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A NEW APPROACH TO EVALUATION OF SOCIALLY RESPONSIBLE ACTIVITIES

The conducted literature review shows the absence of a uniform methodology for the evaluation of socially responsible activities. Currently, organizations use a variety of methods to evaluate CSR, in order to present their organization in the best light. The aim of the article is to present the model used to measure socially responsible activities. This model offers an instrument of evaluation. On the basis of the analysis of the existing evaluation methods of socially responsible activities it can be concluded that the evaluation process should be analyzed in 3 areas: assessment of state, assessment of impact/influence and assessment of response/effect. At the moment, organizations do not evaluate the third area, namely the effects of CSR from the perspective of stakeholders.

Keywords: evaluation; corporate social responsibility; impact; stakeholders.

JEL Classification: M14.

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НОВИЙ ПІДХІД ДО ОЦІНЮВАННЯ СОЦІАЛЬНО ВІДПОВІДАЛЬНИХ ЗАХОДІВ

У статті показано, що наразі не має єдиного підходу до аналізу та оцінювання корпоративної соціальної відповідальності компаній. Підприємство обирає для власного оцінювання той метод, результати якого представлять діяльність у найвигіднішому світлі. Саме тому представлено новий підхід до оцінювання соціально відповідальних заходів. Процес оцінювання поділено на 3 сфери: оцінювання стану, оцінювання ступеню впливу та оцінювання відгуку. На сьогодні третій з цих сфер практично не приділяється уваги з боку бізнесу, водночас саме вона враховує інтереси абсолютно всіх груп стейкхолдерів.

Ключові слова: оцінювання; корпоративна соціальна відповідальність; вплив; стейкхолдери.

Табл. 6. Рис. 2. Літ. 22.

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НОВЫЙ ПОДХОД К ОЦЕНКЕ СОЦИАЛЬНО ОТВЕТСТВЕННЫХ МЕРОПРИЯТИЙ

В статье показано, что до сих пор не существует единого подхода к анализу и оценке корпоративной социальной ответственности компаний. Компании выбирают для собственной оценки тот метод, который представит их результаты в наилучшем свете. Поэтому представлен новый подход к оценке социально ответственных мероприятий. Процесс оценивания разделён на 3 сферы: оценивание состояния, оценивание меры влияния и оценивание отклика. В настоящее время третьей сфере практически не уделяется внимание со стороны бизнеса, в то время как именно она учитывает интересы абсолютно всех групп стейкхолдеров.

Ключевые слова: оценивание; корпоративная социальная ответственность; влияние; стейкхолдеры.

Introduction

The measurement of corporate social responsibility (CSR) is a poorly recognized issue in literature. Management theorists and practitioners agree that if you cannot measure something, you cannot manage it (Kaplan, Norton, 2002).

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Carroll (2000), in an attempt to answer the question whether the corporate social responsibility should be measured, pointed out that since CSR is an important topic both for business and society, it will be possible to show the importance and impact of socially responsible activities through the use of measuring tools. Currently theorists and practitioners undertaking the issue of corporate social responsibility are not discussing whether or not to conduct the measurement of this phenomenon but how to do it. Since the implementation of the CSR concept can be carried out in a variety of ways, their measurement causes a lot of problems.

R. Wolfe and K. Aupperle stated there is no one best way to measure corporate social responsibility (Wolfe, Aupperle, 1991). M. Marcinkowska emphasizes that CSR performance measurement is non-objective and unambiguous (Marcinkowska, 2010). B. Rok accentuates that until the effects of the strategy begin to be presented in a measurable form, CSR will only be a nice addition to core business (Rok, 2004).

Difficulties associated with the CSR measurement are mainly due to the fact that the results/benefits related to the implementation of the concept of corporate social responsibility are to a large extent based on intangible assets that are difficult to quantify. The tools for measuring the effectiveness in this area are still under development.

The aim of the article is to present the model used to measure socially responsible activities. This model offers an instrument of evaluation.

The measurement for socially responsible organization activity

The problem of measuring socially responsible activity should be considered from the point of view of not only one organization but also business environment. The analysis should include the company's internal stakeholders (employees) and external stakeholders (including customers, contractors, local community). The research is usually limited to specific areas (for example, to assess employee satisfaction, and measure the effectiveness of social engagement), but does not comprehensively analyze all the areas of CSR.

One of the evaluated areas of a CSR strategy is the corporate community involvement – CCI. Its aim is to build relevant relationships with local communities with simultaneous benefits for both parties by the organizations. This methodology (LBG model, the London Benchmarking Group) was established on the initiative of a British consultancy firm – Corporate Citizenship in 1994. The approach to measuring the effectiveness of community involvement can be treated in 3 ways. First, as the management of various forms of social involvement that helps to clearly separate sponsoring activities from social activities of companies. Second, as a set of standardized rules and tools for converting various forms of involvement (financial, material, volunteer and management costs). And finally, as a system for measuring the effectiveness of social involvement to evaluate short-term benefits and long-term impact from the company's perspective and the benefits for society (Greszta, 2012).

The LBG model allows the organization:

- calculate the values of various resources involved in social activities, such as provided products, working time of employees, volunteers;
- measure the effectiveness of social activities and evaluate short- and long-term benefits;

- improve the quality and transparency of social engagement reporting, including, for example, management and promotion related to the implementation of social activities by a company;
- increase the efficiency of managing various forms of social involvement;
- compare (by various criteria) the conducted social activities with the market and the industry.

Due to the difficulties associated with measuring the activity of the organization in terms of CSR, alternative methods of measurement are often used (Table 1).

Table 1. Methods of measuring the social responsibility

Methods of measuring CSR	Source
<ul style="list-style-type: none"> – measurement of expenditures on charity – measurement based on existing databases and reputation indices – surveys – monitoring of the disclosures concerning CSR 	(Wasowska, Pawlowski, 2011)
<ul style="list-style-type: none"> – benchmarking and ranking – certification and accreditation – reporting guidelines – networks based on the principle of voluntary participation – analysis of the content of corporate publications – assessment scales – creation of sub-indicators within the Balanced Scorecard (BSC) 	(Wronka, 2011)
<ul style="list-style-type: none"> – reputation indices and scales – content analysis of corporate publications – behavioral and perception measures – case study 	(Waddock, Graves, 1997)
<ul style="list-style-type: none"> – reputation indices or databases – single- and multiple – issue indicators – content analysis of corporate publications – scales measuring CSR at individual level – scales measuring CSR at organizational level 	(Maignan, Ferrell, 2000)
<ul style="list-style-type: none"> – letters of CEOs to shareholders (this measure can be applied only to listed companies, because only those communicate with the financial market through the letters of CEOs to shareholders, included in annual reports) 	(Pawlowski, Wasowska, 2012)

Source: Own study based on the literature review.

These methods for measuring CSR contributed much to the literature on the subject, but all of them have some limitations. A major drawback of the assessment activities carried out within the framework of corporate social responsibility is that CSR implementation costs are measured "at once", while the benefits appear in the long term and are difficult to grasp (Porter, Kramer, 2007). In addition, the lack of standardized measurement methodology makes it impossible to compare the obtained results between organizations. Currently, each organization presents the effects of the implementation of CSR concepts at their own discretion and in a manner useful for them.

For the evaluation of the activities implemented within the CSR framework, organizations can use the self-assessment questionnaire developed by UNDP, consisting of 25 questions grouped into 5 general categories: management, environment, labor relations, social relations, and business environment.

The CSR self-assessment is the process by which the assessment of the implementation of the concept of corporate social responsibility is carried out by management. It is a tool that can give a general picture of the CSR functioning in an organization in a relatively short time. The disadvantage of self-assessment is the limited range of evaluation indicators, which makes this process subject to the risk of obtaining unreliable and distorted results.

A tool for analyzing, measuring, and reporting social, environmental and economic values created by the organization is the Social Return on Investment (SROI). It was developed by the New Economics Foundation. The SROI ratio in cash represents the ratio of the investments in a project to economic, social and environmental benefits that this project has brought or will bring (The SROI Network, 2012). Social Return on Investment:

- focuses on the effects and long-term impacts, rather than on the description of the objectives set by the organization itself;
- without missing purely financial costs and benefits of a project, indicates side effects, which, due to the lack of reporting are ignored in decision-making;
- identifies the areas of development in the activities of the organization;
- is a good tool for planning and evaluating public-private partnerships because it examines the views of all stakeholders with equal attention;
- presents the implications from the perspective of stakeholders, which promotes objectivity, as well as takes into account negative effects (Matuszak, 2012).

The corporate social responsibility assessment, currently conducted by the organizations is based both on "soft" and "hard" criteria. The concept of linking "soft" and "hard" criteria describing the social effectiveness of organizations is a solution commonly encountered in literature (Bak, Kulawczuk, 2008). The researchers indicate that "soft" measures are best suited for measuring social activities of organizations, since they are suitable for the measurement of qualitative variables.

In the analysis of the literature on the measurement of corporate social responsibility it can be observed that:

- so far, a unified measurement methodology of socially responsible activities, taking into account all categories of results could not be created;
- because of the lack of appropriate measures, it is not possible to carry out reliable tests to assess the performance of organizations in the field of CSR;
- CSR measurement tools are not universal, they cannot be applied to all organizations in order to make comparisons, as they often rely on the indicators of quality rather than quantity;
- the current measurement of socially responsible activities amounts to assessing the effectiveness of actions after they are finished, and there are no tools to measure the success of current results.

According to the author of this article, socially responsible activities should be evaluated in 3 main areas:

- state assessment, assessment of the state of CSR implementation in an organization;
- the assessment of the impact/influence (effect), assessment of the impact of CSR on the organization, its environment and all its stakeholders;
- the evaluation of the implementation/effect (response), the assessment of impacts of the CSR implementation from the perspective of stakeholders.

The analysis shows that the most common measurement of socially responsible activities relates to the first and the second areas, and the assessment of the third field of the evaluation is often missing. The effects of the implementation of socially responsible activities, from the point of view of stakeholders, have not yet been analyzed.

In order to be able to compare the performance of the organization in the field of CSR it is necessary to develop a comprehensive and universal method for CSR measurement. Evaluation may be the instrument to measure CSR activities.

Evaluation of socially responsible activities in business

Evaluation is sometimes defined differently, depending on the scope of subject matter, methodology or the application of its results. It can cover almost all projects implemented by the organization, at any time and configuration, from different points of view and contexts. One of the application areas of the evaluation may be the concept of corporate social responsibility.

The evaluation of socially responsible activities can be defined as the systematic and objective assessment, based on the agreed criteria, related to any projects, implemented under the CSR concept, both at the implementation phase, as well as after its completion (evaluation of the results of the project). Evaluation of socially responsible activities may be used for such aspects as:

- preparation and implementation of CSR;
- involvement of stakeholders in the implementation of CSR;
- accuracy and degree of achieving the designated goals;
- results achieved through the implementation of CSR;
- efficiency and effectiveness of CSR.

The evaluation of socially responsible activities can be performed at any time of their implementation (ex-ante, ongoing, ex-post). The criteria of the evaluation and their application to particular periods of the implementation of socially responsible activities are shown in Table 2.

Table 2. The criteria for the evaluation and their application to particular periods of the CSR implementation

Type of evaluation	Characteristics	Criteria of evaluation
Initial evaluation (ex-ante)	The ex-ante evaluation is carried out before the start of CSR activities. Its aim is to assess the planned CSR activities / projects from the perspective of the ability to satisfy the stakeholders' needs, as well as the consistency with other objectives of the organization. The ex-ante evaluation can serve as a tool for diagnosing the needs and expectations of stakeholders in terms of CSR.	Accuracy, consistency, feasibility, effectiveness, efficiency
Current evaluation (ongoing)	The ongoing evaluation is carried out to obtain information on the progress of the implementation of CSR activities. Current evaluation examines whether all the activities related to the implementation of socially responsible activities result in achieving the intended purpose. This type of evaluation allows not only for a preliminary assessment of the realized undertaking but also, on the basis of the knowledge obtained from the evaluation it is possible to make possible modifications to the established goals and objectives (adaptation to changing conditions).	Relevance, feasibility, effectiveness, efficiency

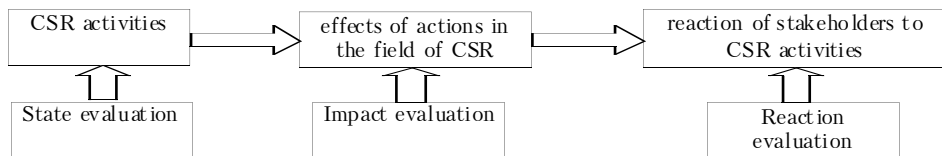
Continuation of Table 2

Final evaluation (ex-post)	Is carried out after the completion of undertakings/projects in the field of CSR. Its aim is to examine the long-term effects associated with the implementation of the undertaking, as well as their durability. An important task of ex-post evaluation is the assessment of the efficiency and effectiveness of CSR activities and their accuracy and usefulness. The ex-post evaluation makes it possible to check whether the assumed goals have been achieved. Based on the results obtained during the ex-post evaluation it is possible to identify new needs, which could provide an important source of information when planning next CSR activities.	Feasibility, effectiveness, efficiency, sustainability, utility
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Source: Developed by the author.

Taking into account the areas of evaluation of socially responsible activities, the following types of evaluations can be distinguished:

- state evaluation – its purpose is to assess the state of the implementation of CSR activities in relation to existing plans;
- impact/influence evaluation – its purpose is to determine what was the impact of projects implemented under the concept of CSR on the organization and its environment (final evaluation);
- reaction/effect evaluation – analyzes stakeholder feedback, resulting from the actions taken on CSR (Figure 1).



Source: Developed by the author.

Figure 1. Areas of evaluation of socially responsible activities

The evaluation of socially responsible activities has primarily a cognitive and conclusive function. The cognitive nature of evaluation comes down primarily to acquiring awareness on the importance and the meaning of CSR activities (evaluation of the implemented activities and achieved results). In turn, the summative function is the best for the assessment of effectiveness and efficiency of undertaken activities. The evaluation also is of stocktaking nature (e.g., checking the effects of CSR activities) and benchmarking nature (enables the comparison of the results achieved by the organization with other organizations/initiatives).

The proposed evaluation hybrid model for socially responsible business activities

The term "model" is used in an ambiguous way and is sometimes interpreted differently. The model explanation is used in modern science because real objects are often unavailable, mostly due to their complexity. In such a case the model has the role of an intermediary, simulating reality and the model are itself is mostly of explanatory nature (Waszczyk, Szczerbicki, 2003). Modelling of the existing systems in a material or ideal way (formal) by constructing quasi-objects, is referred to as models (Kowalik, 1965). Model explanation is characterized by the fact of being: a) ambiguous, because it does not exclude other types of clarification, based on analogy b) hypothetical – due to the occurring hypotheses therein (Waszczyk, Szczerbicki, 2003). One of the model types is hybrid model.

Hybrid model is characterized by the ability to process different types of knowledge expressed by various techniques of knowledge representation, using different methods of inference and aggregation, i.e., combining information about many different sizes and presenting, for example, a combined indicator (Zabawa, 2005). The use of hybrid systems is to integrate a variety of techniques, methods, tools in a single, coherent, and defined structure, constituting a logically ordered whole, making it possible to get a more satisfactory result than when using each technique separately (Stanek).

For the purposes of this article, it is assumed that the evaluation hybrid is characterized by the possibility of obtaining, analyzing and processing knowledge in the field of the implemented/planned by company socially responsible activities, gathered by different methods and techniques, using various evaluation criteria in order to assess them in terms of, inter alia, their effectiveness, efficiency and rationality.

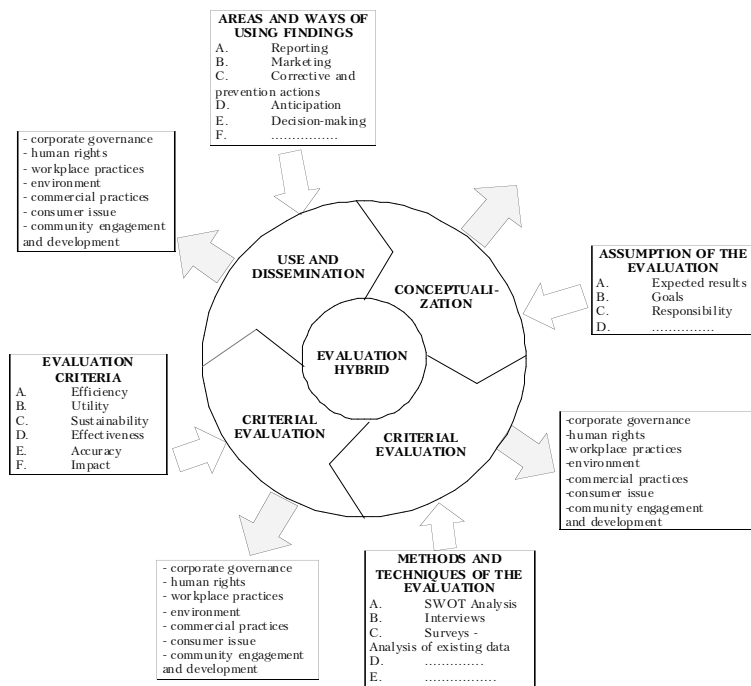
An important aspect of the proposed evaluation hybrid is the possibility of its application to various areas of evaluation: design, process, organization, function, system or concept.

The evaluation may cover 7 areas of the concept of corporate social responsibility, namely:

- corporate governance – compliance with the law, transparency of operations, ethics, extensive cooperation with various organizations and institutions;
- human rights – respecting and promoting civil, political, social, economic, and cultural rights, in respect of staff, contractor employees, as well as the organization's environment;
- practices in the workplace – ethical recruitment and work relations, working conditions, social protection (beyond the obligations arising out of the Labor Code), social and labor dialogue, health and safety, employee development;
- environment – pollution prevention, climate change, actions connected with reducing emissions and adapting new technological solutions, protection from rehabilitation after and of environmental damage;
- market practices – fraud and corruption prevention, responsible political involvement, fair competition, promotion of social responsibility in a supply chain, respect for property rights;
- consumer issues – responsible marketing, accurate product information, terms and conditions of sale, consumer health and safety protection, provision and development of products and services positively affecting society and environment, necessary support, service and dealing with complaints and disputes, protection and security of customer data, access to goods and services, sustainable consumption, promoting education and awareness of consumers and customers;
- community engagement and development – involvement in the community (e.g., cooperation with organizations and social institutions), working with residents from the area of organization's operations².

The evaluation hybrid model can be divided into the following stages: conceptualization, knowledge generation, criterion evaluation, and the use and dissemination of research results. Each of these stages should be analyzed in 7 areas of CSR. The hybrid evaluation model of socially responsible business activities are shown in Figure 2.

² Areas of CSR are defined by the standard ISO 26000: Guidance on Social Responsibility, PKN, Warsaw 2012.



Source: Developed by the author.

Figure 2. The evaluation hybrid model of socially responsible business activities

The conceptualization of the evaluation is the first and one of the most important stages in the evaluation process. This step largely determines the success of the process. Conceptualization (Planning and Design) of the evaluation research is the thought process with the task of clarifying and defining particular purpose and scope of the research, information needs, projected outcomes, the research approach and methods used in the study, operational constraints (time, budget).

Sample objectives of such evaluation are:

- comprehensive and integral assessment of activities, projects and programs in the field of CSR;
- improving the ongoing activities, improving the functioning of CSR;
- developing the knowledge base for planning activities, programs, projects.

The step of generating knowledge includes the acquisition, processing, analysis and synthesis of overt and covert knowledge to generate new knowledge in the study area. At this stage it is recommended to use, inter alia, such techniques and methods of qualitative and quantitative research, as the analysis of the existing data, surveys, interviews, statistical data analysis, SWOT-analysis. At this stage it is important not only to locate and acquire knowledge, but also to perform an assessment of the suitability and usability for the next stages of the evaluation process.

The third step in the evaluation hybrid model is the criterion assessment. During the evaluation process of socially responsible activities the following criteria can be used: relevance, effectiveness, efficiency, utility, durability (Table 6).

Table 6. Evaluation criteria for socially responsible activities

Name of criterion	Description	Detailed questions
Relevance	Raises questions about the adequacy of planned objectives and the methods of CSR organization. The analysis of this criterion is conducted prior to and during the first stages of the implementation of socially responsible activities.	Do the objectives set by the organization in the field of CSR meet the identified needs of stakeholders? Is the CSR strategy chosen by the organization, consistent with the overall strategy of this organization? Is the CSR strategy internally consistent? Is the CSR strategy consistent with the objectives of other activities, organization's policies? Is the logic of the activities undertaken by the organization in the field of CSR correct (the logic of cause-effect relationship)? Does the CSR strategy, chosen at the outset remain relevant in the course of activities?
Effectiveness	Raises questions about the degree of realization of the goals of CSR, the effectiveness of the methods used and the impact of external factors on the final results achieved through the implementation of the social responsibility concept.	Are/have the objectives of CSR defined in the programming phase been achieved? How strong is / was the impact of external factors? What is/was successful in implementing the activities undertaken by the organization in the field of CSR? What are the problems the organization is / was faced with in the implementation of CSR goals? Have the instruments and the solutions turned out to be appropriate for the identified problems? Has the management and implementation of CSR proven effective? Do individual institutions (organizational units) correctly fulfill their assigned functions?
Efficiency	The analysis focuses on the relationship between expenditures, costs, resources (financial, human, and administrative) and the results achieved in the implementation of CSR.	Can/could similar results be achieved by using other instruments? Can/could similar results be achieved by using less money?
Utility	Raises questions about the actual achieved effects of CSR. In contrast to the criterion of relevance, the analysis of usability is conducted at the end or in the final stage of CSR activities implementation.	Do CSR activities, carried out by the organization, meet/satisfy the needs of stakeholders? Has the implementation of CSR activities contributed to solving/minimizing problems? Have the undertaken CSR activities contributed to the use of the identified opportunities? Are the effects of the implemented CSR activities beneficial for different groups of stakeholders? Are there any positive side effects? Are there any negative side effects?
Sustainability	Includes questions on the continuity of the effects (mostly positive) of the undertaken CSR activities in the medium and long term.	Are the effects of CSR activities sustainable in the long term? Can the effects be felt after the implementation of CSR?

Source: Own study based on (Olejniczak, 2008).

Based on the results of the third stage of the evaluation process it is possible to formulate normative judgments (evaluation of CSR activities) and perspective (recommendations on future actions in the field of CSR). The conclusions of the evaluation should be a factor in the rationalization of the decision-making process (the evaluation process allows collecting, checking and interpreting data and information) and the anticipation of the future of the organization. It is the anticipation, as a process of predicting and shaping future seems to be the key challenge of the evaluation process for socially responsible activities.

Conclusions

The literature review shows the absence of a uniform methodology for the evaluation of socially responsible activities. Currently, organizations use a variety of methods to evaluate CSR, so that to present their organization in the best light.

On the basis of the analysis of the existing evaluation methods of socially responsible activities it can be concluded that the evaluation process should be analyzed in 3 areas: assessment of state, assessment of impact/influence and assessment of response/effect. Today, organizations do not evaluate the third area, namely the effects of CSR from the perspective of stakeholders.

Given the shortcomings of the methods previously used to measure socially responsible activities, an assessment methodology has been proposed that uses a new evaluation tool. The proposed evaluation hybrid of socially responsible activities enables the assessment in 7 areas (corporate governance, human rights, workplace practices, environment, commercial practices, consumer issues, community engagement and development) using a variety of evaluation criteria (inter alia, effectiveness, efficiency and rationality).

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