European Research Studies Journal
Volume XXVIII, Issue 2, 2025

pp. 853-867

How Do Executives Define Corporate Entrepreneurship? A Longitudinal Analysis of Large Enterprises in Poland

Submitted 23/04/25, 1st revision 05/05/25, 2nd revision 20/05/25, accepted 30/06/25

Anna Lisowska[1]

Abstract:

Purpose: *This study explores how corporate entrepreneurship is perceived in large enterprises and how it contributes to their strategic development and competitive positioning. The research responds to the identified gap in both domestic and international literature regarding comprehensive insights into the dimensions and perception of corporate entrepreneurship.*
Design/Methodology/Approach: *The study was conducted in two waves, in 2019 and 2022, using a structured questionnaire administered via CATI and CAWI methods. The sample consisted of 100 large enterprises operating in Poland, across various sectors. Respondents were asked to select one of five definitions of corporate entrepreneurship that best reflected their organizational practice, enabling a comparative analysis across time.*
Findings: *The findings show a notable shift in the perception of corporate entrepreneurship between 2019 and 2022. While the importance of innovation (Definition A) remained relatively stable, there was a significant decline in support for continuous employee engagement in internal innovation processes (Definition B). Conversely, Definitions D and E, emphasizing risk-taking and the social impact of entrepreneurship respectively, gained in popularity. The results indicate an evolving orientation toward more dynamic, externally focused, and socially aware forms of entrepreneurship, reflecting changes in the macroeconomic environment and post-pandemic business priorities.*
Practical Implication: *The research highlights the growing strategic role of innovation, risk-taking, and social responsibility in large enterprises. Understanding how corporate entrepreneurship is interpreted can guide decision-makers in aligning entrepreneurial initiatives with organizational development goals, especially in times of uncertainty.*
Originality/Value: *This study offers a longitudinal perspective on corporate entrepreneurship in large enterprises and introduces a novel methodological approach by comparing executive preferences across predefined definitions. It enriches the understanding of how corporate entrepreneurship evolves in practice and offers insight into the strategic mindset of business leaders in large organizations.*

Keywords: *Corporate entrepreneurship, large enterprises, innovation, entrepreneurial strategy, organizational development, risk-taking, sustainability.*

JEL Codes: *L26, M10, O31, D22.*

Paper type: *Research article.*

---

[1]*Department of Entrepreneurship and Industrial Policy, Faculty of Management, University of Lodz, Poland, e-mail: anna.lisowska@uni.lodz.pl;*

1. Introduction

In the face of global competition, digital transformation, and increasing environmental and social expectations, the long-term success of modern organizations depends largely on their ability to combine strategic thinking with entrepreneurial behavior. Companies must not only respond to emerging challenges but also actively shape their environment through innovation, flexibility, and value creation.

Corporate entrepreneurship plays a pivotal role in this context. It refers to the internal efforts of an organization to foster innovation, promote entrepreneurial initiatives, and strategically renew operations to remain competitive in turbulent markets. This phenomenon includes multiple dimensions, such as entrepreneurial orientation, strategic resource allocation, leadership behavior, and the organizational culture that supports experimentation and proactive thinking.

Academic literature consistently highlights that organizations which embed an entrepreneurial mindset into their structures and processes benefit from enhanced innovation capacity, improved adaptability, and the ability to sustain a competitive edge. These enterprises are better positioned to exploit new opportunities, manage risk, and scale innovative ideas, which is particularly relevant for large organizations operating in volatile environments.

Despite the increasing recognition of corporate entrepreneurship as a critical component of strategic management, a review of domestic and international literature reveals a lack of comprehensive studies that explore the full range of relationships between corporate entrepreneurship and the development of large enterprises. Existing research often focuses on selected elements, such as innovation or leadership, but fails to account for their interdependencies and collective influence on organizational growth.

This research seeks to address this gap by examining how corporate entrepreneurship is perceived in large companies and how it contributes to their development. It emphasizes the importance of understanding the phenomenon holistically—through the lens of entrepreneurial orientation, leadership, strategic resource management, and corporate culture.

In light of the identified theoretical, research, and practical gap, this study explores the role of corporate entrepreneurship in the development of large enterprises. The central research problem, which guides the author's investigation, is formulated in the following research question: How is entrepreneurship perceived in large enterprises?

According to data provided by the Central Statistical Office of Poland (GUS), large enterprises account for only 0.2% of all businesses operating in the country. The

Entrepreneurs' Law Act does not explicitly define the criteria for classifying a large enterprise, but it does specify the thresholds for micro, small, and medium-sized enterprises (SMEs). Consequently, any business that does not meet the criteria for SMEs is considered a large enterprise.

The Act outlines specific size-related criteria used to classify entities based on their scale of operations, including:

average annual employment,
annual turnover,
total assets.

According to the provisions of the Polish *Entrepreneurs' Law* of March 6, 2018—which aligns with the European Union's definition established in Commission Regulation (EC) No 800/2008 of August 6, 2008—a large enterprise is one that does not meet the thresholds set for micro, small, or medium-sized enterprises.

Therefore, a large enterprise is defined as one that:

employs 250 or more people,
employs fewer than 250 people but exceeds the financial thresholds of:
annual turnover above EUR 50 million, or
total annual balance sheet exceeding EUR 43 million.

An enterprise is also considered large if 25% or more of its capital or voting rights at the general meeting of shareholders are directly or indirectly controlled—jointly or individually—by one or more public bodies.

The primary characteristics of large enterprises include their ability to access substantial financial capital and human resources. This scale of resources enables the expansion of operational activities and necessitates the development of complex organizational structures.

Large enterprises are generally recognized as economically stable entities, owing to their capacity to mitigate the effects of market fluctuations and manage associated risks more effectively than smaller firms.

The research sample consisted of 100 large enterprises from various industries operating in Poland. It included mature, stable companies with primarily domestic capital, representing a broad range of economic sectors. The dominant sector among the respondents was media and advertising, accounting for 17.0% of the surveyed firms. This was followed by companies in the trade sector (16.0%) and the insurance and financial services sector (13.0%).

The least represented sectors were electricity, gas, and water supply (1.0%), construction (3.0%), and real estate (4.0%).

In terms of business activity, the majority of the surveyed enterprises operated in the services sector (70.0%), while 17.0% were engaged in trade and 13.0% in manufacturing.

The majority of companies in the surveyed group were financed with Polish capital—accounting for 61.0% of the sample. Among the remaining enterprises, 32.0% were financed through mixed capital, while 7.0% operated solely with foreign capital.

The largest proportion of companies had been operating in the market for 11 to 15 years, representing 30.0% of the research sample. Enterprises with 21–25 years of operational experience accounted for 29.0%, while those with 16–20 years represented 22.0%. Companies with less experience—under 5 years and 6–10 years—made up only 1.0% and 2.0% of the sample, respectively. The oldest group, consisting of enterprises operating for over 25 years, constituted 16.0% of the respondents.

These data on company longevity refer to the first round of the study conducted in 2019. For the second edition of the study, carried out in 2022, the age of each company should be increased by three years, as the same group of enterprises participated in both research waves.

2. Literature Review

Corporate entrepreneurship is increasingly recognized as a strategic necessity, particularly in the context of large enterprises navigating global competition and technological disruption. It encompasses a broad spectrum of internal initiatives—ranging from innovation and risk-taking to proactive market behavior—designed to reconfigure organizational processes and explore new avenues for growth (Phan *et al.,* 2009).

These activities help firms stay aligned with rapidly evolving consumer demands while enhancing operational flexibility, responsiveness, and long-term profitability. By embedding entrepreneurial practices into their strategic frameworks, large enterprises are better equipped to manage uncertainty, seize emerging opportunities, and sustain their competitive advantage in volatile environments.

Rather than being confined to startups, entrepreneurial thinking is now embedded in mature, resource-rich organizations. Zahra (1991) describes corporate entrepreneurship as an organizational phenomenon reflecting internal structures that support entrepreneurial behaviors in established enterprises. Similarly, Covin and

Slevin (1991) emphasize its strategic dimension, characterized by proactive innovation, aggressive competitiveness, and risk orientation.

Guth and Ginsberg (1990) argue that corporate entrepreneurship represents a critical means through which established firms reinvent themselves—by launching new business initiatives, entering emerging markets, and continuously adapting to environmental change. In this context, corporate entrepreneurship becomes a transformative force, enabling organizations to challenge inertia, restructure existing competencies, and sustain relevance in a competitive landscape.

For large firms, entrepreneurial activity is not only about creating new products or services but also about shaping the internal climate—organizational culture, leadership, and strategic resource allocation—that supports such initiatives. Entrepreneurial leadership plays a pivotal role in cultivating this climate. Leaders with an entrepreneurial mindset promote risk-taking, autonomy, and innovation at all organizational levels (Kuratko *et al.,* 2014; Renko *et al.,* 2015).

Unlike traditional management, entrepreneurial leadership fosters an environment where experimentation is encouraged, calculated risks are accepted, and failure is treated as a learning opportunity. This leadership style not only enhances employees' engagement and motivation but also aligns the organization's strategic direction with emerging opportunities.

By empowering individuals and teams to act entrepreneurially, such leaders ensure that innovation is not confined to specific departments but becomes embedded in the organizational DNA, enabling sustained adaptability and long-term competitiveness.

Organizational culture is another fundamental driver. A culture that values creativity, autonomy, and informed risk-taking encourages employees to engage in entrepreneurial activities (Umrani, 2016; Behram and Özdemirci, 2014). Ireland *et al.* (2009) highlight that embedding an entrepreneurial mindset into an organization's mission and daily practices is vital to making innovation a systemic capability rather than an isolated event.

Such a culture fosters cross-functional collaboration, openness to change, and the continuous pursuit of improvement, all of which are essential for generating and implementing new ideas. Furthermore, when entrepreneurial values are shared across the organization and reinforced through leadership behavior and institutional policies, employees are more likely to act proactively, take ownership of innovative initiatives, and contribute to the company's strategic renewal. In this way, organizational culture becomes a powerful enabler of corporate entrepreneurship and long-term sustainability.

Moreover, corporate entrepreneurship is sustained by deliberate strategic resource allocation. According to Burgelman (1983), the commitment of organizational resources to internal ventures ensures a balance between current operations and exploratory innovation. This enables companies to test market feasibility and scale successful initiatives, thus aligning corporate entrepreneurship with long-term strategic goals.

Strategic resource management supports not only the financial and human capital needs of innovation projects but also legitimizes entrepreneurial initiatives within the organizational structure. By institutionalizing support for experimentation—through dedicated innovation budgets, cross-functional teams, and protected pilot programs—firms create a formal infrastructure that reduces internal resistance and enhances the speed and agility of entrepreneurial responses.

This dual focus on operational efficiency and future-oriented experimentation is especially crucial in large enterprises, where bureaucratic inertia can stifle innovation unless counterbalanced by strategic resource commitments that promote renewal and transformation.

The results reveal a dynamic understanding of entrepreneurship that has shifted from internal engagement to more outward-looking, innovation-driven, and socially conscious approaches. These changes appear to be influenced by external shocks such as the COVID-19 pandemic, as well as growing demands for digital transformation and sustainable development.

3. An Analysis of Changes in the Perception of Corporate Entrepreneurship in 2019 and 2022

Building on this theoretical grounding, the study conducted a two-wave empirical investigation in 2019 and 2022, involving 100 large enterprises in Poland. Respondents—senior executives and board members—were asked to select one of five predefined definitions of corporate entrepreneurship that best aligned with their organization's practices.

These definitions reflected various conceptual dimensions, such as innovation-driven expansion, employee engagement and internal innovation, holistic renewal, proactive risk-taking and venture creation, and entrepreneurship as a socially embedded phenomenon.

The comparative analysis of the responses across the two time periods enabled the identification of significant shifts in how corporate entrepreneurship is perceived and prioritized by top management. By analyzing the preferences of decision-makers, this study offers a longitudinal perspective on how the strategic meaning of entrepreneurship evolves within large organizations.

The findings provide valuable insights into the alignment between executive-level definitions and broader macroeconomic and societal trends, emphasizing the growing relevance of adaptability, external focus, and value creation for stakeholders. The selected definitions were examined across two different research periods—2019 and 2022—and subsequently subjected to comparative analysis (Table 1).

Table 1. *Definitions of Corporate Entrepreneurship in 2019 and 2022 (in %)*

Definition	2019	2022
A	20%	23%
B	35%	18%
C	20%	12%
D	9%	25%
E	16%	22%
Total	100%	100%

Source: *Author's own study.*

The purpose of asking respondents to choose a single definition of corporate entrepreneurship (A, B, C, D, or E) was to gain insight into how the concept is understood in practice and which organizational activities it is most closely associated with. The five definitions were carefully constructed based on a synthesis of key themes from the academic literature on corporate entrepreneurship, drawing on both classical and contemporary theoretical contributions (Miller, 1983; Covin and Slevin, 1991; Guth and Ginsberg, 1990; Sharma and Chrisman, 1999; Zahra, Jennings, and Kuratko, 1999.)

Each definition reflected a distinct conceptual orientation: from innovation-led market expansion (A), continuous employee-driven intrapreneurship (B), holistic organizational renewal (C), strategic risk-taking and venture creation within established firms (D), to the broader social value dimension of entrepreneurial activity (E). Respondents could choose from the following definitions of corporate entrepreneurship:

Definition A – A company is entrepreneurial if it develops an above-average number of new products and/or enters new markets.
Definition B – The essence of entrepreneurship lies in continuous engagement in entrepreneurial activities aimed at gaining a competitive advantage through initiating innovative behavior among employees.
Definition C – Entrepreneurship is the sum of innovation, renewal, and the firm's efforts.
Definition D – Entrepreneurship, as a concept, describes activities within existing organizations, characterized primarily by innovation through the introduction of new elements, risk-taking, and the initiation and implementation of ventures.
Definition E – Entrepreneurship is a social phenomenon involving the creation, discovery, and exploitation of opportunities through innovative and effective human action. It generates positive social outcomes by creating new value for stakeholders

in both existing and new environments, driving strategic renewal or more efficient use of available resources.

The responses not only indicated which definition best reflects the entrepreneurial practices implemented in the surveyed companies, but also revealed which dimensions of entrepreneurship are considered most relevant by senior executives. This approach enabled a more nuanced understanding of how corporate entrepreneurship is interpreted and prioritized in large enterprises. Based on the analysis of the data presented in the table, noticeable changes in the perception of corporate entrepreneurship between 2019 and 2022 were observed.

In the case of Definition A, which focuses on the development of new products and markets, it was selected by 20% of respondents in 2019. This result suggests that innovation was a significant component of corporate entrepreneurship for board members of large enterprises.

At that time, the Polish economy experienced stable growth, with GDP increasing by approximately 4.1%. Consequently, large companies focused on expansion and the introduction of new products to the market, which is reflected in the choice of this definition.

In 2022, 23% of surveyed firms selected Definition A, indicating that corporate entrepreneurship continued to be associated with developing a greater number of new products and markets. This highlights the importance of innovation as an outcome of implementing corporate entrepreneurship practices.

The 3-percentage-point increase in the selection of this definition indicates a growing emphasis on innovation in company strategies—especially in the post-COVID-19 period of 2022, when large enterprises focused on recovery and further development, often through new product launches and market expansion.

Therefore, the increased popularity of Definition A may reflect the need for rapid adaptation to changing market conditions and a greater focus on innovation as a key element of corporate entrepreneurship.

Regarding Definition B, which emphasizes the continuous involvement of employees in entrepreneurial activities and innovation initiatives, it was the most frequently selected option by board representatives in 2019, receiving 35% of the votes. In contrast, in 2022, only 18% of organizations identified corporate entrepreneurship as being based on the ongoing engagement of employees in entrepreneurial processes aimed at gaining a competitive advantage.

Definition B highlights the importance of internal innovation processes designed to achieve competitive superiority. Its high selection rate in 2019 indicates a strong focus on continuous improvement and employee involvement in innovative efforts—

an outcome of intense investment by large enterprises in innovation and the development of internal processes.

The decline in the popularity of this definition in 2022 suggests that companies reduced their emphasis on constant employee participation in entrepreneurial and innovative activities. This reflects a strategic shift toward more externally oriented innovation efforts, rather than focusing solely on internal processes.

The decrease may indicate a certain level of fatigue within firms regarding continuous internal innovation without immediate, tangible results. It also points to evolving strategic preferences—favoring approaches that enable faster achievement of strategic goals.

This change was likely driven by a shifting business environment and the increasing need for rapid adaptation to new market conditions.

In the case of Definition C, which describes corporate entrepreneurship as the sum of innovation, renewal, and organizational effort, it was selected by 20% of respondents in 2019. While similar in content to Definition A, it places greater emphasis on a holistic approach to innovation and renewal—elements that often require considerable effort.

In 2019, corporate entrepreneurship was perceived as a broad set of activities involving the entire organization. This perspective reflected global trends and technological changes that demanded innovation and renewal in order to maintain competitiveness in the market.

By contrast, in 2022, only 12% of respondents chose this definition, making it the least popular. This decline suggests that firms were less likely to view corporate entrepreneurship as a collection of diverse initiatives and instead focused more on specific, immediate challenges.

The reduced recognition of corporate entrepreneurship as a holistic approach to innovation and renewal may be related to the need for post-pandemic recovery, during which companies had to respond rapidly to pressing problems rather than implement wide-ranging innovation strategies.

As for Definition D, which focuses on innovation, risk-taking, and the launching of new ventures within existing organizations, it was selected by only 9% of respondents in 2019.

This low percentage suggests a cautious approach to initiating new ventures, likely due to concerns about the risks associated with innovative activities. At that time, large enterprises in Poland tended to favor more stable and less risky strategies.

However, by 2022, Definition D became the most frequently selected understanding of corporate entrepreneurship, chosen by 25% of the surveyed companies. This increase indicates a growing emphasis on innovation and a higher tolerance for the risks involved in launching new ventures.

The significant rise in the popularity of this definition after the pandemic reflects a higher level of entrepreneurial orientation among firms, which became more willing to take risks in order to recover losses quickly and capitalize on new market opportunities. The increasing interest in activities related to innovation, risk-taking, and venture creation demonstrates firms' adaptation to dynamic market changes.

In the case of Definition E, which views entrepreneurship as a social phenomenon driven by innovative human activity that leads to the creation of new value and generates positive social outcomes, it was selected by 16% of respondents in 2019. This definition emphasizes the social aspects of corporate entrepreneurship and its positive impact on stakeholders and the external environment. Such a response may reflect the growing engagement of large enterprises in social and environmental initiatives.

In 2022, Definition E was chosen by 22% of surveyed firms, indicating an increased awareness among respondents of the connection between corporate entrepreneurship and the creation, discovery, and exploitation of opportunities leading to positive societal effects. This signals a growing appreciation for the social value of corporate entrepreneurship and its role in generating new value for stakeholders.

The rise in the selection of Definition E may also suggest that companies increasingly recognize the importance of innovative and effective human actions that produce socially beneficial outcomes and create new value.

This trend could reflect the growing importance of socially responsible business practices and sustainable development, especially after the pandemic, when many companies began to see greater long-term value in social and ecological initiatives that benefit both the enterprise and society.

Based on the analysis of the collected data, the most significant change was observed in preferences regarding Definition B, which experienced a noticeable decline in popularity. This suggests a reduced interest among management in involving employees in entrepreneurial and innovative processes.

In the academic literature, continuous engagement in innovation processes is recognized as important; however, it may be perceived as insufficient in the face of rapidly changing market conditions (Guth and Ginsberg, 1990). Companies may be seeking more direct and efficient innovation strategies that deliver quick and measurable results, which helps explain the decline in interest in this definition.

Another notable change in the responses was the significant increase in the popularity of Definition D, which reached 25% in 2022 (compared to 9% in 2019). This may suggest a shift away from internal innovation processes toward more concrete actions related to launching new initiatives and taking calculated risks.

Companies appear to be more willing to engage in risk-taking and implement innovations, possibly reflecting changes in the business environment and increasing competitive pressure. Heightened competition, globalization, and rapid technological progress are forcing firms to respond more dynamically to external changes (Hitt, Ireland, and Hoskisson, 2001).

As a result, organizations must become more flexible and innovative in order to survive and grow. Therefore, the increased interest in Definition D may represent a strategic response to the need for the rapid implementation of innovative projects.

The observed rise in the popularity of Definition D among respondents suggests greater acceptance among top management of innovation and risk-taking—elements that are essential to launching new ventures within existing organizations (Dess, Lumpkin, and McGee, 1999; Kuratko and Audretsch, 2023). Thus, the growing interest in this definition may reflect an increased recognition of innovation as a means to gain competitive advantage (Zahra, Kuratko, and Jennings, 1999; Helfat and Peteraf, 2015).

Regarding the element of risk-taking, which is an integral part of corporate entrepreneurship (Covin and Slevin, 1989; Kreiser, Marino, Kuratko, and Weaver, 2013), the rise in support for Definition D may also indicate cultural changes within the surveyed organizations. These changes point to a greater willingness to accept risk in pursuit of innovative outcomes.

The increase in the selection of Definition E from 16% in 2019 to 22% in 2022 suggests that companies are placing growing emphasis on the social dimensions of corporate entrepreneurship and its impact on the external environment and the creation of value for stakeholders.

The increasing importance attributed to the social and ethical aspects of entrepreneurship aligns with the concept of corporate social responsibility (CSR) (Porter and Kramer, 2006, 2019). Organizations are recognizing that entrepreneurial activities can generate not only economic benefits but also social value—particularly in light of rising stakeholder expectations regarding community engagement and sustainable development.

Therefore, the growing support for Definition E may reflect a gradual shift in business priorities (Carroll, 1999; Aguinis and Glavas, 2019) and the emergence of more socially responsible and sustainability-oriented entrepreneurial strategies.

The moderate increase in the popularity of Definition A—from 20% in 2019 to 23% in 2022—may suggest a stabilization of managerial views regarding the importance of innovation associated with the development of new products and markets.

Since innovation is considered a key component of corporate entrepreneurship, this steady, albeit slight, increase in the selection of this definition may indicate the enduring importance of innovation as a fundamental element of business strategy (Miller, 1983; Covin and Wales, 2019).

The research was conducted at two distinct points in time—2019 and 2022—which allowed for the observation of perceptual shifts over time. Furthermore, the results confirmed that corporate entrepreneurship is regarded as a meaningful concept by decision-makers in large firms, and that its core components—such as innovation, risk-taking, and strategic renewal—were well understood by the respondents.

The analysis of corporate entrepreneurship definition choices reveals an evolution in the preferences of board representatives in the surveyed companies in Poland. These preferences shifted between 2019 and 2022, potentially reflecting:

- changes in the business environment, including the COVID-19 pandemic,
- the growing importance of innovation, and
- the increasing relevance of the social impact of entrepreneurial activities.

In 2019, the Polish economy was stable and expanding, which influenced the preferences of executives in large enterprises with regard to their definition of corporate entrepreneurship.

The evolution of perceptions of corporate entrepreneurship in the context of Poland's economic situation demonstrates how dynamic business and macroeconomic conditions shape the strategies and priorities of large companies. This reflects global business trends that emphasize the importance of innovation, social responsibility, and a flexible approach to risk and business strategy.

4. Conclusions

The purpose of asking respondents to choose a single definition of corporate entrepreneurship (A, B, C, D, or E) was to gain insight into how the concept is understood and which organizational activities it is most closely associated with. The responses not only revealed which definition best reflects the entrepreneurial practices implemented in the surveyed companies, but also provided insights into the aspects of entrepreneurship that executives consider most relevant.

As a result, the findings contribute to a deeper understanding of how corporate entrepreneurship is perceived and prioritized in large enterprises. The research was conducted at two different points in time (2019 and 2022), which allowed for the observation of changes over time. Furthermore, the results confirmed the significance of corporate entrepreneurship for company executives. The study also demonstrated that the concept of corporate entrepreneurship and its individual dimensions were well understood by the respondents.

The findings of this longitudinal study highlight important changes in how corporate entrepreneurship is defined and operationalized by executives in large Polish enterprises. Between 2019 and 2022, a noticeable transition occurred from definitions emphasizing internal engagement and continuous employee-driven innovation (Definition B) toward those focused on strategic risk-taking, proactive renewal, and broader societal impact (Definitions D and E).

This shift likely reflects the changing business environment influenced by global disruptions such as the COVID-19 pandemic, which compelled many organizations to prioritize more adaptive, externally-oriented, and socially responsible forms of entrepreneurial behavior to maintain competitiveness and long-term viability.

From a practical standpoint, these insights offer meaningful guidance for corporate executives and policymakers. For business leaders, the study underscores the importance of aligning corporate entrepreneurship strategies with evolving external pressures. Fostering a culture of innovation, empowering entrepreneurial leadership, and enabling strategic resource allocation can enhance organizational agility and resilience.

The shift toward definitions highlighting societal value creation also suggests that organizations must increasingly integrate environmental, social, and governance (ESG) goals into their innovation agendas to meet stakeholder expectations and sustain long-term growth.

For consultants and advisors, the findings provide a diagnostic framework for assessing entrepreneurial orientation in large enterprises. Understanding which definition resonates most with an organization’s leadership can guide tailored interventions to strengthen corporate entrepreneurship capabilities. This knowledge can be used to design internal assessments, leadership development programs, and innovation strategies that align with the firm's current mindset and long-term objectives.

For public policymakers, the study signals the need for supportive frameworks that incentivize innovation, risk-taking, and strategic renewal in established firms. This includes creating favorable regulatory conditions, offering targeted subsidies or tax incentives for intrapreneurial initiatives, and investing in managerial education programs that promote entrepreneurial leadership. Public support structures should also encourage collaboration between large firms and startups, research institutions, and civil society to accelerate inclusive innovation.

However, the study is not without limitations. The research was conducted solely among large enterprises operating in Poland, which limits the generalizability of findings to other countries. Additionally, the sample size of 100 firms, while adequate for exploratory analysis, may not fully capture the heterogeneity of large enterprises across all sectors.

Future research could benefit from including a broader international sample and conducting sector-specific analyses to examine industry-driven variations in the perception and implementation of corporate entrepreneurship.

Additionally, the study relies on executive self-reports, which—while valuable in capturing strategic perceptions—may not fully reflect actual organizational behaviors. Therefore, future studies might complement such findings with behavioral metrics.

In summary, the study offers a valuable perspective on how large enterprises conceptualize and respond to the evolving demands of corporate entrepreneurship. It provides empirical evidence of a broader trend toward innovation that is not only economically driven but also increasingly aligned with social value creation and strategic resilience.

References:

Aguinis, H., Glavas, A. 2019. On Corporate Social Responsibility, Sensemaking, and the Search for Meaningfulness Through Work. Journal of Management, 45(3), 1057-1086.

Behram, N.K., Özdemirci, A. 2014. The Empirical Link between Environmental Conditions, Organizational Culture, Corporate Entrepreneurship and Performance: The Mediating Role of Corporate Entrepreneurship. International Journal of Business and Social Science, Vol. 5 No. 2.

Burgelman, R.A. 1983. A process model of internal corporate venturing in the diversified major firm. Administrative Science Quarterly, 28(2), 223-244.

Carroll, A.B. 1999. Corporate social responsibility: Evolution of a definitional construct. Business & Society, 38(3), 268-295.

Covin, J.G., Miles, M.P. 2021. Corporate entrepreneurship and the pursuit of competitive advantage. Entrepreneurship Theory and Practice, 45(5), 1140-1166.

Covin, J.G., Slevin, D.P. 1989. Strategic management of small firms in hostile and benign environments. Strategic Management Journal, 10(1), 75-87.

Covin, J.G., Slevin, D.P. 1991. A conceptual model of entrepreneurship as firm behavior. Entrepreneurship Theory and Practice, 16(1), 7-25.

Covin, J.G., Wales, W.J. 2019. Crafting high-impact entrepreneurial orientation research: Some suggested guidelines. Entrepreneurship Theory and Practice, 43(1), 3-18.

Dess, G.G., Lumpkin, G.T., McGee, J.E. 1999. Linking corporate entrepreneurship to strategy, structure, and process: Suggested research directions. Entrepreneurship Theory and Practice, 23(3), 85-102.

Guth, W.D., Ginsberg, A. 1990. Guest editors' introduction: Corporate entrepreneurship. Strategic Management Journal, 11(Summer Special Issue), 5-15.

Helfat, C.E., Peteraf, M.A. 2015. Managerial cognitive capabilities and the microfoundations of dynamic capabilities. Strategic Management Journal, 36(6), 831-850.

Hitt, M.A., Ireland, R.D., Hoskisson, R.E. 2001. Strategic Management: Competitiveness and Globalization. South-Western College Pub.

Ireland, R.D., Covin, J.G., Kuratko, D.F. 2009. Conceptualizing Corporate Entrepreneurship Strategy. Entrepreneurship Theory and Practice, 33(1), 19-46.

Kreiser, P.M., Marino, L.D., Kuratko, D.F., Weaver, K.M. 2013. Disaggregating entrepreneurial orientation: the non-linear impact of innovativeness, proactiveness and risk-taking on SME performance. Small Business Economics, 40, 273-291.

Kuratko, D.F., Audretsch, D.B. 2023. Strategic entrepreneurship: Exploring different perspectives of an emerging concept. Entrepreneurship Theory and Practice, 47(1), 3-25.

Kuratko, D.F., Hornsby, J.S., Covin, J.G. 2014. Diagnosing a firm's internal environment for corporate entrepreneurship. Business Horizons, 57(1), 37-47.

Miller, D. 1983. The correlates of entrepreneurship in three types of firms. Management Science, 29(7), 770-791.

Phan, P.H., Wright, M., Ucbasaran, D., Tan W.L. 2009. Corporate entrepreneurship: Current research and future directions. Journal of Business Venturing, 24(3), 197-205.

Porter, M.E., Kramer, M.R. 2006. Strategy and society: The link between competitive advantage and corporate social responsibility. Harvard Business Review, 84(12), 78-92.

Porter, M.E., Kramer, M.R. 2019. Creating Shared Value: Competitive Advantage through Social Impact. Harvard Business Review.

Renko, M., El Tarabishy, A., Carsrud, A.L., Brännback, M. 2015. Understanding and measuring entrepreneurial leadership style. Journal of Small Business Management, 53(1), 54-74.

Sharma, P., Chrisman, J.J. 1999. Toward a reconciliation of the definitional issues in the field of corporate entrepreneurship. Entrepreneurship Theory and Practice, 23(3), 11-27.

Teece, D.J. 2018. Dynamic capabilities as (workable) management systems theory. Journal of Management & Organization, 24(3), 359-368.

Umrani, W.A. 2016. Moderating effect of organizational culture on the relationship between corporate entrepreneurship and business performance in Pakistan's banking sector. PhD., thesis, Universiti Utara Malaysia.

Zahra, S.A. 1991. Predictors and financial outcomes of corporate entrepreneurship: An exploratory study. Journal of Business Venturing, 6(4), 259-285.

Zahra, S.A., Kuratko, D.F., Jennings, D.F. 1999. Entrepreneurship and the acquisition of dynamic organizational capabilities. Entrepreneurship Theory and Practice, 23(3), 5-10.