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[ПОДРОБНЕЕ](#)



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CORPORATE SOCIAL RESPONSIBILITY IN BUSINESS MANAGEMENT

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Summary. Interest in the concept of CSR has recently been very high and results from its usefulness for various groups. The aim of the article is to systematize the meaning of the concept of CSR, which over the years has been considered by many authors in many contexts, and to present the areas in which contemporary organizations can undertake CSR activities. The work is theoretical and was written on the basis of the literature on the subject.

Keywords: CSR; Business; Management.

1. The essence of corporate social responsibility (CSR)

Corporate social responsibility plays an important role in developing modern countries and enterprises operating in their area. Currently, the company is required not only to have a high quality of products and services offered but also to be active in solving social, economic, or ecological problems. Corporate social responsibility dates back to the sixties of the twentieth century, and more specifically, in the time of unrest when companies were blamed for causing social problems and demanded that they be prompted to solve them. The sense of responsibility towards local communities or wider communities has become the foundation of the idea of CSR [4].

The definition of the concept of corporate social responsibility has been formed with the development of globalization, increased competition due to the availability of many markets. Internationalization has meant that low operating and production costs, high quality of products or services are no longer enough to gain an advantage on the market. Companies began to compete in other areas. Currently, organizations reign supreme, which, taking care of employees, become desirable employers among the best specialists, or those that, by creating new technologies, overtake competitors with care for the environment. Ethics was recognized as a new, previously unused area of gaining competitive advantage [3].

Corporate Social Responsibility comes from the English words "Corporate Social Responsibility" (CSR). This term means a socially reliable business that modern entrepreneurs meet on a daily basis. The main priority of implementing corporate social responsibility is the desire to improve the image of the enterprise [7].

From another point of view, corporate social responsibility is a factor in increasing the quality of life. Thanks to business commitments implemented in cooperation with staff and other entities operating in the environment, it affects social and economic development.

Another definition is that corporate social responsibility encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at any given time [10].

According to the European Commission's definition, CSR is the responsibility of companies for their impact on society. Respect for the applicable legislation and collective agreements between the social partners is a prerequisite for fulfilling the obligations arising from this responsibility. In order to fully comply with these commitments, companies should have a mechanism to integrate social, environmental, ethical, and human rights issues, as well as consumer concerns, into their activities and core strategy, in close cooperation with stakeholders, in order to:

- maximizing the creation of common value for their owners/shareholders and other stakeholders and society as a whole;
- recognizing, preventing, and mitigating their possible negative effects [8].

In Poland, corporate social responsibility is not only another fashionable concept but also permanently enters the everyday life of enterprises. CSR is also seen as an effective strategic concept that enables companies to grow in the long term, as well as a management strategy that allows to reduce risk and maximize the chances of success of the company in the long term of operation, develop the ability to run a company in such a way as to increase its positive contribution to society and reduce the negative effects of the business. It is also a way in which the company treats the participants of the market process on a daily basis: customers, business partners, employees, and the local community [2].

The idea of CSR is presented in the simplest way by the concept of "3E" (ethics, ecology, economics). According to this concept, a socially responsible company at the basic level of responsibility primarily acts in accordance with the law and socially accepted ethical standards, protects the natural environment, and maximizes its economic value, i.e., brings profit to shareholders.

Corporate social responsibility is a multifaceted instrument. This means that it fulfills its role in shaping the competitiveness of an individual inside and outside the company. The company's internal field of activity in the field of CSR plays an important role in this respect by maintaining positive relations with the employees of the unit. Employees inform about the socially engaged activities of the company externally, thus convincing about the attractiveness of the company on the market of its potential customers. In this way, the reputation of the individual and its positive image are also built [13].

CSR is also a concept according to which companies, when creating a development strategy, voluntarily take into account social interests, the good of the natural environment, and relations with various stakeholder groups. Corporate social responsibility is associated with many benefits for the company and the environment in which it operates. The idea of CSR affects not only the image of the company but also the company's connections with various stakeholder groups [6].

There are also many definitions of CSR that emphasize responsibility towards the environment, respect for values, and voluntary actions. Some of them also pay attention to the care of the employee's family. The concept of CSR is also presented as a philosophy, the basis of which are: trust, mutual relations, and communication.

Corporate social responsibility is also underused as a philosophy of operation of entities on the market, which strongly emphasizes building lasting and transparent relations between stakeholders and the company. This concept should be developed in a unique way and subordinated to stakeholders' expectations. It is very important that market players, legitimately calling themselves socially responsible, do not focus all their activity on caring for profits, but above all, on compliance with the law.

According to the concept of social responsibility, entrepreneurial behavior is transparent and ethical, in accordance with applicable law, and consistent with international standards of conduct while considering stakeholders' expectations. This is summed up in seven principles, that is [5]:

- *responsibility principle* – the organization should be responsible for its impact on society, the economy, and the environment. The responsibility imposes on the organization not only the need to carry out inspections of its activities but also not to accept the response to the persons affected by its decisions and actions, to repair the damage, to prevent harmful actions;
- *transparency principle* – the organization should be transparent in its decisions and actions. Provide factual, clear, accurate, complete information about their activities, which will allow stakeholders to assess the impact of the organization on the environment;
- *ethical behavior principle* – the behavior of the organization should be based on the values of honesty and justice. Promote ethical conduct by identifying, adapting, and applying standards of ethical behavior. By creating mechanisms for oversight and control to monitor and enforce ethical behavior and eliminate unethical behavior;
- *respecting stakeholders' interests principle* – the organization should take into account, evaluate the interests of stakeholders. While recognizing the rights and legitimate interests of stakeholders, take into account the nature and relationship of their interests to the wider expectations of society, as well as sustainable development;
- *respecting the law principle* – the organization should assume that respect for the law is compulsory. No person or organization is above the law. The organization shall comply with laws and regulations and ensure that they are complied with by all its members;
- *compliance with international standards of conduct principle* – the organization should comply with international standards of behavior while respecting the principles of respect for the rule of law;
- *respect for human rights principle* – the organization should respect human rights and recognize both their importance and universality.

The concept of corporate social responsibility is attributed to many other concepts that include social aspects. Meanwhile, they may be separate activities unrelated to CSR or only a part of it wrongly perceived as a whole concept. Such concepts include [3]:

- *corporate citizenship* (CC) – this concept takes social relations as the most important point. The enterprise is called "citizen." It follows that it should look from the perspective of man and act for his benefit;
- *corporate community involvement* (CCI) – social involvement of business, which focuses on the conditions of the immediate environment and operates according to the principle: "Think globally, act locally";
- *cause-related marketing* (CRM) – activities on the basis of mutual benefit combining commercial marketing with social marketing. CRM activities include m.in: supporting social actions provided that they receive specific benefits, transferring funds collected among the organization's employees for a specific social purpose, allocating part of the sales revenues or a specific part of the product price to a noble cause;
- *fundraising* – activities of an entity consisting in the collection and transfer of funds intended to support the achievement of a social objective or a public service organization. These funds may come directly from the funds of the enterprise and its employees or from fundraising with specific persons or entities. In a broader perspective, we can talk about corporate giving, which also includes the acquisition and transfer of material funds or the organization of events supporting collections;
- *corporate volunteering* – is carried out by encouraging employees to voluntarily devote time and skills to the implementation of a social goal, helping people in need;
- *issue advertising/advocacy advertising* – social advocacy consisting in announcing one's attitudes and social achievements and then gathering people with similar beliefs around oneself. It is also speaking on specific issues, discussing the problem.

CSR is measured and evaluated by creating partial indicators within the Balance Score Card (BSC) in individual areas. In areas where the measurement of results may be in dispute, the organization should precisely define the indicators so they are adequate, understandable, and easy to measure at different times. In practice, various CSR measurement tools are used, which can be placed in seven main categories:

- achievement benchmarking and ranking tools,
- certification and accreditation,
- reporting guidelines,
- networks based on the principle of voluntary participation,
- analysis of the content of corporate publications,
- rating scales,
- creation of partial indicators within the BSC [9].

2. Areas of CSR and benefits resulting from the application of the principles of corporate social responsibility

CSR areas can be considered within specific interest groups that generally present the field for action in the field of social responsibility or in more detail – indicate entities and concepts that are in the circle of interest of CSR. There are three areas, namely:

- the environment,
- external shareholders,
- general welfare.

Environmental aspects are mentioned as the main point towards which the trends in the development of corporate social responsibility in Poland and in the world are heading. Environmental protection activities should, in the first place, be based on the functioning of the entity in such a manner as to reduce the harmful impact on the environment during the production, normal operation, and waste disposal phases. Especially in the case of industrial enterprises, pro-environmental activities are considered necessary to maintain positive relations with the environment. In addition to EU directives, which impose a certain range of activities within the framework of environmental protection, organizations use more and more modern devices, processes, and technologies. They go far beyond the indicated standards. This is widely recognized as a manifestation of innovation and significantly increases the value of companies in the eyes of stakeholders [3].

The second area is external shareholders. They are also called stakeholders, i.e., various entities that can influence the organization and on which the organization can also have an impact. They do not have to be part of the organization, but it is enough that they are interested in the functioning of the company for material reasons. Of all the stakeholders, the organization most often focuses its attention on employees, customers, and investors. Corporate social responsibility in this area consists of equal treatment of employees, taking into account their interests, social needs, employment on the basis of decent conditions, or even making decisions indicating that the company takes into account the private and family life of the employee. Investors, on the other hand, will mainly count on honesty, reliability of the information provided, applied financial reporting principles, and ensuring that shareholders achieve profits from the capital entrusted to the company adequate to the risk incurred [3].

The third area is general welfare. It refers to the additional activity of the enterprise aimed at increasing the level of well-being in the environment. It is about philanthropic activities, support for social and cultural organizations. This approach also includes activities against promoting political equality or the fight against pathologies in the functioning of states.

The benefits of applying the principles of corporate social responsibility can be divided into two groups: benefits for the company (internal benefits) and social benefits (external benefits). Internal benefits include:

- increase in investor interest,

- increasing consumer loyalty,
- improving relations with the local community and local authorities,
- increased competitiveness,
- raising the level of organizational culture of the company,
- shaping a positive image of the company among employees,
- acquiring and retaining the best employees.

External benefits include:

- solving important social problems,
- educating the public,
- improvement of the environment,
- access to information about the company,
- respect for human rights.

Another distinction is presented by the benefits included in the following groups [11]:

- economic – related to the increase in production efficiency, sales, and profit, as well as the competitive position of the company;
- image – improving the assessment of the company's activities in the eyes of both customers and contractors;
- employment – related to the creation of a safe workplace, a decent remuneration system, but also to the increase in the loyalty of employees, and thus – an increase in the commitment and efficiency of their work;
- environmental – treated as an understanding of the importance of caring for the state of the natural environment, minimizing interference in its resources and the smallest possible negative effects from the company's operations;
- social – these are all initiatives to stimulate the local community in the field of education, sport, culture, state, and health protection.

CSR is not a temporary fad, but it affects the competitive advantage of enterprises. The company uses CSR for various reasons, it can be only material motives such as the desire for profit, but the most common reason is the growing importance of non-material factors distinguishing the offered products or services on the market [1].

The experience of companies intensively involved in CSR policy shows that corporate social responsibility makes sense and directly impacts the functioning of the company. CSR is a broad concept, covering many areas that an organization can improve in order to receive the nickname of a responsible company [12].

Conclusion

The concept of corporate social responsibility has become very popular in Poland. Organizations compete with each other using CSR activities, which is why such an important aspect is systematizing its concepts and communication to the environment, which should characterize the entity implementing it. It is

important to have the ability to distinguish socially responsible organizations from those that only claim to be such, undertaking individual actions strongly publicized as socially responsible.

A company operating in accordance with the principles of CSR gains the loyalty and trust of customers. On the other hand, the products and services offered are chosen more often than those belonging to a company not involved in social life. Activities within the framework of corporate social responsibility also shape positive interpersonal relations in the company and its environment.

The implementation of the principles of corporate social responsibility also contributes, m.in, to raising the level of organizational culture, increasing the trust of contractors, increasing customer loyalty, and improving the company's image. A positive image of the company improves cooperation with business partners, which in turn can lead to increased sales and gaining a competitive advantage in the market. Responsible business management also results in increased motivation and commitment of employees, which translates into their greater creativity and work efficiency.

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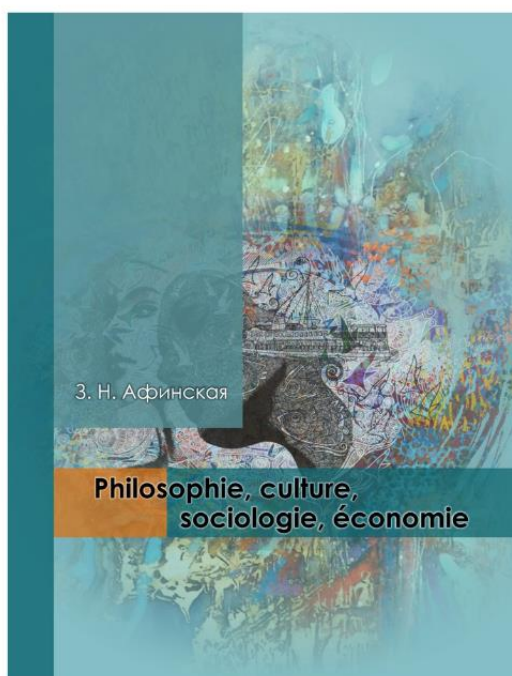
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