

## USING THE SPONSORING RELIEF BY SMES FROM THE SILESIAN VOIVODESHIP – PILOT STUDY

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**Purpose:** Actions for the environment or society include incurring various types of costs, which is the reason of offered tax incentives by the states that are increasingly appearing in the context of corporate social responsibility. In 2022, the Polish Deal introduced a new relief into the legal system for enterprises incurring expenses for sports, cultural activities and supporting higher education or science. The formulated hypothesis of the work is the assumption that enterprises make little use of the sponsoring tax relief. The following research objectives have been defined: to verify the research tool and to diagnose the reasons for not using that tax relief by small and medium-sized enterprises.

**Design/methodology/approach:** It was decided to implement the formulated research objectives on the basis of a pilot study, which has been a starting point for further research within a broader project on tax preferences for enterprises as an instrument supporting socially responsible activities. The results of the study are intended to provide answers to the research questions: 1. Do enterprises use tax relief dedicated to socially responsible companies? 2. Do entrepreneurs expect additional tax preferences that will encourage them to support cultural, scientific, higher education and sports activities? 3. What are the reasons for companies not using the sponsoring tax relief? The survey was tested as part of a pilot study on a group of approximately 100 entities from the Silesian Voivodeship in the form of an interview conducted using the CAWI and CAPI techniques. The selection of the target group was random. The survey includes several research questions regarding activities supporting cultural, scientific and sports institutions, the use of sponsorship relief, the conditions necessary to apply the aforementioned relief, the expectations of entrepreneurs regarding tax preferences in connection with sponsoring activities, and the barriers hindering the use of sponsorship relief.

**Findings:** Tax regulations from the last few years were analyzed. The analysis of the answers obtained from respondents confirmed that entrepreneurs have little knowledge about tax relief in the area of CSR and make little use of the available preferences.

**Research limitations/implications:** The verification of empirical data concerning the analyzed research problem was based on the use of available data on tax preferences for socially responsible companies. To fully understand the expectations of entrepreneurs supporting cultural, scientific, higher education and sports activities in terms of tax relief, it is necessary to expand the research in the future to a larger group of entities operating throughout the country.

**Practical implications:** The research results allow to conclude that entrepreneurs have little knowledge about tax preferences available to socially responsible companies. They expect the relief to be expanded.

**Originality/value:** The results of empirical research are an added value for economic sciences and might contribute to the development of the scientific discipline with the planned publications of the obtained research results. Additionally, the conducted research may be helpful for entrepreneurs in the matter of the possibility of using the sponsoring relief. To fully understand the expectations of entrepreneurs supporting cultural, scientific, higher education and sports activities in terms of tax relief, it is necessary to expand the research in the future to a larger group of entities operating throughout the country. That could make it possible to recommend changes in tax law in the scope of tax preferences of enterprises supporting cultural, scientific, higher education and sports activities.

**Keywords:** CSR, sponsoring tax relief, tax preferences.

**Category of the paper:** research article.

## 1. Introduction

Problematyka preferencji podatkowych jest wciąż aktualna, a z uwagi na to, że podatki stanowią nieodłączną część życia każdego z nas, również szeroko omawiana. Ulgi podatkowe są chętnie stosowane, gdyż redukują wysokość obciążeń fiskalnych. The issue of tax preferences has still been relevant and because of an inseparable part of taxes in everyone's life, also widely discussed. Tax reliefs are eagerly used because they reduce the amount of fiscal burden.

Actions for the environment or society are associated with incurring various costs, which is why tax incentives offered by the state has appeared more and more often in the context of corporate social responsibility. Many authors have analyzed the situation of companies involved in socially responsible activities (Peloza, Shang, 2011; Wirba, Asan, Vernyuy, 2023; Singh, Misra, 2021). There is also amount of Polish authors dealing with the issues of corporate social responsibility (Kosek, 2013; Słupik, 2013; Szuper, 2021; Tylec, 2016; Żychlewicz, 2015; Bem-Kozieł, 2008; Zuzek, 2012; Kowalska, 2015; Karwowski, 2023).

There is a lack of research on the preferences of companies regarding tax reliefs in the case of engaging in socially responsible activities. Among the available reports, the report "A review of tax incentives in the context of CSR (*Corporate Social Responsibility*) in particular European countries", prepared by the consulting company Accreo Taxand, however, the information contained therein concerns earlier periods. This has undoubtedly been a research gap that the author would like to fill.

In 2022, the Polish Deal introduced a sponsorship relief into the legal system dedicated to companies supporting sports, cultural activities, higher education and science. This is a relatively new relief, so it is necessary to check whether companies use it, and if the answer is negative, to find out its reason.

## 2. Corporate Social Responsibility – CSR

The concept of corporate social responsibility (CSR) has been widely discussed in scientific literature due to its importance for business competitiveness, long-term growth and sustainable development. There is no doubt that businesses have a significant impact on various stakeholder groups through their activities, from employees to society. Some of the enterprises's activities can also have a destructive impact on the natural environment. For these reasons, enterprises should take responsibility for their actions. In their activities, in addition to achieving their own objectives, they should aim to meet the needs of their stakeholders.

The observed technological progress, development of innovation or growth of competitiveness on the market mean that Polish entrepreneurs are facing new challenges. Keeping up with change requires a new approach to run business activity, and in particular understanding and developing a positive attitude towards the idea of corporate social responsibility (Bereś, 2017).

CSR can be characterized by growing interest in Poland among managers, investors and state administration. Corporate social responsibility is perceived as a set of practices linked to the company's decision-making processes. These include issues related to business ethics, environmental protection, human rights and the rights of employees and consumers (Koh, Li, Tong, 2023). Following R. Manakkalathil, companies have civic responsibilities, so CSR should be perceived as an obligation to conduct the company's business on an equal footing with respect for individual and social rights (Manakkalathil, Rudolf, 1995). Businesses should pay special attention to society and organize their activities in such a way as to eliminate any harmful effects of their activities. (Mohr, 1996).

The forerunner of corporate social responsibility is considered to be Leo XII and his encyclical *Rerum Novarum* from 1891. Corporate social responsibility has been perceived as a set of norms that define the relationship between the entrepreneur and the environment of his business activity. In order to determine the nature and content of these norms, it is indispensable to refer and compare them to classical catalogues of individual rights (Bernatt, 2009).

An enterprise that invests in human resources, environmental protection and maintains good relations with its surroundings is considered socially responsible. According to A.B. Carolla, there are four dimensions of social responsibility: economic, legal, charitable and ethical (Caroll, 1991) and each of them should be considered from the point of view of different stakeholder groups.

According to the ISO 26000 standard, the following areas of corporate social responsibility can be distinguished:

1. organizational governance,
2. human rights,
3. labor relations,

4. environment,
5. fair market practices,
6. consumer relations,
7. social involvement.

Activities for the local community are considered to be various types of projects for the benefit of the environment in which the enterprise operates. These may include:

- a) activities aimed at supporting local institutions and individuals,
- b) cooperation with local organizations,
- c) ecological or investment activities.

Environmental actions are aimed at protecting the environment. These include waste segregation, sustainable management of raw materials, environmental education of employees and customers, implementation of ecological technological processes, and the use of ecological products and services.

The aim of social campaigns is to help people in need, for example by donating part of the profits from sales to social causes. They also increase public awareness about, for example, environmental protection.

Human rights activities include providing assistance in illegal activities, counteracting discrimination. These are also civil, economic, social and cultural rights, fundamental principles and rights at work.

Labor practices concern employment, working conditions and social protection, health and safety at work, and on-the-job training.

Relations with consumers concern the application of fair market practices, the provision of truthful and objective information, fair contract practices, the protection of consumer health and safety, complaints, and the protection of consumer data.

Engaging in socially responsible activities is common in various countries. The conducted research clearly indicates that activities for sustainable development have a positive impact on the brand image and increased competitiveness (Tingchi Liu, Matthew, 2014) and higher financial results (Dhaliwal, Radhakrishnan, Tsang, Yang, 2012; Gustafson, 2007).

To sum up the above considerations, it can be concluded that corporate social responsibility is the activity of a company aimed at achieving its goals in combination with caring for society and the environment.

### **3. Tax relief for entities supporting sports, culture and higher education**

Among the numerous changes to the regulations introduced by the Polish Deal, one should not forget about the reliefs dedicated to entrepreneurs. However, it should be recognized that despite their impressive number, only a limited group of taxpayers can benefit from them.

Among the tax reliefs introduced in 2022 is a relief from the area of corporate social responsibility, called sponsorship relief. It is regulated by the provisions of art. 26ha of the Act of 26 July 1991 on personal income tax (Dz.U. 2024, poz. 226) and article 18e of the corporate income tax act of 15 February 1992 (Dz.U. 2023, poz. 285).

According to data published by the Ministry of Finance, the sponsorship relief was used in 2022 by 257 taxpayers settling their income according to the tax scale. The amount of deductions amounted to PLN 1469 thousand, and the average amount deducted by the taxpayer was PLN 5715. The number of taxpayers taxed with the flat tax and using the sponsorship relief was 884, while the amount of deduction was PLN 30 million (Ministerstwo Finansów RP, 2023).

The CSR relief is aimed at entrepreneurs taxed according to the tax scale or flat tax. It can also be used by corporate income tax payers who earn income other than from capital gains. The basic condition for applying the sponsorship relief is to recognize the expense as a cost of obtaining income. It is necessary to distinguish between sponsorship expenses and donations, because the effects of both situations are different. In the case of donations, we are dealing with a unilateral benefit that has been excluded from the catalogue of costs of obtaining income. Therefore, in the case of a donation, the sponsorship relief cannot be used. In order for the expense to be settled under the sponsorship relief, there must be a mutual benefit, most often advertising for the company providing support.

Sponsorship is a form of cooperation where an entrepreneur (sponsor) transfers financial or material resources to another entity (sponsored) in exchange for specific promotional or advertising benefits. Sponsorship occurs when an entrepreneur finances sports, cultural or educational activities and receives an equivalent advertising benefit in return.

Sponsorship relief is an incentive for entrepreneurs who engage in socially beneficial activities and support entities operating in the field of sports, culture and higher education. The relief allows, in addition to deducting 100% of the costs of obtaining income, to deduct an additional 50% of costs from income. It is important that the amount of the deduction does not exceed the amount of income earned by the entrepreneur in a given tax year. Another important issue is that only those costs that have not been reimbursed to the entrepreneur in any form can be deducted. So what if the taxpayer generated a loss in a given tax year? Unfortunately, they will not be able to deduct additional costs under the discussed relief.

An important issue when discussing sponsorship relief is the type of expenses that entitle you to apply the relief, because not all expenses meet the conditions for deduction under the relief. The income tax act clearly indicates which expenses allow for the application of the relief. In the case of expenses for sports activities, the Act indicates expenses incurred to finance:

1. a sports club as referred to in article 28 paragraph 1 of the Act of 25 June 2010 on sports, i.e. a sports club that does not operate for the purpose of making a profit for the implementation of the following objectives:
  - a) implementation of sports training programs,
  - b) purchase of sports equipment,
  - c) payment of costs of organizing sports competitions or participating in these competitions,
  - d) payment of costs of using sports facilities for sports training purposes,
  - e) financing sports scholarships and training staff salaries.
2. sports scholarship – it is considered to be a unilateral, non-repayable cash benefit granted by local government units, the minister responsible for physical culture, public benefit organizations or sports clubs in exchange for a specific sports result or enabling the organization of a sports event,
3. a sporting event that is not a mass sporting event.

The next category of costs are expenses incurred for cultural activities. Not all costs can be deducted under the sponsorship relief, only those incurred to finance:

1. cultural institutions entered into the register maintained pursuant to article 14, paragraph 3 of the Act of 25 October 1991 on the organization and conduct of cultural activities,
2. cultural activities carried out by art universities and public art schools.

Among the expenditures supporting higher education and science are:

1. scholarships included in the Act on Higher Education and Science,
2. financing the employee's fees referred to in Article 163, paragraph 2 of the Law on Higher Education and Science,
3. financing the remuneration of students who complete internships and placements with the taxpayer as part of the study program,
4. remuneration paid within 6 months from the date of employment by an employee organizing professional internships for students of a given university to an employee who has completed studies at that university employed through the academic careers office run at a given university.

In the case of expenses listed in points 3-5, the necessary condition for recognizing them as eligible costs is the conclusion of an agreement between the taxpayer and the university. It should be noted that expenses recognized under the sponsorship relief also include expenses for improving employee qualifications in the field of higher education. It should also be mentioned that it is the employee who should sign the agreement with the university, not the employer.

#### 4. Analysis of the SME sector in Poland

The SME sector plays an important role in the national economy (Table 1). The criteria for assigning a company to the SME sector are identical in all EU Member States. The first is the number of employees:

- a) microenterprises are companies employing no more than 9 people,
- b) small enterprises are companies employing no more than 49 people
- c) medium-sized enterprises are companies employing no more than 249 people.

The second criterion is the annual turnover or the total annual balance sheet (Table 2).

**Table 1.**  
*SME indicators*

Indicator	Number of enterprises
Number of non-financial enterprises (2022)	2 349 755 mln 2 283 379 – micro 48 217 – small 14 341 – medium 3 818 – large
Structure by number of employees (2022)	99,8% – SME 97,2% – micro 2,1% – small 0,6% – medium 0,2% – large
Industry structure (2022)	55.1% – service activity 20.0% – trade activity 15.5% – construction activity 9.4% – industrial activity
Share in GDP (2021)	67,9% – share of enterprises in GDP creation (drop by 3.7 p.p. y/y) 45.3% – SME share in GDP creation (up 1.7 p.p. y/y) 28.2% – micro (down 1.3 p.p. y/y) 8.1% – small (down 1.0 p.p. y/y) 9.0% – medium (up 4.0 p.p. y/y) 22.6% – large (down 5.4 p.p. y/y)
Number of employed people (2022)	7.03 million – number of employees in enterprises (increase by 98.4 thousand y/y) 55.9% – share of the SME sector in the structure of average employment 3.0 – average number of employees per entity (from 3.1 in 2020)

Source: Report from the study “Report on the condition of the small and medium-sized enterprise sector in Poland” conducted by PARP in 2024 on behalf of the Polish Agency for Enterprise Development, Warsaw 2024 (<http://www.parp.gov.pl>).

As can be deduced from the table above, the SME sector is responsible for generating nearly 70% of Polish GDP and employing over 7 million people. The largest share in GDP generation is held by microenterprises (around 28.2%), with the largest contribution coming from service companies. In 2022, 67% of the total number of employees in the enterprise sector worked in small and medium-sized enterprises, with the largest number of employees in microenterprises (almost 4.4 million people – 43% of the total number of employees in the enterprise sector).

**Table 2.**  
*SME division criteria*

	<b>Employment</b>	<b>Annual turnover</b>	<b>Total annual balance sheet</b>
microenterprise	< 10	≤ 2 mln euro	≤ 2 mln euro
small enterprise	< 50	≤ 10 mln euro	≤ 10 mln euro
medium enterprise	< 250	≤ 50 mln euro	≤ 43 mln euro

Source: ANNEX I to Commission Regulation (EC) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ EU L 187, 26.06.2014).

According to available data, in 2022 there were 2.35 million non-financial enterprises in Poland. In the longer term, a steady increase in the number of companies has been observed (between 2013 and 2022 by as much as 32.6%) (Research Report, 2024). The small and medium-sized enterprise sector accounts for as much as 99.8% of all enterprises in Poland, and the largest group is microenterprises, which are 97.2%. Analysis of the industry structure shows that enterprises from the service industry predominate (55.2%), followed by trading companies (20%), followed by construction activities (15.5%) and industrial activities (9.4%).

Based on the data provided in the Report from the study “Report on the condition of the small and medium-sized enterprise sector in Poland” conducted by PARP in 2024 on behalf of the Polish Agency for Enterprise Development, it can be stated that, taking into account the level of entrepreneurship in individual regions, the Silesian Voivodeship has retained 6th place.

## 5. Research method

The research objectives included in the work were decided to be implemented based on a pilot study, which is to be a starting point for further research within a broader project on tax preferences for enterprises as an instrument supporting socially responsible activities. The work assumes the hypothesis that enterprises make little use of the sponsorship relief. The following research objectives were formulated: to verify the research tool and to diagnose the reasons for small and medium-sized enterprises not using the sponsorship relief.

The results of the study are intended to provide answers to the research questions:

1. Do enterprises use tax relief dedicated to socially responsible enterprises?
2. Do entrepreneurs expect additional tax preferences that will encourage them to support cultural, scientific, higher education and sports activities?
3. What are the reasons for enterprises not using the sponsoring tax relief?

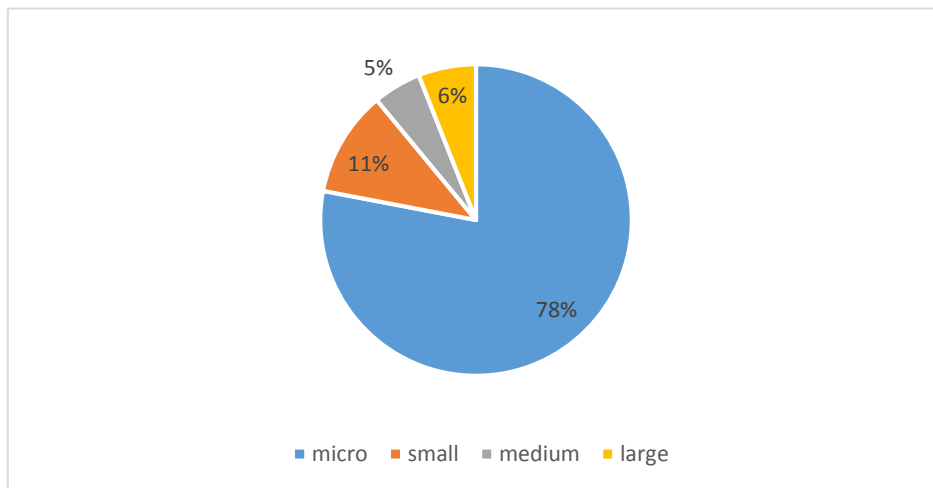
The survey was tested as part of a pilot study on a group of 100 entities from the Silesian Voivodeship in the form of an interview conducted using the CAWI and CAPI techniques. The selection of the target group was random. The survey includes several research questions regarding activities supporting cultural, scientific and sports institutions, the use of sponsorship relief, the conditions necessary to apply the aforementioned relief, entrepreneurs' expectations



regarding tax preferences in connection with sponsorship activities, barriers hindering the use of sponsorship relief.

## 6. Research results

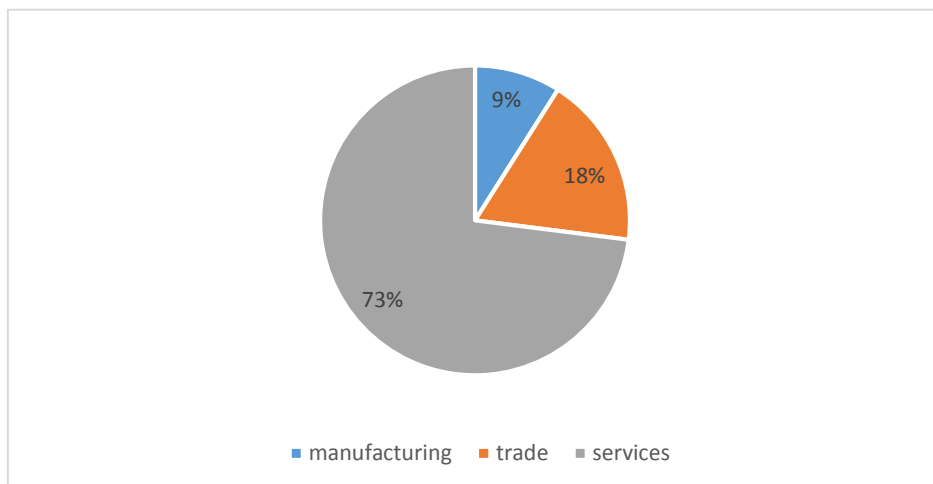
The majority of respondents were microenterprises (78), while the smallest number were large enterprises (6).



**Figure 1.** Enterprises' size.

Source: Own research.

The survey was dominated by service enterprises (73), followed by trade enterprises (18), and the fewest were manufacturing enterprises (9).



**Figure 2.** Business profile.

Source: Own research.

Based on the analysis of the answers provided by the respondents, it turned out that 47 companies conduct socially responsible activities, 8 companies gave a negative answer, while 45 more do not know whether they conduct socially beneficial activities. The entrepreneurs were asked the following questions:

1. Do enterprises engage in socially responsible activities (depending on size and industry)?
2. Do enterprises they support sports, cultural or scientific activities (depending on size and industry)?
3. Do enterprises use sponsoring tax relief (correlation with points 1 and 2)?

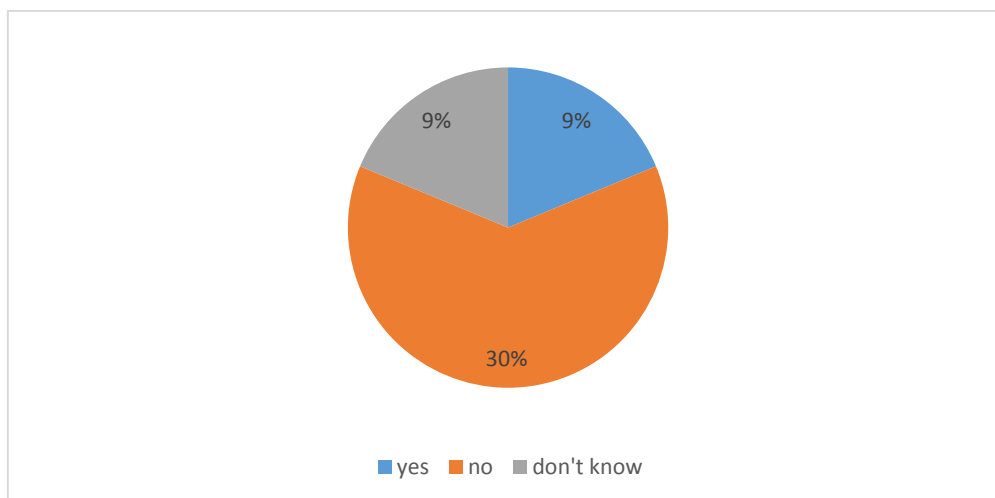
No significant statistical relationship was confirmed.

**Table 3.**  
*Supporting socially responsible activities*

Enterprises	Size (measure)			Profile (measure)		
	$\chi^2$	$\varphi$	p	$\chi^2$	$\varphi$	p
supporting sports activities/other	0,420	0,065	0,517	0,582	0,076	0,446
engaged in socially responsible activities/other	0,073	0,027	0,787	0,187	0,0043	0,665
using sponsoring tax relief/other	0,000	-0,002	0,987	0,201	-0,045	0,654

Source: Own research.

It has turned out that out of 48 companies supporting cultural and sports activities as well as higher education and science, only 9 confirm the fact of using the sponsorship relief.

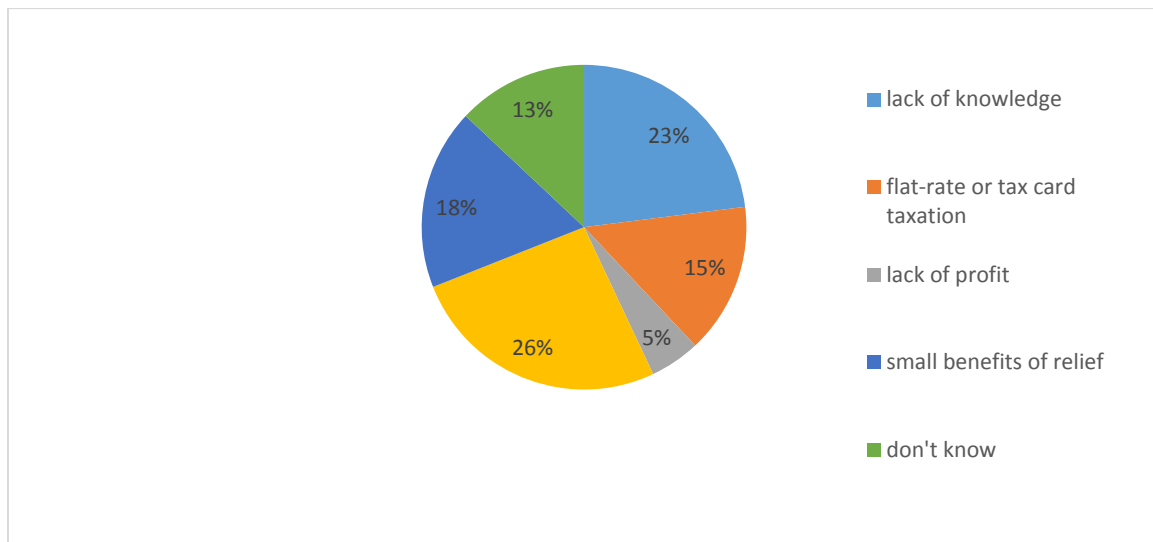


**Figure 3.** Using sponsoring tax relief.

Source: Wwn research.

Respondents were asked whether existing tax reliefs for socially responsible companies have a significant impact on decisions regarding undertaking CSR activities? Analysis of the responses provided showed that 83% of socially responsible companies confirmed that tax reliefs have a significant impact on decisions regarding undertaking CSR activities.

Among the reasons for not using the sponsoring allowance, most respondents stated that it is not worth using such an allowance (17). Another 10 respondents indicated that they did not know how to use the allowance, and 9 did not know that such an allowance existed.



**Figure 4.** Reasons for not using sponsoring tax relief.

Source: Own research.

83% of socially responsible companies confirmed that tax relief has a significant impact on decisions regarding CSR activities.

## 7. Conclusions

More and more enterprises are taking into account the social and environmental factor in their activities and active dialogue with the business environment. The government is also recognizing the growing importance of the concept of sustainable development and is introducing new reliefs dedicated to socially responsible companies into the legal system. On the one hand, we can observe the gradual introduction of additional requirements for companies, on the other hand, they are offering certain tax preferences in exchange for engaging in socially responsible activities.

Among the tax reliefs in the scope of CSR is the sponsorship relief. It is dedicated to companies supporting cultural, sports and higher education and science activities. The conducted research shows that only 19% of companies use the sponsorship relief. The most frequently indicated reasons include ignorance, too few benefits and the fact that the entrepreneur is taxed on a flat-rate basis. The objectives of the work presented in the introduction have been achieved. The conducted study is a pilot study in which 100 enterprises from the Silesian Voivodeship participated.

During the study, respondents did not indicate any significant comments regarding the scope of the first form of questions, so the research tool in the form of a survey was validated.

The reasons for not using the sponsoring relief were also diagnosed. The research hypothesis that enterprises use the sponsoring relief to a small extent was confirmed.

The study concerned only enterprises from the Silesian Voivodeship. In order to learn in-depth the reasons for not using the sponsoring relief by companies entitled to it, it is necessary to extend the study to a larger group of companies operating throughout the country.

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