts and opinions” (KPMG, 2014), according to which only 48% of large and medium-sized enterprises in Poland taking action in the field of CSR create social reports. The question then arises how consumers can know about social commitment of a company, if it does not inform of this fact?

Corporate social responsibility should be an integral part of a corporate strategy. This means that it does not begin at the moment of “doing a good deed”, but much earlier, already at the planning stage. The first step should be to identify expectations and needs of individual stakeholders (including clients) (Karaszewski and Lis, 2014, p. 1059), whereas the last stage of the process should be reporting and communicating CSR efforts to stakeholders (Kwiecińska, 2014, p. 52). How is the Polish reality? Despite the positive declarations of representatives of large and medium-sized enterprises in Poland on the need for implementing CSR and potential benefits of it the reality is slightly different. This fact is best illustrated in Figure 1.

Over 50% of large and medium-sized enterprises in Poland do not undertake CSR activities. This group is made up of the smallest of the surveyed companies, those which have a limited access to foreign capital. It can be assumed that the barriers in this area are created by





**Figure 1.** Maturity of large and medium-sized enterprises in Poland in the implementation of the CSR concept

Source: KPMG, 2014, p. 33.

previously presented problems related to lack of knowledge or competent employees, as well as financial constraints (KPMG, 2014, p. 33).

Among the companies that implement CSR there are three categories observed. The companies that come up with this idea in a comprehensive manner constitute the largest group (18% of respondents). This means that the actions taken in this regard are a part of company development strategies. These units also publish CSR reports. These companies are aware of their social responsibility, have appropriate knowledge and competence and they are usually large units (KPMG, 2014, p. 33).

Another group is represented by the entities that are active in the field of corporate social responsibility, but actions they undertake are not fully “mature” (15% of respondents). This category includes those companies that show a strategic approach to CSR issues but they do not report this fact. Some other companies included into this group create CSR reports but their actions have nothing to do with business strategies (KPMG, 2014, p. 33).

The last group is exemplified by companies that treat CSR as a one-off, not entirely thought-out charity. These companies are novices in the field of implementation of CSR (13%). They take some actions in this area, but they do nothing else, i.e. they do not publish reports and

do not take into account CSR interventions in their strategies (KPMG, 2014, p. 33).

## **Conclusion**

Conducted analyses entitle to formulate conclusions in relation to identified research objectives. The first objective was the analysis of consumers' expectations in the field of the CSR concept implementation. At the same time it was confirmed that consumers expect of modern companies their involvement into social and environmental issues and, more importantly, are willing to pay more for products offered by socially responsible companies. Unfortunately, only a few consumers are able to give examples of companies active in the area of CSR. Therefore, it seems to be necessary to reconsider the effectiveness of communication between companies and their customers.

The next objective was the confrontation of the views presented by the representatives of large and medium-sized companies in Poland on CSR with the actions taken in reality. Two discrepancies were identified in this area. Despite the awareness of the need and potential benefits only a few companies implement CSR as an element of their development strategies. Moreover, despite the opinion that non-financial issues should be reported, less than a half of the researched companies prepare social reports.

The last objective concerned the assessment of the maturity and readiness of large and medium-sized companies to implement the concept of business social responsibility. Most of them – over half of them – do not conduct this type of activities. Among companies, which implement the CSR concept, the biggest number is represented by companies which apply a strategic approach to this idea. The smallest number corresponds to those entities which treat CSR as accidental activities.

To sum up, taking into account the main aim of the paper, it should be noticed that despite a high level of awareness among the representatives of large and medium-sized companies in Poland of the needs and benefits which can be gained by implementing CSR and the awareness of the consumers' expectations in this area, only a few companies implement the concept of the business social responsibility in a strategic way.

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