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The chances and limitations of applying a CSR strategy in Polish enterprises*

Abstract

The topic of the article is the perspectives of CSR in Polish companies. The article contains a definition of corporate social responsibility, the state and dynamics of ethical reporting, and the factors that can influence the dynamics of CSR in Poland—both in a favorable and adverse way.

Keywords: ethics, corporate social responsibility, CSR

JEL Classification: M14

1. Introduction

The economy, just like any other field of human life and activity, can give rise to moral problems—the need to distinguish between desired and undesirable actions, proper and improper actions, right and wrong ones, good and bad ones, requires making choices. The aim of this work is to analyze the opportunities and limitations of the application of corporate social responsibility (CSR) strategies in Polish enterprises. What are the reasons that companies have begun to get involved in social issues? Is this a response to the growing expectations of stakeholders? And what are the chances and limitations of implementing CSR strategies in Polish enterprises? The purpose of this article is to try to answer these questions.

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2. The definition and scope of the subject of corporate social responsibility (CSR)

The corporate social responsibility strategy is becoming more and more popular among companies around the world. In Poland, more and more enterprises have started to be interested in the approach to doing business, taking into account not only the achievement of economic benefits, but also the needs of their stakeholders. There are many different definitions of corporate social responsibility in the literature. Selected ones are presented in Table 1.

Table 1. Definitions of corporate responsibility

A responsible company is one that listens to its stakeholders and responds with honesty to their concerns. (Starbucks, CSR Report, 2004)

CSR commits us to operate in a socially responsible way everywhere we do business, fairly balancing the needs and concerns of our various stakeholders – all those who impact, are impacted by, or have a legitimate interest in the Company's action and performance. (Chiquita, www.chiquita.com)

CSR [is] the proposition that companies are responsible not only for maximizing profits, but also for recognizing the needs of such stakeholders as employees, customers, demographic groups and even the regions they serve. (PricewaterhouseCoopers, www.pwcglobal.com)

CSR is the continuing commitment by business to behave ethically and contribute to economic development Chile improving the quality of life of the workforce and their families as well as of the local community and society at large. (Lord Holme, former executive director of Rio Tinto, and Philip Watts, former chair of Royal Dutch Shell)

CSR requires companies to acknowledge that they should be publicly accountable not only for their financial performance but also for their social and environmental record... CSR encompasses the extent to which companies should promote human rights, democracy, community improvement and sustainable development objectives throughout the world. (Confederation of British Industry, 2001)

CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis. (European Commission, Directorate General for Employment and Social Affairs)

CSR is the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life, in ways that are both good for business and good for [international] development. (World Bank, www.worldbank.org/privatesector [...])

Note. Adapted from "Corporate Responsibility a Critical Introduction," by M. Blowfield & A. Murray, 2008, Oxford University Press, p. 13.

The corporate social responsibility strategy is a basket of activities in many areas. The prominent areas of corporate social responsibility include, among others (Blowfield & Murray, 2008, pp. 24–36):

- (1) legal compliance,
- (2) philanthropy and community investment,
- (3) environmental management,

- (4) sustainability,
- (5) animals rights,
- (6) human rights,
- (7) worker rights,
- (8) market relations,
- (9) corruption,
- (10) corporate governance.

Some enterprises introduce into their activity a full strategy of corporate social responsibility taking into account all the above-mentioned areas. Unfortunately, there are not many such enterprises in Poland, but we are observing a growing interest in this subject. Also, stakeholders increasingly expect an active attitude and full involvement of the organization in social issues.

We observe four levels of commitment, attitudes of enterprises, and issues related to corporate social responsibility:

- (1) Obstructionism—enterprises do as little as possible to solve ecological and social problems.
- (2) Defensive attitude—the organization respects only the applicable law, but otherwise does nothing for the local community or the natural environment.
- (3) Adjustment attitude—regarding CSR, the organization fulfills its basic legal and ethical duties, and in some cases goes beyond those duties.
- (4) Active attitude—the organization perceives itself as a citizen and actively seeks ways to contribute to the social good.

Polish organizations very often take a defensive or adaptive attitude towards social issues. That is, they follow the letter of the law, but they are very cautious about social issues. Fortunately, there are also examples of organizations that are very actively implementing the CSR strategy. One such company is Danone, which has been running a campaign to feed children in schools for eight years (the first such action took place in 2003/2004). Thanks to the “Podziel się Posiłkiem” Program [“Share Your Meal” program],¹ as many as 10 million meals have been distributed so far. The action of Danone is an example of how, thanks to the campaign of feeding—disseminated within the framework of socially engaged marketing—it is possible to simultaneously help those in need of support and take care of your impeccable image and sales volume. A few other examples of socially involved advertising campaigns can be given, such as Cisowianka mineral water (helping to build wells in Sudan) or Żywiec water (planting trees). The most important thing is that enterprises with Polish capital are beginning to engage in social issues.

¹ <http://www.podzielsieposilkiem.pl/index.php?Pages&MenuId=51>

3. The condition and dynamics of CRS in Poland

Despite the constantly growing interest of Polish entrepreneurs in the strategy of corporate social responsibility, it should be noted that it is still too small. What are the reasons for this situation? They can include a multitude of definitions, as well as imprecision in defining the concept of corporate social responsibility. It is difficult to implement a strategy that is very differently defined. Another reason for the low popularity of CSR in Poland may be the internal contradiction in the very idea of corporate social responsibility, which consists in the fact that many entrepreneurs share the view of Milton Friedman, that the goal of maximizing profits abolishes the social goal (Filek, 2008, p. 62).

Organizations still have problems with measuring and reporting CSR. In connection with this measure is the number of CSR reports submitted by Polish enterprises in the largest organizations involved in reporting, which will be used in this article to determine the degree of development of good practices in Poland. This metric was chosen because of its uniqueness—many Polish enterprises introduce individual aspects of CSR practices but do not decide to implement a full CSR strategy. Therefore, it is often impossible to determine with certainty whether a given company is already socially responsible or not yet. The presentation of the official report suggests the full implementation of the CSR strategy. Therefore, the data contained in the AccountAbility, Global Reporting Initiative and Global Compact resources were analyzed to illustrate the development of CSR strategies in Poland.

The AA 1000 Assurance Standard was introduced in 1999 in Great Britain by the Institute of Social and Ethical AccountAbility. It aims to involve stakeholders in building processes that make up the corporate social responsibility system and create guidelines for their verification. The most important advantage of this standard is that it is based on a process approach, and thus enables companies to conduct an ethical audit. It is also extremely important that managers, thanks to this standard, have the opportunity to build the company's strategy together with stakeholders, thus satisfying their expectations (Adamczyk, 2009, p. 175).

Table 2. The number of Polish entities submitting AA1000 reports

1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1	0	0	1	1	3	3	4	5	9	11	15	20

Note. Adapted from database of entities submitting AA1000 reports, www.corporateregister.com.

GRI (Global Reporting Initiative) is an international organization that in 2000 created a guide for preparing reports for socially responsible enterprises. The form of the study makes it possible to use a report template regardless of the company's business profile. It also presents tips on how to present the strategy in the context of sustainable development (Adamczyk, 2009, p. 176). Table 3 presents the number of GRI reports submitted by enterprises in individual countries (chosen for the table were the first and last three countries according to the number of reports in 2010, European countries and significant economies).

Table 3. Reports registered by the Global Reporting Initiative (selected countries)

Country	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1 USA	4	8	19	24	24	36	35	45	67	116	138	181
2 Spain	0	1	3	9	14	36	60	87	121	129	151	168
3 Brazil	0	1	1	5	4	7	12	17	38	71	81	134
4 Japan	1	7	23	17	14	19	19	18	26	64	92	120
5 Sweden	2	4	4	3	2	5	7	10	11	26	73	83
6 Australia	0	2	7	7	5	9	17	32	39	60	76	69
7 Netherlands	1	4	7	6	8	17	28	26	31	41	51	68
8 Canada	1	2	6	6	5	11	15	24	27	38	43	66
9 Germany	0	1	7	5	6	10	17	16	34	41	51	63
10 Great Britain	1	8	20	14	13	15	19	25	31	48	48	62
11 South Korea	0	0	0	0	3	5	8	15	28	37	57	60
12 China	0	0	1	3	1	3	3	6	8	17	54	59
13 South Africa	0	3	1	8	15	19	21	25	22	48	51	53
14 Switzerland	0	0	2	1	1	8	11	12	17	28	32	50
15 Italy	1	0	5	2	7	9	11	17	26	39	46	48
16 Austria	0	0	0	0	3	8	9	7	16	17	13	42
17 Mexico	0	0	0	0	0	0	1	2	5	14	21	35
18 Portugal	0	0	1	1	1	2	4	5	8	23	30	35
19 Finland	0	0	3	1	8	14	14	10	11	16	25	33
20 Greece	0	0	0	0	0	2	5	5	7	13	27	33
21 France	0	3	3	3	9	11	10	20	17	25	27	31
22 Hungary	0	0	0	3	2	3	3	2	7	9	29	27
24 India	0	0	1	3	1	5	4	6	7	22	21	24
26 Belgium	0	0	0	0	0	0	3	6	8	14	17	20
28 Norway	0	0	0	0	1	1	5	7	8	10	16	17
29 Denmark	0	0	2	4	2	2	2	4	4	6	9	16
38 Russia	0	0	0	0	1	1	3	5	8	11	5	9
39 Poland	0	0	0	0	0	1	0	1	1	0	6	8
44 Croatia	0	0	0	0	1	1	2	1	1	2	2	3
45 Ireland	0	0	2	1	0	1	1	2	1	2	2	3
50 Czech Republic	0	0	0	0	0	0	2	2	1	1	1	2
57 Luxembourg	0	0	0	0	0	0	1	1	1	2	2	1
61 Slovakia	0	0	0	0	0	0	0	0	0	1	2	1
70 Romania	0	0	0	0	0	0	0	0	0	0	5	0
71 Seychelles	0	0	0	0	0	0	1	0	0	0	0	0
72 Uganda	0	0	0	0	1	0	0	0	0	0	0	0
73 Zimbabwe	0	0	0	0	1	0	0	0	0	0	0	0
WORLD	11	44	122	137	163	274	371	511	706	1109	1488	1832

Note. Adapted from the database of reports from the Global Reporting Initiative, <http://www.globalreporting.org/>.

The Global Compact program was initiated in 2000 by UN Secretary-General Kofi Annan. It contains an overview of good practices based on nine principles derived from the Declaration of Human Rights, the Charter of Fundamental Rights of the International Labor Organization and the recommendations of AGENDA 21. It includes issues of human rights, labor rights, environmental protection and the fight against corruption (Adamczyk, 2009, pp. 175–176).

Table 4. Global Compact reporting in the world and in Poland

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Number of acceding organizations in a given year	39	70	155	442	411	371	943	978	1663	1490	1728	556
Number of Polish accession organizations in a given year	0	1	0	1	1	3	2	2	32	16	15	4
Number of reports from organizations from Poland	0	0	0	0	0	1	1	2	3	5	14	3

Note. Adapted from the database of entities participating in the Global Compact, <http://www.unglobalcompact.org>.

In total, 104 Polish enterprises appeared in the above-mentioned initiatives (some in more than one of the above initiatives). 52 of them were active, that is, they sent at least one report. Of the total number of 3,742,673 business entities registered in Poland (data for 2009), 100 enterprises constitute about three hundredths of a per mille (data are probably understated due to the fact that not all databases were analyzed and not all companies publishing CSR reports register them in one of the databases, but it certainly gives a view of the order of magnitude). However, when analyzing the dynamics of the number of submitted reports, a significant upward trend can be observed.

4. The chances and limitations in applying CSR strategies in Poland

Undoubtedly, it should be emphasized that Polish organizations are increasingly willing to implement a corporate social responsibility strategy. Entrepreneurs have noticed that thanks to the adoption of a strategy that takes into account the needs of stakeholders, it is easy to build a positive image and competitive advantage, which is so important especially in uncertain times (financial crisis, inflation, high competition). Socially responsible companies also gain in the eyes of employees and thus make another advantage in the form of a qualified workforce. An employee is the most valuable resource for such an enterprise, in a literal sense, because he is definitely better paid than a person working in a company that did not implement a CSR strategy (in 2004, remuneration was higher by 558 PLN on

average compared to other enterprises). The investment expenditures of the CSR enterprise on the employee are also higher (about 530 PLN in 2004). Better work efficiency also affects the company's performance. The annual gross profit converted into one employee in 2004 amounted to 29,300 PLN in a socially responsible undertaking and only 24,000 PLN in other enterprises from a given industry (Bem-Kozieł, 2008, pp. 109, 116). Social responsibility also affects the enterprise's innovativeness resulting from the more entrepreneurial attitude of employees internalizing the organization's goals.

An important opportunity for the development of corporate social responsibility may be the development of modern communication technologies, and mainly the resulting change in the way information is disseminated. Until recently, information was very centralized—based on information agencies, the press, radio and television. So information that did not go into this official circulation was, in the best case, local and did not reach the consciousness of a wide audience. Currently, thanks to the development of the Internet, the information system is a distributed system. Authors do not need publishing houses to publish their books (in the form of e-books), journalists do not need newspapers to reach readers. Many of them, thanks to social networks and the blogosphere, reach more readers than the press could provide. Local news no longer exists—all information published on the Internet becomes available all over the world—if, of course, it interests readers. This democratized circulation of information means that the manipulation of information by enterprises, which hide inconvenient facts from the public, is less and less feasible. Therefore, it is profitable for enterprises to implement CSR strategies that guarantee a good image. "Reputation is a resource that can generate future profits because it is an assessment of the company's value made by the external environment. It is an important factor in strengthening or weakening the enterprise's efficiency" (Paliwoda-Matiolańska, 2009, p. 179; Weigelt & Camerer, 1998, p. 443). The introduction of a corporate social responsibility strategy can also be a source of enterprise innovation. Consumers are increasingly pushing for modern enterprises to look for new economic or technological solutions. Therefore, the source of the company's innovativeness may be responding to economic, social and ecological problems of consumers (Paliwoda-Matiolańska, 2009, p. 184).

What are the barriers that make it difficult or impossible for enterprises to implement a corporate social responsibility strategy? Apart from the problem in defining the concept itself and the problem of understanding that this strategy provides profit in the long term, a number of other barriers should be noticed. These include, among others, "long-term absence" in the economic sciences of theories suggesting the responsibility of the company's shareholders for social issues. For many years, other theories have triumphed, including: the theory of unintentional order, the separatist vision of economic activity, methodological individualism and assumptions about economic positivism freeing economics from ethics in business life. Therefore, the criterion of effectiveness remains the dominant way of assessing business activity (Filek, 2008, p. 64). Barriers resulting from the history of Poland are also important. The individualistic attitude that has

its roots in the *liberum veto* lingers in the Polish mentality. Moreover, the long-term absence of the Polish state also left its mark. Also, the PRL [Polish People's Republic] era taught Poles the habits of prevarication and bribery as a normal way of "dealing" with matters—including official ones. One of the problems of the PRL, which remains a problem to this day, is the strong relationship between the economy and politics, which also hinders ethical business operations. Another obstacle hindering the ethical conduct of economic activity in Poland is the economic conditions resulting from the lack of capital—in the face of the threat to the existence of a business organization, ethical issues getting less and less important for the entrepreneurs. The little-developed consumer movement in Poland does not exert sufficient pressure on enterprises to direct them towards socially responsible activities. However, the most important barrier, especially in the sectors of small and medium-sized enterprises, is still the insufficient knowledge of Polish managers regarding business ethics and the possibility of applying the principles of social responsibility as a compact business strategy (Filek, 1996, pp. 49–55).

An enterprise, as an open and adaptive system (Peszko, 2005, p. 39), is susceptible to environmental influences, and its mission assumes meeting the needs of this environment. Therefore, the probability of changes occurring in enterprises towards social responsibility increases significantly if they are surrounded by a force which enterprises push in this direction – the forces that Jacek Sójka calls "the demand for honesty" (2003, p. 134). So are there such forces in Poland? How intense are they? Tables 5 and 6 present data collected as part of the World Values Survey carried out in between 2005 and 2007 (the data from Poland were collected in 2005) regarding the beliefs and values of the inhabitants of individual countries (as before, chosen for the table were the first and last three countries, European countries and significant economies).

As can be seen from the quoted data, the Polish "demand" for environmental protection is not very high, so it can be assumed that implementing CSR solutions in the field of environmental protection may encounter resistance in Polish enterprises, as most Poles do not want to make economic sacrifices to protect the environment. What is more, the attempt to analyze the trend based on previous editions of the World Values Survey indicates a tendency to decrease the expectations of Poles regarding environmental protection—the results are presented in Tables 7 and 8.

Tables 9 and 10 present respondents' answers to topics related to equal employment opportunities (as before, chosen for the table were the first and last three countries, European countries and significant economies).

Table 5. Respondents' answer to the statement "I would give part of my income to environmental protection"

		I agree	I disagree
1.	Germany	37.2%	62.7%
2.	Romania	38.2%	61.8%
3.	New Zeland	38.6%	61.5%
6.	Ukraine	45.6%	54.5%
7.	Spain	49.0%	51.0%
10.	USA	52.3%	47.7%
11.	Brazil	52.6%	47.4%
12.	Poland	53.0%	47.0%
13.	South Africa	53.0%	46.9%
14.	Serbia	54.6%	45.5%
16.	Finland	56.7%	43.4%
17.	Bulgaria	57.0%	43.0%
18.	Australia	57.2%	42.8%
20.	Italy	61.4%	38.6%
24.	Switzerland	63.2%	36.8%
27.	Japan	66.4%	33.6%
28.	India	68.0%	32.0%
29.	Norway	68.5%	31.5%
32.	Sweden	71.2%	28.7%
35.	Canada	73.7%	26.4%
36.	South Korea	75.8%	24.2%
44.	China	82.4%	17.6%
49.	Iran	84.8%	15.2%
50.	Thailand	86.5%	13.5%
51.	Vietnam	96.2%	3.7%

Table 6. Respondents' attitude to the alternatives "Environmental protection or economic development"

		Environmen- tal protection	Economic develop- ment and job creation
1.	Ethiopia	23.0%	77.0%
2.	South Africa	27.9%	70.8%
3.	Indonesia	34.7%	25.4%
4.	South Korea	35.1%	52.5%
5.	Germany	36.9%	50.2%
8.	Poland	42.1%	54.4%
11.	Bulgaria	46.4%	50.1%
17.	Netherlands	50.1%	46.6%
18.	Romania	52.0%	46.1%
19.	India	52.5%	35.0%
21.	Japan	53.2%	34.1%
23.	USA	54.1%	45.9%
24.	Francja	54.3%	41.4%
27.	Russia	55.1%	40.8%
28.	Ukraine	55.6%	43.8%
37.	Italy	60.9%	31.4%
38.	Great Britain	61.6%	36.1%
41.	Brazil	63.6%	31.4%
43.	Spain	64.2%	33.3%
44.	China	64.4%	29.5%
45.	Sweden	64.7%	33.5%
46.	New Zeland	65.0%	35.0%
47.	Australia	65.7%	34.3%
48.	Finland	65.9%	33.0%
52.	Canada	72.2%	22.7%
53.	Switzerland	74.4%	20.0%
54.	Argentina	74.9%	21.8%
55.	Norway	77.2%	20.9%
56.	Andorra	84.0%	9.4%

Note. Adapted from the Values Surveys Databank database, <http://www.wvsevsdb.com/wvs/WVSanalyzeStudy.jsp>.

Table 7. The attitude of Polish respondents to the alternatives “Environmental protection or economic development”

	Environmental protection	Economic development and job creation
1997	48.6%	47.5%
2005	42.1%	54.4%

Note. Adapted from the Values Surveys Databank database, <http://www.wvsevsdb.com/wvs/WVSAanalyzeStudy.jsp>.

Table 8. Respondents’ answer to the statement “I would give part of my income to environmental protection”

	I agree	I disagree
1990	74.8%	25.1%
1999	62.8%	37.3%
2005	53.0%	47.0%

Note. Adapted from the Values Surveys Databank database, <http://www.wvsevsdb.com/wvs/WVSAanalyzeStudy.jsp>.

Among the surveyed sample of Poles, 30.8% were convinced that in a situation of a deficiency of jobs, men should have a greater right to work than women. This is the second highest result among European Union countries and an order of magnitude higher than the result of Sweden. The vast majority of Poles are also convinced that they should be given preference for a job vacancy over other nationalities—the result of 81.6% is the highest among the European Union countries. Therefore, the introduction of CSR solutions in the field of an equal employment opportunities policy because of nationality is not a forced and promoted activity by the environment. The policy of equal employment opportunities due to gender seems to be an idea accepted by the environment of Polish enterprises, so its implementation should not be problematic. Analysis of historical data indicates that Poles’ beliefs about equal employment opportunities for women and men are changing towards those granted by the majority of European Union citizens—the conviction that men must be privileged in subsequent studies is systematically dropping, as shown in Table 11.

Analysis of the dynamics of Polish respondents’ belief about the need to privilege Poles when allocating jobs in Poland is less clear. Before 1990, when the issue was almost purely theoretical, 20–30% of respondents were opposed to favoring Poles, but later, when the problem gained a practical value, the number of opponents favoring Poles dropped to about 4%. The data is presented in Table 12.

Table 9. Respondents' agreement with the statement "In the case of a limited number of jobs, men should have more rights to work than women" (selected countries)

		I agree	I disagree
1.	Egypt	89.1%	4.3%
2.	Jordan	88.2%	7.9%
3.	Iraq	83.9%	16.1%
11.	India	51.4%	20.5%
15.	China	42.3%	32.7%
18.	South Africa	37.1%	49.5%
19.	Russia	36.6%	43.7%
20.	South Korea	36.5%	26.4%
22.	Romania	35.2%	40.9%
26.	Poland	30.8%	51.0%
29.	Japan	27.1%	17.9%
33.	Bulgaria	24.2%	52.6%
34.	Brazil	22.3%	64.1%
35.	Switzerland	22.1%	62.9%
36.	Italy	22.0%	59.2%
40.	France	18.1%	73.8%
41.	Germany	17.8%	66.8%
43.	Spain	17.4%	76.0%
44.	Great Britain	16.2%	76.1%
45.	Kanada	14.3%	77.9%
46.	Australia	13.9%	64.7%
48.	Netherlands	12.5%	81.4%
50.	Finland	9.6%	81.5%
51.	New Zeland	8.0%	72.6%
52.	USA	6.8%	66.4%
53.	Norway	6.5%	88.6%
54.	Ethiopia	6.0%	85.6%
55.	Andorra	4.4%	89.9%
56.	Sweden	2.1%	94.1%

Table 10. Respondents' agreement to the statement "In the case of a limited number of jobs, employers should give priority to persons from [name of the country] over foreigners" (selected countries)

		I agree	I disagree
1.	Jordan	98.5%	0.8%
2.	Egypt	97.9%	0.2%
3.	Taiwan	91.0%	3.8%
13.	Poland	81.6%	8.4%
14.	Brazil	81.4%	9.5%
15.	Russia	81.4%	9.0%
18.	South Korea	78.9%	2.4%
20.	South Africa	78.3%	11.0%
22.	Bulgaria	76.6%	14.7%
24.	India	75.2%	6.1%
34.	China	66.0%	13.7%
35.	Romania	65.1%	14.6%
37.	Italy	63.9%	19.1%
38.	Japan	62.7%	6.1%
40.	Spain	57.7%	34.2%
41.	Germany	55.7%	27.9%
42.	USA	55.4%	20.0%
43.	Finland	54.9%	30.8%
45.	Great Britain	52.9%	36.4%
46.	New Zeland	51.9%	29.3%
47.	Switzerland	48.0%	35.5%
49.	France	42.1%	46.4%
50.	Australia	41.6%	36.4%
51.	Canada	40.9%	46.1%
52.	Netherlands	40.1%	49.8%
53.	Norway	34.7%	57.3%
54.	Andorra	29.8%	53.2%
55.	Sweden	11.8%	79.9%

Note. Adapted from the Values Surveys Databank database, <http://www.wvsevsdb.com/wvs/WVSanalyzeStudy.jsp>.

Table 11. Polish respondents' answer to the statement "In the case of a limited number of jobs, men should have more rights to work than women"

	I agree	I disagree
1989	54.7%	30.2%
1990	56.1%	33.1%
1997	44.6%	41.2%
1999	34.9%	47.8%
2005	30.8%	51.0%

Note. Adapted from the Values Surveys Databank database, <http://www.wvsevsdb.com/wvs/WVSanalyzeStudy.jsp>.

Table 12. Polish respondents' answer to the statement "In the case of a limited number of jobs, employers should give priority to Poles over foreigners"

	I agree	I disagree
1989	67.3%	23.2%
1990	60.3%	31.2%
1997	90.6%	4.5%
1999	90.7%	3.6%
2005	81.6%	8.4%

Note. Adapted from the Values Surveys Databank database, <http://www.wvsevsdb.com/wvs/WVSanalyzeStudy.jsp>.

5. Conclusions

The implementation of CSR assumptions in Polish enterprises is a result of social expectations, the financial situation and the organizational culture of the organizations under study, the socio-economic situation of the country, as well as its social level (Filek, 2008, p. 63). If the barriers to the development of socially responsible business lie mainly in historical events, then it is to be expected that the change of conditions after 1989 (the change of political regime) and 2004 (Poland's accession to the European Union) will gradually limit these restrictions. The quoted results of the study of the beliefs of Polish society show that the attitude to equal opportunities in employment is positively changing, while the tendency to improve the environment at the price of financial sacrifices is negative, which is probably related to the still low income of Poles.

Organizations implementing a CSR strategy gain significantly in the eyes of employees, who are willing to identify themselves with the goals of socially responsible enterprises. It should be emphasized that socially responsible enterprises pay a lot of attention to meeting the needs of human resources (including financial needs) and invest in staff development.

A very promising trend is the growing attention devoted to the issues of ethics in business and corporate social responsibility at Polish universities of economics. In recent years, the interest of scientists in this subject has also increased,

which directly translates into the number of conferences organized, and thus also scientific publications in the field of ethics in business. We are observing an increasing interest in CSR issues of entrepreneurs who are trying to respond to the needs of their stakeholders. The barrier related to the awareness of managers is reduced. More and more enterprises and state offices are introducing codes of ethics as a framework for binding behavior for all employees of the organization. This significantly eliminates the tendency for corrupt behaviors and limitations related to the mentality of Polish employees, with their roots in the history of our country. It is promising that many organizations are implementing a coherent CSR strategy. The trend in ethical reporting is growing. When analyzing empirical data, it should be expected that this trend will grow, which is an extremely positive phenomenon.

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