

CORPORATE SOCIAL RESPONSIBILITY TOWARDS THE ENVIRONMENT – THE INVOLVEMENT OF POLISH ENTERPRISES IN THE IMPLEMENTATION OF THE IDEA OF CSR

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Розкрито важливість соціальної й екологічної складових у сучасних моделях управління підприємствами корпоративного типу. Наведено факторну значущість соціально-екологічних складових в оцінюванні різними інститутами ефективності функціонування сучасних підприємств. Систематизовано міжнародні стандарти і програми для формування соціально-орієнтованої концепції менеджменту; представлена участь польських підприємств в реалізації екологічного аспекту CSR.

Ключові слова: підприємство, діяльність, економічне управління, модель, соціальна відповідальність, екологічний менеджмент, програми, міжнародні інституції

One of the desirable features that helps to succeed today, is to be a socially responsible company. CSR is a concept of enterprise management, which consists of a conscious, sustainable action oriented not only on financial profit and economic aspects, but also takes into account the needs and requirements of social and environmental matters connected with the company's environment. CSR covers a wide variety of stakeholder relations existing inside and outside of the company's operation. The main area of corporate social responsibility is the environment protection. Corporate social responsibility means here ecological management. This includes activities in accordance with the adopted law, supports environmental awareness in the given surrounding, and also creates its own solutions to minimize the harmfulness of core business. All these elements do not function in isolation – they interlace to create a model of economic management which is responsible for the natural resources. In addition to the standards, programs, signs, promotion and other forms of environmental management, companies implement their own solutions to reduce harm done to the environment. These are mainly eco-offices, environmental education, waste management and eco-efficiency.

The study shows the concept of corporate social responsibility with particular emphasis on environmental issues. It also presents the involvement of Polish enterprises in the implementation of environmental CSR.

One of the most important factors that affects the dissemination of the idea is globalization. Companies do not operate in isolation, while facilitating the flow of goods, services, capital and technology makes them compete with the best companies. This factor was crucial in spreading CSR in Poland. Becoming members of such organizations as the OECD or the European Union, Polish companies are looking for much more modern methods of competition. One of them is the idea of CSR, increasingly common among companies that are leaders on the international scale.

In Poland, corporate social responsibility has its own strengths and weaknesses. Undoubtedly the positive factor is growing society awareness that the company should be good and reliable partner to all stakeholders. Visible progress in the social aspect can be easily observed. Many companies go beyond their core business activities engaging themselves in

some unusual segments like promoting culture, charity or supporting young talents. Slightly less developed is the area of CSR and employees. This may be related to some structural problems such as large unemployment and difficulties in finding jobs for young people. Significant progress was also made as far as the investors were interested in the concept of CSR. The proof is the growing number of companies issuing public reports which are of added value to the economic and financial reporting. Investors are more willing to invest their capital in socially responsible companies, as CSR is a tool to reduce risk.

When it comes to environment protection as an area of CRS, it is still in Poland at the implementation stage. Just like in the "employees" area, almost all companies are trying to fulfill legal regulations concerning environment protection. However, in comparison to international companies, actions that go beyond the law are rather small – implemented mainly as eco-offices or promotion of environmental attitudes. Definitely there is a lack of the innovation factor which reorganizes production processes more efficiently in terms of raw materials and energy used. One area that needs improvement in the Polish community is low environmental awareness. Being environmentally friendly is still regarded as the fulfillment of legal norms, there is a lack of creativity in this area, especially in the field of new technologies.

In conclusion, the idea of CSR in Poland is present in each area. However, an essential factor to stop further development is the fact that CSR is practiced mainly by larger entities, which represent only a small percentage of Polish enterprises. Entrepreneurs still see CSR as an expensive "investment", which cannot always afford. Moreover, CSR still raises a lot of controversy and is considered to be a mere marketing tool. Despite these objections, the greatest entities still plan to pursue the idea of CSR, and some intend to intensify efforts in this area. In this way they become a model for smaller companies, proving that CSR activities in the longer terms also provide measurable economic effects.

Keywords: enterprise, activity, economic management model, social responsibility, environmental management, programs, international institutions

Introduction. Changes in the environment of a modern business very often involve transformations concerning financing entities, need to require new business attributes and generate new concepts of company management. One of the desirable features that helps to succeed today, is to be a socially responsible company.¹ At the same time, corporate social responsibility (CRS) should be treated as an insufficient but necessary condition/requirement.

CSR is a concept of enterprise management, which consists of a conscious, sustainable action oriented not only on financial profit and economic aspects, but also takes into account the needs and requirements of social and environmental matters connected with the company's environment. CSR covers a wide variety of stakeholder relations existing inside and outside of the company's operation. The main area of corporate social responsibility is the protection of the environment.

The aim of the study is to present the definition and the concept of CSR with particular attention to one of the areas which is the environment protection. The specific objective is to show the involvement of Polish enterprises in the implementation of environmental area of CSR. In this paper Polish and foreign literature on CRS and reports published by the Polish Agency for Enterprise Development and Responsible Business Forum have been used.

1. The definition of corporate social responsibility – the dispute over the concept of CRS. In recent decades, the concept of Corporate Social Responsibility (CSR) which redefines the role of a modern enterprise, is rapidly developing. 20 years ago M. Friedman's popular statement that "the business of business is doing business," has become out of fashion nowadays. In the nineteenth century the corporation tasks are examined by representatives of many disciplines – praxeology, economics, management theory,

¹ Gołaszewska-Kaczan U. *Zaangażowanie społeczne przedsiębiorstwa* // Wydawnictwo Uniwersytetu w Białymstoku, Białystok, 2009, p. 65.

sociology, psychology, and with a strong influence of ethics¹. It is not surprising that the long lasting history of discussion on CSR is "constantly in a state of emergence" and lacks the dominant paradigm".²

Corporate social responsibility (CSR) has not been clearly defined in the available literature or on the level of practical activity. There are a few interpretations of CSR, which concern various aspects. The evolution of this concept is also visible.³ Generally speaking the idea of CSR is a challenge for a given business to act according to certain principles concerning human rights, environmental protection, labor standards and anti-corruption actions.⁴

One of many definitions describes CSR as follows: "a concept where companies apart from the desire to gain the profit take into account social interests, the environment, and relationships with stakeholders." Being a responsible company is not only meeting all the formal requirements, but creating an additional factor, different from the core business. These include: increased investment in human resources, environment or local community, or any other form of voluntary actions of the company.⁵ So that is such a model of business operator that follows the regulations of law, and at the same time performs various voluntary actions that go beyond the accepted norms. In other words, in its core business strives to minimize negative external effects and undertakes such activities that are not prime assigned. It is very important to include CSR in the company's long-term strategy because otherwise it will be only a form of self-promotion or attempt to focus attention around its brand. CSR modifies the management system, and in the long term reorganizes the traditional structure of the organization. CSR is largely based on the concept of sustainable development.

Interpretation of CSR was also widely covered in the Green Paper of the European Commission. This document defines CSR as the company's voluntary inclusion of social and environmental aspects in the course of its commercial activities and contacts with stakeholders.⁶

Problems with the precise definition of CSR have been the cause of numerous disputes between opponents and supporters of the modern idea. Even today, it raises suspicion about the authenticity of the intentions of enterprises dealing with socially responsible practices. One of the strongest critics of that idea was Milton Friedman. In 1973 he published the article „*The Social Responsibility of Business is to Increase its Profits*”, which firmly denied the desirability and credibility of corporate social responsibility. As a promoter of free market economy, he opposed all forms of price regulations and supply. He explicitly defined corporate social responsibility as "pure socialism" which undermines the principles of free society. In his opinion, the socially responsible actions are for the company nothing else but the means to acquire good reputation. They are marketing response to the reluctance to "capitalism" and "soulless corporations." All that is only an undercover to mind its own business.⁷

Other economists followed in footsteps of Friedman. E. Sternberg states simply that the use of company resources for purposes other than business is "really thievery: the unauthorized usurpation of what belongs to the owners [...]."⁸ In turn, A. Lewicka-Strzańska rightly notes that pressure from the public and media forces modern organizations to implement CSR to such extent that actions focused only to

¹ Pańków W., Rok B., Strumińska-Kutra M., Woźniczko J. *Oblicza społecznej odpowiedzialności przedsiębiorstw* – Wydawnictwo Naukowe Scholar, Warszawa, 2010, p. 112.

² *Ibidem*, p. 7.

³ *Etyka w biznesie*, edited by P. Minusa. – Wydawnictwo Naukowe PWN, Warszawa 1995; Lewicka-Strzańska A. *Spółeczna odpowiedzialność przedsiębiorstwa*, [in:] *Etyczny wymiar przekształceń gospodarczych w Polsce*, edited by A. Węgrzyckiego, Oficyna Cracovia, Kraków, 2006; Filek J. *Wprowadzenie do etyki biznesu*, Wydawnictwo Akademii Ekonomicznej w Krakowie, Kraków 2001; E. Grzegorzewska-Ramocka *Rozwój koncepcji społecznej odpowiedzialności przedsiębiorstw* // *Gospodarka Narodowa*. – 2004, No 10.

⁴ *Spółeczna odpowiedzialność biznesu. Raport z badania działalności firm należących do Klubu Akademii Ekonomicznej w Poznaniu*, edited by L. Wojtasiewicz. – Akademia Ekonomiczna w Poznaniu, Poznań, 2008, p. 7.

⁵ *Zielona Księga* [in:] B. Rok, *Odpowiedzialny biznes w nieodpowiedzialnym świecie* // wyd. Akademia Rozwoju Filantropii w Polsce, Forum Odpowiedzialnego Biznesu, Warszawa 2004, p. 22.

⁶ Green Paper. *Promoting a European Framework for Corporate Social Responsibility* // COM (2001) 366, Brussels 2001.

⁷ Friedman M. *The Social Responsibility of Business is to Increase its Profits* // *The New York Times*, 13.09.1973.

⁸ Stenberg E. *Czysty biznes. Etyka biznesu w działaniu* // PWN, Warszawa 1998, p. 50.

maximize profits are seen as politically incorrect.¹ A. Lewicka-Strzałecka adds that in this way the state in a convenient and cheap way disposes its duties and responsibilities and shifts them to business.² But the company has no experience in managing social programs.

Regardless the difficulties in measuring CSR, the increasing number of companies are interested in implementation of the principles of social responsibility in their strategies. The activities of enterprises with their clients are aimed at creating a climate of long-term relationships that are based on partnerships, gaining their favor and loyalty.³ The four main strategic benefits associated with it are:⁴

- improving the functioning of market,
- the companies' ability to better response to changing social expectations,
- knowledge of non-financial companies relations,
- enhancing the accuracy of corporate reporting systems.

2. Major CRS stakeholders. Corporate social responsibility is a strategy of company's voluntary consideration of certain social interests, groups associated with the company and its functioning in order to achieve economic goals.⁵ CRS is now commonly required business attitude towards the surrounding, whose implementation is accounted for corporation boards.⁶ The basis for achieving the objectives/goals of CSR is to focus companies on the so-called "stakeholders".⁷

Explaining the relationships between the CSR shareholders, we should pay attention to three aspects linked to this business trend that determine the interests of different groups of stakeholders. They are: the profit, the people and the planet.⁸ The important stakeholders in the area of income-generating activities are financial institutions such as insurance companies, banks, investors and shareholders. In terms of measures directed to protect the environment, the important subjects are: environmental NGOs and small landowners, local governments and authorities involved in environmental protection. It can also be stated that nature, defined as non-human species, may be considered as stakeholders of CSR, especially in the context of biodiversity and environmental protection. Finally, with regard to social aspects, the new stakeholders can be recognized, in addition to executives and employees, including civil society organizations and the public, people all over the world, and even future generations.⁹

Each stakeholder, belonging to groups of: shareholders, employees, competitors, customers and the local community, claims the right to interfere in the activities of the company. This can be reflected in the postulated expectations concerning that entity. This is due to the fact that every company co-exists in the local environment, along with other members of society.

Another classification of stakeholders distinguishes the division into internal stakeholders (employees, shareholders and board of directors) and external (i.e. trade unions, suppliers, competitors, customers, special interests groups and public authorities).¹⁰ A special position is held by competitors. Although the competitors are natural enemies, CSR requires to maintain fair competition also with this group. In turn, the practice of CSR slightly expands the community of stakeholders. The first group includes the stakeholders mentioned above in theory considered to be the organization "electorate". The

¹ Lewicka-Strzałecka A. *Odpowiedzialność moralna w życiu gospodarczym.*– Wyd. IFiS PAN, Warszawa 2006, p. 23.

² *Ibidem*, p. 24.

³ Adamik A., Lachiewicz S. *Współpraca z rozwoju współczesnych organizacji: monografie Politechniki Łódzkiej.* – Łódź 2009, p. 431.

⁴ *Przedsiębiorstwo wobec wyzwań globalnych/* edited by A. Hermana, K. Poznańskiej, SGH w Warszawie.– Warszawa 2008, p. 355.

⁵ *Współczesne problemy zarządzania przedsiębiorstwami w gospodarce rynkowej*, edited by H. Howaniec, W. Waszkiewicz. – Wydawnictwo Akademii Techniczno-Humanistycznej, Bielsko-Biała 2008, p. 207.

⁶ Gontraczyk K. *Firma społeczna // Marketing w Praktyce.*– 2003, No 1/59, p. 26.

⁷ *Współczesne problemy...*, *op. cit.*, p. 207.

⁸ Zwetsloot G., Starren A. *Společna odpowiedzialność biznesu a bezpieczeństwo i higiena pracy // Europejska Agencja Bezpieczeństwa i Zdrowia*, Luksemburg 2006, p. 123.

⁹ *Współczesne problemy...*, *op. cit.*, p. 208.

¹⁰ Stoner J. A. F., Freeman R. E., Gilbert D. R. *Kierowanie //PWE*, Warszawa, 1999.

second area of CSR is the natural environment. The third and the final area of CSR activities that Griffin recognizes is the local community and general social welfare.¹

CSR supporters declare actions in all these areas, taking care of stakeholders businesses, protecting the environment, and engaging in these activities which first of all the State is responsible for. This vision of the company operating effectively in these all three areas is utopian, because it results from the classical conflict of interest. Individual stakeholders have different expectations.

3. Corporate social responsibility towards the environment. Corporate social responsibility in business companies covers different areas. These are: market environment, public environment, the area of employment, relations with investors and environmental protection.² As one of the most serious effects of external economic activity is detrimental impact on the environment, the environmental issues are of great importance in the company. Corporate social responsibility means here ecological management. This includes activities in accordance with the adopted law, supports environmental awareness in the given surrounding, and also creates its own solutions to minimize the harmfulness of core business. All these elements do not function in isolation – they interlace to create a model of economic management which is responsible for the natural resources.³

In addition to the legal framework, according to the concept of CSR, a company must trend to:⁴

- reduce the consumption of raw materials and energy, reduce production of hazardous waste and pollution,
- respect, protect and restore natural ecosystems,
- identify potential negative environmental effects,
- introduce mechanisms to internalize external environmental costs,
- take into account environmental objectives at the stage of product design (eco-design, life cycle analysis – LCA / LCM)
- implement technologies to reduce harm done to the environment in production processes,
- promote ecological behavior within the company, as well as saving energy and water in every department of the company.

In Poland, the most well-known tools that are designed to implement CSR principles in the field of environmental protection include:

1. Activities to reduce harmful products, which is confirmed by obtaining eco-labels. Marking the product is a response to the public growing environmental awareness and the requirements of the EU. The labeled products do not have negative impact on the environment during manufacturing process, transportation, installation, use, and disposal of the product (depending on the given symbol). Eco-labels in Europe are assigned by the designated organizations, public or private (in Poland, it is the Polish Centre for Testing and Certification).

2. Formal environmental management systems. These systems mean such changes in management policies and procedures that their impact on the environment could be integrated with the basic objectives of the company. They are based on two basic standards which are ISO 14001 and EMAS:

a) ISO 14001 – a set of guidelines which enables the company to reduce harm in relation to the environment according to the needs of the organization. The standard is the ability to apply it in different types of organizations, regardless of industry or ethno-cultural conditions. The advantage of having ISO 14001 certification is primarily reduction in operating costs (the company makes real changes to optimize the selection of raw materials, proper waste management and efficient use of materials and infrastructure), gaining competitive advantage and value in the eyes of investors.⁵

¹ Griffin R. W. *Podstawy zarządzania organizacjami* // PWN, Warszawa, 1998, pp. 146–149.

² *Spoleczna odpowiedzialność biznesu. Raport z badania ...*, op. cit., p. 9.

³ *Spoleczna odpowiedzialność biznesu w małych i średnich przedsiębiorstwach*, edited by M. Bąka, P. Kulawczuka, Instytut Badań nad Demokracją i Przedsiębiorstwem Prywatnym, Warszawa 2008, p. 76.

⁴ Gasiński T., Piskalski G. *Zrównoważony biznes. Podręcznik dla małych i średnich przedsiębiorstw*// Publikacja na zlecenie Ministerstwa Gospodarki, Warszawa, 2010, p. 17.

⁵ Rok B. *Odpowiedzialny biznes w nieodpowiedzialnym świecie* wyd. Akademia Rozwoju Filantropii w // Polsce, Forum Odpowiedzialnego Biznesu, Warszawa, 2004, p. 51.

b) EMAS (Eco-Management and Audit Scheme) – similar to the ISO 14001 standards, adopted in 1993 by the European Parliament and the EU Council. EAMS Regulations make Member States of the EU create administrative structure that allows organizations to register in the EU EMAS. The basic assumption of EMAS is to see and honor (by enabling to use the EMAS logo) those organizations that "demonstrate compliance with the law and voluntarily and steadily improve their environmental effects." It is important to strive for systematic improvement in reducing the environmental impact and be the subject to cyclical/regular audit. All entities are obliged to publish environmental reports.

3. *Programs to reduce the negative impact of the manufacturing process on the environment* (e.g. Environmental Partnership Foundation, which is the largest environmental organization in Poland to support local initiatives for sustainable development).

4. *Green public procurement* – according to the assumptions of the European Commission, by 2010- 30%, and by 2015 – 50% of the contracts awarded by central government must take into account environmental aspects. However, on the level of local administration by 2010 it was 20% of such contracts, and by 2020 – it should be also 50%. "Green procurement" should significantly affect business decisions concerning the application of environmental technologies and techniques, whereas the state and local authorities will be able to get better value and quality for money, and the same time save water, energy and minimize waste production.

In addition to the standards, programs, signs, promotion and other forms of environmental management, companies implement their own solutions to reduce harm done to the environment. These are mainly eco-offices, environmental education, waste management and eco-efficiency.

4. **Involvement of Polish companies in the implementation of environmental CSR.** In Poland, as in other countries, environmental issues are gaining in importance. While a few years ago such issues were related only to the industries that caused negative environmental impacts (mainly industry, mining and automotive industry), today ecological activities are also popular among business services and trade. When the certain entity uses paper for printing business documents, energy for lighting offices, and employees commute to work by car – it is clear that entrepreneurs should implement CSR in all these areas and try to reorganize activities in such a way to reduce the destructive impact on the environment.

D. Castenow distinguishes certain branches according to pro-ecological attitude: ¹

1. type "must" – chemical industry, metal industry, energy.
2. type "should" – food industry, commerce and transport.
3. type "may" – credit institutions, insurance, tourism.

At the current level of environmental law there is no possibility that companies from the "must" group wouldn't be concerned with environment protection. Industries which should do, are usually under pressure from the public, or simply see the profitability of its profile modification to be more environmentally friendly. CSR mostly refers to companies that "may" apply environmental standards. In this way, a number of solutions is created in enterprises. A tool that every company may implement is creation of eco – offices. This is such a place that is economical and environmentally friendly at the same time. Another area of interest is environmental friendly waste management. Every entity is subject to the relevant regulations concerning waste disposal, but CSR creates solutions that go beyond those standards. For example, Zywiec Group SA introduced operational standards stating in details what to do with a specific type of waste from the given department. This company also introduced waste monitoring. New developments have led to the reduction in the amount of generated waste and reduced costs of its disposal in a city landfill. The introduction of the segregation helped to reduce the number of waste generated from 117 tons in 2009 to 55 tons in 2010, and reduced storage costs by more than 100%.² Another solution is *the introduction of new sections/departments in the companies* responsible for the research, design, testing and implementation of completely innovative solutions in the field of environmental technologies. It is expensive and requires huge human capital investment, however, it may contribute to long-term reduction of core activity costs or even patentable solutions and their usage as a new company profile.

¹ D. Castenow, *Nowy marketing w praktyce* // PWE, Warszawa 1996, pp. 168-169

² *Raport Społecznej Odpowiedzialności Biznesu w Polsce* // Forum Odpowiedzialnego Biznesu, Warszawa, 2010, p. 80.

Environmental education is very important in every company's activities. Employees, the local community as well as consumers should be informed about the possibilities of taking care of the environment. Companies also take the issue of the protection of biodiversity (activities that focus mostly on saving endangered species of fauna and flora).¹

Implementation of *eco-efficiency strategy* is getting more and more popular in every company and industry. According to the definition of Responsible Business Forum these are: "solutions for the product minimization, reducing the amount of generated waste by more efficient use of packaging materials, and implementing solutions that at the production stage reduce impact on the environment."² For example, Coca-Cola introduced integrated strategy that includes elimination, weight reduction, recycling and reuse of packaging. The company aims to create a complete packaging circuit starting from manufacturing through the usage and reprocessing of the recovered material.

The above-mentioned practices provide a well-developed concept of CSR in companies that have implemented them. To assess objectively whether environmental protection is indeed important for Polish entrepreneurs, it is important to take a look at the group of all companies in Poland. According to the recent survey of PARP in a group of large, medium, small and micro-enterprises 78 % are trying to – even in a very small degree – to limit the negative impact of its activities on the environment. In assessing the degree of involvement most of the companies said that they do it at a moderate level (including one third of all companies). This answer was also the most frequently chosen by the representatives of all categories of companies – regardless of their size. 23 % of the companies representatives admit that this contribution is small or very small, on the other hand – 21 % of respondents declared large or very large contribution to reduce devastating impact on the environment.³

The question, what solutions are used by the company to reduce the negative impact on the environment was also asked. In the survey, the most popular method are eco-offices (half of the respondents implement sustainable solutions in their firms), it is also the most frequently chosen option among service sector companies (62 %) regardless of the size of the entity.

Eco-production is present mainly in large companies (half of the representatives are implementing this type of environmental management), while in the overall sample, rate for that response is around 24 %. The results look similarly when promoting pro-environmental attitude among customers, suppliers, local communities and taking into account environmental aspects in production development (just over 20 %). Promoting pro-environmental attitudes among employees gets relatively high popularity in all industries (almost 40 %).

Going green in enterprises should be long-term, and this means that care for the environment would be taken into account in the daily business decisions. However, in Poland only 45 % of surveyed companies admit taking decisions in this way. Moreover, the understanding of CSR in Poland means rather acting according to the law than reducing negative environmental external impacts. To prove the fact, it can be said that taking into consideration environmental aspects in everyday business decisions is declared mainly by the industries that vaguely have to do it – they are: manufacturing (75 %) and construction (59 %). In services – the type that "may" be pro – environmental is only 53 % of companies are interested in such activities.

Conclusions. Corporate social responsibility is increasingly becoming a canon in the management of the organization value. Firstly, pressure of society requires from the company much more than just maximizing profits. Moreover, at such a rapid circulation of information and the many relationships between different groups of stakeholders, it is crucial to maintain good reputation. One of the most important factors that affects the dissemination of the idea is globalization. Companies do not operate in isolation, while facilitating the flow of goods, services, capital and technology makes them compete with the best companies. This factor was crucial in spreading CSR in Poland. Becoming members of such organizations as the OECD or the European Union, Polish companies are looking for much more modern

¹ *Ibidem*, pp. 81-82.

² *Ibidem*, pp. 81-82.

³ Raport: *Ocena stanu wdrażania standardów Społecznej Odpowiedzialności Biznesu*, dla PARP, opracowane przez: MillwardBrown SMG/ KRC oraz PwC, Warszawa, 9.12.2011, p. 151.

methods of competition. One of them is the idea of CSR, increasingly common among companies that are leaders on the international scale.

In Poland, corporate social responsibility has its own strengths and weaknesses. Undoubtedly the positive factor is growing society awareness that the company should be good and reliable partner to all stakeholders. Visible progress in the social aspect can be easily observed. Many companies go beyond their core business activities engaging themselves in some unusual segments like promoting culture, charity or supporting young talents. Slightly less developed is the area of CSR and employees. This may be related to some structural problems (such as large unemployment, difficulties in finding jobs for young people), which cause that the employers aren't motivated enough to provide friendly working environment for the staff. But even here the situation is gradually improving. In addition to these areas, significant progress was also made as far as the investors were interested in the concept of CSR. The proof is the growing number of companies issuing public reports which are of added value to the economic and financial reporting. Investors are more willing to invest their capital in socially responsible companies, as CSR is a tool to reduce risk.

When it comes to environment protection as an area of CRS, it is still in Poland at the implementation stage. Just like in the "employees" area, almost all companies are trying to fulfill legal regulations concerning environment protection. However, in comparison to international companies, actions that go beyond the law are rather small – implemented mainly as eco-offices or promotion of environmental attitudes. Definitely there is a lack of the innovation factor which reorganizes production processes more efficiently in terms of raw materials and energy used.

One area that needs improvement in the Polish community is low environmental awareness. Being environmentally friendly is still regarded as the fulfillment of legal norms, there is a lack of creativity in this area, especially in the field of new technologies.

In conclusion, the idea of CSR in Poland is present in each area. However, an essential factor to stop further development is the fact that CSR is practiced mainly by larger entities, which represent only a small percentage of Polish enterprises. Entrepreneurs still see CSR as an expensive "investment", which cannot always afford. Moreover, CSR still raises a lot of controversy and is considered to be a mere marketing tool. Despite these objections, the greatest entities still plan to pursue the idea of CSR, and some intend to intensify efforts in this area. In this way they become a model for smaller companies, proving that CSR activities in the longer terms also provide measurable economic effects.

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