

## IRRESPONSIBLE ACTIONS OF SOCIALLY RESPONSIBLE COMPANIES TOWARDS THE POLITICAL SITUATION IN UKRAINE

Agata OPOLSKA-BIELAŃSKA

University of Warsaw; ak.opolska2@uw.edu.pl, ORCID: 0000-0001-8760-8788

**Purpose:** Analyzing current trends in corporate management, one can see the dominance of corporate social responsibility activities. This is probably due to the major changes taking place in the surrounding reality. However, in the face of territorial expansion in Ukraine, the slogans preached by socially responsible companies have begun to undergo a thorough revision. Therefore, it seems important to analyze the decisions that companies respecting the CSR strategy have made in their relations with Russia.

**Design/methodology/approach:** The purpose of this analysis is to verify the assumption that companies presenting themselves in the business market as socially responsible, respecting the idea of CSR in the face of the crisis in Ukraine, will withdraw from cooperation with Russia. Verification of the assumption will be made on the basis of a review and analysis of available press sources and information provided by companies. The conclusions obtained in this study provide important insights for companies implementing a corporate social responsibility strategy in the face of sudden difficulties they may face.

**Findings:** A review of the topic showed that many companies, despite their socially responsible objectives, have not backed down from cooperating with Russia. Therefore, it is important to analyze companies in terms of the CSR slogans they proclaim. The environment, both external and internal to the company, is becoming increasingly discerning about the socially responsible actions taken by companies. It therefore seems important to report CSR activities reliably and to manage the company ethically and in accordance with stakeholder expectations. Otherwise, companies risk losing prestige and dominance in the market. Corporate social responsibility is, after all, responsibility for the content that is proclaimed and the decisions and behaviors that correspond to it.

**Research limitations/implications:** When reviewing and analyzing press sources of companies, information contained on their websites, and examining non-financial reports of these companies, one should be wary of the emotionality of the message contained in these sources and the persuasion that comes from them.

**Practical implications:** The analysis of the companies carried out proved the tenuous link, in some cases of the companies, between the proclaimed socially responsible actions and the decisions of the companies in the business market. Inconsistency between assumptions and actions affects a company's reputation. Difficult situations are a test for the credibility of a company's assumptions, so it is important that the actions described in non-financial reports are backed by provisions.

**Social implications:** The conclusions obtained will make those interested in the topic of CSR aware of how the theory of socially responsible business preached by companies translates into business decisions taken by companies.

**Originality/value:** The essence of the article is to look at the socially responsible actions taken by companies in the face of the crisis in which they find themselves, and to try to answer how companies should act in crisis situations. This information is important for anyone interested in CSR issues.

**Keywords:** ESG, CSR, irresponsible business, Ukraine, war

**Category of the paper:** conceptual paper, case study.

## 1. Introduction

In order to gain and maintain a dominant market position, modern companies follow current business and consumer trends. The research and development field evolving in this direction is giving rise to potential strategies and concepts that can be used in various spheres of business activity.

This is where the concept of Corporate Social Responsibility (CSR) is embedded. It overcomes the common tendency to treat business as a socially isolated enterprise. Technological, economic and social progress has prompted companies to opt for sustainable operations and the implementation of CSR practices. Nowadays, in business practice, this concept can also be referred to as ESG (ESG Investing...) - environmental, social and corporate governance, which will be demonstrated in the practical part. The public has also become aware of the changes taking place. The introduction of the social responsibility concept based on ethical and ecological values has resulted in the creation of a good company image. Thanks to the skilful and credible communication about pro-social and pro-environmental actions taken by a business entity, it is more favoured by its contractors, consumers or stakeholders. A company that aims to build a lasting relationship with its external environment and to create a recognisable product takes decisions that are well-considered, prudent and consistent with generally accepted social norms and top-down legislation. Such an attitude can be called responsible and socially sensitive. There is nothing challenging about implementing and spreading responsible practices in good times. What seems important is to verify such actions in difficult and conflict-ridden situations.

The purpose of this analysis is to verify the assumption that companies which present themselves on the business market as socially responsible ones are respecting the idea of CSR in view of the crisis in Ukraine. Such an assessment will be made on the basis of a review of available press sources which provide information on the companies' stances towards the territorial expansion in Ukraine.

## **2. The importance of socially responsible actions for the company's environment**

The world is evolving dynamically. What seems to remain unchanged is that the essence and the overriding goal of businesses have always been to gain as much profit and competitive advantage as possible. This thinking has contributed to the emergence of many social and environmental problems, including unemployment, inequality, deterioration of the planet, the threat of nuclear contamination, monopolisation, and increased consumption or unfair competition. These factors fuelled the need for change in the way business was done. This resulted in the development of the Corporate Social Responsibility (CSR) concept in the United Kingdom and the United States at the end of the 19th century. The main assumptions concerned the obligations that a company had towards its environment (Visser, 2010, p. 1). Methods of achieving success have changed. As time has passed, people have realised that work is not only about earning money anymore. Among the youngest generations of employees (Opolska-Bieleńska, 2018, pp. 348-350), a belief has emerged that work should be a place for development and that the personal goals of the company should be the same as its activities. This symbiosis means that the work performed would satisfy the employees' need for self-fulfilment and thus contribute to the development of the company's capital. Failure to identify these factors leads to insufficient results for the company and its environment (Sznajder, 2013, p. 200). All companies that use this management model willingly adopt an attitude that favours balance on economic, environmental and ethical grounds. An ethical approach to business management mainly involves understanding the consequences of decisions taken and bearing the consequences for them (Wykowski, 2013, pp. 288-291).

Implementing responsible thinking through the actions of companies is crucial. The scale of such practices is sometimes greater than that of individual countries. Eric C. Chaffee (Chaffee, 2017, p. 350) describes the theory according to which corporations bring together state authorities and people. This is important because corporations are able to achieve more than individuals or even the state. This explains the essence of a 'corporation' and allows one to understand the point of conducting socially responsible practices. This concept can be interpreted as the entrepreneur's duty to make decisions or choose a course of action that is desirable by and for society. The reason behind the promotion of this concept was the belief that several hundred major companies have a significant impact on the lives of people worldwide.

In the 1960s, there was an effort to formalise the meaning of CSR in a more detailed manner. Keith Davis (Garriga, Mele, 2004, pp. 55-56) analysed the power that business holds in society and the social impact it has. In those days, business was defined as a social institution that must use its energy and resources responsibly. Furthermore, it was noticed that the factors influencing the growth of a company's social power came not only from the inside but also from

the outside of the organisation. The more powerful a company was perceived to be, the more it should contribute to society. According to Davis, companies that do not use their position in the way in which society views as responsible will lose that position. As a result, other companies will step in to take over these responsibilities, as well as the customers.

What is related to this is that large corporations should not merely pursue their own interests, but they should also take into account their presence in a given society and environment; they should consider and then offset the negative effects that their activities entail. The principle of social justice implies that an individual who functions within a society voluntarily engages in improving the quality of the surrounding reality. Thus, the credibility of a given company and trust in it are essential. The importance of trust in management strategies is fundamental due to the fact that it creates relationships and maintains long-term ties between the company and its environment.

According to A. Carroll (Carroll, 1991, pp. 39-48), the essence of a company is to meet the current expectations arising in society. This idea led to a division of social responsibility activities into the following components resulting from societal expectations:

- economic (focused on cost optimisation),
- legal (including measures to improve the state of the natural environment or to take care of the consumers and workers),
- ethical (expressed, for example, through fully legal initiatives that comply with the law),
- philanthropic (focused on educational or volunteer programmes etc.).

As the needs and relevance of CSR activities became apparent, the concept of Corporate Social Responsibility, which is difficult to explain clearly, gradually began to be defined (Looser, 2020). One of the organisations involved in its creation was the European Commission ([https://ec.europa.eu/info/...](https://ec.europa.eu/info/)). According to the definition that has emerged, companies applying Corporate Social Responsibility are expected to act responsibly towards their environment and respect nature. Based on this view, Stoian and Gilman (Stoian, Gilman, 2017, pp. 5-31) define CSR as the companies' responsibility for their impact on society. They point out that social, environmental, and ethical human rights, as well as consumer issues, can be integrated into a company's core strategies. In later years, this idea changed and was expanded to include the mechanisms that a business should have in order to function according to the CSR concept. In the definition from 2011 the focus is primarily on a positive impact on social groups, and then on the environment (Gaweł, 2016, pp. 31-33).

Thus, a company can be regarded as a CSR-implementing enterprise if it aims to act consciously and sustainably, targeting not only financial profit and economic aspects, but also taking into account social and environmental needs and interests. Actions based on this concept are those that go beyond the economic objectives of the company while being conscious and planned (Klimczok, Tomczyk, 2013, p. 178).

The following can be considered key activities of companies which implement good practices (Serafin, 2015, p. 171):

1. promoting responsibility as the foundation for the company's activities,
2. contributing to strengthening the principles of social responsibility and improving the way results are presented to all stakeholders,
3. supporting the process of ethical, environmental and economic improvement of the company.

It should be noted that socially responsible activities contribute to the company's image. The pro-social nature of the company's activity is one of the most stable forms in which the company can become distinguished on the market. The image created by the company thus becomes permanent, and appeals to the emotional spheres of business partners, either bonding them to the company or discouraging them from it (Gołaszewska-Kaczan, 2009, p. 127). Another benefit is that the company is able to function smoothly in emergency situations thanks to the support of the local community in which the company has invested socially. Companies that have gained customers' trust and loyalty to their brands through social engagement are more likely to regain favour in times of trouble than those companies that are perceived to be purely profit-driven.

By adopting such an approach, the company builds an appropriate image strategy and competitiveness in the market. It is important for a company to be able to build the right external communication between the company, the public and NGOs, whatever conditions it may find itself in.

### **3. Controversial practices of socially responsible companies during the territorial expansion in Ukraine**

Nowadays, companies wishing to succeed are placing increasing importance on maintaining their image. There is also a growing awareness among companies regarding corporate social responsibility, which has an impact on the relationship between the company and society. Responsible business is becoming a common feature of enterprises flourishing around the world. The direction of socially responsible activities is based on the belief that organisations, apart from the economic aspect, engage in social, ethical or environmental issues and voluntarily take into account the principles of sustainable development. This is becoming an asset for brands when creating their image. As we witness the development of the CSR strategies, we can also become observers of the real respect for the company's proclaimed principles. It is assumed that the good practices implemented by the company will be verified in difficult times such as the current military crisis in Ukraine. The first and perhaps the most important symptom of the reliability of the ideas proclaimed by companies is the withdrawal of

businesses with social ideals from the territory of Russia. It is expected behaviour to sever connections and financial dependencies, halt supplies, lose influence and withdraw from the Russian market.

A number of foreign companies have met the above objectives. These include, for example, Ikea, BP, Shell, BMW, Nissan and Intel. However, there are also those who, despite responsible principles, have not stopped cooperating with Russia. They continue to do business despite preaching about CSR, ESG or sustainability. The good practices they promote in the context of political difficulties are therefore questionable. It seems easier to implement the provisions of the Charter for Sustainable Development than to terminate relations with a warlord.

The Yale School of Management compiled a list of companies that were present in the Russian market and attempted to review their decisions regarding further cooperation or lack thereof following the military expansion in Ukraine (Mokrzycka). The list includes 500 foreign companies that were present in Russia at the time of the attack on Ukraine. The market has been polarised. Some companies have drastically cut themselves off from Russia and some have remained unchanged in their business relations. This list is being successively updated due to the dynamically changing decisions of the managements of these companies in the face of the growing military crisis and the pressure from consumers or investors.

Companies that have become controversial are Nestlé, Renault, Leroy Merlin, Auchan, Decathlon, SAP - the German IT giant which continues to provide technical support to its Russian clients, including Gazprom, Sberbank, Rosatom and others, or Belgian large companies such as the brewing concern Anheuser-Busch InBev (Rudke, 2022). Apart from these recently famous examples of foreign companies, there are also two Polish ones: **Cersanit** - a manufacturer of bathroom ceramics, and **Polpharma** - a producer of medicines. While the pharmaceutical company argues its decision is based on the need to support people who are ill (the supply of medicines to the Russian market is to be limited to children's products and to those used in emergencies or for the treatment of chronic diseases), Cersanit's products are not essential goods. The company has declared its withdrawal, but from Ukraine, not from Russia. It is not easy to close a ceramic tile factory near Moscow, which was opened eight years ago. As for Polpharma, the company demonstrates support for Ukrainian citizens by helping them to relocate to Poland and providing them with support in the country.

The companies' failure to behave as expected was met with a backlash from the Ukrainian authorities, calling on them to abandon cooperation with Russia. It is surprising to see the behaviour of these companies, since they have slogans about social responsibility embedded in their actions. In its principles, Nestlé points out that business benefits and positive social impact should be mutually reinforcing (<https://www.nestle.com/...>). It also addresses issues such as respecting human rights and developing them in the value chain to build a foundation that contributes to a sustainable future for our planet and its people (<https://pl.factory.nestle.com/...>). It is difficult to believe the company's aforementioned principles given the initial reluctance to withdraw from the Russian market. According to the

latest information, Nestlé has withdrawn from the Russian market, limiting itself to trading essential foods for babies and hospitals (<https://wiadomosci.radiozet.pl/...>).

The **Renault** Group is also an example of how the presented strategy on socially responsible actions is incompatible with the political situation in Ukraine. Its statements say: "The Renaultion is well and truly in motion. It paves the way for new prospects, like that of a better protected environment, greater safety, and more inclusion!" (<https://www.renaultgroup.com/...>).

The next example is **Leroy Merlin**, presenting slogans which sound inadequate to its stance on the conflict in Ukraine (<https://cfi.co/...>). The company declares that it is "committed to maintaining the highest ethical standards in all areas of its business. Ethical conduct is a cornerstone of Leroy Merlin's corporate culture and is expected from every employee of the company" (<https://www.leroymerlin.pl/...>).

In its principles, **Decathlon** refers to human rights, diversity and preventing exclusion. Among other things, it communicates its core human values: "I make no concessions when it comes to people's safety, inside and outside the company" (<https://sustainability.decathlon.com/...>). It is difficult to find these words believable in the context of the behaviour displayed.

It is also surprising to see **Auchan's** decisions given its joining the Global Compact, a responsible business initiative set up by the United Nations. By entering the agreement, the company made a commitment to respect the 10 principles of the Global Compact in the areas of human rights protection, quality of workplaces, environmental protection and anti-corruption (<https://www.auchan.pl/...>); however, the current decisions of the company do not quite confirm these lofty ideas.

The German IT giant **SAP** is still providing technical support to its Russian customers, including Gazprom, Sberbank, Rosatom and others. It has announced that it will not sign any new contracts with Russian companies, yet the expectations are higher - to completely stop Russian companies from accessing systems purchased from SAP. The German company declares that ESG goals are part of its strategy. The words posted on its website page on sustainability activities state: "Connect your environmental, social, and financial data holistically to steer your business toward better decisions" (<https://www.sap.com/...>). These "better decisions" leave a lot to think about in the context of the company's current actions.

The Belgian brewing company **Anheuser-Busch InBev** wants to stop selling Budweiser in Russia "in protest against the war in Ukraine". However, it does not intend to stop selling the well-known Belgian brands Stella Artois, Leffe and Hoegaarden. InBev. The brand refers to its implementation of a number of internal procedures, standards and global policies for a range of ethical issues, including anti-corruption, digital ethics, human rights and anti-discrimination, all of which do not seem to be reflected in responsible behaviour in the context of the war in Ukraine (<https://www.ab-inbev.com/...>).

The annual ranking of the World's Most Ethical Companies by the US-based Ethisphere Institute has revealed that the 136 organisations honoured with the title of World's Most Ethical Companies in 2022 have not withdrawn from the Russian market. And yet, entrepreneurs wishing to be included in the Ethisphere Institute's list must ensure internal standards, innovative management, and ethical operations.

There are many examples like these, as almost every major Western company that has not withdrawn from business in Russia has CSR, ESG or sustainability objectives included in its strategy.

#### **4. Summary**

In the above reflections on the social responsibility of companies whose actions were considered irresponsible when confronted with a situation that verified their declared values, attention was paid to stakeholder awareness. The values they hold are the result of recognised and interiorised beliefs. The decisions of companies maintaining business relations with Russia are driven by profit. Milton Friedman (Friedman, 1970) said that the hope for companies to focus on something other than profit should be rejected. His words again proved to be relevant. When criticising the concept of corporate social responsibility, he argued that it not only lacked logical justification but it was also dangerous to the freedom of business decisions. This opinion becomes fuel for critics of the Corporate Social Responsibility concept and any activities in the face of ESG.

Many companies which remain in the Russian market justify their decisions by saying that they are afraid to lose the income they earn from this market and that it will be difficult to return at an unchanged level. This may indicate that, for some companies, CSR-related activities are an image-enhancing feature to create a good reputation for the company. Economic analyses show that if a company or its products pull out of a given market, it may suffer a noticeable financial loss, whereas staying in the market when others pull out increases profits and market dominance. It might seem easier for companies which only distribute their products to respond to the situation, although brands such as Oriflame, Kimberly-Clark or Ecco have not done so. Yet another case is that of hotel chains (e.g. Accor, Intercontinental), which are still coming back to life after the COVID-19 crisis.

The decision regarding the relationship with the Russian market is certainly a very complicated one and often determines the future of these companies. On the one hand, they should consider the credibility of the socially responsible principles they proclaim; on the other hand, they have to handle an outflow of investors, a drop in share value, as well as global customer boycotts of their brands. The inconsistent attitude of companies will have serious consequences for their image. In the future, a poor reputation can affect financial performance,



company growth and increasing staff shortages. This is because we live in times in which not only investors and stakeholders, but also employees place more trust in companies whose strategy and vision are based on ethical objectives. After all, a company is an integral part of society rather than an isolated island (<https://wiadomosci.radiozet.pl/...>).

Declarations and objectives of Corporate Social Responsibility, ESG or sustainable development cannot be unequivocally criticised as being worthless. However, they are certainly being updated in view of the situation in Ukraine. The cases presented illustrate that, for some companies, lofty slogans undergo changes when it comes to monetisation. The current situation has become a test of social maturity for business. Decisions taken today will permanently become part of the company's DNA.

It is therefore important to reflect on the purpose of the Corporate Social Responsibility measures implemented in well-known companies. There is no doubt that these are worthwhile ideas which should be pursued. However, examples of companies reluctant to abandon the Russian market show that these ideas may be perceived as nothing but declarations. Meanwhile, conducting business in a humane, ethical and transparent manner (Garry, Harwood, 2017, pp. 258-275) is extremely important for the future of the world. A company's lack of credibility can prove to be disastrous not in the present moment of profit, but at a later stage. The dynamic global situation does not provide a clear answer to the question of the superiority of quick, unethical economic profit over the social sensitivity of the company, reflected in actions for the benefit of the society they influence and depend on (Rangan, Chase, Karim, 2015).

## References

1. *2021 Environmental, Social & Governance Report*. Retrieved from [https://www.ab-inbev.com/assets/pdfs/ABINBEV\\_ESG\\_2021\\_Final.pdf](https://www.ab-inbev.com/assets/pdfs/ABINBEV_ESG_2021_Final.pdf), 11.04.2022.
2. Carroll, A.B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, No. 34(4), pp. 39-48, doi:10.1016/0007-6813(91)90005-G.
3. Chaffee, E.C. (2017). The origins of corporate social responsibility (Początki społecznej odpowiedzialności biznesu). *University of Cincinnati Law Review*, Vol. 85. Toledo.
4. *Corporate social responsibility (CSR) - European Commission*. Retrieved from <https://ec.europa.eu/info/business-economy-euro/doing-business-eu/corporate-social-responsibility-csr>, 11.04.2022.
5. *Creating Shared Value and Sustainability Report 2021 – Nestle*. Retrieved from <https://www.nestle.com/sites/default/files/2022-03/creating-shared-value-sustainability-report-2021-en.pdf>, 11.04.2022.

6. *Decathlon Sustainability*. Retrieved from <https://sustainability.decathlon.com/about-decathlon>, 12.04.2022.
7. *ESG Investing: Practices, Progress and Challenges*. Retrieved from <https://www.oecd.org/finance/ESG-Investing-Practices-Progress-Challenges.pdf>, 11.04.2022.
8. Friedman, M. (1979). *The Social Responsibility of Business is to increase its profits*. The New York Times.
9. Garriga, E., Mele, D. (2004). Corporate Social Responsibility Theories: Mapping the Territory. *Journal of Business Ethics*, No. 53, pp. 51-71.
10. Garry, T., Harwood, T. (2017). Exploring consumer associations between corporate reputation, corporate sustainability, and product attributes within utilitarian market contexts. *International Studies of Management & Organization*, No. 47(3), pp. 258-275. <https://doi.org/10.1080/00208825.2017.1318021>.
11. Gawęł, W., Golba, D. (2016). Źródła i droga ewolucji koncepcji społecznej odpowiedzialności biznesu. In: R. Dziuba, M. Szewczyk, E. Okraszewska, (Eds.), *Ekonomia zrównoważonego rozwoju. Społeczeństwo, Środowisko, Innowacje w gospodarce*. Łódź: Wydawnictwo Uniwersytetu Łódzkiego. doi: 10.18778/8088-490-8.04.
12. Gołaszewska-Kaczan, U. (2009). *Zaangażowanie Społeczne Przedsiębiorstwa*. Białystok: Wydawnictwo Uniwersytetu w Białymstoku.
13. Klimczok, M., Tomczyk, A. (2013). CSR–Koncepcja odpowiedzialnego biznesu w świetle zarządzania wiedzą w przedsiębiorstwie. *Zeszyty Naukowe Wyższej Szkoły Humanitas. Zarządzanie*, No. 2, pp. 177-182.
14. *Kodeks Postępowania Etycznego Leroy Merlin Polska*. Retrieved from <https://www.leroymerlin.pl/zrownowazony-rozwoj-kodeks-etyki.html>, 11.04.2022.
15. *Leroy Merlin Hiszpania: Najlepsza strategia handlu detalicznego ESG Hiszpania 2021*. Retrieved from <https://cfi.co/awards/best-practice/2021/leroy-merlin-spain-best-esg-retail-strategy-spain-2021/>, 11.04.2022.
16. Looser, S. (2020). Overview: Formal management systems, intrinsic CSR, and the role of culture in management. In: W. Wehrmeyer, S. Looser, M. Del Baldo (Eds.), *Intrinsic CSR and competition*. Palgrave Macmillan.
17. Mokrzycka, K., *Jak Yale stworzył listę firm, które nie wycofały się z Rosji*. Wywiad ze współtwórcą zestawienia. Retrieved from <https://300gospodarka.pl/wywiady/lista-firm-ktore-nie-wyszly-z-rosji-yale>, 11.04.2022.
18. *Nestlé Responsible Sourcing Standard*. Retrieved from <https://pl.factory.nestle.com/sites/g/files/pydnoa386/files/2020-03/nestle-responsible-sourcing-standard-english.pdf>, 11.04.2022.
19. Opolska-Bielańska, A. (2018). CSR w oczach Milenialsów. *Marketing i Rynek*, Vol. 25, No. 11, pp. 348-356.

20. *Our sustainable development strategy*. Retrieved from <https://www.renaultgroup.com/en/our-commitments/our-environmental-and-societal-strategy/>, 4.05.2022.
21. Rangan, V.K., Chase, L., Karim, S. (2015). *The truth about CSR*. *Harvard Business Review*, 1-2. Retrieved from <https://hbr.org/2015/01/the-truth-about-csr>, 11.04.2022.
22. *Rozwiązania dotyczące zrównoważonego rozwoju i raportowania ESG*. Retrieved from <https://www.sap.com/products/sustainability/steering-reporting.html>, 11.04.2022.
23. Rudke, M., *Wielka hipokryzja biznesu. Nie wycofują się z Rosji mimo górnołotnych deklaracji*. *Business Insider Gospodarka*. Retrieved from <https://businessinsider.com.pl/gospodarka/wielka-hipokryzja-biznesu-nie-wycofuja-sie-z-rosji-mimo-gornolotnych-deklaracji/3c490jr>, 22.03.2022.
24. Serafin, K. (2015). Społeczna odpowiedzialność warunkiem sukcesu współczesnej organizacji. *Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach*, Vol. 229, pp. 169-179.
25. *Sponsorzy wojny? Firmy trzymające z Rosją mogą zapłacić podwójnie*. Retrieved from <https://wiadomosci.radiozet.pl/Biznes/Firmy-ktore-zostaly-w-Rosji-zaplaca-podwojnie.-Sponsorzy-wojny>, 11.04.2022.
26. Stoian, C., Gilman, M. (2017). Corporate social responsibility that “pays”: A strategic approach to CSR for SMEs. *Journal of Small Business Management*, 55(1). <https://doi.org/10.1111/jsbm.12224>.
27. Sznajder, M. (2013). Korzyści z wdrożenia koncepcji społecznej odpowiedzialności biznesu. *Ekonomia i Zarządzanie*, Vol. 5, No. 2, pp. 194-211.
28. Visser, W. (2010). *The Evolution and Revolution of Corporate Social Responsibility*. Wiley.
29. Wykowski, A. (2013). Społeczna odpowiedzialność biznesu gwarancją sukcesu przedsiębiorstwa. *Zeszyty Naukowe Uniwersytetu Przyrodniczo-Humanistycznego w Siedlcach, Series: Administracja i Zarządzanie*, No. 98, pp. 287-295.
30. *Zrównoważony rozwój raporty – Auchan*. Retrieved from <https://www.auchan.pl/pl/dla-klienta/nasze-wartosci/zrownowazony-rozwoj-raporty>, 12.04.2022.