
Corporate Social Responsibility in the Era of the COVID-19 Pandemic on the Example of Companies from Poland, Belgium, and Ukraine

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Abstract:

Purpose: This article aimed to identify CSR activities undertaken by companies from various countries during the pandemic. The authors have based their systematics of activities on empirical research conducted among the managerial staff of enterprises in Poland, Belgium, and Ukraine.

Design/Methodology/Approach: To check how and whether the CSR strategy was implemented among socially responsible enterprises during the COVID 19 pandemic, pilot studies were carried out among middle and senior management in July - August 2020. These studies were carried out in Poland, Ukraine, and Belgium. Authors used a diagnostic survey, interview technique, and a research tool in the form of an interview questionnaire.

Findings: Socially responsible enterprises should be mainly involved in the fight against Covid-19 in a pandemic. All respondents confirmed that their employer had taken extraordinary measures to protect the employees against the coronavirus.

Practical implications: The article identifies the actions of corporate social responsibility undertaken and indicates the gap that has not been taken. According to the authors, this is especially important at the threshold of the fourth wave of the pandemic.

Originality/Value: During the crisis, social expectations towards the most prominent brands are growing, conducive to gaining new customers and building ties. Customers and local communities appreciate all support activities used by companies around the world. Companies from Poland, Belgium, and Ukraine focus on initiatives that mitigate the effects of the crisis and support society. Undoubtedly, support in purchasing masks, respirators for hospitals, MS Teams training for teachers, or employee volunteering in nursing homes were significant.

Keywords: Corporate Social Responsibility, employees, client, pandemic, enterprise.

JEL: J53, L20, M14.

Research type: Research Paper.

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1. Introduction

Apart from strictly market-oriented activities, corporate social responsibility is an essential factor conditioning the perception of an enterprise by the environment. It gains relevance in the current era of crisis associated with the coronavirus pandemic. This is because enterprises are facing new challenges previously unknown to them. Paradoxically, due to this situation, they could authenticate their image in the eyes of potential clients and contractors. They can do this by engaging in initiatives and activities that support the community during this challenging time for all.

Corporate Social Responsibility (CSR) is currently a vigorously developing area of management. However, not exclusively, since ethics, economics, and the law should also be indicated here due to their interdisciplinary nature. The growing importance of CSR is understood as a voluntary inclusion of activities related to it in the strategies of modern enterprises, resulting primarily from the increasing role of multinational corporations on the market and in global economies. One such example is Smithfield Foods' "Good Foot Challenge" project, which encourages the public to support food banks. With businesses and schools closing, this is significant for beneficiaries of this form of assistance (Weightman, 2020).

Another example would be the actions of the 3M company. It secured \$20 million in support for frontline health workers, population groups affected by the virus, and for initiating medical research. The project targets social partners who are paying attention to the needs of the global crisis. Also, 5 million from the project's funds will go to Covid-19 research and development initiatives in the United States and worldwide, including \$2 million for the University of Minnesota (Uschamber foundation, 2020).

The coronavirus pandemic has also prompted the Inditex company to implement various activities and programs supporting the company's employees and its business environment. In Spain, the company has provided all logistics related to the transport and purchase of medical equipment (Inditex, 2021).

The activities presented translate directly into an increase in the expectations of consumers and contractors (norms, environmental standards, workers' rights, human rights) and the competitiveness of enterprises. Research by McKinsey & Company indicates that the importance of sustainability in business is trending upwards (Raport, 2017).

2. Literature Review

In line with the CSR concept implemented, the added value for them is to increase profits primarily by creating a positive image. The key determinants of the development of corporate social responsibility are (Buczowski *et al.*, 2015):

- 1) internationalization of markets,
- 2) improving the quality of life of the society,
- 3) increasing the importance of ethics,
- 4) increasing competitiveness on the global market,
- 5) an increase in the needs and expectations of customers and contractors (norms and standards in the field of environmental protection, labor, human rights, competition tasks),
- 6) increase in profits (new markets, new products),
- 7) increasing the role and influence of non-governmental organizations (protection of rights, obligations, interest of social groups).

In the literature on the subject, the mentioned increase in profits as an added value of enterprises thanks to the implementation of the CSR concept is associated with the presence of such phenomena as altruism or philanthropy. Some authors emphasize that it is unlikely that actions in corporate social responsibility can be taken solely for purely altruistic reasons (Liston-Heyes and Ceton, 2007). An increasing number of enterprises are also moving away from the traditional "charitable donations" towards managing philanthropy (Simon, 1995).

In the initial phase of the concept of corporate social responsibility, it was a term applied exclusively to large corporations (Fischer and Groenveld, 1976). It was only over time that researchers and practitioners began to recognize the need to extend and transfer the CSR concept to other enterprises as well, regardless of their size (Jamali *et al.*, 2009). For many years, the European Commission has also been paying particular attention to this in the formal and legal documents it prepares. It has been striving to standardize the definition of corporate social responsibility (Mandl and Dorr, 2004). Studies on corporate social responsibility are conducted by researchers in various fields of science (Garriga and Melé, 2004; Skauloudis *et al.*, 2011; Metaxas and Tsavdaridou, 2012).

In theory, one can find numerous ways in which corporate social responsibility is understood according to various authors and approaches (broader, narrower). For example, CSR is an obligation for the management to choose such decisions and actions that contribute to taking care of their interest (multiplying the company's profit) and renewing and multiplying social welfare (Rybak, 2001). In turn, the World Business Council for Sustainable Development (WBCSD) understands CSR as the "continuing commitment by business to behave ethically and contribute to sustainable economic development by improving the quality of life of the workers and their families as well as of the local community and society at large."

The International Finance Corporation of the World Bank Group extends this definition with the following statement: "corporate social responsibility is the commitment to contribute to sustainable development by working with employees, their families, the local community and society as a whole to enhance the quality of life in ways that are good for both business and the development" (CSR, 2020). A

broader definition is provided by the International Organisation for Standardisation ISO in the ISO 26000 Guidance on social responsibility published in 2010 (ISO 26000, 2010). It is one of the documents recommended by the European Commission to organizations seeking a formal approach to implementing social responsibility. According to it, CSR is an organization's responsibility for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that (ISO 26000, 2010):

- 1) contributes to sustainable development, including health and the welfare of society,
- 2) takes into account the expectations of stakeholders (people or groups that are interested in the decisions or activities of the organisation),
- 3) is in compliance with applicable law and consistent with international norms of behaviour,
- 4) is integrated with the organisation's activities and implemented in its actions undertaken within its sphere of influence.

It is also a way to assess an organization's commitment to environmental, social, cultural, political, legal, and organizational diversity. Furthermore, it is also essential to pay attention to economic conditions, including compliance with international standards of conduct (ISO 26000, 2010). Some authors also demonstrate that "CSR can be more than just exposing oneself to additional costs, an obligation or a good deed - it can be a source of opportunity, innovation and competitive advantage" (Porter and Kramer, 2006).

According to Mazur-Wierzbicka (2012), corporate social responsibility relies on four main pillars, i.e.:

- 1) the workplace (OHS, job satisfaction, work-life balance programmes, equal opportunities, lack of discrimination, employee participation, etc.),
- 2) natural environment (environmental protection, pro-environmental attitudes and actions, rational management of natural resources, renewable sources of energy, etc.),
- 3) local community (development of infrastructure, financial support for education, hospitals, community centres, etc.),
- 4) market (improvement of the quality of products and services, voluntary work, fair price policy, ethical actions, timely fulfilment of obligations, etc.).

In this article authors have adopted the concept of defining corporate social responsibility as a prospective, long-term concept of creating a positive image of the enterprise, by gaining the trust of the social environment, satisfying its needs, improving relations, and solving key social problems, while simultaneously

implementing the strategic objectives of the enterprise, such as increasing generated profits.

3. Research Methodology

To check how and whether the CSR strategy was implemented among socially responsible enterprises during the COVID-19 pandemic, pilot studies were carried out among middle and senior management in July - August 2020. These studies were carried out in Poland, Ukraine, and Belgium. They used a diagnostic survey, interview technique, and a research tool in an interview questionnaire. The selection of the sample was purposeful, as the research covered enterprises employing 50 to 100 people. All surveyed companies apply the CSR strategy. The study covered the middle and senior management, totalling 87 people. Each of the respondents represented a different company, while some of the respondents described the same industry. The interview with the administration was conducted online using the Zoom application.

The obtained responses were grouped and presented for statistical analysis. The research attempted to answer two research questions, namely:

- Were the companies implementing the CSR strategy during the pandemic socially responsible or not?
- What actions under the CSR strategy were implemented by companies during the COVID-19 pandemic in relation to their stakeholders?

A set of key questions included in the interview questionnaire allowed to answer the research questions posed.

4. Results

4.1 Fight Against the Pandemic – Actions and Initiatives of Enterprises in Poland

An increasing number of companies operating in Poland during the pandemic are offering their help to fight against the coronavirus. It takes on various forms, from financial aid, e.g., for the purchase of medical equipment and supplies (Agata Meble, Lotos Group/ Lotos Foundation, Totalizator Sportowy/ Lotto Foundation, and others), through the provision of meals for medical personnel (Colian, Maspex, AmRest, McDonald's, Maczfit – diet catering and others), helping seniors (Biedronka Foundation), protective sewing masks (ETNOszafa, Cosy Cott) or, e.g., sponsoring equipment for remote work and learning (SALES mango/ Piękne Anioły Foundation, Puls and Cyfrowy Polsat Foundation). In addition, e.g., PKN Orlen and KGHM produce disinfectants on a large scale. Such companies successively provide financial support for the fight against the coronavirus as the sports brand 4F, Drutex, Żabka Polska chain, PGE Group, or the banking sector, e.g., PKO Bank and Santander.

Entrepreneurs in Poland undertake other efforts, and initiatives include, for example, cancellation of business trips of employees (e.g., Capgemini, Deloitte), organizing training courses for employees in cooperation with the Chief Sanitary Inspector (e.g., PKP), implementing changes in regulations regarding bonus calculation rules in order not to exclude employees on sick leave (e.g., Netto) (Kowalska, 2020).

Despite the apparent crisis, it faced due to the pandemic, the tourism industry also joined in to help. Polski Holding Hotelowy provided rooms at the Renaissance hotel, where oncology patients of the Mother and Child Institute and their caregivers could wait for coronavirus test results. There are also competitions held, for instance, for start-ups that develop innovative solutions to combat the coronavirus pandemic and its effects. They can receive support in implementing their projects under the RBL_START #COVID-19 competition. PZU and Alior Bank initiated the campaign, and Microsoft is the technological partner of the project.

In turn, in cooperation with the Ministry of Education, the Orange Foundation took the initiative to implement the project Lekcja, Enter, addressed to 75 thousand teachers. One of the critical elements of support is pointing out the possibilities of using smartphones in remote learning. On the initiative of Pekao Bank, a secure online platform, "Senior Zone," was created for seniors who need help with everyday activities, entertainment, or simply a sense of belonging to a more extensive community (Gazeta Prawna, 2020).

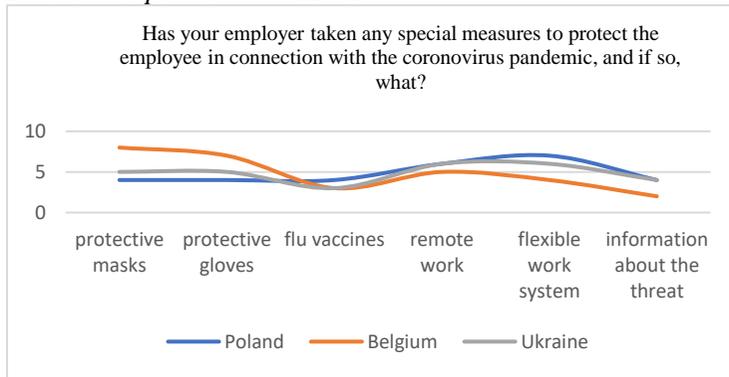
It should be noted here that small and medium-sized local entrepreneurs are also increasingly involved in activities to support the fight against the pandemic, e.g., by printing leaflets on safety rules. Entrepreneurs are more and more eager to get involved in various social campaigns and prepare and disseminate reports (Kowalska, 2020). The efforts and initiatives undertaken are usually highlighted in the media. At the beginning of the pandemic, i.e., in the period of 25.03-30.03.2020, at the request of the Responsible Business Forum and with the participation of a random sample of Poles (N-1019 respondents), research was carried out using the CAWI method, entitled "Coronavirus – opinions of Polish women and men and assessment of activities." In the survey, 45% of employees rated the actions undertaken by employers related to the outbreak of the pandemic as perfect. Office workers and those working on so-called "junk" contracts gave the least favourable ratings.

Respondents pointed out that the most common activities supporting the environment in this challenging time for all were undertaken by companies with more than 500 employees. Nearly 8 out of 10 employers have implemented solutions to minimize the risk of coronavirus infection. According to the research – it was primarily large companies that offered support, such as childcare, psychological support, or assistance with shopping. The study and its results have inspired the Authors to conduct their analyses (Raport, 2020).

4.2 Actions to Protect Employees Against COVID-19

Socially responsible enterprises should be mainly involved in the fight against Covid-19 in a pandemic. All respondents confirmed that their employer had taken extraordinary measures to protect the employees against the coronavirus. Polish executives voted the most for flexible work - 24.1% and remote work - 20.7%. The remaining pool of votes amounted to 55.2% in total because the same number of votes was given to purchase masks and protective gloves, flu vaccines, and information warning about the possibility of contracting coronavirus.

Figure 1. Measures to prevent COVID- 19



Source: Own studies/research.

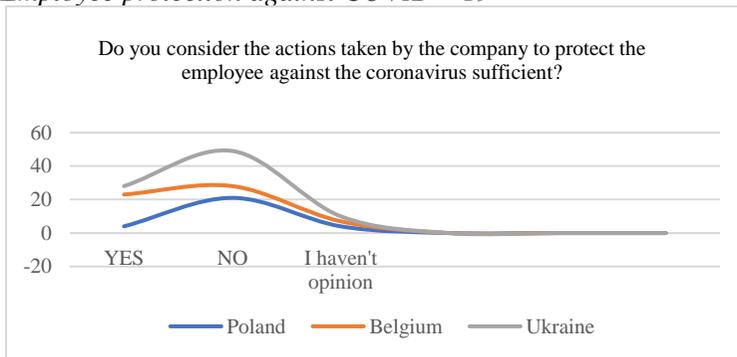
However, the respondents emphasized that they had to purchase protective masks and gloves with their funds (Figure 1). Some respondents expressed satisfaction with remote work, although they also stressed that balancing work and private life is challenging when working from a home office. The managers in Belgian companies voted the most for: measures related to purchasing protective masks – 27.6%, followed by gloves – 24.1%, remote work – 17.2%, flexible work system – 13.8%, flu vaccines – 10.3%. There were 6.9% of votes cast for information warning of coronavirus. Respondents stressed in interviews that most of the population living in Belgium believe that protective masks are sufficient protective measures against coronavirus.

The management staff in Ukrainian companies responded like the responses of Polish managers. Flexible work systems and remote work were indicated the most; both answers received 20.7% of votes each. Protective masks and protective gloves also received the same number of mentions, namely 17.2% each. The coronavirus warning received 13.8% of the votes, while flu vaccines received the fewest votes at 10.3%. The Polish managers surveyed in the sample concluded that the employer had not taken sufficient measures to protect workers from coronavirus. As many as 72.4% answered this way. Only 13.8% of the respondents felt that the employer had taken adequate measures to protect its employees, and the same percentage of respondents had no opinion on the subject.

During the interviews, respondents stressed that despite working remotely from home, they were still required to show up at the company to report their work to their boss personally – 80% of respondents stated this.

The Belgians felt that the actions taken by the employer were sufficient to fight against Covid-19. Such a response was given by 65.5% of managers. In contrast, 24.2% of the management believes that the employer could have done more to protect them from Covid-19, while 10.3% of Belgians have not formed an opinion on the subject. Compared to the Polish management staff, Belgian managers believe the employer takes all measures to protect them from Covid-19. Like Polish respondents, Ukrainian managers believe that their employer took insufficient measures to protect them from Covid -19. 72.5% of managers responded in this way. 17.2% were satisfied with the measures taken, and 10.3% had no opinion (Figure 2).

Figure 2. Employee protection against COVID – 19



Source: Own studies/research.

All the Polish managers surveyed had the option to work remotely during the pandemic. In the survey, 37.9 percent of managers said they worked remotely between March 12 and August 31. About 20.7% of the people surveyed worked remotely for five months, while 13.8% of respondents worked three months, two months, and one month. About 40% of the respondents stressed that they had problems working remotely because they missed personal contact with stakeholders during the interviews. Management staff in Belgian companies also had the option of working remotely during the pandemic. In the survey, 27.6% of managers indicated that they had worked remotely for a month. The following two responses received the same number of votes: two months and six months at 24.1%. 13.8% of managers worked until August 31. Nearly 10.4% worked remotely for three months.

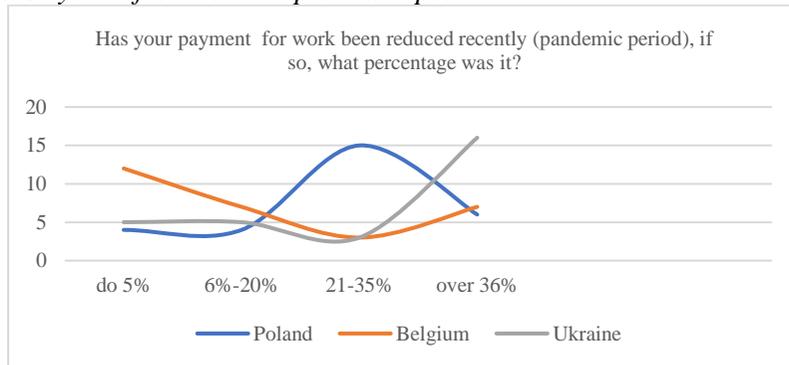
Ukrainian managers worked remotely from March 12 to August 31, which was indicated by 34.5% of managers. 20.7% of managers worked for six months, 17.2% of managers each worked for one month and two months, and the fewest managers at 10.3% took advantage of the remote work option for three months (Figure 3).

Figure 3. Remote work during a pandemic time



Source: Own studies/research.

Figure 4. Payment for work in a pandemic period



Source: Own studies/research.

The Polish managers surveyed confirmed that their remuneration was reduced during the pandemic. As many as 51.8% of managers had their pay cut in the range of 21% to 35%, while 20.7% of managers took a pay cut of over 36%. About 13.8% of managers had a reduction in pay between 6% and 20%. The same percentage of respondents indicated that their salaries were cut by 5%. The respondents during the interviews stressed that the company's financial condition was not bad enough to reduce the employees' wages (Figure 4).

Managers in Belgium also faced such a problem, as a pay cut between 0.1% and 5% was indicated by 41.4% of respondents, and between 6% and 20% salary reductions were indicated by 24.1% of managers. In more than 24% of cases, the pay cut amounted to 36%. The fewest managers at 10.4% took pay cuts in the range of 21% to 35%. In Ukraine, as many as 55.2% of managers had their salaries reduced by over 36%, while 17.2% of respondents had their pay cut by 6% to 20%. The same percentage of managers said they had a pay cut in the range of 0.1% to 5%. Whereas 10.4% of managers said they took a pay cut in the field of 21 to 35%.

The Polish management staff was in many cases forced to take leave during the pandemic. About 69% of respondents were sent on unpaid leave, and 31% were sent on a paid holiday. In the research, 40% of managers stressed in interviews that the holiday period was up to 2 weeks, after which they switched to remote working. 65.5% of managers were sent on paid holiday in Belgium, and 35.5% took unpaid leave. In Ukraine, almost all managers surveyed at 97% were sent on overdue holiday, while only 3% of managers were guaranteed paid holiday (Figure 5).

Figure 5. Taking holidays during a pandemic time



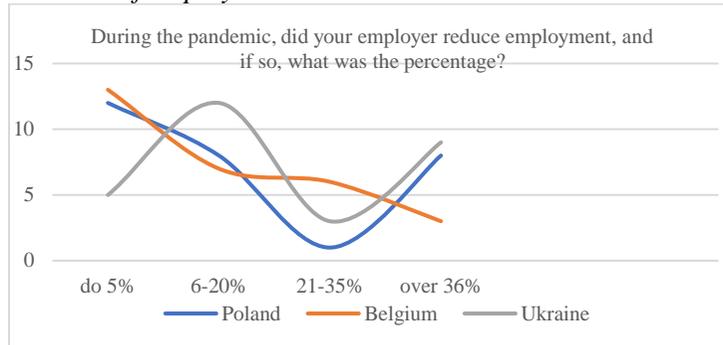
Source: Own studies/research.

As shown in the research of Polish companies, there was a reduction in employment, which was indicated by 41.4% of managers. This reduction ranged from 0.1% to 5%, while 27.6% of managers observed a workforce reduction in the range of 6% to 20%. The same percentage of managers indicated a workforce reduction of more than 36%. 3.4% of respondents noticed a reduction in workforce ranging from 21% to 35%. All respondents emphasized in the interviews that their employers had sought financial assistance from the "anti-crisis shield" program.

Belgian employees were also affected by the workforce reduction, with 44.9% of managers noting layoffs of up to 5% of employees at their company, 24.1% of managers reporting releases of between 6% and 20% at their company, and 20.7% of managers in the range of 21% to 35%. Redundancies above 36% were noted by 10.3% of managers. At the same time, they pointed out during the interviews that the company's financial condition was bad enough that redundancies were the only acceptable solution.

The surveyed Ukrainian managers also confirmed that there had been a reduction in the workforce at their companies. 41.4% of managers saw a reduction in employment ranging from 6% to 20%, while 31% indicated a reduction of more than 35%. 17.2% of the managers observed a reduction in their company's workforce of up to 5%, while 10.4% noted that it was between 21% and 35% (Figure 6).

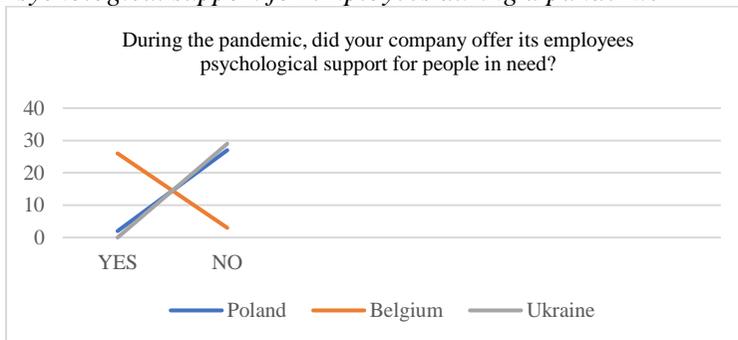
Figure 6. Reduction of employment



Source: Own studies/research.

93.1% of Polish managers were not offered psychological support during the pandemic. Only 6.9% of managers received this kind of support from their employer (Figure 7).

Figure 7. Psychological support for employees during a pandemic



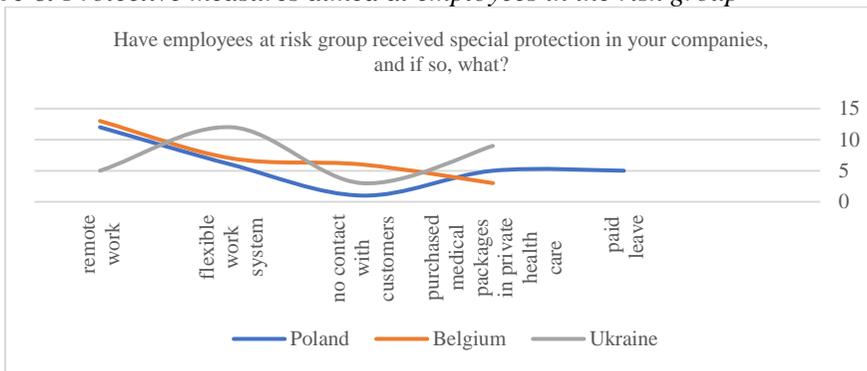
Source: Own studies/research.

These managers emphasized in the interviews that the psychological counselling lasted only 15 minutes and was conducted online. Each employee was entitled to only one counselling session. In Belgium, 89.7% of surveyed managers' employers guaranteed the possibility of talking to a psychologist. 10.3% did not receive such support. In Ukraine, 100% of managers responded that they did not receive such support.

Polish managers noted that about employees over 50 years of age, their employers had taken appropriate measures to protect this group from Covid-19 infection: 41.4% indicated remote working and 20.6% flexible working system. More than 17.2% of respondents stated that they had purchased medical care packages from private health care providers and the same percentage pointed to paid holidays. In comparison, 3.6% indicated no contact with customers (Figure 8).

In Belgium, managers gave the following responses: remote work – 44.9%, flexible working system – 24.1%, no contact with customers – 20.7%, and medical care packages in private health care – 10.3%. Ukrainian managers pointed to the following measures taken by their employers to protect 50+ employees from coronavirus: flexible working system – 41.4%, medical care packages – 31%, remote working – 17.2%, while 10.3% of managers mentioned no contact with customers. Ukrainian employers did not consider Paid holidays as a precautionary measure in the fight against COVID -19.

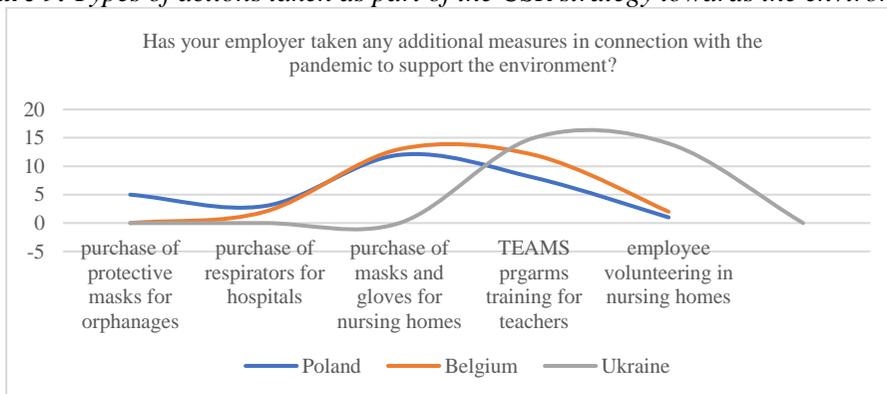
Figure 8. Protective measures aimed at employees in the risk group



Source: Own studies/research.

To the question "Has your employer taken any additional measures in connection with the pandemic to support the environment," Polish managers replied that it was the purchase of masks and gloves for nursing homes – 41.4%, MS Teams training courses for teachers – 27.6%, purchase of protective covers for orphanages – 17.3%, purchase of ventilators for hospitals – 10.3% and employee volunteering in nursing homes – 3.4%.

Figure 9. Types of actions taken as part of the CSR strategy towards the environment



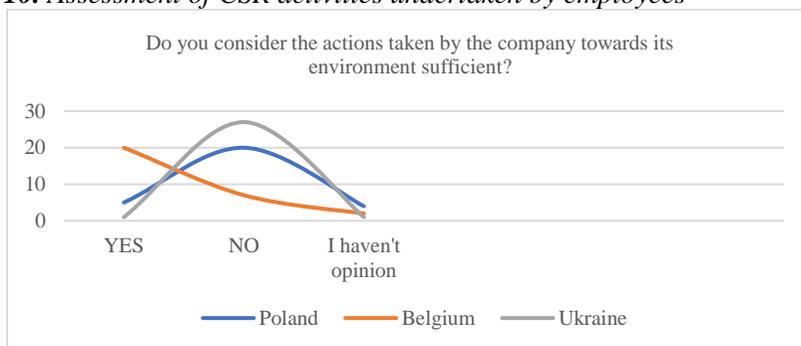
Source: Own studies/research.

Belgian managers responded as follows: purchase masks and gloves for nursing homes – 44.8%, MS Teams training courses for teachers – 41.4%, purchase of ventilators for hospitals, and employee volunteering in nursing homes 6.9% each. The managers surveyed did not indicate the purchase of protective masks for orphanages. In Ukraine, only two measures were noticeable: MS Teams training courses for teachers – 51.8% and employee volunteering in nursing homes – 48.2% (Figure 9).

In the study conducted, 69% of Polish managers consider the actions taken by their company towards its environment to be insufficient, while 17.2% think the steps to be sufficient and 13.8% have no opinion on the subject. Managers emphasized that their companies were in good financial shape during the pandemic so that they could implement more measures under the CSR strategy. The opinions expressed by Belgian managers were different. About 69% of them believe that the actions taken by their companies as part of their CSR strategy towards their environment were sufficient, 24.2% believe that the company could have done more for its stakeholders and the local community, and 6.8% have no opinion on this subject (Figure 10).

Most Ukrainian managers, i.e., as many as 93.1%, believe that companies did not take sufficient measures towards their environment, while only 3.4% of managers indicated that the measures were sufficient. 3.4 % of respondents have no opinion on this subject.

Figure 10. Assessment of CSR activities undertaken by employees



Source: Own studies/research.

5. Conclusions

This article aimed to try to identify CSR activities undertaken by companies from various countries during the pandemic. The authors have based their systematics of activities on empirical research conducted among enterprises in Poland, Belgium, and Ukraine. The study concerned mainly the aspect of action aimed at own employees and supporting the environment. Only the management of companies in Belgium considered that the measures taken in the field of workers protection were sufficient, although they could be further improved. In addition to standard forms of support, such as remote or rotational work, Belgian employers also offer psychological

assistance, which employees in Poland or Ukraine may not necessarily count on. The Ukrainian and Polish management staff indicated that employers are taking measures to protect employees' health in the coronavirus pandemic, but not on the same scale as companies in Belgium. The respondents considered the actions taken by employers in Poland to be insufficient.

The time of the pandemic in each of the analysed countries has shown the significant impact of a good leader on CSR. During the crisis, social expectations towards the most prominent brands are growing, conducive to gaining new customers and building ties. Customers and local communities appreciate all support activities used by companies around the world. Companies from Poland, Belgium, and Ukraine focus on initiatives that mitigate the effects of the crisis and support society. However, according to respondents from Poland and Ukraine, these activities are insufficient. Undoubtedly, support in purchasing masks, respirators for hospitals, MS Teams training for teachers, or employee volunteering in nursing homes was significant for society.

Allowing employees in individual countries to work flexibly and remotely is undoubtedly a good solution in the current situation. However, it should be remembered that this is not an ideal solution because, for example, it is associated with a significant or complete limitation of personal contact with colleagues and contractors. It also requires the employer to provide employees with additional facilities - financial support for purchasing the necessary equipment enabling work by health and safety regulations or covering part of the costs of the Internet and electricity used by employees from private resources for business purposes.

Most importantly, employers and employees are trying to find themselves in the new reality. Activities related to corporate social responsibility undoubtedly provide excellent support for the employee community and the environment.

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