

CORPORATE SOCIAL RESPONSIBILITY PRACTICES AT POLISH ECONOMIC UNIVERSITIES: A COMPARATIVE ANALYSIS

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Purpose: The main purpose of the article is to highlight the importance of CSR and USR, evaluate CSR practices in Polish public universities of economics, and provide actionable recommendations for improving CSR practices at universities.

Design/methodology/approach: A comparative analysis of the 5 main economic universities in Poland was carried out on the basis of publicly available online sources.

Findings: Overall, the findings indicate that Polish public economic universities are actively engaged in implementing CSR strategies. Their activities are diverse and tailored to their specific contexts, evidencing a strong commitment to promoting sustainable development, ethical conduct, and societal well-being. The research highlights successful strategies and provides recommendations that can serve as a valuable resource for enhancing CSR practices in higher education.

Research limitations/implications: While this research provides a comprehensive overview of CSR practices at major public economic universities in Poland, future studies should address these limitations and expand the scope of analysis to include diverse perspectives, rigorous quantitative measures, and broader institutional contexts.

Practical implications: The research provides valuable insights and practical recommendations that can significantly enhance the implementation of CSR practices in higher education institutions. By adopting these recommendations, universities can improve their societal and environmental impacts, enhance stakeholder engagement, foster innovation, and achieve a competitive edge in the education sector. The commercial and economic implications highlight substantial benefits not only for the universities but also for the broader communities they serve.

Social implications: The research has significant social implications that extend beyond the academic community. It can influence public attitudes towards CSR, drive corporate and environmental responsibility, inform public and industry policies, and enhance the quality of life. By showcasing the positive impact of CSR initiatives in universities, the research can inspire wider adoption of ethical and sustainable practices across various sectors, contributing to a more equitable and sustainable society.

Originality/value: The paper makes significant contributions by offering a detailed comparative analysis of CSR practices in Polish economic universities, integrating CSR and USR concepts, providing actionable recommendations, and addressing a broad audience. Its novel insights and practical guidance have the potential to influence the development and

implementation of CSR strategies, fostering a culture of sustainability and social responsibility in the higher education sector.

Keywords: corporate social responsibility, university social responsibility, economic university, comparative analysis.

Category of the paper: research paper.

1. Introduction

In recent years, the concept of Corporate Social Responsibility (CSR) has gained significant importance in the global business environment, emphasizing the role of organizations in contributing to sustainable development and societal well-being. Higher education institutions, as key players in shaping future business leaders and fostering societal values, play a crucial role in promoting CSR practices among students, faculty, and the wider community. In addition to their educational mission, higher education institutions are often significant employers and community hubs with extensive physical and financial resources. As such, they have a significant direct impact on local economies and environments. By adopting and modeling CSR strategies, universities can lead by example, demonstrating how large organizations can act responsibly while achieving their mission and goals. This dual role as educators and community members adds credibility and legitimacy to their efforts to instill CSR values.

Furthermore, the concept of University Social Responsibility (USR) has emerged as an extension of CSR, focusing specifically on the responsibilities of higher education institutions toward their stakeholders. USR encompasses a broad range of activities, from promoting diversity and inclusion, environmental sustainability, and ethical governance, to engaging in community development projects and public policy advocacy. The evolving landscape of USR suggests that universities must not only educate but also act as responsible corporate citizens in their own right. The increasing focus on USR also aligns with global initiatives and frameworks such as the United Nations Sustainable Development Goals (SDGs), which call upon all sectors of society, including education, to address pressing global challenges. By actively contributing to the achievement of the SDGs through their teaching, research, and operational practices, higher education institutions can play a pivotal role in driving sustainable development at both local and global levels.

This article presents a comparative analysis of the CSR activities of five major public universities of economics in Poland: the University of Economics in Krakow, the University of Economics in Poznan, the University of Economics in Katowice, the University of Economics in Wroclaw and the Warsaw School of Economics. The analysis focuses on university initiatives related to social innovation, cultural and artistic education, promotion of physical activity, diversity and social inclusion, support for economically disadvantaged community members, and sustainable development. By examining the presence of CSR activities,

the establishment of CSR task forces, and the publication of CSR reports at each university, this study aims to provide insights into the current landscape of CSR practices at Polish economic universities. Understanding these institutions' approaches to CSR can contribute to increasing their impact on educating future socially responsible leaders and promoting a culture of sustainability.

2. Literature review

Corporate Social Responsibility (CSR) encompasses the voluntary actions that organizations undertake to address societal and environmental concerns beyond their legal obligations (Carroll, 1999). In the context of higher education institutions, CSR has emerged as a critical framework for promoting ethical values, sustainability, and social impact within academic settings. Universities play a pivotal role in fostering CSR by integrating responsible practices into their organizational culture, curriculum, research, and community engagement initiatives (Rath et al., 2013).

Within the realm of CSR, universities are increasingly focusing on diverse areas to create positive societal impact. Social innovation, defined as the creation and implementation of new solutions to social problems has gained traction in the higher education sector (Phills et al., 2008). Universities engage in social innovation by developing programs, projects, and initiatives that address pressing social challenges and foster sustainable development. Researchers from the School of Economics and Management in Cordoba (Spain) conducted a literature review on the concept of University Social Responsibility (USR). The study categorizes this literature into eight distinct research areas: conceptual framework, strategic planning, education, dissemination of USR, reporting on USR, USR evaluation, identifying obstacles and enablers, and providing case studies. These research areas provide a foundation for identifying and analyzing best practices in global sustainability efforts. The sustainability management systems and reporting tools that were discussed enable the collection of initial data on sustainability and environmental performance, along with process-oriented information regarding the success of universities in managing sustainability (Wigmore-Álvarez, Ruiz-Lozano, 2012).

Physical activity promotion is an essential component of CSR in higher education, as universities strive to support the well-being and health of their students, faculty, and staff. Through fitness programs, sports events, and wellness initiatives, universities encourage active lifestyles and holistic development among their community members. In a systematic review, Italian researchers analyzed controlled studies that tested the effectiveness of physical activity promotion interventions among students. Numerous examples of successful interventions were identified, highlighting the importance of addressing the motivations for adopting an active

lifestyle, the performance expectations, the necessary skills for engaging in physical activity, and the aspects of behavioral self-regulation. Nonetheless, the overall evidence concerning the immediate and long-term impacts of these interventions remains limited (Maselli et al., 2018).

Diversity promotion and social integration constitute key pillars of CSR in universities, emphasizing the importance of inclusivity, equity, and respect for all individuals. Universities develop initiatives to promote diversity, combat discrimination, and create a welcoming environment that embraces individuals from various backgrounds, fostering social cohesion and understanding (Nardo et al., 2021).

Support for community members with limited financial means is a fundamental aspect of CSR in higher education, illustrating universities' commitment to inclusivity and social equity. It is considered that students facing financial hardships require care and support from faculty and the broader academic community in various aspects, including economic assistance, psychological development, and the enhancement of their overall abilities. This support should be based on creating comfortable living and working conditions to facilitate their comprehensive, coordinated, and sustainable development (Zhang, 2020).

Sustainable development and environmental protection are central themes in university CSR initiatives, reflecting the commitment to mitigating environmental impact, fostering sustainability practices, and promoting eco-friendly behaviors within the academic community. In his article, Walter Leal Filho highlights that the current challenge is to promote and implement comprehensive programs that cultivate students committed to maintaining environmentally sustainable and economically prosperous communities, cities and regions. To date, efforts have mainly focused on environmental education. Moving forward, the focus should be on global education, of which sustainability is a key component (Filho, 2009).

In summary, higher education institutions embrace a multifaceted approach to CSR, encompassing social innovation, cultural education, physical activity promotion, diversity promotion, support for disadvantaged community members, sustainable development, and environmental protection.

3. Methods

The presented study aimed to analyze the practices of Polish public economic universities. The research was conducted in April and May 2024. The study used desk method research (secondary data analysis) of university websites. The research sample included five public universities of economics in Poland: the University of Economics in Katowice, the University of Economics in Kraków, the University of Economics in Poznań, the University of Economics in Wrocław, Warsaw School of Economics. The characteristics of the surveyed universities are shown in Table 1.

Table 1.*The characteristics of economic universities in Poland*

Name of the university	Year of foundation	Main lines of education
University of Economics in Katowice	1937	Economics, Management, Finance and Accounting, Computer Science
University of Economics in Kraków	1925	Economics, Management, Commodity Science, Finance and Accounting
University of Economics in Poznań	1926	Economics, Management, Finance, Logistics
University of Economics in Wrocław	1947	Economics, Management, Economic Informatics, Finance
Warsaw School of Economics	1906	Economy, Finance and Accounting, Management, Quantitative Methods

Source: own elaboration.

The analysis was conducted in five stages. In the first stage, it was checked whether the surveyed universities have special bookmarks or websites where they inform about their activities in the area of University Social Responsibility (USR). The second stage checked whether these higher education institutions provide special reports in which they describe their activities related to CSR. The third stage involved the analysis of documents available on the websites of the surveyed universities (Diversity Charter, Declaration of University Social Responsibility, USR strategy, etc.). The fourth stage of the study verified the activities of individual universities in various areas, and divided them into categories such as social innovation, cultural and artistic education, promotion of physical activity, promotion of diversity and social inclusion, charitable activities, and environmental protection. The results of the analysis made it possible to evaluate and compare the social responsibility practices of the surveyed universities.

4. Results

At the outset of the survey, the focus was to see if the surveyed universities have special tabs or websites where they report on their University Social Responsibility (USR) activities. The results of the analysis are presented in Table 2.

Table 2.*Information about websites and published reports*

Name of the university	Does the university have a dedicated CSR tab/website?	Does the university publish CSR reports?
University of Economics in Katowice	Yes	No
University of Economics in Kraków	Yes	Yes
University of Economics in Poznań	Yes	Yes
University of Economics in Wrocław	Yes	No
Warsaw School of Economics	Yes	Yes

Source: own elaboration.

The website of the University of Economics in Katowice has a special tab devoted to presenting projects and initiatives as part of their “Socially Responsible University” program. The university focuses on promoting good practices in ESG (Environmental, Social, Governance) areas, which are also presented in the “Catalogue of Good University Practices in ESG Areas 2022”. This document briefly presents the activities and initiatives implemented at various universities, emphasizing inter-university cooperation in this area.

On its website “CUE responsible”, the University of Economics in Krakow presents various activities it undertakes to fulfill its social responsibility mission. Additionally, a report was published entitled “CUE Social Responsibility Report”, which describes in detail the implemented projects, the results of the activities carried out, and their impact on the academic and local communities. This report provides a comprehensive summary of the university's achievements in the context of USR.

The website of the University of Economics in Poznan contains information on the university's policy and activities within the framework of social responsibility. Like the University of Economics in Katowice and the Warsaw School of Economics, this university has prepared the “Catalogue of Good University Practices in ESG Areas 2022”, which serves as a platform for the exchange of experience and best practices between universities.

On the website of the University of Economics in Wroclaw there is a tab entitled “Sustainable Development Goals of the University”. In this tab, there is a link to download a report in which the university presents its activities in the implementation of the SDGs. For example, in the framework of poverty eradication, the University of Economics in Wroclaw provides financial support for employees, and offers social scholarships to students and scholarships for people with special needs.

The website dedicated to the Social Responsibility of the Warsaw School of Economics presents its approach and activities in the area of Social Responsibility, including key initiatives and projects. The Warsaw School of Economics also published a detailed report entitled “Report on the implementation of the University's Declaration of Social Responsibility at the Warsaw School of Economics”, which offers a self-assessment of their practices and progress in achieving social responsibility goals, covering a wide range of activities from education to university management.

The next stage included the analysis of documents available on the websites of the surveyed universities. Each of them signed the “Declaration of University Social Responsibility”. This document emphasizes that universities, as scientific institutions, are obliged to implement the principles of social responsibility in all aspects of their activities and promote them among their stakeholders. Universities commit to cultivating academic values, shaping responsible social and civic attitudes, promoting equality and diversity, integrating ethical and social issues in curricula, implementing projects related to social responsibility, conducting research focused on social problems, inter-university, and international cooperation, caring for university organizational governance based on the principles of social responsibility, ensuring

transparency of activities, minimizing the impact on the natural environment, dialogue with stakeholders and ethical conduct of research and teaching.

Additionally, it is worth noting that the Warsaw School of Economics, the University of Economics in Poznan, the University of Economics in Krakow, and the University of Economics in Wroclaw have joined the group of signatories of the Diversity Charter. The Diversity Charter is a formal commitment of the organization to promote and implement a policy of diversity and equal treatment in the workplace. It includes activities aimed at preventing discrimination and mobbing, educating employees about diversity through training and workshops, as well as dialogue with employees and informing stakeholders about diversity management practices and results. The Charter also provides for annual reporting on actions taken and their effects, promoting equality of gender, age, disability, nationality, race, sexual orientation, and other features that may lead to discrimination.

The University of Economics in Poznan has made the Volunteering Map (Empathy Map) available to the PUEB Community. These are the results of a study conducted in relation to the university's strategy for 2021-2024, but it focused mainly on volunteering activities.

The analysis of dedicated websites and reports on University Social Responsibility (USR) at Polish economics universities sheds light on their commitment to promoting sustainable development and ethical academic activities. In the fourth stage of the analysis, the activity of these universities in various categories was more closely examined.

The following conclusions can be read from the comparative analysis in the context of promoting diversity and social inclusion. The Warsaw School of Economics, as a pioneer in Poland, has committed to building an environment based on equality and acceptance by signing the Diversity Charter. The University of Economics in Katowice responds to the needs of students through the "Free therapy for students" project, taking care of their mental well-being. The University of Economics in Krakow through the "Welcome Center" conducts workshops on intercultural communication, which promotes the integration of the international student community. The University of Economics in Poznan introduces projects such as "Time to be yourself", which promote equality and inclusion. The University of Economics in Wroclaw develops its activities in the area of diversity through educational programs "Diversity training".

Universities are also active in the sphere of charity events. The "Noble Parcel" initiative enjoys the involvement of the Warsaw School of Economics, which mobilizes the academic community to support families in need. The University of Economics in Katowice collects funds for humanitarian aid for Ukraine through the "Charity Concert - City of Science Ukraine". The University of Economics in Krakow financially supports older university employees thanks to the "Help for university retirees" collection. The University of Economics in Poznan engages students and employees in the "Represent the Poznań University of Economics" campaign. The University of Economics in Wroclaw organizes an annual "St. Nicholas Charity Concert", which is an element of the university's extensive charitable activities.

Based on the available information, a comparison was also made in the area of physical activity promotion. In the context of combining a sports career with studies, the Warsaw School of Economics presents strategies and examples of successful student-athletes as part of the initiative “How to combine a sports career with studies at the Warsaw School of Economics”. In turn, the University of Economics in Katowice actively promotes a healthy lifestyle and physical activity thanks to the “Sports and Responsibility University” project. The University of Economics in Krakow encourages participation in various forms of physical activity through the “Active Student” platform. The University of Economics in Poznan offers a wide range of classes as part of the physical education program. The University of Economics in Wroclaw engages the community in a healthy lifestyle by organizing runs and sports competitions, promoted on the website “Sport University of Economics in Wroclaw”.

Sustainability and environmental protection are the last area in which it was possible to compare the surveyed universities. The “EkoStudent” project implemented by the Warsaw School of Economics focuses on promoting ecological awareness among students. The University of Economics in Katowice, through its “Unieko” activities, places emphasis on ecological education and sustainable development practices. In the “Sharebox” project, the University of Economics in Krakow focuses on promoting recycling. The University of Economics in Poznan, through the “UEP Eko” initiative, implements environmental protection activities. The University of Economics in Wroclaw engages the community in promoting ecological awareness by organizing conferences and workshops.

5. Summary

Through this research, the authors aim to shed light on the diverse approaches taken by economic universities in Poland towards CSR, highlight successful strategies, and provide recommendations for enhancing the effectiveness and impact of CSR practices within the academic community.

Polish public economic universities actively implement social responsibility strategies, demonstrating commitment to promoting sustainable development and ethical academic activities. Their activities are diverse and tailored to the specific needs and capabilities of each institution, which emphasizes their role as socially responsible institutions obliged to act for the benefit of the wider community.

A comparative analysis of the University's Social Responsibility activities carried out on the basis of available documents and dedicated websites of Polish economic universities allows us to formulate recommendations for further improvement of these activities.

Firstly, it is worth undertaking greater inter-university cooperation, especially in organizing joint projects and initiatives on the promotion of ESG (Environmental, Social, Governance) values. Initiatives such as the “Catalogue of Good University Practices in ESG Areas 2022” prove that the exchange of best practices and joint activities can bring tangible benefits to all parties involved. Expanding this cooperation to an international level could further strengthen the position of Polish universities in the global discussion on social responsibility.

Secondly, universities should pay more attention to integrating activities that promote diversity and inclusion into everyday academic and administrative practices. Examples such as the “Time to be Yourself” project at the University of Economics in Poznan and the intercultural communication workshops conducted by the “Welcome Center” at Krakow University of Economics show that a systematic approach to these issues yields positive results. It is therefore worth considering developing and disseminating such activities on a wider scale, including training and workshops for academic and administrative staff.

A third important recommendation is to increase the university's involvement in charity and volunteer activities. Initiatives such as “Noble Parcel” at Warsaw School of Economics and “Charity Concert - City of Science Ukraine” at the University of Economics in Katowice show that the academic community can effectively support people in need. Providing ongoing support and mobilization for such projects could greatly increase their reach and effectiveness.

The fourth recommendation is to further promote physical activity and healthy lifestyles among university students and employees. Projects such as “Sports and Responsibility University” at the University of Economics in Katowice and platforms such as “Active Student” at the University of Economics in Krakow are excellent examples of activities that could be expanded to other universities. Key to this is the creation of a coherent, multifaceted health promotion program that includes various forms of physical activity as well as aspects related to diet and mental health.

Finally, in the area of sustainable development and environmental protection, universities should continue and develop educational activities and practical pro-environmental initiatives. Projects aimed at such initiatives as “EkoStudent” at the Warsaw School of Economics and “Sharebox” at the University of Economics in Krakow demonstrate the importance of environmental education and the promotion of sustainable development activities. Introducing mandatory ecological elements into curricula could significantly increase environmental awareness among students of all majors.

In conclusion, it is recommended to intensify inter-university cooperation, integrate activities that promote diversity, increase involvement in charity and volunteer projects, promote healthy lifestyles and develop educational initiatives related to environmental protection. These activities can significantly contribute to strengthening the position of Polish universities as leaders in social responsibility and sustainable development.

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Appendix

Table 3.

Online sources of information used to analyze CSR areas

CSR areas	Warsaw School of Economics	University of Economics in Katowice	University of Economics in Krakow	University of Economics in Poznan	University of Economics in Wroclaw
Social innovation	https://gazeta.sgh.waw.pl/aktualnosci/szkola-glowna-domowa-czyli-odrob-lekcje-z-sgh	https://www.ue.katowice.pl/uczelnia/aktualnosci/article/brief-europejskiego-miasta-nauki-katowice-2024.html	https://uek.krakow.pl/artykuly/studenci/dzien-pracy-z-psem-2023	https://ue.poznan.pl/uep-dla-ukrainy/	https://www.ue.wroc.pl/aktualnosci/25891/wirtualne_laboratorium_przestrzeni_final_i_edycji_programu.html
Culture and art	https://gazeta.sgh.waw.pl/wspolpraca-z-otoczeniem/energia-wolnosci-interaktywna-wystawa-o-transformacji-energetycznej-w-sgh	https://www.ue.katowice.pl/projekty/uniwersytet-spoecznie-odpowiedzialny/kultura/wystawy.html	https://uek.krakow.pl/artykuly/wydarzenia/wystartowala-kolejna-edycja-open-art	https://ue.poznan.pl/aktualnosci/wystawa-edward-taylor-w-poszukiwaniu-wartosci/	https://uew.pl/wystawa-sztuka-biznesu-apetycznie-podana/
Physical activity promotion	https://gazeta.sgh.waw.pl/sport/jak-polaczyc-karierę-sportowa-z-nauka-w-sgh	https://www.ue.katowice.pl/projekty/uniwersytet-spoecznie-odpowiedzialny/sport.html	https://www.facebook.com/aktywnystudentBO/	https://ue.poznan.pl/studenci/wychowanie-fizyczne/	https://www.facebook.com/events/432255627399219/?ref=newsfeed
Promoting diversity and social inclusion	https://www.sgh.waw.pl/spoleczna-odpowiedzialnosc-uczelnisou#Kartarnorodoci	https://www.ue.katowice.pl/projekty/uniwersytet-spoecznie-odpowiedzialny/wyrownywanie-szans/bezplatnaterapia-dla-studentow.html	https://uek.krakow.pl/artykuly/studenci/komunikacja-miedzykulturowa-welcome-centre-uek-zorganizowalo-kolejna-edycjewsztatow	https://ue.poznan.pl/wydarzenia/wyklad-czas-nabywanie-sobabudowanie-rownosci-i-inkluzywnosci-krok-po-kroku/	http://www.ue.wroc.pl/uczelnia/25290/szkolenia.html
Charity events	https://www.sgh.waw.pl/spoleczna-odpowiedzialnosc-uczelnisou#SzlachetnaPaczka	https://www.ue.katowice.pl/uczelnia/aktualnosci/article/koncert-charytatywny-miasto-nauki-ukrainie.html	https://odpowiedzialny.uek.krakow.pl/pomaga/2024/01/16/zbiorkadla-potrzebujacychemerytow-uczelnia-2/	https://ue.poznan.pl/aktualnosci/prezentuj-uep/	https://uew.pl/wydarzenia/charytatywny-koncert-mikolajkowy/
Sustainability and environmental protection	https://gazeta.sgh.waw.pl/studencki-punkt-widzenia/rusza-ekostudent-najwiekszy-studencki-festiwal-eko-w-polsce	https://www.ue.katowice.pl/jednoski/unieko.html	https://odpowiedzialny.uek.krakow.pl/2022/04/19/sharebox-uek/	https://ue.poznan.pl/eko/	https://www.ue.wroc.pl/uczelnia/24576/aktualnosci.html