

# Corporate Social Responsibility in Poland by Sectors of Economy

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**Keywords:** corporate social responsibility, sustainable development, CSR status of companies operating in Poland, corporate social responsibility towards: the market, employees, society and the natural environment, norms and systems (ISO 26000, SA 8000, AA 1000)

*Abstract: The primary objective of this article is to determine the level of social responsibility among Polish companies with regard to the sectors they represent, and then determine which areas of the company are at the highest level of CSR implementation. For the research objectives, the authors of the article used the results of studies on enterprises supported by a grant from the National Science Centre awarded on the basis of decision number DEC-2011/01/B/HS4/00835.*

## 1. Introduction

The road to business success in today's competitive world goes through constant development, engagement, but also exploitation, or overexploitation of the immediate surroundings and irresponsible practice. The key factor that determines the success of the company on the international arena is undoubtedly the pace of economic development. This does not happen, however, without tangible side effects that are a consequence of uncontrolled development that was initiated during the industrial revolution. The negative consequences of unsustainable, extensive use of the environment and social space for economic purposes, induced anxiety and spurred a large group of observers to reflect upon the process.

As a result, the idea of sustainable development began to play a significant role, which in turn, would affect the stopping or significantly reducing irresponsible and uncontrolled expansion of businesses. Both developed and developing countries are involved in the process of promoting the principles of sustainable development. The proponents of these rules assume that at the current level of civilization, it is possible to meet the needs of the present generation without depriving chances for future generations.

In determining the main purpose of this article, it was decided to attempt to determine the level of social responsibility among the best Polish businesses<sup>1</sup> with regard to the sectors they represent, thus determining which areas of the company are at the highest level of CSR implementation.

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<sup>1</sup> The survey was addressed to CEOs of the 500 largest Polish businesses from the "List of 500 - ranking of the biggest Polish companies" published in the journal Polityka of 2011.

A broad concept of sustainable development was developed in 1987 by the World Commission on Environment and Development established by the United Nations<sup>2</sup>. The international nature of the organization definitely helped popularize the idea of sustainable development and build public awareness in this field, which in turn influenced the development of many international regulations, promoting a new philosophy<sup>3</sup>. The next step, which is the result of consultations of multiple environments, was to develop legislation the adoption of which by individual countries would be clear from the obligation to comply with the fundamental principles of sustainable development (Stankiewicz, 2013, pp. 261-286). Poland is also among these countries and the principles of sustainable development are reflected even in the Constitution of Poland<sup>4</sup>, as well as in the Law on Environmental Protection and Development of 31 January 1980 (Journal of Laws 94.49.196 as amended).

The progressive interest in the principles of sustainable development, as well as increasingly challenging legal provisions in this area were an ideal substrate for the development of corporate social responsibility. Some companies, listed among those implementing CSR, still follow the prevailing fashion for being environmentally friendly and incorporate the idea of social responsibility for their strategies for the sole purpose of generating additional economic benefits.

Among the impulses that led to the development of CSR was ever higher level of knowledge and awareness of communities resulting from on the one hand, access to information, on the other hand from a progressive and visible degradation of the environment resulting from business activities abusing natural resources "to meet the needs" of consumer lifestyles of a part of society. As a result, the social responsibility of business has become an increasingly understood concept. Awareness of CSR among different stakeholder groups

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<sup>2</sup> The concept of sustainable development was published in April 1987 in the report "Our Common Future". Further activities of the Commission contributed to the convening of the Earth Summit (World Summit 1992) in 1992, in Rio de Janeiro.

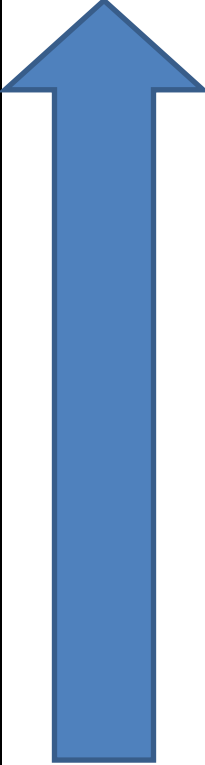
<sup>3</sup> The most important international instruments include: the recommendations of transformation programme towards sustainable development of the OECD, guidelines and rules of global sustainable development contained in the Declaration of Rio de Janeiro and Agenda 21, the assumptions set out by the Fifth program on Environmental Protection and sustainable development of the European Union.

<sup>4</sup> The Polish Constitution in Article 5 stipulates that the Republic of Poland shall safeguard the independence and integrity of its territory and ensure the freedoms and rights of man and citizen and the security of citizens, safeguard the national heritage and protect the environment, acting upon the principle of sustainable development. In addition, within the framework of the implementation of these principles in practice, \_ Polish Sustainable Development Strategy till 2025 was created. The recommendations reflect both the regulations and the recommendations of international and relate to the three essential dimensions: social, economic and environmental development. As part of the social dimension, the State declares to act with due care for the quality of life of residents and broadly considered well-being. The economic dimension of the strategy requires guarantees respect for the equality of all entities, regardless of form of ownership or the nature of its activities, the rights and obligations arising from diligence of the preservation of sustainable development. Environment is a third important area of policy that requires establishing borders and achieving a balance between profiting from the use of natural resources, and the costs borne by all of humanity.

increased, which directly translated into their expectations and hence also the requirements for the largest commercial organizations, which consequently began to use the concept of CSR in their business activity. (These groups include: customers, employees, managers, suppliers, organizations with direct enterprise environment, and even whole communities).

In 1953 "the father of CSR" Howard R. Bowen published a book "Social Responsibility of Businessman" in which he presented a modern approach to CSR, introducing for the first time the term "social responsibility" and its definition. According to Bowen, businesses' responsibility for decision-making and determining the direction of business activities reflects the expectations and social values (Bowen, 1953). His look was inasmuch innovative that it went beyond the legal aspects and financial liabilities. Similar, though extended to the issue of the effectiveness of corporate social responsibility, view was presented by K. Davis and R. Blomstrom. In their opinion, the obligation to make such decisions and actions that contribute equally to both care about self-interest, or the multiplication of profit, and protect and improve social welfare rests on managers. (Davis, Blomstrom, 1975). However, as P. Drucker said the company's success depends on meeting the expectations of stakeholders in the field of economic and social management process. It must balance the variety of their needs and objectives (Drucker, 1980). Thus, generally it can be said that corporate social responsibility of businesses is a business activity in accordance with the principles of sustainable development. A responsible company at the stage of strategy building voluntarily decides to take into account social interests, environmental protection, as well as the relations with different groups of stakeholders. The often referenced model of CSR which takes into account the priorities or levels the effectiveness of corporate social responsibility is a model of AB Carroll, who in his pyramid of corporate social responsibility, distinguished four categories of liability with respect to social expectations. The pyramid base is the responsibility of economic enterprises (profitability), above, there is liability, and even higher - ethics (expected by society). At the top of the hierarchy Carroll has placed the responsibility of philanthropy, which brings a new quality to society, eg. donating part of the resources to solve social problems.

Table 1. Pyramid of Corporate Social Responsibility

Kind of responsibility		Social expectations	Examples
Voluntary responsibility (philanthropic)		Desired by society	-programs supporting the society (education), commitment to the local community, various improvements, the benefits of volunteering.
Ethical responsibility		Expected by society	-avoidance of undesirable behavior, activity in accordance with the spirit of the law, respecting the law as a minimum standard, providing ethical leadership.
Legal responsibility		Required by society	-obedience of law, adherence to the regulations, environmental protection, consumer rights, laws governing labor relations, compliance with anti-corruption laws, adherence to contractual obligations.
Economic responsibility		Socially required	-being profitable, maximizing sales revenue and minimizing costs, making wise strategic decisions, taking care of division policy.

Source: Archie B. Carroll, 'The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders,' *Business Horizons*, July–August, 1991, s. 42.

According to A.B. Carroll, a company is primarily an economic unit, which, in accordance with the law, complies with the fundamental duty towards society, which is the production of goods and services that can be sold at a profit. Economic responsibility, requires companies to develop revenue and therefore companies operating below the brink of profitability are not able to meet their obligations and requirements of the public, in which case there can be no question of social responsibility. Profitability is the most fundamental principle of responsibility of each individual corporation. The above sentence and the approach of A.B. Carroll fit perfectly into the model of after-profit obligation, which assumes that only after reaching sufficiently high profits, can we talk about the obligation of social responsibility of the company. In practice this may unfortunately mean that corporations reaching lower than the average expected level of profit or those not achieving any return may feel completely exempt from any social obligations. They may thus ignore any commands, moral and social prohibitions and balance on the edge of the law, explaining that conduct by responsibility to find ways to achieve a profit (Carroll, 1991, pp. 39-48).

Completely different approach is presented in the model of before-profit obligation

developed by the Y.Ch. Kang and D.J. Wood, which is characterized by the primacy of moral values against other values. This is an inverted and slightly modified model of A.B. Carroll, and according to it, the existence and development of the company are not the highest good or goal. Corporations are required to follow the moral and social dos and don'ts at every stage of their activity, i.e. where law and good manners are violated, and on the basis of this a profit is made, it is an immoral profit (moral responsibility). Compliance with the law and ethical standards is a necessary condition of correct relations both commercial and social between market participants (organizational responsibility). Only companies that meet the legitimate moral and realistic expectations of society, deserve to exist. Then, the company helps to preserve and strengthen the socio-economic system and retains the right to conduct business and generate profit (economic responsibility) (Rybak, 2004, pp. 32).

In an attempt to compare the approaches to corporate social responsibility, which are presented in the after-profit obligation models, and before -profit obligation models, a clear advantage is gained by the second model, which by definition requires the adoption of a socially responsible attitude before initiating business processes. This approach allows organizations to build a friendly environment, implementing its own economic objectives consistent with the requirements of different groups of stakeholders, based on relevant values.

## **2. Methodology**

Poland's economy has undergone a period of change successfully adapting to the challenges of global competition. Among the benefits of these changes, it is worth mentioning that Polish economy has become much more efficient and much more profitable. Although the progressive privatization of many sectors of the economy is also being perceived positively, Polish companies are still far from world powers, but the development of the concept of social responsibility of Polish companies also allows drawing a number of interesting conclusions. In this article, the analysis covers the results of a survey targeted at executives of leading Polish companies. It was conducted via mail and online surveys. A total of 73 subjects participated in the study completed in 2012. Among the subjects participating in the study it was possible to characterise businesses in the context of the three criteria:

- capital structure: 52 companies (72%) with entirely Polish capital, 14 companies (19%) owned by foreign capital, and 6 enterprises (8%) with a mixed capital structure, in one case, the respondent did not reply;
- number of employees: 40 companies (55%) are large organizations employing more than 250 workers, 29 companies (40%) belong to the group of SMEs, in the case of 4 entities no information on the number of employees was obtained;

- the sector in which the enterprise operates: the study group consisted of 27 industrial enterprises (37%), 10 commercial (14%), 7 construction (9%), 12 services (16%), 7 companies from the energy sector (9%), 2 financial institutions (3%) and 8 companies representing other sectors (11%).

In the study the subjects were asked to respond to a series of statements<sup>5</sup> by determining the percentage degree of their compliance with the real state of affairs<sup>6</sup>.

### **3. Analysis of the research results**

Corporate social responsibility includes a series of activities in different areas. Companies engaging socially or just deciding to implement CSR face a full range of problems that can be overcome. Clearly, the company may choose a holistic approach to the CSR issues or focus only on selected issues important for the company. There are a number of tools and standards that serve as guidelines for businesses deciding to implement corporate social responsibility in their strategy.

Management, taking into account the guidelines listed in the standards of CSR allows companies to increase the effectiveness and credibility in this area. The most common norms include: ISO 26000, SA 8000 and AA 1000. Each of these standards is a set of universal principles and guidance for companies in each sector of industry. The main differences amount to the areas which are discussed and regulated in detail. Four distinguished in such a way areas are: marketplace, workplace, the local community and the environment. Norms and systems of corporate social responsibility operating for some time were the inspiration for reflection on the degree of implementation of CSR in Polish companies and comparing the progress in the various areas of activity in individual sectors.

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<sup>5</sup> In order to assess the accuracy of the research tool, i.e. questionnaire, the technique of creating and analyzing tests and questionnaires, called the analysis of reliability was used. For this purpose – the coefficients of Cronbach's alpha. Cronbach's alpha coefficient reached 0.86, which means that the measurement scales used in the questionnaire passed the reliability test.

<sup>6</sup> The results published in this article are a part of data collected in the project entitled „Strategiczne zarządzanie kluczowymi obszarami Pozytywnego Potencjału Organizacji – uwarunkowania, sposoby i modele rekomendowane dla przedsiębiorstw funkcjonujących w Polsce” ( Strategic Management of the Key Areas of a Positive Organisational Potential – the Conditions, Methods and Models Recommended for Enterprises Operating in Poland) conducted by the research team of Department of Basic Management Problems of the NCU Faculty of Economic Sciences and Management in Toruń, founded by the grant of the National Science Centre awarded on the basis of decision number DEC-2011/01/B/HS4/00835.

Table 2. Key assumptions CSR standards

<b>ISO 26000</b>	<b>AA 1000 (Accountability)</b>	<b>SA 8000 (Social Accountability)</b>
The model of endless process of improving corporate social responsibility policies in the areas of <u>organizational governance, human rights, labor relations, the environment, relationships with consumers, community involvement</u>	The main assumption is a full identification, <u>building relationship with the stakeholders and engaging them in creating the value of the organization.</u>	Based on key standards connected with <u>protection of human rights and labour rights</u>

Source: own work based on: R. Karaszewski, K. Skrzypczyńska, 2013, pp. 394-403.

The following analysis of the companies in each sector relates to certain aspects of social responsibility in four areas selected for the study<sup>7</sup>. The responses and their analysis made it possible to determine the level of advancement of the concept of social responsibility in the surveyed enterprises and sectors they represent.

The first of these areas is the market that includes consumers, suppliers and competitors in the context of relations between them. Responsibility in this area, is the implementation of fair practices in relation to all groups of stakeholders, providing reliable information about the products and the production process and the transparency of procedures .Each company related to the three conditions that obviously do not exhaust the issue of interactions of the company with the market, but they are a kind of minimum for organizations aspiring to become the responsible.

Condition 1: A company has established fair and transparent rules applied to its relations with employees and other stakeholders – when running business a company takes into account the interest of the society.

Condition 2: Corporate social responsibility issues have been included into a strategy.

Condition 3: A company has transparent procedures for providing its stakeholders with key information (including financial situation and results, ownership structure, corporate governance).

On the basis of the results of the study on responsibility in the area of operations aimed at the

<sup>7</sup> The four areas are: marketplace, workplace, the local community and the environment.

market, it can be concluded that all companies care about the development of positive relationships with stakeholders, focusing mainly on creating transparent communication systems to ensure a satisfactory flow of key information. This condition was fulfilled by all companies participating in the survey in 85%. Analyzing the condition No. 3 in the context of the sectors of the surveyed companies, this requirement is met in the highest degree, as much as 95% by financial institutions and banks, followed by energy companies in 93%, and service companies in 88%. The least in this aspect is the construction sector (76%), although the responsibility towards the market is realized in a high degree.

Knowing how important for the company's activities is to create an effective strategy, there is a surprising low degree of fulfilment of the condition relating to social responsibility in the business strategy, as only 67% of businesses satisfies condition No. 2. At the lowest level this condition has been fulfilled by firms from the commercial (61 %), service (60%) and other sectors (55%). As far as the activity regarding social well-being manifested in the use of fair and transparent rules in relation to employees and other stakeholders, the best in this aspect is the commercial sector with a score of 91%, with a result of 81% for all companies. Detailed results are presented in table 3.

Table 3. Responsibility towards market

	Condition 1	Condition 2	Condition 3
	A company has established fair and transparent rules applied to its relations with employees and other stakeholders – when running business a company takes into account the interest of the society	Corporate social responsibility issues have been included into a strategy	A company has transparent procedures for providing its stakeholders with key information including financial situation and results, ownership structure, corporate governance
all enterprises	81%	67%	85%
industrial enterprises	80%	69%	83%
trade enterprises	91%	61%	85%
construction enterprises	68%	74%	76%
service enterprises	89%	60%	88%
energy enterprises	77%	86%	93%
financial institutions and banks	80%	85%	95%
enterprises from other sectors	73%	55%	84%

Source: own work based on the results of the study.



Corporate social responsibility is an integrated approach to the management of an organization. This involves responsibility for the overall operation of the company, relations with the community and key stakeholders - internal and external. Among the internal stakeholders, workers occupy a special place because coherent development organization with a coherent development of employees, combined with the company's business strategy and HR strategy and CSR strategy translates into long-term financial efficiency of the organization. Striving for the financial result, employers must care for the balance between the need to cut expenditure and invest in human capital. The responsibility of the employer in the workplace is the opportunity for professional development, a friendly working environment, accessible and tailored holidays, stability of employment, job security, respect for workers' rights and decent wages. Management staff, being aware of the value carried by keeping an active dialogue within the organization aimed at identifying the needs and expectations of its people, is able to build and develop a committed crew. In order to verify the responsibility of companies towards employees two basic conditions have been defined:

- Condition 4: A company has established HRM policies taking into account the outcomes of surveys among employees (monitoring the employee satisfaction, the development of their careers, work conditions, leaves, safety and remuneration)
- Condition 5: A company has developed and introduced the OH&S (Organizational Health and Safety) procedures going beyond the obligatory legal regulations

Looking at the result of all businesses, the assumptions within the scope of condition number 5, associated with the level of safety and health at work, are implemented in a much greater degree in as much as 77%. The HR policy of enterprises, and thus condition No. 4 is satisfied only in 68%. The results obtained allow to clearly choose a sector that clearly stands out from other sectors in the context of the implementation of the principles of responsibility of an organization in the workplace. Enterprises operating in the energy sector implement activities for improving health and safety in the highest degree, in 91%, while issues related to the personnel policy adequate for the needs of workers in 81%. A very high level of attention to safety and health at work, should not be a special surprise, given the fact that the activities of enterprises in the energy sector (mines, pipelines, etc.) are burdened with enormous risk, and ensuring proper working conditions results from the specific nature of the sector and the range of activities of such enterprises. At the other extreme, there are companies from the sector

defined as "other"<sup>8</sup> realizing the conditions of No. 4 in 45% and the condition No. 5 in 61%, and service companies with the result of 63% and 71%. Detailed results are presented in table number 4.

Table 4. Responsibility towards employees

	Condition 4	Condition 5
	A company has established HRM policies taking into account the outcomes of surveys among employees (monitoring the employee satisfaction, the development of their careers, work conditions, leaves, safety and remuneration)	A company has developed and introduced the OH&S (Organizational Health and Safety) procedures going beyond the obligatory legal regulations
all enterprises	68%	77%
industrial enterprises	68%	77%
trade enterprises	81%	83%
construction enterprises	64%	77%
service enterprises	63%	71%
energy enterprises	81%	91%
financial institutions and banks	80%	85%
enterprises from other sectors	45%	61%

Source: own work based on the results of the study.

The third area of responsibility is local community. Companies operate in a certain area and inevitably interact and are reactive towards the immediate environment. In this regard, the company achieves its strategic objectives while ensuring the development and positive changes in the community. Among the specific actions that companies can realize in this respect: the initiative for residents; supporting local organizations and individuals representing important social issues, implementation of projects aimed at the environment in which the organization operates, helping organizations and individuals working for the needy and monitoring human rights throughout the supply chain (Stankiewicz, 2013). Permanent and not one-off character of such activities is important for the good image of the company in the local society. All activities in this area aim to improve the quality of life of the local community. In the analysis of

<sup>8</sup> Companies included in the group of companies defined as "other" are very diverse and are engaged in, among others, medical activities and forestry.

responsibility in this area three conditions have been defined:

- Condition 6: A company contributes to the development of its local community (cooperation with local business, job creation, education)
- Condition 7: A company systematically supports the underprivileged (it contributes to the improvement of their living conditions)
- Condition 8: The company has procedures allowing for control of all the entities in the supply chain in relation to human rights abuses

The results show that companies implement the condition relating to investing in the development of the local community manifesting itself in activities such as cooperation with local entrepreneurs, creating jobs and youth education in 73%. On a similar level, because in 69%, the assumptions posed in condition No. 7, which includes activities improving the situation of social and living conditions of the most needy, are implemented. By contrast only 55% of firms fulfil the condition relating to the completion of the procedures that enable the control of all those involved in the supply chain for human rights violations. It is associated with low levels of awareness of managers of Polish companies in this field. Violations of human rights continue to be associated almost exclusively with the countries of the third world and as such extreme cases as slavery or child labour. Meanwhile, human rights violations are also activities such as arrears of pay, deduction of wages or discrimination on grounds of sex, age or religion, and such situations occur relatively frequently both in Polish enterprises as well as those belonging to the supply chain. However, looking at the results in individual sectors, it can be observed that each condition is met by the representatives of another sector in the highest degree. And so the condition No. 6 concerning investing in the local community is best realized by companies from the financial sector. These companies meet this condition in 80%, although for conditions No. 7 and No. 8 they reported some of the lowest values, respectively 45% and 25%. These are quite surprising results, especially since financial companies and banks belong to organizations with a high reputation, hence the surprising lack of involvement of companies from this sector in aspects 7 and 8. The leading sector in the context of condition No. 7 associated with the regular help for the needy are commercial enterprises which implement it in 77%. Condition No. 8 connected with managing the supply chain in terms of respecting human rights is implemented in 67% by companies of the energy sector. Detailed results are presented in the table below.

Table 5. Responsibility towards society

	Condition 6	Condition 7	Condition 8
	A company contributes to the development of its local community (cooperation with local business, job creation, education)	A company systematically supports the underprivileged (it contributes to the improvement of their living conditions)	The company has procedures allowing for control of all the entities in the supply chain in relation to human rights abuses
all enterprises	73%	69%	55%
industrial enterprises	75%	70%	59%
trade enterprises	71%	77%	53%
construction enterprises	70%	64%	60%
service enterprises	73%	75%	53%
energy enterprises	73%	71%	67%
financial institutions and banks	80%	45%	25%
enterprises from other sectors	66%	58%	40%

Source: own work based on the results of the study.

Natural environment is the next and last area on the basis of which issues related to corporate social responsibility are discussed. Every enterprise operates in certain natural conditions affecting them in various ways. Therefore, companies should undertake environmental measures in those areas that they affect the most. The level of responsibility for natural environment can be assessed by analysing the overall consumption of raw materials used in its operations, the level of pollutant emissions, waste management, research and implementation of alternative energy sources. In an attempt to analyze corporate business responsibility for natural environment we define two conditions:

Condition 9: A company has an infrastructure enabling the reduction of its negative impact on the natural environment

Condition 10: A company has established the aims of reducing its negative impact on the natural environment (i.e. the average energy or water consumption)

The analysis results indicate that all companies meet both conditions in similar extent, respectively in 74% and 77%. A clear importance to pursue the objectives aimed at lowering the negative impact on the environment is attached to this issue by enterprises of the energy sector, which in 90% met condition No. 10. The specificity of enterprises from energy and industrial sectors suggests that they should have adequate facilities and infrastructure for reducing the harsh effects of their activities on the environment. This is confirmed by the results of the analysis because energy companies comply with condition No. 9 in 79%, and industrial enterprises in 78%. Detailed results are presented in the table below.

Table 6. Responsibility towards the natural environment

	Condition 9	Condition 10
	A company has an infrastructure enabling the reduction of its negative impact on the natural environment	A company has established the aims of reducing its negative impact on the natural environment (i.e. the average energy or water consumption)
all enterprises	73%	77%
industrial enterprises	78%	84%
trade enterprises	66%	75%
construction enterprises	67%	80%
service enterprises	71%	73%
energy enterprises	79%	90%
financial institutions and banks	65%	65%
enterprises from other sectors	76%	55%

Source: own work based on the results of the study.

#### 4. Summary

Based on the survey results, despite the complexity of the concept of corporate social responsibility, it can be concluded that CSR aspects are crucial for Polish companies. The best performance of tasks occurs under the condition No. 3, namely in terms of information flow and communication of key issues concerning the company, including information on the financial situation, performance, ownership structure and of the supervision of all stakeholders

of the company. Next in line are the tasks related to respecting the rules in relation to employees and other stakeholders, thus having in mind social welfare and measures which reduce the negative impact on the environment, as well as implementation and application of the highest standards of safety and hygiene. Based on analyses carried out in this article it may be said that the weakest were the results concerning the verification of entities involved in the supply chain in terms of human rights violations, condition No. 8, which was fulfilled by all companies in just 55%.

Looking at the situation in individual sectors, the highest level of implementation of the concept of corporate social responsibility was recorded in the energy sector. Energy companies positively stand out compared to other sectors in each of the conditions. Six out of all the ten conditions have been fulfilled in the highest degree just by energy companies.

Realizing that the results of the above analysis by sectors are not fully representative due to the low number of companies representing some sectors, the authors have compared them with the results of tests carried out on Canadian companies from which 50 most socially responsible corporations were selected. Canadian research confirms the trend of diversity of CSR activities undertaken by the Canadian energy sector in at least two areas, which may suggest a high degree of advancement of the implementation of the concept of responsible business in this sector. The presented results confirm the high involvement of financial institutions and banks in local community development issues, manifested especially in supporting the education of youth, which in Polish conditions are fulfilled in 80%. Therefore, it can be concluded that the cited results give a picture of the level of corporate social responsibility in the surveyed sectors in Poland.

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