

CORPORATE SOCIAL RESPONSIBILITY IN BUSINESS MANAGEMENT IN POLAND AND THE COVID-19 PANDEMIC

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Purpose: The article aims to review and systematize knowledge about CSR in Poland in an attempt to find an answer to the question about the place of this concept in enterprise management, in particular in the context of the crisis caused by the CoViD-19 pandemic.

Design, methodology and approach: The article is based mainly on the method of analysis of the literature on the subject, legal acts and reports on “CSR in practice” from 2016-2022 (results of surveys carried out among enterprises by the French-Polish Chamber of Commerce). Other methods include synthesis, description, graphic presentation of data, comparison and deductive inference.

Findings: The analysis of the literature on the subject clearly indicates that the CoViD-19 pandemic has changed the life of business around the world. It highlighted the need for cooperation between all actors of the socio-economic system, and increased the need and pressure on organizations to be more responsible towards the environment and society. There are also claims that the pandemic has become a catalyst for the development of CSR. On the other hand, based on the data presented in the article (from questionnaires completed by selected entrepreneurs), one can only to some extent agree with the statements presented in the literature. The pandemic has changed the visage of Polish CSR, but not enough to make a definite claim about a development leap or professionalization of CSR and, above all, about solidification of positive trends. The brand image is still the most important motive for engaging in socially responsible activities, which are often taken ad hoc. Also the financing of such activities is often interim. What should be particularly appreciated is a larger percentage of companies with long-term CSR strategies, more managerial commitment and more entities with CSR departments (while about 20% had no such units). It also seems important that there are less and less organizations that are unable to estimate their CSR costs and, at the same time, the number and percentage of those with CSR budgets exceeding PLN 1M have increased. Today, it is difficult to claim (based on the data presented in the article) that the CSR concept is an important element of enterprise management in Poland, or that the CoViD-19 pandemic has made it flourish. However, the research results presented in the article (for the years 2016-2022) are characterized by a fairly high degree of generalization, so further analysis was definitely needed. Another reason was that, according to numerous publications, society is becoming increasingly aware of both responsible and irresponsible behaviors of business and wishes for the former ones, especially in the face of emerging crises.

Originality and value: The article is part of the reflection on the importance of CSR in the management of enterprises in Poland, in particular in the face of the challenges posed to economies, societies and enterprises by the CoViD-19 pandemic. Admittedly, the subject of

CSR is often raised in the literature, but the effect of the disease is a more recent aspect which requires a more in-depth analysis. Therefore, the article attempts to fill this cognitive gap. The value of the article lies primarily in the analysis and synthesis of the content presented in the latest literature on the subject and the attempt to answer the question: “Has the pandemic changed the visage of CSR and, if so, how?”.

Keywords: CSR, CoViD-19 pandemic.

Category of the paper: General review.

1. Introduction

The events of recent years (including in particular the CoViD-19 pandemic, Russia’s aggression in Ukraine and the energy crisis) have highlighted links between people, economies, the planet’s resources and the matters of health, poverty, climate and stability of supplies. It is not surprising that broadly defined environmental, social and corporate governance issues have attracted heightened interest, given their obvious importance in many different areas, from sustainable economy to politics (Rojo-Suárez, Alonso-Conde 2023). Faced with the problems mentioned above, modern economies and businesses have been forced to look for an ethically responsible and sustainable way of doing business. Thus, the concept of social responsibility (which is opposed by many due to the apparent lack of economic rationale) has gained in importance and relevance. This is despite the fact that the practice of economic life repeatedly shows the skepticism of entrepreneurs in this matter, who even perceive CSR as a kind of coercion (resulting, for example, from the non-financial reporting obligation) or a kind of façade for veiling the company’s problems (Tylec, 2016; 2017).

Bearing in mind the above, the article discusses the issue of CSR in the context of enterprise management in Poland. The article is an extension of earlier considerations contained in the publication entitled “Social responsibility – an element of enterprise management in Poland?” (Tylec, 2021). The incentive was the CoViD-19 pandemic and the question that arose in connection with it: “Has the pandemic changed the visage of CSR and, if so, how?”. The question was considered from the point of view of the literature on the subject, which deals with the issue of the impact of the pandemic on the social involvement of enterprises in Poland and elsewhere, as well as from the perspective of the research by the Polish-French Chamber of Commerce which since 2016 has been annually examining the social involvement of enterprises operating in Poland.

2. CSR and the CoViD-19 pandemic – theoretical background

Increasingly frequent adverse social and environmental phenomena force companies to change the way they do business. An emanation of this change is the inclusion of the concept of CSR in management processes. This concept is not new but it has gained particular importance in the face of the recent crises, including the pandemic that broke out at the end of 2019. The first cases of infection with the new SARS-CoV-2 coronavirus were detected in China in November 2019 (in Wuhan), and the virus quickly spread around the world. The WHO declared a “public health emergency of international concern” on January 30, 2020, and recognized the situation as a “pandemic” on March 11, 2020. On May 5, 2023, the WHO declared the end of the emergency but continues to claim that it is still a pandemic. According to the WHO, CoViD-19 is now a permanent and ongoing health problem. More than 275.7 million people have contracted coronavirus and more than 2.2 million have died in Europe alone since the beginning of the pandemic (until August 2, 2023) (WHO, 2023a; 2023b; Krukowska-Miler, 2021). The first case of infection in Poland was recorded on March 4, 2020. Due to the spread of disease, the government imposed further and further restrictions on economic and social activity.¹ The state of epidemic was in force in Poland from March 20, 2020, to May 15, 2022 (Regulation of the Minister of Health of March 20, 2020). On May 16, 2022, the “state of epidemic” was changed to the “state of epidemic emergency” and then canceled on July 1, 2023 (Regulation of the Council of Ministers of May 13, 2022; Regulation of the Minister of Health of June 14, 2023). According to the Ministry of Health (as of August 4, 2023), there were 6,518,209 cases of infection and 119,635 fatalities (Ministry of Health, 2023). The restrictions have significantly affected most sectors and members of the economy and society: businesses, workers, consumers, students and many more. According to A.B. Carroll, the restrictions put CSR to the test, in the face of which many companies were trying to reset their CSR thinking and initiatives in order to adapt to the crisis and meet expectations of society. The author also believes that at no other time in recent history businesses had an opportunity, or a strong mandate, to accelerate, rethink and possibly change their CSR strategies, policies and activities. In a next few years, companies and their managers will have an undeniable opportunity (or will be simply compelled) to change their

¹ Inter alia: classes in schools, kindergartens and nurseries were suspended; the operation of shopping malls was restricted; a ban on gatherings was introduced (first on more than 50 people, then total); restaurants were restricted to delivering takeaway food; gyms, swimming pools, dance clubs, fitness clubs, museums, libraries, cinemas were closed; restrictions on movement outside of living, health or professional purposes have been introduced; the number of available seats in public transport was limited; the number of customers in stores was limited (first to 3 people per cash register, later depending on the surface of the store); activity of large-format hardware stores was limited; “senior hours” were introduced in stores; hotels and short-term rentals, hairdressers, beauty salons, tattoo and piercing parlors were closed; there was a ban on staying on beaches and green areas; the operation of sanatoriums was suspended; an order to wear face masks was introduced. The restrictions depending on the number of infections and mortality were gradually tightened or eased. (Union of Entrepreneurs and Employers, 2021; Czech et al., 2020).

CSR performance and impact because they will no longer be able to avoid meeting various public expectations (Carroll, 2021).

Also A. and M. García-Sánchez, who examined activities of large Spanish companies in the context of the pandemic, agreed that the pandemic had caused a global health, economic and social crisis, which required cooperation and commitment of all actors, especially those from the private sector. The authors pointed out that only a few large companies had shown a strong commitment to social issues by developing actions to mitigate the effects of CoViD-19, while others had developed several strategies with different goals. At the same time, they identified three clusters of responsibility: (1) protecting only the interests of shareholders and investors; (2) promoting the well-being of Spanish society in general and vulnerable groups in particular; (3) combining previous altruistic actions with commercial interests. In the authors' opinion, the research shows that the changes that the pandemic has caused in society will affect the business world, giving rise to enterprises that will be more oriented towards common good, developing practices better adapted to entrenched social problems, such as poverty and inequality, which the epidemic has exacerbated (García-Sánchez, I.M., García-Sánchez, A. 2021).

The theses presented above are consistent with those contained in articles on the course of the pandemic in Poland. Based on the analysis of national publications, one can put forward a thesis about the positive impact of the pandemic crisis on the development of CSR and increasing its role in the management of companies. The authors of selected publications (which address the issue of social involvement during the CoViD-19 pandemic), mainly based on the analysis of initiatives taken by enterprises in the face of the crisis caused by the pandemic, present the following statements:

- Long-term and onerous restrictions on the movement of people, the closure of economies, the decline in profits from sales and the frequent bankruptcies have forced business owners to look for new solutions to maintain stability in their companies. That also applied to CSR, and the issues of trust in employees became the key factors in building CSR (Kobos, Patejczyk, 2022);
- The extremely difficult situation in which business and society found themselves in spring 2020 raises questions about the role of CSR in the CoViD-19 era, as well as in the post-pandemic period. The pandemic has forced organizations to redefine many aspects of their operations, including their social involvement. Thus, the current crisis will accelerate the development of post-pandemic CSR in the long term, as more and more companies realize that their long-term survival and growth depend on achieving some kind of balance between profitability and harmony with various stakeholders (Babińska, 2020);
- CSR activities of companies can act as a catalyst for change and be a beginning of diversifying services with offers based on CSR foundations (Machnik, 2022);

- Based on research carried out on the tourism market during the CoViD-19 pandemic, it can be concluded that, in most cases, CSR practices followed during the pandemic are well perceived by stakeholders, and providing a sense of security for employees and travelers strengthens ties with the company. So, developing CSR strategies during crises is advisable due to the possibilities of building relational capital and implementing new programs, solutions and tools, which offers long-term benefits (Johann, 2023);
- When analyzing activities undertaken by brands during the pandemic, it should be noted that, although they operated in different sectors, they jointly pursued the common goal: reduce the number of infections and combat the pandemic. Enterprises involved in CSR activities recognized their importance and the need to support society, and so distinguished themselves from other organizations. The changes resulting from the pandemic contributed to the development of CSR, drove specific activities, built positive image and supported society (Tchaikovsky, 2020);
- Actions taken by business in response to the epidemiological situation can be broadly divided into two categories: philanthropic (involving the transfer of money) and business-oriented (involving the use of in-house infrastructure and know-how). In addition to local communities and customers, important addressees of such activities are employees towards whom companies undertake protective, informative, supportive and human resource-allocative activities. The analysis of good CoViD practices of the partners of the Responsible Business Forum leads to the conclusion that activities aimed at alleviating adverse socio-economic effects of the pandemic are carried out primarily by large companies that try to help by providing support, making in-kind and financial donations. However, the actions taken are primarily an ad hoc and direct response to the pandemic, focused on the groups most affected by it (Jastrzębska, 2021);
- The CoViD-19 pandemic had significant impacts and implications for most spheres or sectors of economic life, and its optimistic accent is that that at no other time in recent history businesses had an opportunity, or a strong mandate, to accelerate, rethink and possibly change their strategies, policies and activities within the framework of responsible management. The pandemic has put responsible management to the test, and there is evidence to support the view that many companies are trying to reset their mindset and responsible management initiatives in the face of it (Zajkowska, Sołek-Borowska, 2022).

The claims quoted above are consistent with the theses presented in the foreign literature about the positive impact of the CoViD-19 pandemic on the social involvement of enterprises, with a single indication that it is difficult to determine whether these changes will be long-term.

3. CSR in business management in Poland – analysis of data from the “CSR in practice” reports

The analysis of selected publications on the role of CSR, mostly presenting the increase in social involvement of enterprises during the pandemic, as well as almost unambiguously indicating the increase in the importance of CSR in management processes and palpable optimism indicating a new era and development of CSR, only partially corresponds to the results of research presented in the “CSR in practice” reports, which are the basis for the considerations in this part of the article.

The presented data and charts were prepared based on surveys from the years 2016-2022 (presented in the annual “CSR in practice” reports) carried out among enterprises by the French-Polish Chamber of Commerce. The number of companies surveyed ranged from 56 in 2019 to 113 in 2022. In each of the survey years (except for 2022), large enterprises (employing more than 250 persons) slightly dominated among the respondents – their share increased from 51% in 2020 to 58% in 2021. The year 2022 was exceptional in this respect: there were the largest number of surveyed organizations and SMEs prevailed (58%).

The motives for the involvement of enterprises in socially responsible activities were taken as the first of the analyzed aspects (Figure 1). In each of the survey years, image considerations prevailed. When asked about the motives for engaging in socially responsible activities, the answer “strengthening the image” was given by 64%, 83%, 72% and 76% of the respondents in the years 2017, 2020, 2021 and 2022, respectively. The second dominant motive since 2019 was the “need to run the business in a sustainable way” (50%). Of great importance were also the “top-down policy of the company” (30-60%), “gaining trust and commitment of employees” (29-44%) and “... of customers” (17-47%). Comparing the answers from the two extreme years, it should be noted that the rank of each of the motives increased, except for one: “improving relations with the local community”. While in 2016 it was an important motive for 37% of the respondents, in 2022 only for 23%. Comparing the averaged data from the period before the pandemic (until 2019) and from the years 2020-2022, it should be noted that the percentage of companies indicating each of the motives increased. However, the image considerations continued to dominate (in the absence of a clear increase in the importance of this motive), but the rank of three responses increased significantly: “external pressures and/or requirements”, “winning customers and their trust” and “gaining a competitive advantage”.

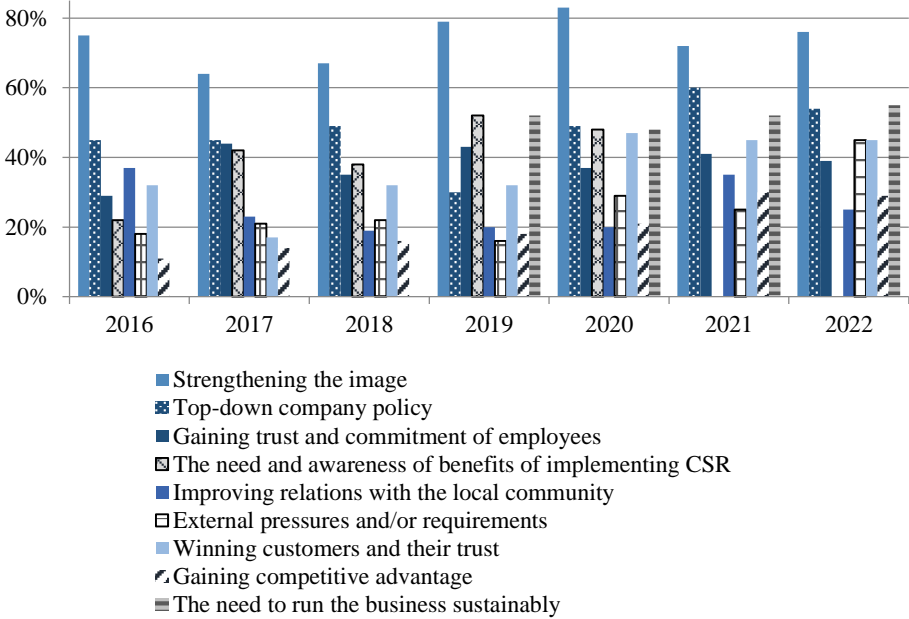


Figure 1. Motives for companies to engage in CSR activities.

Source: Own study based on the “CSR in practice – barometer of the French-Polish Chamber of Commerce” reports from 2016-2022.

The importance of CSR in business management is evidenced, among others, by the inclusion (or not) of socially responsible activities in the strategy, as well as the level of management at which they are planned and implemented (Figures 2 and 3). When analyzing the first of these factors, it should be noted that the dominant answer was: “there is a long-term CSR strategy” (36% in 2019, 45% in 2021-2022). At the same time, in the case of a slightly smaller number of entities, the answer was opposite: “There is no CSR strategy, the actions are ad hoc” (33% in 2020, 46% in 2019). On average, 16% of the respondents reported that their companies had a one- or two-year CSR action plan. As a positive change related to the years of the pandemic crisis, it should be pointed out that after 2019 not only the dominant “strategic” rank of CSR, expressed by the existence of a long-term CSR strategy, was maintained but, above all, the number and percentage of entities with strategic approaches to the issue increased, with an obvious (slight) reduction in the number and percentage of companies in which there were no such strategies, or the actions taken were planned for a maximum period of two years (without attributing strategic importance to them). Based on the data presented in Figure 2, it may be justified to accept the claims about a gradual, albeit slow, growth of importance of social involvement during the pandemic years.

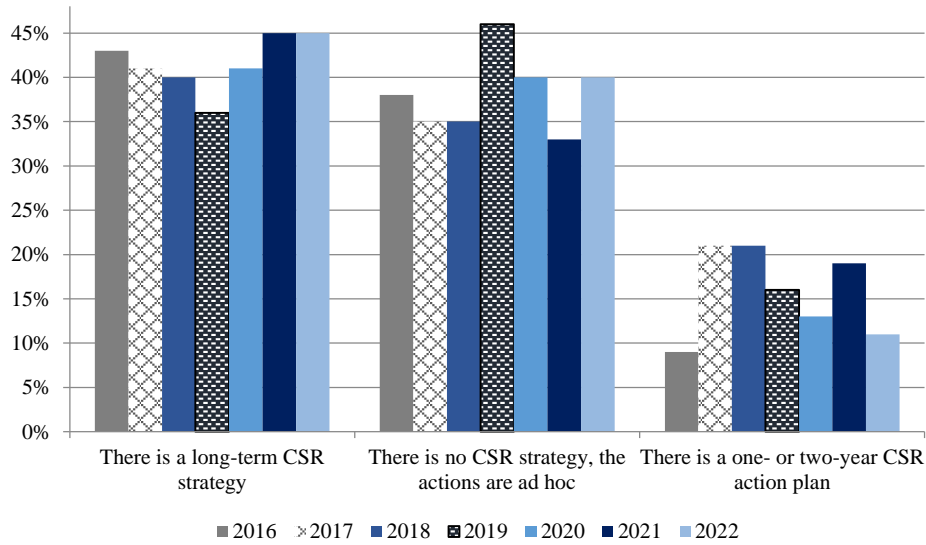


Figure 2. Does your company have a CSR strategy?

Source: Own study based on the “CSR in practice – barometer of the French-Polish Chamber of Commerce” reports from 2016-2022.

In each of the survey years, the corporate units most frequently engaging in CSR activities were management boards (46% in 2019, 64% in 2022) and HR departments (11% in 2016, 33% in 2021) followed by marketing and CSR departments. What is worth emphasizing, while the existence of a separate CSR department was confirmed by only 13% of the respondents in 2016, in 2022 it was 23%, and 30% in 2019.

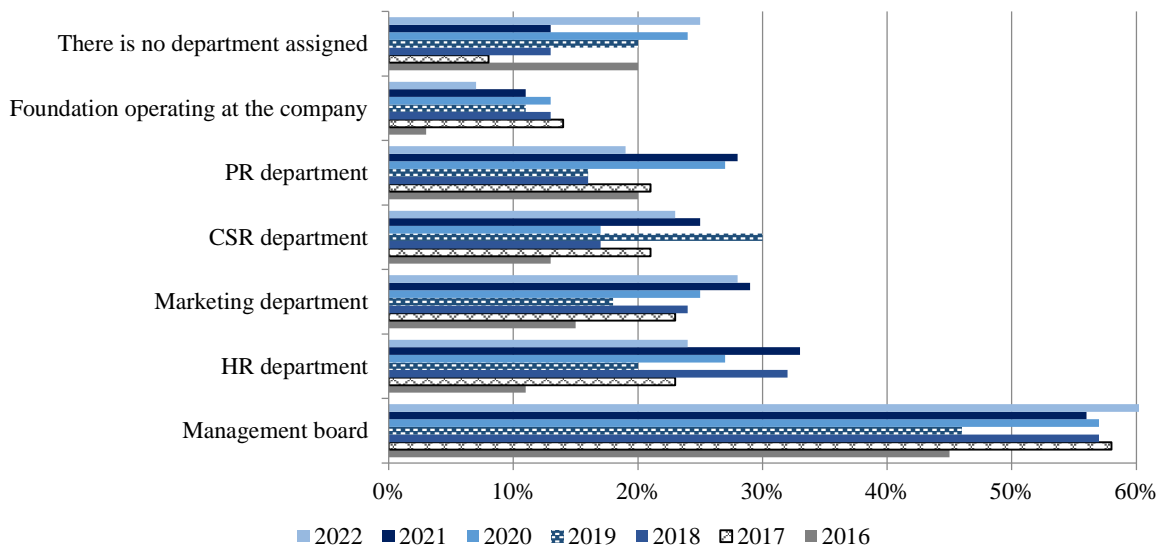


Figure 3. Who in your company is responsible for CSR activities?

Source: Own study based on the “CSR in practice – barometer of the French-Polish Chamber of Commerce” reports from 2016-2022.

Comparing data from the pre- and intra-pandemic periods, shown in Figure 3, changes, and trends indicating an increase in the rank of CSR were slight (measured by the increase in the involvement of top-level staff and specialists within CSR departments). The changes were not big enough to unequivocally claim the professionalization of CSR and, above all, talk about established positive trends.

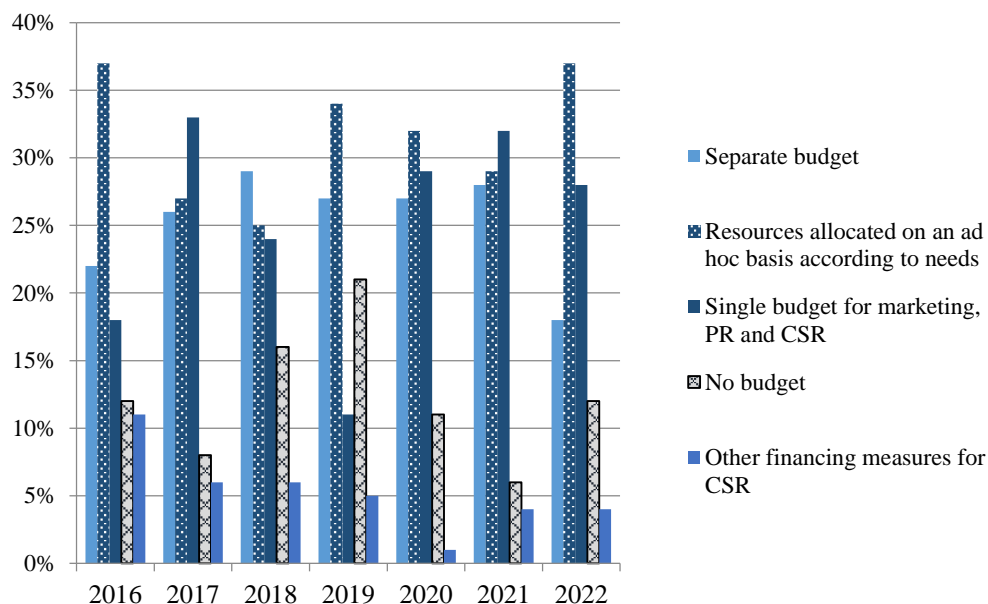


Figure 4. How are CSR activities financed in your company?

Source: Own study based on the “CSR in practice – barometer of the French-Polish Chamber of Commerce” reports from 2016-2022.

In addition to the level of management of CSR activities, their financial side, expressed in the method of financing and expenditures incurred, seems to be extremely important (Figures 4 and 5). Figure 4 shows that most of the surveyed companies allocated funds on an ad hoc basis depending on the needs (almost 33% of responses from the seven-year period: from 25% in 2018 to 37% in 2022). A slightly smaller percentages of companies had a separate budget for CSR or a single shared budget for marketing, PR and HR activities (about 25% of all the responses for each category). 12% of the respondents did not have budgets for socially responsible activities both in 2016 and in 2022. Regarding the method of financing CSR activities, it is particularly difficult to talk about unambiguous trends. In the pre-pandemic period, 22% (in 2016) to 29% (in 2018) of the surveyed companies had separate CSR budgets, while the extreme percentages were 28% in 2021 and 18% in 2022. For the opposite category, “no budget”, the percentages of responses were 21% in 2019 and 6% in 2021. Looking at the percentages of the particular methods of financing CSR, we can see a significant variability (even randomness), while what seems to be significant is the consolidation of the ad hoc nature of the funds granted (thus the activities). This is also confirmed by the data on the volume of funding (Figure 5).

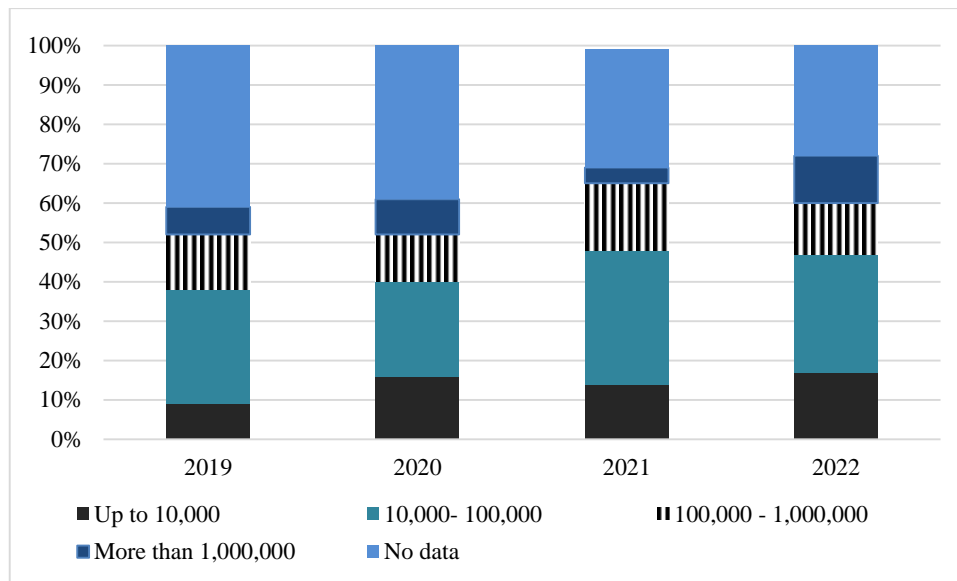


Figure 5. Annual CSR budgets (PLN).

Source: Own study based on the “CSR in practice – barometer of the French-Polish Chamber of Commerce” reports from 2016-2022.

In the years 2018-2022 (for which data on expenditures are available), from 41% of the respondents (in 2018 and 2019) to 28% (in 2022) were unable to estimate their CSR budgets. On the positive side, the percentage of enterprises that were unable to estimate these expenditures was systematically decreasing (from 41% in 2018 to 28% in 2022). In the years 2019-2022, the largest number of enterprises allocated up to PLN 100,000 to CSR (similarly in 2018). However, the percentage of enterprises which allocated over PLN 1,000,000 to socially responsible activities increased (from 7% in 2019 to 12% in 2022, with 4% in 2021). In 2018, 10% of the respondents spend between PLN 1,000,000 and PLN 10,000,000 on CSR. In the absence of comparable data, this cannot be compared with earlier and subsequent years, however, even despite the above-mentioned limitations, it is difficult to claim (based on financial aspects) that the CSR concept is an important element of enterprise management in Poland, or that the CoViD-19 pandemic has contributed to its flourishing. It is difficult to make this claim also based on the analysis of data on the companies’ perception of benefits of being socially responsible. The most frequent answer was “non-financial benefits”: 35% in 2016 and 36% in 2022. In the 2016 survey, the answers were “non-financial benefits” and as many as 54% of “difficult to estimate” answers. Importantly, in most of the survey years, about 33% of the respondents did not measure benefits associated with CSR (more than 40% in 2020 and 2022). When analyzing data for the pre-pandemic and the 2020-2022 periods, no significant differences can be seen. The answers “not measured”, “difficult to estimate” and “non-financial benefits” prevailed in the both periods. Therefore, it is difficult to talk about the attribution of strategic importance to CSR (in any of these periods), about recognition of CSR as an important element of business management, or about an impact of the CoViD-19 pandemic on the developments in CSR.

4. Conclusions

CSR is analyzed in the literature from various perspectives: economic and social benefits, relations with the environment, or moral and ethical aspects. Recently, a new research perspective has also emerged, i.e. the pandemic crisis.

Analysis of numerous publications on this subject – mainly due to the lack of quantitative research that would clearly confirm a positive relationship between CSR and corporate profits² – permits the conclusion that the social involvement of companies is often based not on economic calculation but rather on the conviction of entrepreneurs and managers that CSR can significantly support the pursuit of the company's strategic goals (in a sense, as a side effect or as a synergy effect), therefore this concept should be part of its strategy and an element of its management. This has become particularly important in the face of the CoViD-19 pandemic which has changed the life of business around the world. Recently, there has been a growing demand and pressure on organizations to be more responsible towards the environment and society. These demands come from various stakeholder groups, including company shareholders, customers, national and European regulators, employees, suppliers, social and environmental activist groups, the media and creditors (Arif et al., 2021). The analysis of the literature on the subject allows to conclude that the health, economic and social consequences of the SARS-CoV-2 virus have highlighted the need for cooperation between all actors of the socio-economic system, in order to face events that the modern world has never seen before. They also highlighted the importance of being socially responsible. The pandemic has also become an opportunity to explore social responsibility practices. Numerous publications argue that while corporate efforts were stretched to the limit, the resulting situation served as a magnifying lens to examine CSR in its basic sense, rather than as a “nice to have” or a public relations campaign (Marom, Lussier, 2020). The pandemic has created an excellent opportunity for businesses to move to more authentic social responsibility and contribute to addressing pressing global social and environmental challenges. It offers companies great opportunities to actively engage in various CSR initiatives during the crisis and became a catalyst for a new era in the development of CSR (He, Harris, 2020). This new era includes the professionalization of CSR (among others through wider involvement of managerial staff, or intensification and “strategization” of activities), but it should also include its “authenticization”.

The data presented in the article only partially corresponds to the statements presented in the literature, and cited in this study, about giving social involvement (especially in pandemic years) more and more importance. No big enough changes have been observed to make strong claims about a developmental leap, professionalization of CSR, growth of its role in the management of enterprises in Poland or, above all, about a consolidation of the observed

² More on this: (Otolá, Tylec, 2016a; 2016b).

positive trends. Image concerns are still the most important motive for engaging in socially responsible activities (72-83 % of the answers in 2020-2022), while from 33% (2021) to 46% (2019) of the respondents had no CSR strategies and took ad hoc measures. Equally random were the ways of financing these activities. What should be particularly appreciated is a larger percentage of companies with long-term CSR strategies, (increase from 43% in 2016 to 45% in 2022), more managerial commitment and more entities with CSR departments (while about 20% had no such units) It also seems important that the percentage of enterprises that are unable to estimate their CSR expenditures was systematically decreasing and that the number and percentage of the surveyed entities whose budget for this purpose amounted to over PLN 1 million has grown. It is both important and debatable question whether these positive trends will consolidate in the coming years. The pandemic has certainly changed the visage of Polish CSR, but it is to be seen whether the actions taken and their financing will finally grow up of their hitherto randomness.

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