



THE IMPORTANCE OF CORPORATE SOCIAL RESPONSIBILITY FOR SELECTED STAKEHOLDERS

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ABSTRACT

In an era of growing competition, when traditional methods of attracting customers such as offer positioning or cost optimisation may not bring the desirable effects, a new management concept has appeared – the concept of corporate social responsibility. It is the result of changing requirements set for the companies by their environment, particularly changes of customer attitudes, as customers attach greater and greater importance to the issue of business ethics and more and more often make their choices on the basis of a specific internal system of values. This paper aims to investigate the nature, goals, and role of corporate social responsibility as a modern concept of business activity and define its importance for selected stakeholders. The paper discusses the examples of companies that use CSR to shape their positive image both inside and outside the company and presents the results of the authors' own research on knowledge of the CSR concept by the main stakeholders, i.e. customers. It also pinpoints the advantages and disadvantages of implementation of CSR in management process.

INTRODUCTION

The methods of running business and business goals of a company certainly have impact on the environment in which the company functions. This concerns various groups of stakeholders: suppliers, customers, shareholders, or the local community. No wonder

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that classical management approach of business entities based mainly on profit maximisation is questioned more and more often. These days, when consumer awareness is increasing, economic goals are no longer sufficient to guarantee a company's success. The management strategy chosen by business entities must also take into account public welfare, for which the concept of corporate social responsibility is useful. The main task of the tools offered by CSR is to build dialogue with particular stakeholders and bring benefits to both parties. For the community such benefits include a promise of ethical business, respecting human rights, or preserving the natural environment that the company has impact on. For entrepreneurs it is a chance not only for improving their image, but also reducing production costs, optimising profits, or shaping the internal structure of the company.

THE NATURE OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

There is no one universal definition of corporate social responsibility due to the relatively long and complicated history of this concept. Therefore in order to start the deliberations on its nature one should understand the notion of responsibility as the fundament of the present day concept of CSR.

'Responsibility' was a legal term that originally meant only bearing negative consequences of one's bad actions. In time the meaning of this term was broadened by a positive context, in which responsibility was also understood as being responsible for the good dependent on an individual (Gołaszewska, Kaczan 2009). In common speech responsibility is '(...) the necessity to account for one's actions and their effects' (Janiszek, Małyska 2010), no matter whether negative or positive. In the negative context, corporate social responsibility is perceived as the obligation 'not to do harm' (Nowak-Lewandowska 2010), in accordance with which the companies should first of all not do anything intentionally that could harm their stakeholders (especially investors, employees, customers, suppliers, or the local community in which they operate), and secondly, if harm was done as a result of their activity, they should redress it and provide compensation to all the interested parties (Rojek-Nowosielska 2011). Contemporary definitions of CSR focus on the negative meaning of responsibility less and less often and rather emphasise the positive aspects of responsibility (Filek 2008), including such elements as (Januszek 2007):

- freedom of decision, which means that abiding by the rules of corporate social responsibility cannot be imposed by the state in the form of legal regulations;
- interaction with stakeholders, understood as dialogue with stakeholders on transparent rules and without favouring any of the groups;
- company behaviour resulting from its strategy of action, as the element connected with the attitudes that companies may adopt towards social problems.

On the basis of the abovementioned guidelines, the most popular definition of CSR was created in 2001, written down in the Green Paper of the European Commission, which describes corporate social responsibility as an approach in which '(...) companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' (Hąbek 2010). It finds it neces-

sary to run business in such a way as to reach balance between the company's effectiveness and profitability and the public welfare (Branowska 2010). If corporations measured their social responsibility potential with the same analytical tools that they use to make their key business decisions, they would realise that CSR is much more than just a cost, restriction, or charity action – corporate social responsibility may be the source of opportunities, innovations, and competitive advantage' (Pearce, Maciarielle, Yamawaki 2011). Therefore the companies that undertake CSR initiatives aim to increase their profits in the long term. Accomplishment of this goal requires the activity of the company that would balance the interests of all the interested parties and respect such social values as: ethical norms, human dignity, human needs, job satisfaction, and environmental protection (Szelałowska-Rudzka 2010). Contemporary definitions of CSR more and more frequently emphasise such notions as: dialogue, cooperation, relations, partnership, unlike the traditional approach, which defines corporate social responsibility through the scope of its activity. They also acknowledge that this notion has evolved over the years and that the importance of stakeholders as the entities forming the environment of the company and having big impact on it has increased (Gołaszewska-Kaczan 2009).

THE GOAL AND ROLE OF CSR IN COMPANY MANAGEMENT

CSR is not the domain only of big companies as the word 'corporate' may suggest, but also small and medium-sized enterprises, which is described as responsible entrepreneurship. Moreover, CSR is more and more often acquiring a universal meaning as social responsibility (SR), in which sustainable development plays an important role and which concerns not only companies, but also non-government organisations or government agencies (Kos 2011). The concept of CSR is another stage in the development of enterprise, it combines two goals of an organisation's operation: economic (the basic and most important purpose of activity of commercial entities) and social (Waśkowski 2009). Z. Malara emphasises that: '(...) every business activity should take into account ethical norms, and the company's behaviour should be evaluated not only according to economic criteria, focusing on the benefits of the company, but also according to moral conduct and ethical attitudes, expressed in the care of the company for social issues' (Malara 2006).

Economic goal is understood primarily as profit maximisation (levelling out marginal costs and marginal revenue), sales maximisation (if it does not inhibit gaining profit) or growth rate maximisation (Jamka 2010). According to managers, CSR actions are a perfect tool of searching for new sources of profit (Dąbrowski 2010). There are numerous analyses suggesting a positive impact of social responsibility on the company's reputation among stakeholders, loyalty and involvement of employees, consumer behaviour, or innovation of actions. CSR initiatives help not only distinguish the company, but also reduce its costs (e.g. reduce the use of materials and energy) (Małkowska-Borowczyk 2010). Figure 1 shows a simplified model presenting the mechanism of impact of CSR on the financial results of the company.

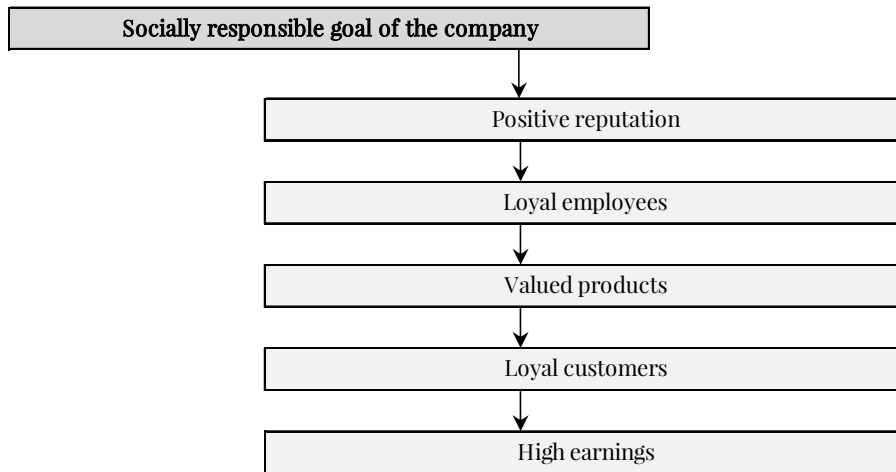


Figure 1. The mechanism of impact of CSR on the financial results of the company
Source: Created on the basis of: (Demacarty 2009).

As the concept of CSR was implemented, economic goal started to be supplanted by the social goal, understood as contribution to the protection and multiplication of social welfare. Protection of social welfare is identical with the notion of negative responsibility and consists in not taking or ceasing to take socially harmful actions, or elimination of their effects. And speaking about multiplication, it concerns primarily engagement of the organisation in various social initiatives (Davis 1975).

Although the concept of CSR is more and more often included in the growth strategies and marketing actions of companies, its universality and legitimacy is still disputable. Polemics concerning the engagement of organisations in the activities that do not bring direct profits can be found both in economic practice and theory. A question arises then: can the concept of CSR be the fundament on which a company bases its long-term activity, or is it only one of the strategies used to accomplish the main goals of a company? The CSR concept should be visible at every stage of creating the company's strategy – starting from vision and mission, which are a specific reference point of the created strategy, and finishing on the company's operations, which are a manifestation of the strategic principles of the company in its daily activities (Wółczek 2011).

CSR initiatives have been approved by public relations experts and used as yet another tool of creating positive image of the company. Yet CSR should be perceived as a present and desirable stage of evolution of public relations and not their instrument, as it is primarily the fundament on which a company bases all its actions (also PR actions) (Hope 2006).

CSR INITIATIVES AND SELECTED STAKEHOLDERS

In order to undertake the right social initiatives companies must know who they are responsible to. Society is made up of many various groups, and the threats and benefits

connected with a company's activity may concern only some of them. In this situation the so-called concept of stakeholders applies, which makes it possible to identify the entities with which the company has various relations. A company's stakeholders include entities and institutions (interest groups) that influence the functioning of a company and on which the company has impact through its activity (Marcinkowska 2005). Figure 2 presents examples of a company's stakeholder groups.

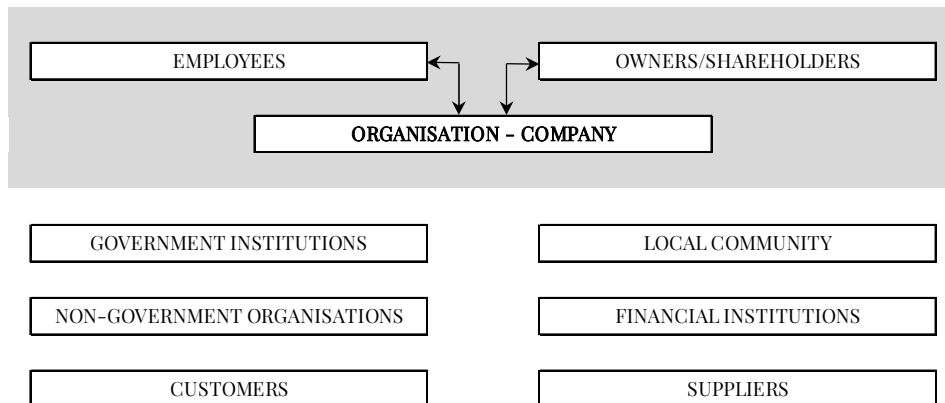


Figure 2. Examples of a company's stakeholder groups

Source: Created on the basis of (Mikołajek-Gocejna 2009).

Employees are one of the most valuable resources of the company. Thanks to their knowledge, skills, experience, and strength, they contribute largely to the success of the company. Activation of the potential hidden in a company's employees for the benefit of the company requires the implementation of effective HR strategy, i.e. correlated with business strategy, and particular HR management components such as: employee allocation (their recruitment, selection, induction, and dismissal), system of migration (vertical and horizontal), training, career paths, motivation and assessment (Szelągowska-Rudzka 2010). Discussion of CSR with regard to HR management appears usually in the analysis of legal responsibility with emphasis on the importance of creating a safe and healthy work environment, respecting employee rights connected with not exceeding working hours, timely payment of remuneration, or the right to holiday and possibility of participating in the life of the organisation. It should be remarked, however, that the abovementioned aspects have little in common with the main feature of CSR – its voluntary character (Jagoda 2011). Therefore, apart from the narrow approach to human resources management companies attempt to impact their employees on three basic planes, which are called the pillars of socially responsible human resources management, whose main goal is the broadly conceived worker wellbeing. These include: work conditions and safety, human resources development, and work-life balance.

Addressing CSR initiatives to a company's employees has certainly been a growth factor of the company's added value for years. For workers it means primarily higher job satisfaction, which results from the care and interest of top management, and also belief in the authenticity of CSR actions implemented by the company. The employees are the main performers of tasks connected with corporate social responsibility aiming

to bring value for all the stakeholders of the organisation. If the workers are satisfied that they are treated fairly, justly and reliably by their employer, they will be motivated to work efficiently and engage themselves for the benefit of other interested parties. Internal belief in the efficiency, authenticity, and benefits of CSR initiatives makes it possible to implement them outside the company. Therefore if a company wants to implement the ideas of corporate social responsibility efficiently, it must start these actions from its own employees (Czemiel-Grzybowska 2012).

Shareholders – in small companies these are often co-owners, who consider themselves to be investors first of all. Originally companies were interested only in this stakeholder group. According to the shareholder theory, they had full control of the company and their main goal was to maximise shareholder value. Therefore the duty of the company's management was to serve the interests of the shareholders only. These days this approach is often criticised and it performs the role of a criterion of evaluation of the company's performance only. In the stakeholder theory shareholders are an interested party located next to other stakeholder groups. In this approach the company's managers are the trustees of capital providers and their role is to take actions in their best interest. Therefore they can count on the profit from the invested capital, which is a natural effect of bearing high investment risk. Moreover, in line with the CSR concept the company's officers should make sure that the shareholders are informed correctly, that they receive fair dividend, and also that they are treated properly, regardless of the number of their shares (Laszlo 2008).

Owners – like shareholders, they are interested mainly in return on the invested capital and broad access to information. They benefit from the value generated by the company as the last interest group since owners employ capital mainly to use in the most beneficial way from the point of view of other entities connected with the company. Maximising the value of claims of other parties (the expectations of employees connected with their remuneration, of suppliers – connected with timely payment of receivables, and of the customers – connected with low prices), owners benefit from its growth (reliable work, effective cooperation, or higher sales) (Mikołajek-Gocejna 2009).

Customers (consumers) are the weaker party of market exchange due to the information, technological, and organisational advantage of the company. A customer is often a 'puppet in the hands of the company' and is sometimes the object of manipulation, especially in marketing: advertising and promotion. The relation between the customer and the company is asymmetrical in his respect (Lewicka-Strzałecka 2010). Opinions concerning this topic are divided, however, as the customers have a great strength that results from the independence of their choices. These choices can affect the company's market position considerably. These days consumption is more and more often connected with the personal (also spiritual) and social dimension of an individual. Therefore the success of a company's CSR initiatives depends highly on how socially responsible the customer is and how much their market behaviour can be influenced (Spodarczyk 2010). This does not mean, nevertheless, that it's a rule. It turns out that not all social programmes implemented by the company trigger behaviour that is positive for the company. It may turn out that the implementation of CSR initiatives will reduce the company's evaluation and reduce the inclination of customers to make the purchase (Zasuwa 2011). Moral norms and values of the customers are not equivalent to their market behaviour, yet they are the key determinant of their actions. Evaluation of

products or services consists in deciding to what extent they present the expected value, both personal and social. Here the customers' habits, lifestyles, and sense of beauty are confronted with the decisions made by the company's managers. A condition of measuring and maximising customer value is the creation of permanent relations between the organisations and their customers (Dobiegała-Korona 2006). Delivered value and customer satisfaction initiate a value added chain. An aware and active customer also demands a partner approach. CSR policy is usually a response to their expectations, so the process of integration should identify and take into account CSR goals in a company's strategy. These goals may be a property of the products and services offered by the company. In this way customers and entrepreneurs are able to build their mutual relations and a community on the foundations of the values they share and striving for their common good. Higher social respect translates into higher interest in the company's products, and the social engagement of an organisation is a form of manifestation of social attitudes of customers (Paliwoda-Matiolańska 2009).

Suppliers and business partners play an important role in the era of rivalry for customers, when quality, reliability, and safety of products gain special importance. Therefore suppliers are no longer perceived only as 'vendors' that are manipulated in order to negotiate the lowest price. On the contrary, the importance of building long-term cooperation for mutual benefits is increasing. At present, when 'Just In Time' supply chain is very popular, it is important that both parties should be certain that the order will be fulfilled properly and that the supply will be accepted and paid for. A similar situation can be observed in the relations between the company and its distributors. Domination of one of the parties is likely to occur there. At present, distribution companies are said to have advantage, especially in the case of retail chains, which decide more and more often about what will be exposed to consumers – they are the information link connecting the producer with consumers (Laszlo 2008).

Government and local institutions are the differentiator of the state from other stakeholders. The distinctive role of the state is manifested in its multi-level impact on the activity of companies. Mutual impact of companies and the state may have direct and indirect character. Direct impact on public authorities may take the form of lobbying, court actions, or founding business coalitions. Companies sometimes also resort to illegal methods – corruption and bribery. The state influences the behaviour of companies through its tools of trade and fiscal policy and proper legislation. The social responsibility of companies before the state may also be manifested in an environmentally friendly production process, use of good (ethical) practices, prevention of corruption, and care for accomplishment of macroeconomic goals.

Local community determines the success of economic decisions of companies, which depends highly on the approval and favourable response of the local community. Therefore a company's strategy should include cooperation with the local community through reacting and responding to social expectations and proposing actions and solutions that generate positive structural changes in a given area (Łukasiewicz-Kamińska 2011). One of the basic ideas connected with community relations management is to look at the company as a legitimate citizen of these communities – corporate citizen. Descriptions of a company as a CC emphasise its active role in the community's life, not only in economic terms, but also as an entity that participates in various social initiatives. However, the idea of CC may be understood in two ways. In a narrow approach it

is perceived as highlighting the company's charitable activity in a given community and the implementation of actions minimising the negative effects of its operation and strengthening the positive ones. The community also gains the possibility of observing the organisation from outside for example through social reporting. In a broad approach CC means 'something more' than social responsibility – it has the hallmarks of development of corporate social responsibility. CC is then perceived as taking the responsibility for satisfying these social needs that should formally be taken care of by state authorities.

Non-government organisations fall within the scope of non-profit organisations that form the so-called third sector, described as social or citizen organisations. Their goal is to improve the general level of life of a community, mainly through collecting and redistributing proper resources (Kusa 2010). These organisations enter strong philanthropic relations with the business sector, which are beneficial both for the company and the beneficiary of the initiatives undertaken by it. On the one hand companies benefit from their support acting on the ground that is new to them and use the resource that is in short supply in a company – social trust. On the other hand, cooperation of NGOs with businesses secures to a large extent the ability to survive and function efficiently of these organisations. Companies have what social organisations lack – funds, which they can be donated to them. It certainly is the main benefit for NGOs from this partnership. However, these organisations may also benefit from the knowledge and experience of companies concerning human resources management, finance management, and strategic planning, which may facilitate fund raising in the future as well as guarantee effective communication and access to mass media, which will give them the opportunity to reach as many potential donors as possible and strengthen their position on the market (Karwacka 2011).

EXAMPLES OF SOCIALLY RESPONSIBLE COMPANIES

One of the many companies that permanently introduced the CSR concept into their management process is Nestlé. The products sold under the Nestlé brand include a broad range of foodstuffs such as: dairy products (including baby milk), chocolates and sweets, coffee, water, ready dishes, cereals, dietary products for special diet purposes, ice-cream and desserts – over 10,000 products altogether, out of which over 1,500 are available in Poland. Nestlé on CSR: 'We understand corporate social responsibility as Creating Common Value. In Nestlé we believe that the condition of gaining benefits for the company and its shareholders is such action that brings value simultaneously to the society, e.g. farmers who supply raw materials to us, our employees, customers, consumers and broadly conceived communities in the countries in which we operate. We call it Creating Common Value and we are convinced that it is an indispensable determinant of long term success in business'. Nestle implements the CSR concept through such actions as: educational and promotional programme 'Eat tasty and healthy food' prepared in cooperation with Carrefour and Tesco, or the 'nutritional compass' programme.

Another example of a socially responsible company is Kompania Piwowarska. It was created in 1999 and owns three breweries in Tychy, Poznań, and Białystok and 14 commercial branch offices all over Poland. KP is the biggest brewing company in

Poland. Its share in the Polish beer market approximates 43%. Since 2009 it has been owned entirely by an international brewing conglomerate SABMiller (Raport 2012). KP has set 10 priorities ('10 priorities. One future'), which reflect its socially responsible approach. They all define a goal that the company is striving for and within which various actions and programmes are run, commitments are made, and special rules are applied in management and reporting. These include: prevention of irresponsible consumption of alcohol, increasing beer production with the use of a smaller amount of water, recovery and recycling of waste packaging, waste management optimisation, reduction of energy use and CO₂ emission, supporting local community, reducing the effects of HIV and AIDS in the areas affected by them, growth of entrepreneurship and managing a sustainable value chain, respect for human rights, transparency of information on the progress of actions supporting sustainable growth, and ethics.

Danone also shows that you can function on the market and respect the rules of CSR. The products of Danone first appeared on the Polish market in 1990. They were initially imported, but in the late 1992 a decision was made to launch production in the Warsaw plant. In 1995 Danone opened another factory in Bieruń in Silesia (Raport 2006). Today the company's portfolio includes products aimed at children and elderly people, and also the brands that bring health benefits to persons with digestive problems or raised cholesterol level. All the yogurts and cream cheese produced in the Polish factories are made from Polish milk only. Danone's suppliers care about top quality milk, so they guarantee the safety of the products made from it. The main goal of the company, which complies with the rules of CSR, is to contribute actively to the improvement of the wealth of the society through solving nutrition-related problems and having neutral or positive impact on the natural environment. The essence of Danone's approach to corporate social responsibility is the implementation of its vision: 'To be the most responsible company in Poland and gain the interest of stakeholders and competitive advantage as a result of this.'

Pomorska Spółka Gazownictwa is the first company from the gas sector that joined the Global Compact initiative. It aims to report on its actions in accordance with the principles of Sustainable Growth and Corporate Social Responsibility. These principles make the company implement CSR rules in all fields of its activity concerning human rights, protection of the natural environment, prevention of corruption, and employee rights (Raport 2008). The company also participates in charity initiatives, sponsors sports, cultural, and educational events, and also allocates funds to social initiatives. Moreover, the ISO26000 CSR and sustainable growth standard is implemented in the company's strategy and goals. The company also tries to support and apply the technologies that eliminate its negative environmental impact and ensure employee development and flexible conditions, which make it possible to reconcile private and professional life. PSG's engagement in CSR initiatives allows to improve the company's image and relations with the local community, increase its competitiveness and market position, and also win customer trust. Pomorska Spółka Gazownictwa implements its CSR strategy through engaging in social initiatives or implementing environmental protection programmes, which include: purchase of modern training equipment for the Provincial Fire Service Headquarters in Gdańsk, thanks to which the basic requirements of

the exam concerning first aid were met', purchase of medical equipment for the Child Cardiac Surgery ward of the Gdańsk hospital, participation in the campaign 'Let's help to see the world with our hands' initiated by the Polish Association of the Blind and the Rotary Club Gdańsk-Sopot-Gdynia, support for a kindergarten for blind children, purchase of specialist equipment and accessories enabling motor development of blind children, purchase of Christmas cards created by children (young participants of art workshops). The entire profit from the sales of the cards was allocated by the gasworks to social initiatives, such as: financial support for the Children Welfare Association, which offers support to children from pathological and big families, sponsoring the Bydgoszcz Opera Festival and the 12th Disabled Youth's Song Festival 'Artistic Impressions' in Ciechocinek, participation in the project entitled 'Tests for breakfast' in which employees could undergo prophylactic tests, implementation of the project entitled 'Present yourself responsibly', which aim was to create rules for the purchase of company gifts, produced in the company's branch offices with the use of environmentally friendly technology (the materials for their production would have to be safe in terms of human health and recyclable), participation in the competition 'Mom at work' and obtaining the title of 'A particularly mother-friendly company' for creating convenient working conditions for women with children and future moms, organisation of certified CSR trainings (during working hours) for the employees. CSR is not an investment that brings direct profits, which can be seen on the abovementioned examples. Engagement of the company and its employees emphasises such immaterial aspects as the company's image and the loyalty of customers, suppliers, and other stakeholders, or the awards obtained in this regard. Such benefits are not affected either by the company's sales or the profit it generates.

A STUDY EVALUATING THE DEGREE OF FAMILIARITY WITH THE CSR CONCEPT AMONG CUSTOMERS

All the actions taken by a company are supposed to serve its interests as well as the interests of its stakeholders. Customers are the most numerous stakeholder group. The study aimed to evaluate the degree of implementation of the CSR concept in particular fields of activity of the sample companies and its impact on their functioning. A 5 point scale was applied to evaluate the degree of implementation of the CSR concept. The study was conducted in 2013 in the form of an online survey. It was selected due to its numerous advantages, such as: broad reach, high speed and ease of contact with respondents, relatively low costs of the study, and simplicity of data analysis (Marak 2005).

The sample group was created with the method of convenient choice (Szreder 2004) because of an undefined high number of members of this group. Therefore the sample is not representative, and the results cannot be generalised to reflect the views of the entire analysed population. An invitation to complete a survey placed on the website ankietka.pl was sent through social media portals – Facebook and GoldenLine and regional forums – LM. Eventually 100 persons aged 19 – 61 participated in the survey,

¹ <http://www.gdansk.psgaz.pl/odpowiedzialnosc/zaangazowanie/fantomdlastrazy>, access on 14.03.2014.

who were the residents of both urban and rural areas, and had different education and professional status.

Due to the limited size of this paper, only some results of the study are discussed below. Familiarity with the notion of corporate social responsibility differs highly among customers – 42% of respondents heard about this concept, 41% – never heard of it, and 17% could not give an unequivocal response to the question concerning this issue. A vast majority of the respondents who had some knowledge of CSR had higher education (nearly 67% of all affirmative answers). This regularity is also confirmed by the fact that 52% of respondents mentioned the university as the place where they met for the first time with the concept of corporate business responsibility (14% mentioned the media and friends, 12% – the Internet, and 7% – another place).

For 64% of respondents the notion of corporate business responsibility means running business in accordance with the rules of ethics and building long-term relations with the environment, while 62% mentioned taking into account environmental and social aspects by selected companies. Every fourth respondent perceived CSR as the company's striving to earn profit in accordance with the valid laws and rules of ethics, and every fifth respondent treats it as a tool of promotion, charity actions, and sponsoring. Aspiration to maximise profit was mentioned only by 2 persons.

The companies classified among those that implement the CSR concept by the respondents included: Lotto (Totalizator Sportowy), T-mobile, Coca-Cola, PKN Orlen, Biedronka, Tesco, Pampers, Castorama, Grupa Lotos, Deloitte, Volkswagen, TVN (Grupa ITD). Indicating socially responsible companies was quite problematic, though (38% of respondents could not give examples of such companies, and 30% did not know them at all). This seems to be the consequence of unsatisfied information needs of respondents (half of them said that the information disclosed on corporate business responsibility was insufficient). In their opinion, the obligation to inform the customers thoroughly lay with the company itself – 83%, the media – 74%, and schools and higher schools – 40%. Fewer people put this obligation on the government and non-government organisations (24 and 29%).

Taking CSR initiatives (and information on them) seems to encourage respondents to purchase the products/services of such companies, even though they are not completely convinced about the disinterestedness and engagement of companies in social life. According to respondents, companies engage in social initiatives in order to be better than their competitors – 45%, and also to improve their image in a crisis situation – 36%. Moreover, willingness to earn higher profits was indicated by 14% of respondents, and sensitivity to the needs of local communities – only 5%.

So far the information on the CSR activity of companies was limited mainly to general opinions and conclusions communicated by universities and the media. Therefore it came as a big surprise that respondents were familiar with the concept of social reporting. 52% of respondents heard about social reports (also called CSR reports or sustainable growth reports), out of whom as many as 41% were familiar with their content and considered them to be an in-depth source of information on CSR actions.

Summing up the results of the conducted study, it can be said that customers are more and more aware of the importance of responsibility in business practice. Nearly half of respondents met with the concept of corporate social responsibility mainly in the academic environment, which suggests that this concept plays an important role in

contemporary management theory. Moreover, the customers are highly interested in the issues connected with CSR and wish to deepen their knowledge of this concept. The CRS practice is not perceived so positively, though. The surveyed customers are not really convinced about the disinterestedness and good will of the business representatives. They expect specific information on the implemented programmes from them and from the media as the most powerful source of information. It seems that for the customers the media confirm the credibility of the social initiatives undertaken by companies.

ADVANTAGES AND DISADVANTAGES OF CSR IMPLEMENTATION

Implementation of the concept of corporate social responsibility in the strategy of company management is not easy and encounters big obstacles on its way. These obstacles can be either technical or cultural. The technical barriers to CSR are connected with a high number of its tools that the companies have at their disposal, which are sometimes not adjusted to the real needs of the stakeholders. The cultural barriers depend on the CSR awareness of the company's owners and managers and their values, which can either support or inhibit the implementation of the CSR concept (Zajac 2010). Incompetent implementation of this concept may bring many negative effects to the company, yet if the managers overcome these difficulties, it may become an important determinant of the company's success. The benefits of implementation of CSR in the company include: higher interest of potential investors (ethical behaviour is associated with credibility and reliable cooperation), higher loyalty of customers and other stakeholders, stronger image of the company (the company becomes more credible for consumers and the media), better relations with the local community and authorities, higher competitiveness (transparent CSR policy increases the company's investment attractiveness), more transparent business activity, higher level of organisational culture, shaping a positive image among employees, who are additionally motivated not financially when they see their employer's interest in social problems, acquiring and maintaining the best employees (better image of the company increases employee trust, which increases its attractiveness as the employer), higher market value of non-material assets of the company (including its brand), facilitated public relations actions, higher turnover/profitability (CSR as an investment), higher ability to manage risk and change, higher productivity and product quality, higher reliability of suppliers, and product standardisation.

Apart from the advantages mentioned above, implementation of CSR is connected with disadvantages as well and is not free from threats, which include: domination of the corporation over its environment (economic and political impact may supplant the self-regulating business mechanisms), difficulty with taking into account and balancing the interests of all stakeholders (problem with the hierarchy of priorities and proper order of accomplishment of the set goals), managers' obligation to bear responsibility not only before shareholders, but before all stakeholders, lack of possibility of determining unequivocally the extent to which the expectations of stakeholders were taken into account in the organisation's strategy and to what extent they remained only a marketing tool, lower effectiveness of the company because of allocating specific

funds to social initiatives and not the company's needs, negative attitude of the society resulting from the perception of CSR as 'short-term and cheap manipulation'.

CONCLUSION

It should be emphasised that CSR activity with regard to company management is not a one-time short-term initiative. It should be incorporated in the company's philosophy of action, starting from defining the company's vision and mission, through creating and implementing the company's strategy, and finishing on the daily activities of the company's members. In such an approach, unlike public relations, CSR is something more than promotional or communication action, as it goes beyond the company's framework and focuses primarily on its environment. Engagement connected with corporate social responsibility helps improve the company's image, increase its competitiveness, strengthen its market position, improve its relations with the local community, and also win the trust of its customers. CSR increases customer awareness and emphasises the importance of their opinion and the perception of the company by the society. For customers not only the quality of the services offered or products sold matters, but the entire functioning of business units. The influential voice of the society has forced corporations to abandon unethical behaviour and striving to satisfy only their own needs. It can be said with certainty that CSR has a positive impact on a company's reputation. The organisations that engage in solving social problems, observe various norms and values, and take care of particular stakeholder groups are perceived as reliable and win the respect and loyalty of customers, potential shareholders, employees, and the society. What is more, such a company may be labelled as socially responsible by its stakeholders.

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