

CSR Level of Enterprises in Poland: Before and After Transition



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1 Introduction

The discussion about the issue of corporate social responsibility in Poland implies referring to the situation which Poland faced after the second world war. It had a significant effect not only on the scope and mode of performing community-oriented activities, but also on the ability to launch and regulate such initiatives by enterprises. Due to the fact that after the Second World War Poland found itself in the area of Soviet influence, the state authorities embarked on shaping the reality in line with the socialist ideology, with an enterprise being assigned a critical role in the performance of socially-oriented activities. The emphasis on the social aspects in the economic policy adopted at that time by the Polish state was also reflected in the Constitution of the People's Republic of Poland, which was then in place.

The socioeconomic and political background of post-war Poland had an impact on social unrest, which later led to the systemic transition. The year 1989 is taken as the starting date for the transition (Crane 1991; Giffin and Ellington 1995). That breakthrough had also an essential influence on shaping a new social order, which involved social responsibility of enterprises. Yet, a question arises, as to whether there are differences in the degree of social responsibility between enterprises established before and after transition in Poland. Since providing a precise answer to this question requires a more profound analysis, the question became the research problem addressed in this paper. In order to answer this question, the purpose of the study was set to present and describe the pre-transition situation in Poland and to discuss the level of CSR in the post-transition reality of enterprises. The

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accomplishment of this purpose requires determining a specific methodology of research, which includes the methods of literature sources analysis and a diagnostic poll with a survey questionnaire as a research tool. A research-specific CSR continuum model was used to determine the level of social responsibility.

2 Pre-transition Situation in Poland

The scope of socially-oriented measures taken by the pre-transition Polish state was shifted on enterprises who, as stakeholders in social policy, were obliged to perform them under the then applicable provisions of law. These activities were part of so-called non-productive functions of an enterprise, i.e. functions which did not result from the basic substance-focused tasks, for whose performance a given workplace was established (e.g. production, administration, services, training etc.) (see also: Laurentiu 2016; Basu et al. 2005; Johnson and Loveman 1995; Robinson 2004).

The focal issues of concern within the activity of an enterprise included among others the policy of rational employment, ensuring safe and healthy working conditions, maintaining company social infrastructure facilities (as kindergartens, holiday resort buildings) or assistance in meeting employee housing needs.

Despite the declared concern about social issues, the policy of the socialist government focused mainly on the development of heavy and defense industries; (as L. Balcerowicz wrote: *this system was dominated by the state sector, characterized by heavy industrial concentration, equipped with distorted prices due to massive price subsidies and controls, geared to import substitution, and deprived of both internal and external competition.* (Balcerowicz 1994)); for that reason farming, transport, building and construction, as well as trade and commerce were neglected, which resulted in a deteriorating overall standard of living. Additionally, the elimination of the economic calculation from the enterprise management strategies and the introduction of the planning system, led to a disturbance in the process of setting the equilibrium on the employment, production, investment, supply and wage markets. This situation caused numerous political and socioeconomic tensions, which reached their peak in 1989 (with the effect of system transition) (see also: Crane 1991; Burrell 2011; Keane and Prasad 2002; Blanchard 1994; Rondinelli and Yurkiewicz 1996).

3 Post-transition Reality

The processes initiated by the system transition contributed to many further changes, not only for entrepreneurs. It is worth noting that they were a consequence of top-down reforms which started from changes in the state's social policy. In the initial period of creating the new system, the area of social policy found itself in a systemic vacuum. It resulted from the collapse of the previous system's structure,

with no new forces to have yet appeared to create a new system of social policy. The state, following its own declaration, financial difficulties and the ongoing privatization processes, had already withdrawn from the social area (i.e. nurseries, kindergartens, health care, company vocational schools, scholarships, home-building-related funding, workers' holiday) or drastically limited its participation in it. On the other hand, the new social groups, capable of creating new structures and mechanisms to fill this gap under the new rules, had not yet appeared.

Additionally, the social security guarantees, which were previously in place, ceased to apply. They included:

- full employment (which was replaced by a single to double-digit unemployment rate),
- price subsidies in the case of nearly all basic goods and services (see also: Kowalik 2012; Książkowski 2013; Golinowska 2013; Sterhenz 1993).

Furthermore, many social services, previously available without any additional payments, were now subject to fees and charges, either newly imposed or increased.

The implementation of the free market mechanism, along with the competition resulting from it, forced entrepreneurs to control costs. That, on the other hand, led the employers to seek all possible means to effectively reduce financial expenditures. In this way, financial constraints became the reason of a radical decrease in employee welfare benefits; even the guarantees offered by the Employee Benefit Fund (pl. *Zakładowy Fundusz Świadczeń Socjalnych*) were not always covered (see also: Stroinski 1998; Milanovic 1993; Kramer 1995). It is hard to blame business owners and managers for this situation; although many of them would oppose such a conclusion, a statement can be made that these were the costs which the society needed to bear in order to achieve 'a better standard' later.

The simple summary presented in Table 1 allows to see significant changes in determining and management of socially-oriented activities in enterprises in pre-and post-transition economy in Poland. Yet, it seems that the key (however basic) objective of both socially-oriented activities of an enterprise and corporate social responsibility was the same. It consisted in supporting and securing adequate working and existential conditions of "workplace team members" (now: employees) and their closest environment (now: local community, customers, suppliers—i.e. stakeholders). Comparing both periods and their inherent concepts, it is possible to attempt making a statement that the character of the community-oriented activities of an enterprise was reactive, whereas CSR is proactive. In other words, responding to current problems, concern about the fundamental working and existential conditions, together with some opportunities to participate in cultural events offered in the pre-transition era, are the reactive features of the abovementioned concept. Nowadays, the social responsibility of enterprises reaches much further, treating the abovementioned aspects as the basic minimum. The proactivity of CSR is reflected in continuous development, as well as forecasting and creating the future (and not passively surrendering to it).

The unquestionable difference consists also in the implementation process, available resources and tools, and, above all, in the origin of the initiative itself, or the

Table 1 The comparison of enterprise's social role before and after transition

Differentiating criterion	Social activities of a workplace	Corporate social responsibility
Degree of assumed responsibility	Usually towards employees and their families	Usually towards employees, but also towards local community, natural environment, customers and other stakeholders
Initiative	– imposed (rather non-voluntary) – top-down (coming from the state-level)	– usually voluntary – bottom-up—often comes from employees themselves, but also results from the will and ideas of company management
Degree of formalization	High—the degree of activity precisely defined by adequate provisions	Different, depending on the stage of development of CSR in a given enterprise; a requirement of 'legal liability' is in place, which enforces respecting the applicable provisions as a minimum
Enterprise's main goal	Guaranteeing production which responds to social needs (in ideological terms; in reality it consisted in fulfilling central plans)	Economic responsibility—as the basis for operation and—in consequence—the capability of achieving specific objectives) this goal is expressed in a more or less official and/or formal way

Source: Own elaboration

degree of autonomy both in taking decisions about performing community-oriented activities and in the possibility to shape the directions of its development. Imposed solutions, which have not been discussed with the persons whom they directly concern, and which these persons will have to use, are usually implemented with massive resistance and resentment. Furthermore, lack of understanding may occur, which in extreme cases goes together with a strong resistance against agreed lines of action (Rojek-Nowosielska 2016).

3.1 The Description of CSR Continuum Model

The main point of reference for the CSR continuum model is the concept of maturity models.¹ The concept of maturity (as a tool for analysis and measurement) was introduced by Crosby (1979). Another significant article which was published the same year is the Nolan's paper describing six stages that have to be achieved to reach maturity (Nolan 1979). Many of published papers also correspond with the Capability Maturity Model which was developed for software organizations to provide them with guidance on how to gain control over their processes for development and

¹A part of description of the model was originally printed in (Rojek-Nowosielska 2014).

arriving at excellent achievements. By focusing on a limited set of activities and working aggressively to achieve them, an organization can steadily improve its organization-wide software development process to enable continuous and lasting benefits in software process capability (Paulk et al. 1996).

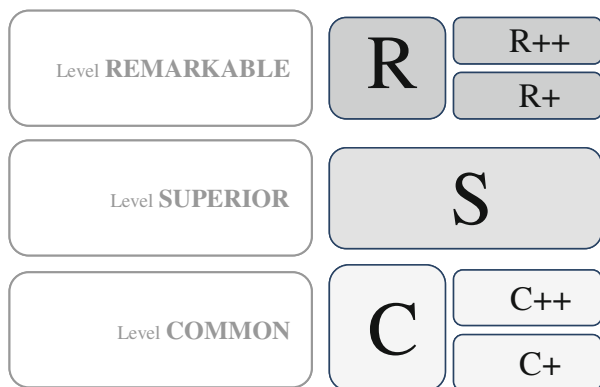
Maturity models are applied in a large number of scientific studies, in different scientific fields. In this regard, it is worth to mention fields such as environmental sustainability (Babin and Nicholson 2011; Hynds et al. 2014), corporate sustainability (Robinson et al. 2006; Golinska and Kuebler 2014; Edgeman and Eskildsen 2014; Amini and Bienstock 2014), supply chain (Okongwu et al. 2013; Srai et al. 2013; Reefke et al. 2014; Kurnia et al. 2014) and also e-government (Andersen and Henriksen 2006), business process management (De Bruin and Rosemann 2005) or IT outsourcing (Gottschalk and Solli-Sæther 2006).

Talking about the maturity models, there are in the literature two general points of view—a life cycle perspective and a potential performance perspective (McBride 2010). The life cycle perspective indicates that an organization usually develops and expands over time and that is why (automatically) has to go through all stages of growth (due to the fact of improvement). It is important to mention, that the life cycle perspective models have well defined the final stage of maturity. In contrast, the potential performance perspective, is a “picture” of possible development way that correspond with the consecutive levels of maturity. The user’s decision is whether proceed the next stage or not (Crosby 1979; Nolan 1979). These models not only show the path of development, but also focus on the potential improvements which take place by moving along (Wendler 2012).

The corporate social responsibility continuum model correspond with the models of potential performance perspective. It is a multilevel hierarchy of criteria, that allows to place the declared business actions on the “ladder” of social responsibility, which consist of three main levels (Fig. 1).

The first stage—**C (Common)**—was divided into two sub-stages (C+ and C++). This allows for a more precise determination of the entity’s involvement degree in achieving the objectives of CSR. At this stage, the main determinant is the lack of formalization and spontaneous action. The C+ sub-stage includes those entities

Fig. 1 Levels of corporate social responsibility model. Source: Own elaboration



which, while integrating the concept of CSR, do not benefit from the experience, and their actions are directed by temporary inspiration. The C++ sub-stage, however, includes those entities which, despite the absence of formal memorandum or documents, use the previously gained experience, and so achieve faster task implementation, greater efficiency, and effectiveness.

We can therefore make an attempt to establish that there was a transition from chaotic action (C+ sub-stage) to more deliberate and planned behaviour (C++ sub-stage), so that the activities performed may show repeatability features, and the managers can take decisions based on previous experience.

The second stage—**S (Superior)** is the level where the actions identified at the previous stages are not only repeatable but, more importantly, formalised and described in appropriate documents and procedures. These documents (given that they are not just another type of read-only reports), indicate a thorough consideration of the described processes and choosing the solutions, which, having considered the existing conditions, constitute the best and the most optimal solutions. One of the most interesting aspects of running a business entity is the ever-changing character of the factors influencing the company, which leaves little space for routine actions. However, the same factors which speak in favour of a given phenomenon, can, under different conditions, speak against it. This is exactly the case with the turbulences of business environment. Given this reality, the documents created at the Superior stage should be verified and updated systematically. Within the scope of these assumptions, the last stage—**R (Remarkable)** has been developed. In order to allow for the changes taking place in the enterprise, the model organisation which can be qualified as being at the highest stage assumes two sub-stages, R+ and R++. An entity that is at the R+ sub-level may be characterized by the task repetitions that are included in the relevant documents, which provides order and improves the daily functioning. Additionally, (at R++ sub-level), continuous observation and analysis of the performed activities are made in order to modify, improve and upgrade the existing solutions, adequately to changes in the market place and stakeholders' expectations (Table 2).

The fundamental elements constituting the social responsibility continuum model are the following parameters: the CSR **area** and the CSR **institutional level**. The multitude of aspects related to the CSR subject requires the introduction of order and systematisation of problems which may occur. That is why five general areas have been identified: **employees, customers, suppliers, natural environment and local community**. Each area has been characterised by a set of crucial aspects, which have been incorporated into questions and put into the questionnaire to constitute the basis for a verification of the progress of an assessed company.

The second parameter, which makes it possible to more accurately establish the end stage of social responsibility development in a given company, is the level of the institutional development of the given CSR area. In reference to the CMM-type models, the particular institutional levels characterise the inspected areas of a company in terms of the orderliness level of the undertaken actions, the repeatability of these actions and the ability to verify and improve the implemented changes and solutions. The identified institutional levels also point to the stages of transition

Table 2 Description of corporate social responsibility continuum model levels

CSR level	CSR areas				
	Employees	Customers	Suppliers	Natural environment	Local community
R++	Responsibilities towards different stakeholder groups are implemented in a repeatable manner, are described in formal documents and there are improvements implemented aiming at the improvement of the existing situation				
R+	Responsibilities towards different stakeholder groups are implemented in a repeatable manner and are described in formal documents and undergo assessment (for their effectiveness)				
S	Responsibilities towards different stakeholder groups are implemented in a repeatable manner and are described in formal documents and procedures				
C++	Responsibilities towards different stakeholder groups are implemented in a repeatable manner but are not formally described in documents, the company bases its conduct on previously acquired experience				
C+	Responsibilities towards different stakeholder groups are implemented in an unsystematic and chaotic manner and do not result from established plans and procedures				

Source: Own elaboration

between the consecutive levels of entrepreneurs’ awareness related to corporate social responsibility (Rojek-Nowosielska 2014).

4 CSR Level—Research Results

The concept of the CSR continuum model, which was put into practice in this study, enabled to carry out empirical research allowing to verify the CSR level in enterprises founded before and after transition. According to the Kumar’s classification, the research based on quantitative variables, and can be classify as cross-sectional, retrospective, non-experimental (Kumar 2012). The leading method was the diagnostic survey method, which uses questionnaire survey as a research tool. The research was conducted in 2014, between January and April.

The analysis of the obtained results shows that even in general terms there are visible differences between the assessed entities with reference to the achieved CSR level. The enterprises created before the transition process reached a lower level (C++) than younger entities (level S). A more detailed characteristics of the CSR level in the analysed entities will enable to determine differences existing in selected areas. The only field in which the assessed enterprises achieved the same level is the area referring to employees. Both groups of respondents reached the superior level (S).

The field in which the enterprises achieve the highest level is the area of customers, although there are differences between entities established before and after transition. The solid majority of firms created before the year 1989 reached the highest levels, i.e. R+ and R++. The indications within the group of younger enterprises, created after the onset of free market economy, achieved in vast majority the level R+ (Table 3).

Table 3 Enterprises classified as representing particular CSR levels (in general terms and in selected areas of operation) [in %]

CSR level	General		Employees		Customers	
	Before 1989	After 1989	Before 1989	After 1989	Before 1989	After 1989
R++	–	0.91	2.13	1.82	31.91	19.39
R+	19.15	8.18	17.02	12.42	31.91	44.55
S	31.91	50.00	53.19	65.15	27.66	21.82
C++	46.81	39.39	21.28	16.97	4.26	11.21
C+	2.13	1.52	6.38	3.64	4.26	3.03
Total	100	100	100	100	100	100

Source: Own elaboration

Table 4 Enterprises classified as representing particular CSR levels (in selected areas of operation) [in %]

CSR level	Suppliers		Local community		Environment	
	Before 1989	After 1989	Before 1989	After 1989	Before 1989	After 1989
R++	2.13	0.91	2.13	0.91	23.49	5.15
R+	4.26	4.24	2.13	1.52	4.26	8.18
S	25.53	24.24	34.04	19.70	8.51	18.18
C++	27.66	47.27	34.04	45.45	27.66	38.79
C+	40.43	23.33	27.66	32.42	36.17	29.70
Total	100	100	100	100	100	100

Source: Own elaboration

The area of suppliers is by no means a difficult and demanding field. On the one hand, thanks to them a given entity is able to operate, and as long as the quality of the supplied good or service has a direct impact on the quality of final good or service, selecting an appropriate supplier will remain essential for a given entity. On the other hand, when choosing a supplier in line with the CSR concept, it is essential to consider not only the factors which have a direct impact on our operation, but also e.g. the way in which our supplier treats their employees, natural environment, their own suppliers etc.; this turns out to be a far more difficult task, with the effects of expenditures being visible only in a longer term. All these potential difficulties to overcome are reflected in the results of empirical research. The entities established under the centrally planned economy system reached the lowest of all possible levels, which is the sub-level C+; the entities created after the system transition achieved a slightly higher sub-level of C++ (Table 4).

Results similar to those referring to the area of suppliers are observed within the field related to the natural environment. The awareness of environmental responsibility and the ability to implement it (within the period of the empirical research) in entities established before transition remained on the lowest possible level. In younger enterprises the dominant level was C++.

In the case of so called ‘silent stakeholder’ (e.g. natural environment), who will rather not defend themselves, the extent of responsibility measures being taken may

result either from the awareness of the given entity (i.e. its management), or relevant institutional regulations, whose non-observance may entail adequate sanctions.

In the area of local community better results were achieved by pre-transition entities. The highest number of indications within this group of respondents is observed at the levels S and C++. The level C++ was also reached by the majority of post-transition entities.

5 Conclusion

The analysis of results obtained in the empirical research enabled to attempt answering the research question as to whether there are differences in the level of social responsibility between enterprises created before and after systemic transition in Poland. In conclusion, a statement can be made that (1) it was reasonable to select entities created before and after the transition process within the analysed group of respondents; (2) the obtained results, whose analysis was conducted with regard to different areas of responsibility, do not indicate a clear advantage of one selected group of respondents; (3a) by formulation of generalized comparisons, it can be observed that both groups of analysed entities achieve the same level of responsibility (S) only in the employee-related area; (3b) entities created under free market economy achieved a better level within the CSR continuum model than entities whose origins date back to the centrally planned economy only in the areas of suppliers, natural environment, and in the general comparison considering all levels; (3c) entities established before the year 1989 came in higher with regard to the customer- and local community-related areas.

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