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## The Corporate Social Responsibility (CSR) as the Modern Trend in Management and Sustainable Economy

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Submitted 22/03/20, 1st revision 16/04/20, 2nd revision 12/05/20, accepted 25/05/20

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**Abstract:**

**Purpose:** The topic of corporate social responsibility is already present in many areas and spheres of economic life. In many cases, it determines the strategies of companies. Therefore, the article aims to examine the development and role of corporate social responsibility (CSR) in management and sustainable economy. Emphasis will be placed on an overview of the most important international promotion initiatives. Finally, CSR and its development in Poland were discussed.

**Design/Methodology/Approach:** The article uses the descriptive method. It consisted in the separation and identification of a specific phenomenon, which is the development of corporate social responsibility initiatives.

**Findings:** Our findings suggest that the common element in all definitions is a broad category of stakeholders and the CRS definition determined by the standard quality, the ISO 26000. The important place in CSR idea is currently caring for the natural environment.

**Practical Implications:** Efforts to encourage enterprises to the implementation of CSR principles which it is possible to build a positive image of the company and the trust and loyalty of its stakeholders. Therefore, such initiatives should be supported by government funding schemes and heavily promoted.

**Originality/Value:** To the authors' best knowledge, the present study is one of the few critical analyzes of the literature on the subject.

**Keywords:** Business, corporate social responsibility (CSR), stakeholders, sustainable economy, sustainable development, environmental, Green Paper, ISO 26000, Sustainable Reporting Guidelines (SRG), Agenda 21, Declaration of Rio Janeiro.

**JEL classification:** M14, Q01.

**Paper Type:** Research study.

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## **1. Introduction**

The origins of corporate social responsibility (CSR) dates back to the 1930s. last century. Then, in the United States of America for the first time people started talking about that business in addition to their goals should be also responsible for what is happening in its environment. About 20 years later, in the 1950s. of the 20th century, there has been a further thought on the features of companies in today's economy<sup>3</sup>. To spread this idea in business had to wait yet another 40 years and only since the 1990s. companies are increasingly noted its role both as a basic element of the economic system, as well as to promote social development in all its aspects. The action of this scope took place first in the United States of America, Western Europe and Japan, and then, with the development of the process of globalization, have started to spread to other countries. Corporations from those countries share their ways of doing business, including the idea of corporate social responsibility, to other areas. In this way also the CSR went to the practice of companies in Poland.

The company's socially responsible are mainly companies that comply with applicable law. Of course, this is not a sufficient condition, because the law required all legitimate organizations. In addition, socially responsible organizations voluntarily take into account in its activities the societal interests, protect the environment and maintain good relations with all stakeholders<sup>4</sup>. Responsibility as effective management strategy means of social dialogue at the local level, contributes to the growth of competitiveness at the global level and at the same time shape the conditions for sustainable social and economic development (Gasparski, 2004).

## **2. Literature Review**

In 1979, Carroll (1979) presented his CSR model as a pyramid and suggested that, although the components are not mutually exclusive, it helps the manager to see that the different types of obligations are in constant tension with one another. Carroll proposed a model that contains the following four categories of corporate responsibility in decreasing order of importance: economic - be profitable, legal - obey the law, ethical do what is right and fair and avoid harm, discretionary, philanthropic be a good corporate citizen.

In the literature there are two dimensions of corporate social responsibility (Klimek, 2012), i.e.:

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<sup>3</sup> Then there is Howard R. Bowen has defined "social responsibility" as „the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society". Bowen H., *Social Responsibilities of the Businessman*, Harper and Row, New York 1953, p. 6.

<sup>4</sup> Stakeholder is the one on whom the organization of their activities affected, as well as whoever the activities of the organization affected.

1. Internal, covering:
  - a. the management of human resources (equality of workers, workers' participation, that is, employee involvement in decision-making, the development and improvement of qualifications, fair wages, support employees in balancing family responsibilities with work);
  - b. the ethical programs for employees (e.g., ethics, ethics training, the appointment of the Ombudsman, affairs ethics, procedures in the event of a breach of the code of ethics);
  - c. health and safety at work, quite often defined as safety in the workplace (e.g., in addition to the required by law – safety work in the enterprise, various forms of health care for employees);
  - d. the ability to adapt to change (e.g., to take into account the interests of all the parties in the case of restructuring, so as to minimize its negative effects, employment flexibility, the policy of releasing employees – for example: outplacement);
  - e. environmental management (e.g., reducing consumption of energy, water, waste management procedures which allow the systematic reduction of negative company's impact on the environment); principles of corporate governance (e.g., transparency of information, the ways of the appointment and remuneration of supervisory board members).
  
2. External covering:
  - a. the local community, often referred to as the impact on local society (e.g., principles of cooperation with non-governmental organizations and other local partners, employee volunteer work, commitment to the team, civic engagement, social investment);
  - b. relationships with suppliers and customers, compliance with the timeliness of delivery and payment to suppliers, monitoring quality, efficiently responding to customer complaints, and other partners, specifying the requirements associated with the use of systems of corporate social responsibility by suppliers or subcontractors, taking into account social and environmental aspects of commercial decisions, providing products and services of safe for the environment and people, anti-corruption, human rights, the commitment of companies to respect human rights for example. No child labour, forced labour, non-compliance creating equal opportunities, fair trade policy, global environmental problems or the environment, for example the greenhouse effect, climate change, technology to reduce the consumption of non-renewable resources.

### **3. Data and Methodology**

The work is of a theoretical and application nature. The implementation of the aim of the work required the use of a number of research methods. The article uses

extensive literature research. In the first part of the article, diagnostic methods were used to learn the essence of the issues under consideration. Then, the descriptive analysis method and the comparative analysis method were used. The obtained results are presented in the form of tables and figures.

## **4. Results**

### **4.1 The Concept of Corporate Social Responsibility - Review of the Definition**

So far failed to work out only one definition of that concept. In the literature many different functions the definition of the concept of corporate social responsibility. International organizations or national institutions emerging in order to promote CSR and international initiatives stated in their definitions. So you can read that "corporate social responsibility is a concept which holds that the company is responsible to the social environment for the consequences of their actions. Social environment includes all persons, groups of persons, organizations that receive directly the effects of enterprise activities or indirectly are interested in them" (Klimczak, 2006).

According to another definition of social responsibility is defined as the moral responsibility and obligation to settle before the public on its activities (Zbiegień-Maciąg, 1991). Speaking of corporate social responsibility can also be stated that this is "philosophy, which says that the company is a creation of society and as such should be involved in the initiatives of its local community; is taking by the management companies of such decisions and actions that contribute to both care for the interest of their own (as profit), as well as protection and to increase social welfare" (Gasparski, 2004).

Canadian Commission for democracy and Responsibility corporate social responsibility defines as "the whole business relationship with all relevant stakeholders. This includes customers, employees, community groups, suppliers, owners/investors and competition" (Canadian Democracy and Corporate Accountability Commission, 2001).

The World Business Council for Sustainable Development considers social responsibility for ethical behaviour, which is contributing to the economic development, which will be accompanied by improving the quality of life for workers and their families, the local community and society as a whole. It defines the social responsibility of business as a "continuous commitment of business to the ethical behaviour and contribute to economic development, while improving the quality of life of the workforce and their families, as well as the local community and society as a General" (World Business Council for Sustainable Development, 2000).

The European Commission, which has played a big role in the promotion of CSR in the European Union, considers social responsibility as a process in which companies manage their relationships with stakeholders, who can have an impact on their success in business (Woźniczka, 2007). What is more, the European Commission defines CSR as a concept according to which "the company voluntarily take account of social and environmental issues in their business operations and relationships with stakeholders" (Komisja Europejska, 2011). It thus identified CSR as "the responsibility of enterprises for their impact on society". This impact is the multidimensional nature and manifests itself not only in the care business environment, employees and working conditions. Assign the role of CSR in today's economy – it is to operate on the basis of similar value, seeing people in the processes of production, distribution and consumption and the implementation of the principles of corporate social responsibility in all areas of operation of the company (<http://www.me.gov.pl/Wspieranie+przedsiębiorczosci/Zrownowazony+rozwoj/Spoleczna+Odpowiedzialnosc+Przedsiębiorstw+CSR>). One of the categories of CSR is the environment in which the company should engage in activities such as: reducing emissions, waste management, wastewater management, limiting the consumption of energy and water consumption, etc.

Important is also the CRS definition determined by the standard quality, the ISO 26000. ISO 26000 is the international standard containing guidance on liability for the consequences of its activities visible in the society and the environment. This standard specifies that companies should take into account in its activities the Organization governance, human rights, worker rights, environmental issues, fair operating practices (e.g., fair competition or anti-corruption), consumer issues and social commitment and the development of the local community. ISO 26000 approved on 1 November 2010, indicates that "the strategy in terms of responsible influence decisions and actions (products, services, processes) on society and the environment, through transparent and ethical behaviors that contribute to the development of sustainable prosperity, health, taking into account the expectations of stakeholders, law, consistency with the organization (Kapitał społeczny dla gospodarki).

Corporate social responsibility, ISO 26000, the commitment "of the Organization for the inclusion of social and environmental aspects in the process of making decisions and taking responsibility for the impact of decisions and activities on society and the environment. This means the behavior of transparent and ethical, contributing to sustainable development, in accordance with applicable law and consistent with international standards. In other words, corporate social responsibility is built into the structure of your organization, practiced in its activities and takes into account the expectations of stakeholders" (CSR społeczna odpowiedzialność biznesu w Polsce). ISO 26000 is not a corporate social responsibility, but is kind of a guide how to make CSR.

The common element in all definitions is a broad category of stakeholders, that is, all those that in any way affects the activity of the company (that is, not only shareholders, but also the natural environment or the local community) and taking into account the interests of stakeholders by the socially responsible in their activities and reconciliation of sometimes conflicting interests of individual groups.

Regardless of the different definitions and in development assumes that the corporate social responsibility means business socially credible, transparent, taking into account ethical and right, in the sense of responsibility for society, customer, environment, employee and investor. A very important place in this idea is currently caring for the natural environment. With the implementation of CSR principles, it is possible to build a positive image of the company and the trust and loyalty of its stakeholders, i.e. employees, customers, partners.

#### **4.2 Initiatives to Promote CSR**

The increase in the role of corporate social responsibility gave rise to many international and national organizations to promote this idea. The first initiative in this area was the round table in Caux (1989). It's made up of leading business representatives from Europe, the USA and Japan. The merit of this initiative was the adoption of a global policy in business, which involved running a business based on ethical, with due respect for the rules in force in the countries of conducting business. In the Codex were included general rules (Nakoneczna, 2008):

1. Responsibility: from liability to shareholders towards the concept of accountability to the stakeholders.
2. Economical and socially responsible business impact: towards innovation, justice and the community.
3. Business behavior: to go beyond the letter of the law to the spirit of trust.
4. Respect for the rules of law.
5. Support for multilateral trade.
6. Respect for the environment.
7. Avoid activities contrary to the law.

In addition, the code also includes detailed rules that describe the basic obligations to stakeholders of the company.

A significant role in the promotion and implementation of CSR in the world when she created another initiative, which has taken in 1999 at the World Business Forum in Davos-UN Secretary-General Kofi Annan. It has been named the Global Compact. You can join the initiative voluntarily by submitting your business to the Secretary-General of the UNITED NATIONS without having to prove that the company meets certain conditions. GC policies include 4 areas (Kietliński, Reyes, and Oleksyn, 2005):

1. Human rights: business should support and protect internationally recognized human rights, break (or not have) human rights.
2. Labor standards: business should support freedom of Association and allow Right to negotiate collective agreements, eliminate all forms of forced labor, work towards the abolition of child labor, eliminate discrimination in employment and work.
3. Protection of the environment: business should support preventive actions for the protection of the environment, take action to promote environmental responsibility, encourage the development and diffusion of environmentally friendly technologies.
4. The fight against corruption: business should work against all forms of corruption Respect for the environment.

Currently, the GC is the world's largest voluntary initiative (with over 3 thousand companies from more than 100 countries) (Koneczna, 2014). To belong to the GC follows the obligation to develop the "annual report on the progress in the implementation of the ten principle of the Global Compact Initiative for stakeholders). In the GC are involved 74 entities of Polish, the first of which he joined the GC in 2001.

In 2000, the Global Resources Initiative (GRI) has published guidelines that define the indicators of compliance with the principles of responsible business (GRI Sustainable Reporting Guidelines<sup>5</sup>. GRI include environmental, economic and social indicators. As in the case of the GC has no verification procedures comply with these guidelines (Kietliński, Reyes, and Oleksyn, 2005).

Promotion of CSR was also the European Commission, who in 2001 published a green paper (Green Paper) on corporate social responsibility, which were guidelines for GC. In the green paper defines the social responsibility of business as a "concept whereby companies voluntarily shall take into account the social and environmental aspects in its activities and in their relations with their stakeholders. Corporate social responsibility is a process by which companies manage relationships with various stakeholders who can have a real impact on the consent to their activities. (...) Thus, CSR should be treated as an investment, not a cost, as well as quality management. Companies can approach to CSR in a financial, commercial and social development, leading to a long-term strategy to limit the risks associated with uncertainty. Companies should carry out its social responsibility, both in Europe and internationally, including in the it supply chains your entire (Green Paper Promoting European Framework for Corporate Social Responsibility).

What's more, the European Commission in the same year published the white paper "European Governance" (governance in Europe), in which it stressed the need to inform the public about the activities of the company and "green paper on consumer

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<sup>5</sup> *They have been updated in 2004, 2006 and 2014.*

protection in the EU". In the following year (2002) has been programmed actions to be taken for the promotion of social responsibility (Corporate Social Responsibility: A Business Contribution to Sustainable Development) (Kietliński, Reyes, and Oleksyn, 2005). In March 2006, was posted a message entitled "implementation of the partnership for growth and jobs: making Europe a leader in corporate social responsibility". In 2010, the EC stated that companies are beginning to implement CSR as a way to improve their image (Koneczna, 2014).

Overview of the most important international initiatives for the promotion of corporate social responsibility is presented in Table 1.

**Table 1.** *Overview of the most important international initiatives for the promotion of corporate social responsibility*

<b>Initiative</b>	<b>The main assumptions</b>
Agenda 21	Agenda is a global action programmer for the environment and development, adopted at the Earth Summit in Rio de Janeiro in 1992, this Program shows how to balance economic and social development with respect for the environment. A key role in the process of implementation of Agenda 21, the local authorities have to play.
Declaration of Rio Janeiro	Rio Declaration is a collection of 27 fundamental principles of sustainable development, which define and determine the rights and obligations of States and citizens to the environment and poverty. Records Declaration, referring to adopted w1982, the world of nature and the Brundtland Report Card from 1987, included m. in. 6 policy action programmers of the European Union and the European network of cities for sustainable development, and in Poland in the new Constitution (article 5), the statutory definition of sustainable development and in the basic strategic documents and, in particular, in the first (1991) and the second environmental policy (2000).
Business card for sustainable development	Business card for sustainable development is a set of 16 principles for creating environmental management systems in enterprises
The OECD guidelines for multinational enterprises	The guidelines were developed in order to promote the idea that multinationals have acted in accordance with the policies of the countries in which they operate. Include many aspects of business, such as: transparency of information, competition, employment and employment, environmental protection, the fight against corruption and the protection of consumer interests.
The business rules adopted during the deliberations of the round table of Caux	The round table initiative from Caux presents social responsibility in the context of changes in the social, political and economic worldwide. Presents a set of rules based on the fundamental ethical values and defines the basic responsibilities of business in relation to stakeholders such as owners and investors, customers, suppliers, employees, and local communities.

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Global Compact	<p>The Global Compact is an initiative of the UN Secretary-General Kofi Annan, which is the call to the business world, to its business, led the 10 fundamental principles from the scope of labor rights, environmental protection and anti-corruption. Provides a unique forum for dialogue and learning. The initiative is not a regulatory instrument or a legally binding code of conduct, but the value of the platform created to promote knowledge about corporate social responsibility. The idea of a Global Compact is expressed in the 10 fundamental principles arising from the Universal Declaration of human rights, the Charter of fundamental legal principles of the International Labor Organization and the Earth Summit in Rio de Janeiro. 10 principles of the Global Compact:</p> <p>Human rights:</p> <ol style="list-style-type: none"><li>1. The promotion of and respect for human rights, adopted by the international community</li><li>2. Elimination of all violations of human rights by the company</li></ol> <p>Labor standards:</p> <ol style="list-style-type: none"><li>3. Respect for freedom of association</li><li>4. Elimination of all forms of forced labor</li><li>5. Abolition of child labor</li><li>6. Effectively tackling discrimination in respect of employment</li></ol> <p>Environment:</p> <ol style="list-style-type: none"><li>7. Precautionary approach to environment</li><li>8. Implement initiatives to promote environmental responsibility</li><li>9. Attitudes the use and dissemination of environmentally sound technologies</li></ol> <p>Anti-corruption:</p> <ol style="list-style-type: none"><li>10. Anti-corruption in all its forms, including extortion and bribery</li></ol>
Global Sullivan Principles	<p>Global Sullivan Principles are a set of rules aimed at ensuring that the company will support the economic, social and political justice in the markets in which they operate. Are based mainly on human rights and the promotion of equal opportunities in relation to members of the communities in which the company actively functioning.</p>
European Campaign 2005	<p>Has the task of implementation of the Lisbon strategy of the EU in order to implement the agenda for corporate social responsibility business by launching the European campaign 2005 in the area of corporate social responsibility. The goal of the campaign is to 2005 500 thousand. Enterprises and partners for action to promote the idea of corporate social responsibility. It is of particular importance for the new EU Member States. It also provides access to solutions in the sphere of management of social responsibility and creates a set of practical instruments needed to use the full potential of the</p>

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	companies related to activities with the principles of corporate social responsibility.
Green Paper	Is a document synthesis the concept of corporate social responsibility at European level? The document defines corporate social responsibility as a concept, which the company voluntarily builds strategies based also on factors taking into account the social interests and the protection of the environment, and relations with stakeholders. The document also stresses the fact that corporate social responsibility can have direct economic importance. Stresses on internal and external dimension corporate social responsibility and the impact on social management and reporting system.
A renewed EU strategy for 2011-2014 concerning corporate social responsibility	As a result of the call, the Council and the European Parliament resulting from the Europe 2020 strategy, the European Commission has developed a new policy on CSR. The starting point is a strategic approach to corporate social responsibility and to propose, in this connection, the new definition of CSR by KE. This document as a main task, adopt: (1) to improve the visibility of the CSR and dissemination of good practices; (2) improving and monitoring the level of confidence in enterprises; (3) the improvement of processes in the field of self-regulation and co-regulation; (4) expansion of solutions, which can compensate for the enterprises to their responsible attitude; (5) improvement of social and environmental issues; (6) giving greater importance of CSR in the context of education, training and research; (7) stressing the importance of national and regional policies in the field of CSR; (8) a better adaptation of European and global approach to CSR.

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*Source: Own study.*

## **5. Discussion and Implication**

In Poland, the first initiative on corporate social responsibility took place in 2001, when the first meeting of the Global Compact initiative. The development of CSR becomes especially visible after 2009, when the securities exchange index appeared RESPECT<sup>6</sup> (it concerns companies with CSR strategies). The corporate social responsibility (CSR) team was established as a subsidiary body of the President of the Council of Ministers. As a result, the Steering Committee was formed, which entered the company's Polish and international cuisine. This team had the task of promoting CSR, creating better communication and dissemination of best practices of corporate social responsibility in business and the development of the vision of

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<sup>6</sup>The index RESPECT was created in November 2009 on Securities, one of the few in Europe and the world index of socially responsible companies. It was designed to increase interest in companies traded honours a commitment to CSR. Companies in the index are examined according to the definition of social responsibility. It is more stable than the other indexes on the stock exchange.

sustainable development for Polish firms to 2050 (Koneczna, 2014). Also environmental partnership Foundation ([www.fpds.pl](http://www.fpds.pl)). In the year 2001 was the Forum of responsible business, which at the moment is the largest non-governmental organization in Poland dedicated to promoting the idea of CSR. It should be pointed out that Poland very actively involved in the implementation of the idea of corporate social responsibility, as was the formation of agencies, Global Compact and Caux Round Table and creation of industry codes of ethics. The concept of CSR appeared in Poland together with international corporations that have moved their operating principles of the countries native to Polish.

In a study undertaken by KPMG among top executives and employees responsible for CSR respondents as the most important challenges that should engage the company exchanged the problems related to the environment (99% of the identified recycling and proper waste management, 97% in General, protection of the environment). Similarly, the situation is in response to a question about the most significant challenge from the point of view of the company (50% indicated protection of the environment).

It is important first of all to distinguish between industrial companies, among which such indications amounted to 56% and companies from the service sector, where such indications were also the highest and significant and amounted to 38% (<http://www.kpmg.com/pl/pl/issuesandinsights/articlespublications/strony/informacja-prasowa-csr-faktyaopinie.aspx>).

In addition, the authors of the study note that activities in the field of CSR shall take the most large and very large companies with participation of foreign capital. When it comes to the areas of activity of the companies most companies encourage not the area that they see as most important, but local communities. The environment is in the second position with a little lower percentage (89% of the local communities, 85% support area: environment). Local communities were in the opinion of respondents on the second place in the ranking of validity. Polish companies listed holding CSR strategies take action in this area primarily because of the desire to reduce the impact of its business on the environment (in a scale of 1 to 5 motivation was 4.7). Among the benefits of external benefits of CSR for the company is also improving the environment took the highest place (4.2) (Skrzypek and Saadi, 2014).

Given the above, it is concluded that:

- consumers attach increasing importance to the responsible conduct of business by the company;
- increasing the pressure of public opinion, NGOs and civil initiatives enforces respect for the principles of sustainable development through the business;
- now, with such a wide development of CSR, questioning social responsibility by companies is not likely. Interest in CSR is "fashionable"

particularly in the United States of America, as well as in Western Europe, and also it is increasingly present in Poland.

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