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**IMPLEMENTATION OF GOOD PRACTICES WITHIN
CSR AS A MANIFESTATION OF RESPONSIBLE
BUSINESS MANAGEMENT**

**REALIZACJA DOBRYCH PRAKTYK W RAMACH
CSR JAKO PRZEJAW ODPOWIEDZIALNEGO
ZARZĄDZANIA PRZEDSIĘBIORSTWEM**

Abstract: The aim of the study was to present issues related to corporate social responsibility (CSR) in the context of business management. In the first part of the study, the issues of the need to link social responsibility with the strategy and objectives of the enterprise were discussed, and the key CSR areas determining the scope of social responsibility were approximated. The last part of the study was devoted to the analysis of the so-called good practices, the implementation and realization of which is a manifestation of responsible business management.

Keywords: corporate social responsibility (CSR), management, good practices

Streszczenie: Celem opracowania było przedstawienie zagadnień dotyczących społecznej odpowiedzialności biznesu (CSR) w kontekście zarządzania przedsiębiorstwem. W pierwszej części opracowania zostały omówione kwestie potrzeby powiązania społecznej odpowiedzialności ze strategią i celami przedsiębiorstwa, a następnie przybliżone zostały kluczowe obszary CSR określające zakres społecznej odpowiedzialności. Ostatnia część opracowania poświęcona została analizie tzw. dobrych praktyk, których wdrażanie i realizacja jest przejawem odpowiedzialnego zarządzania przedsiębiorstwem.

Słowa kluczowe: społeczna odpowiedzialność biznesu (CSR), zarządzanie, dobre praktyki

Introduction

The idea of corporate social responsibility (CSR) is becoming more and more popular in both academic and corporate environments. This is undoubtedly the effect of socio-economic changes and the growing awareness of consumers who expect from companies not only good quality products and services, but also to actively engage in activities for the benefit of the local community and environmental protection. This attitude of the company oriented not only on economic effects, but also on broadly understood social interests and ecology becomes the basic element of assessment of its activity and the ability to continue it. That is why the concept of corporate social responsibility plays an increasingly important role in company management, constituting an important element of the strategy.

The implementation of the CSR concept takes place, among others by undertaking activities known as good practices. These activities are carried out under separate key areas of social responsibility. The aim of the study is to present the issues of social responsibility and its key areas and to assess the actions taken in the field of good practices in enterprises operating in Poland.

1. Business management and social responsibility

The complexity and multidimensionality of the concept of corporate social responsibility means that it is defined in many ways in various scientific disciplines.

In the case of management sciences, the concept of corporate social responsibility is seen as a consequence of building relationships between an enterprise and its stakeholders¹. According to P.F. Drucker the essence of the CSR idea in this perspective is a skilful conversion of social responsibility into the company's economic opportunities and benefits. Therefore, the company should properly organize both production capacity and manage employee competencies to achieve these benefits².

In most definitions, corporate social responsibility is defined as the concept according to which companies voluntarily include social and environmental problems in their activities and interactions with stakeholders³. In the renewed EU strategy on social responsibility, the European Commission even defined CSR as "the responsibility of enterprises for their impact on society"⁴. It also indicates that meeting this commitment requires integration of CSR activities with the company's strategy and close cooperation with stakeholders⁵. The need for CSR integration with the entity's strategy of activity is also indicated by the international standard of social responsibility: ISO 26000 *Guidance on social responsibility*. It recommends that social responsibility be an inseparable part of the organization's basic strategy, which should be reflected in the decision-making process and included in the implementation of activities⁶. The standard also presents guidelines for integrating CSR with the activities of organizations to facilitate initiatives undertaken in this respect.

To sum up the considerations made at this point, it should be stated that enterprises that want to implement the concept of social responsibility effectively should consider it in a systemic perspective. First of all, it should correspond and be included in the company's vision, mission, strategic goals and overall strategy⁷. Then it will bring tangible benefits to society, the environment and the enterprise itself⁸. Nevertheless, it should be emphasized that any initiative taken in the context of corporate social responsibility is a very desirable action.

¹ A.B. Carroll, *Corporate Social Responsibility. Evolution of Definitional Construct*, "Business & Society", September 1999, Vol. 38, No. 3; A. Dahlsrud, *How Corporate Social Responsibility is Defined: an Analysis of 37 Definitions*, "Corporate Social Responsibility and Environmental Management" 2008, 15.

² M. Rojek-Nowosielska, *Kształtowanie społecznej odpowiedzialności przedsiębiorstw*, Wydawnictwo Akademii Ekonomicznej im. Oskara Langego we Wrocławiu, Wrocław 2006, p. 40.

³ *Green Paper: Promoting a European Framework for Corporate Social Responsibility*, Commission of the European Communities, Brussels, 18 July 2001. DOC/01/9, p. 8.

⁴ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, *Odnowiona strategia UE na lata 2011-2014 dotycząca społecznej odpowiedzialności przedsiębiorstw*, KOM(2011) 681, p. 7.

⁵ Communication from the Commission to the European Parliament..., p. 7.

⁶ ISO 26000, *Guidance on social responsibility*, ISO/TMB GTechnical Management Board – groups, 2010, p. 19.

⁷ P. Kuraś, *Socially responsible investing as a new concept of investment*, [in:] A. Pabian (ed.), *Nowe kierunki, metody, techniki w zarządzaniu i marketingu*, Wydawnictwo Wydziału Zarządzania Politechniki Częstochowskiej, Częstochowa 2011, s. 567; P. Ratajczak, *Powiązanie działalności społecznie odpowiedzialnej ze strategią przedsiębiorstwa a wartość dla jego właścicieli oraz pozostałych interesariuszy*, „Studia Oeconomica Posnaniensia” 2014, Vol. 2, No. 11(272), p. 123.

⁸ S. Kowalska, *Argumenty za i przeciw społecznej odpowiedzialności biznesu*, „Zeszyty Naukowe Wyższej Szkoły Humanitas. Zarządzanie” 2014; 15 (1).

2. Characteristics of key areas of social responsibility

Due to the multidimensional nature of CSR, the already mentioned ISO 26000 standard recommends organizations to include seven key areas of social responsibility. This is to help entities identify significant issues of social responsibility and set priorities for action. These key areas are: organizational order, human rights, work practices, environment, fair operational practices, consumer issues as well as social involvement and local community development⁹. The standard's recommendation is to address key areas comprehensively. This means that they should be considered together with their interdependencies. First of all, it is important that individual improvements within one issue do not have a negative impact on others.

Although the document emphasizes the interconnectedness and complementarities of all areas, it clearly indicates the special role of organizational governance. Due to the fact that organizational order is a system that allows making and implementing decisions in an organization, it is a very important factor enabling integration of social responsibility with the entity's activities. Organizational order creates a decision-making structure in the organization (using both formal and informal management mechanisms) and a network of relations between the management and broadly understood stakeholders¹⁰. Therefore, it is perceived as the main area in which activities in the field of social responsibility should be undertaken, while having a significant impact on undertaking activities in other key CSR areas¹¹. Table 1 presents the characteristics of key areas of corporate social responsibility.

⁹ ISO 26000, *Guidance on social responsibility*, ISO/TMBG Technical Management Board – groups, 2010, p. 31-32.

¹⁰ G20/OECD Principles of Corporate Governance, OECD Report to G20 Finance Ministers and Central Bank Governors, September 2015.

¹¹ ISO 26000..., p. 32-34.

Table 1. Issues concerning key CSR areas

Tabela 1. Zagadnienia dotyczące kluczowych obszarów CSR

Area	Related activities and expectations
Organizational order	<ul style="list-style-type: none"> - creation of structures and procedures enabling the inclusion of corporate social responsibility principles in the organization's strategy; - integrating CSR with the organization's activities; - periodic evaluation of processes implemented as part of organizational order
Human rights	<ul style="list-style-type: none"> - the obligation to respect all human rights regardless of the state's involvement; - taking action to prevent the organization's passive or active participation in human rights violations; - respect for human rights in relation to employees; - cooperation on human rights with suppliers, partner organizations and the general public; - support for human rights education; - preventing discrimination against broadly understood stakeholders; - seeking to eliminate all forms of child labor.
Practices in the field of work	<ul style="list-style-type: none"> - proceeding in accordance with the principles contained in the Universal Declaration of Human Rights and the standards of the International Labor Organization, even in the absence of an adequate system for their enforcement by the government of the country; - ensuring decent working conditions and social protection; - recognition of the importance of the organization of social dialogue institutions; - recognition and observance of the right of employees to form employee organizations; - ensuring and observing health and safety laws; - providing professional development opportunities for all employees.
Environment	<ul style="list-style-type: none"> - adopting an integrated approach that takes into account the effects of organizational decisions and actions in the economic, social, health and environmental area; - assuming responsibility for the environmental impact of the organization's activities, including the cost of corrective actions; - implementation of programs taking into account the principles of sustainable development; - preventing possible pollution that may result from the operations carried out; - introducing measures to mitigate the effects of climate change and adapting to such changes; - undertaking actions in the field of environmental protection, biodiversity and restoration of natural habitats.

Fair operating practices	<ul style="list-style-type: none"> - taking action to comply, support and promote ethical behavior; - implementing anti-corruption policy; - responsible involvement in political activities by supporting and promoting the development of public policies favorable to society; - introducing measures to promote and support fair competition; - taking into account the impact of decisions taken by the organization in the sphere of purchases and supplies on other entities, with a particular focus on eliminating or minimizing the negative effects of these influences; - formulation and implementation of a policy supporting respect for property rights.
Consumer issues	<ul style="list-style-type: none"> - conducting honest marketing, providing real information about products, their prices and quality; - applying fair contract practices; - taking into account regulations, norms and specifications guaranteeing the safety of offered products and services; - offering products and services beneficial to society and the environment; - creating and applying procedures for consumer service, complaint handling and dispute resolution; - creating secure systems for obtaining, using and protecting consumer data; - undertaking educational activities aimed at enabling consumers to evaluate products, make comparisons and raise awareness of the impact of their choices on sustainable development.
Social commitment and development of the local community	<ul style="list-style-type: none"> - engaging in cooperation with the local community; - respecting and respecting the rights of groups operating in the local community; - conducting public consultations; - undertaking activities related to the promotion of education and culture; - carrying out activities in the field of job creation and competence development; - undertaking activities aimed at supporting the local community in development through access to modern technologies; - taking initiatives to support local suppliers and stimulate the diversification of economic activities in the local community; - compliance with tax obligations; - taking initiatives to promote health, prevent health threats, support access to basic health services.

Source: own study based on ISO 26000, *Guidance on social responsibility*, ISO/TMBG Technical Management Board – groups, 2010, p. 34-83.

The information contained in Table 1 will provide only a general outline of issues occurring in individual CSR areas. The ISO 26000 standard presents in a very detailed and comprehensive way guidelines and recommendations that should be used by entities wishing to conduct their business in a socially responsible manner. Unfortunately, the multitude of possibilities indicated by the discussed standard and the volume limitations of the study do not allow for a more extensive presentation. The author's intention was only to outline the scope of activities in individual key areas of CSR as a background for the analysis carried out later in the study. Implementation of activities in specific areas of social responsibility takes place by undertaking activities referred to as good practices. The next part of the study will present an analysis and assessment of the implementation of good practices in all seven key areas of social responsibility. The practices undertaken in organizations operating in Poland over the last six years will be analyzed.

3. Analysis of good practices in key CSR areas

For the needs of the research undertaken in the study, the desk research method was used. It involves the processing and analysis of data and information from existing sources and on this basis formulating conclusions regarding the examined issue¹². The data being the starting point for the analysis come from the "Responsible Business in Poland. Good practices" reports prepared by the Responsible Business Forum association. The reports are one of the most comprehensive studies that present the activities of enterprises in the area of CSR in Poland. The data for the years 2011-2018 were analyzed. This time range was determined by the possibility of data comparison¹³.

In the previous part of the study, the issues implemented in individual areas of CSR were presented. In the context of the recommendations included in the cited ISO 26000 standard, activities undertaken in those areas were divided into categories in which good practices are implemented. The list of categories in individual CSR areas is presented in Table 2.

¹² Z. Bednarowska, *Desk research — wykorzystanie potencjału danych zastanych w prowadzeniu badań marketingowych i społecznych*, „Marketing i Rynek” 7/2015, p. 18-26.

¹³ Reports have been prepared since 2002, however, it has only been since 2011 that the chart scheme has been in place that allows continuous analysis for the latest issue.

Table 2. Categories of practices in particular CSR areas

Tabela 2. Kategorie praktyk w poszczególnych obszarach CSR

CSR areas	Categories of practices
Organizational order	reporting, ethics, management, dialogue with stakeholders, compliance
Human rights	education, diversity, women in business, policies and procedures, prevention of human rights violations
Practices in the field of work	recruitment and adaptation, flexible work forms, safety in the workplace, parent / family friendly company, training and development, dialogue with employees, employee participation, work-life balance, employee volunteering, employee health, employee integration, employee support, preventing abuse in workplace, employee involvement
Environment	biodiversity, ecological education, eco-office, eco-building, eco-efficiency, waste management, ecological transport, certification, environmental programs, recycling, sustainable transport, strategies, eco-products, sustainable events, sustainable city, consumer education, renewable energy sources, zero waste, economy in a closed circuit
Fair operational practices	relationships with suppliers, market education, dialogue and consultation with stakeholders, relations with stakeholders, prevention of abuse, dialogue with suppliers
Consumer issues	product and service availability, consumer education, consumer health and safety, consumer facilitation, eco-labeling, responsible consumption, responsible marketing, consumer participation
Social commitment and development of the local community	good neighbor, preventive medicine, job creation and development of competences, social investments, charity and philanthropic activities, road safety, education of children and youth, socially engaged marketing, physical activity, adult education, supporting science, art and culture, supporting NGOs, cooperation with universities, social campaign, development of CSR, development of entrepreneurship, social innovations, sustainable cities

Source: own study based on *Odpowiedzialny biznes w Polsce. Dobre praktyki* za lata 2011-2018.

The categories presented in Table 2 indicate how broad ranges of activities occur in individual areas. The largest variety of activities is characterized by the areas of “environment” and “social involvement and development of the local community” (in each of them as many as 19 categories have been distinguished). On the other hand, in the area of organizational order these categories are the smallest in number (as in the case of human rights), however, the issues contained in it confirm its importance for the integration of CSR with the company’s strategy.

The analysis of the involvement of enterprises operating in Poland in the implementation of responsible business principles undertaken in the study includes good

practices in all key areas of CSR. A summary of the number of completed activities in individual years of the examined period by area is presented in Table 3.

Table 3. Practices implemented in key CSR areas by entities operating in Poland in 2011-2018
Tabela 3. Praktyki realizowane w kluczowych obszarach CSR przez podmioty działające w Polsce w latach 2011-2018

Year CSR areas	2011	2012	2013	2014	2015	2016	2017	2018	Total
Organizational order Number of practices Change dynamics *	18 -	24 133,3	31 129,2	35 112,9	36 102,9	19 52,8	31 163,2	46 148,4	240
Human rights Number of practices Change dynamics	5 -	3 60,0	12 400,0	14 116,7	13 92,8	11 84,6	20 181,8	39 195,0	117
Practices in the field of work Number of practices Change dynamics	66 -	60 99,9	67 111,6	84 125,4	114 135,7	99 86,8	175 176,8	237 135,4	902
Environment Number of practices Change dynamics	37 -	44 118,9	81 218,9	50 61,7	57 114,0	72 126,3	102 141,7	140 137,3	583
Fair operational practices Number of practices Change dynamics	8 -	16 200,0	20 125,0	29 145,0	22 75,9	28 127,3	23 82,1	26 113,0	172
Consumer issues Number of practices Change dynamics	4 -	17 425,0	22 129,4	21 95,5	26 123,8	42 161,5	44 104,8	47 106,8	223

Social involvement and development of the local community Number of practices Change dynamics	71 -	98 138,0	170 173,5	187 110,0	186 99,5	190 102,2	244 128,4	291 119,3	1 437
Practices in total Number of practices Change dynamics	209 -	262 125,4	403 153,8	420 104,2	454 108,1	461 101,5	639 138,6	826 129,3	3 674
Number of Entities	106	106	135	124	137	180	177	229	

* Change dynamics indicators calculated with a variable basis.

Source: own study based on *Odpowiedzialny biznes w Polsce. Dobre praktyki* za lata 2011-2018.

The presented data clearly show that more and more entities are initiating social responsibility activities. In the following years of the audited period the number of implemented practices gradually increased. Last year 826 internships were reported, which is over four times as many activities as compared to 2011. The year 2018 was also a record year in terms of the number of entities implementing new practices. As many as 229 entities undertook such activities, which is more than a twofold increase in relation to the beginning of the examined period. The highest growth dynamics took place in 2013 (nearly 54%), which was caused by increases in all the areas studied. Unfortunately, in the next three years the increase in the number of practices undertaken was much slower and amounted to 4%, 8% and 1% respectively, but after 2016 this dynamics accelerated again. In total, as many as 3674 practices in all seven CSR areas were implemented in the period under review. Analyzing the number of practices in relation to the number of entities that undertake them, it is clearly seen that some of the enterprises implement more than one practice. Each year there were on average 2.0 to 3.6 practices per one enterprise (the least at the beginning of the period - the most in the last two years). This means that enterprises are increasingly comprehensively approaching the issue of taking responsibility for their activities.

Considering the frequency of application of practices from the point of view of individual CSR areas, the most evidently their greatest number was implemented in the field of social involvement and local community development. Over eight years, as many as 1,437 practices have been introduced in this area, which accounts

for almost 40% of all activities undertaken. The majority of initiatives taken in this area occur in each year of the analyzed period. The high share of practices in this area should of course be seen as the most favorable. This area is an integral part of sustainable development. Most reported practices concern charity, philanthropic and educational activities, in particular for children and adolescents.

A significant number of activities were also carried out in the area of work and environmental practices (25% and 16%, respectively, of all practices reported during the entire period considered). In the first case, this proves that employee issues are one of the priority issues for enterprises in the context of social responsibility. In the other this proves that companies are strongly involved in ecological activities. Unfortunately, in the area of organizational order so important from the point of view of strategic CSR, the number of activities undertaken is relatively low. It is 240 practices representing only 6.5% of the total activities undertaken. It is also unfavorable that their number in the last year increased only 2.5 times compared to the number of practices from the beginning of the period and is the smallest increase among all the areas analyzed. Most practices in this area were reported in the following categories: ethics, management and dialogue with stakeholders. A similar number of practices in relation to organizational governance were implemented in the area of consumer issues (6.1%). However, in this case their increase compared to the beginning of the period considered was the highest among all areas. The number of actions undertaken increased almost 11-fold: from 4 practices undertaken in 2011 to 47 implemented in 2018. On the other hand, the areas in which the least activity was reported are: fair operational practices and human rights (4.7% and 3.2% respectively, of all practices reported throughout the period considered). Figure 1 presents a detailed share of the number of practices implemented within individual CSR areas.

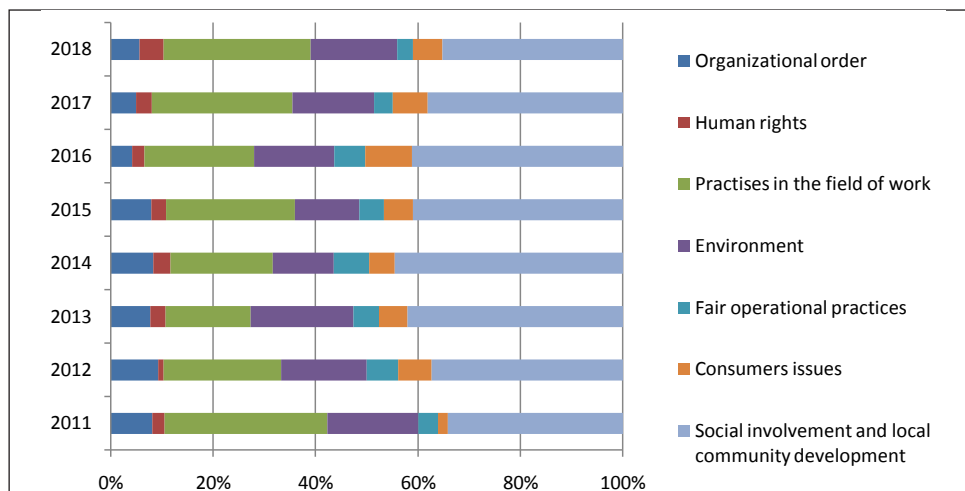


Figure 1. Percentage share of the number of practices implemented in particular CSR areas in 2011-2018

Rysunek 1. Procentowy udział ilości praktyk realizowanych w poszczególnych obszarach CSR w latach 2011-2018

Source: own study based on *Odpowiedzialny biznes w Polsce. Dobre praktyki za lata 2011-2018*.

The analysis concerns practices that were reported by enterprises as being undertaken for the first time in a given year. However, an equally important issue, especially in the context of strategic CSR, is the continuation of actions taken in subsequent years.

Table 4 presents a summary of the number of long-term practices implemented in all CSR areas in the analyzed period.

Table 4. Long-term practices implemented in key CSR areas by entities operating in Poland in 2012-2018*

Tabela 4. Praktyki długoletnie realizowane w kluczowych obszarach CSR przez podmioty działające w Polsce w latach 2012-2018

CSR areas \ Year	Year						
	2012	2013	2014	2015	2016	2017	2018
Organizational order	4	10	17	27	32	32	37
Human rights	2	4	7	11	16	17	22
Practices in the field of work	33	49	59	84	106	137	180
Environment	16	22	39	34	45	69	95
Fair operational practices	4	10	12	19	17	25	29

Consumer issues	3	8	12	18	21	35	50
Social involvement and development of the local community	51	60	118	166	182	236	310
Total	113	163	264	359	419	551	723

* Unfortunately, there is no information on long-term practices. Therefore, the analyzed period covers the years 2012-2018.

Source: own study based on *Odpowiedzialny biznes w Polsce. Dobre praktyki za lata 2011-2018*.

As in the case of new activities, a clear increase in the number of long-term practices is noticeable here. In the last year of the analyzed period, the number of these practices increased more than 6 times compared to the first year. This is therefore a larger increase than for new practices. The implementation of as many as 732 activities in the last year shows that entities not only take one-off initiatives, but decide to use their resources to undertake long-term or cyclical activities.

Analyzing the number of practices in individual areas, again the most activities were undertaken in the sphere of social involvement and development of the local community, and then in the area of practices in the field of work and environment. Unfortunately, the number of practices in the area of organizational governance was again not high. Their share in the total number of practices in individual years ranged from 3.5% to 7.6%. The fact that the number of practices in this area is not significant, it is gradually increasing from year to year.

The analysis of the number of activities carried out under long-term practices shows that companies are equally focused on continuing and developing previously implemented practices as well as undertaking new activities.

Conclusions

The analysis of good practices undertaken in the study allows formulating the following conclusions:

1. Among the entities operating in Poland, there is a growing commitment to the implementation of social responsibility initiatives. The confirmation is both the growing number of implemented so-called good practices and entities that undertake them, with some enterprises introducing more than one practice in a given year.
2. An increase in implemented practices over the period under review occurred in all key areas of CSR. Activities were intensively undertaken in three out of seven specified areas.

3. Most activity was undertaken in the area of „Social commitment and development of the local community“. The domination of practices in this area occurred in each year of the period under review. The intensity of activities in this area may be caused on the one hand by the specificity of the actions taken: many of them are individual initiatives, on the other they are most felt by the local community, which probably translates into a positive perception of the subject by this community. Nevertheless, actions taken in this area are extremely desirable. Firstly, because of the issues it undertakes extremely valuable for the local community, and secondly, that it is actually probably the only area where the initiatives taken are not stimulated by law. Therefore, they reflect the principle of voluntariness to the greatest extent.

4. There were also numerous practices in the areas of „Practices in the field of work „ and „Environment“, while the smallest number of practices in the whole period under study were undertaken in the areas of „Fair operational practices“ and „Human rights“. Unfortunately, in the area of human rights, the number of initiatives taken was invariably the lowest each year.

5. In the „Organizational order“ area, the practices undertaken were relatively few. Considering the fact that it is recognized as an important factor enabling the integration of social responsibility with the company's strategy, the intensity of undertaken activities should be much higher.

6. A very positive phenomenon is the growing number of long-term practices. In the entire surveyed period, virtually all CSR areas increased their number from year to year.

Considering the above, it should be stated that the increasing involvement of companies in the implementation of good practices proves that the management is increasingly aware of the need to take socially responsible activities. It is also increasingly aware that responsible management has a positive impact on the environment in which the entity operates and on the enterprise itself. Such behavior has a positive impact on the image of the entity, which contributes to strengthening the market position and consequently, affects the company's financial results.

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