
**THE IMPLEMENTATION OF THE CONCEPT
OF CORPORATE SOCIAL RESPONSIBILITY
IN POLISH ENTERPRISES**

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Key words: corporate social responsibility, sustainable development, business ethics.

Abstract

The idea of Corporate Social Responsibility, including its various practical aspects, is a relatively new concept, systematically becoming more and more popular in EU-27 because of potential economic, environmental and social benefits which it can bring. Areas that seem worth focusing from the point of view of possible competitive gains from CSR, concern good relations with both internal and external stakeholders. The ability to build proper relations helps to increase profits, reduce costs or enhance image, loyalty and trust among stakeholders which seems to be decisive for long term competitiveness of given enterprise or the whole economy.

The paper investigates the implementation of concept of CSR in Polish economy. The author presents the examples of socially responsible firms and good practice which are undertaken in the analyzed area. Unfortunately, in case of many small and medium enterprises CSR still remains a peripheral concern. The importance of CSR cannot be underestimated in case of the whole Polish economy that aspires to be as competitive as the other Western EU countries.

**IMPLEMENTACJA KONCEPCJI SPOŁECZNEJ ODPOWIEDZIALNOŚCI BIZNESU
W POLSKICH PRZEDSIĘBIORSTWACH**

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Słowa kluczowe: społeczna odpowiedzialność biznesu, zrównoważony rozwój, etyka biznesu.

Abstrakt

Idea społecznej odpowiedzialności (*Corporate Social Responsibility* – CSR), wraz z różnymi sposobami jej realizacji, stanowi relatywnie nową koncepcję, zyskującą systematycznie na popularności ze względu na potencjalne ekonomiczne, ekologiczne i społeczne korzyści jakie ze sobą niesie.

Obszary szczególnie godne zainteresowania, z punktu widzenia konkurencyjnych korzyści związanych z CSR, obejmują relacje z wewnętrznymi i zewnętrznymi interesariuszami. Od umiejętności zbudowania prawidłowych relacji z różnymi grupami interesariuszy zależy wysokość osiąganych zysków, wizerunek, lojalność oraz poziom zaufania wobec przedsiębiorstwa, co okazuje się przesądzać o konkurencyjności firmy, a zarazem gospodarki narodowej jako całości w perspektywie długiego okresu.

Celem artykułu jest przedstawienie implementacji koncepcji społecznej odpowiedzialności biznesu w polskich przedsiębiorstwach przez pokazanie przykładów dobrych praktyk podejmowanych w tym zakresie. Niestety, w przypadku małych i średnich przedsiębiorstw koncepcja CSR wydaje się wciąż odgrywać drugorzędną rolę. Jednak nie może być bagatelizowana w odniesieniu do polskiej gospodarki, która aspiruje ku temu, aby stać się co najmniej tak konkurencyjna, jak większość gospodarek 15-EU.

Introduction

A concept of corporate social responsibility seems to be getting more and more important, especially in the context of existing global problems of environmental and social nature. It means a completely new business approach, intrinsically linked to the concept of sustainable development, which puts stakeholders expectations and the principle of continuous improvement and innovation at the heart of business strategy. According to the European Commissioner G. Verheugen, *CSR can promote and defend European values and contribute to strategic EU policy goals, in particular the promoting of sustainable growth and providing more and better jobs. As the goals of competitiveness, sustainability and social inclusion rapidly converge, CSR becomes a more important part of the competitiveness equation for individual enterprises and for the EU itself.*

The main purpose of this paper is to show the existence of CSR idea in Polish companies through presenting the examples of good practices and initiatives undertaken in this area which are perceived as a result of economic, social, political and cultural changes taking place in the contemporary society. Because EU as a whole must find ways to combine competitiveness with social and environmental sustainability, greater attention to social and environmental issues, and better cooperation with other stakeholders, are also undoubtedly required in case of Polish economy.

The idea of corporate social responsibility

A development of the idea of corporate social responsibility is a consequence of permanent discussions on the ethical aspects related to business activity, which have been run since the end of the XIX century. The concept of CSR was particularly developed in the 60s of the XX century, but nowadays it

is worth underlying that the idea of CSR is growing in importance again, especially in the European Union countries. Primarily, it was thought that economic growth is a source of economic and social development, appearing as a result of a strive for profit maximization under the conditions of fair competition between enterprises. However, as times went by, that prevailing economic theory, originating from classical economics, seemed to be unrealistic in its basic assumptions because of imperfections of market mechanism. It turned out that when economic actors concentrate exclusively on profit maximization, it simultaneously causes many side effects, such as social inequality, unemployment, environmental pollution or monopolization. That is why the traditional aims of firms should be undoubtedly extended to the social and ecological aspects, which influences the realization of the idea of corporate social responsibility. CSR can be defined in different ways, because there is no single, commonly accepted definition of that concept. In accordance with the opinion of many authors CSR is about how companies manage the business processes to produce overall positive impact on society. It is compatible with the view of Ludwig Erhard, commonly known as one of the main fathers of the concept of social market economy. In his book "Common prosperity" he directly stated that the social essence of market economy is based on the fact that every economic success, no matter where obtained, every case of progress in efficiency, every case of progress in labour productivity should serve society as a whole. HOLME and WATTS (2000) said that it is the continuing business commitment to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. In accordance with the definition of organization called Business Social Responsibility, CSR means achieving commercial success in ways that honor ethical values and respect people, communities and the natural environment (WHITE 2006, p. 6).

The main function of the enterprise is to create value through producing goods and services that society demands, thereby generating profit for its owners and shareholders as well as welfare for society. Nowadays, it becomes obvious that reaching that aim in longer perspective without obeying ethical standards seems to be unattainable. In accordance with a modern approach enterprise is not only perceived as a production and trading entity but also as a social entity. That is why the main function of the enterprise, except profit making, is a realization of specific social aims such as environment protection or economic growth of given region (BUDZYŃSKI 1997, p. 17).

Following the interpretation of CSR published in European Commission Green Paper (2001) it is important to point out that being socially responsible means not only complying with relevant legislation, but also going beyond compliance and investing more than required into human capital, the environ-

ment and the relations with stakeholders. CSR means integration of social and environmental concerns within business but it can not be understood as philanthropy. The emphasis is on how enterprises do their daily work in order to make profit. It is relevant to businesses of all shapes and sizes. Because there is a common consensus about the importance of that concept, it is observed that more and more companies are getting aware that they can contribute to sustainable development by managing their operations in such a way as to enhance economic growth and increase competitiveness whilst ensuring environmental protection and promoting social responsibility, including consumer interests (*Corporate Social Responsibility* 2002, p. 5). It confirms that CSR is a very wide-ranging concept which can be divided into four main areas (*European...* 2009, p. 107):

- workplace CSR – refers to how a company treats its employees with relation to such issues as recruitment, pay and working conditions, health and safety, recognition of trade unions;

- market-place CSR – ethical behaviour towards suppliers, customers and competitors;

- environment related CSR – commitment to minimizing negative impacts on environment thanks to production of goods and services environment-friendly or optimizing resources and energy;

- community CSR – refers to relations between the company and its local community, and can take different forms, for example, human rights protection, dialogue and partnership with potentially affected communities or active contribution to community well-being, for instance through employee voluntary scheme or promotion of entrepreneurial initiatives in the region.

Causes of growing interest in CSR (micro-, and macroeconomics benefits)

A concept of corporate social responsibility has been getting more and more popular. According to European Commission, CSR “can play a key role in contributing to sustainable development while enhancing Europe’s innovative potential and competitiveness”. The importance of CSR cannot be underestimated in the face of the current financial crisis. It turns out that there is a real need for social responsibility in case of all members of the European Union, including Poland in the context of globalization and increasingly challenging international environment. Although according to FRIEDMAN (1970) “the business of business is business” but it is also stated in a much-quoted article that “there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so

long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud” (*European...* 2008, p. 107). This statement can suggest that efficiency and ethics must go hand in hand. The assumption that the prime responsibility of an enterprise is to generate profits for its owners and shareholders seems to be oversimplification because a firm can at the same time contribute to social and environmental objectives, through integrating corporate social responsibility into its core business strategy which brings not only economic but also social benefits. It’s worth analyzing the causes of a growing interest in enterprises CSR involvement in European society. An increasing environmental and social awareness of importance of that concept in present economy is an effect of the following fundamental changes (*Corporate...* 2002, p. 6):

- globalization has created new opportunities for enterprises, but it also has increased their organizational complexity and has imposed upon the firms the necessity to be responsible on a global scale, particularly in developing countries it appeared as a result of increasing concern about the damage caused by economic activity to the environment;

- changing perceptions of the role of business in society through the media, education, and actions undertaken by stakeholders;

- image and reputation play an increasingly important role in the economy based on intangible capital, which causes that in an increasing number of enterprises and industries, CSR is becoming a competitive necessity, moreover, can be a competitive differentiator;

- the nature of the knowledge economy means that social capital- the quality of and quantity of relations developed by an enterprise- is becoming a decisive factor of its future competitiveness and can bring networking opportunities;

- as knowledge and innovation become increasingly important for competitiveness, enterprises have a higher interest in retaining well-educated and competent personnel; furthermore, there is a necessity to attract and maintain well- motivated and committed employees because the speed of market and technology change requires flexible and engaged staff;

- social criteria are increasingly influencing the investments decisions of individuals and institutions both as consumers and as investors, partly as a consequence of this, financial stakeholders ask for the disclosure of information going beyond traditional financial reports so as to allow them to better identify the success and risk factors inherent in a company and its responsiveness to public opinion.

It is worth underlying that CSR brings economic benefits not only at microeconomic but also at macroeconomic level. First of all, the strongest evidence of a positive impact of CSR on competitiveness can be observed at

a firm level. A number of companies with good social and environmental records indicate that these activities are decisive for better financial performance and their growth in the long term. This economic impact of corporate social responsibility can be broken down into direct and indirect effects. Positive direct results may be, for example, derived from a better working environment, which leads to a more committed and productive workforce or from efficient use of natural resources which equals reduction of costs. The strongest evidence of a positive impact of CSR on competitiveness is observed in case of human resources, risk and reputation management. Actions undertaken by companies to enhance their supplier networks or to improve employee morale often lead to increased productivity and quality along with reduced complexity and costs. The ability to attract and retain employees is responsible for a growth in turnover and reduction of costs associated with recruitment and training. The additional benefit seems to be also a higher motivation amongst employees (*European SMEs...* 2002, p. 12). It is worth underlying that certain aspects of CSR, such as the creation of employee-friendly work places thanks to investment in the social area, like training, management-employee relations, can have an impact on productivity and enhance firm capacity for innovation, which seems to be especially desired in the face of a growing competitive pressure. Greater attention to social and environmental issues, and closer cooperation with other stakeholders are catalysts for companies to develop new products and new business models. Even though, the realization of the concept of CSR can also bring indirect effects resulting from the growing attention of consumers and investors, which will increase their opportunities on the markets (*Green Paper...* 2001, p. 7). Opinion of investors and consumers should also be taken into account. A realization of the concept of CSR can increase sales and customer loyalty for the products and services of companies perceived to be responsible for their community and the environment. As it was emphasized before it improves enterprise image and reputation at the same time. Due to improvement of enterprise image and reputation, the firm's ability to attract capital, trading partners and potential investors is getting better. It is commonly known that financial institutions make increasing use of social and environmental checklists to evaluate the risks of loans, and investments in companies which can not be underestimated by firms wanting to develop in the long term. In recent years, socially responsible investing (SRI) has undoubtedly experienced a strong surge in popularity among investors. Finally, it should be noticed that CSR policies can strengthen the symbiotic relationship between enterprise and society through creating the atmosphere of trust in cooperation with other stakeholders (business partners, suppliers and consumers). It is worth mentioning that undertaken activities in the area of CSR positively influence also

the innovation performance, perceived as a major contributor to economic growth, and can help manage firm's risk, its intangible assets, internal processes, and relations with internal and external stakeholders (*Corporate Social responsibility...* 2002, p. 9). That is why, an increasing number of firms, no matter the size or shape, is trying to embrace a culture of CSR. It obviously requires greater flexibility and means higher spending but can not be treated just as a category of financial costs because, as it was proved above, such kind of activities bring many economic profits, especially in the long run.

From a macroeconomic perspective corporate social responsibility seems also to be very important. This kind of practices contribute to (*European...* 2008, p. 116–117):

- greater attention to social and environmental issues which allows to increase the trust of citizens and to promote entrepreneurial culture within members of given society.
- more integrated labour market and promotion of respect for core labour standards;
- social cohesion thanks to companies engagement in activities aimed at counteracting poverty and social exclusion;
- investment in education and lifelong learning which seem to be necessary in knowledge-based economy;
- public health improvement, as a result of voluntary initiatives undertaken by companies which use environment-friendly technology or provide environment-friendly goods and services;
- protection of environment through reduction of energy and natural resource consumption obtained thanks to investments in eco-innovation and environmental management systems; evidence shows that increased market penetration of energy and resource efficient products and technologies entails very significant potential benefits for both the economy and the environment;
- better innovation performances, especially these related to innovations helping to resolve social problems, which can be a consequence of intensive cooperation not only with the external stakeholders but also thanks to the creation of innovation-friendly environment inside the companies;

The European Commission sees CSR as an important part of the European Strategy for Growth and Jobs. It is getting obvious that corporate social responsibility can contribute to the Lisbon goal of building a dynamic, competitive and cohesive knowledge-based economy. The efficient implementation of the concept of CSR both from the micro-, and macroeconomics perspective gives a real chance to obtain all of the goals mentioned above. There are strong reasons for believing that CSR can have a positive impact on competitiveness at European, national, regional and sector level. As a competitive necessity, CSR is something that business and public authorities cannot disregard.

Demand for CSR in Poland – perspectives on the future

Corporate social responsibility is a relatively new idea in Poland which appeared at the end of the 90s. Looking at the knowledge development related to CSR from the perspective at least the last 10 years, it should be clearly emphasized that the level of knowledge of social and environmental issues in Polish economy has increased so far. In spite of the lack of complete knowledge of potential benefits which CSR can bring, especially related to SMEs, the positive tendencies have also been observed recently. It is worth underlying that more and more enterprises have significantly increased the scale of their involvement in social and environmental issues. This tendency is commonly observed in case of both large and small-sized enterprises which more often implement projects of providing clear and transparent rules, reliable communication and establishing better relations with their stakeholders. Now business leaders understand now that they cannot effectively run their companies without their clients and partners' trust or without their employees understanding what is expected from them (*Corporate...* 2007, p. 29–30). It is getting obvious that business must go hand in hand with ethics. Without any doubts, the majority of Polish society recognizes responsible business as business related ethical activities, meaning honest behaviour towards all kinds of stakeholders, such as: employees, customers, investors, local community etc. On the basis of many researches conducted in the field of CSR in Poland, it can be noticed that awareness of business social responsibility is getting more and more important not only in case of enterprises but also consumers. About 60% of large companies, over half of medium-sized enterprises and about 40% of small companies declare that running a business should comply with the needs of local societies and environmental issues (CSR and Competitiveness, 2007, p. 2). Unfortunately, these declarations concerning CSR are not always realized in practical actions.

Figure 1 presents at least three levels of CSR maturity in Polish enterprises such as: advanced, intermediate and introductory. The Pioneers (15%), the most often international corporations, which implement CSR into their strategy, belong to an advanced level. Enterprises being the pioneers are aware of the potential carried by CSR. Every stage of social responsibility development is an opportunity to improve their business operations and build lasting public trust. They are conscious of the role of business in the contemporary society concentrating their CSR strategy on the needs and specificity of the local market and the main problems of the most stakeholders. The second level, called intermediate, is represented by companies which focus on social activities programs, very often targeted at employees as the most essential stakeholders, to improve their image and encouraged them to pro-social activities.

Unfortunately, hesitating companies (45%) use neither CSR management tools nor independent audits. Finally, there is an introductory level where beginners in the field of CSR have no strategy and they are usually represented by Polish SMEs as well as some large companies. However, beginners as members of the local communities also focus on good relations with their stakeholders through involvement in a number of sponsorship activities which are uncoordinated but very important from the point of view of the local community, in which they function (*Corporate...* 2007, p. 57–59). It is worth noticing that beginners hold a limited dialogue with their stakeholders, defined as business partners and clients. As a rule, they reduce their communication only to assure public discourse required by law. These companies have tools of improving management, e.g. ISO 9001:2001, but they apply them only to ensure the transparency of the company's management processes.

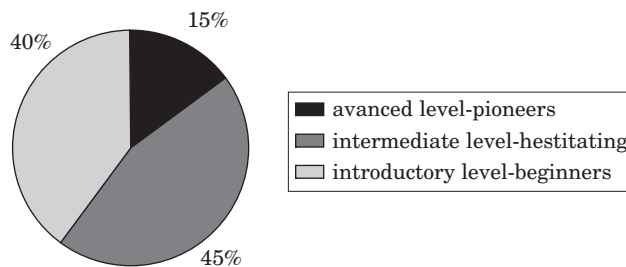


Fig. 1. Polish companies and CSR

Source: Corporate Social Responsibility in Poland- Baseline Study, UNDP, Warsaw 2007.

The strategy of social responsibility itself is the best-developed issue exclusively in large companies, especially in case of multinationals where is treated as a part of their overall global strategy. On the other hand, all small Polish businesses have no CSR strategy. In spite of that, they are usually good members of their local communities, and fulfill basic obligations. Although various companies, in particular multinational corporations, voluntarily undertake different activities for the sake of different stakeholders, the social and political climate do not facilitate the promotion and application of corporate social responsibility in Poland. Realization of the idea of CSR required long term thinking and still seems to be a matter of future, especially in the face of the major problems of many businesses and management staff, such as paying salary, getting funds for development or exacting debts from creditors (*Corporate...* 2007, p. 9). One of the serious hindrances to development of CSR practices among Polish SMEs seems to be not only their difficult economic situation but also the level of trust towards business which, in case of Poland,

is undermined by financial frauds, corruption and other irresponsible practices. Many researches proved that the quality and the amount of social capital often identified with trust, leaves a lot to be desired. Polish society believes that private business brings no benefits to members of its community, and their attitude towards the business generally remains ambivalent. It causes that Polish businesses, large and small, have to operate in a society where 60% believe that private businesspeople do not normally obey the law, and nearly 50% claim that they are dishonest. What especially worries, over 60% Poles are dissatisfied with the fact that Poland has chosen the free market economy and term such as capitalism, private property and wealth usually evoke negative connotations (*Corporate... 2007*, p. 30).

A great majority of CSR campaigns in Poland is undertaken by large companies, often widely recognized, and with foreign origins. They simply can afford such kind of initiatives. However, it is worth noticing that at the same time many Polish SMEs are also trying to implement the concept of CSR successfully and they manage to do that. Large enterprises realize it on a bigger scale and are much more effective in communicating this information outside the company, whereas many interesting CSR practices of SMEs are not so visible and therefore much more difficult to identify. Polish SMEs very often support such kind of social activities as sport, health and culture for the sake of community in which they exist. The research made in year 2005 revealed that customers and employees are the most important areas of CSR in case of small firms in Poland, whereas involvement aiming at the local community were often spontaneous and undertaken because of altruistic motives (CIEPIELA, ORŁOWSKI 2008, p. 66–67). In global corporations CSR is usually perceived as a part of global strategy and Polish branch of TESCO or British American Tobacco can be an example of that. However, it looks completely different in case of a firm like Danone, where each local branch has got freedom of action related to CSR. That is why a popular campaign “Share a meal” brought into life by Danone is exclusively a Polish idea, which found wide acceptance in many other countries.

The examples shown above prove that CSR in Poland is getting more and more popular. The report on “Perception of responsible business and social involvement among Polish enterprises” shows that the majority of CSR actions are motivated by emotional aspects of personal features (morality, ethics) of companies; management. Another motivation refers to using responsible business as a marketing tool which can improve company’s image, its market position, and as a result, bring more profit (*CSR and... 2007*, p. 10). More and more entrepreneurs assert that CSR should undoubtedly help to build positive image of their companies, but this kind of initiatives cannot be perceived only one-dimensionally, as “a package for PR”. Regardless of their true motives, an

increasing number of SMEs in Poland simply decide to apply the concept of CSR as a result of market requirements. Because of the fact that their social activities are mainly addressed to customers and employees, the potential stakeholders must give credit to the undertaken initiatives. As a consequence of that, they are trying to pay greater attention to the quality of products and services and treat their employees more responsibly offering trainings, co-financing sport or cultural activities, introducing motivation programmes, timely payment of salaries, etc. It confirms that CSR is more often perceived by Polish enterprises as a way to “distinguish from a crowd of competitors”.

According to the report “Responsible business in Poland in 2008” companies such as: Kompania Piwowarska SA, Danone or Toyota Motor Poland Company Limited are considered the most responsible. In the context of discussion on CSR in Poland, it is worth presenting some examples of activities which were implemented by the honored companies last year. Taking into account activities in the field of CSR, it turns out that Kompania Piwowarska SA was an absolute leader in the year 2008. The company, together with other breweries belonging to SABMiller international group, defined 10 priorities of sustainable development. A great importance in the advertising campaign called “Check percentages” was especially attached to such issues as responsible sale and alcohol consumption. Moreover, during the analyzed period, the company also undertook pro-ecological actions like “In Harmony with Nature”. It is an educational and ecological program for employees, concerning the rules and environmental policy of the company which should be put into practice in their private lives. It is worth underlying that the effects of ecological investment undertaken during the last three years by Kompania Piwowarska SA are clearly observed also in the form of cost reduction (*Report... 2009*, p. 29 and p. 59). That is why, there are many companies which participate in social and pro-ecological actions more and more willingly. The Danone firm, for example, well known for its social actions, concentrated itself on interpersonal communication in the year 2008. Its program “Bumerang” was aimed at building organizational culture based on reciprocal respect and employees participation in meetings in the form of a dialogue, where the standards of cooperation are collectively worked out, or desirable and undesirable ways of behaviour are commonly discussed. The next initiative for sustainable development introduced by Danone is titled “Yoghurts for the environment”. Within the framework of this project the company is mainly focusing on reduction of energy, water and carbon dioxide emission. Toyota Motor Manufacturing Poland can be an example of good practice in 2008. Since 2006 the firm has been participating in the campaign “Safe driver” together with The Wałbrzych Academy of Save Driving, giving both financial and professional support (*Report... 2009*, p. 49).

Table 1

Ranking social responsible firms in 2008

Company	The basis of CSR	Customer relations	Business partners relations	Employees relations	Ecological responsibility	Social engagement	Sum
Kompania Piwowarska SA	96	100	91	92	84	100	563
Danone	100	100	76	100	92	92	560
Toyota Motor Poland Company Limited	95	92	80	95	100	90	552
British American Tobacco Polska	100	97	76	95	92	75	535
Tesco Polska	100	85	76	95	88	70	504
Telekomunikacja Polska	79	92	63	95	80	95	504
Henkel Polska	56	100	75	95	92	82	500
Microsoft	85	79	81	85	80	87	497
Coca-Cola HBC Polska	88	92	61	92	100	63	496
GlaxSmithKline Pharmaceuticals	63	94	61	95	92	87	492

Source: *Raport Odpowiedzialny Biznes w Polsce 2008*. 2009.

Generally speaking, in spite of many obstacles such as: perceived and/or actual costs, lack of awareness of business benefits, conflicting time and other resource pressures or simply immediate pressures from the daily struggle to survive commercially, there is a real need for CSR practices in Polish enterprises in the future. It is getting simultaneously obvious that CSR activities should support strategic goals of the company and show all of the stakeholders that it is considered to be a long-term value, decisive for its future development.

Conclusions

Corporate social responsibility is a relatively new idea that came to Poland from western developed countries at the beginning of 90s. It throws a new light on the role of the business sector in contemporary society. In accordance with CSR concept, each enterprise performing its traditional economic functions of making profits, creating new workplaces, and reinvesting for future growth, should broaden its economic and legal responsibility for the sake of society and

environment. In practice, an application of CSR brings many potential benefits not only to the enterprises but finally to the whole community in which they exist. First of all, it helps to increase the competitiveness at firm level, influencing organizational culture, the quality of human resources, cost structure, innovation processes, risk and reputation management. However, the importance of the concept of CSR cannot be underestimated also from the point of view of the global economy competitiveness. It is said that CSR can play a key role in contributing to sustainable development while enhancing Europe's innovation potential and competitiveness.

That is why, many Polish enterprises, both large and small-sized, are getting much more conscious of potential benefits relating to the realization of the concept of CSR. It seems to be a good tendency that about 60% of large companies, over half of medium-sized enterprises and about 40% of small companies, declare that running a business should comply with the needs of local societies and environmental issues. In spite of many examples of responsible business initiatives implemented in Poland by such firms as *Kompania Piwowarska SA*, *Danone* or *Toyota Motor Poland Company Limited*, there is still a real need for further promotion and support of activities undertaken in this area. The researches revealed that 50% of interviewed companies have more or less advanced CSR strategy. Moreover, the application of tools and systems of social responsibility management is popular just in case of 15% of companies (called pioneers), where large, multinational corporations dominate. Unfortunately, SMEs which often strive for survival on the market, are still not interested in investments which do not bring immediate effects. One of the reasons for such an attitude is still insignificant knowledge of the idea of CSR, which is often associated with charity, sponsoring outside the company rather than investment into it.

Taking everything into account, the social and political conditions have not facilitated the promotion and application of CSR in Poland so far. In order to popularize the concept of CSR in the future it is worth promoting the implementation of best practice among Polish enterprises, especially in case of SME's, in cooperation with nongovernmental organizations, trade unions, academic institutions and media. In the long run, this strategy will undoubtedly lead to the growth of companies' value and their competitiveness. Finally, this contribute not only to increasing the competitiveness of Polish economy but, first of all, improving the quality of the life of Polish society.

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