

COMPLIANCE SYSTEMS AS A DETERMINANT FOR THE FUNCTIONING OF SOCIAL RESPONSIBILITY INSTRUMENTS IN AN ORGANIZATION

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Purpose: Identifying and demonstrating the determining role of the compliance system in relation to other instruments of social responsibility systems in an organization.

Design/methodology/approach: The research method used in the paper is mainly a standardized direct interview with middle- and high-level managers, conducted on the basis of a questionnaire containing both open and closed questions. The research process was also accompanied by: analysis of source documentation, study visits with author's workshops and participant observation. The selection of the surveyed entities was based on the author's professional experience, resulting from cooperation with the surveyed organizations within the scope of legal services.

Findings: Research results verify research hypotheses formulated on the basis of the paper's objectives, enabling general conclusions, which are: the compliance system is the main instrument used to prevent violations of not only legal, but also ethical and social norms, it coordinates and integrates social responsibility instruments as part of the general system for corporate social responsibility management.

Research implications: Future research directions should focus on further, expanded research exploration in the area of integrating compliance in socially responsible organizations, taking into account various industries and the level of implementation of the instruments of corporate social responsibility.

Practical implications: The results of the research discussed in the paper have a number of practical implications, mainly for the management staff, in terms of the use of compliance systems for construction and improvement of corporate social responsibility strategies.

Social implications: Building awareness and shaping compliance culture in organizations to improve social responsibility systems

Originality/value: The paper has cognitive value for the development of knowledge, science and quality in terms of implementing a new management instrument into management sciences, which is compliance. It also has value for practice in the field of implementation and integration of compliance with existing management systems in an organization.

Keywords: compliance system, social responsibility instruments.

Category of the paper: research paper.

1. Introduction

At present, countries, societies and economies are facing one of the most serious global crises for years. On the one hand, we experience a lack of stability, uncertainty, changing environments and the resulting economic insecurity. On the other hand, special attention is currently paid to care for others, for the local community, for future generations, for the natural environment, as well as to solidarity and cooperation. In the face of this reality, not only the decisions of national governments, but also the decisions of citizens and organizations will shape the political, social and economic reality for many years to come. All this means that the idea of corporate social responsibility (CSR), like never before, becomes the main challenge that modern organizations have to face.

The rank and importance of social responsibility strategies in organizations is determined by the documents of international organizations, such as the UN, OECD, European Commission (United Nations Human Rights Office of the High Commissioner, 2011; OECD, 2018; European Commission, 2011). In their view, the concept of social responsibility should become a permanent element of the long-term development strategy of every modern organization. It should contribute to the increase of its competitiveness, and – above all – to conduct social dialogue, ranging from the local level, through the regional level, to the national level, in order to develop the best solutions for the organization itself and its environment. However, the practice of economic life still often shows low level of awareness of the importance of pro-ecological and pro-social activity of the organization. It focuses mainly on a declarative level of actions or behaviors undertaken in the area of social responsibility, having a purely image-oriented character, focusing exclusively on the market results of the organization. As a consequence, it results in unpredictability and low efficiency of undertaken CSR activities. Meanwhile, the transition from the declarative level to the strategic level in the field of social responsibility requires the organization of the entire sequence of activities, spread over time, in order to make up the social responsibility management system. The key issue in the construction of such a system is the selection and implementation of instruments appropriate for a given organization, which are to be used directly for the adoption and implementation of not only the CSR concept itself, but also tools related to other management systems in the organization, primarily human resource management, quality management or occupational health and safety management. Among these instruments, the compliance mechanism plays a special role, which has been the subject of the author's research for many years (Barcik, 2019; Barcik, 2018). This paper, being part of the current research related to specifying the role and importance of compliance in the organization, focuses on the analysis of the determining role of the compliance system in relation to other instruments of the organization's corporate social responsibility systems. This is accepted as the main purpose of this article. During its implementation, the following goals were achieved:

G1: identification of the areas of activity of organizations covered by the functioning of compliance systems.

G2: determining whether and to what extent the compliance system affects individual CSR instruments in the organization.

In order to achieve the goals defined in this way, an attempt was made to verify the following research hypotheses:

H1: compliance systems are correlated with all areas of socially responsible activity in the organization

H2: compliance systems have a high impact on the effectiveness of other instruments of social responsibility, and thus on the implementation of the corporate social responsibility strategy.

2. Compliance and other instruments of social responsibility management in the organization

The construction of a social responsibility management system, together with the selection of appropriate instruments, should always have an individual dimension for each organization. This process is determined by the entire spectrum of various factors and conditions, in which a particular organization operates (Dupire, M'Zali, 2018). Those have mainly legal, financial, social or cultural dimensions. In addition, the age and size of the organization and the type and size of the business are also important. Social responsibility management should be integrally included in the organization's management on a systemic, functional and institutional level (Sokołowska, 2013). Key actions for building the social responsibility system are usually distinguished: identification of internal and external stakeholders, followed by building and implementing CSR strategies towards them, defining or modifying the company's long-term vision of development and mission, together with defining the main values, formulating social policy principles and then including them in the process of internal and external communication, along with continuous improvement in this area, or finally defining methods for assessing effects and periodic audit (Rok, 2013). Due to the wide spectrum of various instruments, methods and techniques for implementing and improving social responsibility systems, organizations have to face the challenge of choosing the most optimal instrumentation for a given organization (Przybylska-Czajkowska, 2019). Due to the framework of this study, the table below lists and briefly characterizes the instruments of social responsibility systems that are most commonly used in practice, according to the author. These include, first of all, codes of ethics and codes of good practice, anti-corruption systems, compliance systems, standards and guidelines in the field of social responsibility, supportive standards, related to other management systems, reporting standards. The essence of the above measures is their universal nature, voluntariness and the fact that they are to verify the declared

and implemented values, as well as social responsibility activities. A detailed analysis of individual instruments was carried out in source materials and in the literature on the subject (Sokołowska, 2013; Barcik, 2019).

Table 1.

Selected instruments of corporate social responsibility systems

Standards for the normalization of activities in the field of social responsibility	
ISO 26000 (PN-ISO 26000:2012)	addressed to all types of organizations, contains descriptions of various aspects of socially responsible activity, based on the following areas: organizational order, human rights, workplace practices, natural environment, fair operational practices, consumer issues, social involvement and local community development.
AccountAbility AA1000 series of standards	used to design and manage relations with stakeholders through guidelines for shaping relationships based on trust and transparent dialogue.
SA 80000 (Social Accountability) standard	a set of rules and related procedures regarding basic employee rights, including health and safety at work, prohibition of forced and child labor, rules on working hours, disciplinary practices, thus referring to the most fundamental international regulations in this field.
Standards for environmental management, quality management, occupational health and safety	
ISO 14001 (PN-EN ISO 14001:2015)	environmental management system, contains recommendations in the field of system approach to environmental protection issues.
ISO 9001 (PN-ISO 9001:2015)	quality management system, which addresses the requirements of process management in the organization, mainly in terms of defining quality goals, defining internal processes, guaranteeing quality supervision, along with the elimination of potential risk in this area.
PN-N-18001/OHSAS 180001 standards	occupational health and safety management systems including the examination of accidents at work, occupational diseases, occupational risk management, conducting OHS risk assessment.
Reporting standards in the area of social responsibility	
<p>Global Reporting Initiative (GRI) – the most common standard for reporting corporate social responsibility; contains guidelines for the preparation of reports on economic, environmental and social activities; issues that should be included in the reports cover primarily: the organization’s vision and strategy regarding sustainable development issues, an overview of the organization’s structure and activities, as well as the GRI Content Index, identifying where information and performance indicators are in the organization’s report: an assessment of the impact or influence of the organization, including integrated results: economic, environmental and social.</p> <p>In addition to GRI standards, it is also worth mentioning the Dow Jones Sustainability Indices (DJSI); enterprise indices that incorporate social and environmental goals into their policies), as well as the obligation to report non-financial information, which was introduced in Poland under Directive 2014/95/EU of 22 October 2014, amending Directive 2013/34/EU in relation to the disclosure of non-financial information and information on diversity by certain large entities and groups (Journal of Laws EU L 330 of 2014, as amended), in amendment to the Act of 29 September 1994 on accounting (Journal of Laws of 1994 No. 121 item 591, as amended).</p>	
Codes of ethics/Codes of good practices	
<p>Codes of ethics and codes of good practices define the values that the organization considers fundamental, emphasizing, in particular, those that are reflected in legal regulations relevant to the type of conducted activity. The key goal of codes should be the institutionalization of ethical norms in the form of a catalog of behaviors considered ethical and unethical that best reflect the values of the organization. Most often, the codes cover the following areas: employee rights and obligations, relations between the employer and the employee, and rules of dealing with external entities: suppliers, customers. Codes play a dual role. First of all, they should educate and build awareness about the pro-ethical dimension of business. Secondly, they serve to build a positive image and reputation of the organization (Leoński, 2016).</p>	

Cont. table 1.

Anti-corruption systems
Anti-corruption systems and programs are a response to the growing level of economic crime and related corruption (PwC 2020 Global Economic Crime and Fraud Survey). Anti-corruption systems are designed to provide resources to build trust by implementing comprehensive guidelines on the professionalization of ethics and anti-corruption education. Usually, organizations are required to implement them by legal regulations (e.g. Act of 1 March 2018 on counteracting money laundering and financing of terrorism). These systems should primarily include internal anti-corruption regulations, whose central point is the construction of a comprehensive response and anti-corruption system. Procedures in this area should mainly focus on activities related to preventing the creation of corruption funds, rules related to receiving gifts and the conclusion of the so-called contracts in contracts, anti-corruption clauses, as well as the creation of a signaling institution and cyclical training (Mendelsohn, 2015). The requirements and guidelines for establishing, implementing, maintaining and reviewing, as well as improving anti-corruption systems are provided for in the ISO 37001 Certified Standard Anti-Corruption Management System (PN-ISO 37001:2017-05).
Compliance system
The author defines the compliance system as a way of internal organization that minimizes the risk of irregularities arising from non-compliance with legal standards, but also any other internal obligations assumed on a voluntary basis (risk of non-compliance). The ISO 19600 standard, applicable in the scope of the compliance system, provides that the key feature of compliance should be conscious and systemic actions, integrated with the organization, aimed at ensuring conformity with all compliance obligations of the organization, i.e. with the requirements that the organization must or wants to meet the requirements of the applicable law, standards, codes of ethics and stakeholders' expectations.

Adapted from: own elaboration.

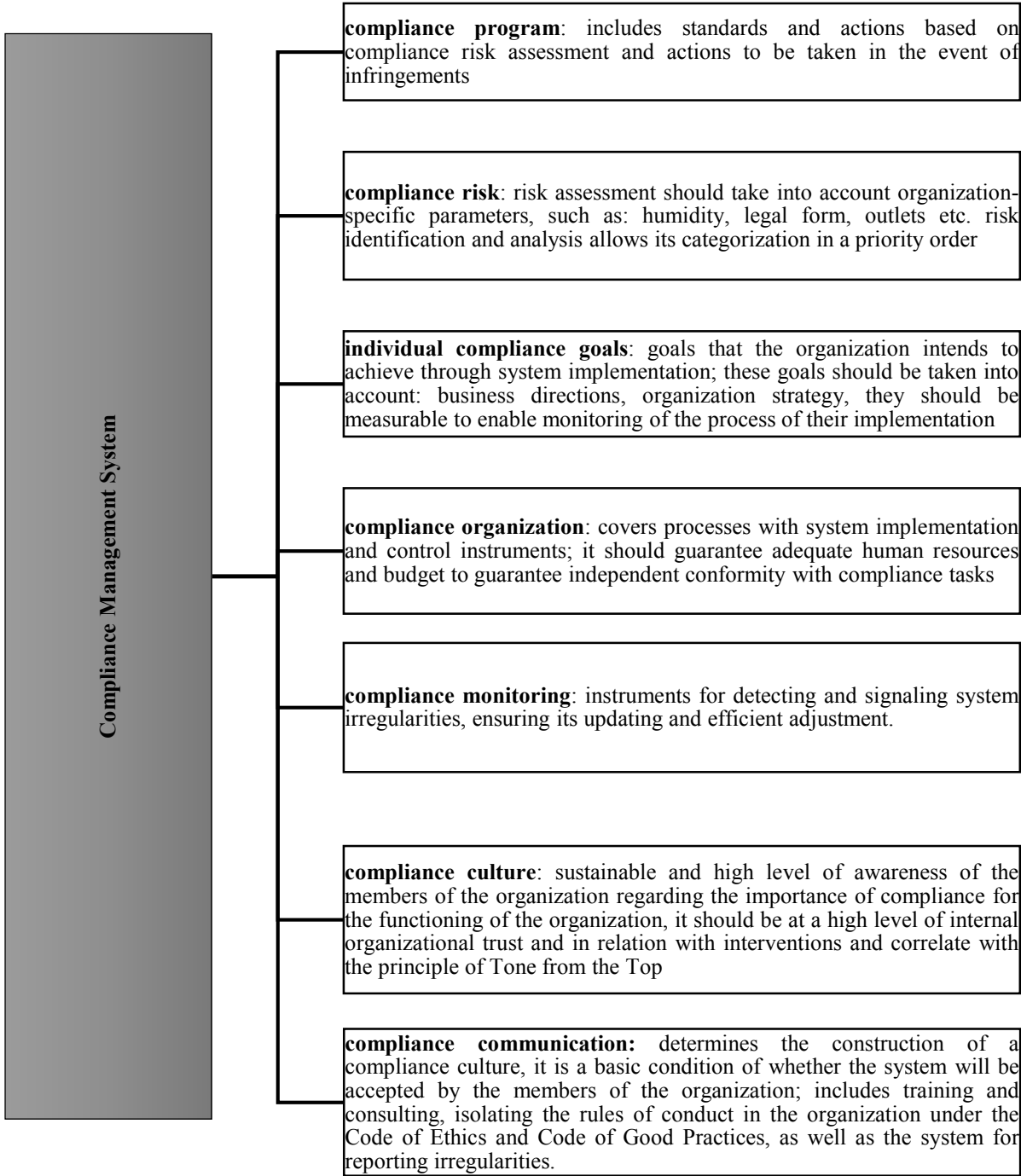
Compliance in Polish business transactions still remains a relatively new management instrument. This concept, derived from legal sciences, shows an interdisciplinary character, being methodologically embedded in management sciences, mainly in the field of risk management, while drawing on psychology, communication and ethics. Compliance was originally associated with American practice, mainly in the area of counteracting corruption (The Foreign Corrupt Practices Act). Over time, it was re-enacted on European soil, primarily due to international corporations. In addition, a growing number of international regulations and globalization affect the implementation of compliance in Europe, which creates the need to develop uniform patterns and standards in organizations, in order to reduce compliance risk. The dynamic development of compliance institutions results in the lack of one commonly used definition. The vast majority of definitions is derived from legal sciences, and therefore the main emphasis is placed on compliance with legal standards. The author, recognizing compliance as a management tool (in accordance with the approach presented in the table above) focuses, in her research – as a legal advisor serving business organizations – on exposing its key role in the context of compliance management, also with respect to ethical principles, standards and stakeholders' expectations. The main goal of compliance, understood in this way, is to identify threats to the proper functioning of the organization, monitor them, and then carry out appropriate supportive and corrective actions. Identification of threats and the related thorough analysis and assessment of the types of risk that occur allow for precise determination of compliance properties. As a rule, in practice they belong to most of the areas defined as key to social responsibility according to the ISO 26000 [ISO 26000:2010] standard, i.e. preventing corruption, taking into account fair market practices, avoiding conflicts of interest, checking business partners, protecting the organization's assets and confidential information, data

protection, protection of human rights and employee rights, including the broadly understood prohibition of discrimination and most employment-related aspects, protection of competition and consumers, along with the prohibition of anti-competitive market behavior and the obligation to bear responsibility for goods and services provided to consumers (Ly, Rinderle-Ma, Göser et al., 2012). Compliance tasks differ from audit tasks, which verify and assess the functioning of the institution and the implemented procedures, without having the competence to manage risk. Compliance is used to manage compliance risk, but it should be emphasized that this risk is difficult to measure. Therefore, the effectiveness of compliance requires a systematic approach to the issue of compliance risk management, i.e. the implementation of compliance in all organizational processes, as well as establishing and maintaining an organizational culture that obliges to conduct ethical behavior and comply with the standards in force in the organization (Barcik, 2019). And so, from a system perspective, it is assumed that compliance includes the system of standards and policies introduced by the organization, as well as activities undertaken in the organization, aimed at ensuring compliance with ethical principles and legal provisions, and thus minimizing the risk (Compliance Management System: CMS) (ISO 19600:2014). In addition to the key function of prevention, the compliance system should also perform a repressive, advisory, information, control and marketing function related to building and strengthening the image of the organization, increasing the trust of stakeholders and strengthening the competitiveness of the organization itself. The compliance system consists of seven fundamental elements (Table 2).

The overall assessment of the compliance system functioning in the organization should include: assessment of the system concept in terms of all its seven elements, assessment of the adequacy and implementation of the CMS, including assessment of the adequacy of the introduced rules and measures in identifying risks and preventing violations, as well as assessment of the system's effectiveness in terms of the adopted principles and implemented measures over a set period of time (IDW PS 980, 2011). In addition, in relation to the compliance systems implemented by organizations, there is a postulate of the need to guarantee flexibility, proportionality, universality, long-term effectiveness and transparency, while respecting the principles of Good Governance (ISO 19600:2014). The organization and management of these system features is usually entrusted to organizations with special compliance departments, headed by Compliance Officers, persons who, due to the nature of compliance, are required to have a high degree of professionalism, leadership skills, impeccable moral attitude, as well as high level of emotional intelligence. A key condition for the successful performance of the Compliance Officer function is to guarantee their full independence in the organization. In the first place, a Compliance Officer is required to be open to knowledge passed on by operational employees, especially in terms of the organization's business models and the risks arising from them. As part of carrying out risk analysis, not only the substantive approach to the problem, but also the proper sense in solving crisis situations and the flexible implementation of processes, functions and compliance tools to maximally support the current

functioning of the organization is extremely important. In this context, it refers to the Compliance Officer’s desire to create synergies in the organization between the Compliance department and other units of the organization (Barcik, 2019).

Table 2.
Elements of the compliance system



Adapted from: own elaboration based on: IDW PS 980 Prüfungsstandard des Instituts der Wirtschaftsprüfer über die Grundsätze der ordnungsgemäßen Prüfung von Compliance Management Systemen (Audit Standard of the Institute of Statutory Auditors on the principles of proper control of Non-Compliance Risk Management Systems), 2011. <http://www.idw.de/idw/portal/d656138/index.jsp>.

The author's observation and active participation in the implementation, followed by the development and improvement of compliance systems in economic organizations, have shown that compliance systems serve to build ethical and socially responsible management, to a greater or lesser extent by directing all organizational measures to ensure systemic compliance with standards of behavior, management, officers and employees, taking into account the mission and vision of the organization and all stakeholder groups. In this area, a conscious, systemic activity, integrated with the organization, has a chance to ensure conformity with all compliance obligations of the organization, i.e. with the requirements that the organization must or wants to meet in terms of applicable law, ethical codes, standards and obligations of the stakeholders. The above observations contributed to the deepening of research on the implementation of compliance systems in organizations, towards the influence and conformity with other instruments of social responsibility.

3. Selected research results

In order to achieve the assumed research goals and verify the hypotheses, the research was carried out between October and December 2019, covering a group of 30 intentionally selected enterprises. Based on the criterion of the level of implementation of compliance systems, taking into account ISO 19600 standards, with simultaneous implementation of the social responsibility strategy, the size of the general population was determined at the level of 70 entities operating in Poland. The reference point for determining the size of the general population in the context of the surveyed entities were the results of the author's research, conducted in the period between January 2017 and November 2018, on the processes of constituting the perfection of social responsibility systems in the organization. In this context, the research, the results of which are presented in this article, was a continuation of an earlier research by expanding the research spectrum and attempting to fill the identified cognitive gaps regarding the integrating role of compliance systems. The selection of the surveyed entities was also based on the author's professional experience, resulting from cooperation with the surveyed organizations within the scope of legal services. The research method used was mainly standardized direct interviews with middle- and high-level managers, conducted on the basis of a questionnaire containing both open and closed questions. The research process was also accompanied by: analysis of source documentation, study visits with author's workshops and participant observation. Table 3 contains the structure of the organizations studied. Due to the fact that compliance systems are implemented in Poland mainly by mixed capital organizations or international organizations, which is due to their generally accepted internal organizational standards, representing primarily the broadly understood financial, construction, chemical and automotive sectors, they are mainly a research sample. It is worth mentioning here that,

in the case of organizations from the so-called regulated sectors, i.e. banking, insurance and other financial organizations, compliance systems should be implemented obligatorily.

Table 3.

Structure of the research sample

Criterion	Description
Business Sector	1. automotive - 5 2. chemical - 4 3. construction - 7 4. food - 6 5. banking, insurance, other financial institutions - 8
Territorial range of operations	1. regional - 3 2. national - 10 3. international – 17
Ownership of capital	1. organization with Polish capital - 2 2. organization with mixed capital - 18 3. international organization - 10
Employment volume	1. over 1000 people - 3 2. 501-1000 people - 4 3. 251-500 people - 11 4. 51-250 people - 8 5. 10-50 people – 4

Adapted from: own elaboration.

All surveyed organizations declare themselves socially responsible. The vast majority of organizations has defined the level of social responsibility as strategic, where the implementation of tasks in this area is correlated with the basic area of business activity, and the management systems existing in the organization are aimed at monitoring the impact on the natural environment and local communities (19 entities). International organizations with such a range of activity, employing more than 500 employees, usually declared a systemic level, in which the approach to social responsibility is systemic in the sense that the company, taking full and conscious responsibility for its activities, undertakes numerous improvements and implements innovations in the field of social responsibility systems (8 entities). Only 3 of the surveyed organizations belonged to this group. Organizations with a regional range of activity, employing up to 50 people, during interviews decided to define the level of social responsibility as marketing, in which social responsibility activities are mainly used to strengthen the brand and build reputation. In this aspect, the managers of these organizations have ensured that they are aware of the need to take actions that will result in the transition to a strategic level. The research results are grouped into the following four sections:

1. Implemented social responsibility instruments in the organization.
2. Impact of implemented instruments on the implementation of the idea of corporate social responsibility in an organization.
3. Areas of the organization's activities covered by the compliance system.
4. Impact of compliance system on the effectiveness of social responsibility instruments.

At the beginning of the study, the respondents were asked to indicate social responsibility instruments that were implemented by their organizations. According to the basic research assumption, all surveyed organizations have implemented compliance systems (on average from 3 to 5 years), as well as selected norms and standards of social responsibility. They also all declared the implementation of codes of ethics and codes of good practice, most of them have industry-specific quality management (28) and OHS management systems (7). Only half of the organizations indicated the implementation of an anti-corruption system in the organization (15), in this respect, during interviews, the managers of the organizations, in which anti-corruption issues were not implemented in a systemic way, acknowledged such necessity in the future, while pointing out that, at present, these are regulated in codes of ethics and codes of good practices.

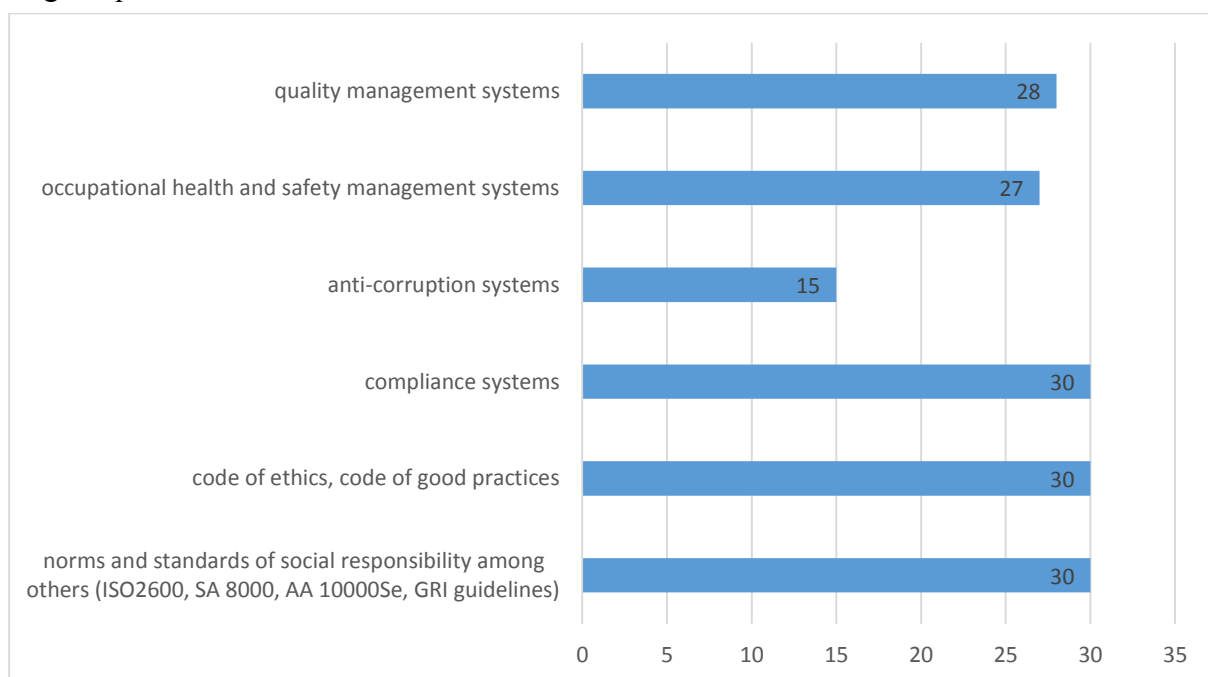


Figure 1. Implemented social responsibility instruments in the organization. Adapted from: own elaboration.

At the same time, as part of this section, further questions were asked as part of interviews, the aim of which was to identify barriers that occurred in the processes of implementing the instruments of corporate social responsibility, as well as indicating ways of solving them. As the most common barriers in their organizations the respondents indicated:

- lack of knowledge and skills to integrate social responsibility instruments with each other, as well as with the organization's strategy,
- lack of separate departments/facilities, whose competencies are to integrate the issues of social responsibility in the organization,
- the need to incur large costs of implementation and development of social instruments,
- no interest from stakeholders.

Elimination of the above barriers varied and looked different in individual organizations. It focused mainly on integrating social responsibility with the organization's policy, culture, strategy and activities, as well as building competence in the field of social responsibility and improving both the internal and external communication in this area. It was also important to regularly review activities and practices, as well as their reporting related to social responsibility using the "soft tools" of management focused on human resources, such as the consistent building of awareness among members of the organization regarding the need to implement a social responsibility strategy in the form of training, consultation and advice. In addition, in this regard, the recognition of the Corporate Governance principle and the related Tone from the Top principle, which include ethical and honest behavior patterns, as well as ways of making decisions by the management board in relation to shareholders and other stakeholders, was pointed out. In this context, the increase in expenditure on the implementation and development of social responsibility tools, as well as the integration of social responsibility systems with other management systems in the organization, mainly with the operational risk management system, internal audit, and managerial supervision was also significant.

Subsequently, respondents were asked to indicate which of the above instruments serve the implementation of the idea of corporate social responsibility in the highest degree (Table 4). And here it is important that, among the answers, next to the norms and standards of social responsibility, a high degree of impact was indicated in relation to compliance systems (27). According to respondents, quality management systems and anti-corruption systems have the least impact. In the case of the latter, it is undoubtedly justified by the fact that only half of the respondents have such systems implemented.

Table 4.

The degree of impact of the used instruments on the implementation of the idea of social responsibility in the organization

Instruments of social responsibility	Impact degree
CSR norms and standards (among others: ISO 26000, SA 8000, AA1000 SE, GRI guidelines)	<ul style="list-style-type: none"> • High - 30 • Average - 0 • Low - 0 • Minimal - 0 • No impact - 0
compliance systems	<ul style="list-style-type: none"> • High - 27 • Average - 3 • Low - 0 • Minimal - 0 • No impact - 0
code of ethics / code of good practices	<ul style="list-style-type: none"> • High - 25 • Average - 4 • Low - 1 • Minimal - 0 • No impact - 0

Cont. table 4.

occupational health and safety management systems	<ul style="list-style-type: none"> • High - 18 • Average - 9 • Low - 2 • Minimal - 1 • No impact - 0
quality management systems	<ul style="list-style-type: none"> • High - 12 • Average - 7 • Low - 9 • Minimal - 2 • No impact - 0
anti-corruption systems	<ul style="list-style-type: none"> • High - 10 • Average - 4 • Low - 1 • Minimal - 0 • No impact - 15

Adapted from: own elaboration.

To determine the significance of compliance in a responsible social organization, it is also necessary to define the areas of activity of the organizations covered by the compliance system (Figure 2). As part of the answer to the question in the above scope, it was allowed to indicate several areas. In this regard, all the surveyed organizations first pointed to the area of compliance management. Which is not obvious, due to the fact that compliance, derived from legal sciences, is – in a way – primarily associated with the elimination of legal risk. The most numerous group of organizations (24) indicated that the compliance system is also correlated with managing compliance with the law, CSR norms and standards, ethical codes/codes of good practice and contractual obligations towards partners and clients. It is important, in this case, that this group includes organizations representing the banking, financial and insurance sectors, which, as a regulated sector, is characterized by obligatory implementation of compliance systems, usually on an advanced level. The second group consists of organizations, in which compliance systems have been synchronized along with compliance management, with CSR norms and standards, as well as ethical codes/codes of good practice, excluding liabilities to partners and clients (5). Only in one organization the compliance system covers compliance management along with social responsibility standards.

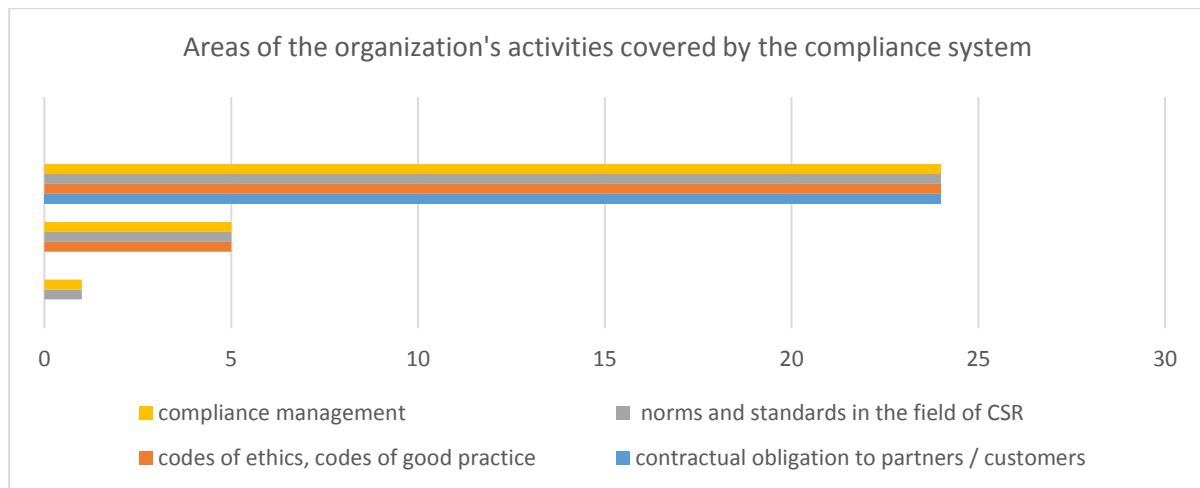


Figure 2. Areas of the organization's activities covered by the compliance system. Adapted from: own elaboration

In this part, the respondents were also asked to try to answer the question – with which of the areas of socially responsible activity specified in the ISO 26000 standard the compliance system in their organizations is most correlated. The respondents concluded that all of the above-mentioned planes belong to the properties of compliance system operation. Most frequently, however, the recommendations concerned: practices in the field of protection of human and employee rights, including non-discrimination, fair market practices, ecology and social involvement.

The fourth part, described in Table 5, concerns the assessment of the compliance system's impact on the effectiveness of social responsibility instruments. The assessment, in this case, focused on individual elements of the compliance system and their impact on the given CSR instrument implemented by the organization. The obtained results clearly show that all elements of the compliance system have a positive impact on the effective implementation of individual instruments. The impact of programs, risk and compliance monitoring in relation to all implemented social organization instruments was rated the highest. This means that the standards and actions introduced on the basis of compliance risk assessment, along with its identification, analysis and categorization, as well as signaling irregularities and the resulting update and efficient adjustment of the system determine, to a high degree, the effectiveness of the implementation of other instruments of social responsibility. Compliance organization also correlates, to a high degree, with the effectiveness of social responsibility instruments, which means that the processes and tools for implementing and controlling the compliance system, which are accompanied by appropriate personal resources and the budget, guarantee the independence of performing compliance tasks in relation to other social responsibility instruments. The relatively smaller – albeit significant – impact on effectiveness have more “soft” elements of the compliance system, such as culture and communication. This is probably justified by the fact that these elements are more flexibly and individually adjusted than the other elements of the system implemented by organizations.

Table 5.

Impact of the compliance system on the effectiveness of corporate social responsibility instruments

Elements of the Compliance System	Instruments of Social Responsibility				
	CSR norms and standards	code of ethics/ code of good practices	occupational health and safety management systems	quality management systems	anti-corruption systems
Compliance Program	High - 29 Average - 1 Low - 0 Minimal - 0 No impact - 0	High - 30 Average - 0 Low - 0 Minimal - 0 No impact - 0	High - 27 Average - 1 Low - 0 Minimal - 0 No impact - 3	High - 26 Average - 2 Low - 0 Minimal - 0 No impact - 2	High - 15 Average - 1 Low - 0 Minimal - 0 No impact - 15
Compliance Risk	High - 29 Average - 1 Low - 0 Minimal - 0 No impact - 0	High - 28 Average - 2 Low - 0 Minimal - 0 No impact - 0	High - 25 Average - 2 Low - 0 Minimal - 0 No impact - 3	High - 25 Average - 2 Low - 1 Minimal - 0 No impact - 2	High - 13 Average - 2 Low - 0 Minimal - 0 No impact - 15
Individual Compliance Goals	High - 20 Average - 8 Low - 2 Minimal - 0 No impact - 0	High - 18 Average - 11 Low - 1 Minimal - 0 No impact - 0	High - 15 Average - 9 Low - 3 Minimal - 0 No impact - 3	High - 18 Average - 10 Low - 0 Minimal - 0 No impact - 2	High - 8 Average - 6 Low - 1 Minimal - 0 No impact - 15
Compliance Organization	High - 26 Average - 3 Low - 1 Minimal - 0 No impact - 0	High - 22 Average - 6 Low - 2 Minimal - 0 No impact - 0	High - 27 Average - 0 Low - 0 Minimal - 0 No impact - 3	High - 19 Average - 7 Low - 2 Minimal - 0 No impact - 2	High - 11 Average - 4 Low - 0 Minimal - 0 No impact - 15
Compliance Monitoring	High - 28 Average - 2 Low - 0 Minimal - 0 No impact - 0	High - 25 Average - 3 Low - 2 Minimal - 0 No impact - 0	High - 22 Average - 5 Low - 0 Minimal - 0 No impact - 3	High - 26 Average - 2 Low - 0 Minimal - 0 No impact - 2	High - 15 Average - 1 Low - 0 Minimal - 0 No impact - 15
Compliance Culture	High - 17 Average - 9 Low - 1 Minimal - 0 No impact - 0	High - 19 Average - 10 Low - 1 Minimal - 0 No impact - 0	High - 11 Average - 8 Low - 8 Minimal - 0 No impact - 3	High - 14 Average - 11 Low - 3 Minimal - 0 No impact - 2	High - 9 Average - 6 Low - 0 Minimal - 0 No impact - 15
Compliance Communication	High - 21 Average - 8 Low - 1 Minimal - 0 No impact - 0	High - 19 Average - 11 Low - 0 Minimal - 0 No impact - 0	High - 16 Average - 9 Low - 2 Minimal - 0 No impact - 3	High - 18 Average - 8 Low - 2 Minimal - 0 No impact - 2	High - 15 Average - 1 Low - 0 Minimal - 0 No impact - 15

Adapted from: own elaboration.

The results obtained in the discussed section were deepened by interviews with respondents, who – by analyzing the role and importance of compliance systems in the organization – formulated the following conclusions, that the compliance system:

1. is the main instrument used to prevent violations of not only legal, but also ethical and social norms,
2. facilitates the coordination and harmonization of social responsibility instruments, as part of the overall corporate social responsibility management system,
3. integrates these instruments with each other, thus ensuring their proper implementation, as well as consistent and effective use.

4. Conclusions

The considerations carried out in the paper, supported by the results of the research, provide the basis for recognizing the key role of compliance systems in relation to other instruments of social responsibility in the surveyed organizations. The areas of activity covered by compliance systems identified during surveys and in-depth interviews, as well as workshops, show that these systems operate in all areas, in which organizations conduct socially responsible activities. It is significant that they are correlated in the vast majority of surveyed organizations, to the same extent with the areas of: CSR norms and standards, ethical codes/codes of good practices and contractual obligations towards partners and clients, as with the area of compliance management, which for systems compliance has a kind of “primary” charter. It was also found that all the elements making up the compliance system affect the effectiveness of individual instruments of social responsibility. In the case of programs, risk and compliance monitoring this impact is the highest. In practice, this means that the identification, categorization and risk assessment, along with its analysis, as well as monitoring and related signaling of irregularities significantly determine the effectiveness of social responsibility instruments in the organization. This particularly applies to CSR norms and standards, as well as codes of ethics/codes of good practice. The above conclusions also indicate the integrating function of the compliance system within the entire instrument of social responsibility. It is of a complementary nature and is a kind of regulator used to prevent violations of ethical norms and standards, thanks to which the instruments of social responsibility have the chance to not only be a declarative element of the organization’s strategy, but actually become a real tool in building and improving the systems of corporate social responsibility.

In this way, the main goal of the article, as well as the specific goals, were achieved, verified and formulated in the introduction of the hypothesis.

The results and comments presented in the article are selective in nature, resulting from the limitations of scientific articles. They do not exhaust the entire research problem. In this sense, the author assumes that they constitute a contribution to further research exploration related mainly to the detailed analysis of the stages of the integration process by compliance of individual instruments of social responsibility and determining whether this process is the same in all organizations. And, as a consequence, whether and how this process affects not only the level of maturity of social responsibility systems, but also the construction of a value management system in the organization.

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