

CSR IN POLAND AS AN IMPORTANT FOUNDATION OF MODERN SOCIETY¹

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Abstract:

Theme analyzed: In contemporary Poland – which followed the other developed countries – the advanced concepts of the society development draw particular attention. The first references, in the socio-economic-political context, to corporate social responsibility (CSR) and activity based on its assumptions started to appear at the beginning of the 2000s.

Main results: The paper aims to present organizations, key legal records and activity connected with corporate social responsibility framework implemented in Poland. These practices and activities constitute a vital part of the process of building the modern society.

Conclusions: Over a span of the last decade knowledge of the concept and an involvement of the decision-makers and the entrepreneurs in the socially responsible activity have been growing. It seems, however, that the activities, which have been undertaken so far, have satisfied only a small fraction of the actual social needs.

Keywords: idea of CSR, stages of development of the concept, CSR in Polish context

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1. CONTEMPORARY SOCIAL CONTEXTS OF CORPORATE SOCIAL RESPONSIBILITY IN POLAND

After many years of a turbulent history, Polish society has finally achieved a relative economic stability. The existing structures, although they still need an improvement, contribute to development of self-awareness of decisions-makers at all levels of decision-making processes. It implies a synergistic effect on the society development. In this context, after the basic social needs had been satisfied (Maslow, 1954), in the year 2000, an interest in the framework of corporate social responsibility as well as first activities prompted by it started to appear.

Both the concept and an atavistic definition of 'corporate social responsibility' was introduced by H. R. Bowen. In 1953 he published a book *Social Responsibility of Businessmen* (Carroll, 2008)². Due to its originality and the controversial subject it was widely discussed in the academic circles and the thesis proposed by Bowen were taken up and developed further. Initially, CSR was defined as 'a duty of managers to run policy, to make decisions and to plan business activities, which are in compliance with aims and values of [a given] society' (Bowen, 1953). It is worth noticing that the first approach conceived of social responsibility as a sole attribute of an entrepreneur. The approach has been reformulated, however, and today CSR is considered to be an inherent attribute of the whole organization.

A. B. Carroll, one of the leading classics and experts in the field, defined the nature of corporate social responsibility as a set of the particular areas - economic, legal, ethical and philanthropic; within this fields the society has peculiar expectations of organizations at a given point in time (Carroll, 1979, p. 500). A responsible company is a such company that manages its economic responsibilities (makes a profit), legal responsibilities (complies with the law), ethical responsibilities (acts ethically), and shares with a profit that was made responsibly (supports the development of the society it belongs to) (Carroll, 1983).

Carroll, after many years of in-depth studies of the subject, slightly revised his definitions of CRS. He added that 'The idea of the social responsibility requires the individual to consider his (or her) acts in terms of a whole social system, and holds him (or her) responsible for the effects of his (or her) acts anywhere in that system' (Carroll, Buchholtz, 2012, p. 30). It is less ideological and more common-sense approach to the social organization of a business. It seems that this shift was necessary; from practical point of view it made the process of the implementation of CSR in a given society more down-to-earth.

There is a large amount of a world known literature that thoroughly documents the historiography of the corporate social responsibility concept. Among many authors of the best known contemporary accounts are: Carroll A.B., Buchholtz A.K. (Carroll & Buchholtz, 2012), Lantos, G.P. (Lantos, 2001), Fifka M. (Fifka, 2009), De Bakker F.G.A., Groenewegen P., Hond F.D. (Bakker, Groenewegen & Hond, 2005), Steurer R. (Steurer, 2009), Matten D., Moon J. (Matten & Moon, 2008), Dalhsrud A. (Dalhsrud, 2008). It is astonishing, however, that the higher the theoretical and practical understanding of the nature of corporate social responsibility the more it appears as inherent to human's nature. In other words, the social responsibility as a derivative category existed since the dawn of the time. Currently, we witness a peculiar 'enlightenment', the rise of an awareness and operationalization of the strategies at all levels.

2. CSR IN POLISH CONTEXT

2.1. Successive stages of development of the concept

In Poland, in general, with regard to the attitude toward CSR concepts, we may speak about the observers and the followers³. The successive stages of CSR implementation in Poland may be pointed out. It has to be emphasized, however, that the presented classification is merely an attempt to systemize all activities connected with CSR; the actual evaluation belongs to the next generations.

²There is an opinion that works of H. R. Bowen make him 'a social father of corporate social responsibility'.

³In Polish context three kinds of attitudes towards CSR may be distinguished: active, passive and negative. The attitude usually results from the level of awareness and knowledge of CSR.

Thus we can distinguish the following stages of the implementation of CSR concept in Poland (CSR in Poland. Basic analyze, Copyright by CeDeWu, Warsaw, 2007, p. 22.):

- the period of embryonic development (1997-2000), the stage of 'silence' and the complete lack of interest,
- the stage of 'awakening' (2000-2002), when the idea of CSR aroused reservations or even opposition among business leaders or publicists,
- the stage of interest (2002-2004), at this stage burst of interest in the idea of CSR took place and leading companies publicly started to recognize the importance of the rules of ethics and social responsibility,
- the stage of activity (2004-2005), at this stage specific projects in crucial for functioning of companies areas were implemented,
- the stage of the advanced activities (since 2006), at this stage the aim is to link CSR to other strategies.

The successive stages of CSR concept implementation in Poland seems to be rather classic. To some extent they were reflection of maturity of the society at a given point in time, its self-awareness and ability to understand the nature of CSR, which are the results of involvement and activity; with transcendence and postulation on behalf of the other people as a culmination. However, it demands a special effort and it is an expression of the highest values man can subscribe to. It has to be emphasized, that is also true that sometimes one life it is not enough to fathom this wisdom.

Currently in Poland, at operational level, infrastructure that embraces all institutions is being developed. It is of great importance as it means building the awareness in the society and prompting many people to actively engaged on behalf of CSR. In other words, a positive shift has taken place: from reactive attitudes to changes of transformative character. All these processes can be explored within the framework of comprehensive system dimension (Hys & Hawrysz, 2011, pp. 79-92).

Despite the fact that Polish society has taken the role of an observer and a follower of CSR concepts in its different manifestations⁴, we may also point out successive stages of CSR development in Poland.

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2.2. The contribution of Poland into development of corporate business responsibility

Both in Polish language and in other languages there are many terms for corporate social responsibility. The following terms are in use: corporate social responsibility, social responsibility of enterprises, social responsibility of organization, responsibility of enterprise, or undertaking socially responsible activity by organization. Equivocality indicates the subject is being explored and constitutes a part of scientific discourse. Multidimensionality suggests that the issue is ambiguous – depending on context it carries different semantic load or is connected with a different axiological dimension.

Nevertheless, it should be stressed that the concept of CSR has been gaining a greater importance and attention in wider and wider scientific and business circles, particularly in the context of its impact on the society.

The most significant legal act, which regulates key questions regarding social responsibility is the Constitution of the Republic of Poland (The Constitution of the Republic of Poland, 2nd April 1997.). The special attention should be paid to the following constitutional records concerning:

1. All citizens of the Republic of Poland:

- The Republic of Poland shall safeguard the independence and integrity of its territory and ensure the freedoms and rights of persons and citizens, the security of the citizens, safeguard the national heritage and shall ensure the protection of the natural environment pursuant to the principles of sustainable development (art. 5).

2. Freedoms, rights and duties of man and citizen, in particular:

- The inherent and inalienable dignity of the person shall constitute a source of freedoms and rights of persons and citizens. It shall be inviolable. The respect and protection thereof shall be the obligation of public authorities (art. 30).
- Freedom of the person shall receive legal protection. Everyone shall respect the freedoms and rights of others. No one shall be compelled to do that which is not required by law. Any limitation upon the exercise of constitutional freedoms and rights may be imposed only by statute, and only when necessary in a democratic state for the protection of its security or public order, or to protect the natural environment, health or public morals, or the freedoms and rights of other persons. Such limitations shall not violate the essence of freedoms and rights (art. 31).
- All persons shall be equal before the law. All persons shall have the right to equal treatment by public authorities. No one shall be discriminated against in political, social or economic life for any reason whatsoever (art. 32).

3. Economic, social and cultural freedom and rights:

- Everyone shall have the right to safe and hygienic conditions of work. The methods of implementing this right and the obligations of employers shall be specified by statute (art. 66, item 1).
- Public authorities shall protect consumers, customers, hirers or lessees against activities threatening their health, privacy and safety, as well as against dishonest market practices. The scope of such protection shall be specified by statute (art. 76).

4. Duties:

- Everyone shall care for the quality of the environment and shall be held responsible for causing its degradation. The principles of such responsibility shall be specified by statute (art. 86).

In the context of the legal acts concerning CSR it is worth to pay attention to issues of rights and duties of employees, which are regulated by the detailed records of the Labor Code (Labor Code, Dziennik Ustaw, No 24 item 141, Statute from 26th June 1974, with subsequent changes.). Although initially the legal records of the Code were not created with reference to CSR, after the analysis, we may indicate the crucial elements, which jointly create the foundations of the contemporary rights of employees and employers based on rules of a social co-existence. From the Labor Code stem the rules defining: right to work, a minimum wage, the discretionary character of establishing work relationship, respecting by employer dignity and personal good of employee, the ban on discrimination, a decent wage, ensuring the proper working conditions, satisfying basic needs (i.e. material, social and cultural), the freedom of association and establishing the conditions for

participative management. These regulations, though they are of legal character, allow to formalize crucial questions with regard to different aspects of social responsibility. They concern all fields of CSR defined by A. B. Carroll: economic, legal, ethical and philanthropic.

The legal record of an equal importance is Environment Protection Law (Statute from 23th April 2001, Dziennik Ustaw, No 62, item 627.), which gives a framework for the ecological policy of Poland. It regulates questions regarding: the preservation of natural resources, the counteracting pollution, the serious breakdowns, the legal and financial resources, the responsibility in environmental protection, the organs of administration and the institutions of environmental protection and the adaptation programs. In Poland, the important role is played by ISO 14000 norms (2005) and EMAS regulations concerning environmental management. They seem to be the best known and the most popular among Polish entrepreneurs.

In this context we should also mention two documents:

- II Ecological Policy of the State⁵.
- A Vision of Sustainable Development for Business in Poland⁶.

In this year, in Poland, the norm regarding corporate social responsibility was issued – ISO 26000: 2010, *Guidance on social responsibility*. Within the framework of ISO 26000 the principles of social responsibility have been defined. They include (PN-ISO 26000:2012, *Guidance on social Responsibility*, PKN, Warsaw 2012, pp. 22-74.): accountability, transparency of actions, ethical behavior, respect for stakeholder interests, respect for the law, respect for international norms of behavior and last, but not least, respect for human rights. These principles translate directly into guidelines concerning core aspects of social responsibility defined as: organizational governance, human rights, labor practices, the environment, fair operating practices, consumer issues, community involvement and development. Since this norm has been implemented in Poland only recently it is too early to draw any conclusions.

To perform different tasks within the framework of corporate social responsibility various organizations have been established in Poland (Hys & Hawrysz, 2012, pp. 3-17). The most known and active organizations are presented in Table 1.

Table 1: Some institutions acting on behalf of CSR in Poland

Date	Institution
NGOs	
1993	Vonteluer Centre
1998	Academy for the Development of Philanthropy in Poland
2000	Responsible Business Forum Poland (FOB)
2003	Polish National Federation of NGOs, OFOP
Governmental organizations	
Statute from 27 th August 2001, Dziennik Ustaw, No 100, item 1089 from 18 th September 2001	Department of Social Dialogue and Partnership. Within the Department there are three institutions: – Tripartite Commission for Social and Economic Affairs. – Tripartite sector teams'. – Provincial Committees for Social Dialogue.
Order No. 38 of 8 May 2009	The Polish Prime Minister established the Group for Corporate Social Responsibility Issues, which acts as a subsidiary body to the Prime Minister, serving as a pool of knowledge and forum for the exchanging of experiences and devising of solutions for the government administration that will intensify CSR promotion. In order to ensure swift implementation of their tasks, Group members adopted Resolution No. 2 of 21 July 2009, establishing: – The Working Group on the CSR promotion system in Poland. – The Working Group on responsible investment. – The Working Group on CSR and education. – The Working Group on sustainable consumption.

⁵http://mos.gov.pl/arttykul/329_polityka_ekologiczna/339_II_polityka_ekologiczna.html

⁶http://www.mg.gov.pl/files/upload/8383/MG_WIZJA.pdf

The private sector	
1991	Business Centre Club
1999	Polish Confederation of Private Employers - PKPP Lewiatan
Academic institutions	
1999	Centre of Ethics in Business (CEBI) in Kozminski University in Warsaw
2001	International Students for Sustainable Economics and Management (oikos)
2009	Center for Leadership and Social Responsibility of Nicolas Copernicus University in Torun
Media	
Specialized magazines, industry magazines (eg Parkiet, Puls Biznesu, Gazeta Prawna).	
Thematic inserts in newspapers called 'green pages' (eg Rzeczpospolita, Manager Magazin, Forbes, CEO, Harvard Business Review Poland).	
Internet: CSRinfo (www.CSRinfo.org), Odpowiedzialne Inwestowanie. Nowe spojrzenie na Inwestycje (www.odpowiedzialne-inwestowanie.pl), The academic thematic vortal EtykaBiznesu.pl (www.etykabiznesu.pl), CR Navigator (www.crnavigator.com), Portal of non-governmental organizations (www.ngo.pl).	

Source: <http://www.wolontariat.org.pl>; www.odpowiedzialnybiznes.pl; www.csr.mg.gov.pl;
<http://www.mpips.gov.pl>; www.dialog.gov.pl; <http://www.csrinfo.org/pl>; <http://www.filantropia.org.pl>;
<http://pkpplewiatan.pl/en/>; <http://www.mg.gov.pl/>; www.CSRinfo.org; www.odpowiedzialne-inwestowanie.pl;
www.etykabiznesu.pl; www.ngo.pl; www.crnavigator.com

These organizations run the active policy within the framework of corporate social responsibility. Their activity takes different forms, for instance:

- social campaigns,
- conferences, seminars, meetings,
- projects, initiatives, actions,
- reports, publications, research.

The above classification is not accidental, it stems from convention, which was adopted by Forum Odpowiedzialności Biznesu (Forum of Business Responsibility). Every year (Responsible business in Poland 2011. Good practices, Eds. E. Albińska, M. Andrejczuk, M. Krawcewicz, K. Kurzyp, P. Oczip, Copyright by FOB, Warsaw 2012, pp. 110-120.). Forum publishes an annual report on good practices; the report is the result of cooperation with institutions from all over Poland and includes basic details on undertaken activities for social responsibility with name of an organizer and a date of the implementation.

3. CONCLUSION

It is worth stressing that although the implementation of the concept of corporate social responsibility is not obligatory, it has been gaining more and more recognition among the decision-makers in Poland. Despite the fact that there is no longtime tradition of CSR in Poland one may observe both the development of existing organizations oriented toward socially responsible activity and the rise of new ones. Paradoxically, in the moment of crisis when the focus is on the efficacy and the efficiency of actions – the socially responsible activities seem to satisfy these needs, at least to some extent. It is due to the fact they influence the awareness of the decision-makers and draw their attention to the way available resources are used. The perspective is shifted: the process of an analysis of the situation does not end when the deal is done, and the perspective is constituted by the circumstances conditioning the exchange. A profit and loss balance still is made, but after taking into account a legal, an economic, an ethical and a philanthropic aspects.

Given all these facts, the socially responsible actions appear as a vital part of building the modern society based on the principles of the sustainable development. In Poland, over the last ten years, an involvement of the decision-makers and the entrepreneurs in the socially responsible activities has been growing. It seems, however, that the actions which have been undertaken so far, only in a small fraction have satisfied the social needs.

The fact that the significance of the social and the environmental issues is growing, and that the entrepreneurs are recognized as the key partners who have a significant impact on the social reality is of a great importance. The more awareness the more sense of a personal responsibility for the society, which is the necessary condition for its preservation and development.

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