

CORPORATE SOCIAL RESPONSIBILITY: CHANGES IN PERCEPTION OF THE CONCEPT IN THEORY AND PRACTICE

Introduction

The aim of the article is to recognize the evolution of the concept of “corporate social responsibility”. For its implementation, a review of the conceptual definitions of this construct existing in the scientific literature and other source materials will be carried out. Such an approach will allow to indicate how CSR is understood by both researchers and practitioners. Therefore, this will make it possible to answer an important question about how changes in the practitioners’ perception of CSR affect its definition by scientists and vice versa – whether changes in the scientific approach to CSR generate the evolution of this construct in practice. The perceived importance of this undertaking is convincing in the literature, there is a shortage of critical analyzes or cross-discussions regarding significant differences in the approaches to how corporate social responsibility is conceived by both coexisting strands.

The method used is a literature review (based on key domestic and foreign publishers dealing with this issue) and source materials developed by the practice.

1. The beginnings of responsible business

The first mentions of CSR appeared in the 1930s and 1940s. The current approach to the issue of corporate social responsibility began to take shape in the second half of the 20th century in Great Britain and in the United States. Attempts to put pressure on ethical behavior of entrepreneurs appeared in the USA with particular intensity in the

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1960 s and 1970 s, when workers' strikes, consumer boycotts and even withdrawal of investments by shareholders became common in response to unacceptable behavior of entrepreneurs [Majewski, Kłoczko-Gajewska, Milewska, 2007]. The American authorities were then forced to look for a way to tame unethical business practices in order to restore public confidence in entrepreneurs [Żychlewicz, 2014a].

The year 1953 turned out to be a breakthrough in the history of CSR, when Howard Bowen's publication entitled "Corporate Social Responsibility" was published. Bowen defined corporate social responsibility "as an entrepreneur's duty to apply an appropriate policy of making decisions that are a desirable goal and value for society" [Łukasiewicz-Kamińska, 2011]. Bowen was the first to emphasize the need to consider the requirements of the environment in running a business [Kaźmierczak, 2009].

Peter Drucker also referred to the issue of corporate social responsibility many times. He proved that economic goals cannot be the only ones set by an organization, because it must also take into account the issues of responsibility towards society, as each enterprise is an element of its environment and performs specific functions in it [Klimczuk-Kochańska, 2016]. Drucker believed that this type of responsibility is one of the 8 key management areas for achieving business goals [Kaźmierczak, 2009]. In "Management: Tasks, Responsibilities, Practices" (1973), Drucker argued that duties of managers include not only caring for the quality of life of the society in which a company operates, but also anticipating and solving social problems, because maintaining good relations with stakeholders should be a priority for a company [Klimczuk-Kochańska, 2016].

Milton Friedman, in the book "Capitalism and Freedom" published in 1962, stated that the only duty of a company is to bring profit to its owners, and any additional activity is wasteful and poses a threat to the foundations of freedom of society [Klimczuk-Kochańska, 2016]. Friedman was in favor of engaging the company only in such activities that lead to multiplication of profits, the only condition necessary to be met by entrepreneurs is honesty and compliance with the principles of open and free competition [Kaźmierczak, 2009]. Although Drucker agreed with Friedman's statement, he believed that social problems under certain conditions may create new business opportunities for enterprises, which companies should take advantage of, and thus a socially responsible attitude is simply profitable for business. By transforming social problems into new investments, companies become more innovative, effective and competitive, and both society and enterprise basically have similar goals [Klimczuk-Kochańska, 2016].

In the 1970 s, despite critical voices, new concepts and forms of CSR developed. Many definitions of corporate social responsibility have been constructed, but most of them we consider today as too narrow interpretations of this issue, such as the definition of K. Davis, who believed that social responsibility begins where the scope of the law ends. The novelty of the 1970 s was that constant discussions on

the rightness of CSR as such ceased, and actual socially responsible behavior began to be analyzed [Żychlewicz, 2014a]. In 1973, in a document entitled “Manifest from Davos” it was stated that the role of business is not only to generate profits, but also to meet the expectations of the environment in which a company operates [Majewski, Kłoczko-Gajewska, Milewska, 2007]. This concept recommended entrepreneurs to try to reach a compromise between conflicting interests of the parties and to compensate for market imperfections. The adoption of social responsibility by companies was supposed to meet social expectations for businesses to protect their employees and their families, consumers and the natural environment, of course while maintaining honesty, transparency and justice in their actions [Sobczyk, 2013]. In 1975, Davis and Bloomstrom proposed a new definition of the idea of socially responsible business. They saw CSR as an obligation to take actions that will improve and protect the well-being of the whole society, not just the interests of an organization. Soon, more similar opinions began to appear. Murphy in 1978 stated: “The beginnings of the idea of CSR are associated with the intensive development of industry and the emergence of global corporations perceived as institutions that, similarly to governments, also have specific obligations towards society”. It was in the 1970s that what Elton Mayo described was executed: “As long as economic activity is characterized by business methods that do not consider either human nature or social motives, we can expect strikes and sabotage to be mere additions to production [Fjałkowska, Fjałkowski, 2014]. Therefore, CSR began to mean not only meeting legal expectations, but also increased investments in human resources, environment and relations with stakeholders [Kaźmierczak, 2009]. Many authors have proposed even more far-reaching definitions of CSR. An example may be Archie Carroll’s concept from 1979, formulated as society’s expectations (economic, legal, ethical and discretionary) towards the organization in a given time. In 2003, Carroll redefined CSR, indicating that socially responsible activities are economic, legal and ethical obligations of a company towards society [Bender, 2017].

In the 1980s, there was a change in relation to corporate social responsibility, currently assessed as the most responsible approach to business strategies. Close links between CSR and measurable financial benefits for the company were sought, and attempts were made to precisely define its stakeholders [Kaźmierczak, 2009]. This change was reflected in the stakeholder theory presented by Edward Freeman in his book “Strategic Management: A Stakeholder Perspective” published in 1984. This theory states that each of the company’s parties concerned (e.g. local community, society, natural environment, employees) is an important element of company’s environment and its needs should be taken into account to an equal extent. Freeman postulated responsibility to stakeholders instead of social responsibility [Klimczuk-Kochańska, 2016]. Freeman’s theory was reflected in similar definitions, such as those published in 1986 by J. Anderson in “Social Responsibility and the Corporation”. It defined CSR as a set of company commitments to protect and strengthen a community

in which it operates [Syper-Jędrzejczak, 2011]. In 1985, Warticki and Cochran characterized company's strategy or attitude towards CSR using the terms: reactive, defensive, accommodative and proactive [Wójcik-Karpacz, Karpacz, 2017]. The concept of stakeholders was later used to explain the links between societies and business and to justify the willingness of companies to engage in the concept of CSR (e.g., Kearings and Pavlovich in 2002).

The real heyday of the concept of corporate social responsibility, due to changes in geopolitical and economic conditions, took place in the 1990 s. In 1991 A. Carroll presented a view of CSR in the shape of a pyramid of responsibility. Based on this concept, there are four levels of corporate social responsibility: economic, legal, ethical and philanthropic. Carroll's theory includes all those previously discussed as alternative aspects of the activities of socially responsible entrepreneurs: achieving and maximizing profits, complying with legal requirements, acting in accordance with social expectations and finally philanthropic activities: improving the quality of social life in any of its dimensions (e.g., by supporting education, art) [Każmierczak, 2009].

2. CSR in 21ST century

The 21st century is a new chapter in the history of socially accountable business. In 2000, Holme and Watts described CSR as a helpful corporate responsibility, which means continuous participation of enterprises in ethical behavior and contribution to economic development, with a different impact on improving the quality of life of employees, local communities and the general public [Majewski, Kłoczko-Gajewska, Milewska, 2007]. In 2001, the definition of A. McWilliams and D. Siegel was established, which is intended for CSR to be an activity serving the social good, providing beyond the interests of the company [Wójcik-Karpacz, 2017]. In the same year, Mohr defines CSR as two business services: the company must take legal action or eliminate the effects of its activities, and as a long-term declaration of maximizing its beneficial impact on its society [Bender, 2017: 44]. The 2000 s are also the beginning of an analysis of CSR's multidimensionality. In 2001, Agle and Kelley applied CSP (Corporate Social Performance) to CSR, recognizing that the measurement of CSP should be about all three rules: principles, processes, and outcomes. Wood additionally claims that social responsibility is neither strange, nor it is simply incidental [Wójcik-Karpacz, Karpacz, 2017].

In July 2001, the European Commission published the Green Paper on Corporate Social Responsibility, which was to become the beginning of a public debate on corporate social responsibility. The European Commission has defined CSR as a concept in which companies decide to voluntarily participate in building a "better" society and a cleaner natural environment. A similar definition was presented in 2003

by O. Bazzichi: “Corporate social responsibility is a voluntary combination of social and economic issues in commercial activities and in relations with stakeholders, which are: employees, customers, suppliers, the community in which the company operates, as well as the government and the media”. Also in 2003, Marcel van Marrewijk pointed out that hundreds of concepts are being discussed in both the academic and business environments that would define conducting business in a more humane, ethical and transparent way. He believed that this is a breakthrough moment in the process of developing a new generation of business systems enabling sustainable development, therefore it is necessary to create a clear and impartial concept that enterprises can use in their practice.

The definition of CSR, derived from the findings of the Green Book, is understood as a strategic element of management, which would not be possible to implement properly without the use of appropriate tools. Meeting the CSR definition also means investing in human resources, environmental protection and building friendly relations with all stakeholder groups, as well as creating safe and ergonomic workplaces [Ocieczek, Lis, Małysa, 2013]. CSR is also considered as a conscious process of bearing consequences by the company for making decisions that affect the stakeholders who create the company’s environment [Sobczyk, 2013]. The concept of socially responsible organization management should be part of the long-term strategy of every company. Companies ought to publicly commit to managing business in a way that reconciles the implementation of strictly business goals with ecological and ethical conduct, including high care for occupational safety and health protection of its stakeholders [Fjałkowska, Fjałkowski, 2014]. Thus, CSR means a voluntary commitment of each company (economic, legal, ethical, sometimes also philanthropic) towards the largest possible number of internal and external stakeholders, which can become a source of competitive advantage, but only when it is a deliberate management activity. Therefore, CSR was slowly becoming not only a kind of good practice or a cultural norm, but also a higher, business necessity [Fjałkowska, Fjałkowski, 2014].

Voluntariness was one aspect of CSR that was given particular emphasis in definitions from the beginning of the century. R. Mullerat believed that CSR is a voluntary decision made by an organization to respect and protect the interests of broadly understood stakeholders. An innovative look at the idea of socially responsible business pointed to the role that employees play in it and drew attention to the need for their continuous development [Każmierczak, 2009]. Brown and Fraser in 2006 write about CSR as an extremely important element of a targeted company policy that is able to influence the success of the company. Unfortunately, at this stage, investing in CSR was still considered difficult and uncertain, and companies saw it as a complex business issue requiring expertise [Bender, 2017].

In Poland, attempts were made to define the framework of the CSR concept, especially intensively after Poland’s accession to the European Union. In 2004,

T. Wołowiec defined CSR as “a philosophy of running a business, taking into account building lasting, transparent relations with all interested parties”. He believed that “implementation of the CSR principle leads to building a strategy of competitive advantage based on providing sustainable value both for shareholders and other partners – stakeholders”. Professor W. Gasparski from the Center for Business Ethics, quoting the Act on Freedom of Economic Activity of July 2, 2004, pointed out that corporate social responsibility has its justification in law. He considered failure to comply with Articles 17 and 18 of the Act, which deal *inter alia* with honesty, good manners and public morality, as well as protection against threats to human life and health, to be not only unethical, but also illegal [Klimaszewska, 2005].

One of the most popular definitions of CSR was presented by the World Business Council for Sustainable Development. According to the Council, CSR is a continuous commitment of business to ethical behavior and to activities of economic development, while caring for improving the quality of life of employees and their families, the local community and the entire society [Kaźmierczak, 2009]. Erkki Liikanen went a little further in assessing the phenomenon by stating that responsible business means the ability to run a company in such a way as to increase its positive contribution to society, while minimizing the negative effects it may have on people and the natural environment [Klimaszewska, 2005]. Corporate social responsibility was defined in a similar way by the largest American organization dealing with CSR: Business for Social Responsibility. According to the organization, CSR means making business decisions that consider ethical values, legal requirements and respect for people and the natural environment. Still in other definitions the authors put special emphasis on taking actions that go beyond the requirements of the law. M. Line and R. Braun understood CSR as a way of managing and responding to the expectations of stakeholders in social, environmental, economic and ethical issues, of course, to the extent that business is able to respond to them [Kaźmierczak, 2009].

In turn, V. Reyes in 2005 emphasized that social responsibility “concerns the way in which business decisions and activities of the company affect all entities that deal with it inside and outside the organization”, and Baker in 2007 defined CSR as a way how companies manage business processes to achieve an overall positive impact on society.

The common denominator of the cited definitions of corporate social responsibility is the recognition that a specific bond is created between the company and its environment. The company is no longer treated as an entity detached from the environment in which it operates. Therefore, an organization cannot only care about its own particular goals, but should contribute to the common good, and when managing, take into account the expectations and aspirations of its stakeholders [Hąbek, 2009]. The multiplicity of definitions and diversity in the meaning of CSR, in turn, diversifies the range of implemented practices [Sobczyk, 2013].

An analysis of the available definitions of CSR was carried out in 2006 by A. Dahlsrud. He noticed that in circles interested in CSR concepts, there is uncertainty as to how this concept should be defined, and the very search for definitions is hindered by the fact that most of them are in some way biased, as they only take into account specific aspects of enterprises or industries [Dahlsrud, 2008]. Dahlsrud compared 37 CSR concepts, and the comparison revealed common features of individual definitions. Most of them included the following aspects: environmental, social and economic, the need to engage stakeholders and conduct dialogue with them, and the voluntary nature of CSR initiatives undertaken by business [Fjałkowska, Fjałkowski, 2014]. Therefore, CSR combined various visions of global citizenship, while referring to the current involvement of business in ethical practices with the constant improvement of the level of economic development. As claimed by Żemigła, corporate social responsibility is able to contribute to the broadly understood development of the entire national economy, and this is of greater value than individual profit [Bender, 2017].

Podnar presented corporate social responsibility in 2008 in an interesting way. He described CSR as communication – “the process of anticipating the expectations of stakeholders, articulating CSR policy and managing a (time-varying) organization. Communication tools are designed to provide reliable and transparent information about the company, integrating the brand with the company’s operations, addressing social and environmental issues and interacting with stakeholders”. This definition clearly implies the obligation to establish close contact with stakeholders and treat them as an invaluable source of information, also as to the direction in which the organization should be heading [Bender, 2017].

Due to growing interest in the concept of CSR, an attempt to clearly define this phenomenon is extremely difficult. Maja Żychlewicz points out that corporate social responsibility is a multi-faceted instrument, and the literature on the subject shows a triple attitude of the authors to the concept of CSR. It is treated as: redundancy, Public Relations tool or philanthropy. The dynamics of changes taking place in the environment of enterprises forces a revision of the methods of production and production of products or services [Bender, 2017]. Therefore, corporate social responsibility helps to maintain competitiveness and helps to ensure conditions for sustainable development. It is therefore a response to the changes that are taking place in the economic reality, especially the negative effects of globalization both in the economic spheres, the impact on society and the natural environment [Żychlewicz, 2014b].

In 2011, CSR concepts begin to be presented in connection with the “Europe 2020” strategy. The European Commission points out that the responsible attitude of enterprises is important for the provision of public services, and that CSR is at the core and fosters smart economic growth. McWilliams and Siegel write that the modern economics of an industrial organization defines CSR as the private provision of public goods [McWilliams, Siegel, 2011]. In addition, thanks to CSR, enterprises can

influence the achievement of sustainable development goals and a highly competitive social market economy [Bender, 2017]. Dui Sen appreciates CSR as an initiative that, if well planned and properly conducted, can increase the value of brands, improve their image and reputation, help cultivate relationships with stakeholders and motivate employers [Bender, 2017]. Still, however, CSR is most often described as “any company’s activities aimed at minimizing the negative consequences of its management and improving the well-being of society” (Matute-Vallejo et al., 2011, cited in [Bender, 2017]), and the sources of corporate social responsibility are seen directly in the expectations of society (Wang and Juslin, 2013, cited in [Bender, 2017]). However, J. Sadłowska-Wrzesińska pointed out that the European Commission distinguished three aspects of social dimension of responsibility in business: internal, local and global aspect [Sadłowska-Wrzesińska, 2014]. The internal approach concerns human resources management, health and safety, adaptation to changes, business ethics. The local dimension is related to cooperation with business partners, local authorities and local non-governmental organizations, and the global aspect concerns the issues of human rights in global terms, occupational safety, health protection and environmental protection [Sadłowska-Wrzesińska, 2014]. This division shows CSR as a multidimensional and universal concept.

In 2014, D. Fjałkowska described CSR as an effective ideology and beneficial management strategy, which, by conducting social dialogue at the local level, contributes to the increase in the competitiveness of enterprises at the global level and at the same time shape conditions for sustainable social and economic development, without losing the perspective for all organization stakeholders. In practice, CSR must therefore mean transparent and ethical procedures that should lead to sustainable development within the framework of applicable law. In this dimension, social responsibility must be taken into account in all aspects of organization’s activities, including contacts with all stakeholders. In this context, it is worth quoting J.L. Campbel who believed that companies should not consciously do anything that could harm their stakeholders (investors, employees, customers, etc.), and if they did harm anyone, then they must repair it and compensate all interested parties [Fjałkowska, Fjałkowski, 2014].

CSR has become a topic of discussion and research, not only in science, but also in business and politics, and the evolution of the term “corporate social responsibility” resulted, among others, in preferences and expectations of consumers in this area. In 2015, the prevailing opinions stated that in developing the definition of the CSR idea it is important to understand that all activities that can be classified as socially responsible should be the result of high awareness of entrepreneurs and managers and their need to engage in solving socially important problems [Żychlewicz, 2015]. Żychlewicz also emphasized that the most important thing is a proper understanding of the CSR idea at all levels of the company. This concept cannot be treated as a tool to improve company’s image, and it is necessary to consciously and systematically

act on social and environmental issues that go beyond the mandatory tasks of a given organization. At the same time, the benefits that the company derives from these shares should be monitored. CSR should not only be a declared concept, but also intentionally and willingly implemented in the company's daily activities. It is important to believe that this process is beneficial for both parties – the company itself and its stakeholders. CSR should therefore be one of the ways to renew the competitive advantage and multiply financial results of the company, therefore it can be expected that the results of business organizations to some extent may depend on their strategy and activities aimed at the market and non-market environment [Wójcik-Karpacz, Karpacz, 2017].

At the end of the second decade of the 21st century, the popularity of CSR did not seem to wane, which was the subject of numerous studies among various stakeholder groups. A survey conducted by the American company Aflac in 2016 revealed that:

- 75% of consumers are willing to take negative action against irresponsible companies,
- one out of four consumers will give a negative review to their friends,
- 83% of professional investors are inclined to invest in shares of companies known for their CSR activities [Carroll, Brown, 2018].

Here we can see the manifestations of what Trapp called the third generation of CSR, resulting from the evolution of the roles and responsibilities of each sector of society, in which private, public and social sectors become increasingly interdependent [Trapp, 2012 after Latapi Agudelo, 2019]. Therefore, the third generation of CSR can be understood as the result of recognition and adoption by corporations of new roles and responsibilities towards society [Latapi Agudelo, 2019].

In 2016, Chandler even talks about “incorporating a holistic CSR perspective into the strategic planning and core operations of the firm so that the company is managed in the interest of a wide range of stakeholders in order to optimize value over the medium to long term process” [Chandler, 2016]. This implies the belief that enterprises should understand their stakeholders and respond to their needs. Taking into account the perspective of stakeholders is therefore a strategic necessity: the company moves from a short-term perspective to a medium- and long-term process of planning and managing company resources, including its key stakeholders [Latapi Agudelo, 2019].

Conclusions

The analysis of the changes that the visions of perceiving socially responsible business have undergone over the decades shows that CSR, from the very first attempts to define the phenomenon, was a set of concepts with a common denominator

in the form of the need to establish relationships between the organization and its stakeholders. Scientific approaches to the topic of corporate social responsibility reflect the process of opening enterprises to areas related to non-business activity, starting from voluntary charitable and philanthropic activities from the 19th century, to being treated as an obligation to meet the expectations of a wide group of stakeholders today. The direction of the development of socially responsible business seems to be determined by the rapid development of communication technologies and increased awareness of societies resulting from unprecedented access to information. This trend can be seen in the available studies on CSR. The analysis of the Nukat collection showed the existence of 59 items on corporate social responsibility published in Polish language in the years 2000–2009, while in the years 2010–2019 this number amounted to 357 studies [Opolska-Bieleńska, 2019]. Being aware of social and environmental problems, stakeholders will therefore force organizations to satisfy their desires and aspirations, and the constant increase in competition, the influence of the media and various social movements will effectively support them. Everything seems to indicate that conducting business in a socially responsible manner will be one of the conditions for staying on the competitive market and keeping pace with the development of societies: as research shows, for the young generation the issue of undertaking CSR activities or ignoring this phenomenon by a potential employer is an important factor deciding on taking up employment [Klimkiewicz, Oltra, 2017].

CSR concepts are widely discussed in academic and business circles, interest in them is thriving among a growing group of stakeholders, whereas corporate social responsibility appears in an increasing number of connections and sophisticated dependencies. A good example of such a trend is the study of the relationship between gender diversity, CSR activities and business risk taking [Yarram, Adapa, 2022].

It is clear that the development of CSR issues generates new questions and indicates new areas of research that are worth exploring. In the world literature, there are scales for measuring CSR, also taking into account the point of view of various stakeholder groups, including employee opinions, such as the D. Turker's scale [Turker, 2009]. Therefore, it is worth asking a question how the concept of corporate social responsibility affects the employees of the enterprise itself? Are employees at all levels the beneficiaries of activities conducted in a responsible manner, or are their employers more focused on outside the company? And finally, how would the employees evaluate the concepts of socially responsible business and their impact on improving their own working conditions? The answers to the above questions are certainly worth a thorough study and would be an excellent supplement to academic assessments of the phenomenon of socially responsible business.

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CORPORATE SOCIAL RESPONSIBILITY: CHANGES IN THE PERCEPTION OF THE CONCEPT IN THEORY AND PRACTICE

Abstract

The aim of the article is to recognize the evolution of the concept of “corporate social responsibility”. For its implementation, existing definitions of this construct in the scientific literature and other references will be reviewed. This approach will show how corporate social responsibility is understood by both researchers and practitioners. Therefore, this will make it possible to answer the important question about how changes in the perception of CSR by practitioners affect its definition by scientists and vice versa – whether changes in the scientific approach to CSR generate the evolution of this construct in practice. The analysis of the available definitions revealed a common feature of all approaches, which is the need to establish a relationship between the company and the environment in which it operates, as well as the fact that CSR is the interest of a growing group of stakeholders. The article also brought the conclusion that easier and easier access to information and growing social awareness will make the dialogue conducted within the framework of socially responsible business cover an ever-wider spectrum of issues.

KEYWORDS: CORPORATE SOCIAL RESPONSIBILITY, STAKEHOLDERS, THEORY, PRACTICE

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SPOŁECZNA ODPOWIEDZIALNOŚĆ BIZNESU: ZMIANY W POSTRZEGANIU KONCEPCJI W TEORII I PRAKTYCE

Streszczenie

Celem artykułu jest rozpoznanie ewolucji pojęcia „społeczna odpowiedzialność biznesu”. W celu jego realizacji dokonany zostanie przegląd istniejących definicji tego konstrukt w literaturze naukowej i innych materiałach źródłowych. Takie podejście pokaże, jak społeczna odpowiedzialność biznesu jest rozumiana zarówno przez badaczy, jak i praktyków. W konsekwencji umożliwi to udzielenie odpowiedzi na istotne pytanie o to, jak zmiany w postrzeganiu CSR przez praktyków wpływają na jego definiowanie przez naukowców i odwrotnie – czy zmiany w naukowym ujęciu CSR generują ewolucję tego konstrukt w praktyce. Analiza dostępnych definicji ujawniła wspólną cechę wszystkich podejść, jaką

jest konieczność nawiązania relacji między firmą a otoczeniem, w którym działa, a także fakt, że grupa interesariuszy zainteresowanych tematyką CSR stale się powiększa. Artykuł doprowadził również do wysnucia wniosku, że coraz łatwiejszy dostęp do informacji i rosnąca świadomość społeczna sprawia, że dialog prowadzony w ramach biznesu odpowiedzialnego społecznie będzie dotyczył coraz szerszego spektrum zagadnień.

**SŁOWA KLUCZOWE: SPOŁECZNA ODPOWIEDZIALNOŚĆ BIZNESU,
INTERESARIUSZE, TEORIA, PRAKTYKA**

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