

DESIRED *VERSUS* EXISTING CSR PRACTICES: A RESEARCH PERSPECTIVE

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Abstract

Background. The concept of Corporate Social Responsibility (CSR) is nowadays widely recognised as important in a globalised economy. Companies often inform the public about initiatives they are involved with in relation to CSR but it is unclear whether such declarations are in synergy with the every-day business reality.

Research aims. The research problem is related to whether the declarations of companies concerning activities in the area of CSR overlap or are in synergy with their espoused business practice.

Methodology. Empirical research in the form of a questionnaire was conducted among 385 companies operating in Poland. The key questions verifying their activity level in the CSR area concerned: (1) involvement in pro-social endeavours, (2) participation in voluntary initiatives, and (3) creating (or modifying) legal regulations concerning the improvement of working and social conditions. The respondents' answers were categorized based on the form of ownership, the number of employees as well as the source of capital.

Key findings. The general conclusion indicates that the companies' declarations about CSR are not fully reflected in their real business activities.

Keywords: corporate social responsibility (CSR), Kohlberg's theory, research, CSR practices.

BACKGROUND

In the second decade of the 21st century, the issue of corporate social responsibility (CSR) is no longer a new or alien concept (Werther & Chandler, 2011; Mullerat, 2010; Crane *et al.*, 2013). It is a widely recognized term, although giving it a clear definition as well as pinpointing its paradigms sometimes proves to be a difficult task (Dahlsrud, 2008;

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Baron, 2001; Marrewijk, 2003; Lii *et al.*, 2013; Brammer *et al.*, 2012; Remiřowa & Buciova, 2012). Nevertheless, in the relatively short time since the first CSR definitions were created the concept has constantly evolved, changing its scope of application. At first, CSR was concerned only with those decisions and those policies that were desirable in terms of the objectives and values of the society (Bowen, 1953). A manager's role was to oversee the operation of an economic system that fulfilled the expectations of the public (Frederick, 1960). With time, the definitions became more detailed and indicated more specific parameters. This is when stakeholders started being referred to as the recipients and beneficiaries of company's activities on the one hand and as originators and creators of the environment where the company operates on the other. Davos manifesto (Lozano, 2001) was an important contribution to the discussion concerning CSR. The document was signed by 400 businessmen and company directors from more than 40 countries. The basic objective was to respond to the new concept of the company as an open system in which a multiplicity of interests converge and which responsibility was not only, as Friedman (1970) affirmed, to increase profits. For instance, it mentions clients (whose needs should be met in the best possible manner), collaborators (who should have their work places and humane working conditions secured), capital owners (who it is important to guarantee their dividend for) and the society as a whole (for the sake of whom one should apply the knowledge and resources available as well as secure a good condition of the natural environment for future generations).

While discussing the chosen CSR definitions it is important to mention the European Commission stance that has formulated a CSR definition in the Green Paper document. This paper discussed a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis (*Green...*, 2001). The document also highlights that CSR ought not to be treated as a substitute for regulation or legislation concerning social rights or environmental standards. One should exceed the accepted standards and contribute to the development of human capital, the environment, and stakeholders' relations. In the renewed strategy of the European Commission, a new CSR definition was presented as the responsibility of enterprises for their impacts on society (*Communication from the Commission...*, 2011). Building up on this point of view, the European Commission proposes to integrate social, ethical, environmental, and consumer concerns into their business operations and

strategy. It further suggests (1) companies' cooperation with stakeholders, which will enable to maximise the value for their owners, stakeholders and society as well as (2) identifying, preventing and mitigating their possible adverse impacts. The definition that is based on the European Commission's new view on CSR is the Rojek-Nowosielska's proposal to recognize it as a conscious consequence of actions taken within the organization, resulting from the social dialogue and aimed at fulfilling the expectations of the stakeholders in order to create socially preferred values (Rojek-Nowosielska, 2014). Hence, it seems that today, in the 21st century, CSR is no longer an option for companies, but rather a strategic driver of business (Amaladoss & Manohar, 2013).

INTRODUCTION

The presented review of CSR definitions highlights the multidimensionality, the changeability of the issue of corporate social responsibility through time as well as a multitude of possible perspectives in approaching it. In addition, it is worth remembering that the definitions constructed on the theoretical base may not always reflect the business practice. Hence, the aim of this article is to make an attempt at confronting the declarations of activities in the area of CSR with the actual activities undertaken by companies.

In order to achieve the goal set for this article it is possible to approach the subject at hand via the following question: do the declarations of companies in the area of CSR overlap with their realisation of those declarations in business practice later on? The anticipated answer to such a question suggests that, in the course of the study, the gathered information can be used in different ways – such as for new policy formulation, introducing changes in management policy, or implementing the adopted tasks in a given company. Such a utilization of the study results allows for classification of this research as an applied research and a quantitative research, respectively. The research tool of the empirical research was in the form of a questionnaire.

The empirical study, this article is devoted to, was a part of a bigger study aiming at determining the level of corporate social responsibility in Poland. Therefore, the article presents an analysis of only certain questions that correspond to the question posed at the beginning of this article. A pattern of possible answers that consist the research tool

basis on the Kohlberg's human moral development stages. According to the concept we can mention three main stages of the development.

The first level of the concept – pre-conventional morality refers to a situation in which the reasons for people's moral behaviour should be searched for in their attempt to void punishment or to receive a reward. The second level – conventional – describes people, who judge the morality of their decisions by comparing them to society's views and expectations and by categorising them as either right or wrong. Third level – post-conventional – describes the situation where our behaviour stems out of our conviction about the justness of our decisions (Crain, 1985; Kohlberg, 1973).

It is important to mention, there exist a lot of studies concerning, for example, CSR and reputation as a tool for the improvement of sales and profitability (Ogrizek, 2002; McWilliams & Siegel, 2000; McGuire *et al.*, 1988). Moreover, CSR connection to corporate image (Zairi & Peters, 2002), greenwashing (Delmas & Burbano, 2011; Gillespie, 2008), customer satisfaction (Xueming & Bhattacharya, 2006), customers' perception (Ramasamy & Yeung, 2009), and other aspects of CSR are also being studied. There is, however, a lack of sufficient number of studies focusing on the aforementioned declarations and their actual realisation, which constituted an additional motivation for writing this paper.

The rest of the paper is organised along with the following sections. The next section presents the details connected with the research method. This is followed by a description of the research tool and data collection. Next, there are respondents' characteristics as well as the results. The last part consists of a discussion and conclusions.

METHODOLOGY

Research method

According to the quantitative research typology (Kumar, 2012), the mentioned research can be categorized as a cross-sectional study (basing on the number of contacts with the study population, and aiming to achieve the general picture as it stands at the time of the study), retrospective (basing on the reference period that concerns a phenomenon, problem or situation that happened in the past), and non-experimental study (basing on the nature of the investigation).

Within the scope of the study described in this article, the information was gathered with the use of the first approach, so the method can be called – primary sources. The applied research tool constituted a questionnaire with closed-ended questions.

Data collection

The research was conducted between January and April 2014. In order to perform the research, a database of companies operating in Poland had been purchased. After an initial analysis of the acquired data and eliminating corrupted content (e.g. incorrect or duplicated email addresses, addresses leading to non-governmental organisations, self-employed persons etc.) 38,390 records were left containing data on business entities, all of which were invited to participate in the study. 385 business entities accepted the invitation as well as filled out the questionnaires. The questionnaire was created in electronic form, because the study was conducted in this form according to the assumed methodological premises. In addition to that, a database was created that helped construct and generate reports in the final stage of the study. The data gathered underwent an analysis by MS Excel tools and Statistica version 12.5.

To determine the possible dependences of the variables, the Likelihood Ratio test and the Chi-Squared test of independence were employed.

Description of the research tool

The respondents answered four questions connected to the ways their declarations in the area of CSR were related to their actual realisation of those declarations in their business practice.

The first question was related to the company's opinion about the necessity to engage in meeting the needs and expectations of the company's stakeholders [Should the company, as an entity operating on a competitive market, engage into meeting the needs and expectations reported by the company's stakeholders (if these needs exceed the company's regular frame of operation)?]. It was aimed at getting to know the declared position of companies-respondents in the field of social responsibility, which would later be juxtaposed with the actual actions undertaken in the respective areas. The following questions referred to specific examples of activities and were to check the actual engagement

of a given company in the area of CSR. The second question referred to the general engagement of the company in pro-social initiatives and projects (Is your company involved in social initiatives/projects?). The third question aimed at obtaining information on the level of a company's involvement in creating new or modifying the existing legal regulations in the area of improving the working and social conditions (Is/Was your company involved in creating new (or modifying existing) legal regulations connected with improvement of working and social conditions?). It is important to note that this question poses an inordinate expectation of the responding company, however (according to the CSR definition proposed by the European Commission), companies should take responsibility for the influence their actions have on the society. Caring about having appropriate legal regulations is an example of such actions where companies can show initiative, and where the suggested solution comes from the day-to-day practice. The last question, aimed at verifying the actual engagement of a given company in CSR, was testing the level of participation in voluntary actions on the side of the employees in the companies taking part in the study (Do the employees of your company take part in voluntary actions).

At this point it is worth stressing that the paper does not aim at researching reasons and intentions of a company's involvement in pro-social initiatives, but makes an attempt at confronting the declarations of actions in the area of CSR with the actual actions undertaken by companies. For this reason and in order to avoid excessive complexity in the analysis, while not changing the essence of the analysis, the positive answers have been summed (for example – “yes, because it may improve the company's image” and “yes, being an honest citizen /business entity one has to help others). Therefore, further analysis will base on “yes” and “no” (or “no opinion”) answers (Table 1).

Table 1. The possible answers corresponded to Kohlberg's human moral development stages

Should the company engage in CSR	Engagement in pro-social projects	Legal regulations	Voluntary actions	Level in Kohlberg's model
no, it is not necessary to help	no, we did not have the opportunity to get involved in any imitative /project	no, we did not have the opportunity	no, we did not have the opportunity	pre-conventional

Should the company engage in CSR	Engagement in pro-social projects	Legal regulations	Voluntary actions	Level in Kohlberg's model
yes, because it may improve the company's image	yes, we were asked to support and join in to an already existing social initiative /project	yes, we were asked to join an already existing project	yes, because it may improve the company's image	conventional
yes, being an honest citizen /business entity one has to help others	yes, we are the originators and executives of a social initiative/project	yes, we are the originators and executives of such a project	yes, being an honest citizen /business entity one has to help others	post-conventional

Source: own construction.

For further specification and clarification, it is important to indicate the manner in which the questions were chosen for the questionnaire. Based on the model approach to CSR proposed by Carroll, the level of activity of a given company should concern economic, legal, ethical, and philanthropic matters (Carroll & Buchholtz, 2008). The philanthropic matters (that might include corporate giving product and service donations), have not been taken into consideration by the author of this article. Such activities can be successfully carried out by specialised institutions and non-governmental organisations. The intention of the author has been to verify the actions that are characterised by a high level of engagement and direct influence of a given business entity on their stakeholders' problems. That is why, the involvement in working on existing or new legal regulations has been included in the legal area, according to Carroll's nomenclature. The company's engagement in social initiatives and projects – can be qualified as belonging to the economic area, while participating in voluntary projects – as belonging to the ethical area.

Respondents' characteristic

Among all of the respondents taking part in the study, private entities constituted the majority (89.1%) (Table 2). The remaining participants (10.9%) were business entities belonging to the public or mixed (public or public and private with the dominance of one of them) sectors.

Table 2. Sample characteristic

Variable	Feature	Number	%
Type of entity	Private	343	89.1
	Other (public, mixed)	42	10.9
Number of employees in the year of the study	Up to 9 employees	214	55.6
	10–49 employees	67	17.4
	50–249 employees	56	14.5
	More than 250 employees	48	12.5
Source of capital	Only domestic (Polish)	317	82.3
	Other (foreign, mixed)	68	17.7

Source: own construction.

In terms of the number of employees (in the year of the study) micro enterprises, employing up to 9 people, constituted the biggest group (55.6%) (According to Commission Recommendation 2003/361/EC, companies with up to 9 employees will be labelled micro enterprises, with between 10 and 49 – as small enterprises, with between 50 and 249 – as medium-sized enterprises and those with over 250 employees as large enterprises.) Large enterprises, employing more than 250 employees, constituted the smallest group in the study (12.5%). The last feature used to characterize the respondents was their source of capital. The dominant group here were companies with purely domestic (Polish) capital – 82.3%.

RESULTS

Declarations versus the actual engagement – general description

Among the participating companies, the majority (91.2%) gave a positive answer to the question whether they, as a business entity operating in a competitive market should engage in actions aiming at meeting the needs and expectations put forward by their stakeholders (X1 variable) (Table 3).

Table 3. A general juxtaposition of opinions and actual engagement in actions connected to CSR

Researched area	Answer	Number	%
Should the company engage in CSR	yes	351	91.2
	no	24	6.2
	no opinion	10	2.6
Engagement in pro-social projects	yes	237	61.6
	no	148	38.4
Legal regulations	yes	34	8.8
	no	351	91.2
Voluntary actions	yes	213	55.3
	no	172	44.7

Source: own construction.

6.2% of the respondents were definitely against the said notion. The declarations to act according to the CSR idea in juxtaposition with the actual engagement reveal a certain discrepancy. And so, to the question: “*Does your company take part in pro-social initiatives /projects?*” (X2 variable), 61.6% of the respondents gave a positive answer. Getting involved in *creating new or modifying the existing legal regulations* in the area of improving the working and social conditions (X3 variable), turned out to be a definitely harder task to undertake. 91.2% of the respondents admitted to not taking part in such initiatives. It is important to stress that despite the understandable difficulties connected with such an endeavour, 34 business entities participating in the study responded positively to the said question, admitting to taking part in creating new or modifying the existing legal regulations. The question concerning *voluntary initiatives* (X4 variable) revealed that over half of the respondents (55.3%) participated in such initiatives while 44.7% gave a negative answer.

To test the dependence between the declaration of a company’s engagement in CSR (X1 variable) and their real commitments in the CSR areas (variables X2 to X4), the Chi-square and Likelihood Ratio test were conducted (Table 4).

Table 4. The Chi-square and the Likelihood Ratio independence test for X1 variable

Variables	p-value for V	p-value for χ^2
engagement in pro-social projects (X2 variable)	0.350	0.337
taking part in creating/modifying legal regulations (X3 variable)	0.249	0.415
participation in voluntary actions (X4 variable)	0.594	0.593

X1 – should the company engage in CSR?, N = 85, p < 0.05

Source: own construction.

The empirical results of this study suggest (with a 0.05 significant level), the dependence between the X1 and X2, X3, X4 variables, respectively was not found. It can be interpreted that despite the high number of positive declarations of a company's engagement in pro-social activities, the real CSR activities are independent of the given statement. The company do not feel obliged to fulfil their opinion of the necessity to engage in CSR practices in everyday business initiatives.

Declarations of involvement in CSR – detailed description

An in-depth analysis of the gathered information provides an interesting insight while taking into consideration such categories as: the form of ownership, the number of employees, and the source of capital (Table 5).

Table 5. Declaration of involvement in CSR – detailed description

Variable	Feature	Should a company, as a business entity operating in a competitive market, engage in actions aiming at meeting the needs and expectations put forward by their stakeholders?						
		Number			%			
		Yes	No	No opinion	Yes	No	No opinion	Total
Form of ownership	Private	311	22	10	90.67	6.41	2.92	100
	Other (public, mixed)	40	2	0	95.24	4.76	0,0	100
Number of employees in the year of the study	Up to 9 employees	194	14	6	90.65	6.54	2.8	100
	10–49 employees	62	4	1	92.54	5.97	1.49	100
	50–249 employees	49	4	3	87.5	7.14	5.36	100
	More than 250 employees	46	2	0	95.83	4.17	0,0	100

Variable	Feature	Should a company, as a business entity operating in a competitive market, engage in actions aiming at meeting the needs and expectations put forward by their stakeholders?						
		Number			%			
		Yes	No	No opinion	Yes	No	No opinion	Total
Source of capital	Only domestic (Polish)	293	17	7	92.43	5.36	2.21	100
	Other (foreign, mixed)	58	7	3	85.30	10.29	4.41	100

Source: own construction.

By correlating these categories and referring them to the question concerning the declarations to act according to the CSR idea, it can be noted that, although the dominant *form of ownership* (X5 variable) is the private ownership, there is a dominance of positive answers to this question among the companies with a different form of ownership – public or mixed (positive answers constituted about 95% of the total).

Analysing the respondents' declarations through the prism of *the number of employees* category (X6 variable), there is only a slight variation noticeable in the answers. However, most positive answers (over 95%) came from companies employing more than 250 people. Additionally, there was no single respondent in this group who had no opinion on the subject. Relatively, the smallest amount of positive answers (about 87%) came from companies employing between 50 and 249 people. Respondents belonging to this category gave the most negative answers (about 7%) which suggests that they assume that a company, as a business entity operating in a competitive market, should not engage in actions aiming at meeting the needs and expectations put forward by their stakeholders.

The analysis of the questionnaire answers in the *source of capital* (X7 variable) category shows that companies with purely Polish capital gave the most positive answers (about 92%) to the question concerning the need to get involved in pro-social initiatives/projects.

To test the dependence between the declaration of a company's engagement in CSR (X1 variable) and their individual features as the form of ownership, the number of employees and the source of capital (variables X5 to X7), the Chi-square and Likelihood Ratio test were conducted (Table 6).

Table 6. The Chi-square and the Likelihood Ratio independence test for X1 variable and form of ownership, the number of employees and the source of capital category

Variables	p-value for V	p-value for χ^2
the form of ownership (X5 variable)	0.276	0.478
the number of employees (X6 variable)	0.563	0.690
the source of capital (X7 variable)	0.209	0.170

X1 – should the company engage in CSR?, N = 385, p < 0.05

Source: own construction.

The empirical results of the Chi-square and Likelihood Ratio test suggest, there is no dependence between the X1 and X5, X6, X7 variables, respectively. Similarly, as the prior analysis of dependence, now, it can be interpreted that despite the high number of positive declarations of a company's engagement, the real CSR activities are independent of the company's form of ownership, number of employees, or source of capital.

Actual engagement: Form of ownership category

By verifying the actual engagement of companies through the prism of the *form of ownership* category (X5 variable) in connection to the question concerning their participation in pro-social initiatives/projects it can be noticed that there is a definitely higher level of engagement among business entities having the public or mixed form of ownership (Table 7). A little more than 78% of the respondents from this category confirmed their engagement in this area of activity. It is also important to point out that about 40% of the respondents with the private form of ownership indicated their lack of engagement in pro-social initiatives and projects.

Table 7. The characteristic of companies' engagement in the form of ownership category

Question			Form of ownership	
			Private	Other (public, mixed)
Is the company engaged in pro-social initiatives/projects?	Number	Yes	204	33
		No	139	9
		Sum	343	42
	%	Yes	59.48	78.57
		No	40.52	21.43
		Sum	100	100
Is/has the company taking /taken part in creating new or modifying existing legal regulations?	Number	Yes	29	5
		No	314	37
		Sum	343	42
	%	Yes	8.45	11.90
		No	91.55	88.10
		Sum	100	100
Do the employees participate in voluntary actions?	Number	Yes	187	26
		No	156	16
		Sum	343	42
	%	Yes	54.52	61.90
		No	45.48	38.10
		Sum	100	100

Source: own construction.

Comparing companies with private and mixed form of ownership in the area of creating new or modifying existing legal solutions (X3 variable), the latter group exhibits a higher level of engagement. Although it is indisputably an extremely difficult area, demanding a particular level of involvement, almost 12% of the business entities with the mixed form of ownership confirmed some level of activity in this area. Among the private businesses, a little over 8% were engaged in the improvement of legal solutions regulating the working and social conditions.

The area where a higher level of companies' actual engagement could be seen, was the area of voluntary work (X4 variable). Both, companies

with private and mixed forms of ownership provided mostly a positive answer concerning their activity in the voluntary area. A fact worth noting is that, in this case, it was the mixed ownership group of companies that was characterised by the highest level of activity. Almost 62% of them confirmed their involvement in voluntary initiatives. For privately owned companies the number reached nearly 55%.

It seems to be interesting to test the dependence between the form of a company's ownership (X5 variable) and their real engagement in different CSR initiatives (pro-social projects-X2 variable, creating/modifying legal regulations-X3 variable, voluntary actions-X4 variable) (Table 8).

Table 8. The Chi-square and the Likelihood Ratio independence test for X5 variable

Variables	p-value for V	p-value for χ^2
engagement in pro-social projects (X2 variable)	0.013	0.016
taking part in creating/modifying legal regulations (X3 variable)	0.475	0.457
participation in voluntary actions (X4 variable)	0.361	0.363

X5 – form of company's ownership, N = 385, $p < 0.05$

Source: own construction.

The results of the Chi-square and Likelihood Ratio test suggest, there is a dependence between the form of a company's ownership and its engagement in pro-social initiatives. Taking into account the other variables X3 and X4, the dependence was not found. So if a company takes part in modifying legal regulations or participates in voluntary actions, it cannot be stated that there is a relation with the form of ownership and the company's engagement in the initiatives.

Actual engagement: Number of employees category

Analysing the respondents' actual engagement through the prism of *the number of employees* category (X6 variable), the following relationship can be noticed: the bigger the company, the higher their level of engagement in pro-social actions (X2 variable) (Table 9).

Table 9. The characteristic of companies' engagement in the number of employees category

Question			Number of employees in the year of the study			
			Up to 9 employees	10–49 employees	50–249 employees	More than 250 employees
Is the company engaged in pro-social initiatives /projects?	Number	Yes	110	44	42	41
		No	104	23	14	7
		Total	214	67	56	48
	%	Yes	51.40	65.67	75.00	85.42
		No	48.60	34.33	25.00	14.58
		Total	100	100	100	100
Is/has the company taking /taken part in creating new or modifying existing legal regulations?	Number	Yes	11	5	9	9
		No	203	62	47	39
		Total	214	67	56	48
	%	Yes	5.14	7.46	16.07	18.75
		No	94.86	92.54	83.93	81.25
		Total	100	100	100	100
Do the employees participate in voluntary actions?	Number	Yes	105	39	34	35
		No	109	28	22	13
		Total	214	67	56	48
	%	Yes	49.07	58.21	60.71	72.92
		No	50.93	41.79	39.29	27.08
		Total	100	100	100	100

Source: own construction.

Using numerical values to illustrate this dependency further, it can be said that slightly above half (51.4%) of the entities employing up to 9 people confirmed their engagement in pro-social projects, while among large entities (employing more than 250 people) this question was answered positively to by about 85% of the respondents.

The situation is similar to the level of companies' involvement in the modification or creation of legal regulations concerning the improvement

of working and social conditions (X3 variable). A company's involvement in the aforementioned initiatives increases with the number of people it employs. Almost 18% of large enterprises confirmed their involvement in creating legal norms, while only about 5% of micro enterprises gave a positive answer to that question.

The results of the conducted study show also that the involvement in voluntary actions (X4 variable) among employees was confirmed by almost 50% of micro enterprises, while companies employing over 250 people declared taking part in voluntary projects at the level of nearly 73%.

Using the Chi-square and Likelihood Ratio test it is possible to study the dependence between the number of employees and the company's engagement in different CSR initiatives (pro-social projects-X2 variable, creating/modifying legal regulations-X3 variable, voluntary actions-X4 variable) (Table 10).

Table 10. The Chi-square and the Likelihood Ratio independence test for X6 variable

Variables	p-value for V	p-value for χ^2
engagement in pro-social projects (X2 variable)	0.001	0.001
taking part in creating/modifying legal regulations (X3 variable)	0.008	0.004
participation in voluntary actions (XS4 variable)	0.014	0.016

X6 – number of employees, N = 385, $p < 0.05$

Source: own construction.

According to the results of the Chi-square and Likelihood Ratio test we can notice, there is a dependence between the number of employees in the company and the mentioned variables. So if the company takes part in pro-social initiatives, creates legal regulations, or participates in voluntary actions, a relation with the number of the company's employees can be pointed.

Actual engagement: Source of capital category

Some interesting findings emerge when analysing the results of companies' actual engagement through the prism of the source of capital category (Table 11). In all three studied areas, a slight advantage can be noticed on the side of companies with foreign or mixed source of capital.

Table 11. The characteristic of companies' engagement in source of capital category

Question			Source of capital	
			Purely domestic (Polish)	Other (foreign, mixed)
Is the company engaged in pro-social initiatives /projects?	Number	Yes	191	46
		No	126	22
		Total	317	68
	%	Yes	60.25	67.65
		No	39.75	32.35
		Total	100	100
Is/has the company taking/taken part in creating new or modifying existing legal regulations?	Number	Yes	27	7
		No	290	61
		Total	317	68
	%	Yes	8.52	10.29
		No	91.48	89.71
		Total	100	100
Do the employees participate in voluntary actions?	Number	Yes	173	40
		No	144	28
		Total	317	68
	%	Yes	54.57	58.82
		No	45.43	41.18
		Total	100	100

Source: own construction.

In case of involvement in pro-social initiatives and projects, the domestic (Polish) companies answered positively in 60% of the cases while companies with a different source of capital (foreign or mixed) – in almost 68% of cases. A company's involvement in creating new or modifying the existing legal regulations in the area of improving the working and social conditions was confirmed by almost 9% of companies with purely Polish capital and by almost 10% of companies with foreign or mixed capital. Employees' participation in voluntary initiatives was confirmed in 55% of the companies with Polish capital and nearly 59% of companies with the dominance of foreign or mixed capital.

The possible dependence of the source of capital with other variables (as pro-social projects, creating/modifying legal regulations, and voluntary actions) has been tested by using the Chi-square and Likelihood Ratio test (Table 12).

Table 12. The Chi-square and the Likelihood Ratio independence test for X7 variable

Variables	p-value for V	p-value for χ^2
engagement in pro-social projects (X2 variable)	0.251	0.255
taking part in creating/modifying legal regulations (X3 variable)	0.645	0.639
participation in voluntary actions (X4 variable)	0.521	0.522

X7 – source of capital, N = 385, p < 0.05

Source: own construction.

The results of the statistic tests show there is no dependence found between the source of a company's capital and its engagement in pro-social initiatives. So, if the company takes part in modifying legal regulations, pro-social activities or participates in voluntary actions, a relation with the source of the company's capital should not be pointed.

DISCUSSION AND CONCLUSIONS

While comparing the declarations in the area of CSR with the actual endeavours undertaken in this area, a conclusion may be drawn that the initial declarations are later not fully reflected in actual actions. By analysing the results of the empirical study and taking the form of ownership into consideration, it can be observed that business entities with a mixed or public form of ownership are more likely to give a positive answer than the business entities with a private form of ownership. The difference is visible in the number of positive answers. There is a significantly higher number of positive answers concerning declarations than actual realisation of CSR ideas in business practice (e.g. about 95% of business entities with the mixed form of ownership indicated the necessity to engage in pro-social initiatives while their actual involvement in pro-social initiatives is confirmed by about 78% of the respondents while participating in voluntary initiatives is declared by 62% of the respondents from companies with the mixed form of ownership) (Table 5 and Table 7).

While analysing the companies according to the number of employees, it can be noticed that large enterprises (employing more than 250 people) gave the most positive answers to the question concerning

the necessity to engage in CSR practices. Small enterprises (with between 10 and 49 employees) came second, micro enterprises (with up to 9 employees) came third and medium enterprises (with between 50 and 249 employees) gave the fewest positive answers to the question mentioned above. This distribution is slightly altered when it comes to the declarations of actual engagement. The first place is still occupied by the big enterprises, however the remaining places belong to the following: middle, small and micro enterprises, respectively. Such an order can be observed in the case of involvement in pro-social initiatives, creating or modifying legal regulations as well as participating in voluntary initiatives (Table 5 and Table 9).

Some interesting conclusions may be drawn from analysing the juxtaposition of the declarations and actual engagement of the companies according to their source of capital. In the case of the question concerning the necessity to engage in meeting the needs and expectations of the company's stakeholders, the most positive answers were given by entities with purely Polish capital (about 92% *versus* 85% among companies with mixed capital). In analysing the actual engagement of the respondents, it can be observed that the companies with foreign or mixed capital exceed the ones with purely Polish capital. In all three study areas, the number of positive answers of the former (foreign and mixed capital) was higher than the number of positive answers of the latter (Polish capital) type of companies (Table 5 and Table 11).

The present study, despite constituting a pioneer study among companies operating within Polish economic environment, has several limitations. Firstly, as a retrospective study, it is based on information from the past consisting of declarations of the business entities participating in the study. An interesting addendum to the conducted study would be a deeper analysis of the acquired data and an attempt to verify the realisation of the declarations in a few points in time which would allow for observing either a stable, a decreasing or an increasing tendency in the level of engagement in CSR practices. Secondly, the studied sample, on the basis of which the analysis was conducted, cannot be considered a representative sample. That is why the conclusions presented here are for reference purposes only. They can, however, constitute a starting point for further, more in-depth studies.

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POŻĄDANE VERSUS ISTNIEJĄCE PRAKTYKI W OBSZARZE SPOŁECZNEJ ODPOWIEDZIALNOŚCI BIZNESU (CSR) – PERSPEKTYWA BADAWCZA

Abstrakt

Tło badań. Społeczna odpowiedzialność biznesu (ang. CSR) w obecnych czasach globalizacji jest już szeroko rozpoznawalną koncepcją. Przedsiębiorstwa często informują nas o inicjatywach z obszaru społecznej odpowiedzialności, w które są zaangażowane, jednak może powstać wątpliwość, czy owe deklaracje rzeczywiście pokrywają się z podejmowanymi działaniami podczas codziennej praktyki gospodarczej.

Cel badań. Problem badawczy związany jest zatem z pytaniem, czy deklaracje firm dotyczące podejmowanych zadań w obszarze społecznej odpowiedzialności są zgodne z realizacją tych deklaracji w praktyce.

Metodologia. Odpowiedzi na tak postawione pytanie poszukuje się w wynikach badań empirycznych przeprowadzonych wśród przedsiębiorstw prowadzących działalność biznesową w Polsce. Badaniem zostało objętych 385 podmiotów. Istotne pytania weryfikujące poziom aktywności w obszarze CSR dotyczyły: (1) zaangażowania w prospołeczne inicjatywy; (2) uczestnictwa w akcjach wolontariackich; (3) tworzenia (lub modyfikowania) regulacji prawnych dotyczących poprawy warunków pracy i życia. Odpowiedzi respondentów zostały skategoryzowane i omówione ze względu na formę własności przedsiębiorstwa, liczbę zatrudnionych pracowników oraz źródło pochodzenia kapitału.

Kluczowe wnioski. Deklaracje przedsiębiorstw w analizowanych obszarach nie są w pełni realizowane w praktyce gospodarczej.

Słowa kluczowe: społeczna odpowiedzialność przedsiębiorstw (CSR), teoria Kohlberga, badanie, praktyka CSR.