

13 Business Expectations Beyond Profit

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Introduction

“Business Ethics” not “CSR”, is the umbrella concept under which responsible behaviour in the economy is studied, taught and organised in Poland¹. Business ethics is influenced by human action theory known as *praxiology* (Gasparski, 2002c) according to which human conduct is delimited by three dimensions or “triple E”, i.e., effectiveness, efficiency and ethicality. *Effectiveness* is a dimension of the degree to which a state intended as a purpose of a given action is achieved; *efficiency* is a relation between an effect of the action and expenditure of its performance; *ethicality* is a dimension of the degree of social consent for performing the action in a given culture founded on values esteemed in the culture and on related norms of conduct. Effectiveness and efficiency are economical *sensu stricto* when one is able to measure them in monetary units. They are economical *sensu lato* when one is limited to their qualitative characteristics. *Ethicality* is qualitative by its nature. Both economical and ethical values are mutually independent when treated *analytically*, whereas in the *synthetic* sense the economical and ethical values, i.e., qualities of human actions expressed by these values, are mutually dependent formulating actions’ indispensable *axiological context* (Gasparski, 2002c).

In relation to the above, corporate responsibility, as I understand² it, should be defined as a whole composed of four characteristics taken together:

- *accomplishing the company’s goal* (increasing the company’s value, delivering products and services of proper quality),
- doing it *in the long run* (harmonious permanence),
- *ensured by proper shaping of relations with the main stakeholders* (shareholders, employees, managers, clients, consumers, suppliers, local community, natural environment, etc.), and
- through conduct compatible with law and socially accepted ethical norms (on the part of all the stakeholders).

The above understanding is a consequence of a systemic (i.e. related to systems theory³) approach which is a precondition for integrity.

Expectations From and Attitudes Towards Business in Poland

Remnants of the past are mainly responsible for the actual situation in Polish economics and its social context. “According to surveys many Poles do not trust business people – wrote John A. Matel, an American diplomat – Poland’s history partially explains this attitude. Throughout the 19th century, when free markets and free enterprise were developing in Western Europe and the United States, Poland was occupied by powers that viewed markets with varying degrees of suspicion. More recently, Communists were actively hostile to the very idea of free markets. [...Nevertheless] A non-official market always existed in Poland [...] but it was an inefficient, illegal, and underground shadow of a true free market. In this market, many normal business activities were, by definition, illegal: supplying goods at a market price – ‘black marketeering.’ Obtaining raw materials or labour from sources other than inefficient government bureaucracies – ‘criminal exploitation.’ [...] How can it be a surprise that ‘biznesmeni’ [a Polish equivalent of *business people*] were perceived as crooks and confidence men. Business tended to attract marginal people. To make things work, business people were forced to rely on questionable practices, since, in the absence of market triggers and discipline of freely agreed prices, bribes and manipulations provided the only incentives to buy or sell. [...] Only under free conditions can business people, or anybody else, act ethically” (Matel, 1996).

In Poland (Gasparski, 2001), like in any other country, systems of values are different for different people and different companies (Gasparski et al., 2003). Among them are people who are successful thanks to their just and fair efforts. They know sense of investment, making decisions, they use their knowledge and skills sharing them with their partners, with whom they are aiming towards not just profit but rather maximisation of owner value of their companies. Unfortunately there are also dodgers who take advantage of others’ ignorance and naiveté. There are also owners who would be eager to act ethically according to moral norms, but from time to time use shortcuts that compromise ethics. There are many, too many, front page articles in Polish newspapers about misconduct of some businesses, and still too few business reactions to misconduct in the real business, and misuse of the term “businessman” mainly by the media.

The external observers of the situation in the Polish economy under transformation made the following conclusions and observations:

- [...] it is critical that reformers minimise negative consequences of reform efforts (especially severe unemployment) as much as possible.
- [...] reformers made the same mistake as did their central-planning predecessors. They assumed a degree of automatic responsiveness on the part of economic actors. Shock therapy was implemented in a spirit of “democratic euphoria” [...]. What was forgotten was that Polish workers were not automatons or robots.
- [...] economic performance is irretrievably connected to the culture, religion, politics, history, values, beliefs, and sense of “nationhood” of the people. Economic transformation cannot be separated from any of these intercepts.
- [...] the process of transformation will be difficult, socially wrenching, confusing, and oftentimes misunderstood. Essentially, however, the process will work.
- [...] the political landscape still remains a veritable minefield. Politics is fraught, with decision, disunity, shifting alliances, new configurations, old grudges being replayed, and so forth. However, this is the quintessential Poland! (Hunter & Ryan, 1998: 196–197).

The quoted scholars trying to answer the question “What economic and social challenges confront society as Poland enters its third millennium?” formulated several suggestions, putting in front of them the following imperative: “Attention must be refocused on the *development of human capital* by improving declining educational and health care systems, by encouraging basic scientific research, and by increasing the emphasis on management and entrepreneurial training. Institutions must be developed to improve the long-neglected natural environment and to encourage responsible consumerism, cultural traditions, societal tolerance, and diversity” (Hunter & Ryan, 1998: 198).

Cultural Drivers and Opinions of CSR in Poland

Let me start from the religion position, for religion, especially because of the Pope’s teaching, takes special position in the country of his origin, his priesthood, and academic activity as a Professor of Ethics at the Lublin Catholic University. His addresses, especially directed to business leaders, are quoted and used as *mentemoto*. As an example let me quote of what has been said by John Paul II in his address to the Presidents of the European Industrial Confederations delivered on December 6th, 1990: “[...] no model of progress that does not take into account the ethical and moral dimensions of economic activity will succeed in winning the hearts of Europe’s people” (John Paul II., 1996).

Recently the Polish Academy of Sciences' Committee of Sociology published a special *Report on Moral Condition of the Polish Society* (Marianski, 2002). The Editor of the *Report*, a Professor of the Lublin Catholic University, in his contribution (Marianski, 2002: 481–504) refers to the Social Opinion Research Centre (CBOS) survey of December 2000 according to which: 21.9% respondents accepted the view that moral principles of Catholicism are the best and sufficient morality; 27.4% declared that all Catholic principles are right but because of life's complexity they should be supplemented with some other rules; although 43.8% considered the majority of catholic moral principles as right, they did not accept all of them or considered them insufficient; for 3.8% respondents the principles are strange; and 1.0% had no opinion about the issue. In conclusion of his contribution Marianski points out the so-called critical state of morality founded on the church's ethical system. The post-modern morality, according to which freedom to act turns to be lawlessness, emerges out of uncertainty, vagueness and ambivalence. For many people autonomy is becoming ultimate and the last resort for itself.

Some other contributors to the *Report* discuss different issues, e.g., erosion of ethical standards in Polish business (A. Dylus op. cit., 271–304), corruption in relation to the moral consciousness of Poles (A. Kojder op. cit., 233–252), moral orientation of Polish society (K. Kicinski op. cit., 369–404) and many others. Overlooking the moral orientation Kicinski characterises the following elements: (i) marginalisation of moral categories, (ii) hidden mental structures of a "moral system", (iii) low level of moral reflection, (iv) moral autonomy, (v) moderation in moral assessment of others, (vi) situational ethics dominating over principalism, (vii) acceptance of people who make different ethical choices, (viii) projecting attitude towards personal patterns⁴.

Recent surveys by Polish researchers were focused on: (i) managers' opinion about business responsibility (Rok, Stolorz & Stanny, 2003); (ii) consumer attitudes and leaders' opinion on CSR (Foundation of Social Communication, 2003); (iii) in the final stage of preparation is a report of "*The Public's Views of Business in Poland Survey 2003*", a project carried out for the Institute of Public Affairs by leading research company CBOS.

According to the first Report 57% of managers (out of a list of the 500 biggest companies⁵ operating in Poland published by a newspaper *Rzeczpospolita* (The Republic)) consider it very important, and 42% important, that a company follows ethical principles. They point out two types of benefits from CSR: (i) internal benefits like: development of organisation culture 57.1%, encouragement of the best personnel 40.0%, higher motivation of managers and other employees 36.5%, improvement of managerial quality 32.9%, growth of sale 28.8%, compliance 27.1%, lower costs 17.6%, and (ii) external benefits like: improvement of image and reputation 78.2%, increased loyalty of clients 37.1%, greater chance

for long-term success of a company 31.2%, easier access to the media 30.0%, better conditions to run a business 29.4%, sustainability 18.2%. On the other hand only 23% of managers work in firms with a written code of ethics and 34% declares that their firms have an unsolicited collection of rules (a “virtual code”).

As far as the CSR concept is concerned: 24% of managers are familiar with it, 48% have some knowledge, 28% know nothing or almost nothing about it. The respondents define CSR as: to act according to ethical norms 56%, adequate and paid in time wages 55%, transparency 46%, environmental protection 37%, co-operation with all stakeholders 32%, compliance 33%, taking care of those who are in need 16%, creating positive perception of a firm 14%. The following motives of business social involvement are declared: image and brand creation 72.9%, better relations with the local community 46.5%, to be a good citizen 34.7%, it pays in the long run 30.0%, willingly 25.9%, public opinion pressure 11.8%, other firms do the same 9.4%, to conquer a new market 8.2%, others 1.2%.

As many as 81% of respondents believe that state policy may encourage a firm to get involved in CSR (39%-yes, 43%-rather yes), 78% believe in NGO support of CSR (26%-yes, 52%-rather yes). The role of stakeholders is pointed out by 62% – clients, 81% – local communities, it is considered as very important or important that all employees should have equal opportunities (99%).

The following form of CSR activities of the companies are mentioned: financial support 75.3%, material support 64.7%, rendering of facilities 38.2%, mutual projects with NGOs 27.1%, voluntary activities 10.6%. Degree of CSR involvement: below 1% of the year profit (yp)- 62% firms, 1–3% yp-32% firms, 3–5% yp-6% firms, above 5% yp-1% firms. The degree of the importance of publishing reports is presented in *Table 1*.

Authors of the Report conclude it with comments that there is a growing interest in CSR, and a kind of “political correctness” in declaring the involvement is noticed. Lack of relevant knowledge of debates in EU countries about CSR causes a passive attitude of the companies operating in Poland, and neither the government

Table 1. Is it important for a company to publish reports

Type of report	Very important	Important	Not so important	Unimportant	Don't know
Financial	38%	47%	10%	3%	2%
Environment protection	23%	43%	16%	15%	3%
CSR	18%	35%	24%	10%	14%

nor NGOs offer an effective framework that might encourage companies to get involved in CSR initiatives to a higher degree.

The second Report is an outcome of the survey done in December 2002 on a sample of 1000 persons (aged 18+) interested in CSR (statistical error 3.6%). The investigation was supplemented in March-April 2003 with 21 individual interviews with business, political, and media leaders. The following factors influence respondent opinion of a firm: quality of products/services 68%, how employees and suppliers are treated 63%, quality of client service 50%, CSR 30% (7% the most important, 23% as important as other factors), ethical conduct 29%, open and clear information about products/services 24%, reaction to complaints 21%, reputation 21%, environment protection 21%, charity 21%. As many as 53% of respondents believe that big companies should act for profit, pay taxes and offer lawful employment, 14% that they should introduce higher ethical norms, and be engaged in social betterment to all stakeholders, and 30% suggest something in between the two extremes. A company, to be considered socially responsible, should: treat employees with respect 23%, be honest 15%, offer employment 11%, take care of the common good 10%, offer higher wages 9%, not exploit personnel 6%, pay taxes according to the law 5%, take care of personnel health 5%, offer charity donations 5%; as many as 20% of respondents have no idea about any factors of a company's social responsibility.

It is interesting to learn how far institutions are really trusted to act for the common good, *Table 2*. In addition to that, respondents declared they most trusted the reports about companies' behaviour elaborated by independent organizations

Table 2. Institutions and common good

Institutions	Trusted in full	Trusted to a certain degree	Rather not trusted	Not trusted	Don't know
Universities and academic institutions	24%	53%	13%	3%	7%
Media	12%	61%	19%	7%	1%
Ecological organisations and groups	14%	57%	18%	4%	7%
NGOs and charity foundations	18%	53%	18%	7%	4%
EU	7%	44%	26%	17%	6%
Big Polish companies	4%	46%	31%	11%	8%
Polish Government	5%	43%	32%	20%	-
Multinationals	3%	36%	33%	19%	9%

(30% trusted in full, 48% rather trusted) or state organs and inquiries by interest groups and journalists. Companies' own reports are trusted the least, 43% (4% trusted in full, 39% rather trusted).

According to the respondents, commercial firms are involved in CSR because of: promotion 93%, to create a positive image among consumers 94%, to create a positive image among personnel 89%, to create positive relations with society 89%, they do not ignore social affairs 83% (7% fully agree, 49% agree to a certain degree, 27 rather agree).

The authors of the Report offer two answers to the following question "Why despite actual knowledge about CSR, is the idea not a live issue?": (i) consumer knowledge is not sufficient, for consumers are mostly interested in product/services quality and their prices; their knowledge about firms comes from friends, independent journalist enquiries, and the media; (ii) companies are considered not to be serious in declaring their engagement in CSR; communication for CSR. In the light of that it is paradoxical that 79.9% respondents declare they would prefer to buy products from socially responsible firms if they knew about that, and 67.3% is ready to pay more if a product is environmentally friendly. It proves the lack of relevant communication on CSR aspects of companies' operation.

The third Report is not available yet, therefore the following results are only a part of the survey conducted among a representative sample of 1003 Polish adults (aged 18+) across the whole country. In the opinion of 66% of respondents, the market economy in Poland works badly. More than 54% think that after 1989 private enterprises were created mostly by people having strong connections with the former communist regime. Almost 61% strongly believe that the incomes of the richest should be legally limited. Furthermore, only 6.5% of respondents would like to work for private companies, and more than 41% prefer to work for state-owned companies. Almost 60% of the public think that private employers do not care about the well-being of their employees. On the other side, however, the public in Poland feels that the activity of private enterprises has a major influence (i) on economic development in Poland (81.4%), (ii) on the level of employment (79.8%) and (iii) they are involved in community partnership (64.5%). The majority (70.6%) recognises that the management system is more effective in private enterprises. An individual entrepreneur is a good example for others (51.9%), well educated (53.2%), honest (27.1%), thrifty (63%) but also trying to avoid paying taxes (65.6%). As many as 52.3% of respondents believe that it pays to be ethical in doing business, especially long-term, while 37.7% don't think so. But the most important factors for commercial success are: money (58.7%), good idea (45.6%) and a proper education (40.1%). Only 6.3% of the public believe that honesty is such a crucial factor.

Past, Present, and Future Trends of Business Ethics and CSR in Poland

Although the name of “corporate social responsibility” is relatively new in Poland the issue is not a new one. Some of today’s supporters of this approach refer to the words related to moral aspects of economic activity of Adam Krzyzanowski (1935), a Jagiellonian University Professor, expressed in the nineteen thirties. Others, for whom it is a lip-service, consider CSR as just *public relations* going by a different name.

If one would like to identify the exact birth dates of business ethics and CSR in contemporary Poland he or she should consider 1994 as the year in which the first nation-wide conference on business ethics was organised by the Learned Society of Praxiology (LSP) together with the Entrepreneurship Education Foundation⁶. Since the same year, special seminar (“round table”) sessions on “Business, Management, Economics and Ethics” are organised once a month at the Polish Academy of Sciences (PAS). The seminar is co-organised now by the LSP and Business Ethics Centre (established in 1999), a joint unit of the Institute of Philosophy and Sociology (PAS) and Leon Kozminski Academy of Entrepreneurship and Management. In 2002 two NGOs promoting business ethics and CSR were established in the country, the Forum of Responsible Business (related to the CSR Europe) and the Polish Business Ethics Association (EBEN Poland).

Participants in the above and other conferences and seminars as well as members of the NGOs represent academia (more) and businesses (less). During debates, theoreticians of management argue with ideologues over the “stakeholder theory”, which the former consider a management theory and the latter – a “doctrine”. Experts on system theory approach the issue calmly and without emotion, pointing to the context of all activity realised in the complex cooperation of people, something that praxiologists keep pointing out with the determination of Sisyphus (Gasparski, 2002a).

It is worthy to add that people in contemporary Poland expect more from businesses than just the profit. Since business plays the most important role nowadays – to some extent the role played by the government in the previous regime – people expect business to be more *socially* responsible in terms of fulfilling societal needs to a greater degree, and blame it for not doing that in a straightforward and immediate way. On the other hand business people are mainly profit-oriented, although gradually they declare the importance of ethical conduct. Therefore one may notice that it is a melting-pot in which the new standards of business conduct are created out of tradition (religion, morals, ethical theories, human action theory, i.e., praxiology, etc.) and modern approaches (management science, entrepreneurship, psychology, sociology, etc.) plus some ingredients extracted from experience, misconduct and best practices.

The *axio-normative system*, as Piotr Sztompka, a world-famous Polish sociologist and President of the International Sociological Association, calls it after Florian Znaniecki, forms “the central segment of culture, in which the social rules of human activity are contained”. Each of the domains of social life identified for their important social functions “has rules characteristic for it” that are (in the sociological sense) an institution. A company is one such institution, and according to Sztompka it is characterised by the fact that it is not “a group of workers in a factory building, but a set of rules specific for economic activity. Hence, [it is a set of] such values as effectiveness, success, promotion, quality, profit, earnings, retirement, the company’s honour, professional pride, or such norms as professional duties and powers, work discipline, punctuality, reliability, responsibility etc.” (Sztompka, 2000).

The responsibility – with the adjective “social” or without – of an organisation (enterprise, company, partnership, corporation, firm, etc.) does not involve selecting one of the above-mentioned values and norms and treating it as the only one, but means identifying and accounting for the intricacy of connections (systemic nature) of all the values and norms making up a business institution in the social and natural environment within which it functions, and without which it would be unable to function. “The actual producer is not any element on its own, but the industrial enterprise as a whole”, writes Joseph Maria Bochenski (1985). A comprehensive approach is the condition of integrity, and for corporations that do not have the pseudo-problem of whether to choose “business ethics” or “corporate social responsibility”, integrity means a combination of the two (Gasparski, 2003a).

There were different triggers and starting points of business ethics and CSR on different levels of business operation in Poland. On the micro level ethics is related to issues of exchange made by acting individuals aiming at fulfilling their intentions (purposes) for which exchange is a means. An exchange is for instance: to proffer services, buying and selling of goods, employing and working as an employee, offering credit, advising, helping etc. All kinds of exchange are always risk-connected. The smaller the risk, the higher is the degree of trust, which depends on positive experiences of the actors’ partnership, i.e. the chain of exchange processes performed over a longer period of time. The longer the period is the higher is the positive experience and therefore also trust. This experience forms norms of the so-called merchant’s fairness. These norms are: to consider people as subjects, to keep one’s word, to comply with law and duties, truthfulness, justice, integrity. These norms applied to all processes of exchange are the norms of business ethics on the micro level. Let us mention as an example that these norms were introduced into the *Code of Ethics of the Polish Dealers Association Volkswagen-Audi* which was presented at the 2nd World Congress of Economics, Business and Ethics (Sao Paulo 2000) as a Polish contribution to the European track (Gasparski, 2002b).

On the macro level it was Poland where the UN Secretary General's initiative named the *Global Compact* was launched for Europe in spring 2001. It was followed by the establishing of a GC Steering Committee and a special conference to enhance social dialogue on business ethics and CSR was co-organised by the Business Ethics Centre and the Office of the UN Resident Co-ordinator in Poland with the presence of Professor Marek Belka, then Deputy Prime Minister and Minister of Finance, now the Prime Minister of the Republic of Poland. The conference adopted a special *Appeal for Polish Business* to develop ethical programmes and its engagement in responsible behaviour.

On the mezzo level the Warsaw Stock Exchange introduced in 2002 a *Code of Best Practices* addressed to the listed companies. It contains rules governing the conduct of general meetings, supervisory and management boards, and relations with third parties. The implement concept of the Code is based on a comply-or-explain rule for the practices recommended by it. "When implementing and evaluating the corporate governance implementation process, it should be remembered – the authors of the Code warn – that running a business in line with these guidelines increases the transparency of the management process and its effectiveness, and in turn affects the assessment of a company by investors and its market valuation" (Warsaw Stock Exchange, 2002: 3). Earlier the Polish Bank Association adopted the *Principles of Best Practices* and set the Ethical Commission as well as a position of bank ombudsman to mediate in cases submitted by clients and consumers.

Further codes of best practices are now in a process of elaboration and acceptance. For instance the State Office for Competition and Consumer Protection is going to establish in Poland a foundation similar to the Warentest Foundation operating successfully in Germany. The Polish Consumer Federation, as well as the Association of Polish Consumers and some other organisations are in a process of fostering principles of best practices. The office of Prime Minister enacted the Code of Best Practices in public service, while at the initiative of the Polish Ombudsman Office the European Code of Best Practice in Administration (elaborated by Jacob Söderman, the EU Ombudsman, in 2001) was translated into Polish and published as a pattern to be followed by administrative organisations operating in the country.

Conclusion

Let me conclude this short review of the Polish attitude to business ethics and CSR with what I said at the "CSR European Marathon" Conference organised by the Forum of Responsible Business in co-operation with World Bank Poland, Warsaw, October 2003:

The Polish saying “to take something as a good coin” means to take somebody’s words as their face value, i.e., to consider it honest and not false, therefore to trust it. One says also “to pay somebody in his own coin”. It is worthy to realise that each coin has two faces: one shows the nominal value defined by the bank of issue, the other shows the emblem of a state, effigy of a state head or picture of a country element. The first face of a coin or a note may be called “economic”, for it states the economic value, the second face is “social”, for it symbolises one of the highest values of the society in a given country. Both faces are inseparable: it is impossible to use the “economic” face leaving the “social” face in a wallet. This inseparability is the best illustration of indissolubleness of two sides of business activity: its economic side and its social side. The activity – if run in a good manner – increases the economic value of a company, and doing that enriches social values, which in the course of nature influences further growth of the economic value, which again gives rise to the social value. If, however, business activity does not increase economic values, the social values are reduced, which influences negatively economic value. In other words one side of business activity “pays back the other in its own coin”.

Conducting business with responsibility is the *sine qua non* condition of growth of the economic values (immanent aims), which subserves to the growth of social values (transcendent aims), which creates better conditions for subsequent growth of economic values and furthers the social values and so on. They create a double helix, a business DNA of its kind; the healthier it is genetically, the fuller is its – the business’s – actual responsibility (Gasparski, 2003b).

Notes

¹ This is characteristic not only for Poland but also for other regions in Europe. According to the “Survey of Teaching and Research in Europe on CSR” elaborated by Matten, D., Moon, J., Barlow, C., & Alvis Lo, K. Y. of the Nottingham University Business School’s International Centre for CSR presented at the EABiS Colloquium, Copenhagen, September 2003, “Business Ethics” is the most popular module label at European universities in Nordic Countries, Central and Southern Europe.

² I am very much in favour of the CSR explanation offered by A. B. Carroll in earlier editions of the book republished recently: Carroll, A. B., & Buchholtz, A. K. 2003. *Business and Society: Ethics and Stakeholder Management*. 5th Edition. Mason, Ohio: Southwestern. See also: Schwartz, M. S., & Carroll, A. B. 2003. Corporate Social Responsibility: A Three-Domain Approach. *Business Ethics Quarterly*, 13(4): 503–530.

³ “A good stakeholder theory defines a ‘stakeholder’ in a broad manner: first, as someone who benefits from (or is harmed by) a particular social situation in the present (the usual definition); and second, someone who can throw new light on ‘insider’ understandings. The sweeping in of ‘outsider’ perspectives creates new relationships, meaning that a stakeholder comes to be defined as someone who is, or ought to be, involved in or affected by a social situation in the present or the ideal future” (Midgley, 2000: 149).

⁴ One may also refer to outcomes of culture-theoretical studies done by Michael Fleischer of the Willy Brandt Zentrum at the Wroclaw University. He studied semantic representation in words of reality/actuality (Realität/Wirklichkeit) perceived by users of a language in some Polish cities. One of the results of the research is a comparative list of collective symbols (i.e., functional units of strong positive or negative distinctive feature and cultural meaning transgressing lexical meaning, the understanding of which is a precondition to become a member of a given culture) characteristic for Poland, Germany and Russia (Fleischer, 2002).

⁵ In 24% of them foreign capital dominates, the same percentage of firms is with Polish capital domination, 23% are with state capital domination, 30% are private in full (19% Polish and 11% foreign). Present condition of the firms is: good 54%, fair 23%, very good 20%, bad 2%, very bad 1%. Out of them 39% have not noticed any change in the recent period, 35% some improvement, 13% great improvement, 11% some decrease, 2% substantial decrease.

⁶ For the proceedings see: Dietl, J., & Gasparski, W. W. (Eds.) 1997. *Business Ethics* (in Polish). Warsaw: PWN.

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Further Internet Links

Business Ethics Centre

www.cebi.pl

Responsible Business Forum

www.responsiblebusiness.pl

Foundation for Social Communication

www.fks.dobrestrony.pl

Academy of Development of Philanthropy in Poland

www.filantropia.org.pl

Environment Partnership Foundation

www.epce.org.pl

Eastern Europe