

CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES UNDERTAKEN BY ENTERPRISES¹

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INTRODUCTION

The development of corporate social responsibility (CSR) shows that it is a new approach to the management of various organisations. It is both a philosophy and an action strategy. Managing a business with CSR involves combining economic objectives with the ethics of activities for the benefit of stakeholders and the natural environment [Rak 2012a], which generates additional value for customers. In business, this becomes a source of economic success. Customer loyalty and the interests of investors are enhanced, employee morale increases and relations with stakeholders improve, all of which contributes to the achievement of business objectives and the actions a company takes on the market [Witek-Crabb 2006].

As a result, companies seek to conduct themselves in a socially responsible way – to be ecological, ethical and economical for the organisation. Companies pursue social programmes because they are in the public interest as well as their own. Such programmes can display their distinguishing features and bolster their market position. Corporate social responsibility comprises company policy in its entirety (internal and external) and addresses all stakeholders (employees, customers, shareholders, suppliers and business, social and public partners as well as various pressure groups).

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AIMS AND METHODS

This paper aims to show the areas of CSR covered by corporate strategies accounting for philanthropy to be pursued by an external organisation.

A three-stage procedure was used to achieve the paper's goals: a review of the literature, empirical research and conclusions.

A review of research that has been done in the field is the first stage. It examines the development of CSR and corporate philanthropy in the pursuit of CSR goals, and draws on the subject literature and reports on other research while also providing the basis for a CSR strategy in an enterprise. The empirical research was initiated by asking: How are corporate foundations organised in terms of corporate philanthropy?

This research question defined the chronology of the research proceedings, the subject and the object scope of empirical research, the methods and techniques for gathering and analysing the data. The subject of the research focused on relations between a parent enterprise and a corporate foundation and on factors determining their actions aiming to complete philanthropic goals originating from the strategy of the founder's enterprise. Corporate foundations operating in Poland were examined. This paper investigated only foundations constituting a separate entity set up by an enterprise or natural persons authorised by the enterprise and financed by the parent enterprise aiming to carry out socially beneficial measures. Moreover, apart from their strict connections to the parent enterprise, these organisations are characterised by features defined by the Act on Foundations from 1984. Foundations set up by public entities like self-governments, schools, universities, hospitals and other institutions were not considered corporate foundations or foundations established by various organisations for the purposes of promoting a group of products. In 2015, the author identified 125 such organisations operating in Poland. For the sake of comparison, there were over 100 corporate foundations in Poland presented in the standards by the Donors Forum [Standards of operation... 2015]. According to research, 90 foundations were operational in the Forum conducted in 2012 [Raszeja-Osowska 2015].

The research covered Poland and the empirical research was carried out in 2015. Data was collected by means of a survey (46 corporate foundations gave answers) and the analysis of 125 founder websites and 125 corporate foundations. The survey was designed to gain the opinions of managers managing corporate foundations in Poland on the implementation of corporate social responsibility by the founder. The research on documents involving websites of founders and corporate foundations was conducted in order to gather data for a comparative analysis of features of the foundation – founder relation in view of online communications activity. The data collection method made it possible to obtain information about the activities of foundations and the relations between foundations and their founders.

THE AREAS OF CSR

The measures presented in Table 1 may be treated as a code of good business practices which secure flexibility of CSR activities. The options presented are complementary and may generate additional value found favourable not only for the enterprise, but the environment and customers as well. According to the research conducted by the Founda-

TABLE 1. Types of corporate social responsibility

Responsibility	Social expectations	Examples
Economic	required by society	<ul style="list-style-type: none"> – making a profit – maximising sales income and minimising costs – making good strategic decisions – following a thorough policy of allocating profits
Legal	required by society	<ul style="list-style-type: none"> – complying with laws and regulations – complying with environmental protection and consumer rights regulations – abiding by labour law – counteracting corruption – fulfilling all contractual obligations – accepting warranties
Ethical	expected by society	<ul style="list-style-type: none"> – avoiding doubtful behaviour – acting not only in accordance with the law but also in the spirit of the law – considering the law as the unconditional minimum and taking actions going above this minimum – securing ethical leadership; setting an example for the entire organisation
Philanthropic	appreciated by society	<ul style="list-style-type: none"> – being a good corporate citizen – running programmes that support society (education, health services, culture, urban services) – striving to improve the quality of social life – volunteering

Source: Carroll and Bucholtz 2003, Baran 2006.

tion for Social Communication, the public considers the following to be most important [IPSOS 2009]:

- obeying the law and running a business that treats customers, employees and contractors fairly and reliably;
- creating an appropriate organisational culture inside a company, giving employees the right and opportunities to develop;
- activities that benefit the community in which a company operates. These may involve participation in charity events including product give-aways, financial support, leveraging the company's organisational and logistic abilities, organisation events and picnics.

According to Lyon's approach, there are five objectives of social activities of CSR strategy (Fig. 1) [Lyon 2009]:

- compliance with human rights;
- positive impact on the environment;
- compliance with labour law;
- social involvement;
- compliance with ethical norms.

These features of CSR are the reasons to adapt it to enterprise management and comprise four types of motivations, which translate into benefits for [Mohr et al. 2001]:

- the company (through increasing sales, profits, an improved image and social value);
- both the company and the environment (nature and society);



FIG. 1. Goals of a corporate social responsibility strategy

Source: based on Lyon 2009.

- more for the environment of the company, but take into account the company's interests;
- the corporate environment exclusively.

The motivations of enterprises make clear the logic of improving CSR and its transition from reaction CSR to strategic CSR. The long-term benefits of adopting CSR as a source of motivation to engage in social measures are as follows [Wardyn n.d.]:

- winning the interest of investors and enhancing company credibility and transparency, which increases confidence in an enterprise (also among lenders);
- growth in customer and other stakeholder loyalty – consumers prefer companies to embrace social actions in line with the PYMWYMI (put your money where your mouth is) principle [Rok 2004, Wardyn n.d.]. That means consumers choose brands with values similar to those they themselves have;
- building and maintaining favourable relations with the community and local administration as a result of involvement in social activity in the local environment;
- growth in the enterprise's competitive edge by strengthening the value of a corporate brand image and the products it offers;
- shaping the enterprise's organisational culture by enhancing the value of cooperation between stakeholders and building a partnership;
- building a good company image and attractiveness as an employer among existing and potential employees by using CSR actions as instruments of non-financial employee motivation.

THE PERCEPTION OF CSR BY COMPANIES – AN OVERVIEW OF THE RESULTS OF EXTERNAL STUDIES

There can be no doubt that enterprises benefit from including socially responsible goals into management and strategy. This is confirmed by numerous research results published both in Poland and abroad [Tabor 2004, Eichholtz et al. 2010, Geryk 2012, Sznajder 2013].

Concepts of CSR including factors encouraging companies to apply them are quite clear. Nevertheless, the management boards of many companies understand the concepts

differently. This is confirmed by results of the research carried out by KPMG in 2013 among the 100 largest companies from 41 countries showing that enterprises use various terms to express social responsibility. The most frequent term is sustainability (Table 2), while the term CSR is used by only every fourth company in reporting.

TABLE 2. Indication frequency of terms used to define corporate social responsibility

Term	Frequency of indication (%)
Sustainability	43
Corporate social responsibility (CSR)	25
Corporate responsibility (CR)	14
Sustainable development	6
Corporate citizenship	2
Environmental and social report	2
People, planet, profit	1
Corporate responsibility and sustainability	1

Source: based on the KPMG Survey 2013.

The results of research carried out among Polish enterprises in 2013 showed that 2/3 of company representatives in the SME sector did not come across the term CSR [The KPMG Survey of Corporate Responsibility Reporting, 2013]. Despite that, the companies indicated they took socially responsible measures mainly to benefit employees and the natural environment as well as cooperation with social organisations and local communities (Table 3).

TABLE 3. Social actions of SMEs in Poland

Social actions	Indication (%)
For the sake of employees (training)	80
Considered in decisions related to the natural environment	82
Waste segregation	83
Cooperation with social organisations and local communities	61
Pursuing sustainable waste management	40
Arranging employee volunteering	15
Running social campaigns	11

Source: PARP 2013.

The data above reveals that Polish SMEs implement only single social measures and most often ones targeted at employees and the natural environment. Table 4 presents a broader scope of key CSR areas pursued by companies in Poland.

The data presented in Table 1 show that key CSR areas are not fully completed. The biggest discrepancies are observed in “fair market practices in relations to contractors, business partners” where 53% of those surveyed considered them of key importance but only 32% actually turned them into action. This shows it is easier for enterprises to take socially responsible measures for the benefit of consumers and employees than to obey principles of business ethics [Rybak 2004].

TABLE 4. Key CSR actions taken in Poland

CSR actions	Key action (%)	Taken action (%)
Consumer relations	74	43
Employee relations	72	45
Work organisation in company (corporate governance)	65	34
Fair market practices in relation to contractors, business partners	53	32
Human rights	20	12
Natural environment	20	14
Social involvement – measures that benefit the local community	11	6

Source: PARP 2011.

Analysis of the social reports published by large Polish companies shows that the most commonly used areas of social involvement include [Brzozowski 2009]:

- charitable activities;
- shaping customer relations;
- employee development;
- establishing relations with contractors;
- taking responsibility for their products;
- environmental protection.

Corporate social responsibility activities taken by enterprises may be grouped into two groups: internal, or those targeted at employees, and external, including those addressed to various groups of stakeholders [Sznajder 2013] (Table 5).

TABLE 5. Forms of enterprise social responsibility

Internal forms	External forms
<ul style="list-style-type: none"> – employee welfare (medical care, helping to pay liabilities, health leave and kindergarten etc.) – work conditions (raising quality standards of work stations, social benefits above the existing norms) – setting employee tasks (enhancing employee satisfaction and to a lesser extent economic effectiveness) 	<ul style="list-style-type: none"> – natural environment (reduction of pollution even if the competition does not do it, saving energy and others) – products (getting rid of hazards which may appear in the process of using products) – market and marketing (looking after ethical channels and distribution forms, complying with standards of ethical communication and promotion) – employment (maintaining employment, favouring people in a difficult situation) – acting for the benefit of a local community – sponsorship of local ventures and organisations

Source: own elaboration based on Żemigala 2007 (after Lewicka 1999).

Bartkowiak [2011] presents the social responsibility of businesses in an approach emphasising target groups of stakeholders:

- the market environment (suppliers, recipients, co-operators, competitors); for example application of principles of ethics in contacts with the environment, using fair information and advertising;

- the public environment (public administration, public benefit institutions, social organisations, citizens); CSR measures concern scientific ventures, schooling, culture, health protection, sport in terms of patronage, sponsorship, public and private partnership, employee volunteering;
- employment (existing and potential employees) comprising incentive systems, respecting employees' dignity, social justice, opportunities for personal development, providing stability and a safe work environment;
- environmental protection (technology and organisation of all corporate actions related to the use of environmental resources); CSR activities focus on the appropriate management of natural resources in an enterprise, evaluating the ethical implications of the use of resources, compliance with regulations concerning environmental protection;
- relations with investors (with existing and potential shareholders); these activities concern business ethics and reliable information conveyed to investors while also respecting pre-emption rights and keeping promises made.

The areas of enterprise CSR presented indicate the main groups of stakeholders as well as actions assigned to them according to the following principles [Schwab 2002, Dolhasz 2005]:

- corporate attractiveness – an enterprise should prove its usefulness to society with its action not only as an employer but also as a social player;
- corporate integrity – economic and social goals should be combined in action; coherence of social and economic goals is important in compliance with ethical and moral behaviour;
- corporate citizenship – an enterprise should solve social problems and look for unsolved issues and initiate cooperation with other entities (business, public and social) for the sake of society;
- supporting social entrepreneurship – enterprises and public organisations should support social entrepreneurship while aiming to build a civic society.

A contemporary CSR concept emphasises consideration of social tasks as a part of elaborating the corporate strategy [Kaleta 2014], which company is going to follow. It consists of the following phases of effective completion of CSR activities [Łaszyn 2002]:

- obtaining internal support for the company's social involvement;
- identifying social problems somehow appropriate to the company's activities;
- analyzing current social actions;
- defining goals, identifying a strategy, identifying resources, drawing up an action plan;
- project completion;
- measuring effectiveness and efficiency;
- reporting and communications in the company's environment;
- maintaining dialogue with the external environment and adjusting the programme.

BUILDING A CSR STRATEGY

The stages of CSR activities show the logic of elaborating a CSR strategy, which requires integration with an overall corporate strategy [Galbreath 2010]. The model of corporate social responsibility presented in Figure 2 displays relations between a general

company strategy and CSR strategic tasks. Accomplishing strategic business goals paves the way to completing social tasks, and consists of a process for managing CSR in four phases [Rudnicka 2012]:

- planning – setting organisational values, analyzing the corporate environment and its internal situation, analyzing stakeholders and their expectations, analyzing the enterprise's ethical risk, defining strategic goals and directions of corporate actions, securing appropriate resources conditioning their accomplishment, elaborating a social policy concerning the enterprise's responsibility, defining future actions, elaborating social programmes together with the tools needed to implement them;
- performance – implementation of social programmes by means of various ethical instruments, i.e.: employee volunteering, cause marketing, sponsorship, social partnership, channels of internal and external communication;

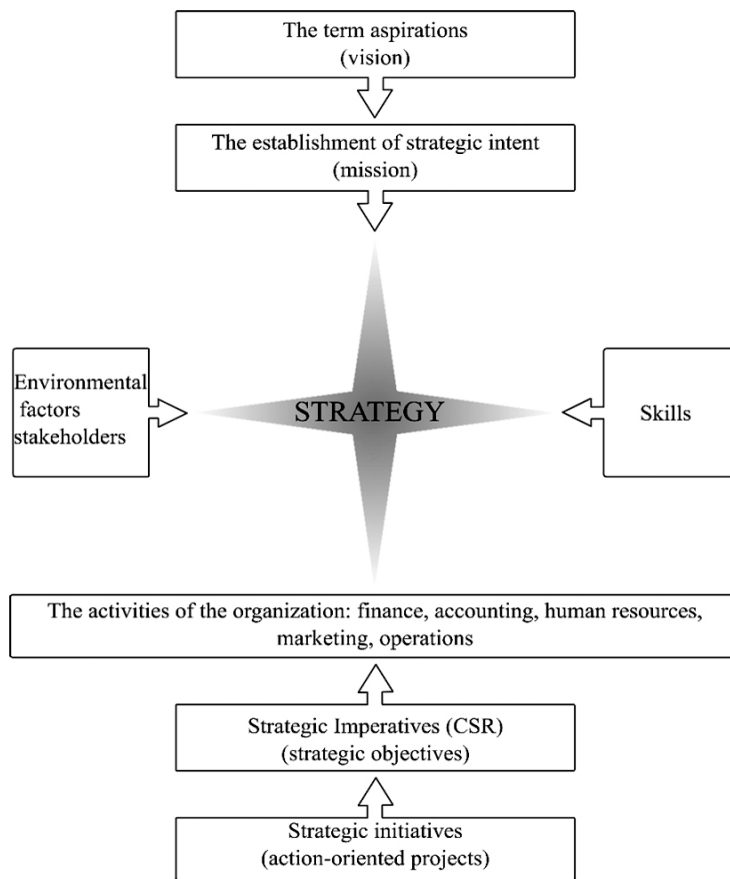


FIG. 2. Strategic model of corporate social responsibility

Source: Geryk 2012 (after Werther jr. and Chandler 2006).

- evaluation – measuring and monitoring action parameters, various systems for evaluating social programmes, surveying stakeholder satisfaction, assessing the activities of social partners, controlling social, economic and environmental indicators;
- improvement planning and taking preventive, reparative, corrective and improving actions.

A strategic and process approach to completing CSR tasks enables the enterprise to function ethically and has a positive influence on the environment where a company is conducting activities. At the same time, economic effects generated by such activities (enhancing customer loyalty, stabilising the market or possibilities of lowering labour costs through the growth of employee motivation) [Tabor 2004] provide the motivation for implementing a CSR strategy.

IMPLEMENTING CSR STRATEGY THROUGH OUTSOURCING AN OBJECTIVE OF PHILANTHROPY

The model for creating a strategy presented here does not exclude the possibility of pursuing CSR areas within the enterprise. The aspects society requires or expects (economic and legal ones) must be covered by the company itself, as it is in charge of the production and sales of its products or services.

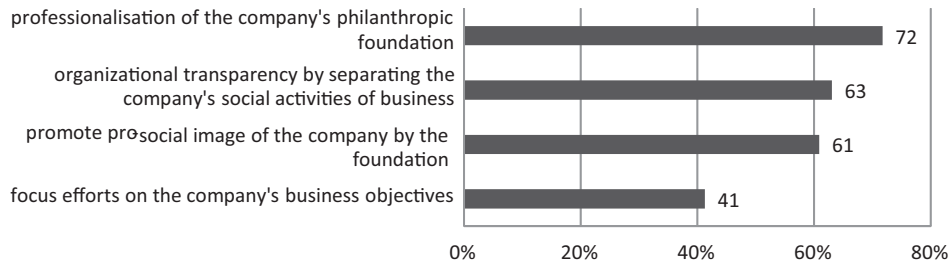
However, philanthropy-related areas may be mostly covered by an external entity. Unfortunately, no research has been done on the extent to which that happens. Some enterprise CSR strategy goals – cause marketing, for example – are delegated in various agreements with external entities. Such agreements have both advantages and disadvantages [Rak 2014a], the latter being that enterprises must look for ways to minimise their weaknesses. Reducing risk related to transferring activities to external organisations results in setting up corporate foundations to carry out corporate philanthropic actions [Rak 2014b].

There were 125 external companies in Poland in 2015 that performed philanthropic tasks for enterprises. These were corporate foundations set up by enterprises for the purposes of carrying out measures assigned by the enterprise [Rak 2012b]. Accomplishing them benefits the foundation's founder (Fig. 3).

The benefits a founder company gains from setting up its own foundation involve organisational and marketing challenges such as making the foundation's philanthropic activities professional (71.7% indications), achieving organisational transparency by separating social and business activities (63%) and promoting the foundation's pro-social corporate behaviour (60.9%). Tasks of CSR are also carried out by assigning the personnel of the enterprise to work in a corporate foundation and arranging corporate volunteering to help the foundation do its social assignments (such cooperation between parent companies and their foundations is generally accepted).

In the survey reported in Figure 4, foundation managers indicate the number of employees employed in managerial positions by foundations.

The data show that 22% does not employ the founder company's employees in managerial positions and just over a fifth (22% indications) engages two workers. The above



respondents could indicate up to three opinions (n = 109 opinions)

FIG. 3. The most important benefits a founder company gains from setting up its own foundation

Source: the author.

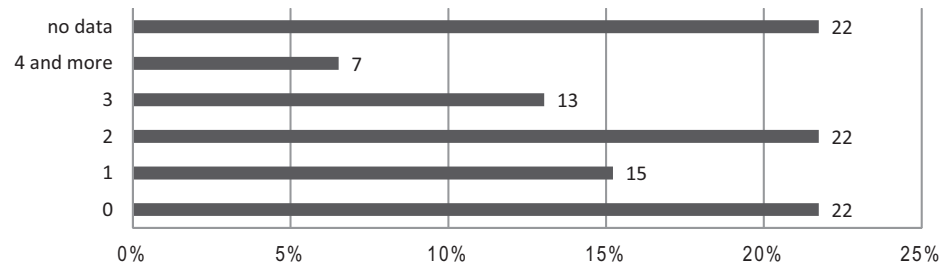


FIG. 4. Employees of a founder's enterprise in managerial positions in corporate foundations (n = 46)

Source: the author

figures are estimated as 10 of the surveyed companies did not disclose any information about employing the founder's employees in managerial positions.

An enterprise accomplishing its CSR goals with relation to corporate philanthropy results in addressing measures to specific groups of beneficiaries and informing them about it. Table 6 shows groups of beneficiaries displayed on foundation and enterprise websites.

The data from Table 6 reveal a difference between the groups of stakeholders (beneficiaries) of corporate foundations and founding enterprises. That difference can be traced to the main objectives of foundations and enterprises displayed in their missions and promoted values. It is clear that foundations aim to accomplish goals for the benefit of society whereas enterprise mainly focuses on satisfying the needs of customers and em-

TABLE 6. Main groups of stakeholders displayed on corporate foundation and parent enterprise websites

Corporate foundations	l.b.	%	Founding companies	l.b.	%
Local society	63	50.4	Customers	56	44.8
Children	59	47.2	Employees	41	32.8
People with disabilities	45	36.0	Local society	37	29.6

n = 125 (it was possible to give a few marks so the total does not add up to 100%)

Source: own elaboration based on data provided by foundations and founding companies websites.

ployees and to a lesser extent the needs of local communities. Displaying stakeholders on foundation and enterprise websites has promotional, image and practical importance. Such information tells internet users to whom the enterprise's actions are addressed.

Relations between corporate foundations and their founders may also be observed on the basis of informative communications posted on both entities' websites. Table 7 includes communication features of the foundation provided by a parent company and vice versa.

TABLE 7. Information about foundations and their founders presented on websites by both sides (according to the number and frequency of indications)

Corporate foundations			Founders		
Communications	l.b.	frequency (%)	Communications	l.b.	frequency (%)
A corporate foundation posts information about actions taken together with a founder	85	68.0	A founder posts information about his or her own foundation and actions	76	60.80
A corporate foundation's website has a link to a founding enterprise	68	54.4	A founder puts a link to information about current actions of corporate foundations	71	56.80
A corporate foundation posts information about participation of a founder's employees in the activities of a corporate foundation	60	48.0	A founder posts a link to a foundation on its main website	52	41.60
Information about a founder is on the website of a corporate foundation	59	47.2	A founder posts information about a foundation in promotional material available on the internet	23	18.40
A foundation uses identical communication channels and social networking sites as the founder	33	26.4	There is information about a corporate foundation in the CSR report of a founder	19	15.2
×			A founder posts only one notice about a foundation's actions	12	9.60
			Social networking sites of a founder provide information about a corporate foundation	9	7.2

n = 125 websites of a foundation; n = 125 websites of an enterprises (the total number of indications may exceed 100%)

Source: own elaboration based on the results of analyses of websites of foundations and founding companies.

The data from Table 7 show that foundations post information on their websites more often than founders do. In particular, 68% of foundations inform of actions taken jointly with a founder, 54% place a link to a website of a founding enterprise while 48% show the founder's employees' involvement in a foundation's activities.

A review of the literature and empirical research indicates the following measures external companies can take to accomplish their philanthropic goals:

- address philanthropic assistance to stakeholders not related to the profile of an enterprise or its customers;
- separate a business area from a philanthropic one to enhance the transparency of corporate decisions;
- make CSR measures professional.

CONCLUSIONS

Adapting CSR involves integrating social norms (including human rights), principles of ecology, economy and corporate organisational culture into the company's current activities, not only presenting its mission. Therefore, signs of CSR adoption may be sought in overall corporate activities comprising policies and the strategies of operational activities pursued. The complete adoption of CSR in companies boosts competitiveness in the long term, develops a social image and helps secure permission for the operation and development of the enterprise from the local community. Corporate philanthropy, which may be separated from the enterprise, may play a special role in this regard. It facilitates (enhances) communication about other CSR actions taken by a company. According to the research results cited in this paper, it may be concluded that CSR is mainly associated with philanthropy by external stakeholders.

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Summary. The paper shows areas of CSR included in corporate strategy, including particularly philanthropy, which may be pursued by an external organisation. It also presents areas of corporate social responsibility, providing a background for the results of the analysis of secondary data concerning the importance of CSR for enterprise. The procedure for creating a CSR strategy is explained and the possibilities of pursuing philanthropic tasks by an external organisation are shown. Using own research (the analysis of websites of 125 corporate foundations in Poland in 2015 and the results of the survey of 46 managers from corporate foundations), author present ways of delegating philanthropic tasks to corporate foundations and how the tasks are accomplished. This article is intended for researchers studying CSR and also for company managers who think about philanthropy.

Key words: corporate philanthropy, CSR, strategy, corporate foundation

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