

CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN MANAGEMENT PROCESSES OF CONTEMPORARY ENTERPRISES

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Purpose: Corporate Social Responsibility should have its origin in law enforcement and consist in the implementation of additional, voluntary practices, reaching further than statutory obligations. These practices should be permanent, strategic, long-term, they are to support the development of enterprises in different areas of operation. The objective of this article is an attempt to present the results of the research into practices of corporate social responsibility in management processes of contemporary enterprises located in southern Poland in the Silesian Voivodeship.

Design/methodology/approach: The empirical research was conducted on the basis of anonymous data obtained from the surveys. The target group of the surveyed enterprises was the entities established in the area of southern Poland in the Silesian Voivodeship.

Findings: The surveyed enterprises seem to partially take into account corporate social responsibility as the concept of management of business entities, according to which enterprises conduct business activities taking into account not only own profits but also social and environmental interests in their surrounding. The idea and the principles of corporate social responsibility, at the level of the surveyed companies forming logistic structures, while constituting the link of the supply chain, marginally related to raising the awareness of their operations, both leading to the maintenance of relationships with business partners and the actions oriented towards the inside of the organization.

Originality/value: This paper provides research results on CSR practices in enterprises of southern Poland, taking into account logistics area and analysis of selected correlations.

Keywords: Corporate Social Responsibility, management, enterprise, logistics, supply chain.

Category of the paper: Research paper.

1. Introduction

The idea of Corporate Social Responsibility (CSR) is a challenge faced by contemporary enterprises gaining increasing importance in the context of sustainable management. Responsible business is becoming a reality and the sooner entrepreneurs learn the principles governing this trend the faster enterprises should become more competitive in the market. In the conditions of hypercompetition, business entities compete with each other for customers whose expectations are growing rapidly. An instrumental approach to CSR, considering this idea exclusively as an element to improve the company's image, may bring positive effects, however, in most cases, they will be one-time benefits. Corporate Social Responsibility, understood as investment increasing the company's value should lead to the development of positive relationships with stakeholders and strengthen competitive advantage. Consequently, the entity rebuilds its public confidence and market position. The key assumption of the objectives of CSR is that the greatest benefits can be achieved by establishing contacts with the environment and equalizing the profit of the company with the profit of the environment.

The objective of the article is an attempt to present the results of the research into practices of corporate social responsibility in management processes of contemporary enterprises located in southern Poland in the Silesian Voivodeship.

2. Importance of Corporate Social Responsibility

Corporate Social Responsibility is defined on the basis of the European Union law as "the concept according to which enterprises voluntarily take into account social and environmental aspects in their commercial activities and in contacts with stakeholders. Being socially responsible means not only meeting legal expectations but also going beyond that and investing more in human resources, environment and relationships with stakeholders" (Green Paper, 2013). At the same time, stakeholders are understood according to the definition: "groups vitally interested in the company's activities: (...) customers, employees, owners/investors, suppliers, competitors, local communities" (Filek, 2006).

As indicated by the interpretations of the concept of Corporate Social Responsibility, among others by Barnowska-Prokop (2007), Lindgreen and Swaen (2010), Pisz and Rojek-Nowosielska (2009), this term should be identified with the ways of implementation of economic activities focused on investments in human resources, relationships with the environment and the natural environment.

For the purposes of this publication and the comprehensive understanding of the idea of CSR, it is necessary to adopt the assumption that corporate social responsibility should not be considered in the categories of *public relations* or advertising of the specific entrepreneur. It is unreasonable to identify it with philanthropic activities (Bernatt, 2009).

According to, among others, Adamczyk (2009), Jeżak (2013), Kościelniak (2015), it is essential to look at CSR from the point of view of broadly understood economic science and management, the objective of which is to build competitive advantage of the specific company in the market.

Corporate Social Responsibility is based on the assumption that, except for shareholders, there are still many entities in the environment of the entrepreneur which they have impact on (Kaczocha, 2009). Therefore, it should be understood as the commitment of entrepreneurs to contribute to sustainable socio-economic development, particularly through social and environmental commitments, based on the values resulting from the applicable legal standards but going beyond the minimum of behaviour which they determine (Nogalski, and Klisz, 2011). Corporate Social Responsibility should have its origin in law enforcement and consist in the implementation of additional, voluntary practices (Karwacka, 2011; Lotko, 2010) reaching further than statutory obligations. These practices should be constant, strategic and long-term (Romanowska, 2009) and ought not to be single charity events or other philanthropic activities. CSR practices are to support the development of enterprises in different areas of operation (Kadłubek, 2015; Nowakowska-Grunt, and Grabińska, 2014). In this context, development is understood as a multi-dimensional process of changing economic, social, political and environmental conditions so as to improve a variety of opportunities of business entities in a sustainable way (Blowfield, and Frynas, 2005; Utting, and Marques, 2010).

The variety of definitions of the concept presented in the literature can be related to categorization according to different organizational contexts. The most frequently cited divisions in defining CSR are references to the private sector, the public sector and civil society. The definitions cited above refer to the private sector, which is the subject of the article's interest and the subject of the research described below. This sector is the main area of CSR development, as the name 'corporate' indicates. At the same time, it is also very diverse depending on the type of business, industry, company size and other features. The main division, most often mentioned in scientific studies and research results, is the division according to the size of the enterprise, i.e. including large as well as small and medium enterprises, presented in Table 1.

Table 1.*Differences in CSR in large, small and medium-sized enterprises*

Area	Large enterprises	Small and medium-sized enterprises
Formalization of CSR	Formal, bureaucratized	Informal
Main actors in CSR	Shareholders, external stakeholders	Owner-manager, employees
Aims of CSR	Build corporate brand, manage public legitimacy	Build trust, networks and personal relations

Source: Crane, A., Matten, D., and Spence, L.J. (2014). *Corporate Social Responsibility. Readings and cases in a global context*. New York: Routledge.

Undoubtedly, CSR practices are dominant in large enterprises, occurring in a more formal form. As emphasized by Spence (2007), large entities are more visible and thus more vulnerable to assessment and criticism than small and medium-sized enterprises. As part of managing large enterprises, the established policy sets strict CSR rules, which are considered mandatory for implementation in relation to annual reports. Based on these documents, numerous studies are conducted on CSR practices in large enterprises, which are the most popular in the literature. As the area of small and medium-sized enterprises is less common, the research chapter of the paper focuses mainly on them. They are characterized by informal solutions; they are rather invisible and focused on creating relationships and networks.

Another important criterion for the division of CSR are regions of the globe. The specificity of a country or region shapes the context of considering CSR and its practices. Usually the considered categories of division refer to developed, developing, or emerging markets. As in 2018 the global indexing agency FTSE Russell reclassified Poland from emerging markets to developed markets, the paper objectives also focus on its features. This qualification refers to CSR in the literature for most European Union countries (Crane et al., 2014) as having tendency to address mainly social issues in collective actions, and having specific domestic CSR issues that directed the debate in the concrete context.

Extensive studies of CSR practices in the companies of private sectors worldwide are presented in the literature. For example Zolotoy et al. (2019) indicates charitable contributions meaning, Martin and Herrero (2019) present promotion of sustainable environmental initiatives, Reverte (2016) shows ecological practices, Outhwaite and Martin-Ortega (2016) focus on human rights in supply chains. Other research studies show that the practices of CSR realized in enterprises influence the employees who noticed increase of sense of identity with the company and belief to work harder (Flammer, and Luo, 2017), or present the increase of customers purchase intentions (Bhardwaj et al., 2018), strengthening enterprise relations and building government trust (Flammer, 2018), in companies with poor performance CSR investments may be the proof of CEO abilities for investors (Hubbard et al., 2017). Hąbek (2017) research studies about CSR practices in reports of the countries of Visegrad Group indicated that their quality is too low and they need to be improved. Another comparative research between Polish and Romania CSR practices shows the results by Dumitru et al. (2016) that Poland presents more transparent information about CSR, mainly by listed enterprises.

In spite of the fact that this idea is a standard in the countries of the European Union, Polish enterprises are only about to introduce these solutions. However, it should be pinpointed that, nowadays, entrepreneurs increasingly often conduct the analysis of the company's operation not only emphasizing its primary objective which is to maximize profits but also expanding the areas of the analysis to other aspects, among others, the company's development, satisfaction of employees with the performed tasks and an increase in their abilities.

3. Methods of research

The empirical research was conducted on the basis of anonymous data obtained from the surveys. The target group of the surveyed enterprises were entities located in the area of southern Poland in the Silesian Voivodeship. The questionnaire was addressed to selected 53 enterprises being the links in supply chains. The survey form was addressed individually to people responsible for business management in more than 900 companies in years 2017-2018. The return of the surveys was at the level of over 20% but some of the surveys were not fully completed. The basis for the empirical research was 53 completed surveys.

The survey form included the questions grouped into several topic blocks, only fragmentarily referred to in this article.

The statistical analyses included in the study were conducted using the PS IMAGO software (former SPSS).

4. Results

4.1. The analysis of the basic statistical characteristics

The research included 53 enterprises from different sectors of the national economy, however the companies from the sectors of agriculture and sales of food products predominated (nearly 1/3 of the respondents).

The surveyed enterprises also represented various legal and organizational business forms: nearly 60% of the respondents were limited liability companies and 13% - joint stock companies.

The majority of the surveyed companies represented the sector of small and medium enterprises (90% of the respondents), including the dominating group of small enterprises, employing 10-49 people (40.4% of those questioned) and medium enterprises (36.5% of the respondents).

In accordance with the obtained research results, the concept of corporate social responsibility (CSR) is gaining importance in the management of contemporary enterprises. As much as 2/3 of the respondents indicated that they possess knowledge of this issue and they included the concept of corporate social responsibility in the company's development strategy. However, it is worth pinpointing that the knowledge of the concept of corporate social responsibility is more comprehensive in medium and large companies and in enterprises which assessed their situation as very good and good (compare: Table 2).

Table 2.

The knowledge of the concept of corporate social responsibility according to the subjective assessment of the current financial situation of the company in the light of the survey (valid responses)

Issue		How do you assess the current financial situation of the company?				Total
		very well	well	average	poorly	
Do you have the knowledge of the concept of corporate social responsibility?	yes	4	19	6	3	32
	no	0	3	9	2	14
Total		4	22	15	5	46

Source: own study based on the results of the survey.

According to the respondents, the idea of corporate social responsibility is mostly based on: responsibility for external effects arising due to supply of products and services (74.3% of indications), compliance with environmental regulations (74.3%), strategic planning of the company's development taking into account its environment (62.9%), meeting stakeholders' expectations (45.7%) and ensuring sustainable development (44.1%).

The representatives of enterprises observed (61.2% of indications) that the company may obtain both internal and external benefits resulting from the implementation of the idea of corporate social responsibility - 30.6% of the surveyed companies strongly shared this view. Among the most important benefits gained by enterprises due to the implementation of the CSR concept, the surveyed companies mostly indicated an increase in the company's competitiveness in the market (66.7% of indications), improving the company's image in the market (55.6%) as well as an increase in the interest of potential customers in the company's offer (52.8%). More than 20% of the surveyed companies also indicated an increase in the loyalty of current customers and an increase in staff motivation as the benefits of the implementation of CSR (compare: Table 3).

Table 3.

The benefits obtained due to the implementation of the concept of corporate social responsibility in the light of the empirical research

Benefits of the implementation of CSR	Valid responses (%)	
	yes	no
an increase in the interest of potential customers in the company's offer	52.8	47.2
an increase in the loyalty of current customers	27.8	72.2
improving the company's image in the market	55.6	44.4
an increase in staff motivation	22.2	77.8
an increase in the company's competitiveness in the market	66.7	33.3

Source: own study based on the results of the survey.

Another point of the questionnaire related to the CSR tools applied by the surveyed enterprises. In order to streamline the management process, the surveyed companies, above all, invested in staff development (76.7% of indications). These were the activities consisting in funding courses, specialized training and integration programs for employees. Moreover, 40% of the surveyed entities, in order to improve the management process, introduced transparent and effective management systems compliant with international standards and integrated IT systems within the company (33.3% of indications).

In order to maintain proper relationships with external stakeholders, 90% of the surveyed companies provided contractors with full information on the type of manufactured products, their price and availability, 43.3% announced to the public the reports containing statements concerning the policy, objectives and strategy and the review of the performance whereas 13.3% of the surveyed enterprises integrated IT systems between contractors.

Among the CSR tools forming social order, the surveyed companies mostly established cooperation with local organizations (54.8% of indications) and organized programs for children and youth (48.4%). More than 40% of the surveyed enterprises supported local institutions and individuals, became involved in social campaigns and organized actions to increase social awareness of a specific issue. Only 25.8% of the surveyed companies supported local pro-development investments such as road extension.

To form environmental governance, the surveyed companies used, above all, the segregation of after-production waste (94.6% of indications), production of eco-friendly products and services (64.9%), implementation of environmentally-friendly technological processes (50%), proper eco-labelling of manufactured goods (40.5%) and collection and disposal of environmentally hazardous waste products (32.4%). The fact that only 24% of the surveyed companies made an effort of environmental education of their employees and customers draws particular attention.

The surveyed enterprises, while taking into account the aspect of corporate social responsibility, considered the ability to adjust to market requirements (97% of indications), elimination of ineffective resources or activities (93.8%) and ability to respond to changing customer needs (90.6%) as important or very important logistic competences. Efficient information flow (84.4% of indications) and integration of individual departments of the

company (78.1%) were assessed equally high. In turn, while making subjective assessment of the occurrence of the aforementioned competences in enterprises, their representatives indicated that entities can respond to changing customer needs and adjust to market requirements in 100%. More than 64% of them also acknowledged that they could eliminate ineffective resources or activities in enterprises and integrate individual departments of the company very well or well. In turn, 58.8% of the respondents recognized that information flows in their companies are implemented efficiently.

4.2. The analysis of the selected correlations

Due to the fact that most variables in the survey were discrete (measured on a nominal or ordinal scale), in order to examine the relationships between them, correlation measures based on the chi-square statistics were used – assessing the relationship of qualitative variables, bivariate variable distribution was presented in the cross table (contingency table), in which partial frequencies (the number of units of the specific variant of one variable with the specific variant of the other variable) are placed. In order to assess the strength and possibly the direction of the correlation, the measures adjusted to the measurement scale of phenomena (always adjusted to the variable which is measured on a lower measurement scale) were applied. In the research, for the variables measured on a nominal scale, contingency coefficients were calculated, which allow the assessment of the strength of the relationship (they do not examine its direction). If the value of this coefficient amounts to 0, it means there is no relationship between variables (variables are not related to each other). The value close to 1 means there is a very strong relationship between variables (Howell, 2006).

The results of the correlation analysis presented in Table 4 indicate that, in the surveyed enterprises, the implemented CSR tools, aimed at streamlining the management process and forming environmental governance, poorly affected logistic operations in the company. The calculated contingency coefficients indicate, however, that the collection and disposal of environmentally hazardous waste products has the strongest impact on logistic operations in the company. It has the strongest impact on the process of supplying raw materials, materials and components to places of their wear in the current production ($C_p = 0.373$); supplying the company with raw materials, materials and components of manufactured goods ($C_p = 0.326$), distribution of finished products to customers or an intermediate point ($C_p = 0.306$) and warehousing of raw materials, materials and components of manufactured goods ($C_p = 0.302$).

The production of environmentally-friendly products and services and their proper eco-labelling in the surveyed companies is, in turn, the most strongly associated with supplying raw materials, materials and components to places of their wear in the current production ($C_p = 0.345$).

In turn, the production of environmentally-friendly products and services and segregation of after-production waste is the most related to distribution of finished products to customers or an intermediate point and warehousing of finished products.

Moreover, the conducted research indicated that environmental education of employees and the implementation of eco-friendly technological processes is the most strongly correlated with the process of supplying raw materials, materials and components to places of their wear in the current production (contingency coefficients respectively amounted to: $C_p = 0.264$ and $C_p = 0.250$).

Table 4.

Correlation measures (contingency coefficients) between logistic operations in enterprises and the CSR tools implemented in the surveyed companies

CSR tools implemented in the surveyed companies	Logistic operations in enterprises					
	supplying the company with raw materials, materials and components of manufactured goods	warehousing of raw materials, materials and components of manufactured goods	supplying raw materials, materials and components to places of their wear in the current production	warehousing of finished products	distribution of finished products to customers or an intermediate point	after-sales service (e.g. returns service)
introduction of transparent and effective management systems compliant with international standards	0.054	0.080	0.068	0,080	0,010	0,028
integration of IT systems within the company	0.094	0.137	0.174	0.137	0.063	0.010
investments in staff development	0.146	0.015	0.079	0.015	0.035	0.128
environmental education of employees	0.123	0.177	0.137	0.062	0.102	0.040
environmental education of customers	0.142	0.005	0.264	0.040	0.092	0.140
implementation of environmentally-friendly technological processes	0.097	0.078	0.250	0.078	0.143	0.106
segregation of after-production waste	0.057	0.083	0.186	0.247	0.214	0.033
production of eco-friendly products and services	0.074	0.108	0.345	0.202	0.279	0.043

Cont. table 4.

proper eco-labelling of manufactured goods	0.040	0.110	0.250	0.004	0.209	0.054
collection and disposal of environmentally hazardous waste products	0.326	0.302	0.373	0.064	0.306	0.094

Source: own study based on the results of the survey.

The research into the correlations between the CSR tools implemented in the company, allowing for maintaining relationships with external stakeholders, and the benefits gained due to their implementation in the surveyed companies indicates poor contingency (compare: Table 5). The greatest benefits of the implementation of CSR, allowing for maintaining relationships with external stakeholders, were obtained by the surveyed companies due to providing contractors with full information on the type of manufactured goods, their price and availability. This activity was associated with an increase in the company's competitiveness in the market.

Table 5.

Correlation measures (contingency coefficients) between the CSR tools implemented in the company, allowing for maintaining relationships with external stakeholders, and the benefits gained due to their implementation in the surveyed enterprises

The most important benefits in the company gained due to the implementation of CSR	CSR tools implemented in the company allowing for maintaining relationships with external stakeholders		
	announcing to the public the reports including statements concerning the policy, objectives and strategy and the review of the performance	providing contractors with full information on the type of manufactured goods, their price and availability	integration of IT systems between contractors
an increase in the interest of potential customers in the company's offer	0.156	0.202	0.117
an increase in the loyalty of current customers	0.081	0.100	0.137
improving the company's image in the market	0.164	0.214	0.053
an increase in staff motivation	0.086	0.214	0.018
an increase in the company's competitiveness in the market	0.252	0.308	0.251

Source: own study based on the results of the survey.

5. Summary

In accordance with the results of the conducted research that were fragmentarily referred to, the surveyed enterprises seem to partially take into account corporate social responsibility as the concept of management of business entities, according to which enterprises conduct business activities, taking into account not only own profits but also social and environmental interests in their environment. The surveyed entities, mainly large and medium ones and financially sound, confirmed the implementation of CSR practices. For more than half of the respondents, CSR practices focused mainly on the responsibility for external effects arising due to the provision of products and services, care for the environment and strategic planning of business development taking into account the environment.

The basis of the concept of corporate social responsibility is the belief that it should contribute to an increase in the value of the company by creating common value. In terms of the perceived benefits of CSR, more than 30% of the respondents did not express doubt, among which more than half of the representatives of entities, among the greatest benefits mostly indicated an increase in the company's competitiveness in the market, improving the image and an increase in the interest of potential customers in the company's offer. Corporate social responsibility may therefore become the source of competitive advantage and not only the reason for unnecessary costs. In terms of developing social order, the surveyed companies primarily established the cooperation with local organizations and organized programs for children and youth. In terms of developing environmental governance, the entities used, most of all, segregation of after-production waste, production of environmentally-friendly goods and services and implementation of eco-friendly technological processes.

In many cases, the implementation of the concept of sustainable supply chain management is also accompanied by including the philosophy of corporate social responsibility in the mission of organizations creating the supply chain. The idea and the principles of corporate social responsibility, at the level of the surveyed companies forming logistic structures, while constituting a link of the supply chain, marginally related to raising the awareness of their operations, both leading to the maintenance of relationships with business partners and the actions oriented towards the inside of the organization. In accordance with the assumptions underlying CSR, all actions related to all dimensions of management should be transparent and lead to development of long-term positive partnerships. According to the research results, there was recorded a marginal impact of the implemented CSR tools on the implementation of logistic operations where the collection and disposal of environmentally hazardous waste products had the greatest impact. It should be noted that such embeddedness of operations in supply chain management, both relating to operational and business processes, indicates new valorisation of the supply chain and creating new sets of values in business models which, in the conditions of entities in Poland, remain at the stage of development.

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