

CREATION OF CORPORATE SOCIAL RESPONSIBILITY IN SMALL AND MEDIUM-SIZED ENTERPRISES: EXAMPLES OF BUSINESS PRACTICES IN POLAND

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Abstract

Corporate Social Responsibility attracts much attention among managers, entrepreneurship, owners, business environment institutions, investors and state administration bodies. This paper presents the concept, essence and role of corporate social responsibility. The principles, guidelines and standards in terms of this concept were discussed. The results of the examinations concerning the status of implementation of standards for corporate social responsibility in enterprises were presented. The case studies for small and medium-sized enterprises that operate in Poland were also discussed with examples of practical activity.

Key words: CSR (Corporate Social Responsibility), standards and guidelines of business social responsibility, small and medium-sized enterprises

1. INTRODUCTION

Nowadays, globalization of business organizations shows an increasing tendency. Furthermore, decision-makers have to face a lot of challenges during design and implementation of policies concerning corporate social responsibility. Corporate social responsibility (CSR) has become very popular in recent years, both among practitioners and theorists of management sciences. It is becoming the basis for development of a comprehensive strategy for business development. Knowledge about corporate social responsibility in Poland is gradually increasing and changing managers' attitudes. More and more big enterprises perceive operation of their businesses from the standpoint of social environment and adjust their activities to the tendencies that are arising. Problems of social responsibility concerned before the biggest enterprises that operate in Poland. More and more smaller entrepreneurs are noticing and willing to implement the CSR strategies. However, knowledge about this concept does not always translate into practice. Therefore, the gap in this field should be bridged, particularly in terms of micro-, small and medium-sized enterprises. This gap is often connected with the lack of knowledge concerning this concept, improper perception and implementation of activities of corporate social responsibility. Corporate social responsibility is often (and sometimes only) associated with charity activities. Few enterprises from the SME sector in Poland are effectively and ergonomically implementing activities in this field. Tendencies for short-term and temporary activities with high expectations of achieving profits instead of perception of these activities as long-term business investments are being observed in enterprises. Small and medium-sized entrepreneurs do not have sufficient knowledge about opportunities for achievement of the competitive advantage in the market based on CSR and they do not notice a long-term effect on changes in the enterprise value. Reduction in the information gap in this area should concern showing opportunities for development of new relationships between business and society to ensure that the concept becomes a component of efficient, modern and strategic enterprise management.

Enterprise operation which is consistent with the adopted principles of corporate social responsibility might produce measurable benefits which include (Bartkowiak, 2011):

- economic and social benefits in a wider macroeconomic context,
- benefits analysed within socio-economic enterprise surroundings,
- benefits for the enterprise offered by personal policies oriented to employee's interests,
- benefits that result from the care for the environment and natural resources.

Understanding social corporate responsibility requires understanding that the activities within this strategy should result from high social awareness of entrepreneurs and its need for inclusion in solving socially important problems. Operation of the enterprise is based not only on the economic aspects but it also focuses on social, ecological and ethical benefits within widely understood sustainable development. Therefore, the aim of this paper is to demonstrate the understanding of corporate social responsibility, indicate guidelines and standards for social responsibility and to present example practical measures to be taken by small and medium-sized enterprises based on case studies. The paper also discusses the evaluation of implementation of standards for corporate social responsibility in enterprises and points to the most recent surveys conducted among small and medium-sized businesses in Poland.

2. THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

Social responsibility is a new objective for changes in strategic management of enterprises which drives enterprises to implement sustainable development while respecting the principles of the economy, ecology and ethics. Corporate social responsibility is based on the principles that social responsibility consists in something more than merely the benefits offered to owners. This means that the enterprises are responsible and obliged to be accountable for their activity to law and society. This concept concerns the way business decisions and enterprise activities impact on all the entities which have to deal with it, both inside and outside the enterprise (Zbiegień-Maciąg 2006).

A broad discussion on the importance of corporate social responsibility is observed in many countries and many environments, involving representatives of business, non-government organization, public administration and various scientific and political environments.

Social responsibility is also more and more often viewed from the standpoint of management context as a philosophy of activities based on the principles of respecting the interests of all the entities that operate in the organization's environment (Rudnicka 2012).

Responsibility of an organization (enterprise, association, state) means its "collective awareness of moral duty, legal responsibility for the activities of the enterprise as a whole and its members, accepting both collective and individual consequences and the organizational culture and attitudes of the members which cause that other people trust and can rely on the organization" (Kisil 2013).

According to the World Business Council for Sustainable Development of the CSR means the consequent business' striving to behave ethically and promote the economic growth while improving the quality of life among the workforce, local communities and society as a whole.

The documents of the European Commission show that CSR is a concept that helps enterprises to take into consideration social and ecological aspects of business activities and cooperate with stakeholders (Green Paper on corporate social responsibility 2015).

Therefore, corporate social responsibility is a strategy that takes into consideration social, economic, ethical and ecological aspects of business activities and contacts with business surroundings. Relations with business surroundings concern e.g. employees, customers, shareholders, suppliers, banks, creditors or local community.

The idea of the CSR concept was reflected in the ISO 26000 Guidance on social responsibility (ISO 26000 Social responsibility 2015). ISO 26000 is an international standard concerning social responsibility, applying to all organizations (public, private, non-profit), regardless of their size and location, operating in both developed and developing countries. The definition of the CSR contained in the international standard ISO 26000 is the most frequently cited definition concerning corporate social responsibility. According to this standard, corporate social responsibility means responsibility of an organization for the effect of the decisions and activities on society and the environment through transparent and ethical behaviour which (ISO 26000 Social responsibility 2015):

- promotes sustainable development, including health and well-being of society members;
- takes into consideration stakeholders (people or groups which are interested in decisions and activities of the organization);
- is consistent with current law and international standards of procedures;
- is integrated with activities of organizations and implemented into practice in the areas of its influence.

According to ISO 26000, perception of organization as socially responsible and its actual activities in terms of social responsibility may have an effect on (ISO 26000 Social responsibility 2015):

- competitive advantage,
- organization's reputation,
- ability to recruit and maintain employees, consumers, customers and users,
- commitment, engagement and efficiency of employee's work,
- opinions of investors, owners, sponsors and financial communities,
- relations of organizations with enterprises, governmental institutions, media, suppliers, similar organizations, customers and society where the organization operates.

A new definition concerning the CSR concept was put forward in the document "A renewed EU strategy 2011-14 for Corporate Social Responsibility". The document stipulates that CSR is "responsibility of enterprises for their impact on society" (A renewed EU strategy 2011-14 for Corporate Social Responsibility 2011), where a prerequisite for meeting the principles of social responsibility is to respect applicable legislation and collective agreements between social partners. In order to meet this objective, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders. The aims of these activities are (A renewed EU strategy 2011-14 for Corporate Social Responsibility 2011):

- maximising the creation of shared value for their owners/shareholders and for other stakeholders and society at large;
- identifying, preventing and mitigating their possible adverse impacts.

This strategy emphasizes that the complexity of the process will depend on factors such as the size of the enterprise and the nature of its operations.

With this approach to above review of definitions, corporate social responsibility means accountable activities based on the principles of respecting the interests of all the entities in the enterprise's surroundings that take into consideration social, economic, ethical and ecological aspects of business operations, contributing to the improvement in quality of local communities and the society at large.

For most small and medium-sized enterprises, with particular focus on microenterprises, the CSR process is likely to remain informal and intuitive. However, more and more entrepreneurs from the SME sector are interested in this problem and incorporate the principles of corporate social responsibility into their business operations.

3. STANDARDS FOR CORPORATE SOCIAL RESPONSIBILITY

Social responsibility is one from the most dynamic and complex business concepts. The enterprises have a more and more substantial effect on creation of conditions for better life. Their active role and commitment to act ethically promotes the economic growth while ensuring the respect for employees, local communities and the environment in the aspect of sustainable development.

There are a number of guidelines, standards and principles concerning the CSR, with the most of them presented in Table 1. The most popular and comprehensive CSR guidelines include (Report by PARP 2011; Korpus 2006; Adamczyk 2009):

- The Ten Principles of the Global Compact concerning four key areas of responsibility: human rights, labour standards, the environment and anti-corruption. The Global Compact is a standard for corporate social responsibility recognized worldwide and a platform for collaboration towards sustainable development.
- The Sullivan principles: encouraging enterprises to support economic, social and political justice regardless of the location of business operations and the enterprise's size.
- Global Reporting Initiative (GRI): guidelines for social reporting as a set of principles and indices that represent guidelines for reporting of financial data: they indicate the data to be reported and set out principles to be met by a good report, updated regularly.
- Guidelines of the OECD for multinational enterprises concern procedures and management: they represent a set of principles oriented in particular at the enterprises that are involved in business operations in different regions of the world, different cultures and communities; they are aimed at ensuring consistency of enterprise activities with the assumptions of government policies, reinforcement of mutual trust between enterprises and societies and support for foreign investments.
- The set of AA1000 standards is composed of 3 parts: accountability principles standards, assurance standards and engagement standards; they concern supporting organizations in management of relations with stakeholders in order to create opportunities for dialogue and engage stakeholders to build enterprise value, stimulate innovativeness, manage risk; furthermore the standards also define the principles for creation of the rules for social and ethical responsibility.
- The SA 8000, which is a standardized global system for enterprises developed to evaluate and improve social responsibility; the standard sets out requirements in terms of social responsibility the enterprise should meet, including several indices from the areas of basic human rights, workers' rights and systems of human capital management.
- The ISO 26000 standard is aimed at organization of the principles, definitions and tools for CSR while indicating seven key areas of responsibility, being the set of guidelines reflecting the best world CSR practices aimed at promotion of corporate social responsibility.

Table 1. Principles, guidelines and standards for corporate social responsibility

Global Compact principles	
Human Rights	Principle 1. Support and respect the protection of internationally proclaimed human rights Principle 2. Make sure that the businesses are not complicit in human rights abuses
Labour Standards	Principle 3. Respect for the freedom of association Principle 4. Elimination of all forms of forced and compulsory labour Principle 5. Abolition of child labour Principle 6. Effective elimination of discrimination in employment
Environment	Principle 7. Support a precautionary approach to environmental challenges Principle 8. Undertake initiatives to promote environmental responsibility Principle 9. The use and diffusion of environmentally friendly technologies
Anti-Corruption	Principle 10. Work against corruption in all its forms, including extortion and bribery
Global Sullivan Principles	
	Support human rights Promote equal opportunities Respect for the employees' freedom of association Compensation for the employees Training programs Health Safe and healthy workplace Sustainable development Fair competition Working in partnership
Global Reporting Initiative	
Indices for respecting the principles of corporate social responsibility	Environmental indices Economic indices Social indices Human rights indices Workplace conditions indices
OECD Guidelines for Multinational Enterprises	
Principles for conduct and management	Concepts and principles General policies Disclosure Human rights Employment and industrial relations Environment Combating bribery, bribe solicitation and extortion Consumer interests Science and technology Competition Taxation
AA1000 Standards	
AA1000APS AA1000AS AA1000SES	Principles for responsibility (inclusion, prioritization, response) Verification Stakeholder engagement (integration of principles with strategies and operational activities)
SA8000 Standard	
Guidelines for examination and evaluation of activities of enterprises in eight key areas	Child labour Forced and compulsory labour Health and Safety Freedom of association Discrimination Disciplinary practices Working hours Remuneration

Management system criteria	Enterprise policy Managers' responsibility Planning and Implementation Supervision of purchasing processes control Response to problems and taking corrective measures External communication Access for verification Documenting
ISO 26000 Standard	
Areas of social responsibility	Organizational governance Human rights Labour relations Protecting of the Environment Fair operating practices Customer issues Community involvement and development

Source: author's own elaboration based on: (ISO 26000 Social responsibility 2015; Korpus 2006, Report PARP 2011; <http://www.aa1000.pl/standardy-aa1000>; <http://www.globalcompact.org.pl>; <http://www.oecd.org/daf/inv/mne/48004323.pdf>)

KPMG Corporate Responsibility Reporting survey that analysed 4,500 enterprises from 45 countries revealed global trends in CSR reporting. The rate of CSR reporting is currently higher in the regions of Asia and the Pacific Ocean compared to Europe or America (79% of enterprises). The highest indices of CSR reporting are currently observed in emerging economies such as India, Indonesia, Malaysia and South Africa (<http://www.sustainability-reports.com/kpmg-survey-of-csr-reporting-2015-corporate-carbon-reporting-needs-overhaul>).

Apart from the above standards which comprehensively approach the problems of corporate social responsibility, there are also the standards that allow for verification and standardization of enterprise operations within a single area. These include the standards from the group of ISO 14001 (standard for the environmental management recognized worldwide, aimed at reduction of the effect of business operations on the environment while increasing the profitability, dedicated to all organizations, regardless of the type and size) or 18000 (standard in terms of management of safe and healthy workplace). The Eco-management and Audit Scheme (EMAS) should also be emphasized. The system concerns effective management of environmental management in businesses. Participation of organisations in EMAS is voluntary and consists in adjustment of structures and procedures to implement the system of environmental management and allocate capital and human resources (Piwonia-Krzeszowska&Małkus 2014). The idea of corporate social responsibility in Poland has been also promoted by the Responsible Business Forum, Responsible Business Laboratory Foundation and the CSR.PL - Nautralnie Odpowiedzialni website. The activities performed by these organizations are aimed at popularization of the ideas and assumptions of responsible business and represent the place for exchange of information about CSR.

4. RESULTS OF SURVEYS IN THE AREA OF CORPORATE SOCIAL RESPONSIBILITY IN ENTERPRISE

Implementation of social responsibility standards into business practice is put forward by the strategic documents concerning economic development of Poland e.g. assumptions of the National Development Strategy, the Poland National Strategic Reference Framework (which reflects the objectives of the Lisbon Strategy) and Strategy Europe 2020 (Report PARP 2011).

Apart from big companies, corporations or international organizations, the attempts to define standards and principles of CSR have been made by smaller enterprises which develop their own policies for responsibility and codes of ethics.

The biggest and the most comprehensive survey carried out by PARP concerning the implementation of corporate social responsibility in micro, medium-sized and big companies in Poland showed that 31% of the representatives of enterprises that operated in Poland were familiar with the concept of corporate social responsibility (70% from big companies, 50% from medium-sized enterprises, 36% from small enterprises and 26% from micro enterprises). An insignificant part of people who declared the knowledge of the CSR concept also claimed that they were familiar with guidelines and standards that regulate the use of CSR principles in enterprises (only 20%). Some two thirds of the enterprises where the representatives declared knowledge of the concept of corporate social responsibility perform the activities related to CSR. However, they were less frequently microenterprises (56% of the respondents) compared to other enterprises (ca. 80% of small and 79% of medium-sized enterprises) (Report PARP 2011).

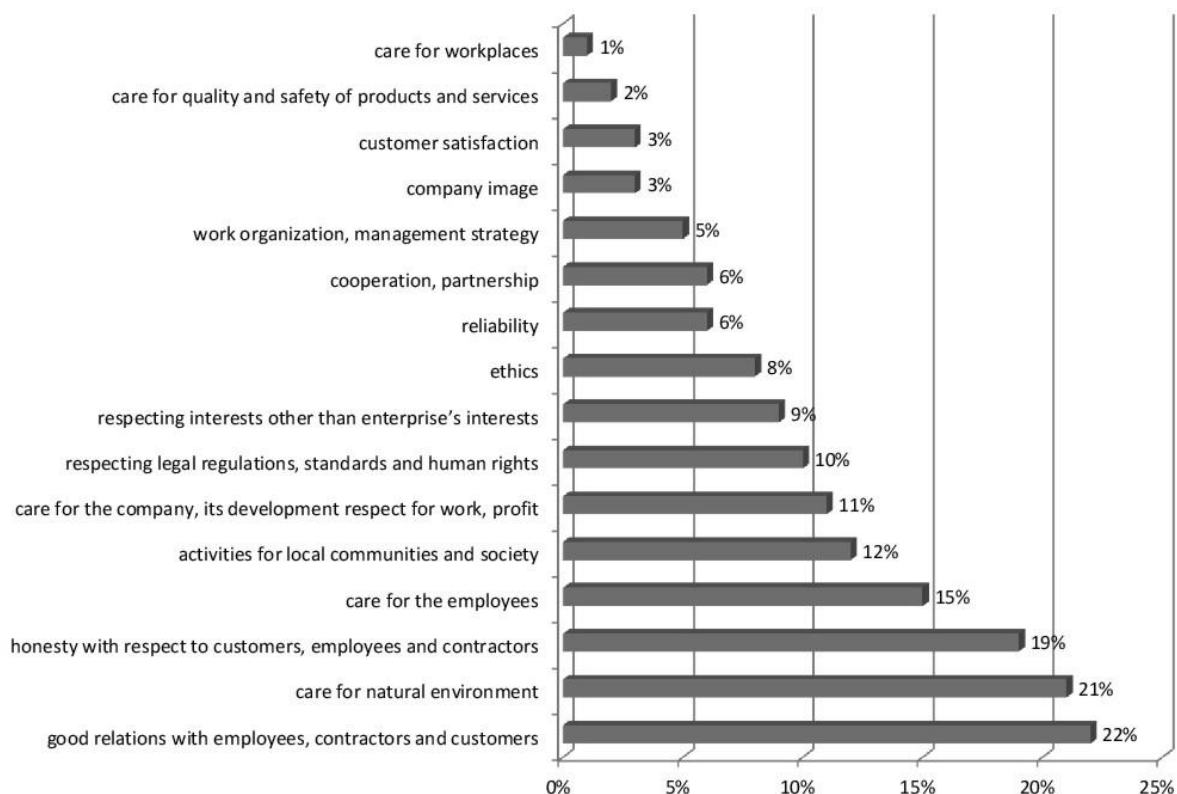


Fig. 1. The most important aspects of corporate social responsibility

Source: author's own elaboration based on (Report PARP 2011)

The representatives of the enterprises who claimed that they were familiar with the concept of corporate social responsibility associated CSR with such components as maintaining good relations with employees (22%), care for the environment (21%), honesty with respect to business partners (19%), care for employees' well-being (15%) and activities towards local community (12%) (see Fig. 1) (Report PARP 2011). The respondents indicated less frequently care for quality of products and services, workplace and company image.

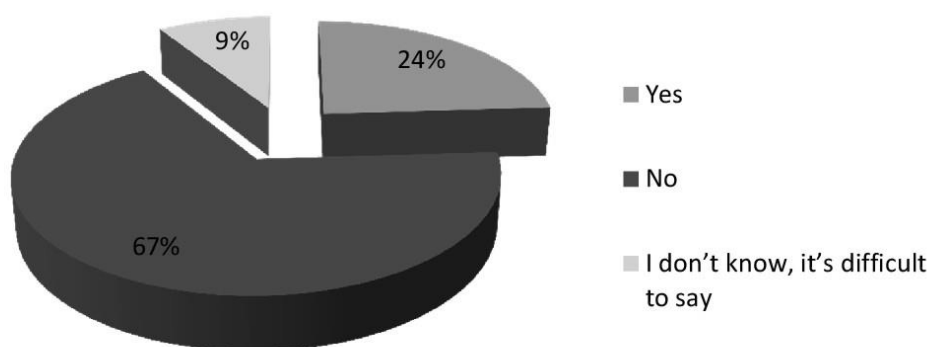


Fig. 2. Knowledge of guidelines, international standards in terms of implementation of corporate social responsibility

Source: author's own elaboration based on (Report PARP 2011)

Merely every fifth (24%) representative of the enterprise who declared that they were familiar with the concept of corporate social responsibility was also familiar with guidelines and standards for its implementation (Fig. 2). Knowledge of the above guidelines and standards was found most frequently among representatives of big companies (52% of their representatives declared knowledge of the guidelines). In other enterprises, the percentage was similar, not higher than 25% (microenterprises: 25%, small enterprises: 21%, medium-sized enterprises: 25%). Knowledge of guidelines were most frequently declared by the representatives of the enterprises that have operated for over 15 years (33%), international enterprises (34%) and enterprises operating in the western part of Poland (32%) (Report PARP 2011).

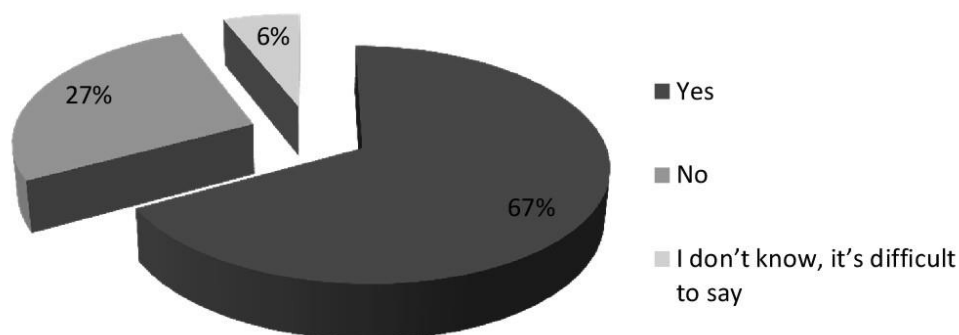


Fig. 3. Activities connected with corporate social responsibility in enterprises

Source: author's own elaboration based on (Report PARP 2011)

Slightly more than two thirds (67%) of enterprises' representatives knowing the concept of corporate social responsibility claimed to have implemented the activities in the area of CSR (Fig. 3). These activities were less frequently implemented in microenterprises (merely 56% of indications). In other companies, this percentage is similar and reaches 80% of indications in small businesses and 79% in medium-sized businesses (Report PARP 2011). Over half of the enterprises with the representatives declaring implementation of such activities took measures connected with corporate social responsibility using one of two ISO standards. 27% of the enterprises chose ISO 26000 whereas the same number of other enterprises preferred ISO 14000. Furthermore, AA100 was chosen by 5% of the

enterprises. Every tenth enterprise chose the principles of Global Compact. GRI and SA8000 were used by insignificant number of the respondents (1%).

The most recent survey conducted among managers in Polish small, medium-sized and large enterprises concerned development of responsible business in Poland. The respondents claim (65%) that business activities in enterprises contributed in recent years to solving a number of social problems, of which the main problems included: education, social assistance and environmental protection (CSR Managers 2015).

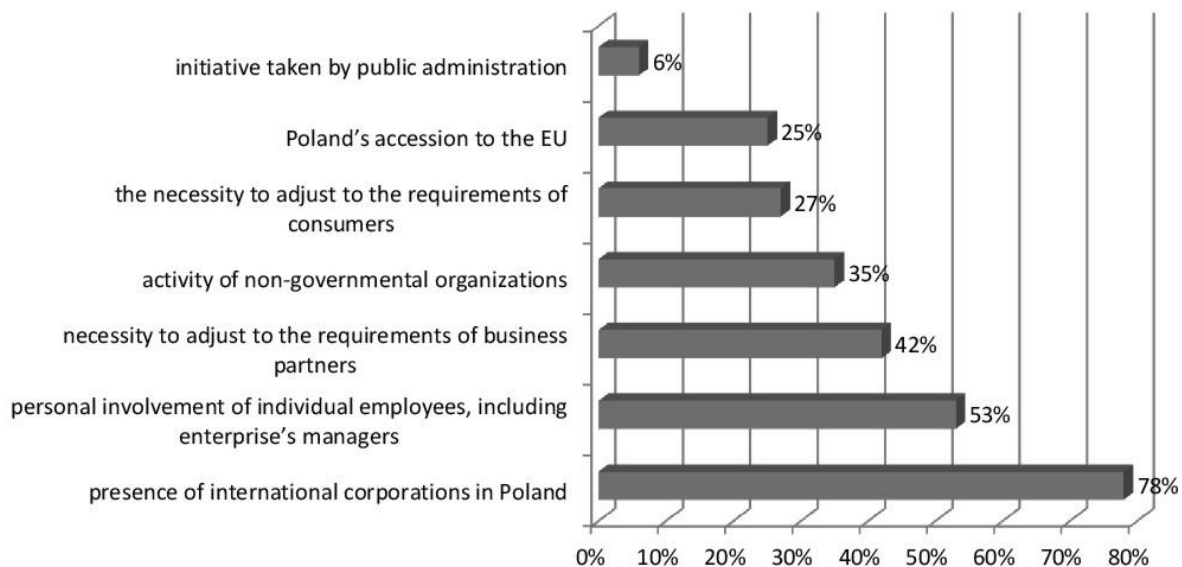


Fig. 4. Factors with the most substantial influence on popularization of the idea of CSR in Poland in recent 15 years

Source: author's own elaboration based on (CSR Managers 2015)

Managers' opinion is that the idea of CSR in Poland was popularized mainly by international corporations which established their businesses in Poland while transferring international standards (78%, see Fig. 4). Development of responsible business was also possible through the initiatives and commitment of individuals who were actively involved in popularization of the idea (53%). The increasing requirements of more conscious business partners (42%) and consumers (27%) were also important for development. The necessity of adaptation to the requirements of business partners as a factor to support CSR development in Poland was particularly appreciated by micro-, small and medium-sized enterprises (48%) (CSR Managers 2015).

5. PRACTICE OF SMALL AND MEDIUM-SIZED ENTERPRISES IN POLAND CONCERNING SOCIAL RESPONSIBILITY

It is difficult to find structured principles, procedure, policies and standards for CSR in micro-, small and medium-sized enterprises. However, despite the lack of conscious building the formal framework, these principles are reflected in activities taken by these entities. The examples of CSR principles integrated into activities of the enterprises from the SME sector include:

- development and implementation of new models of cooperation, including ecological education of customers and employees,
- monitoring of emissions of harmful gases and flue gases to Earth's atmosphere,

- monitoring of energy and water consumption,
- waste sorting, recycling ecological activities,
- support for local communities, education, sport and culture,
- organization of courses and trainings for employees,
- supporting teleconferencing and videoconferencing instead of personal meetings in remote parts of the country,
- emphasis on the choice of more ecological means of transport,
- training for employees concerning safe and energy-efficient driving (eco-driving),
- utilization of waste paper for renewed printing,
- waste paper sorting, collecting waste paper,
- organization of kindergartens in enterprises to help perform both professional and parental roles,
- charity activities,
- charity collections and auctions.

The above examples of activities in real functioning in the market translate into measurable economic and social effects. Consequently, the enterprise can yield real financial savings. Ecological activities also generate value added since they promote employees' commitment, increase customer loyalty, improve image and increase trust to the enterprise.

This paper indicates case studies of small and medium-sized enterprises that operate in Poland, use the principles of corporate social responsibility in various forms and integrate the concept of responsible business into their strategies and operations.

JUST CAUSE (Responsible Business Forum 2012)

JUST CAUSE is a microenterprise established in 2010 that is focused on consulting for business, non-governmental and public administration organizations in terms of social responsibility and sustainable development. The enterprise supports customers in balancing the potentials: economic, social and environmental. The social activity is the closest to the enterprise, most often reflected in the socially engaged marketing and free know-how. Enterprise employees are voluntary workers from several non-governmental organizations, including a Belgian organization Altemus and Community of Generations Foundation. JUST CAUSE decided to publish a book, with the revenues on sales transferred for the support for solving a specific social problem. The problem of malnutrition in children was chosen. The program partner was the Polish Humanitarian Action as an organization with sufficient knowledge, experience and proper infrastructure to provide support for program beneficiaries. Through the Pajacyk Program, the Polish Humanitarian Action (PAH) supports the children in need. The main objective of the Gotuj z sercem ("Cook with Heart") is to support the Pajacyk Program through acquisition of funds for hot meals for children. The additional intention of the initiative was to create "the community of shared goals" i.e. integration of people, entities, enterprises to help sponsor meals for children.

With the project, each entity engaged in cooperation to help create "Gotuj z sercem" obtained the measurable benefits:

- PAH: resources for Pajacyk Program;
- restaurants: promotion;
- book readers: unique recipes and awareness of supporting a good social cause;
- partners of book publication: promotion of products, services and trademarks through social engagement;

- **JUST CAUSE:** building the portfolio and trademark awareness.

Some 15,695 meals were sponsored as early as after a single month after launching the book in the market.

CSRinfo (Responsible Business Forum 2014)

CSRinfo within the Ekoedukacja project for employees, suppliers and neighbours - ecological education workshop, with participation of the representatives of suppliers, employees from neighbouring enterprises and the employees working for the enterprise and their families (principles for waste sorting, running ecooffices, sustainable development).

STENA (Responsible Business Forum 2014)

EkoStacja in Swarzędz, Poland (Stena Recycling, MSE sector), the second biggest recycling station for local residents, was established based on Scandinavian experiences in terms of organization and collecting waste. The station allows residents to supply all the packaging waste for processing (such as PET bottles, cans, cardboard and paper), electronic waste (consumer electronics, telephones, fluorescent lamps, computers), bulky waste (furniture, scrap metal, tyres) and other dangerous waste (toners, batteries, car batteries, aerosols). All the waste is recycled or reprocessed according to the current standards.

Leśnodorski, Ślusarek i Wspólnicy (Responsible Business Forum 2012; <http://www.lsw.com.pl/firma/csr> 2015)

A law firm Leśnodorski, Ślusarek i Wspólnicy is a limited partnership established in 1998. The services they render are legal counselling for corporate law, real estate and intellectual property rights. They employ over 60 people. The firm views the profession of a lawyer as a public trust profession, which results in commitment to social affairs. The company implements this obligation through answering to the problems of people, institutions, organizations and social initiatives which need legal assistance. However, they cannot afford to incur its costs. The pro bono publico activities are approached by the enterprise as a contribution to the development of the reality and assistance in creation and improving the quality of law in Poland.

The most important initiatives of the CSR taken by Leśnodorski, Ślusarek i Wspólnicy include:

- Cooperation with the Helsinki Foundation for Human Right: pro bono publico legal cases within the framework of the Precedent Cases Program.
- Legal support for such foundations as: Fundacja Bęc Zmiana, Fundacja Cud in Vitro, Fundacja Marka Kamińskiego, Fundacja Psychoonkologii „Ogród Nadziei”, Fundacja Rak’N’Roll, Fundacja Panoptykon.
- Legal essay competition, organized every year since 2005. The award winners obtain financial prizes and participate in internship programs in the firm.
- Cooperation with the Centrum ProBono.

The pro bono program in the firm is based on voluntary work of the employees. The statutes of the firm stipulate that each lawyer can spend 10 hours a month for pro bono work. The business benefit derived by the firm through this initiative is to create the image of a resilient, active law firm involves in social affairs. This initiative also performs the role educational role through making young lawyers sensitive to social and charity activities.

Meblik (Poland) (<http://www.meblik.pl/dzialalnosc-spoleczna/> 2015)

Meblik (Poland) is a manufacturer of furniture for children. The enterprise was involved in the mission of Polish Humanitarian Action in the Southern Sudan (WodaPitna.pl). With its donations, Meblic PAH sponsored construction of two wells which are now used for supplying water to nearly 1000 people. Through partnership with a non-governmental organization, the enterprise was involved in solving global problems. Meblic also responded to the request of the group of friends of the participant of the Perfekcyjna Pani Domu (the Perfect Housewife), a television reality show broadcast in Poland. The

request concerned the support for refurbishment of the rooms of her three children. Furthermore, Meblic helps children in Poland by sponsoring the furniture for common rooms in schools and hospitals or by supporting the Okno Życia (Baby Hatch) action. Furthermore, the enterprise is involved in social initiatives such as the concert "Music Celebration for the Disabled and the Youth" and the actions of the "Familia" Foster Family Association in Chojnice.

Prologis (Responsible Business Forum 2012)

Prologis is a supplier of distribution facilities. The enterprise has operated in Poland for over 13 years, employs over 50 people and is a leader in the market of developers of warehouses. Prologis utilizes renewable energy sources in their distribution facilities: they have installed several systems of wind energy and solar energy acquisition all over the world. Furthermore, CO₂ emissions during enterprise activities are regularly measured. Prologis activities in the area of CSR are based on the three main pillars:

- environmental management,
- corporate social responsibility,
- business ethics.

Environmental management is focused on sustainable development and changes in climate, with particular focus on limitation of energy, water saving and reduction in greenhouse gases. Typical parameters of new buildings in the enterprise include:

- Advance control over energy consumption.
- Easy land management.
- Energy-efficient lighting.
- Tight design.
- Thermal insulation of external partitions.
- Water-saving installations.

The strategy for corporate social responsibility in Prologis involves 4 areas:

- Environmental protection ("Green Path").
- Employee Volunteer Program.
- Support for charity projects through providing temporary vacant space in distribution facilities (Space for Good).
- Support for disaster victims (Disaster Relief)

In local markets, the enterprise operates in two ways: through charity organizations and the internal Corporate Responsibility program implemented in all the enterprise's divisions. Prologis has published Corporate Responsibility Reports for 4 years. The reports are prepared according to the GRI guidelines. The entities considered by Prologis as key stakeholders are employees, local communities, shareholders, business partners and non-governmental organizations.

The employee volunteer action in Prologis was aimed at cooperation with the SYNAPSIS Foundation which supports children and adults with autism and their families. The action concerned renovation of the SYNAPSIS Foundation's building which was soon provided for children in need, their parents and therapists. The main goal of the initiative was to encourage employees in teamwork, which was aimed to improve the level of integration and identification with the enterprise and to help build a good climate with the Prologis structures. The aim of the action was also to build a positive enterprise image in local communities. The support from Prologis allowed SYNAPSIS Foundation to continue therapies for over 300 people with autism and work of the team that gave every year over 900 legal, social and psychological pieces of advice for families of people with autism.

Skanska (Responsible Business Forum 2012)

Skanska Property Poland originates from Skanska Group which was established in 1887 in Sweden. As a developer of office surface area, the enterprise has been operating since 1997. The enterprise employs over 50 people and the investments are located in the biggest Polish cities. The mission of the Skanska Property Poland is to build green office buildings that limit the effect of real property on the environment, support development of enterprises and set standards for green building. Corporate social responsibility is an integral component of Skanska's business strategy at both global and local levels. Key areas of enterprise commitment include:

- Environmental protection (creation of investments according to the principles of sustainable development, setting out standards for green building in Poland, office space optimization).
- Health and safety at workplace (creation of health and safety manager position, involvement of employees and business partners in initiatives to promote safety in building sites).
- Promotion of ethics in business.

The most important CSR initiatives in Skanska include:

1. Activities connected with responsibility for the environment.

- "Skanska green initiative": socially responsible projects connected with environmental protection, both at local and global level.
- Strategy of green building within the strategy of sustainable development: initiative which assumes creation of all commercial investments of the enterprise according to the principles of green building. Skanska office buildings meet stringent requirements of international systems for real estate certification: American LEED and European GreenBuilding.
- Creation of sustainable development manager position: support for all units in the enterprise in implementation of the principles of sustainable development and new ecological solutions.

2. Projects connected with responsibility at workplace.

- Skanska safety week: initiative with the main goal of promotion of safety in building sites (e.g. safe organization of work at heights, principles for evacuation in case of fire).
- Creation of health and safety manager position: promotion of work culture based on safety.

3. Initiatives connected with promotion of business ethics: promotion of the rules contained in the Code of Procedure among employees and business partners

Serwis Szczecin Sp. z o.o. (Report Small and Medium Enterprises 2011)

The enterprise has been present in the market since 1st July 2009. It employs over 30 permanent employees and ca. 10 temporary employees depending on orders. It is committed to build filling stations and warehouse facilities and ensure the maintenance of e.g. warehouse containers for flammable liquid and gaseous fuels, fuel dispensers, systems of automated measurement of filling level and leakages, electrical switchboard, service stations and LPG modules. The enterprise has ISO certificates in terms of the quality of services, environmental protection, health and safety at workplace (being implemented). Social responsibility activities include the activities of:

- ecological character: the enterprise cares for proper securing the waste (e.g. waste disposal using Waste Card), prepares and uses manuals for procedures (e.g. Maintenance Manual) containing the principles for proper and safe behaviour, organizes regular trainings for employees in this area, cares for rational consumption of water and electrical energy through utilization of energy-saving bulbs, regular replacement of seals in taps, switching off the equipment when it is unused, using biodegradable detergents, waste sorting, saving paper through printing on both sides, giving the used paper and wooden pallets for employees to burn in furnaces at their homes and sends employees for ecodriving trainings (fuel efficiency and lower payments for using the environment).

- employees: the enterprise offers non-refundable loans (e.g. for medicines), co-finances sectoral studies at universities for employees, awards bonuses for good performance of tasks, acquisition of new skills and giving up an addiction (1,000 zlotys for giving up smoking), distribution of Sodexo vouchers among employees for days of celebration, tickets for theatres or cinemas, refines leisure time, provides canteen for preparation and having meals, is open to employees problems e.g. in difficult situations and family problems, employees can count on understanding and assistance of the enterprise. These activities build feeling of safety, loyalty of employees and attachment to the enterprise.
- social: these activities concern a regular participation in actions organized by the Children's Friends Society (TPD), supporting actions organized by the fire-fighting brigades, supporting Dom Samotnej Matki (Single Mother House) centres, employing the disabled on positions which allow them to work based on the medical certificates.

GLASPOL Sp. z o.o. (Report Small and Medium Enterprises 2011)

Firma GLASPOL Sp. z o.o. has been part of SaintGobain, one of 100 leading industrial corporations worldwide since 1994. In 2011, as a member of a group of 240 plants that process and distribute flat glass products, GLASPOL started the activities aimed at unification of their identity, building global trademark of GLASSOLUTIONS Saint - Gobain. The enterprise has 8 production plants and employs over 120 workers (3 manufacturing lines and glass toughening lines). The enterprise's portfolio includes production of construction glass, integrated glass, fire glass and toughened glass in various forms of processing. The enterprise has ISO 14001 (environmental) certificate and work and safety certificate. The enterprise does not have any formal strategy of CSR.

In the area of ecological activity, the enterprise takes actions connected with investments that help reduce water consumption and measures aimed at electrical energy efficiency, initiates actions to regulate water and legal situation concerning wastewater and it separates waste.

Glaspol Sp. z o. o. puts particular emphasis on ensuring safe and healthy workplace for employees, focuses on instilling proper attitudes among employees towards the material they work with, organizes trainings that result from legal regulations (initial, periodical) and internal regulations imposed by the group e.g. waste sorting, maintaining cleanliness (also trainings organized within Saint-Gobain University), offers group insurance for employees, supports family policies, organizes regular meetings with employees where information concerning indices of safety and results obtained by the enterprise is obtained and offers loans from the employee benefit fund and distributes packages or vouchers before days of celebration. The enterprise strives for employing people from the local labour market, monitors the level of customer satisfaction, operates with respect for law, employee code, environmental protection and non-competition clauses while implementing fair business practices.

Socially responsible activities are taken by the enterprises which need to achieve image benefits, be distinguished in the market or be more competitive. Unfortunately, few small and medium-sized enterprises in Poland are effectively implementing initiatives in this field. The above case studies demonstrate that the perception of corporate social responsibility is largely dependent on local conditions, connected with expectations of individual groups of stakeholders and social and cultural context of enterprise operation. The stakeholders are most often key parties who are directly involved within the model of corporate social responsibility. Therefore, socially responsible activities should be carried out in a conscious, well-planned manner which is adjusted to individual needs of local community and stakeholders. This will cause that the concept will not be merely an empty declaration or a fad but a valuable strategy that integrates activities of the enterprises and stakeholders and leads to the idea of shared goods.

6. CONCLUSION

Corporate social responsibility is a concept that respects social interests and environmental protection as well as relations with various groups of stakeholders. Corporate social responsibility in Poland has been developing for several years. As demonstrated in many surveys, social awareness of corporate social responsibility is greater among managers in corporations and big enterprises. However, more and more small and medium-sized entrepreneurs rest their strategies on the principles of social dialogue while searching for solutions that are beneficial not only for the enterprise but also its environment, employees, stakeholders and the community it operates in. Therefore, it is essential to raise awareness among entrepreneurs in the area of corporate social responsibility and to indicate the principles to be used during CSR activities. The main objectives for implementation of CSR principles in Poland should be to eliminate barriers that make it difficult to implement this concept, comprehensive economic and social education and showing good examples for application of CSR with possible economic and social benefits. Managers should aim at running businesses in a transparent and ethical manner according to current law and international guidelines.

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