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Responsible management functions in the eyes of the employees of Polish enterprises: between economic calculation and a moral imperative

ABSTRACT

The article develops the thesis that the importance of responsible management is perceived by employees in the aspect of the company's marketing activities. The following research problem was formulated: which of the distinguished areas of activity (relations with the company's stakeholders, market position, revenues, and costs of the company) is most influenced by responsible management? The purpose of the article was to demonstrate what functions responsible management serves in the eyes of representatives of Polish enterprises. Quantitative research based on a standardized questionnaire was conducted based on representative samples of Polish enterprises in March 2022. On the basis of the research, it was found that marketing instruments have a greater impact on the competitive position of companies than activities in the area of responsible management. Ethical issues are perceived depending on the situational context. Responsible management is more often seen as a marketing instrument than a moral imperative to act.

Keywords: responsible management, competitive position, management ideologization, ethics
JEL Classification: L21, M0, M14

Introduction

For several decades, a significant body of publications in the area of management has focused on the topic of responsible management in its various aspects, such as cultural, quality, or finance management [Aribi, Almahrog, Arun, 2018; Conawa, Laasch, 2016]. It is said that what makes modern enterprises different from traditional ones is not only technology, organizational structures, business law, culture, etc., but also the fact that management strategies take the environment's interest into account. The latter includes not only stakeholders but also the natural environment. It is further believed that responsible management, borrowing from concepts of corporate social responsibility (CSR), may confer a competitive advantage on the enterprise [Amoako, 2020; Helmold, 2022; Maráková, Tučkovaá, Wolak-Tuzimek, 2021]. Both of these concepts rely not only on economic calculation but also on ethical criteria to justify their presence in management. What we are dealing with is an expansion of the criteria for the evaluation of managers' activities. It is not enough to generate profit. It is believed that it is the moral duty of those in management to be attentive not only to the company's interests but also all of its shareholders. Traditional criteria referencing financial categories were numerical by nature, and in that context they were objective and comparable. The nature of ethical criteria is usually general, and their evaluation can sometimes be subjective, leading to the ideologization of management processes [Haidt, 2013; Scruton, 2012; Winch, 2021]. The ideologization of management does not only have a theoretical dimension, but it also translates into practical actions both at the company scale and at the scale of the entire economy. For this reason, it is worth surveying and analyzing the opinions of employees, as they may translate into managers' decisions.

Responsible management has become part and parcel of enterprise decision-making (e.g. ISO26000 procedures) and an instrument for the creation of a positive brand image. In the opinions of enterprise employees, is responsible management a factor in building the competitive advantage? Or is it merely a marketing device borrowing legitimacy from the moral norms contained in CSR? These were the main research problems in studies pursued by a team of the Institute of Management at SGH Warsaw School of Economics in 2022 [Skowronek-Mielczarek, Sołek-Borowska, Zajkowska, 2022].

The purpose of the article is to demonstrate what functions responsible management serves in the eyes of the representatives of Polish enterprises. Responsible management is understood to mean a management strategy whereby enterprises' activities pay heed to social interests, environmental aspects, and relationships with different groups of stakeholders, especially employees, which contributes to the enterprise's competitive potential and to the shaping of conditions for sustainable development [Ennals, 2014; Skowronek-Mielczarek, 2017].

Two main functions of responsible management are distinguished: (i) building competitive advantage and (ii) image creation. Another purpose of this article is to demonstrate the

statistical strength of the relationship between responsible management and the enterprise's competitive potential.

The next purpose is to identify the type of ethics proposed in Haidt's concept [Haidt, 2013] – community, autonomy, and divinity – underlying the judgement of actions taken in the area of responsible management. The last purpose is the statistical illustration of the perception of responsible management by employees and consumers. That is an illustration in the context of two criteria: the company's image, and the moral imperative to act.

The novelty of the article, compared to other Polish publications, is the analysis of CSR from the point of view of Haidt's concept of ethics. What is more, in management studies, the subject literature relatively rarely pursues studies of statistically representative, large samples (i.e. of approximately 1,000 respondents). The results presented herein bridge the research gap in this area. Moreover, they can inform management practitioners about the perception, as held by employees and consumers, of their actions invoking responsible management. This was the main motivation to share the research results.

Responsible management: assumptions of the concept

In responsible management concepts one of the main criteria by which to judge an enterprise is its engagement with the environment in which it operates. That environment comprises not only external stakeholders (such as the local community) but also the natural environment. One does not negate the need for the generation of profit, but it is not the scale of the profit that decides upon the positive image of the enterprise. Furthermore, in the short term, responsible-management actions, or CSR, can have a negative impact on the enterprise's financial performance, but in the long run the income exceeds the cost [Bahta et al., 2021; Karyawati et al., 2020]. In this context, responsible management and CSR become important instruments to influence the enterprise's competitive potential. It appears that, as the results of other studies confirm [Barnett, 2007; Hornungová, 2017; Tolosa, 2021], it is difficult to pinpoint a single principal driver of an enterprise's financial performance or competitive position. It is worth bearing in mind the market situation, technological development, political circumstances, etc. This was noted already by Porter in his classic monograph [Porter, 1985].

A conservative approach to the functions of an enterprise does not negate the need for responsible management. In one of the classical works of Friedman we find assertions of the necessity of separating the principal function of enterprises (i.e. generation of profit) from the pursuit of other goals. That has nothing to do with any negative view of actions benefiting society and the environment. Generally speaking, the paradigm of conservative thought places dangers to the freedom of the citizens – and, by extension, enterprises – in the blurred functions of business organizations and excessive state intervention in the sphere of their daily operations [Friedman, 2002; Scruton, 2012; Ramaswany, 2023]. The survival of an enterprise is

decided by access to resources for sustenance and growth. In the conservative perspective, the key and sole criterion is the economic profit generated. Conservatism appreciates the reasons for the existence of business organizations supported by the state that are important to the functioning of society. Conservatism does not exclude and sometimes it outright promotes the taking of action for the benefit of others – action springing from the ‘need of the heart’. A danger to enterprises comes from ideas that ostensibly lead to freedom and utopian equality while in reality striking at the foundations of conservative pillars of business organizations, i.e. restriction of individual freedom for the benefit of the community, right of ownership, and a canon of values and norms. In this paradigm a high competitive position is achieved by concentrating on profit and cost with the use of marketing instruments.

The above-outlined theoretical areas of discussion about the functions of an enterprise and instruments for the achievement of its competitive advantage will probably continue for a long time to appear in the subject literature. It is an important question how the employees of enterprises perceive the significance of such instruments. In their opinions, does the traditional perception of the functions of an enterprise (concentration on financial profit) prevail, or are they inclined to recognize the dominance of responsible management? This is the first research problem at hand.

The analysed questionnaire surveys distinguished the following instruments driving the competitive position of an enterprise: marketing (distribution channels, pricing, promotion, and quality of goods and services offered), responsible management (local social interests, concern for the natural environment and care to the development of the employees’ skills are taken into account in management), and management (ongoing monitoring of the execution of tasks; concentration on financial profit; well-compensated employees; and good relations with contractual partners).

Hypothesis I asserted that the traditional approach to the drivers of an enterprise’s competitive potential would prevail in the opinions of the employees surveyed, with concentration on financial profit (conservative approach to the functions of an enterprise).

Axiological criteria vs economic criteria: a dilemma in the decision making process

The decision-making process is usually visited by dilemmas around the choice of the most beneficial variant of the decision from the perspective of the relevant organization. Many different criteria of this process can be distinguished – from value (axiological criteria) to profit-and-loss calculation (economic criteria) [Goodwin, White, 2014; Mintzberg 2022]. The idea of responsible management calls upon values such as tolerance, fairness, equality, etc. In Haidt’s opinion, those are one of the foundations of the liberal attitude that is also present in management [Haidt, 2013].

Following Shweder's footsteps, Haidt distinguished three groups of moral considerations (types), referring to them as the ethics of autonomy, community and divinity [Haidt, 2013]. The distinguishing criterion is the role the human being plays in each of them.

The ethics of autonomy emphasize that the human being is an autonomous individual that independently defines its needs, goals, desires, etc. and does so in whatever way it sees fit. This type of attitude is sometimes referred to as negative freedom asserting that all humans are equal and have the same chance when competing for influence. In essence, negative freedom is egoistic and deemphasizes the interests of others [Legutko, 2007; Bowring, 2015]. The notion of individual freedom dominates the justification of any conduct. Using the terms of organizational culture, one could say that this type of ethics prevails in individualistic societies [Hofstede, Hofstede, Minkov, 2010; Meyer, 2023]. This does not mean, however, that an ethic of autonomy does not defend persons (or groups) who are weaker. It does so only to demonstrate its superiority above others. From a psychological point of view, emphasizing concern for those who are weaker serves to raise one's self-esteem. Paradoxically, here it invokes an ethic of divinity, although the motive for action is not axiology but economic calculation assuming that concern for others enables financial profit to be increased and a higher position to be maintained in society. The reward is not eternal happiness, as an ethic of divinity would have it, but temporal happiness.

An ethic of collaboration rests on the assumption that human beings are part of a larger whole: family, group, enterprise, etc. Members of a community are obliged to fulfil the roles imposed on them by the structure of power and especially by culture. Their subordination is voluntary, with security, survival, and development as the goal. An ethic of collaboration is the opposite of an ethic of autonomy. The latter deals with negative freedom, and the former with positive freedom. Positive freedom accepts the existing system of norms and values but also constitutes a system that imposes constraints on others. Its essence is to determine certain limits on conduct as a condition for the survival of the system (enterprise). It accepts inequalities among groups, relating e.g. to ownership, competence, or access to the company's resources. While the 'I' category lies in the centre of an ethic of autonomy, in an ethic of collaboration the centre is 'we' [Bowring, 2015; Legutko, 2007; Lindsay, Pluckros, 2022].

An ethic of divinity assumes that the human being is God's design, called upon to follow God's message. In an ethic of autonomy, the point of reference is the individual as such, in an ethic of collaboration it is the group, and in an ethic of divinity it is religion with the values and norms contained in it. This type of ethic combines the 'I' and the 'we' within the limits set by a given religion. From the perspective of management, an ethic of divinity need not always be associated with religion, although the latter is sometimes key in the decision-making process within the enterprise or in external business relations.

Each of the types of ethics puts the entity evaluating the conduct in a different place. In an ethic of autonomy that is the individual itself, in an ethic of collaboration it is the group, and in an ethic of divinity only God is the just judge. In reference to the business sphere, we can

speak of a need to forge one's own path of development (ethics of autonomy), build strategic alliances (ethics of collaboration), or responsible management (ethics of divinity).

In everyday practice both individuals and enterprises refer to each of the identified types of ethics. One such type usually becomes dominant and provides the key criterion in decision-making. From the managers' point of view, that criterion determines the rationality of any decisions made. From the perspective of management, ethics refer to moral considerations (beliefs, norms, values, etc.) featuring in business, involving practices of human conduct and links to the enterprise's organizational culture [Ferrell et al., 2019; Gasparski, 2007; Martinez, Sasia, Skeet, 2021].

The other research problem referred to the ethical considerations conferring legitimacy on responsible management. The problem was: in the respondents' opinions, what type of ethics can legitimize responsible management?

Hypothesis II asserted that, in the respondents' opinions, the introduction of responsible management is legitimized by a call upon community ethics.

Business ethics as a moral imperative vs a marketing instrument

Business ethics is believed to be the foundation of the CSR concept and therewith responsible management. The beginning of CSR is believed to be Pope Leo XIII's encyclical *Rerum Novarum* of 1891 and the publication of *The Fundamental of Business Ethics* in 1926 [Wolak-Tuzimek, 2019]. One can go further back in time to find the moral imperative of helping one's neighbour on the pages of the Old and the New Testament (MT22). From the onset of the industrial revolution at the beginning of the 19th century, many entrepreneurs allocated part of their income to the development of local infrastructure (such as schools or hospitals) or assistance to employees (such as housing construction or recreation). In their memoirs, many emphasize the role of the moral imperative in undertaking such activities [Carnegie, 2007].

Recent decades have shown the rapid development of responsible-management practices is the operations of enterprises. Can it be that all managers have felt the need to help others and dedicate part of their resources to the fulfilment of social expectations with no guarantee of profit? That would be difficult to surmise. It is a more probable proposition that responsible management is an instrument of marketing a form of promotion and advertising. This presents multiple threats to the enterprise in a situation in which the practice becomes incompatible with the professed ideals [Keys, Malnight, Van der Graaf, 2009; Ramaswamy, 2023].

In the analysed surveys, one of the research problems involved the respondents' perception of the role of responsible management. Is the latter a marketing device, or should one search for different motives behind undertaking such a type of activity? Hypothesis III asserted that responsible management is perceived in terms of a marketing instrument used, among other purposes, to build a positive image of the enterprise.

Research methods

The object of analysis were the respondents' answers to a questionnaire survey designed on the basis of the ISO26000 standard. The study was implemented on a sample of 1,005 enterprises in March 2022 with the use of CAWI (Computer Assisted Web Interview). It was executed by ABR Sesta as a contractor for the Institute of Management of SGH Warsaw School of Economics [Skowronek-Mielczarek et al., 2022]. The study sample covered 1,005 enterprises, random-quota sampling. The sample was representative of the characteristics of small, medium-sized, and large business organizations in the structure of Polish economy (on the basis of the data from Statistics Poland). Given $\alpha = 95\%$ and $\beta = 3\%$, the results of the analysis are representative of the population surveyed. The largest portion of respondents in the study are service companies at 47%, functioning in the market for more than 5 years; dominated mainly by Polish capital at 74% and with national reach at 42%; medium-sized and large enterprises were the most represented at 61% both taken together. The most numerous subgroup within the sample were specialists with influence on the decision-making process in the enterprise, at 54%, mainly women, at 56%.

Concurrently with the surveys of enterprise employees, consumer surveys were carried out. Like the previous ones, they were commissioned by the Institute of Management of SGH Warsaw School of Economics. The study, preceded by a pilot one, was conducted on a sample of 1,005 consumers in March 2022 using the CAWI technique. The sample was selected randomly using the e-panel PI platform. The sample was representative in terms of gender, age (18–80 years), place of residence, size of the town, and province. Information on education, professional status, number of people in the household, having children, and subjective assessment of the financial situation was also included [Dąbrowska, Sołek-Borowska, Zajkowska, 2022]. The results of the study were used to verify hypothesis III.

In the statistical analysis of both studies, IBM SPSS Software version 28.00 was used. As a result of the reliability analysis of all the questions, The Cronbach alpha coefficient value was found to be 0.891, and the questionnaire was accepted as very reliable [Denis, 2018; Marcinowska, Mider, 2013].

Quantitative research is limited to the analysis of cause-and-effect relationships between variables and shows the statistical scale of occurrence of a given phenomenon. Their weakness is the limited possibilities of qualitative interpretation of respondents' statements, i.e. getting to know the context of the opinions expressed and their justification.

Results: hypothesis I

Verification of hypothesis I was done mainly on the basis of factor analysis: principal components analysis [Denis, 2018; Marcinowska, Mider, 2013].

The first step in the analysis was to evaluate the significance of a correlation matrix of 11 variables (drivers). The Pearson correlation coefficient among the selected variables ranged from 0.279 to 0.616 (with 65% of correlation exceeding the value of 0.400). The determinant of the correlation matrix was 0.01 (Table 1).

Table 1. Correlation matrix

	I	II	III	IV	V	VI	VII	VIII	IX	X	XI
Distribution channels (I)	1.000	.446	.417	.397	.460	.482	.490	.476	.336	.519	.388
Pricing of the products and services offered (II)	.446	1.000	.399	.339	.449	.561	.469	.400	.258	.457	.362
Well-compensated employees (III)	.417	.399	1.000	.464	.420	.417	.422	.615	.423	.430	.344
Interests of the local community (IV)	.397	.339	.464	1.000	.388	.312	.359	.507	.616	.464	.411
Ongoing monitoring of the execution of the tasks (V)	.460	.449	.420	.388	1.000	.497	.519	.485	.374	.428	.509
Quality of products and services offered (VI)	.482	.561	.417	.312	.497	1.000	.521	.496	.279	.486	.344
Good relations with contractual partners (VII)	.490	.469	.422	.359	.519	.521	1.000	.455	.324	.425	.396
Development of employees' competences (VIII)	.476	.400	.615	.507	.485	.496	.455	1.000	.445	.478	.393
Care to the natural environment (IX)	.336	.258	.423	.616	.374	.279	.324	.445	1.000	.371	.416
Promotion of products or services (X)	.519	.457	.430	.464	.428	.486	.425	.478	.371	1.000	.344
Concentration on financial profit (XI)	.388	.362	.344	.411	.509	.344	.396	.393	.416	.344	1.000

Determinant of the correlation matrix = 0.010

Source: own study.

The second step in the analysis was to verify the diversity of the variables: standard deviation. It is important for this statistic to be the least diverse possible within each variable, with the standard deviation not taking on a zero value. One also needs to verify that the variables are correlated in a suitable degree. To this end, three methods are used: (i) the above-introduced correlation-matrix determinant, (ii) measurement of sampling adequacy (Kaiser-Mayer-Olkin criterion, i.e. KMO) and (iii) the Bartlett sphericity test [Denis, 2018; Marcinowska, Mider, 2013].

The KMO criterion returned 0.919 (which must be regarded as very high). In the Bartlett sphericity test, the empirical chi-square value is 4596.046, given a significance of 0.000 and 55 degrees of freedom. The theoretical value of this statistic as read from the distribution tables is 93.176. That is approximately 50 times less than the value appearing in the Bartlett test, which allows all the correlation coefficients to be recognized as statistically relevant.

The next step was to determine the number of factors considered in further analysis. This was done on the basis of Kaiser's criterion. In this case, a statistic called 'eigenvalue' (characteristic value) is used; it reflects part of the variance explained by each group of variables. Only those with an above-1 eigenvalue are relevant. This condition was met by two components. The former incorporated the following variables: pricing of the products and services offered, quality of products and services offered, and good relations with contractual partners. The latter were inclusion of local social interests and care to the environment

in management. Both components explained 58% of the variance of the 'competitive position of the enterprise' variable.

Moreover, according to the subject literature, the selected groups of variables should explain approximately 70% of the variance. Four components satisfied this condition (explaining 71.3% of the variance), and for this reason they became the basis for the statistical analysis necessary for the verification of hypothesis I. In the text a matrix of rotating components was used (Table 2).

Table 2. Matrix of rotary components

Variable	Component			
	1	2	3	4
Distribution channels	0.681	0.285	0.150	0.201
Pricing of the products and services offered	0.713	0.051	0.182	0.268
Well-compensated employees	0.232	0.273	0.817	0.127
Interests of the local community	0.233	0.792	0.252	0.155
Ongoing monitoring of the execution of the tasks	0.371	0.135	0.289	0.678
Quality of products and services offered	0.697	-0.016	0.350	0.270
Good relations with contractual partners	0.518	0.048	0.333	0.468
Development of employees' competences	0.314	0.314	0.723	0.196
Care to the natural environment	0.077	0.791	0.230	0.266
Promotion of products or services	0.732	0.446	0.123	-0.007
Concentration on financial profit	0.162	0.352	0.044	0.804

Source: own study.

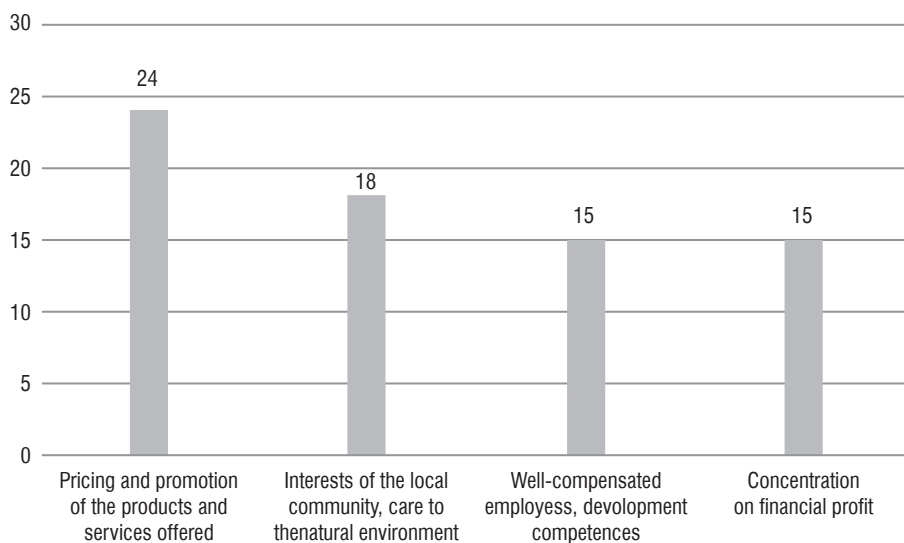
Only variables exceeding the value of 0.700 were considered within each component. The first component (pricing and promotion of products or services) explains – with further calculations by SPSS – 24% of the competitive position; the second component (local community's interests, care to the natural environment) explains 18%; the third one (employees' compensation levels and competence development) explains 15%; and the fourth one (concentration on the profit) explains 15% (Figure 1).

Principal components analysis provides an approximate answer to the question of which components have the most impact on the enterprise's competitive position. The pricing and promotion of products and services offered (the first component) and concentration on the profit (the fourth component) explain almost 40% of the total variance of the original set of variables. Both highlighted components correspond to the conservative perspective of evaluation of drivers of an enterprise's competitive position.

However, the significance of responsible management understood in terms of interests of the local community and care to the natural environment (18% of the variance explained) cannot be downplayed. Hypothesis I was not fully confirmed, all the more so considering that the third component includes as a variable the 'development of employees' competences',

which is one of the elements of the definition of responsible management. The hypothesis presumed the dominant impact of the 'concentration on the profit' variable on the enterprise's competitive position. Analysis of the main components showed compensation levels and development of employees' competences, as well as instruments relating to responsible management, to be equally important. The respondents' opinions reflect a belief in the key impact of marketing instruments (pricing and promotion). Less importance is attached to the quality of products offered or good relations with contractual partners. Perhaps the prevailing belief among representatives of enterprises is that the price is the main driver of customers' purchasing decisions.

Figure 1. Impact on the competitiveness of the enterprise



Source: own study.

The Responsible Management Barometer contained several profiling questions: gender, place in the decision-making structure, size of the company, and its location. In total, the survey contained 85 variables. For the purpose of this article the statistical strength of the correlation linking each of such profiling variables to the instruments driving the enterprise's competitive position was measured. The eta coefficient varied within a range of 0.040 to 0.240 (given the significance of < 0.01). In the subject literature, this strength is regarded as being low [Denis, 2018; Marcinkowska, Mider, 2013]. Therefore, one could venture the hypothesis that the perception of the strength of impact of the selected instruments driving the competitive position of an enterprise is distinguished in a minimal degree by the respondents' gender and age, company size, sector, and the respondents' place in the organizational structure. One could risk asserting the existence of a common opinion on instruments driving the enterprise's competitive position.

Hypothesis II

The analysed surveys proposed statements referring to each of the identified types of ethics. The respondents' task was to indicate agreement with those statements, on a scale from 1 to 5. The percentage distribution of the answers is shown in Table 3.

Table 3. Ethics: degree of consent

Question	Degree of consent – distribution of responses (%)		
	Small	Medium-sized	Big
For companies the most important thing is profit and the costs for ecology should be left to other organizations.	30	36	34
Companies' care for employees ends at the moment of the financial crisis.	22	33	55
Companies should select only those contractors who operate in accordance with the requirements of responsible management.	15	34	51
Companies should take care of the local community even at the expense of their own resources.	21	39	40
Responsible management of enterprises is mainly an image procedure.	25	33	42

Source: own study.

Question 1 referred to a vision of organizational order (governance), solving the dilemma of the scope of responsibility of an enterprise: financial profit vs ecology. This dilemma can also be framed in the context of autonomy (profit) vs community (co-responsibility) ethics. The percentage distributions of the answers do not solve these dilemmas. In their choices, the respondents fell into three largely equal groups, although a slightly higher percentage would assign a higher priority to profit than ecology (34% vs 30%). There was a trend for ethics of autonomy to take priority before ethics of community. Interestingly, persons aged 18–44 agreed with this significantly more often than those aged 45+, viz. 37% vs 30% (the strength of the correlation between these variables was statistically significant (i.e. $p < 0.05$), and the eta coefficient was 0.103). For other profiling questions, the strength of the correlation of variables did not exceed 0.1, and those were not statistically significant correlations.

Question 2 referred to the scenario of solving a dilemma (in crisis situations) between the interests of the enterprise and care for the employees. In this case, a firm majority of respondents (55%) indicated that in crisis situations the interests of the enterprise should prevail over the interests of the employees. In this case the ethics of autonomy appeared to be in the lead. This type of conviction was expressed somewhat more frequently by men (56%) than women (46%). The eta coefficient reached 0.103 ($p < 0.01$). For other profiling questions, the strength of the correlation of variables did not exceed 0.1, and those were not statistically significant correlations.

Question 3 reflected the importance of divinity ethics and dealt with the dilemma of selection of contractual partners: conduct consistent with the principles of responsible

management vs other conduct. In ethical categories, this meant the ethics of autonomy vs the ethics of community. In this case, a majority of respondents (51%) went with the divinity ethics. This type of conviction was expressed somewhat more frequently by men (49%) than women (39%). The eta coefficient reached 0.103 ($p < 0.01$). For other profiling questions, the strength of the correlation of variables did not exceed 0.1, and those were not statistically significant correlations.

Question 4 reflected the significance of community ethics against the background of autonomy. It also assumed reference to divinity ethics understood, from the perspective of Christianity, as the need to share one's resources with others (who need them more). This ethic was largely supported by 40% of the respondents, with 21% believing the proposition to play a minuscule role in the management of the enterprise. A high importance of this type of conduct was indicated by the respondents from small enterprises (with 10 to 49 employees), at 46%. For micro-enterprises (1 to 9 employees), that was 27%. For large and very large enterprises, it revolved around 40%, the eta coefficient 0.136 ($p < 0.01$). For other profiling questions, the strength of the correlation of variables did not exceed 0.1, and those were not statistically significant correlations.

The interpretation of the relationship between questions 1 to 4 goes beyond the data collected in the analyzed studies. Explanations to the signaled phenomena can be sought in the experiences of the respondents, their worldview, the socially defined role of women and men, the financial condition of enterprise surveys, management styles, etc. The research focused on the criteria for responsible management contained in the ISO26000 standard, and the issues discussed complemented them.

Hypothesis II, asserting the legitimization of responsible management through an ethic of divinity, was not fully confirmed. It turns out that in solving their dilemmas the respondents can rely on a variety of ethics. It cannot thus be excluded that a major role belongs to the situational context of the decision-making process in which one defines one's role. Situations of this type can result in a cognitive dissonance, although it is worth recalling with Aronson that we are motivated not so much to be right as to believe that we are right [Aronson, 1976, p. 136].

Hypothesis III

The verification of this hypothesis proceeded on the basis of analysis of the discussed studies but also relied on a study pursued at the same time and by identical methods, i.e. Social Consumer Responsibility Barometer [Dąbrowska et al., 2022]. In the results discussed so far, the respondents appeared in the roles of employees of their enterprise, and it cannot be excluded that they saw responsible management in somewhat of a different perspective than they would have as consumers. A little earlier on, it was noted that the respondents in different situational contexts (as well as in different social roles) can follow different criteria in judging the phenomena of their surrounding reality.

Question 5 in table 3 referred to the perception of responsible management solely in terms of building the enterprise's image. That is the way its role is perceived by 42% of the respondents. It must be noted that for all the profiling questions the strength of the correlation of variables did not exceed 0.1, and those were rarely statistically significant correlations. In the light of the questions that was a commonly held point of view.

One of the questions in the Consumer Social Responsibility Barometer involved consumers' perception of enterprises' social responsibility in terms of 'passing fashions' and 'action for show'. Almost 33% of the respondents believed it to be a passing fashion, 31% took the opposite view, and 36% chose 'hard to say'. The perception of a passing fashion was mainly communicated by the respondents aged 35+. The other profiling questions did not reflect statistically significant diversity within the population surveyed.

In the context of the second question ('action for show') nearly 39% of the respondents agreed, 25% disagreed, and 36% opted for 'hard to say'. The view was shared mainly by the respondents aged 35+. The eta coefficient was 0.131 ($p < 0.001$). The other profiling questions did not reflect statistically significant diversity within the population surveyed.

Both groups of respondents – enterprise employees and consumers – are connected by a perception of the principles of responsible management in image terms. To more than 20% of the respondents those were not actions taken merely for show; it cannot be excluded that such actions serve as an important criterion in their purchasing decisions. The attitude to responsible management has the potential to become – and one cannot exclude that it already has become – a criterion for market segmentation. Winning the segment can provide a source of profit for enterprises and become one of the drivers of competitive advantage.

Summary

The analysis of statistically representative samples demonstrates the quantitative dimension of respondents' opinions and the strength of the correlation among variables interesting to researchers. One of the strengths of quantitative studies lies in measuring statistical correlations while remaining conscious of the limitations of this type of analysis (e.g. a lack of control over the influence of numerous other variables on the object of the study). Hypothesis I was not fully confirmed. It assumed a traditional way of thinking about the functions of an enterprise: the generation of financial profit. It turns out that the responsible-management idea (or, more broadly, CSR) is present in the consciousness of enterprise employees. A consciousness is not infrequently understood as an intuitive belief about the surrounding reality. Sometimes it does not reflect the actual causation chains but is still an important social fact.

This is a similar point of view found in the literature on the subject [Aribi et al., 2018; Conawa, Laasch, 2016]. Caution should be taken towards statements indicating responsible management in terms of gaining a competitive advantage [Amoako, 2020; Helmold, 2022; Maráková et al., 2021]. Responsible management is predicated on values and norms that have

been present in social consciousness for centuries. In recent decades, they have been becoming more and more universal, taking up one of the functions of an ideology, i.e. judgement of conduct in the process of management. To become universally accepted, an ideology should win social approval: legitimacy. The emphasis on concern for employees, external stakeholders and the natural environment in the responsible-management ideal appeared to be legitimized primarily through a community ethic. Hypothesis II was not fully confirmed. A community ethic legitimized the need for sharing one's resources with others. In crisis situations an ethic of autonomy prevails, and the dilemma of financial profit vs ecology has not been solved (by the percentage distribution). The study prompts the conclusion that, in the area of management, the respondents refer to different types of ethics depending on the situation context. Ethics can be treated very instrumentally. There is a tendency to move away from conservative thinking about the enterprise [Scruton, 2012] towards ethics of autonomy.

Hypothesis III asserted that the actions taken in the area of responsible management are mainly a marketing device. The majority of respondents aged 35+ subscribed to this point of view, perceiving such activities as the expression of a 'passing fashion' or 'action for show'. Such opinions correspond with Hypothesis I, the verification of which revealed the dominance of marketing activities in the building of competitive advantage for enterprises. This is a convergent point of view with the results of Keys' research [Keys et al., 2009].

Three main implications may be identified for the study results. The first implication refers to the practice of communication of responsible management. The majority of the respondents views it through the perspective of the pursuit of their own interests (compensation) and assistance provided by the enterprise to the local community. Collaboration with contractual partners violating the principles of responsible management returned a negative. A source for this type of attitude could be sought not only in ethical considerations but also in the sphere of trust and the associated economic calculation of gains and losses. It is easier to trust those who act in line with the preferred system of values and norms.

The second implication relates to the analysis of responsible management from an ideological perspective. The function of an ideology is to legitimize and support particular interests of a given group. An instrumentally treated ideology contains a multitude of dysfunctions, as it invokes stereotypes used in order to eliminate the influence of other groups on the decision-making process. Such stereotypes are not limited to the social sphere but can also be found in management practice [Murray, 2019; Winch, 2021].

The third group of implications refers to directions for further studies. Those should examine changes to opinions over time, e.g. if responsible management continues to be perceived as an instrument of marketing or it has begun to be perceived as motivated by the genuine pursuit of a moral imperative. Which one of the aspects of responsible management is conducive to the generation of profit and which one generates costs? It cannot be ruled out that the results of the presented research are burdened with a classic error in the construction of survey questions: suggesting answers. The term 'responsible' has positive connotations in the social consciousness. In research, it is worth using other less evaluative terms.

Another interesting range of research problems is the process of ideologization of management, as signalled in this article. It is not something unknown in the experience of Polish enterprises from the 2nd half of the 20th century. That process had a negative impact on Polish economy, dislodging economic calculation to be replaced by political calculation. It cannot be excluded that responsible management is capable of avoiding this trap, but it would be worth subjecting the processes to empirical verification and ongoing monitoring by those in charge of the management of enterprises.

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