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# Triple Bottom Line: The Pillars of CSR

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## Abstract

**Purpose:** The aim of this paper is to discuss the areas of CSR and analyse their elements to better understand the concept.

**Design/methodology/approach:** To analyse the elements of the Triple Bottom Line model as a categorization of CSR areas and compare it with another models.

**Findings:** Relations between Triple Bottom Line and other categorizations of CSR areas.

**Research and practical limitations/implications:** The article is theoretical and can be a base for future research. Nevertheless, the unsystematic research sampling should be considered a limitation of the study.

**Originality/value:** The article focuses on Triple Bottom Line and studies this concept in relation to other classifications. It has particular value in situation when the policy concerning CSR is obligatory for companies operating in the European Union area.

**Paper type:** literature review.

**Keywords:** corporate social responsibility, Triple Bottom Line, people, profit, planet.

## 1. Introduction

Corporate social responsibility is a way for a corporation to acknowledge and take responsibility for its actions that affect the market, its employees (workplace), the society and the natural environment (Skrzypczyńska 2013, 2014). In the literature many views on the matter are presented. In this article the authors discuss the scope of interests of the field related to the expanse of CSR activities. Although there are already many examples of articles and books referring to CSR components, still there is no one clear classification. Some of the models are applicable for certain companies while do not characterize sufficiently the other ones. Thus, the topic is important and still worth examining.

The aim of this paper is to discuss the areas of CSR and look closer into their component parts to better understand the concept. The paper is based on the analysis of the subject matter literature and combination of knowledge acquired during earlier studies. While selecting the literature, the up-to-date publications were taken into account. Nevertheless, the unsystematic research sampling should be considered a limitation of the study.

The paper is divided into sections, first of which answers the question: “Why do companies involve into CSR activities?”. There are many drivers of CSR, ranging from pressure of the society to securing the business’s position on the market. The second section of the article examines the areas of CSR according to the Triple Bottom Line, which focuses on 3Ps i.e. Profit, People and Planet. Every part of this model is considered separately to explain the importance of the elements. The paper ends with a brief conclusion, comparing the Triple Bottom Line with other models used to categorize CSR activities of enterprises.

## 2. CSR drivers

Certainly, non-governmental organisations and general public have a lot of power. As Banerjee (2007) states, despite the fact that NGOs’ pressures might not be legislated, corporations change their policies based on those external demands. One of the NGO that has the most visible impact in the field of CSR is the Global Reporting Initiative that sets standards for reporting. Another influential reporting standard is the United Nations Global Compact.

Aside from pressures from general public and NGOs, the main driver to use CSR is a corporate social contract. Every person who lives under the social contract is bound to respect the law, to act responsibly, and to relinquish some of their self-interest rights that are at odds with the general good. Companies are obliged to produce goods that the society requires and pay fair taxes. Moreover, in today's economy, as Mullerat (2010) states, taxes are not enough and companies, to not breach the social contract, should assist in solving social issues. Both corporations and society are considered equal partners that have rights and responsibilities.

Facing the increasingly prevalent threat of global warming all large, medium and small companies often care for the environment. Protection of the natural environment often brings additional cost savings, for example in scaled-down litres of water used. Another important driver for CSR is philanthropy and community involvement, like fighting hunger and poverty locally and globally. Promotion of decent work conditions and high standard of living is one of the most expected motivators. In different countries there are different priorities. For instance, safe workplace is the most important in Italy, Switzerland focuses on eliminating the gender gap of salary, Norway bets on setting core labour standards. Most of the companies also claim to fight the war against corruption and bribery through increased transparency and reporting. This leads to elevated dialogue with stakeholders and promotion of communication with society (Visser and Tolhurst, 2010).

The importance of CSR as a business strategy is visible in relations with every stakeholder. Companies need to inspire trust and be dependable to secure good relationships with customers, business partners, suppliers, employees, and even NGOs. All of that, as Uddin, Hassan and Tarique (2008) note, allows the companies to escalate their obligation towards shareholders, whose gains are as enhanced as rises the satisfaction of other stakeholders. They also mention three trending dimensions, which boost the significance of CSR: evolving social expectations, expanding prosperity and globalisation.

Broad spectrum of the CSR domain lets a company choose one or several fields of activity that would suit the best the company's mission. It is important to direct business's CSR policy in a congruous way and that is why more and more corporations entrust that task to professionals. As Moon (2014) concurs, in recent years a vast number of CSR consulting companies emerged. And the demand for their services is

growing. Companies increasingly hire CSR consultants to appropriately prioritise the social efforts they could contribute to. Porter and Kramer (2006) identify three categories of social issues due to their relationship to the company's operations:

- generic social issues i.e. “social issues that are not significantly affected by a company's operations nor materially affect its long-term competitiveness”;
- value chain social impacts i.e. “social issues that are significantly affected by a company's activities in the ordinary course of business”;
- social dimensions of competitive context i.e. “social issues in the external environment that significantly affect the underlying drivers of a company's competitiveness in the locations where it operates”.

For many years the policy on CSR was a contentious issue and the question: “Should corporate social responsibility be legislated?” was frequently posed. According to Mullerat (2010), there were many voices for it, especially in the environmental case, where there should be some legally stated quotas considering, for instance, CO<sub>2</sub> emissions, that in other case would not be respected. He also wholeheartedly supported an idea to implement into law some minimum to obey the international bill of human rights, but reminded that most of the solutions to serious society problems were introduced by corporations. Mullerat argued that this would not stop companies from providing additional help to society, but would make such help a normality.

At the time being, still in some countries CSR is not legislated and any support enterprises give to the social issues is voluntary. Last years, regulations concerning CSR has been tighten and since 2018 a new rule of non-financial reporting in line with the Directive 2014/95/EU is in force. In accordance with it, information relating to CSR must be contained as non-financial statement in company financial reports. More precisely, this kind of reporting is obligatory for enterprises hiring more than 500 employees what means around 6000 companies across the EU, in particular listed companies, banks, insurance companies and other companies designated by national authorities as public-interest entities. Under directive these enterprises have to include information concerning applied policies related to “environmental protection, social responsibility and treatment of employees, respect for human rights, anti-corruption and bribery, diversity on company boards (in terms of

age, gender, educational and professional background)”. For this purpose companies can choose guideline which is the most convenient for them i.e. UN Global Compact, OECD guidelines for multinational enterprises, ISO 26000 or European Commission guideline published in June 2017 (European Commission, nd). Social responsibility is not compulsory worldwide yet, however in the view of all the arguments presented one can see that involving in CSR is definitely worth trying<sup>1</sup>.

### 3. The areas of CSR

Most of CSR theories admit that the foundation of the idea is the Triple Bottom Line (TBL) concept that was introduced in 1987 in Brundtland Commission. It was officially named by John Elkington in 1994. This theory is also known as 3Ps or three pillars. It states that a company should be responsible for three features: Profit, People and Planet, that is economic, social and environmental responsibility. Only if a company cares for all three aspects of Triple Bottom Line, can it be called sustainable, because all of them are extremely closely related. Caring for Profit and for People makes it equitable and fair, but omitting environmental protection dooms the Planet. On the other hand, tending only to Planet and People, and forgetting about the Profit, makes CSR policy bearable, but business needs profits to survive. Again, if a company pays attention to Profit and Planet, discarding the People, Cane (2013) believes that it is viable and profitable, but in the long term can lead to the fall of employees’ morale and the breach of social contract.

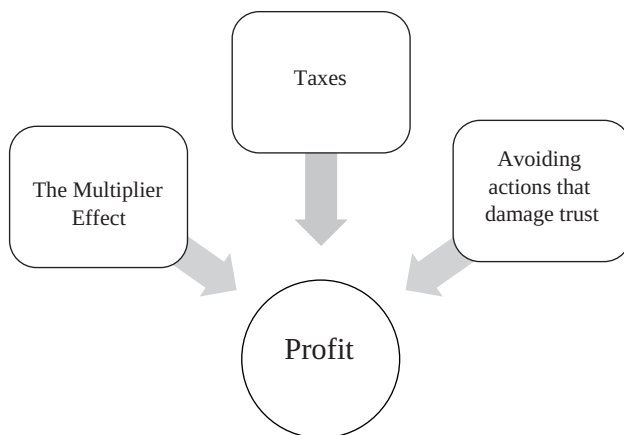
#### 3.1. Profit

Profit is a mandatory requirement, thanks to which a company has a possibility to develop. Hopefully profit leads also to certain measures committed to responsible behaviour. However, the economic part of CSR is not only about making profit, the most important task is to use it well. The profit part of TBL has not been discussed often in the last years, as there is a common view that it is well-tended, as most of managers do not need a reminder to provide value for their shareholders. Uddin et al. (2008) argue that the economic dimension of CSR has more to do with direct and indirect economic impingement of

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company's activity on local community and other stakeholders. Socially responsible enterprises in the long term can be profitable and save costs. Therefore, it is more likely that a company respecting that will evade any adverse social consequences and aggrandise beneficial social outcomes. Moreover, accomplishing that task may draw the company towards further expansion. The indicators of the success in overall economic responsibility can be GDP and Purchasing Power Parity (PPP) – their growth is a measure of companies' involvement in improving the standard of living. Positive change of society is linked to companies' success. Cooperation with stakeholders is also vital – thanks to transparency and open reporting stakeholders can see the company's work and decide if it is in harmony with their own views (Uddin et al., 2008). Aspects of economic responsibility are presented in Figure 1:



**Figure 1.** Aspects of economic responsibility

Source: Own study based on: Uddin, Hassan and Tarique (2008, pp. 204–205).

Uddin et al. (2008) process the economic dimension in three aspects. First of them is the multiplier effect that is especially far-reaching when a vast amount of people in the area work for that company. The point is to consider the impact the business has on its stakeholders, therefore local communities, employees, NGOs, customers and suppliers. The higher economic performance of the company, the higher the salaries, which are spent on products and taxes. On the enterprise's side bigger profits allow to put more money into socially responsible activities. In

the end, higher profit of the company appears to benefit everyone in the community.

The second aspect of the economic dimension is contribution through taxes. The higher the profit, the more fair tax is paid to the government, which can spend it on its people, helping society with the most grave issues. And corporations are the main taxpayers on the local basis. Uddin et al. (2008) propose to see the taxes paid not as costs but as a part of CSR's contribution to society. This would make tax avoidance harmful to society, as it means that companies do not want to share their success with society.

The last facet of economic responsibility is evading any activity that abuses trust. This has to do with the company's licence to operate. The reputation of a company, once shattered is very difficult to reclaim. Many still remember the scandal from the 1970s involving Nestlé and its baby formula sold in the third world countries, although the company channelled ample resources into elaborate CSR actions. Those activities that could potentially jeopardize the confidence put in the company should be aborted and replaced with trust-building actions. The most visible example can be bribery and corruption that once discovered, change the way the company is viewed for a long time, if not irredeemably.

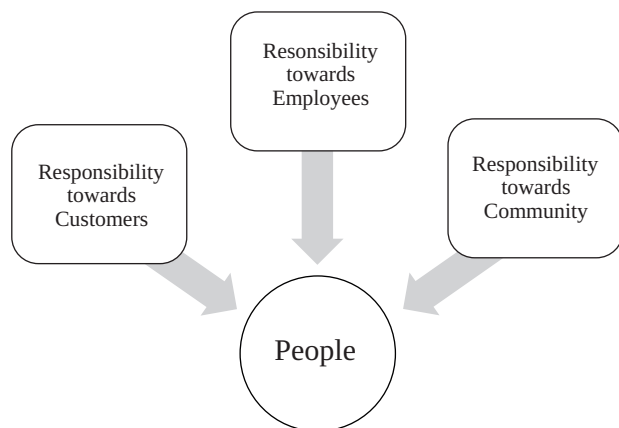
### **3.2. People**

People are lifeblood of a company. The social dimension relies on improving the standard of living. CSR is a tool that serves to develop and preserve good relationship between society and an enterprise. This is supremely important in the relations of small and medium enterprises and local communities. SMEs usually take their workforce from the area in which they operate, thus the responsibility doubles: employees are at the same time the local community (Gołaszewska-Kaczan, 2009). As a result, those companies are usually closer to the society and know where the most acute problems lie.

Nevertheless, the local community is not only the individuals living in the area. It is also all the groups and organisations acting in the neighbourhood. Social responsibility covers all the people affected by a company or those who affect it. In that sense business takes the burden of assuring the well-being of the people and invests in their skills, needed for recruiting process. Companies cannot exist without their workers, the customers or participants of the supply chain. Previously

widely discussed interdependence between business and society is an essential component of daily life of an enterprise and no company can renounce it and still perform (Porter and Kramer, 2006). Therefore economic expansion must go conjointly with social development. A business that respects the Triple Bottom Line concept is the one that would not exploit people, that stands against child labour and provides fair salaries and fair treatment for its employees, and that controls its subcontractors to obey the same rules. For example, American clothing company The Gap, Inc. was discovered several times to be unaware of its products being made by children in subcontractors' factory that did not respect any fire safety regulations (Muthu (Ed.), 2017). Any company that declares being socially responsible cannot let that happen.

Conveniently more and more companies take the direction towards social progress. Managers make decisions to allocate a certain part of the profits to contribute to society. Uddin et al. (2008) found three aspects of responsibility towards people, that is towards customers, employees and community (cf. Figure 2).



**Figure 2.** Aspects of social responsibility

Source: Own study based on: Uddin, Hassan and Tarique (2008, p. 206).

CSR regarding customers is the most obvious one: customers have to put confidence in a company that they are buying from. Nowadays, more and more consumers declare interest in the company's out-of-business activity. They want to buy from the enterprise that cares for



them and they are aware that their favour is what makes the company profitable. Gołaszewska-Kaczan (2009) brings up the idea of a 'New Consumer' that is an independent, but concerned individualist that looks for authenticity and, most of all, is well informed. Today's consumers have an access to the Internet that allows them to quickly get to the enormous number of facts on the product they are going to buy, therefore they can compare goods, and even producers before making a conscious decision. 'New Consumer' does not want more, but better, he or she wants superior quality and an improved standard of living. As a result, 'New Consumer' is a critic. He or she has an opinion on company's policy and requires confirmation that goods were produced in a socially responsible way. 'New Consumer' has power to boycott a company and destroy its reputation with a negative review on the Internet that in the blink of an eye finds willing receivers. That is why a well-designed value for money is an important variable that often decides the success or failure of a product. Customers expect good quality, but also prominent service during transaction and refined after sales service. Tending to all customers' needs is a potential driver of profitability (Gołaszewska-Kaczan, 2009).

Another aspect of the social dimension of TBL is responsibility towards employees. The employment itself is beneficial for people, but it is not enough. CSR for workers should ensure the best use of their skills, taking care for their well-being. Companies should make sure that all the safety measures are respected. They can also provide possibility of self-realisation for the employees through education and training courses and devise the best system of motivating. Absolutely vital for CSR policy is impartial treatment, with no regard for gender, age or other differences. Diversity management allows for creating such an environment within the company that makes possible to use the potential of unique competences of workforce (Wieczorek-Szymańska, 2017). The range of instruments to achieve it is wide, from flexible working hours, working from home to job sharing for leadership roles (Maj, 2017). Indeed, diversity can only improve the situation of the company, as various employees with various backgrounds bring a fresh look to the company that can result in advanced growth. The outcomes of increasing diversity of managing boards may be used an example to support such an observation (Hernik, 2014, Balina, 2016; Hernik and Minguez-Vera, 2016, Hernik and Minguez-Vera, 2017). It is worth mentioning that the image the company presents to the local society

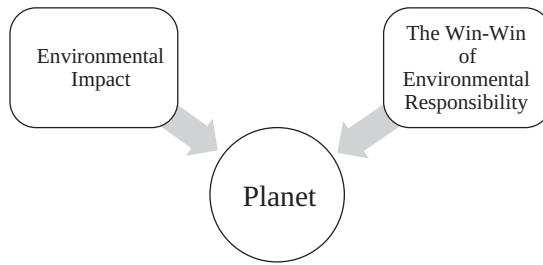
is crucial to its position against the competitors. The actions the businesses take for the benefit of the local communities frequently focus on some forms of sponsoring, for example paying for the outfits of the local football team, but they can also take form of training, donations or simply recruiting (Idowu, Louche and Filho, 2010).

### **3.3. Planet**

Planet is the habitat for a company and the people. If large corporations pollute the environment with their actions and drive the planet to destruction, they will be equally affected as anything else on the Earth. Natural environment is the responsibility of everyone, and primarily of corporations, which are often the first reason for its damage. Irresponsible usage of natural resources, producing waste or emission of polluting by-products are the dominant negative impacts of corporations on the environment. Therefore the least those companies can do is to minimise or eliminate the detrimental environmental impact (Gupta, 2011).

There are plenty of ways the business can be environmentally friendly. First of all, it can make sure it produces goods that do not harm the environment in any way. However, this is not possible for every industry yet. For instance, automotive industry's products emit great amounts of CO<sub>2</sub>. New, more eco-friendly cars emerge, nevertheless they still damage environment, but to a lesser extent. The action all enterprises can conduct is a reduction of waste. In any business there are countless ways of lessening the amount of use without thought, for instance putting an end to unnecessary printing of emails or plainly recycling. Enterprises that produce highly toxic waste should also take all the necessary measures to diminish the level of toxicity and show concern for suitable and law abiding off-load (Mullerat, 2010). Another way to help the environment is to lessen the use of water and energy, for example teach employees to always turn off the light in the rooms that are not used at the moment. In general, responsibility towards the environment brings more profit for the business in the long run. It is also easier to measure the impact the company and its CSR policy has on the environment than on society. In the work of Uddin et al. (2008) the environmental responsibility is explained by two aspects: environmental impact and the win-win situation (cf. Figure 3).

In the environmental impact they count all the harmful effects the company has on the environment as a result of its daily operations. Environmentally responsible business should therefore measure the



**Figure 3.** Aspects of environmental responsibility

Source: Own study based on: Uddin, Hassan and Tarique (2008, p. 207).

impact it has on the natural environment, for example thanks to ecological footprint that assesses the quantity of resources used by a company during a year and examines it in contrast to the supply of these resources that are still accessible on the planet. Another mean of measurement of environmental influence is LCA (life cycle assessment). It calculates the environmental performance of a produced good from its beginning (raw material stage), through being on a shelf in the shop, to the manner of disposal after it has been used. Thus, the measured impact of a company should be well managed. That means altering the way it used to work and implementing more planet friendly thinking into company's operations. It has been corroborated that through building processes anew with the reference to environmental protection a company establishes a base for environmentally efficient business (Uddin et al., 2008). An interesting example of using the LCA assessment to manage the company impact on the natural environment in the clothing industry is discussed by Książak (2016). She analyses the CSR practices in H&M Hennes & Mauritz AB – one of the best known companies operating in this sector. H&M undertakes activities such as using certified organic cotton and implementing programme of recycling fashion or replacing polyetherane, known as vegan leather, with more environmentally friendly water-based substitute.

The last aspect of environmental responsibility is the win-win situation, that is circumstances in which both sides benefit. The point is to be able to use the advantage the newly created environmental management gives. Obvious cuts in costs make the business more viable through

savings. Additionally, the company might be able to discover any abnormalities in production, due to thorough examination of processes, and eliminate them, benefitting from lesser risk. All the environmental actions improve the company's reputation, therefore attracting customers, and may lead to significant competitive advantage (Mullerat, 2010).

#### 4. Discussion

The paper takes the perspective of the proponents of the corporate social responsibility concept considered from the point of view of a strategic approach to CSR (Porter and Kramer, 2006) and the theory of positive management (Skrzypczyńska, 2013; Karaszewski and Lis, 2014a, 2014b). Nevertheless, it should be made clear, that some critical opinions are observed in the literature. For instance, in 1970, a Nobel Prize Winner Milton Friedman published an article in which argued that: "There is one and only one social responsibility of business – to increase its profits". He claimed that a company is not capable of having responsibility (Friedman, 2013). As observed by Ceglińska and Cegliński (2014), to remain unbiased, the views of Friedman and his followers embedded in the theory of neo-liberalism should be contrasted with the ideas of a company as a social unit promulgated by Handy (2002).

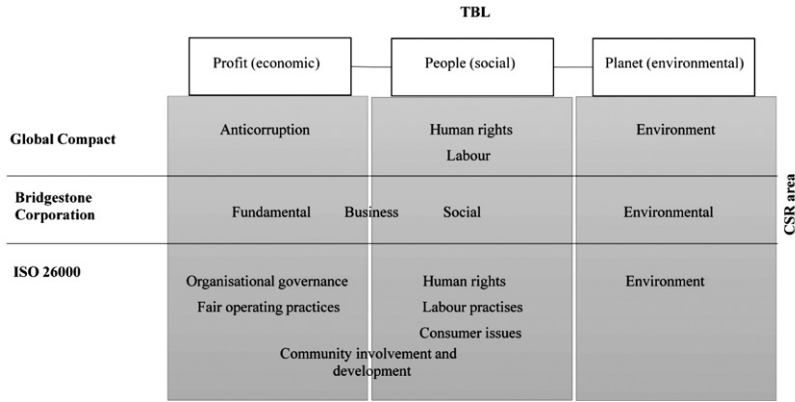
Undoubtedly the Triple Bottom Line is not the only presentation of key areas of CSR. Not every researcher accepts this concept, many think it is too general and does not cover all of the important fields. According to the classification of the United Nations Global Compact there are ten principles which are divided into 4 areas: human rights, labour, environment and anticorruption (United Nations Global Compact, nd). The first category is focused on protection of human rights and reacting against abuse of them. Labour area shall give right to create associations and collective bargaining, eliminate all kinds of forced and child labour as well as discrimination in the workplace. These two categories are for the most part consistent with the social area of TBL. Precautionary approach to environmental challenges and promoting friendly technologies characterise environmental issues. The last group consists of such activities as working against corruption and bribery. Even though this category is not distinguished in the TBL, the principles of anticorruption are contained in economic area.

More specific classifications can be found. For example, in 2010 the International Organization for Standardization (ISO) launched ISO 26000 which aims at global sustainable development including wealth of society and taking into consideration stakeholders expectations as well as consistency with applicable law and norms. According to it there are seven key areas of social responsibility: organisational governance, human rights, labour practices, environment, fair operating practices, consumer issues and community involvement and development. In this approach the domains are interdependent (Belak and Duh, 2017), that may cause difficulties in an unambiguous division. Nevertheless, most of the elements of ISO 26000 can be found in TBL classification for instance organisational governance and fair operating practices may be equated to the economic part of TBL. Areas such as human rights, labour practices or consumer issues represent the social dimension. Consumer issues and community involvement and development can be classified either as the actions having impact on stakeholders or relations between the company and people involved in it. Thus, the core subjects of ISO 26000 correlate with the model of Triple Bottom Line.

Many companies are also mapping down their own division of CSR areas and use them in their reports. The example can be the Bridgestone Corporation's report, where there are four groups of CSR activities: fundamental, business, environmental and social. It might seem similar to the TBL, nevertheless the business activities include responsibility towards shareholders, suppliers and customers, therefore people. The fundamental CSR pursuits according to Bridgestone are: securing stable profits as a business, ensuring a thorough understanding of and adherence to compliance, ensuring business continuity and communicating with stakeholders, hence the activities the Triple Bottom Line would mostly count as economic responsibility (Bridgestone CSR Report, 2012).

The aforementioned models differ in regard to categories included, however the TBL model enables the presentation of three classifications of CSR areas outlined above (cf. Figure 4). It is important to note that division of some elements appears to be difficult and the figure just helps to point out links between the models.

Summing up, there is no commonly accepted categorization of CSR areas and all the reports from socially responsible companies will never look the same. Nevertheless, the Triple Bottom Line presents a clear understanding of what is counted as corporate social responsibility and it makes the concept easy to understand.



**Figure 4.** Comparison of CSR areas classifications by United Nations Global Compact, Bridgestone Corporation and ISO 26000 with the Triple Bottom Line model  
Source: Own elaboration.

## 5. Conclusion

Taking into account the growing popularity of CSR, classification of its areas is useful to understand the idea of a socially responsible company. The literature as well as companies reports propose different divisions, but majority of them are based on the same principles. Triple Bottom Line can be still applied even though it was introduced 30 years ago. This model admittedly, shows the concept at a general level, but at the same time it contains all crucial elements. In this way, TBL may be useful in the most of enterprises which is a big advantage in comparison with another classifications. However, certain companies need to take into account more elaborated models, especially in the dynamically developing business world. Consequently, new classifications of CSR areas appear, nevertheless issues do not fall outside of the economic, social and environment area considering profit, people and planet which should coexist.

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