

IDENTIFYING ENTERPRISES' SOCIALLY IRRESPONSIBLE ACTIONS IN THE CONTEXT OF BUSINESS SIZE

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Purpose: Researchers point out the need to move away from examining the positive trend of corporate social responsibility (Corporate Social Responsibility - CSR) towards a critical verification and redefinition of the leading CSR assumptions. One of the current and essential research issues is Corporate Social Irresponsibility (CSI). The paper aims to identify socially irresponsible actions in the economic, legal, ethical, and philanthropic areas toward stakeholders in relation to business size.

Design/methodology/approach: Empirical quantitative research was conducted. The research tool was a survey questionnaire, and the research method used was CAWI. The surveyed sample included 650 randomly selected enterprises of various sizes operating in Poland. The following research questions were asked: RQ1: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions most often occur? RQ2: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions towards internal (RQ2a) and external (RQ2b) stakeholders most often occur? RQ3: What are the differences in identified socially irresponsible actions in areas (economic, legal, ethical, philanthropic) depending on the size of the company? RQ4: What is the relationship between the size of the surveyed organizations and the frequency of socially irresponsible actions in various areas (economic, legal, ethical, and philanthropic) in general, about internal and external stakeholders in the surveyed enterprises?

Findings: The research has shown that in the studied population of enterprises, their size does not determine the occurrence of socially irresponsible economic, legal, ethical, and philanthropic activities towards their stakeholders.

Research limitations/implications: The main limitations of these studies include: subjective perceptions of frequency, limited control variables, lack of prospective longitudinal studies to demonstrate changes in the prevalence of socially irresponsible actions over time.

Practical implications: The results of the empirical research and its conclusions can guide managers of enterprises regarding the avoidance of socially irresponsible actions towards stakeholders.

Social implications: The article addresses an important social problem of building a basis for assessing the socially irresponsible actions of companies. The research is one of the first stages in the development of the CSI assessment methodology.

Originality/value: This article pretends to fill an important research gap in the topic in question. The originality of the considerations stems from the pioneering nature of research into corporate social irresponsibility from a size perspective.

Keywords: corporate social irresponsibility, corporate social responsibility, business size.

Category of the paper: Research paper.

1. Introduction

Observations of reality indicates the relatively frequent occurrence of dysfunctional implementation of corporate social responsibility (CSR). This fact causes more and more researchers to point out the need to move away from examining the positive trend of corporate social responsibility (CSR) towards a critical verification and redefinition of the main assumptions of CSR (Carroll, Brown, 2018; Carroll, 2021). A critical review of the literature on corporate social responsibility indicates that one of the current and important research areas is corporate social irresponsibility (CSI) (Carroll, Brown 2018; Clark et al., 2022). Related behaviors such as bribery, tax evasion, greenwashing, and corporate misconduct have long been debated and researched. However, CSI has recently become the subject of interest for researchers and practitioners worldwide. Some unprecedented events of this century, such as the 2008 global financial crisis scandals and the COVID-19 pandemic, have further highlighted the need to expand knowledge about CSI (Clark et al., 2022).

The literature studies¹ indicate that corporate social responsibility is a category still insufficiently recognized in the theory and practice of management. Therefore, based on the methodological principles defined by A. Huff (2009), it can be assumed that corporate social irresponsibility should be included in the system of implementing the concept of corporate social responsibility, the institutionalization of which means managing social areas of activity taking into account the community of stakeholders. The article assumes corporate social irresponsibility implies the company's absence or insufficient economic, legal, ethical, and philanthropic obligation towards internal and external entities/stakeholders. It can be

¹ Analysis of English-language articles, books and conference materials obtained from the Web of Science electronic database, in particular from the Social Science Citation collection, Book Citation Index, Conference Proceedings Citation Index, and the Scopus database, in which research in the field of social irresponsibility was undertaken (searched in titles the words: "social irresponsibility", "socially irresponsible actions", "CSI", "CSIR") indicates their relatively small number: from 1962 to February 2024, 358 scientific titles were published (strictly regarding social irresponsibility - 129, and social irresponsibility from the perspective of analysis of enterprise size groups - 0). This study is based on a comprehensive literature review using well-known methodological principles (Huff, 2009; Rojon, Okupe, McDowall, 2020). The search strategy included using reliable databases and defining search words and fields. We first read the abstracts of the articles to determine whether they qualified for further analysis. After reading their abstracts, we excluded articles that were duplicates or did not meet the eligibility criteria. The next step was to read the articles.

treated as a concept complementary to corporate social responsibility or a stage in achieving maturity (Sokołowska, 2020). This way of understanding CSI is based on classic models of corporate social responsibility (modified: A.B. Carroll's model, Y.Ch. Kang, and D.J. Wood's model, and the social response model) (Carroll, 1991; Kang, Wood, 1995; Freeman, 1984).

Research, including J. Graafland and N. Noorderhaven (2020), B. Aastha and S. Shazi (2019), point out that the size, scope, form, or conditions of running a business determine the course of implementation of the concept of social responsibility, and thus also decide on its integral part which is socially irresponsible actions. Large and medium-sized enterprises implementing CSR usually do it in a formalized way, using, among others, international management standards (e.g., SA 8000, AA1000, ISO 26000) and social reports (see Gjørberg, 2009; Perrini et al., 2007, Sokołowska, 2013), in which there is little room for revealing weaknesses or negligence in the activities of enterprises. Therefore, identifying, examining, and eliminating management dysfunctions and socially irresponsible activities in large and medium-sized enterprises is problematic (Clark et al., 2022). However, small enterprises (especially micro-enterprises) have even more significant problems with identifying socially irresponsible activities because there are few proposals for instruments dedicated to managing the social responsibility of small enterprises (cf. Jenkins, 2009; Kromjong et al., 2016; Madueño, 2016). Moreover, identifying socially irresponsible activities is even more difficult than in large and medium-sized enterprises.

In this context, it is considered reasonable to assume that there is a need to expand the spectrum of analyses regarding corporate social responsibility to include aspects of its social irresponsibility (cf. Cruz et al., 2014; Carroll, 2021) in the cross-section of the specificity arising from the size of the enterprise.

Due to the existence of a research gap in the form of a lack of knowledge about corporate social irresponsibility (in the areas of economic, legal, ethical, and philanthropic) in the context of the specific functioning of large, medium, and small enterprises, it is worth considering the following research questions:

- RQ1: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions most often occur?
- RQ2: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions towards internal stakeholders (RQ2a) and external (RQ2b) most often occur?
- RQ3: What are the differences in identified socially irresponsible actions in areas of economic, legal, ethical, and philanthropic, depending on the size of the company?
- RQ4: What is the relationship between the size of the studied organizations and the frequency of socially irresponsible actions in various areas (economic, legal, ethical, and philanthropic) in relation to internal and external stakeholders?

Finding the answers to the above questions will also enable the achievement of the article's purpose, which is to identify the occurrence of socially irresponsible actions in the economic, legal, ethical, and philanthropic areas towards stakeholders in relation to the business size.

The theoretical background was prepared based on a narrative and critical literature review. To achieve the paper's purpose, empirical quantitative research was conducted on a diverse sample of 650 enterprises operating in Poland. A questionnaire and the CAWI (Computer-Assisted Web Interview) research method were used. Frequency analysis, descriptive statistics, parametric and non-parametric tests, and correlation analysis were used to present the data. Statistical analysis was performed using the IBM SPSS Statistics 29 package.

2. Materials & Methods

2.1. Enterprises' socially irresponsible actions² and their business size

Social irresponsibility is usually identified through the prism of manifestations of socially irresponsible actions. This applies to both actual and potential actions, more or less consciously and deliberately undertaken.

According to the way of understanding social irresponsibility adopted in this article, the recognition of socially irresponsible actions towards internal stakeholders (primarily employees) and external stakeholders (customers, suppliers, competitors, local community, etc.) (Mena et al., 2016; Nardella et al., 2020; Van den Broek et al., 2017), may concern the following areas: economic, legal, ethical, and philanthropic.

Socially irresponsible actions in the economic area concern abuses, imperfections, and dysfunctions in enterprise management. According to C.L. Pearce, and C.C. Manz (2011), mismanagement refers to the allocation of resources and the unsatisfactory pursuit of maximizing value for owners, shareholders, and shareholders (Chen et al., 2018). Negative actions toward management staff are mainly related to more transparency in financial management (Lin, Liu, So, Yuen, 2019) and unclear economic principles of sing management contracts. On the other hand, companies' behavior is reprehensible when employers don't pay salaries on time or don't pay due overtime remuneration (Antonetti et al., 2021). Irresponsibility may also concern the need for more financing for training and other forms of improving qualifications or employment instability.

A company may be socially irresponsible towards customers in the economic area when the timeliness or reliability of order fulfillment is insufficient (Antonetti, Valor, 2021), the service could be more professional, and the products offered need to meet the quality requirements of customers. The company may damage supplier relationships by dysfunctional acting, untimely and inconsistent payments, and competitors can't compete fairly. In addition, the economic irresponsibility of enterprises includes failure to regulate or improperly regulate public and legal

² Due to the limited scope of this study, there is not a detailed presentation of examples of socially irresponsible actions in terms of CSI areas, and stakeholders, but there is a synthetic description of this problem.

obligations towards local governments and the state, failure to provide the local community with jobs, or failure to allocate financial resources for environmentally friendly technologies (Sokołowska-Durkalec, 2022).

Socially irresponsible activities in the legal area involve breaking the law or cleverly avoiding it. This area's cross-sectional and comprehensive nature requires recognizing the need to identify potential and actual dysfunctions in the enterprise's operations by, among others, economic law, civil law, labor law, and consumer law.

Manifestations of social responsibility in the ethical area have their source in moral norms. They are related to the owners or managers of the enterprise not noticing or only superficially noticing the effects of their own decisions and not taking or avoiding taking responsibility for them (Sokołowska-Durkalec, 2022). For example, ethical irresponsibility towards an employee may concern violating good rules and customs (Antonetti et al., 2021) in the scope of, among others, psychological contract signed between the employer and employees, industry and company rules of ethics, pro-social organizational culture, rules of social coexistence, friendly work environment, conflict management, etc. Negative behavior towards customers concerns unfair and dishonest actions (Allen et al., 2020), failure to promote the principles of sustainable consumption, lack of fair promotion (including advertising), "not listening" to customer needs, respect for human dignity in marketing activities, lack of personification of customer relations, fair sales policy, transparent financial operations, etc. Similarly, suppliers cannot rely on cooperation based on trust, and competitors support fair competition and compliance with the principles of equal opportunities in trade or other forms of activity. The local community is not satisfied with the company's operation. It assesses it as a wrong service provider, manufacturer, or employer, often based on false information communicated in the ESG measurement procedure (Shea, Hawn, 2019; Wickert, Risi, 2019).

The philanthropic area of irresponsibility concerns the company's failure to donate some of its resources to society to provide specific assistance, improve living conditions, or solve social problems (Sokołowska-Durkalec, 2022). Deficiencies in responsibility towards employees may concern financial and material assistance to employees in difficult life situations, the possibility of a particular organization of working time and the scope of duties for an employee in a difficult life situation, readiness to devote time - attention, conversation, other forms of help - to an employee in need, etc. The client cannot count on free education and awareness-raising. The situation is similar to the possible unmet needs of suppliers and other contractors in this area. The company also does not support people and organizations from the local and national community from the public sectors: health, science, education, culture, art, and sports.

Socially irresponsible actions of enterprises are difficult to identify due to the insufficiently developed conceptual apparatus, research workshop, and evaluation methodology, as well as the avoidance of practitioners from providing accurate answers in this regard.

In the face of the existence of a gap in the scope of research on socially irresponsible activities of enterprises in the context of conditions resulting from their size, it is justified (Huff, 2009) to use the experience of researchers in related issues in terms of the similarity of the substantive features of the research procedure, in this case, the concept of social responsibility. An increasing number of publications distinguishing the social responsibility of large, medium, and small (including micro) enterprises can be found in the literature³ (Graafland, Noorderhaven, 2020; Aastha, Shazi, 2019). However, there needs to be more knowledge about socially irresponsible activities in enterprises of various sizes.

2.2. Research Methodology

Theoretical background was based on synthesizing the analysis of English-language articles, books, and conference materials obtained from the Web of Science electronic database, particularly from the Social Science Citation Collection, Book Citation Index, Conference Proceedings Citation Index, and the Scopus database. In that research, the scope of social irresponsibility was examined. The search engine was keywords in the titles: "social irresponsibility", "socially irresponsible actions", "CSI", "CSIR". A relatively small number of publications in this field were identified. From 1962 to February 2024, 358 scientific titles were published. First, the abstracts of the articles were read to determine whether they qualified for further analysis. Articles that were duplicates or did not meet the eligibility criteria after reading their abstracts were also excluded. As a result of applying this procedure, 129 publications strictly related to social irresponsibility were identified, and not a single publication related to social irresponsibility from the analysis of business size was found. This paper was subjected to critical and narrative analysis. On its basis, a research tool in the form of a survey questionnaire and a synthesis of the theoretical background presented in this article were developed.

After developing the research design, data collection began. For this purpose, the services of a company specializing in these activities were used. The research sample was randomly selected according to the sampling frame owned by the company carrying out the research. The surveyed sample included 650 organizations. The study was carried out between October and December 2021 among enterprises operating in Poland. The research tool was a survey questionnaire, and the research method used was CAWI (Computer-Assisted Web Interview). The electronic version of the questionnaire (programmed interview) was placed on the company's server that commissioned the study, where there is a CADAS server dedicated to CAWI research. To prepare the survey for implementation, a website link was generated and used to send invitations to the study. The study set a limit on the number of surveyed enterprises. It was possible to track information on the number of completed questionnaires, those being completed, interrupted and rejected at the control stage (implementation control by ESOMAR

³ The dominant differentiating criterion is the number of employees.

and PTBRIO standards). When the number of completed questionnaires corresponded to the initial assumption, the possibility of completing it was blocked.

The study used a questionnaire containing 12 substantive questions and five specific questions. The substantive part of the questionnaire concerned the indication on a 5-point Likert scale (where 1 means we very often act socially irresponsible, 2 - we often act socially irresponsible, 3 - we occasionally act socially irresponsible, consciously/intentionally, 4 - we occasionally act socially irresponsible, unconsciously, 5 - no, we never act socially irresponsible) frequency of socially irresponsible actions in particular economic, legal, ethical and philanthropic areas.

The control variables used in the study are: the size of the organization - measured as an ordinal variable depending on the number of employees: 1 - employing up to 9 employees, 2 - employing from 10 to 49 employees, 3 - employing from 50 to 249 employees, and 4 - employing more than 249, as there are many studies differentiating the approach to social responsibility depending on the size of the organization (Graafland, Noorderhaven, 2020; Aastha, Shazi, 2019); the age of the organization measured by years of operation on the market, market reach measured by the potential of the covered market, where 1 - means local (municipal), 2 - supra-local (county), 3 - regional, 4 - national, 5 - transnational and 6 - global; strength of competition measured on an ordinal scale as: 0 - we are monopolists in our market, 1 - we do not have intense competition, 3 - intense competition, we have many competitors.

The study sought to find answers to the following questions:

RQ1: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions most often occur? RQ2: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions towards internal (RQ2a) and external (RQ2b) stakeholders most often occur? RQ3: What are the differences in identified socially irresponsible actions in areas (economic, legal, ethical, philanthropic) depending on the size of the company? RQ4: What is the relationship between the size of the surveyed organizations and the frequency of socially irresponsible actions in various areas (economic, legal, ethical, and philanthropic) in general, about internal and external stakeholders in the surveyed enterprises?

The study put forward the following hypothesis:

H1: the size of the organization has a significant impact on the frequency of socially irresponsible actions in various areas (economic, legal, ethical, and philanthropic) (a) in general, (b) in relation to internal, and (c) external stakeholders in the surveyed enterprises.

The data was meticulously analyzed using a comprehensive set of tools, including frequency analysis, descriptive statistics, parametric and non-parametric tests, and correlation analysis. This rigorous statistical analysis was performed using the IBM SPSS Statistics 29 package, ensuring the validity and reliability of our findings.

In the first stage, a frequency analysis was performed to answer the research questions, showing what and how often individual forms of identifying socially irresponsible actions occurred in the studied organizations. Thus, in the first step, descriptive statistics were

determined for the frequency of manifestations of corporate social irresponsibility in the following areas: economic, legal, ethical, and philanthropic in general, in relation to internal and external stakeholders in the surveyed enterprises.

In the next stage, non-parametric tests attempted to identify differences in the frequency of socially irresponsible actions in the following areas: economic, legal, ethical, and philanthropic, depending on the business size.

The study used Spearman's rank correlation coefficient to determine the correlation between the business size and the frequency of socially irresponsible activities across various economic, legal, ethical, and philanthropic areas. The study also evaluated the impact of these activities on internal and external stakeholder

3. Empirical research results and conclusions

The study included 140 large enterprises, 140 medium-sized enterprises, 170 small enterprises, and 200 micro-enterprises operating on the market for 3 to 144 years. The average age of the surveyed company is 30 years, and 50% of the companies were up to 24 years old. Most often, these were companies aged 15 to 44, constituting 60% of the surveyed sample. 5.4% are organizations that were monopolists in their market, while 65.1% of companies had intense competition in their market. Among the surveyed enterprises, 20.8% operated on the local (municipal) market, 6.9% on the supra-local (district) market, 16.2% on the regional market, 28% on the domestic market, 11.1% on the transnational market, and 17.1% on the global market.

RQ1: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions most often occur?

Table 1.

Descriptive statistics for the frequency of manifestations of corporate social irresponsibility in the following areas: economic, legal, ethical, and philanthropic in general, in relation to internal and external stakeholders in the studied enterprises

	Economic activities	Legal actions	Ethical actions	Philanthropic actions	
Mean	3,84	3,97	3,91	3,86	
Median	4,00	4,50	4,00	4,00	
Standard deviation	1,13	1,07	1,04	1,08	
Percent	very often	6,30	4,00	4,00	5,10
	never	29,20	34,20	29,10	28,30

Source: own study based on primary data.

Statistics show (Table 1) that irresponsible actions most often occur in the economic area (the lowest weight of respondents' responses is 3.84) and in the philanthropic area (the weight of respondents' responses is 3.86). The surveyed sample included 153 enterprises (23.53%),

which stated that they have never experienced any manifestations of social irresponsibility in any economic, legal, ethical, and philanthropic areas towards internal and external stakeholders.

RQ2a: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions towards internal stakeholders most often occur?

Table 2.

Descriptive statistics for the frequency of manifestations of corporate social irresponsibility in the following areas: economic, legal, ethical, and philanthropic in relation to internal stakeholders

		Economic activities	Legal actions	Ethical actions	Philanthropic actions
Mean		3,74	3,91	3,80	3,70
Median		4,00	4,00	4,00	4,00
Standard deviation		1,29	1,24	1,23	1,30
Percent	very often	8,30	5,40	5,70	8,20
	never	39,10	46,50	40,90	39,10

Source: own study based on primary data

Statistics indicate (Table 2) that most often (8.20%) socially irresponsible activities occur in the philanthropic area (the lowest weight of respondents' responses is 3.70), and secondly (8.30%) in the economic area (the weight of respondents' responses is 3.74).

RQ2b: In what areas (economic, legal, ethical, philanthropic) do socially irresponsible actions towards external stakeholders most often occur?

Table 3.

Descriptive statistics for the frequency of manifestations of corporate social irresponsibility in the following areas: economic, legal, ethical, and philanthropic in relation to external stakeholders

		Economic activities	Legal actions	Ethical actions	Philanthropic actions
Mean		3,85	3,98	3,92	3,89
Median		4,00	4,50	4,00	4,00
Standard deviation		1,14	1,08	1,05	1,10
Percent	6,00	6,00	4,00	4,00	6,00
	32,00	32,00	36,50	31,50	33,50

Source: own study based on primary data

Statistics show (Table 3) that irresponsible actions most often (6%) occur in the economic area (the lowest weight of respondents' responses is 3.85), and secondly (6%) in philanthropic areas (the weight of respondents' responses is 3.89).

RQ3: What are the differences in identified socially irresponsible actions in areas (economic, legal, ethical, philanthropic) depending on the size of the company?

Table 4.

Differences in identified socially irresponsible actions in areas (economic, legal, ethical, philanthropic) depending on the size of the enterprise

		Economic activities	Legal actions	Ethical actions	Philanthropic actions
Business size		Avg.	Avg.	Avg.	Avg.
Internal and external stakeholders	H Kruskala-Wallis	0,752	1,026	0,558	2,468
	df	3	3	3	3
	Asymptotic significance	0,861	0,795	0,906	0,481
Internal stakeholders	H Kruskala-Wallis	2,486	0,340	2,828	1,398
	df	3	3	3	3
	Asymptotic significance	0,478	0,952	0,419	0,706
External stakeholders	H Kruskala-Wallis	0,872	1,175	0,446	2,805
	df	3	3	3	3
	Asymptotic significance	0,832	0,759	0,931	0,423

Source: own study based on primary data.

In the surveyed organizations (Table 4), based on the Kruskal-Wallis H test, it is concluded that there are no differences in the identified manifestations of social irresponsibility in groups of enterprises of different sizes.

RQ4: What is the relationship between the size of the surveyed organizations and the frequency of socially irresponsible activities in various areas (economic, legal, ethical, and philanthropic) in general, in relation to internal and external stakeholders in the surveyed enterprises?

Table 5.

The relationship between the size of the surveyed organizations and the frequency of socially irresponsible activities in various areas (economic, legal, ethical, and philanthropic) in general, in relation to internal and external stakeholders in the surveyed enterprises

	Internal stakeholders activities				Internal and external stakeholders activities				External stakeholders activities			
	E	P	ET	F	E	P	ET	F	E	P	ET	F
	Correlation coefficient	-0,043	0,000	-0,054	-0,003	0,000	0,000	-0,014	0,013	0,011	0,003	-0,003
Relevance (bilateral)	0,270	0,999	0,170	0,945	1,000	0,993	0,721	0,736	0,786	0,938	0,931	0,913
N	650	650	650	650	650	650	650	650	650	650	650	650

Description: E – economic, P – legal, ET – ethical, F – philanthropic.

Source: own study based on primary data.

The statistical significance presented in the table 5 ($p > 0.05$) underscores the rigorous approach taken in this study. It indicates no significant relationship exists between the size of the examined organization and the frequency of socially irresponsible actions in various areas (economic, legal, ethical, and philanthropic) in general concerning internal and external stakeholders in the studied enterprises.

Therefore, based on the impartial data analysis, there are no grounds to accept hypothesis H1. In the studied population of enterprises, their size does not determine the occurrence of socially irresponsible activities in the economic, legal, ethical, and philanthropic areas towards their stakeholders.

4. Limitations and future research directions

One of the study's limitations may be the subjective perception of frequency. Therefore, it is recommended that future studies include objective data in this area. Second, as a cross-sectional study and due to limitations in causal determination and effect analyses, prospective longitudinal studies are recommended to show changes in incidence over time. In addition, future research should examine existing social sanctions against stakeholder groups such as employees or customers. It seems that it could also be interesting to consider the impact of socially irresponsible activities, e.g., on the company's reputation. In-depth future research should consider other control variables that may influence socially irresponsible activities, such as the age of the organization, the scope of market activity, the strength of competition on the market, and operating in the territory of countries other than Poland.

5. Summary

The empirical research has shown that the size of the enterprise does not affect the frequency of taking socially irresponsible actions in the surveyed enterprises' economic, legal, ethical, or philanthropic areas. This conclusion is surprising because the literature studies conducted led to the opposite hypothesis. Research by J. Graafland and N. Noorderhaven (2020) and B. Aastha and S. Shazi (2019) showed that the organization's size determines socially responsible activities. Based on the adopted methodological principles (Huff, 2009; Rojon, Okupe, McDowall, 2020), it was assumed that it is legitimate to use the experience of researchers in related issues in terms of the similarity of the substantive features of the research procedure, in this case, the concept of social responsibility. The empirical research did not confirm the similarity between socially responsible and irresponsible activities and the size of the enterprise. This shows the need to conduct replication studies on another research sample among enterprises operating in Poland and other countries, which would allow for verification of the correctness of the adopted research methodology and possible generalization of conclusions.

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