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Corporate Social Responsibility an new tendency or effectiveness determinant

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Introduction

The profits there are directly taken from corporate social responsibility implementation, are one of the principal problems of the post-recession economy. Both in the local and global scale there exist the challenges which are related to the economic growth¹ - the expectations of the companies' owners and stock-holders are clear: every expense must be profit oriented. This is why the differentiation between profit oriented activity and CSR ones is very difficult to distinguish.

Corporate Social Responsibility – the knowledge level

The corporate social responsibility has no clear-cut definition neither in subject literature nor practice. Different meanings are taken into consideration, but there exists an interpretative evolution of this term.

Idea of Global Compact is based on an assumption, that using of CSR fundamentals, corporations can participate in today's world problems, minimize negative globalization effects and contribute in balanced economic growth². The similar, but more general definition of CSR is showed in European Committee Green Book. CSR is understood as voluntary consideration of social and ecological aspects during operational activity. Acceptance of obligations which are not required in the context of valid regulations and conventions is the step forward to European Balanced Growth Strategy – long term economical growth of social cohesion and environmental protection.

Under these circumstances it seems authorized to claim, the diversity and plurality of CSR definitions, as a consequence of lack of scientifically based pattern, caused an inequivalence of CSR understanding. This is why many entrepreneurs are mistaken thinking that marketing and corporate social responsibility are equal. This is why there is a need for creation of coherent, scientifically distinguished standard – the basis for CSR activities estimation.

As mentioned above, Corporate Social Responsibility it is the very capacious term. It is very difficult to recognize one clear definition in both practical and scientific areas. There are

¹ Including environmental pollutions and social problems

² www.globalcompact.org.pl

many opinions taken into consideration in the context of different groups, but it seems to be authorized to claim this term is being evolving³.

The creators of Global Compact idea proposed a very wide Corporate Social Responsibility definition, that was an initiative of Kofi Annan - the General Secretary of The United Nations Organization, and presented during World Economic Forum in Davos in 1999. It was addressed to World wide undertakers and business representatives, That is a call to, according to operational activity take into consideration the human rights rules, labor standards, environmental protection, corruption counteraction. There were established ten following rules:

- supporting and following the human rights accepted by international society,
- eliminating all the incidents of human rights breaking in the area of organization-individual,
- respecting the liberty of association,
- eliminating every incident of work compulsion,
- bringing down the children work,
- the effective counteraction in the employment sphere,
- preventive approach to natural environment,
- undertaking the initiatives aimed to ecological responsibility attitudes promotion,
- using and propagate environment friendly technologies.
- corruption counteraction in all forms including bribery and extortion.

The Global Compact idea basis on assumption that corporate social responsibility rules implementing is appropriate for temporary world economic problems, minimizing globalization process weaknesses and, as a consequence it can make a contribution to balanced growth of global economy⁴.

The similar situation is described in Green Paper of European Committee, although the definition of CSR seems to be more general. The corporate social responsibility is perceived as an organizational goodwill consideration of social and ecological aspects during the operational activity and cooperation⁵. The goodwill commitment, beyond law and convention regulations can be understood as undertaking activities related to balanced growth strategy principles⁶.

In practice, the corporate social responsibility understanding is ambiguous as well as the social presumptions and current ones.

It is authorized to underline the interpretation related to the premises⁷ of enterprises realizing the mentioned idea. According to a point of view of entrepreneurs, CSR Assumption can be perceived as a philanthropy⁸ or a legal obligation⁹ or, what is particularly significant, an expense/result¹⁰ calculation in the name of own interests. Opinions are various and evolving.

In 1970 M. Friedmann wrote an article¹¹, in which He claimed, that the main aim of organization there was gaining profits as social obligation and an intention to spend money for social

³ Com. P. Minus (red.), *Etyka w biznesie*, Wydawnictwo Naukowe PWN, Warszawa 1995; A. Lewicka-Strzańska, *Spółeczna odpowiedzialność przedsiębiorstwa w: A. Węgrzecki (red.), Etyczny wymiar przekształceń gospodarczych w Polsce*, Oficyna Cracovia, Kraków 1996; J. Filek, *Wprowadzenie do etyki biznesu*, Wydawnictwo Akademii Ekonomicznej w Krakowie, Kraków 2001; M. Rybak, *Spółeczna odpowiedzialność przedsiębiorstw w: M. Borkowska, J.W. Gałkowski, Etyka w biznesie*, Towarzystwo Naukowe KUL, Lublin 2002; E. Grzegorzewska-Ramocka, *Rozwój koncepcji społecznej odpowiedzialności przedsiębiorstw*, *Gospodarka Narodowa* 10/2004.

⁴ www.globalcompact.org.pl

⁵ Green Paper, *Promoting a European Framework for Corporate Social Responsibility*, COM (2001) 366, Brussels 2001.

⁶ Proceeding to long-term economic development, social cohesion and environmental protection

⁷ Motives

⁸ Pro publico bono activity

⁹ F.e. as a necessity comes from environmental protection regulations

¹⁰ Profits/losses

¹¹ M. Friedman, *The Social Responsibility of Business Is to Increase Its Profits*, *New York Time Magazine*, 13.IX.1970.

destination there was a kind of stakeholders and clients taxation. In author's opinion, this kind of activity there was an usurp of spending income decision. This approach is still very popular today, but the opponent voices occur, that call the thesis formulated by M. Dodd¹² in 1932, who perceived the modern business as a profitable source for both the owners and involved society. The majority of authors during the CSR notion interpretation claim the necessity to expand this formulation beyond the stricto economic understanding through the both social and economic aspects inclusion as well as the stock holders relation building¹³. It has been Said there is not possible to be succeed without social responsibility implementation. And this mentioned above responsibility is related to constant proceeding to maintain the market position and long-term development strategy¹⁴. This opinion is compatible to the postulated business ethics reflection named „triple E”: effectiveness, economics and business flexibility, as the mutually related and unlimited axiomatic context instituted values¹⁵. It is even claimed that the responsible way of business operating is the principal¹⁶ manner to competitive advantage building on the market¹⁷, and the social involvement is perceived as the new economic ratio and long-term investment¹⁸. Yet, the gradual modification from „business is business” associated to a restrictive responsibility¹⁹ to conception „ethics pays”, assuming that all the business activities meet moral²⁰ responsibility idea. The utility of this kind of responsibility is expanding constantly and it is proportional to the scope of organizational influence²¹ on present market reality and a future world creation²².

To synthetise the mentioned interpretations, it is authorized to assume, that the most appropriate²³, for scientific research it is the wide defining of corporate social responsibility. So, the term of CSR is perceived as meeting the Global Compact rules and good-will pro publico bono activity as a philanthropy, patronage, sponsoring and other kinds of social related activities. It means also to take responsibility for consequences of previously conducted business activities, which violate or protect moral and formal rights of stake holders.

This way of CSR idea understanding it is more than „reliable company” expression, under notion of which it is usually understood regular payment²⁴ and settle accounts, fulfilling internal trade regulations, social safety instructions, et cetera²⁵. Yet, this is also more than basic social expectations fulfilling – in the context of which, the social responsible organization treats its employees well and pays their salaries regularly²⁶.

¹² M. Dodd (1932), from A. Lewicka-Strzańska, *Odpowiedzialność moralna w życiu gospodarczym*, Wyd. IFiS PAN, Warszawa 2006, pp. 15.

¹³ A. Lewicka-Strzańska, *Odpowiedzialność moralna w życiu gospodarczym*, Eds. IFiS PAN, Warszawa 2006, and also A. Witek-Crabb, *Spółeczna odpowiedzialność biznesu jako źródło przewagi konkurencyjnej* in: *Zarządzanie strategiczne w badaniach teoretycznych i w praktyce*, Prace Naukowe AE we Wrocławiu, Wrocław 2006.

¹⁴ M. Rybak, *Etyka menedżera – społeczna odpowiedzialność przedsiębiorstwa*, Wydawnictwo Naukowe PWN, Warszawa 2004.

¹⁵ W. Gasparski, *Przedmowa* [in:] *Etyka biznesu*, eds. J. Dietl, W. Gasparski, Wydawnictwo Naukowe PWN, Warszawa 1997, pp.7.

¹⁶ Together with organization and technology

¹⁷ J. Filek, *Odpowiedzialny biznes może przynosić zyski*, „Rzeczpospolita” nr 83, 2007.

¹⁸ A. Windorpska i A. Wróbel, *Spółeczne zaangażowanie – nowy wskaźnik biznesowy?*, *Rzeczpospolita* z dnia 23.08.2007.

¹⁹ The responsibility based on fault as a consequence of against a free market rules behavior

²⁰ Possitive

²¹ The power

²² J. Filek, *Czy biznes zobowiązuje*, „Znak”, 21/1998, pp.56-59.

²³ According to temporary existing market organizations principles

²⁴ Both receivable and taxes

²⁵ www.solidnafirma.pl

²⁶ L. Kolarska-Bobińska (red.), *Świadomość ekonomiczna społeczeństwa i wizerunek biznesu*, Instytut Spraw Publicznych, Warszawa 2004.

Simultaneously, it is necessary to underline that CSR is a tool for undertakers to achieve their internal goals. The utility of CSR for organizational development becomes more and more understanding and acceptable. It is very important to take into consideration the fact, that, according to mentioned CSR interpretation, through the indication of advantages both for stake – holders and cooperators, it is possible to promote CSR more efficiently and lead to its more complete realization in practice.

The Corporate Social Responsibility can be perceived both in internal as well as external approach²⁷. First formulation is characterized with following elements: work safety, human resources management, material management and its impact on external environment, stake holders relationship and corporate supervision.

According to the external dimension there are such significant factors as: impact on the local societies, business partners, clients, cooperators, suppliers and public institutions relationship and respect for human rights, concert to environmental protection.

In the context of economic activity, the Corporate Social Responsibility consists of areas as follow:

– market environment²⁸, realization of CSR is through using ethics rules during external relations, exertion of honest commercial information and also in privatization processes, mergers and takeovers,

-public environment²⁹, CSR is perceived by undertakers as economic projects driven to science, education, culture, public health, sport through sponsoring, patronage, private/public partnership and other kinds of cooperation business sphere with public one, including voluntary service,

- employment area: human resources management³⁰, CSR means following the employee subjectivism rules, social justice and giving to all employees the possibilities to develop, safety and work stability guarantees,

- environmental protection³¹, CSR – this is appropriate natural resources management, using natural assets estimation, to obey the environmental rules,

- investor relations³², CSR is understood as providing complete and reliable information to stakeholders, respecting preemption rights, fulfilling promises.

It seems to be authorized to indicate that all activities mentioned above can be on different stages of social involvement. This commitment is described as³³:

- philanthropy³⁴,
- social marketing,
- social responsibility³⁵,
- corporate citizenship³⁶,
- social company³⁷.

²⁷ Com. J. Greser, Społeczna odpowiedzialność biznesu w polityce gospodarczej Unii Europejskiej, Gazeta IT, nr 9(39) 2005; Internet publication: www.gazeta-it.pl and B. Rok, Odpowiedzialny biznes w nieodpowiedzialnym świecie, Akademia Rozwoju Filantropii w Polsce, Forum Odpowiedzialnego Biznesu, Warszawa 2004.

²⁸ Providers, cooperators, competitors, purchasers

²⁹ Public administration, public wealth organizations, social institutions, citizens

³⁰ Recruitment, selection, motivation systems, payments, conflict management (especially employer-employee ones)

³¹ Technology and organization all the activities related to using natural resources

³² Current and potential ones

³³ J. Greser, Społeczna odpowiedzialność biznesu w polityce gospodarczej Unii Europejskiej, op.cit.

³⁴ Philanthropy here, is explained as an organization that distributes or is supported by donated funds [M. Webster, The New Merriam-Webster Dictionary, MW Publishers, Springfield, Massachusetts, 1989, pp. 546

³⁵ Social help in a development area

³⁶ The organization becomes a citizen of a society, which has its rights and liabilities

It is also significant, that some of the business organizations act negatively on environmental quality of life. It is not only the harmful impact in the traditional meaning³⁸ or poor quality of products, because the natural environment is protected already with law regulations and consumer rights – public services. The problem is in the new commercial based threats of content-related aspect³⁹ and formal one⁴⁰.

Corporate social responsibility is not only dedicated to large organization, although just such organizations, according to their economic potential, can be a CSR participants. On the contrary, these institutions activities there are spectacular examples of breaking the CSR principles⁴¹. Still, medium and small enterprises are very important because of their numerosness and massy impact on labor market and customer needs satisfying, so there are many claims that CSR should take into consideration lesser segment of business organizations⁴². Among others, in European Committee paper on corporate social responsibility showed that small organizations are so important as the larger ones are. CSR also applies to other economic objects – the whole service sector⁴³ and also to non - profit institutions, but the latter have different characteristics because their social driven activities are the part of their principal statutory declaration.

Corporate Social Responsibility in Poland

The idea of corporate social responsibility was propagated in Poland by a few business ethics theoreticians just several years ago, but during the last few years it has been the extensive growth of interest both researchers and businessmen.

For the very first years of development corporate social responsibility notion was a subject of dispute according to possibilities to implement this idea within polish market – mostly, the doubts were occurred if the CSR was the ideological attack to free enterprise market. The protagonists had to explain that they were not the antagonists and not stood against a free market.

The next litigation was about if CSR is not the successive periodical trend and the people who claimed to initiate CRS approach had to face the various problems again. Still, as every idea, a corporate social responsibility concept will be changing align with the social changes, but, considering to a dialectics of developing process it seems authorized to claim to avoid every absolutism. Despite of it seems to be the antithesis to previous, being in force, rules of economization closed to ethical values, the CSR as a “social institution” will not last forever.

It is very probable that when the CSR becomes a standard the next antithesis will arise. The social development creates new social relations and communication forms constantly. It was very difficult to imagine the consumer movement and the global economy fifty years ago.

³⁷ The organization that solves social problems in the business manner

³⁸ Pollution, noise, „dirty” technologies

³⁹ F.E. unfair commercial information

⁴⁰ F.E. ugly or marring commercial board

⁴¹ M. Karolkiewicz, 2007, *Koncerny trują i oszukują*, Przegląd, nr 45(411) z dnia 11.XI.2007.

⁴² M. Ratajczak, E. Stawicka, *Spółeczna Odpowiedzialność Biznesu (CSR) jako narzędzie podnoszenia konkurencyjności sektora MSP* in M. Bąk, P. Kulawczuk (eds.), *Spółeczna Odpowiedzialność Biznesu w małych i średnich przedsiębiorstwach*, Warszawa 2008, com. also *Corporate social responsibility, A business contribution to sustainable development*, Office for Official Publications of the European Communities, Luxembourg, 2002.

⁴³ F.E. banking, legal, project, advisory, analytical

⁴⁴ There are examples of this kind activities, for instance Pro Bono Centre, established as a declaration act of several law offices and the representatives of lawyers, courts, and The Constitution Tribunal in 2007. The main aim of this Centre is to coordinate cooperation between law offices which want to serve pro public bono activities with the organizations in need [www.gazetaprawna.pl].

Nowadays, it is not easier to foresee the economical position for next fifty years. However, it is still hard to identify all the opportunities and threats of CSR just after its application.

Analyzing the polish approach to corporate social responsibility idea, it seems to be authorized to pay attention to problems and vaguenesses constituting the idea itself. One of them it is the internal contradiction between the economic and social goals of the company, underlined by M. Friedmann, the second – many current definitions of CSR and their lack of precision. There exist opinions that corporate social responsibility consists of charity activities only, the others claim the public relations it is the priority. There is also a proposition that CSR builds a new, social side of the economy but the opponents say that it is the successive tool of competition or a new management strategy. Plurality of CSR definitions and Lack of precision of understanding prove that this concept is still in the beginnings, but, if it is shaped, it is not easy to get its clue and implement to practice.

For polish entrepreneurs this situation, in the optimistic point of view, seems to be very favorable. It allows a large number of interpretation possibilities and, as a consequence to choose, according to their opinions, the activities that are most profit comfortable.

The more conscious choice, without the necessity of importing and implementing foreign solutions⁴⁵, probably will bring the more effective results. On the contrary, the plurality and lack of understanding the CSR concept obviously discourage businessmen, because make difficult to its implementing and standardization.

The plurality constitutes the additional problem – the incommensurability expectations of theoreticians and practitioners. The first ones focusing on idea's development, keeping in touch the current achievements, usually think in the „more advanced” method. The latter have no time to follow. As a consequence, there is implemented, what was not expected by theoreticians.

CSR Institutions in Poland

CSR idea is propagated by non - governmental organizations in Poland too. Among others these are: Responsible Business Forum, Academy of Philanthropy Development, Social Communication Foundation. At the same time Poland is perceived as the country with small involvement in CSR Progress. According to European Union and United Nations Development Program⁴⁶ report results claim that our country had negative evaluation in the area of political environment, law regulations, media and non-governmental organizations. The research was conducted⁴⁷ in Hungary, Lithuania, Slovenia, Croatia, Bulgaria, Macedonia and Turkey. In five grade scale⁴⁸, Poland got the second lowest grade⁴⁹ in all categories. But, what is particularly significant, none of the 8 researched countries got higher grade than “C”. The authors of the report direct our gaze toward the lack of CSR department in Polish Labor Ministry, that would perform a leading role. During public purchasing there are not the social, environment and ethics taken into consideration. There are not valid regulations that would promote corporate social responsibility ideas among polish enterprises⁵⁰ neither any strategy. According to evaluating experts opinion, the citizen society in Poland is on the early phase of its development. Non-governmental organization, which should initiate enlightening campaigns, they do it very rarely, because, in majority they are financial dependent on business companies. The media, as commercial financed, and, as a consequence not to willing to in-

⁴⁵ That not always fit the polish culture and requirements of society

⁴⁶ UNDP

⁴⁷ Except Poland

⁴⁸ A- the highest, E – the lowest grade

⁴⁹ D

⁵⁰ There are such regulations in Hungary and Slovakia

crease the society consciousness in the context of business affairs⁵¹. Yet, the contrary point of view is these negative grades for Poland are undeserved – the Polish government began to concern CSR matters⁵². The mentioned above report conclusion is, that the ethics and socially involvement Polish business is just being created⁵³, but the process of CSR rules implementing proceeds very quickly – faster than in the case of other highly developed economies before⁵⁴.

There is no doubt that the corporate social responsibility is very attractive and widely spoken⁵⁵. This is the subject of discussion for scientists, world of business, firms and institutions employees, administrations ones, consumers et cetera. The current reviews and circumlocutions occur⁵⁶. There are shown other research directions⁵⁷ and initiatives aimed to CSR theory development and its transfer to practical activity⁵⁸.

These activities are the proof that the value of CSR is already noticed. Now, there is a need for intensification of practical operations, especially for consequent and comprehensive ones toward CSR conception realization that would meet the expectations and development challenges of Poland and present labor market reality. It seems to be justified to take into consideration the areas as follow:

- tendency to authorize organizations in their environment⁵⁹,
- connection of CSR idea and development programs⁶⁰ through indication of expectations towards undertakers and activities aimed at CSR creation⁶¹,
- removing all the CSR decreasing obstacles⁶²,
- establishing institutions and project organizing to become general the CSR idea and increasing its grade.

It is said that a creation of desirable and efficient CSR activity concept is not possible now, but it is worth to take attempts to relate specified concepts to particular approaches of chosen organizations and areas, taking into consideration their specific.

The significance of Corporate Social Responsibility

The scientific corporate social responsibility projects participation, identified an ambiguous existence in the context of CSR defining. It is particularly seen during CSR activities classification within the profit oriented organizations. It proves the dissonance between scientific and business oriented approaches. The own experience and a set of information, acquired so far,

⁵¹ Rzeczpospolita 19.07.2007

⁵² P. Kaczmarek's statement from UNDP in Polsce, Rzeczpospolita 19.07.2007

⁵³ Only 15% of companies have coherent strategies in this area

⁵⁴ P. Macierewicz, Czy mamy już biznes o wzorcowym morale, Gazeta Wyborcza 15.10.2007

⁵⁵ I. Kołodkiewicz, Społeczna odpowiedzialność a konkurencyjność. Perspektywa państwa, sektora i przedsiębiorstwa, MBA, 3/2007, pp.52-56.

⁵⁶ The very good example is cited paper of J. Greser, "Społeczna odpowiedzialność biznesu w polityce gospodarczej Unii Europejskiej".

⁵⁷ Com. L. Wojtasiewicz, Społeczna odpowiedzialność biznesu w badaniach regionalnych i gospodarce przestrzennej, A paper from conference „O nowy kształt badań regionalnych w geografii i gospodarce przestrzennej” 19-20 listopada 2007, UAM, Poznań; see also B. Balewski, A. Janowski, Społeczna odpowiedzialność biznesu w obszarze zatrudnienia [www.andrzejjanowski.pl]

⁵⁸ For instance doctoral dissertation of T. Gabrusewicz, „Rachunkowość odpowiedzialności społecznej w kształtowaniu zasad nadzoru korporacyjnego”, Akademia Ekonomiczna w Poznaniu, Wydział Zarządzania, Poznań 2008, promotor A. Kamela-Sowińska; see also the research J. Kozioł, K. Sarnat, Corporate social responsibility of small and medium-sized enterprises manufacturing food in Poznań”, Poznań 2008 and M. Stocka, Stiftung Warentest's CSR criteria In comparison with ISO 26000 Guidance on social responsibility”, Poznań 2008

⁵⁹ Local, regional and domestic

⁶⁰ Local, regional and domestic

⁶¹ Related to f.e. innovations

⁶² Just as lack of procedure understanding and coherention, and inappropriation of some regulations, especially tax ones

claim there is a significant interest in CSR concept among scientists, yet it is authorized to underline the lack of precision in CSR defining. The scientific experience of project manager assures that the project research will be reliably and effectively proceed. As a project realization results there will be an innovative report and www domain, that systemize an existing knowledge level in the context of corporate social responsibility. The created database will allow, through make easier forging, the further scientific progress. It seems authorized to claim that unification and precise of corporate social responsibility understanding and constant increasing the level of mentioned area knowledge will accelerate civilization development.

Moreover, scientific based CSR definition will enable to establish a precise, scientific classification, and, as a consequence, create a principal ground to further scientific investigations, basis on scientifically founded term. The project experiences are to minimize the scope of interpretation of CSR to stricte scientific one. It should be very useful to increase precision of CSR oriented activities estimation through supporting the researchers with a accurate definition construct.

Corporate Social Responsibility versus effectiveness-conclusions

The effectiveness of an organization is usually seen as the difference between outlays and achieved financial results. In this age of globalization and unification of Europe, we have witnessed a significant increase in competition processes. This has made it necessary to take actions directed at improving effectiveness in organizations through cost optimization, as well as looking for other, non-economic determinants of organizational development. These actions, and particularly actions within the area of human resources management, should be characterized by economization, namely making them either more cost-effective or more efficient.

The notion of effectiveness it is a polysemantic term, related to many disciplines of both human and organizational activities. All of them are based on a lexical notion of effectiveness and the symptoms of individual activity of human being and its creation as well as lively and inanimate nature⁶³. The word "effectiveness" is a derivative of two Latin terms: "effectivus" and "effectus". The first of them means to be effective, the latter – a result. W. Kopaliński claims that the efficient activity it is the efficient, effective, skilled, real symptom of human activity⁶⁴. The authors of polish dictionary, explaining the notion of effectiveness, taking into consideration the productivity aspect⁶⁵. The relation between effectiveness and productivity as perceived as the input/output ratio.

The problem of economical effectiveness defined as the relation between particular effect and the single production factor or group of factors. Both in the theory of economy and real economic activity, there are various measurements of the phenomena mentioned above in context of definition of expense and result. Hence, it is possible to acquire different economic relations formulated the connection of results⁶⁶ and expenses⁶⁷ ratio or a future relation of expected economical effects and expenses.

The basic relations of effectiveness are: efficacy, asset productivity, investment efficiency, and the level of material and energy absorption. The result of increasing the level of effectiveness is the growth of three first elements and the down-grade the last two ones.

⁶³ J. Juzwizsyn, W. Rybicki, A. Smoluk, O definicji efektywności. Rozważania nad celowością w naturze i rozwoju, in: Dudycz T. (eds.), *Efektywność-rozważania nad istotą i pomiarem*, AE Wrocław, 2005, pp. 191-203

⁶⁴ From B. Balewski, *Psychospołeczne i ekonomiczne uwarunkowania efektywności aktywnych form przeciwdziałania bezrobociu*, unpublished dissertation paper, Akademia Ekonomiczna Poznań, 2006

⁶⁵ M. Szymczak M. (eds.), *Słownik*, 1998, pp. 516

⁶⁶ Production, added value, Gross domestic product et cetera

⁶⁷ Employment, assets, investment, used supplies, energy, fuel et cetera

The effectiveness can be investigated in the micro-scale⁶⁸ or macro-scale⁶⁹. The organizational effectiveness is determined by optimal management of production resources that are at disposal within organization as well as its flexibility and abilities to adapt the external symptoms like market requests, competitive configurations, future conditions of sales and production and accurate management decisions. The enterprise effectiveness is also determined by job performance, perceived as a function of motivation, external conditions and qualifications and competencies⁷⁰.

For last two decades, which were the restructuring period of Polish economy, the need for development ways searching has been increasing, what is particularly seen in the case of recession. The escalation is perceived both in operational activity of organizations which were established many years ago and the new ones. The qualitative and quantitative level of mentioned activities is not homogeneous. Practically, the organizations initiate projects or conceptions based on scientific achievements. The one of these concepts is the talent management idea what is the coherent part of organizational effectiveness, especially among the knowledge based organizations.

To achieve the competitive advantage in the global economy, it is necessary to use the potential of competent, creative, brave and honest people⁷¹. Simultaneously, the optimization of this growth trajectory is related to innovation. Yet, the talent management, as a human resources management discipline, it is the unequalled idea, especially in large organizations, where the talent management is not present or strictly limited.

The majority of problems referring to effectiveness is focused on decision making and supplying information for risk management. First of them is defining effectiveness as the productivity unit. The second problem is in distinguishing managers' activity⁷² and whole operational organizational activity⁷³ evaluation. The next difficulty occurs when there is necessary to precise the limits of effectiveness that the organization placed in particular environment should not exceed. The fourth problem it is a result of calculating the effectiveness basis on the rate of return. Taking the "entrepreneur point of view" the biggest rate of return of capital invested is reached when the margin profit is also the biggest. Yet, the "social point of view" determines the invert situation – the effective assets allocations can be reached when the rate of return is rather low⁷⁴.

Yet, there exists the internal contradiction- the stock – holders want a company to get profits, on the contrary to spend money for a society is an expense decreasing them. So, in the Polish economic reality the organizations try to find mutually satisfying solution what constitutes a difficulty to recognize corporate social responsibility activities from profit oriented ones.

Therefore, it is highly important both in scientific and practical context, to undertake a study focused on specifying and systematizing the notion of corporate social responsibility. It seems to be crucial for further research and will enable eliminating determinants expanding semantic area to that extent that the definitional capacity makes enable qualifying all the activities related to expenses, as a social responsible.

⁶⁸ Focusing on single organization or enterprise, also on the separated production factor engaged in production process

⁶⁹ According to whole national economy

⁷⁰ $E = f(M*W*K)$, where: E-effectiveness, M-motivation, W-conditions, K-competencies and qualifications, [Adamiec M., Kozusznik B., Zarządzanie zasobami ludzkimi, Aktor, kreator, inspirator, A.E., Katowice 2000]

⁷¹ H. Mintzberg, The Manager's Work: Folklore and Fact, Harvard Business Review 68, 1990

⁷² Managerial efficiency

⁷³ Efficiency-in-use,

⁷⁴ C. Calhoun, Dictionary of The Social Science, Oxford University Press, 2002

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