

DYSFUNCTIONS ASSOCIATED WITH IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY IN POLAND

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Summary

It is fashionable, in recent years, that more and more entities implement the Codes of Ethics and Codes of Conduct to abide by the rules of Corporate Social Responsibility. To an extent the concept is a response to new requirements faced by the enterprises. They consist mostly of close cooperation between the enterprise and its environment as well as complying with commonly accepted norms and rules. The aim of the article is to establish a multidirectional evaluation of various CSR solutions in Poland. The main objective of the paper is to assess the importance of complying with the CSR premises as well as many benefits coming from non-particularistic and non-individualist approach to the issues of social responsibility. It presents the results of the analysis and research regarding Corporate Social Responsibility applied in Polish enterprises.

Key words: CRS, ethical behaviour, Codes of Ethics.

1. INTRODUCTION

Corporate social responsibility focuses on building relationships in support of all stakeholders involved in business projects. It is a concept that in addition to creating positive relationships between stakeholders includes human resources, formal and legal conditions and environmental protection on a voluntary basis. Corporate social responsibility can be defined as companies' focus on seven important CSR areas: (1) corporate

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governance, (2) employee behaviour, (3) human rights, (4) integrity in customer relations, (5) the environment, (6) business integrity and (7) social commitment.

CSR has been receiving lots of attention from researchers of various backgrounds worldwide (Ismail, 2011.). CSR is of interest to ethicists, psychologists, sociologists, economists, as well as management and therefore has an interdisciplinary character. There are many different ways that the term corporate social responsibility has been applied and defined in relevant literature. Some of them are shown in Table 1.

Table 1: CSR definitions from the perspective of selected researchers, organizations and institutions

| Author | The definition of CSR |
|--|---|
| B. Rok | "Responsible business is a strategic and long-term approach, based on the principles of social dialogue and the search for solutions beneficial to all". |
| R. W. Giffin | "Social responsibility is an organization's set of obligations to protect and strengthen the social context in which it operates." |
| J. Korpus | "Corporate social responsibility is a global trend of changes in the strategic management of the company, which requires a sustainable development with respect to the principles of economics, ecology and ethics". |
| U. Gołaszewska – Kaczan | "CSR is a concept which at the core involves the enterprise initiating a dialogue with its environment and forging relationships with its stakeholders so as to assure achievement of just aspirations of all the parties involved". |
| M. Friedman | "Carrying out the responsibilities towards the enterprise's shareholders, i.e. its owners, striving at the maximization of the company's market value". |
| The European Union | The European Union defines CSR as "... the concept that an enterprise is accountable for its impact on all relevant stakeholders. It is the continuing commitment by business to behave fairly and responsibly and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large". |
| The World Business Council for Sustainable Development | CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families, as well as of the local community and society at large". |

Source: own elaboration on the base of: (Friedman, 1997, pp. 186 – 205); (Giffin, p. 31); (Korpus, 2006, pp. 39-45); (Dołęgowski, 2011, p. 124-125); (Gilligan & Golden, 2009, p. 14); (Porter & Lindevan, 1995, p. 120-134); (Tetřevová & Svědík, 2012, p. 117).

The definitions given above emphasize various aspects of activities undertaken in this area. Even though CSR has been studied for many years, the researchers have still not developed a common theory. However, one can find a common set of core principles, namely:

- implementation of CSR is voluntary,
- in social responsibility balance must be established among three dimensions: economic, social and environmental,
- CSR is the continuing commitment by business to behave ethically,
- activities undertaken in the framework of CSR are addressed to a wide group of stakeholders.

Historically speaking, one can distinguish five stages of evolution of corporate social responsibility. The first stage was initiated in the United States in the nineteenth century. The main reason why discussions related to corporate social responsibility began was a growing greed of American entrepreneurs who were building their industrial powers often by using blackmail, discriminatory pricing or evasion of taxes.

This lack of moral and ethical values in business has led to social unrest and consequently to a transformation of socio-economic policy. The effect of these changes was, among others, the conversion of the laws that from then on precisely regulate the relationship between the economy, the state and the society. The main advantage of these changes was to build up awareness and persuade businesses to introduce corporate social responsibility, and therefore accountability to employees, communities, stakeholders and the environment.

The second stage took place in the mid-twentieth century, after the great depression which erupted in the late twenties and thirties in the United States. The crisis caused a further turn towards the corporate social responsibility initiative, especially by redefining the CSR principles in order to increase the scope of the obligations of a company towards the environment.

The third stage took place in the sixties of the twentieth century. In that period, social unrest was the cause of dissatisfaction with the ever-growing polarization of income within the working population. A positive impact of the implementation of the principles of corporate social responsibility at operational and strategic level as well as on both the company as a whole and the general economy sealed the deal.

Fourth and fifth stage took place at the end of the twentieth and at the beginning of the twenty-first century. At the beginning of the nineties of the twentieth century, discussion on the legitimacy of the axioms of business ethics based on corporate practice began. Since then, proposals to apply the criterion of utilitarian ethics in the business strategy of a company ceased to be perceived as unusual and detrimental to the interests of shareholders. Many researchers directed their attention to the observable inclination towards institutionalization and processual conception of the relations between business and society. In effect, attempts to include these issues in a theoretical framework were made.

A. Kocmanová, J. Hornungová and M. Dočekalová stress that “the key role for standardization of what social responsibility is and what it should include is managed by the group of experts which prepares the ISO 26000 standard. The standard will be the first one to focus on CSR and it is intended for all types of organizations” (Kocmanová et al., 2014, p. 171.).

And finally the past decade witnessed lots of studies referring to the issues of corporate social responsibility. Since then, the benefits of combining an enterprise’s social commitment and its financial performance, its market value, satisfaction and efficiency of employees, their professional development, efficiency of the recruitment process, innovation, customer loyalty, relationships with financial institutions and investors have been noted ever more clearly.

K. Rajandran and F. Taib considered that “CSR is not legislated but the government and stock exchange influences the corporate context, where CSR is expected and multiple stakeholders (e.g. customers, employees, shareholders) may expect corporations to perform CSR. Corporations are targeted because corporations are a prominent business structure. They also have a larger social impact and resources to manage this impact” (Rajandran & Taib, 2014, p. 144.).

These considerations allow the conclusion that the fundamental reason for increased interest in corporate social responsibility is a crisis of confidence in business. Business, or to put it differently – economic activity, facing numerous irregularities such as fraud and corruption, has never had a strong moral position. In recent years, the lack of belief in ethical business has grown even stronger as a result of the emergence of a number of pathological phenomena, especially in the financial markets, caused by the crisis started in 2007 in the United States. A relatively significant weakening of the nation-state and the growth of influence of corporations has pushed this process even further. These reasons have caused more and more various environments of both practitioners and theorists to emphasize the need to include the ideas of corporate social responsibility in corporate practice. These processes are reinforced by the growing number of employees, customers, environmentalists and communities becoming aware of intolerance and segregation.

The purpose of this article is to propose an omnidirectional rating solution in the area of corporate social responsibility (CSR) in Poland. The intention of the authors is also to indicate the importance of a company’s compliance with the principles contained in the CSR and the benefits which can be achieved when actions related to corporate social responsibility transcend individual goals and short-term gains. Along with the theoretical divagations - an inherent part of any scientific study – the article presents solutions related to business practice.

2. ESSENTIAL PRINCIPLES OF CORPORATE SOCIAL RESPONSIBILITY

The concept of corporate social responsibility has become an absorbing trend not only within the discipline of ethics but also in the business management theory. T. Dołęgowski contends that “the concept of corporate social responsibility gradually emancipates itself from the traditionally understood business ethics and starts a sort of life of its own – as a part of modern management theory (Dołęgowski, 2011, p. 125). For some, CSR has even become the next modern paradigm and a school of thought within strategic management and the search for sources of competitive advantage. But for others, “corporate social responsibility represents a superstructure of the corporate statutory responsibility, where the firm management and staff behave in a way that they not only fulfil the corporate economic mission itself, but they also facilitate meeting the intentions and objectives of all stakeholders” (Tetřevová & Svědík, 2012. p. 117.).

CSR is sometimes regarded as an extension of the doctrine of comprehensive quality management. As such, the CSR criteria become a vital point of reference for

those who have the decisive impact on national and international ranking lists and performance awards in the field of quality management and competitiveness.

T. Culík, G. Končítíková and P. Staňková proved that “CSR as a management tool is not only a voluntary approach but mainly, it is a strategy” (Culík et al., 2014. p. 230). It is assumed that in order to define a company as involved in the idea of CSR, it must comply with such requirements as: investment in human resources and environmental protection, maintenance of a legal and ethical relationship with the corporate environment and thorough information of the company’s activities. In other words: a responsible business activity is the one which has a positive impact on the society, manifesting itself in lawful behaviour and mutual agreement with the social partners. In order to implement this concept, a company should adapt its activity and its strategy to the rules of the social, environmental as well as ethical structures - related to human rights and the rights of consumers. Close cooperation with the environment and compliance with accepted canons of all the parties involved serves not only to maximize incomes but also to predict, prevent and minimize dangers.

Human rights and labour rights are important foundations for responsible business. Therefore, one of the most important principles of corporate social responsibility is the investment in human resources in order to guarantee basic human rights such as the right to free speech, freedom of assembly and the right to education regardless of race, gender, sexual orientation, religion, ethnicity, social, national or political convictions. The lesson here is that the business of an enterprise should be in accordance with the principles of respect for the rights of employees, through the development of models and methods of implementation of personnel policies and by developing pro-ethical management strategy, which should include:

- promotion of higher education among future managers,
- ethics-based management education of the management staff,
- organization of the standards forming ethical principles in the form of codes of ethics,
- introduction of employees to a clear ethical system promoting ethical conduct.

It is also important for companies to create programs for their employees, usually referred to as investment in employee development. These programs are aimed at increasing professionalism and expertise of the staff through courses and training, integration programs, programs for equal opportunities (flexible forms of employment, equal opportunities for people over 45 years of age, people with disabilities). Management systems focused on introducing transparent and efficient systems such as Quality Management System ISO 9000 (quality management system), Environmental Management System ISO 14000 (environmental management system), Social Accountability SA 8000 (social responsibility management) may prove very efficient in this field.

The next objective of CSR is the improvement of management systems aimed at developing mutually beneficial relationships with all stakeholders. Not so long ago, Milton Friedman was trying to prove that the social duty of business is to maximize profit

at all cost - of course within the limits of the law and basic moral principles. Currently however, most theorists and practitioners involved in ethical reflection on the economy strongly emphasize the need to develop positive relationships in business and its environment and the correct relationship between the stakeholders as factors equally valid as the drive for maximizing income. The stakeholders are a group composed not only of management staff and employees but primarily of customers, suppliers, shareholders, government, local community, the environment and mass media. Stakeholder-oriented approach implies that although for most obvious reasons a company has to be focused on maximizing profits, this objective cannot be taken out of context and considered the only criterion for evaluation. According to those who opt for this standpoint, an important criterion for corporate evaluation is the degree to which it seeks to take into account and possibly satisfy the interests represented by various groups of stakeholders, which however may appear conflicting, but become vital from the long-term, overall perspective (Mączyńska, 2011, p. 62.).

Environmental protection is also one of the pillars of CSR. This is due to the fact that the maintenance of environmental sustainability in production processes constitutes a remarkable economic and social value. Environmental management includes responsibility for the environment in which it operates. Business decisions consistent with this assumption should be designed to diminish the negative impact of production processes on the environment and, at the same time, introduce environmental protection programs. The issue of the relationship between the socio-economic and environmental aspects of business activities can be broadly divided into two approaches. The first one is a classic approach setting the goal of environmental regulations to increase social welfare by reducing external costs, the underlining assumption being that regulations are designed, through internationalization of external costs, to alleviate market failure, which entails additional costs (Rajandran & Taib, 2014, p. 144.). That link seems to be particularly important for those industries where the impact on the environment during the production process entails more costs than the added value.

On the other hand, supporters of alternative approaches to the relationship between socio-environmental and economic aspects of business activities emphasize that being prepared to face the challenges of protecting the environment can be presumed as the source of competitive advantage through increased efficiency, reduced compliance costs, or opening of new areas of market expansion (Korpus, 2006, pp. 39-45.). Projects focusing on local communities are another vital area in building corporate social responsibility. In this field, the cooperation with social institutions and non-governmental organizations, fostering educational and cultural activities, activities for the development of projects and internships as well as apprenticeships and initiatives aiming cooperation with educational institutions and research centres are of immense importance.

According to some authors, the problem of norms and rules of human behaviour in economy framed by ethical codes has become another specific and expanding study area – situated in a kind of frontier land between CSR and business ethics. In this regard, in the field of ethics understood as moral philosophy there exists a symptomatic

conflict between the so-called codex and the non-codex option, the latter being additionally divided into moderates and radicals. The moderates stress the importance of constructing a set of norms and rules for certain professions in a balanced way that is generally based on general ethics, such as Decalogue or the Human Rights. The radicals opt for constructing analytical directories of moral norms, highly detailed and targeting specific groups. Supporters of ethics without a code emphasize the complexity and the unique circumstances of human evolution towards becoming a moral subject. This complexity causes the human conscience to be the necessary, the sole and the ultimate touchstone of ethical behaviour. A human being is not restrained by any external standards rooted in the will of a norm-maker. This excludes the concept of ethical norms designed for specific professions.

According to L. Fuller (1978, pp. 35-41), at the root of this belief lays the assumption that moral decisions cannot have a heteronomous nature, external to the subject in the process of decision making. Moral decisions are not conditioned by one's own self, because the self is either a fiction or it is constituted in the process of the very same decisions. Incidentally, ethics without an ethical code are specific to existential philosophy. It exerted a great influence on Western ethical thought especially since the fifties of the twentieth century.

In the CSR-related debates, a great importance is attributed to the studies showing the modes of combining corporate business activity with social responsibility: a business report should present the business activity with full transparency, indicate the statement period and include policies, aims and strategies, as well as a list of results allowing for a comparative analysis in the following years. The reports should also take into account the interests and needs of a broad group of stakeholders.

The above presented fundamental features of CSR are the backbone of this concept. It should be noted that corporate social responsibility is a new tool in the theory of management and the theory of sustainable development perceived as a progressive field in economic policy.

3. PRACTICAL ASPECTS OF CORPORATE SOCIAL RESPONSIBILITY – CASE STUDY IN POLAND

Polish enterprises and in particular micro, small and medium enterprises still do not fully appreciate the importance of corporate social responsibility. They focus mainly on achieving short-term market goals without a long-term strategic vision. To a lesser extent this also applies to large enterprises. The situation is evident in a research conducted by PwC consulting firm on 287 Polish companies. The research shows that 229 large and medium companies (80 percent) have optimized their financial performance and in effect they were ranked among the top 500 list in "Polityka" and "Rzeczpospolita" journals (Polityka, 2012, p. 97.). The companies doing business in the fields listed in Table 2 were most active in the mentioned research.

Table 2: Percentage indicator of businesses participating in the survey concerning CSR engagement in 2011

| Trade | Percentage of surveyed companies |
|----------------------------|----------------------------------|
| Power and Heat Engineering | 43 |
| Chemical | 39 |
| Wood and paper | 35 |
| Automotive | 31 |
| Financial | 35 |

Source: Polityka (2012) Pięćsetka Polityki (in: Polityka, Issue 17/18 (2856)), p. 97.

As already mentioned, the discussion on CSR is not entirely theoretical. The research concerning the main areas of corporate social responsibility implies practical consequences. It appears that the most important points in terms of consumers and the market proved to be:

- actions in favour of consumers and the market which was declared by 88 percent of surveyed companies, while the vast majority of companies - 93 percent - focused on the implementation of safety standards and the quality of the goods and services, compared to 92 percent which focused on standards of customer service;
- promotion of sustainable consumption, consisting of informed purchasing decisions, was declared by 24 percent of companies;
- attention paid to equal customer access to goods and services was declared by 42 percent of the surveyed companies.

Another important area in the process of CSR-building is the work for local communities, done by 85 percent of the surveyed companies. These activities were in particular: cooperation with educational, scientific and cultural institutions and organization of internships and apprenticeships. However, having a codified set of ethical rules was declared by 70 percent of the companies (Polityka, 2012, p. 97).

Despite strong concern about the stakeholders, the enterprises attribute crucial importance to the development of their staff, which is proven by the fact that:

- a formalized system of employee evaluation and remuneration based on results is in place in 80 percent of the surveyed companies;
- an evaluation system for all employees, not just special groups, such as managers is implemented in 84 percent of the surveyed companies.

The qualitative changes taking place in the Polish business are a specifically optimistic area. These changes are to be observed in the field of strategic CSR management. It turns out that among the 230 economic operators who filled out the survey (it is significant that most of these companies were also in the top 500 of "Polityka" and top 500 of "Rzeczpospolita"), 67 percent of them systematically identifies priorities related to conducting business in accordance with the principles of corporate social responsibility, while:

- in 88 percent of the cases this is part of other types of strategic documents such as HR (HR policy – personnel policy, human resources policy);
- in 46 percent of the cases this is a part of the business strategy;
- 39 percent of companies prepare an independent CSR strategy.

Moreover, about 50 percent of surveyed companies employ people who coordinate the tasks of CSR. More often than not they are employed in communication and PR departments - about 50 percent - and administrative offices - 16 percent, but rarely in the structure of strategic groups - 3 percent (Polityka, 2012, p. 97). Table 3 presents solutions most frequently used by Polish companies as part of CSR principles.

Table 3: Solutions used by companies as part of CSR principles

| Solutions used by companies | Percent of surveyed companies |
|--|-------------------------------|
| Actions undertaken in the interest of customers, such as safety and quality of goods and services | 88 |
| Activities for local communities | 85 |
| Internal formal employee evaluation system | 80 |
| Written code of business conduct | 60 |
| Specific priorities for the company associated with CSR | 67 |
| Implemented environmental protection management system | 62 |
| Report showing business management and implementation of corporate strategy with regard to socially responsible activities | 60 |
| Position created specifically in order to coordinate CSR requirements | 50 |

Source: own study

Based on the analysis of the results obtained by the consulting firm PwC, it seems that it would be too optimistic and too rash to believe that corporate social responsibility is already a standard in Polish enterprises. This is corroborated by the fact that less than 40 percent of respondents replied to the questionnaire on CSR, and only the 100 biggest companies created a management structure, implemented ethical codes and informed the public of their activities in the field of CSR in a conscious and strategic manner. These enterprises may therefore be described as guides defining the future direction of CSR (Polityka, 2012, p. 97).

Naturally, the presented results of the study conducted by PwC are characterized by a high degree of generalization and therefore are primarily the basis for further discussion and inquiry. It is worth considering why despite a lively debate on CSR in Poland as well as on the European, international and global level, the concept is underestimated or even ignored in Poland. It is worth mentioning that what is at stake is not a theoretical finesse, but a fundamental question about the reasons for such a state of play. The reasons are many, the crucial ones being the assumption that:

- enterprises should focus solely on creating profits;
- every company should focus solely on creating profits;
- social involvement of business cannot really change the world for the better, companies do not have experience in managing social programs;
- business should not be concerned with the public institutions responsible for motivating, implementing, observing and monitoring social and environmental standards.

It also appears that an important cause of a poor interest in this concept, in addition to the reasons mentioned above, is the lack of understanding of its principles among the majority of Polish entrepreneurs and, above all, the belief that compliance with CSR does not pay off. As a result, despite the fact that CSR in Poland is ever more broadly discussed, in the economic reality only a few companies decide to implement complex CSR strategies. The vast majority of them perceive CSR as a part of social engagement, all too often narrowed down to one-time social or philanthropic acts or employee voluntary work. This approach of Polish companies to corporate social responsibility is far from the modern understanding of CSR promoted by the EU, which expects corporations to consciously and continuously comply with human rights and to prevent their violation, as well as to maintain the standards of fair trade, environmental protection, business reliability and social care. Based not only on various studies but also on everyday practice, the EU stresses the fact that the ideas of CSR have a real impact on the economic efficiency and the innovativeness of enterprises. Therefore, implementing CSR ought to be an investment and a source of innovative ideas and not only yet another cost attributed to a company's business plan.

At the end of this section, it is also worth adding that in Poland a great number of institutions and organizations involved in promoting corporate social responsibility and providing consultation in this area have been created. These include, among others, Institute for Responsible Business, Business Ethics Centre - CEBI, Centre CSR.pl, UNDP - Global Compact Responsible Business Forum, the Academy for Development of Philanthropy in Poland. There is however no entity able to coordinate, issue certificates and prepare expertise on the relations between the international CSR standards and CSR in Polish business.

4. DYSFUNCTION AND TRENDS RELATED TO THE IMPLEMENTATION OF CSR

The practical use of the idea of a social market economy in Poland will show itself in the future. As often mentioned before in this article, in Poland the implementation of the idea is still in progress. However, Nordic countries can be taken as positive examples because there, CSR is advanced and mostly based on the idea of sustainable development as well as the following points:

- the concept of the economy serving the society;
- inculcating environmental awareness at the level of the individual and the enterprise;
- state policy supporting the idea of CSR;
- construction of infrastructure serving to create awareness promotion of CSR;
- honesty and competence of the government officials;
- efficiently functioning non-governmental organizations;
- responsible and reliable media promoting and supporting ethically acting companies.

Practice shows that the Nordic countries which have long been acting on the basis of the social model of the economy did not suffer as much as those of the neo-liberal stance. However, according to E. Mączyńska, today this model requires adaptation to the modern global economy. Ordoliberalism was established before World War II, and at that time globalization had not yet achieved the level known today. Additionally the model of national economies was dominant and unburdened by the hypertrophy of the financial sector (Mączyńska, 2011, p.62.).

Therefore, the main issue now is to consider the determinants of optimized engagement of the Polish state in the concept of CSR. Even more so since there is an obvious need for critical view by the politicians of the economy of today. This requirement derives not only from the need to create the conditions for developing the concept of corporate social responsibility and the applicable standards and regulations in this area, but from something much more substantial, namely the need to reflect upon the meaning of the axiological domain in the course of building awareness, market order, and finally the competitive advantage of the state. Besides, it is also about monitoring and presenting the relationship between the economic and the legal systems, culture and ethics and economic policy in the economic sphere and management at the level of the enterprise.

In addition to the issues mentioned above, there is also a very important problem which can be described as central, namely the social costs associated with the equitable allocation of factors of production. This problem also applies to the justification of these costs. Introducing an analysis involving the institutional sphere along the narrowly conceived professional one seems to be another necessary measure aiming to present the costs and benefits resulting from compliance with CSR in Poland. Overall, the general costs of a specific operation should be compared to its cumulated benefits in order to assess CSR as effective and whether the cumulated benefits are greater than the costs. The main problem is the estimation of the benefits in monetary terms. "Social profit provides a new, more measurable framework for discussing the social impact created by for-profit and non-profit institutions. By utilizing more business-like terminology and concepts, consumers and investors alike will trust company intentions in the social arena" (European Union, 2001.). Calculation of benefits and costs associated with

ethical or unethical behaviour of individual companies, although difficult, is however possible in the form of assessing losses related to insurance frauds, tax evasion or frauds, malversations, improperly conducted tenders or extortions. In the case of non-financial costs which could not be quantified, the situation seems different. Costs include consequences of the lack of responsibility, moral damage of employees, omissions done by representatives of state institutions, growing polarization of income, consequences of the lack of control and ecological degradation. Fixing these costs is not at all easy and one is usually forced to settle for very imperfect estimates.

A .Kocmanová, J. Hornungová and M. Dočekalová underlined that “the relationship between the social and economic performance was also proven to be positive, which means that social involvement had a positive impact on the economic performance of the company” (Kocmanová et al., 2014. p.171.).

The considerations presented above clearly indicate the need for a paradigm shift in the economy towards the social economy and changes in the state institutions’ approach to these issues. The need for this has been spurred most of all by the global crisis, which resulted in the fact that the reputation of transnational corporations, especially in the financial sector, as well as the reputation of public institutions has suffered. As a result, both companies as well as state institutions are quite commonly seen as thriving at the expense of the wider community.

5. CONCLUSIONS

The economy is a social science regardless of the fact that it features a high degree of formal-deductive modelling about the essence of the management process from other social sciences. In recent years, this aspect has been more and more often emphasized in economists’ discussions. These debates pointed out to the social aspects of the economy but mainly economics associations with a socio-economic reality and empirical evidence of cohesion.

The degree of impact intensity of enterprises on such basic questions as the environment, ethics, responsibility to employees and stakeholders is a special subject of discussion. Unfortunately, these issues are not sufficiently recognized and appreciated neither by the Polish society nor Polish companies. Therefore, the implementation of the CSR concept should be considered good investment and a source of innovations and future revenue. Moreover, it is also an important and necessary task both for state institutions, non-governmental organizations and institutions of every level of education, but it should not only come at a costs for entrepreneurs. This requires, however, the creation of a professional infrastructure. This infrastructure should consist of the following key elements:

- regulations clearly defined and constantly improved;
- trainings in corporate social responsibility in business, particularly by promoting education in the field of corporate social responsibility;

- promotion of corporate social responsibility in business in mass media;
- creation of certificates and inspiring traders to obtain them;
- carrying out audits in business units and creating reports warning firms to this idea;
- promotion of ethical behaviour by highlighting good cases;
- implementation of European standards in the field of environmental protection in business entities;
- personal treatment of employees;
- implementation of well drafted codes of ethical business that are continually updated by all employees.

Moreover, the infrastructure of corporate social responsibility should be implemented at all levels of business activities. It should be implemented at the micro level – business activities of people and entrepreneurs; mezzo level - activities of chambers of commerce or regional organizations; macro level – economic system of a country or of the European Economic Community; global level - an economy on a global scale.

Consistent implementation of the assumptions included in the mentioned infrastructure could allow the achievement of the following socio-economic objectives:

- socially responsible companies will serve as a support to the public sector in finding solutions to problems regarding socially excluded persons – alternative form of social assistance;
- socially responsible companies will be identified with the support idea (support and help for the public), and not as entities absolutely oriented into generating economic benefits;
- socially responsible companies will foster the development of civic awareness, the basic element of a developed democracy;
- socially responsible companies will be able to become initiators in solving problems in their surroundings, particularly in the local and regional dimension;
- the action of socially responsible companies will enable the fuller use of the resources and the capacities of human capital;
- through the action of socially responsible companies the principle of humanism finds fuller dimension.

In an era of tough competition in the market, companies care about their image and seek solutions to be perceived as socially responsible. This is enforced by laws and regulations, for example regarding environmental protection, and also through pressure from the social environment. Therefore, most companies declare that they observe the principles of CSR and ensure that their business is in line with the principles of sustainable development. Studies show that the situation is improving, but unfortunately there is still much to be done in this respect.

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DISFUNKCIJE POVEZANE S PROVEDBOM KORPORATIVNE DRUŠTVENE ODGOVORNOSTI U POLJSKOJ

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Sažetak

Posljednjih godina moderno je da sve više i više poslovnih subjekata provode etičke kodekse i kodekse ponašanja kako bi poštovali pravila korporativne društvene odgovornosti. Djelomično je taj koncept odgovor na nove zahtjeve koji se pojavljuju pred poduzećima. Ti se zahtjevi većinom odnose na usku suradnju između poduzeća i okoline u kojoj se nalaze kao i na poštovanje općeprihvaćenih normi i pravila. Cilj ovog rada je uspostavljanje slojevite ocjene raznih rješenja u sklopu korporativne društvene odgovornosti u Poljskoj. Glavni cilj rada je ocjena važnosti poštovanja premise korporativne društvene odgovornosti kao i ocjena dobrobiti pristupa socijalnoj odgovornosti koji ne uzima u obzir partikularne i individualne interese. U radu se predstavljaju rezultati analize i istraživanja korporativne društvene odgovornosti kako se primjenjuje u poljskim poduzećima.

Ključne riječi: korporativna društvena odgovornost, etičko ponašanje, etički kodeks.

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