

Corporate Social Responsibility in Poland



Economic and Political Context of Development of Corporate Social Responsibility in Poland

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Abstract The chapter *CSR in Poland* presents selected issues of corporate social responsibility which constitute the current field for discussion conducted by scientists and business entities.

The corporate social responsibility is a relatively new concept in Poland, only recently present in the public discourse. The chapter will outline the implementation of the CSR concept in Poland, which is influenced by the socio-economic situation, history, and the activity of social actors as well. There will be also described the foundations on which Polish CSR is basing. In this context it is important to mention about the entities and their activities which give the main tone to the development of CSR in Poland. The background for discussing the indicated issues will be the relationship between CSR and the category of company's stakeholders, including, in particular, the so-called internal stakeholders (managers, employees) and external stakeholders and their expectations related to the functioning of the enterprise.

The situation in Poland will be also presented in reference to the results of empirical own research carried out with the diagnostic survey method and using the questionnaire as a research tool. The survey was conducted in 2014, on a sample of 386 enterprises. Discussing the results of this research will have an introductory nature to this chapter—it will indicate what (according to the surveyed entrepreneurs) may be classified as responsible behavior in business. Referring to the results of the mentioned research, there will be also given the answers to the question whether the company, as an entity operating in a competitive market, should engage in meeting the needs and expectations reported by the company's stakeholders (even if the needs go beyond the basic area of the company).

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Considerations carried out in the chapter will allow to identify characteristic trends, challenges as well as threats and barriers for CSR in Poland.

1 Introduction

Those who believe that socially responsible activity in Poland was initiated after 1989 are wrong. It should be noted that already in the middle of the nineteenth century such practices were observed in the territory of today's Poland among entrepreneurs, which certainly demonstrate their social involvement as a manifestation of activities consistent with the CSR concept. One example is a well-known Polish capitalist and philanthropist Hipolit Cegielski (1813–1868), who was also a teacher, philologist, doctor of philosophy, publisher, social activist, and industrialist. Cegielski combined knowledge and great personal culture with humanistic and liberal ideals and a deep understanding of material matters and economic development of Polish lands, which were an important element of organic work supported and developed by him in Poznań (Janicki, 2019).

The post-war period (1945–1998) of the socialist economy significantly was characterized by neglecting all activities concerning the sphere of entrepreneurship and the development of private business practice in Poland. Activities that could be associated with social responsibility were severely marginalised. The situation began to change slowly from 1989. During the period of the transformation of the Polish economy, (1990s) one of the main problems to be solved was to restore confidence in entrepreneurs. Unfortunately, the Polish government's initiatives were mostly oriented towards the development of the economic sphere, leaving the entire social environment on the sidelines. This led, among other things, to an increase in unemployment rate, impoverishment of society, social stratification, while the lack of adequate legal regulations resulted in the emergence of many loopholes that were e.g. conducive to corruption. This translated into the perception of Polish entrepreneurs, often associated with dishonest practices. The direct consequence of these tendencies was the lack of trust in entrepreneurs. Restoring confidence in the private sector in Poland was a difficult and long-term process. A noticeable positive change in the approach to private entrepreneurs took place with the economic development (PARP, 2011). Poland's accession to the European Union was of great importance for the reinforcement of entrepreneurship and the improvement in social trust.

2 Pathways to Corporate Social Responsibility

According to Rok, there are three main ways that have led to the emergence and development of the concept of corporate social responsibility (2004). They can also be related to the development of CSR in Poland (Table 1).

Table 1 Pathways to the creation and development of CSR in Poland

Pathway to CSR	Characteristics	Polish reality
The concept of eco-development which provided the basis for the development of the concept of sustainable development in the 1980s	In the context of enterprises, their integrity with society and the environment was particularly emphasised, whereas economic development was started to be approached in a holistic way, i.e. apart from economic indicators, social and environmental factors were also taken into account.	After significant negligence in the area of environmental protection typical of the period of socialist system, the focus was placed on: <i>state level:</i> introduction of regulations concerning standards of immissions and emissions, environmental fees and taxes; <i>corporate level:</i> investments in the area of environmental protection; introduction of voluntary commitments (Responsible Care Program, Cleaner Production Program, ISO 14000 series of standards (in particular ISO 14001), EMAS); introduction of eco-innovations and eco-products.
Social pressure	Through e.g. environmental protection movements, consumer movements or movements to defend animal rights, society have expressed more and more objections to the companies' taking various measures only for financial profits; they postulated a change in such an approach used by companies as it was against the proper functioning of society.	During the transformation period, a low level of social capital (regardless of whether it is referred to social trust or social involvement) was observed, with a slightly upward tendency occurring with the increasing social and economic growth; lack of strong social movements, concentrating citizens' activity in areas important to them, forming solidarity and social activity, controlling the commercial sector and forcing its responsibility; consumers (mostly) with low environmental and social awareness, guided mainly by the price criteria when making purchasing decisions, which translated into e.g. sporadic consumer boycotts or other social actions.
Business self-regulation	In the case of enterprises, this mainly concerns taking actions by the establishment of a grassroot-level social movement in order to reduce fraud	Main activities undertaken by enterprises: charity, the tendency for transition from charity to sponsorship,

(continued)

Table 1 (continued)

Pathway to CSR	Characteristics	Polish reality
	and corruption in business towards transparency in running a business; it is also important to build good relations with customers and consumers and use good practices.	establishment of corporate foundations, Supporting employee volunteering, socially engaged marketing. The above activities were mainly limited to building positive relations mainly with the local community.

Source: elaborated based on: (Rok, 2004; Mazur-Wierzbicka, 2014, 2017a, 2017b; Jastrzębska, 2016)

Due to the above mentioned historical and cultural developments, it can be considered that CSR is a relatively new concept in Poland. This concept appeared in Poland when international corporations entered the Polish market. The corporations, operating based on specific norms and standards, implemented them in their branches in Poland, also in terms of socially responsible activities. Attention should also be paid to the phenomenon of double standards of social responsibility, observed especially among corporations (a discrepancy between what companies declare and what they actually do in terms of responsible business), or to the Polanyi's Paradox (1944) (how is it possible for the market to function effectively without the simultaneous disintegration of society), associated with the development of corporations on the global market (Durning and Ryan, 1997; Robbins, 2006).

It is also justified to indicate references to corporate social responsibility in legal acts. There is a direct reference in the Constitution of the Republic of Poland to the idea of corporate social responsibility. The Constitution of the Republic of Poland of 1997 does not contain provisions defining corporate social responsibility, but it provides norms which are a direct source of values for CSR, especially in the area of individual rights and freedoms (Chapter II of the Constitution contains a catalogue of freedoms, rights and duties of man and citizen, which is a source of responsibility of entrepreneurs also in the field of CSR) (Konstytucja, 1997). According to Article 30 of the Constitution of the Republic of Poland (where it is stated that "The inherent and inalienable dignity of the person shall constitute a source of freedoms and rights of persons and citizens. It shall be inviolable. The respect and protection thereof shall be the obligation of public authorities") and Article 31 of the Constitution of the Republic of Poland (which shows that freedom of the person is subject to legal protection and that everyone is obliged to respect the freedoms and rights of others and that no one must be compelled to do that which is not required by law) rights and freedoms of the person cannot be disregarded, undermined by individual entities as part of their activity. Article 32 of the Constitution indicates that everyone is equal before the law and everyone has the right to equal treatment by public authorities (Konstytucja, 1997), which is very important in the context of the idea of CSR in terms of conducting business activity and respecting human rights. Furthermore,

attention should be drawn to Article 32(2), which states that no one should be discriminated against in political, social or economic life on any ground. The principle of equality contained in Article 32 of the Constitution of the Republic of Poland was further developed in Article 33, concerning the principle of equal treatment of women and men. There are also references in the Constitution of the Republic of Poland (especially in Chapter II) to labour relations and issues regulated by labour law (e.g. Article 24 (concerning the fact that work is protected by the Republic of Poland), Article 65 (including references to the protection of: the right to freedom of choice of work, profession and place of work, prohibition of employing children under 16 years of age, defines the functioning of the minimum salary and establishment of the state obligation to implement policies aimed at full and productive employment of citizens) (Borowicz, 2002) and Article 66 (contains regulations establishing the right to safe and healthy working conditions and the right to days off work and paid annual leave).

In addition to the provisions of the Constitution, there are a number of provisions concerning activities directly and indirectly related to CSR in other legal acts (e.g. Labour Law, Trade Union Act, Environmental Protection *Law*). However, it is important to be aware that corporate social responsibility should consist in the voluntary implementation of additional practices that go beyond the obligations arising directly from legislation.

Despite the fact that direct references to CSR are present in many legal acts, there is still no specific and practically implemented national action plan for business and human rights developed by the Polish authorities.

However, there have been some government initiatives oriented towards CSR issues. Thus, as part of the implementation of international standards for CSR in Poland, the Minister of Economy issued the ordinance of 9 July 2014 on the establishment of the Team for Corporate Social Responsibility, took the initiative to build a dialogue and exchange of experiences between public administration, business, social organizations and academic institutions in the field of corporate social responsibility (Zarządzenie, 2014). In 2016, the Team for Sustainable Development and Corporate Social Responsibility was established by the ordinance of the Minister of Development of 21 September 2016. As an auxiliary body of the Minister of Development and Finance, the team supports the Minister in actions for corporate social responsibility. To some extent, the work of the team represents a continuation of the work of the Team for CSR operating in the Ministry of Economy. The team for Sustainable Development and Corporate Social Responsibility had to face new challenges, including cooperation and dialogue with stakeholders (e.g. entrepreneurs, non-governmental organisations, trade unions, public institutions and civil society entities) in terms of activities undertaken for sustainable development and responsible business conduct. The Responsible Development Plan, the Responsible Development Strategy and the 2030 United Nations Agenda for Sustainable Development play an important role in this respect.

The development of CSR in Poland is supported by individual international and non-governmental organizations. Among international organisations, the particular

place is occupied by e.g. the World Bank, UNDP, International Business Leaders Forum, and, among Polish NGOs: Academy for the Development of Philanthropy, Business Ethics Centre, Responsible Business Forum, Centrum CSR.PL, National Chamber of Commerce. It should be noted that the first organization that addressed the problems of responsible business in a comprehensive manner was the Responsible Business Forum (FOB—Forum Odpowiedzialnego Biznesu) established in 2000 on the initiative of economic, academic and non-governmental environments. Since then, the forum has constantly popularized knowledge about CSR, supported by the initiatives to promote CSR, good socially responsible practices and monitored the market by publishing the annual reports “Responsible Business in Poland. Good Practices” (in the report from 2017, there were descriptions of 1190 good practices: 639 new and 551 long-term¹ practices, that is, 39% and 32% more practices respectively than in the 2016 report) (FOB, 2017), conducted research projects, and organized numerous meetings with business representatives. Since 2002, the forum has been a national partner of CSR Europe—a network of organisations promoting the concept of responsible business in Europe. FOB operates in accordance with the adopted mission, which is to promote the idea of responsible business as a standard used in Poland in order to increase the competitiveness of enterprises, social satisfaction and improve the condition of the environment.

A significant role in the development of CSR in Poland can be attributed to the first stock exchange index in Central and Eastern Europe based on socially responsible companies—the RESPECT Index, which debuted on the Warsaw Stock Exchange on 19 November 2009. The aim of the index was to attract interest of listed companies in management based on the principles of corporate social responsibility as a tool that leads to an increase in the value and to promote the highest standards of management in public companies in economic, environmental and social aspects (Uchwała, 2009). The role of the index was mainly to emphasise the investment attractiveness of companies in terms of, inter alia, their reporting quality, level of investor relations, information governance, corporate governance, and high standards in the areas of the market and customers, management systems, environmental management, personnel policy and CR policy (Uwarunkowania. . ., 2012). The first RESPECT index consisted of 16 companies, whereas the twelfth (announced by the Warsaw Stock Exchange on 12 December 2018) contained already 31 companies. Since the first publication in 2009, the RESPECT Index increased its value by 70% (<http://respectindex.pl/aktualnosci>).

An important role in the Polish reality of CSR was played by the issue of reporting, especially since 1 January 2017, when a non-financial reporting obligation

¹The analysis of the practices reported in the context of sustainable development goals shows that the most frequently mentioned goals were: Goal 4 (Ensure inclusive and equitable quality education and promote lifelong learning)—332 practices; Goal 3 (Ensure healthy lives and promote well-being for all at all ages)—224 practices; Goal 8 (Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all)—136 practices; Goal 12 (Ensure sustainable consumption and production patterns)—102 practices. The fewest practices concerned Goal 14. Life below water (FOB, 2017).

was imposed on entities of public interest meeting the following requirements: firstly, the average annual employment per entity or a group must be at least 500 employees; secondly (financial condition), the total assets of the balance sheet must be above EUR 20 million or net revenues from the sale of goods and products above EUR 40 million. This is a consequence of the implementation of the non-financial disclosures: Directive 2014/95/EU, which aims to “increase transparency, materiality, consistency and comparability of non-financial disclosures”, while it is intended to increase disclosure of information and non-financial data by some large entities in all European markets.

Despite the fact that the interest of Polish organizations in the concept of corporate social responsibility is growing, a number of shortcomings of Polish CSR can be indicated. These include an unsatisfactory number of organisations publishing CSR reports (although an upward tendency can be observed in this area). Another problem is the apparent lack of strong civil society organizations (resulting from a relatively low social and civil activity of Poles), which could competently and effectively monitor the activities of enterprises on the Polish market (cf: *Polskie i szwedzkie...*, 2011). Emphasis should also be paid to unsatisfactory awareness of corporate social responsibility of consumers, who to a large extent are guided by the price of a product or service when making purchasing decisions. The underdeveloped consumer movement in Poland does not exert enough pressure on enterprises to encourage socially responsible activities. The level of knowledge of entrepreneurs about CSR among entrepreneurs and the role that the CSR concept plays in modern business is also relatively low. The above deficits are mainly determined historically (the era of the Polish People’s Republic, years 1952–1989), economically (in the face of the threat to the existence of a business entity, ethical issues are coming to the background of entrepreneurs’ interest).

The major directions of activities that should be taken in order to disseminate CSR among Polish entrepreneurs and their stakeholders and to eliminate the identified deficiencies. According to Filek (1996) include:

- elimination of many barriers to CSR, such as: acceptance of petty fraud, bureaucracy and strengthening processes of law improvement and building a law-abiding society,
- changes in the law adapted to the needs of the developing economy, taking into account European CSR standards,
- education: economic, social, consumer, legal and CSR education,
- creation of incentives for Polish entrepreneurs that encourage the implementation of CSR principles,
- permanent presentation of good examples of the use of CSR together with a media campaign on the resulting economic and social benefits,
- inclusion of non-governmental organizations in CSR activities—development of participatory democracy.

In conclusion, when analysing the development of the CSR concept in Poland, it can be divided into several stages (Table 2).

Table 2 Stages in CSR development in Poland

Stage	Years	Characteristics
I	1997–2000	Complete lack of interest in the CSR concept.
II	2000–2002	CSR aroused reluctance, and sometimes even objections and aggression from the majority of business leaders or economic journalists, convinced that the free market is a cure for all problems.
III	2002–2004	Increased interest in, and even fashion for, public declarations of recognition of the role of ethics and social responsibility as the foundations of any self-respecting company.
IV	2004–2005	Development of concrete yet partial projects, covering selected, significant areas of company operations.
V	2006–2007	Trying to link CSR with other strategies implemented in the company: communication strategy, personnel strategy, marketing strategy, or, for example, corporate governance strategy. This stage was full of chaos and confusion, because various animosities occurred between different departments in companies, differences in organizational culture, or simply differences between sectors.
VI	2008–2010	Verification of the quality and effectiveness of CSR strategies already implemented by organisations.
VII	2010–2012	Inclusion of dialogue with stakeholders in the non-financial data reporting cycle.
VIII	2012–2014	Looking for new measures of activity effectiveness (e.g. LBG model for measuring social engagement) and increased interest in CSR in government administration.
IX	Since 2014	Combining CSR with social innovation and new phenomena in economics, e.g. sharing economy, collaborative economy, and social economy.
X	Since 2017	Non-financial reporting obligations for public-interest entities meeting specific requirements.

Source: elaborated based on: (Społeczna odpowiedzialność. . ., 2007; Panek-Owsiańska, 2016)

As far as the future of CSR in Poland and direction of its development are concerned, there are some global trends which will also affect Poland. The main ones include (FOB, 2015):

- development of social capital, in particular building social trust and strengthening cooperation (determinants: Vision 2050, Generation Y and Z management in the context of ethical business activities)—business involvement in social activities and its impact on the environment is of great importance for generation Y (The Deloitte Millennial Survey, 2017),
- increased importance of non-financial reporting (determinants: striving for greater transparency of companies' activities, enforced by e.g. consumers; development of integrated reporting, i.e. one that combines reporting on financial and non-financial issues; EU's non-financial disclosure directive, in force since 2017, imposing an obligation to report on a large group of companies),
- development of the concept of sustainable and intelligent cities (determinants: environmental, social, technical and organisational challenges due to observed

adverse trends, e.g. ageing population, growing social inequalities, inadequate urban infrastructure, or the displacement of greenery from urban space),

- increasing the importance of human rights, respect for them by the company in its daily business activity.

3 Stakeholders and Their Role in Shaping Corporate Social Responsibility

When considering corporate social responsibility in Poland, the reference to the definition of corporate social responsibility cannot be neglected. Various attempts have been done in the literature to define social responsibility. With reference to the CSR concept considered from the perspective of the Polish economic practice, and in particular to the results of empirical research presented in the further part of this study, it is worth referring here to the definition adopted by Sokołowska, who argues that: “social responsibility in a sense of the desired state or act means an economic, legal, ethical and philanthropic obligation of the company with respect to internal and external social groups (and individuals), it can be the subject of deliberate, rational and institutionalised action, which can become a source of a competitive advantage” (Sokołowska, 2013). The fact that this definition attaches particular importance to the impact of the company on groups and/or individuals leads to the conclusion that the essence of social responsibility is connected with specific obligations of the company towards a complex group of stakeholders.

The definition of CSR proposed by the European Commission has a similar meaning. It combines social responsibility with voluntary consideration of social and environmental issues by companies. It should be noted that this responsibility should make it possible to manage relations with the various stakeholder groups that have an impact on the functioning of the company (European Commission, 2001).

Nowadays, the view that companies must be aware that they operate in a specific environment characterized by their relations with *stakeholders* has become more and more established (Bielski, 2002). These relationships have an impact on the reputation of the company, its long-term results and ultimately on its position in the market (Mendel, 2001). Achieving the expected results of the company’s activity—in the aspect of the company’s activity oriented towards the implementation of the assumptions of social responsibility remains related to the implementation of individual expectations (interests) of individual stakeholders. Therefore, it is becoming important to ensure a comprehensive identification of the stakeholders, their role with respect to the enterprise, with particular focus on recognition of their expectations. Cannot forget the necessity of social reality, including the legitimacy of listening to the stakeholders, who are the most important to the enterprise (Crozier, 1993).

Obłój, defines stakeholders as institutions and organisations that meet the following conditions: they have their stake in the organization’s operation (e.g. in decisions, in outcomes) and are also able to exert effective pressure on the

organization. Furthermore, this author suggested that the analysis of stakeholders should concern in particular the power of pressure from stakeholders (authority), their legitimacy and the urgency of stakeholder demands (2007).

In the literature of the subject, stakeholders are classified according to various criteria. One of the most common divisions of company stakeholders enumerates external stakeholders (*outsiders*) and internal stakeholders (*insiders*). The company's environment contains outsiders i.e. customers, suppliers, partners, financial institutions, insurance firms, local governments and potential (for a specific organization) employees. Furthermore, the group of internal stakeholders most often includes business owners, hired managers of various levels and employees including specialists, executive level employees (Gableta and Cierniak-Emerych, 2008).

The division of stakeholders into outsiders and insiders refers to the classic approach to the company and its environment. It is also worth mentioning the categories followed by the author Paliwoda-Matiolańska (2009):

- consubstantial stakeholder, who co-create the enterprise through their work,
- contractual stakeholders, whose relationship with the enterprise is based on a formal contract,
- contextual stakeholders, who represent care for the common good, such as e.g. the environment, security, etc.

It is worth noting that contractual and contextual stakeholders are in fact stakeholders related to the company's environment. Furthermore, the group of consubstantial stakeholders is formed by insiders.

In practice, taking socially responsible actions in enterprises requires precise definition of persons and/or groups to which they are oriented, together with identification of their needs and expectations. Such a correct identification of stakeholders and their needs is conducive to the effective implementation of the goals set in relation to CSR.

In this context, it is increasingly often emphasized that decision-making in an enterprise, especially if it is "away" from those who are directly affected by its effects, does not fully meet the requirements of the contemporary market and customers, and, from the standpoint that we are interested in here, socially responsible activities. This puts emphasis on the legitimacy of seeing a special role of internal stakeholders in the company, especially employees. Satisfying the expectations of individuals employed in a given company should be treated not as a "costly duty", but as an important motivator conducive to, among other things, inspiring the trust of employees and, consequently, their identification with the organizational goals.

Observing business practice shows that the expectations of owners and top management are generally similar. They concern such problems as profit maximization, development of the enterprise, shaping its corporate image, but also the problems of providing the staff with a sense of employment security, or a satisfactory level of remuneration.

Against this background, it is worth noting the formulations presented in scientific publications, indicating that the scope of recognition and respect for the interests

of employees is still insufficient under conditions of business activity in Poland. It is relatively often stated that although the employee interests are taken into consideration in practice, this is most often observed during conflicts or social unrest. It is only in such circumstances that employers become more aware of the links between recognising and respecting the interests of employees and achieving the company's objectives (cf. Gableta 2003, 2012; Towalski, 2001).

However, employees as stakeholders in the company hope that the company will respond positively to their expectations. With primary approach (*homo economicus*), these expectations concerned remuneration for work (cf. Wawrzyniak, 2002). At present, however, it is more and more often reported that employees expect the employers not only to fulfil their duties resulting from the formal employment contract, but also from the obligations concluded through the psychological contract (Bukowska, 2006). An employee starts cooperating with a given company usually rejects other job opportunities. Therefore, they expect not only a certain level of remuneration, but also, among other things, a sense of comfort at work and especially a sense of absence of danger to health and life at workplace, i.e. safe working conditions (Cierniak-Emerych, 2005).

At this point it is worth emphasizing that it is working conditions and the respective level of work safety in the company that are attached a specific importance in international norms and standards. On the one hand, they constitute guidelines for actions taken in order to make the concept of social responsibility a reality. On the other hand, this happens through the opportunities of using standards of normalization or reporting, which are a specific tool for evaluation of the implementation of this concept in the company. It is worth mentioning such documents as: SAI SA8000:2008 *Social Responsibility: Requirements*, as well as OHSAS 18001:2007 *Occupational health and safety management systems: Requirements*.

One of the most comprehensive documents referring to the concept of corporate social responsibility is the standard PN-ISO 26000:2012 *Guidelines for social responsibility*. PN-ISO 26000 is one of three documents recommended by the European Commission to European companies to implement social responsibility.

In PN-ISO 26000:2012, the attention is drawn to the fact that the CSR concept is a multifaceted problem. Therefore, among other things, the standard indicates its key areas. From the standpoint of promotion of safe and healthy working conditions, the area concerning the work practices should be considered especially important. This area includes employment and industrial relations, working conditions and social protection, social dialogue, health and safety at work and employee development and in-service training. Taking these elements into account in the process of managing the enterprise's labour potential favours the formation of working conditions that contributes to the implementation of the CSR concept in the enterprise (PN-ISO 26000:2012).

In view of the above, it seems reasonable to cite the results and empirical studies² indicating that one of the most important interests that employees want to pursue in the company is a sense of safety of working conditions, considered mainly in the context of occupational safety and health. The aim is to ensure safe and hygienic material working conditions, including physical, material, chemical and biological formation of the working environment in accordance with legal regulations. The aim is not to expose people's health and life to harmful effect in the working environment and to prevent and reduce the extent of such harmfulness. The latter should be associated, among other things, with the care of employers for the use of personal and collective protective equipment by their employees, such as helmets, safety glasses, etc. Furthermore, it is considered important to choose appropriate forms of organisation of working time, not exceeding the daily working time, etc.

The results of a survey conducted in Poland in 2014 by Universum among university students (Najlepsi pracodawcy... , 2014) are interesting from the standpoint of the interests related to ensuring the safety of working conditions considered in the present study. The number of university students surveyed was about 23.5 thousand people. More than 20 thousand of them indicated their dream employers. The 2014 Ideal Employer ranking was created based on these indications. The companies in which young Poles would like to work the most were presented. The results showed that: "For young Poles, the working conditions in the company are becoming more and more important". "Most probably this is the beginning of a long-term trend that has been observed for a long time in Western European countries. This is where employers offering a high culture and a friendly working environment win" (Najlepsi pracodawcy... , 2014).

On the other hand, the results of the survey conducted by Randstad Agency in 2014, also continued in the following years, indicated that over 8000 Polish women and men participating in the survey were convinced that the employers should first and foremost ensure a high level of salaries and employment security. However, respondents also increasingly stressed the need for guaranteeing decent working conditions in this context. This issue was associated by 80% of respondents with the notion of employer's honesty. In other words, the honest employer, and consequently the socially responsible employer, represents in the opinion of respondents a kind of a guarantor of safe working conditions and decent salary (Kto jest... , 2015).

The position of employees as stakeholders of the company used in the present discussion does not diminish the importance of the other stakeholders, both insiders

²The studies discussed concerned the interests of workers and the conditions under which they were respected in companies. The research was performed by the Department of Labour and Industrial Relations (currently the Department of Labour and Capital) of the Wrocław University of Economics in 2009–2018. In 2009–2011, the research was done using the financial resources funded within the research project of the Ministry of Science and Higher Education No. NN115 134,434. The results of the survey allowed for demonstrating the type and scope of interests reported by the employees. They also became the basis for considering the attitudes towards respecting them in the companies surveyed, located mainly in the Lower Silesia region (for more details see e.g. Gableta M 2012). The survey analysed more than 300 companies.

and outsiders. It should be noted that the interests of all stakeholders connected with the enterprise should be identified at the same time, and then attempts should be made to respect them. At the same time, it is important to conduct a dialogue with stakeholders focused on the most important issues from the point of view of social responsibility. This dialogue may take various forms, including meetings with stakeholders, stakeholder forums, etc.

Equally important as conducting a dialogue is building relations with stakeholders through the use of communication tools, conducting consultations with stakeholders and establishing forms of partnership with them. As already stressed above, in order to make it possible, it is necessary to become convinced about the legitimacy and even the necessity of recognizing and respecting the expectations of stakeholders.

4 Enterprise as an Entity Meeting the Needs and Expectations of Stakeholders in the Light of the Results of Empirical Research: CSR Perspective

4.1 Research Methodology

The aim of the empirical considerations presented in this part was to answer the question whether the company, as an entity operating in a competitive market, should be involved in meeting the needs and expectations reported by the company's stakeholders (even if the needs are beyond the core area of the company's activity).

In order to obtain an answer to such a question, a research tool was developed, with the structure referring to Kohlberg's stages of moral development (Kohlberg, 1973). The intention behind the reference to Kohlberg was the fact of obtaining additional information (other than merely yes/no answers). According to the Kohlberg's approach, people categorized into the lowest stage (pre-conventional) motivate their behaviour with a desire to avoid punishment or to receive a prize. Values, behavioural patterns, ideals or an ordinary conformist attitude do not matter in this case. Such an attitude is classified as the second stage of moral development (conventional). Persons who can qualify for this stage can be described as those who are willing to be socially accepted and abiding by the existing rules and laws. The highest stage of moral development (post-conventional) is observed in people who are guided by internalized norms and values in their behaviour. These are people who are internally convinced of the rightness of the decisions made. The possible punishment or reward and opinions of others (including the negative ones) do not matter to them. They act in a certain way because that is what the internal system of values dictates them to do (see more: Rojek-Nowosielska, 2014).

By reference to Kohlberg's levels of human moral development, the research tool was developed in such a way that the basic answers "yes" or "no" were additionally

Table 3 Possible responses and their reference to Kohlberg's levels of moral development

Possible answers	Level in Kohlberg's model
No, it is not necessary to be involved	Pre-conventional
Yes, because it can improve the corporate image	Conventional
Yes, being an honest citizen/business entity one has to help others	Post-conventional

Table 4 Structure of the research sample in terms of the level of employment

Level of employment	Absolute values	Relative values (%)
Up to 9 people	226	54.1
10 to 49 people	74	17.7
50 to 249 people	60	14.4
Over 250 people	58	13.9
Total	418	100.0

accompanied by a commentary which indicated the intentions and allowed for explaining the reasons for the respondent's choice of a given answer (Table 3).

In addition, respondents had the opportunity to indicate the answer, which provided information about the inability to take a position on such a question and ticking: "I have no opinion". The study employed a diagnostic survey method using a questionnaire as a research tool. The survey was conducted online. With a database of companies with 38,390 records, an invitation to participate in the survey was sent to the companies. The most of the responses were given in 2014. Due to the fact that access to the tool was permanent (through information on the website), entities wishing to participate in the survey were able to fill in the questionnaire form at any time and provide answers to the questions asked. Therefore (without specifically sending invitations to participate in the survey), additional responses were received from 32 companies by the end of 2017.

4.2 Characterization of the Respondents

The survey examined 418 entities operating in Poland. Micro-enterprises constituted the largest number, i.e. over 54% of the respondents (Table 4), followed by a dozen or so percent of small, medium-sized and large enterprises (employing more than 250 employees).

Taking into account the form of ownership of the entities participating in the survey, enterprises from the private sector were in the substantial majority (almost 89% of respondents) (Table 5). A few percent of entities from the public and mixed sector (both public and private) were also found in the research sample.

Respondents participating in the survey were also diversified with regard to the origin of capital (Table 6). The biggest group was the entities with only domestic capital origin (343 companies, which accounts for slightly more than 82% of the

Table 5 Structure of the research sample in terms of the form of ownership

Form of ownership	Absolute values	Relative values (%)
Mixed, with advantage of private ownership	12	2.9
Mixed, with advantage of public ownership	7	1.7
Private sector	371	88.8
Public sector	28	6.7
Total	418	100.0

Table 6 Structure of the research sample in terms of the origin of capital

Origin of capital	Absolute values	Relative values (%)
Mixed	45	10.7
Only national	343	82.1
Only foreign	30	7.2
Total	418	100.0

Table 7 Structure of the research sample in terms of the year of establishing the enterprise

Year of establishing	Absolute values	Relative values (%)
Before 1989	54	12.9
After 1989	355	85.0
No information	9	2.1
Total	418	100.0

research sample). The smallest group was respondents with only foreign capital origin (7.2%).

When conducting research on the Polish market, it is worth analysing the year of establishing the enterprises, especially in the context of the systemic transformation that took place in 1989. The social, political and economic changes that were observed at that time undoubtedly had an effect on business entities' functioning at that time.

The vast majority were enterprises established after the transformation, i.e. after 1989 (Table 7). They accounted for 85% of the respondents. Several entities refused to indicate the year of establishment of the enterprise. Therefore, the data shown in Table 5 contains the item "no information" (this situation concerns 9 enterprises, which in the overall sample represent slightly more than 2.1% of the respondents).

4.3 Discussion of the Results

When dividing the enterprises surveyed by the number of employees, an interesting variation in the answers can be observed (Table 8). The highest percentage of indications (67.2% in a given category) came from large enterprises employing more than 250 employees. In their opinion, the company should be involved in meeting the needs and expectations of stakeholders. At the same time, it is worth

Table 8 Structure of responses to the research question according to the number of employees (the question was: whether the company, as an entity operating in a competitive market, should be involved in meeting the needs and expectations reported by the company's stakeholders (even if the needs are beyond the core area of the company's activity)

Employment	I have no opinion		No, it is not necessary to be involved		Yes, because it can improve the corporate image		Yes, being an honest entity one has to help others		Total	
	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values
Up to 9 people	6	2.7%	14	6.2%	115	50.9%	91	40.3%	226	100.0%
10 to 49 people	2	2.7%	4	5.4%	43	58.1%	25	33.8%	74	100.0%
50 to 249 people	4	6.7%	4	6.7%	29	48.3%	23	38.3%	60	100.0%
Over 250 people		0.0%	2	3.4%	39	67.2%	17	29.3%	58	100.0%

noting that the motivation for such opinion (according to the answers) is not to discourage stakeholders and to preserve or improve the current corporate image. Such an answer was characteristic for all the entities in this category, regardless of the number of employees.

It is also worth noting the structure of respondents' answers, who are characterized by traits attributed to the highest level of morality according to Kohlberg. The largest number of indications in this category of answers was found for micro-enterprises (40.3% of respondents). This can be explained by the widespread belief that the social responsibility of micro-enterprises often results from an internal conviction that such activities should be taken. These initiatives are not forced by formal procedures (because usually they simply do not exist in such entities) and result from the internal needs of specific people.

In the case of the form of ownership in the enterprises surveyed, the most frequent indication was the opinion that it is necessary to get involved in meeting the needs and expectations reported by the stakeholders, resulting from the desire to maintain a good corporate image of a given entity (Table 9). Nearly 68% of the respondents from the public sector chose this answer.

Furthermore, it is worth noting the respondents with the mixed (with a predominance of private ownership) form of ownership. Among these entities, the dominant answer was the necessity for engaging in meeting the needs and expectations of the stakeholders, but motivated by honesty in everyday business operations. However, the percentage of this category of respondents is not high in the general research sample. Therefore it is difficult to explain the reasons for such a result, but this result may be an interesting guideline for setting the objectives for further research in the field of corporate social responsibility.

The results concerning the origin of capital allow for observation of another correlation: the highest number of indications among the respondents was recorded for the answer that suggested the necessity of engagement in meeting the needs and expectations of company's stakeholders (even if the needs go beyond the core activities of the company) but motivated by the corporate image (Table 10).

Furthermore, the largest number of these answers comes from enterprises with only foreign capital (66.7% of responses) and with a mixed source of capital (57.8% of responses). This would suggest an opportunity to explain such a picture of reality that there is an effect of foreign entities on the views of the necessity of engaging in social initiatives undertaken by enterprises, even if they go beyond the core activities of the company.

The last category taken into account in the analysis is the year in which the company was established (Table 11).

The obtained data show that both enterprises established before and after 1989, in the vast majority (55.6% and 53.7% of indications, respectively), supported the necessity for the involvement in meeting the needs and expectations of company's stakeholders (even if the needs go beyond the company's core business) and indicated the motivation to adapt to social expectations or else it could affect their corporate image.

Table 9 Structure of responses to the research question according to the form of ownership

	I have no opinion		No, it is not necessary to be involved		Yes, because it can improve the corporate image		Yes, being an honest entity one has to help others		Total	
	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values
Form of ownership										
Mixed, with advantage of private ownership		0.0%		0.0%	5	41.7%	7	58.3%	12	100.0%
Mixed, with advantage of public ownership		0.0%		0.0%	4	57.1%	3	42.9%	7	100.0%
Private sector	11	3.0%	22	5.9%	198	53.4%	140	37.7%	371	100.0%
Public sector	1	3.6%	2	7.1%	19	67.9%	6	21.4%	28	100.0%

Table 10 Structure of responses to the research question according to the origin of capital

Origin of capital	I have no opinion		No, it is not necessary to be involved		Yes, because it can improve the corporate image		Yes, being an honest entity one has to help others		Total	
	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values
Mixed	2	4.4%	4	8.9%	26	57.8%	13	28.9%	45	100.0%
Only national	9	2.6%	17	5.0%	180	52.5%	137	39.9%	343	100.0%
Only foreign	1	3.3%	3	10.0%	20	66.7%	6	20.0%	30	100.0%

Table 11 Structure of responses to the research question according to the year of establishing the enterprise

Year of establishing	I have no opinion		No, it is not necessary to be involved		Yes, because it can improve the corporate image		Yes, being an honest entity one has to help others		Total	
	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values	Absolute values	Relative values
Before 1989	2	3.7%	2	3.7%	30	55.6%	20	37.0%	54	100.0%
After 1989	9	2.5%	22	6.2%	191	53.8%	133	37.5%	355	100.0%
No information	1	11.1%	0	0%	5	55.6%	3	33.3%	9	100.0%

5 Conclusion

The analysis of the empirical study results shows that in each separate category, the dominant answer is the desire to preserve the existing or improve the already developed image. Such responses dominate among entities distinguished by the number of employees, as well as by the form of ownership, the origin of capital and the year of establishing the enterprise. Having such results of empirical research and referring to the Kohlberg's stages of moral development, it can be made an attempt to state that the dominant motive when making various decisions in an enterprise is the desire to "fit in" the conformist trend of views in a given society. This is a safe approach because the risk of "exposure" is low. In other words, an entity operating in a competitive market, if it engages in pro-social activities, which do not result directly from the basic area of enterprise's activity, it sees the possibility of an advantage, even image-related. The conventional level achieved is a good starting point to intensify further efforts of all entities—participants of socio-economic life, aiming at shaping conscious communities not only within the issues of corporate social responsibility.

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