

CSR&COVID19 – How do they work together? Perceptions of Corporate Social Responsibility transformation during a pandemic crisis. Towards smart development

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Abstract. Nowadays, enterprises that are looking to achieve market success and maximise profits must not only offer good products or provide superior quality services, but also pay close attention to the environment in which they operate. One of the manifestations of concern for the broadly understood environment (society, environment) is Corporate Social Responsibility (CSR). For a good number of years, we have been observing changes in CSR trends, but the situation today demands that organisations update the existing lines of action and meet a whole new level of challenges. This article aims to present the results of case studies of company activities in CSR, as well as a social perception of CSR activities. It also seeks to draw attention to the transformation of ideas during the socio-economic crisis caused by the coronavirus pandemic. In order to reach the objective of the study, we used the Computer Assisted (Aided) Web Interviews (CAWI) method. This choice was dictated by the pandemic situation in the country. The research shows that there is a noticeable transformation of the focus of socially responsible activities from a global to a local approach centred around smart development. The study also concludes that the society expects that activities under this approach will be continued in the future. The outcomes also indicate that the pandemic situation has necessitated the introduction of entirely new solutions (among others, remote working) that were not previously perceived as feasible but now have a chance to develop further.

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1. Introduction

Over the years, there have been arguments over the objectives of doing business. In the past, by far the main goal for companies was to make as much financial profit as possible. However, this approach has undergone a considerable transformation in the light of changes taking place in the modern world. Companies began to recognise that in addition to economic factors, an equally important role is played by socio-demographic, technological, political-legal, natural or international elements. As a consequence, companies began to notice that conducting business requires that the needs of the environment in which they operate be taken into account. These new challenges helped create the concept of Corporate Social Responsibility (CSR), which combines serving the needs of both the enterprise and its environment. The doyen of social responsibility was A. Carnegie, the creator of the first CSR (Ryan and Sójka, 1997), which was based on two principles, i.e., charity and trusteeship. The modern understanding of CSR was born in the 1860s in the United States and Great Britain. The pivotal role was played by the book *Social Responsibilities* (Bowen, 2013), published by H. Bowen in 1953, as it was the first to draw attention to attending more closely to the needs of the company's environment.

Undoubtedly, CSR is one of the most dynamically developing areas in the field of management sciences, which covers many theoretical studies and analyses. The determinant factors for this trend are social, economic and environmental challenges that economies must face nowadays (Selvaranjan et al., 2006; 2021).

For many years, the term was directly linked with the process of business management, rather than representing a separate area of interest for researchers or companies. Currently, CSR is perceived more broadly and comprises an individual platform for discussion and research. At the beginning, some companies were reluctant to implement it, believing that it was an unnecessary expense to their operations. Currently, some companies, with a view to preventing additional costs, relegate social aspects to the background or completely abandon such activities in order to maintain company profitability. That said, it is necessary to answer the question of whether this is right. For some time, this concept was treated as a fashion trend, but the latest research reveals that it is currently understood as a strategy of company operation and a source of competitive advantage (Skrzypek, 2015). In Chinese, the pictogram for the word “crisis” consists of two characters: 危机 the former signifies danger or threat, while the latter represents an opportunity or the beginning of a new path. In the wake of the pandemic crisis, many companies came to understand the essence of CSR and began to consider and implement this concept in terms of investment and opportunity, which can, in the long run, contribute to tangible and intangible benefits.

1.1. The issue of Corporate Social Responsibility

In the literature, CSR is defined by various complementary terms (Table 1).

Despite numerous efforts to formulate a clear and unbiased definition of Corporate Social Responsibility, there is still ambiguity as to how it should be construed (Dahlsrud, 2008). There are at least several hundred different definitions of CSR in the literature (Rok, 2013). In the 1970s, the role of corporations in the United States was the subject of much discussion and dispute, and deliberations were held on the extent to which companies should be responsible. As a result, two different approaches emerged. Proponents of the first approach focused on economic issues and efforts to multiply financial profits. This line of thought was presented by Edward Freeman, who in 1984 published his book *Strategic Management: A Stakeholder Approach in 1984* (Freeman, 2010), where he presented the stakeholder theory (The term has been used before in a 1963 Stanford Research Institute paper), and distinguished between groups that impact on the company. Different views were presented by the supporters of the second approach, which centred around the activities of enterprises aimed at social profit. The current perception of CSR combines these two once different reasonings, namely, the goal of modern companies is to conduct their activities in a way that ensures profits while caring for the community. It should therefore be stressed that companies conduct no voluntary activities.

Nowadays, CSR is often perceived as an integral part of core business undertakings aimed at long-term growth and financial security of stakeholders in order to maintain or reinforce market position (Jones Marc, 2005).

The simplest and most general, yet very accurate presentation of Corporate Social Responsibility is illustrated by the “3E” concept, which consists of three factors: ethics, ecology and economy. This means that the company acting in accordance with this idea is guided by unanimously accepted ethical standards and operates in accordance with the law, not forgetting about protecting the environment,



Fig. 1. Archie Carroll’s pyramid of CSR Source: authors’ research Source: Carroll, A.B. (1991) *The Pyramid of Corporate Social Responsibility: Toward the moral management of organisational stakeholders*, “Business Horizons”, July–August, pp. 39–48

Table 1. Complementary terms

The term	Example of reference in the literature
Corporate Social Responsibility (CSR)	Velte, P., 2021, Meta-analyses on Corporate Social Responsibility (CSR): a literature review, <i>Management Review Quarterly</i> .
Corporate Responsibility (CR)	Vărzaru, A.A., Bocean, C.G., Nicolescu, M.M., 2021, Rethinking Corporate Responsibility and Sustainability in Light of Economic Performance, <i>Sustainability</i> ; Basel, Volume 13, No/Edition 5.
Corporate Citizenship (CC)	Ogola, F.O., Mária, J.F., 2020, Mechanisms for development in corporate citizenship: a multi-level review, <i>International Journal of Corporate Social Responsibility</i> volume 5, Article number: 7.
Corporate Community Engagement (CCE)	Idemudia, U., 2014, Corporate-community engagement strategies in the Niger Delta:

with a view to maximising economic benefits so that shareholders can make profit.

The concept was comprehensively represented in 1991 by Archie Carroll, who divided Corporate Social Responsibility into four levels (Fig. 1).

Many common features can be identified in the approaches and concepts cited. The base of the pyramid represents the economic aspect, as an appropriate financial strategy and cost policy are the foundation of the company and a priority for achieving competitive advantage and maximising profits. The next stage involves implementing plans in accordance with the law, both strictly related to the company's activity and linked with employment of staff. This stage is connected with the next one, i.e. ethical responsibility, which means also observing norms in relation to competitors, for example

through applying a fair pricing or HR policy. At the top of the pyramid there is philanthropic responsibility, which is not actually required, but it was defined by Carroll as desirable by society.

The economic transformations over the successive years have resulted in numerous new formulations of CSR that take into account various factors (Table 2). In this respect it should be highlighted that the main purpose of the article is not to collect and organise various definitions of CSR, but rather their quotation is intended to introduce the reader to the conducted research and broaden the understanding of further considerations undertaken in the article. That said, this does not exhaust the presented issue.

For the purpose of this article, the authors assumed that Corporate Social Responsibility is the idea that companies create their development

Table 2. CSR concepts and definitions

Authors	Year	CSR definition
Carroll	2008	CSR refers to the commitment of enterprises to seek strategies, make decisions or pursue courses of action that are consistent with the values and expectations of society
McWilliams et al.	2006	A situation where a company goes beyond the requirements imposed on it and includes in its activities actions that create a social good that goes beyond the interests of the company
Kotler and Lee	2007	A company's commitment to increase the well-being of society through independent business practices and by usage of company resources
Ismail	2009	The concept that business organisations take into account the public interest by taking responsibility for the impact of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders, as well as their environment
Hediger	2010	Programmes in which companies not only seek to increase profits but also contribute to the well-being of stakeholders
Fontaine	2013	A continuing commitment by businesses to behave appropriately, fairly and responsibly and to contribute to economic development by improving the lives of workers and their families, as well as the local community and society as a whole
European Commission	2014	The company's responsibility for its impact on the environment and society

strategy voluntarily taking into account the interests of various social groups, environmental protection and the maintenance of positive relations with stakeholders, putting their employees at the centre. In its assumption, it is expected to yield benefits both to the company itself and to the environment in which it conducts business. This concept often contributes not only to enhancing the company's image, but also refers to the creation of proper relations with stakeholder groups and affects the degree of their connection. Nowadays, the role of companies has expanded considerably, because they do not merely offer specific services to customers or produce goods, but are, rather, co-responsible for the implications of their actions. Consequently, the strategies of modern companies must meet challenges in various aspects, not forgetting the financial goals. This makes it important to consistently implement positive practices and to treat Corporate Social Responsibility as an intrinsic part of enterprise management. This means investing in human resources, environmental protection or establishing positive community relations and informing society about ongoing activities.

The complexity of CSR has led to the development of many concepts and views. The year 2005 saw the creation of a group of 450 experts and 210 observers who represented diverse circles of stakeholders, including industry, employees, consumers, government institutions and non-governmental organisations, as well as service-related or scientific communities (Rojek-Nowosielska, 2017). After more than five years of cooperation between experts from 99 countries, in 2010 the International Organisation for Standardisation (ISO) presented *ISO 26000*, which aimed to collect and sort the existing knowledge about CSR (Table 3). In Poland, the standard was published in 2012. Its main beneficial feature is the international character and versatility of the group of experts, which resulted in developing a compromise on the concept. At that time, the areas of Corporate Social Responsibility, presented and described in Table 2, were published.

The abovementioned areas clearly indicate that Corporate Social Responsibility is a comprehensive

strategy that applies to all aspects of the organisation's functioning.

1.2. New challenges in implementation of Corporate Social Responsibility related to the emergence of the coronavirus pandemic

Long-standing globalisation has caused changes resulting in the free flow between countries. This flow concerns not only people, but also goods, knowledge, technological solutions, capital, information and ideas. The consequential shifts cover all areas of socio-economic life, and have had positive implications. These implications undoubtedly include much faster economic development (caused in particular by the elimination of trade barriers), reduced poverty among the population, and even increased funding for research. More resources have led to decisive progress in healthcare, in particular the evolution and dissemination of modern treatment methods.

The widespread development of medicine brought an increase in global life expectancy. Reports published by the United Nations Department of Economic and Social Affairs indicate a current growth in the world population, and further projections of population ratios clearly show that by 2055 there will be nearly 10 billion of us (<https://population.un.org/wpp/Publications/>, 15.11.2020). It should be emphasised, however, that globalisation also has negative effects. The lack of barriers to the movement of people implies that diseases can also sometimes more easily spread. Diseases that are incurable (at least as of today) represent a huge threat to today's humanity and a factor determining its size.

In recent years, society has had to contend with epidemics, that which have substantially impacted on national economies. Prominent among them are:

- SARS epidemic (Wallis and Nerlich, 2005),
- avian flu epidemic (Lycett; Duchatel; Digard, 2019),
- swine flu pandemic (Lycett; Duchatel; Digard, 2019),
- Ebola epidemic (Legrand et al., 2006),

Table 3. Key areas and issue of the *ISO 26000* standard

Areas	Issues
1. Organisational Governance	-
2. Human Rights	Due diligence Situations of threat to human rights Avoiding complicity Complaints handling Discrimination and vulnerable groups Civil rights: personal and political Economic, social and cultural rights Fundamental principles and rights at work
3. Labour law practices	Employment and labour relations Working conditions and social protection Social dialogue Occupational health and safety Human development and training at work
4. Environment	Pollution prevention Sustainable use of resources Mitigation and adaptation to climate change Environmental protection, biodiversity and habitat restoration
5. Fair Organisational Practices	Anti-corruption Engaging responsibly in political activities Fair Competition Promoting Social Responsibility in the Value Chain Respect for Property Rights
6. Consumer Issues	Honest marketing, truthful and objective information, and fair contract practices Consumer health and safety Sustainable Consumption Consumer Service, Support and Complaints Complaints and dispute resolution Consumer data protection and privacy Access to basic services
7. Community Involvement and Community Development	Community engagement Education and culture Job creation and skills development Technology development and access Wealth and Income Creation Health Social investment

Source: Buczkowski, B., Dorożyński, T., Kuna-Marszałek, A., Serwach, T., Wieloch, J. (2016). *Spółeczna odpowiedzialność biznesu: studia przypadków firm międzynarodowych*. Łódź: Wydawnictwo Uniwersytetu Łódzkiego, pp. 30–31

- The current SARS-Cov-2 coronavirus, which causes the COVID-19 disease (Gemelli Against COVID-19 Post-Acute Care Study Group, 2020).

The abovementioned diseases have had negative consequences, not only of a health nature, but also economic, posing a huge challenge for both individual companies and entire economies.

The coronavirus pandemic has also transformed activities related to Corporate Social Responsibility. In the face of such a huge crisis, companies shifted their priorities by focusing on helping the society. They began to introduce actions aimed at helping to combat the spread of the disease. In particular, businesses are turning to smart development in order to find their feet in the new situation. The concept of smart development is aimed at supporting social activities, including through the implementation of Corporate Social Responsibility. It ensures: the promotion of social innovation; the development of infrastructure, especially digital technology (digitisation); and the improvement of communication and the quality of services, thereby improving the use of resources and the quality of life. As a result, social and economic cohesion is strengthened (Foray, 2009). That is why today we can see a completely new face of Corporate Social Responsibility that responds to the current global changes. In this context, the purpose of this article is to present the results of case studies of company CSR activities and a social perception of CSR activities, and to draw attention to the transformation of ideas in the period of socio-economic crisis caused by the outbreak of the coronavirus pandemic.

2. Materials, research area and methods

This article aims to present the results of a case study of companies' activities as well as a survey on the social perception of Corporate Social Responsibility activities, and to highlight the transformation of ideas during the coronavirus-induced socio-economic crisis.

To attain this goal, the authors have set three research hypotheses:

H1: Warsaw residents perceive the transformation of CSR activities during the pandemic.

H2: Corporate Social Responsibility positively influences company image in the eyes of consumers.

H3: Residents of the capital city exhibit a positive attitude towards CSR activities carried out by companies during the pandemic.

Due to the complex nature of the topic undertaken, the study was carried out using two main research methods. The first was a survey using the Computer Assisted (Aided) Web Interviews (CAWI) method, the choice of which was dictated by the national pandemic situation, and the second was a case study of Warsaw, the capital city of Poland and of the Mazowieckie Voivodeship (Fig. 2). It should be noted that Warsaw has the highest number of registered businesses in the country (342,237, as of Q1 2021), so the choice of this city to study the perception of CSR during the pandemic seems appropriate (www.regiony.rp.pl). Moreover, as the capital city (1.7 million inhabitants), Warsaw brings together a full range of socio-economic behaviours in the field of CSR. The survey covered 109 respondents who were residents of Warsaw. It was conducted between 5 February and 1 March 2021. The sample selection was random, and the results were processed in Microsoft Excel and IBM SPSS. The sample surveyed is statistically unrepresentative, but the collected number of opinions makes it possible to draw general conclusions of a synthetic nature. Moreover, the empirical analysis is of exploratory significance. The survey consisted of a metric and 16 questions. Respondents were asked to become acquainted with the concept of CSR, evaluate the listed CSR activities, specify the determinants of CSR use by enterprises, and indicate the CSR-related changes that have taken place in the context of the pandemic and that will have happened once the pandemic ends.



Fig. 2. Research area

Computer-assisted surveys are a guarantee of the highest utility, especially in situations of more restricted accessibility of respondents (surveys on complex issues, and of particularly sensitive topics) (Malinowski, 2012). The core of the study was a questionnaire, which allowed the public perception of CSR activities during the pandemic to be examined.

The study was carried out in three stages (Fig. 3). The first stage included a literature search on Corporate Social Responsibility, the second consisted in preparing and carrying out a CAWI survey, as well as a case study of activities by individual companies, while in the third stage the authors analysed the survey results and verified the hypotheses. The final stage consisted in constructing and visualising the conclusions.

During the survey, several forms of Corporate Social Responsibility activities were detailed (Fig 4). These forms can be divided according to their area of influence: external or internal. The former refers to the assistance that companies offer to their environment, while the latter is closely related to functioning within the organisation. It is worth noting that both forms can be used in parallel.

The scheme was used as a basis for the case study analysis.

3. Research results

A survey was conducted to determine public perception of CSR activities during the pandemic. The study involved 69% women and 31% men. The

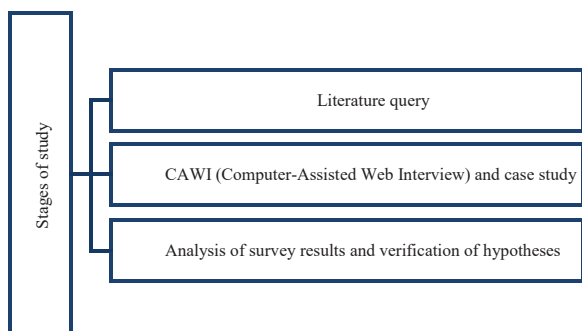


Fig. 3. Research methodology
Source: *own study*

largest group was composed of people aged 25–34 and 18–24 (total of 93%); there were no responses from people aged 45 and above, which may have been significantly affected by the fact that the survey was conducted via an online form. Figure 5 show a graph of the marital status and education structure of the respondents.

The group consisted of 47% working people, 31% students people, 21% people working and studying at the same time, and 1% unemployed. The employment structure of the economically active respondents was as follows. The largest group of respondents (45.6%) was of people employed in large companies with more than 250 employees, the second largest group (33.8%) was of people working in medium-sized companies (50–249 employees), 11.8% were people working in micro-enterprises (1–9 employees) and 8.8% were people working in small companies (10–49 employees).

The first question was designed to explore what the respondents understood by “Corporate Social Responsibility” (Fig. 6.).

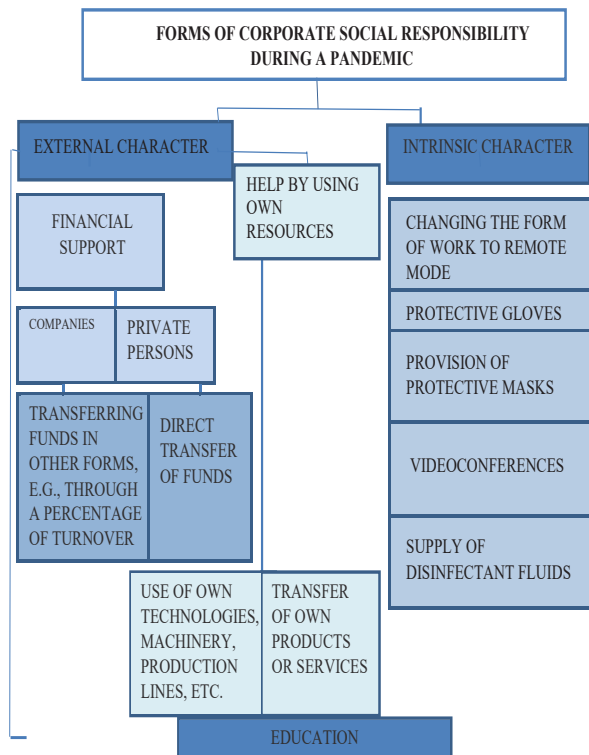


Fig. 4. Forms of corporate social responsibility during a pandemic
Source: *own study*

The answers show that most people associate CSR with environmental protection and charitable activities, as well as support and assistance to local communities. Some respondents perceive CSR in the context of the ethical and lawful activity of companies. The responses also included activities related to maintaining good relations with employees, keeping in touch with customers and ensuring a high level of customer satisfaction, and providing assistance to suppliers. Among the respondents, 7% had not encountered this concept.

In the next question (Fig. 7), respondents were asked whether companies should engage socially in CSR. Most of the respondents (84%) believed that

companies should carry out CSR activities, 12% answered “rather yes”, while 5% had no opinion. There were zero “no” and “rather not” answers, which indicates that most people have a positive perception of the CSR activities undertaken by companies.

The next question aimed to examine how the society perceives the involvement of companies in solving the problems of local communities (Fig. 8). Among the respondents, 48% answered “yes”, while 39% said “rather yes”, which indicates that more than half support the involvement of companies in local assistance, while 11% had no opinion. The conviction that companies should refrain

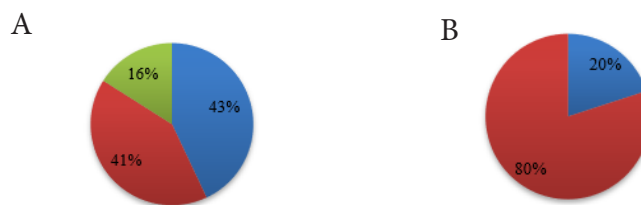


Fig. 5. Marital status (A) and education (B) of respondents
Source: Own study based on a questionnaire survey



Fig. 6. What do you understand by “Corporate Social Responsibility”?
Source: Own study based on a questionnaire survey

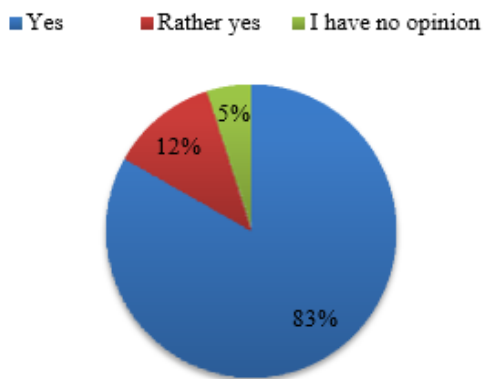


Fig. 7. Do you think that companies should give/engage socially as part of CSR?
Source: Own study based on a questionnaire survey

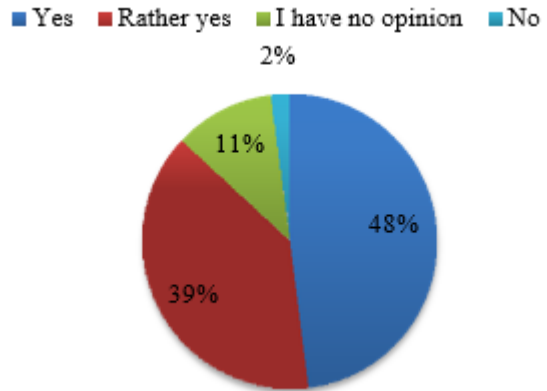


Fig. 8. Do you think that businesses should take an interest in the problems of the local community in order to try to solve them?
Source: Own study based on a questionnaire survey

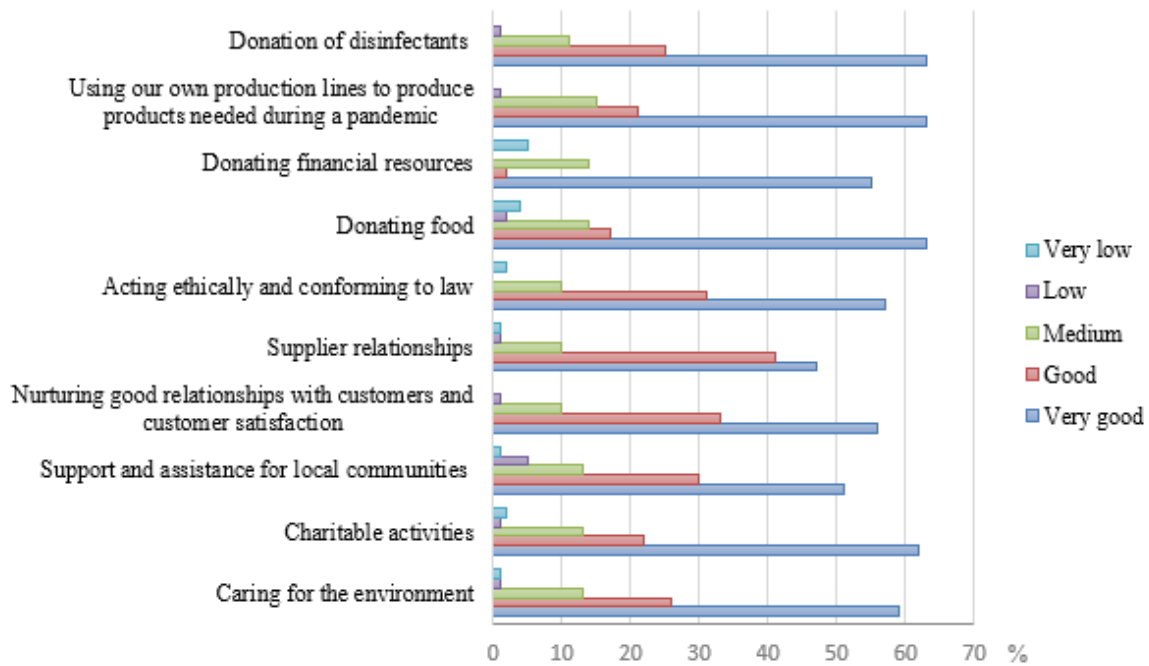


Fig. 9. How would you rate the following CSR activities?
Source: Own study based on a questionnaire survey

from taking an interest in the problems of local communities was expressed by 2% of respondents.

The next question concerned the evaluation of CSR activities (Fig. 9). Respondents rated most of the implemented solutions very positively.

Next, the respondents were asked whether enterprises are guided in their actions solely by the desire to help (Fig. 10). The answer “rather yes” was given by 6% of people, while 23% had no

opinion; as many as 57% of people answered “rather no”, while 14% said “no”, which proves that people taking part in the survey also see other motives that guide companies in implementing CSR activities.

In the next question, respondents indicated other factors that could affect the willingness of companies to implement CSR activities (Fig. 11). A vast majority (46.59%) indicated the main motive was to build a positive image, and 29.55%

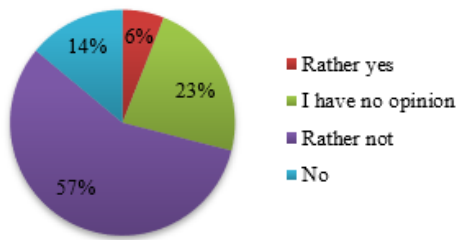


Fig. 10. Do you believe that businesses are driven solely by the desire to help in their actions?
Source: Own study based on a questionnaire survey

of respondents said it was the desire to improve reputation, while 14.2% mentioned that companies wanted to increase customer loyalty.

In the next question, respondents were asked if they thought that the activities conducted by enterprises would positively influence their perception and contribute to improving their image (Fig. 12). A total of 6% of respondents had no opinion, 32% said “rather yes”, while as many as 62% answered “yes”.

The next question asked for respondents’ opinions on the financial motives of enterprises (Fig. 13). More than half answered “no” and “rather no” (54%), 22% had no opinion, 18% said “yes”, while 6% said “rather yes”.

The next question sought to explore whether the respondents perceived a transformation in CSR activities following the onset of the pandemic (Fig. 14). Half of the respondents answered “yes”, another 34% said “rather yes”, and 11% had no opinion, while 5% answered “no” or “rather no”.

The chart illustrates the respondents’ answers to the next question regarding the main CSR activities during the pandemic (Fig. 15).

The vast majority of people surveyed noticed the transfer of disinfectants, the equipping of employees

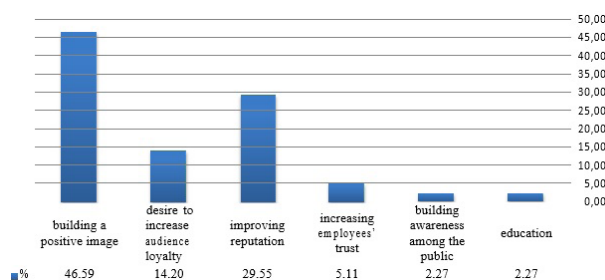


Fig. 11. In your opinion, what are other motives that determine enterprises’ CSR activities?
Source: Own study based on a questionnaire survey

with masks, and the change to online working mode. It should be noted at this point that some of the actions are covered by legislation and their implementation has been required by the state.

The last two questions were open-ended. The first asked respondents how they envisioned CSR in the future, after the pandemic had subsided, and how they thought it would change (Fig. 16). Some of the respondents believed that with the end of the pandemic, companies would stop strictly COVID-related activities, and there would be no more actions to give out masks, money or food; they also predicted that CSR activities would return to standard. However, it should be noted that respondents also believe that the whole pandemic experience will cause companies to focus more on health activities. Thus, they predict that typical actions related to this condition will end, but that, as a consequence, companies will modify their strategies with solutions aimed at health protection and education.

The responses also included opinions that the operating area will become more local. Some respondents expressed the belief that the global approach will be replaced by helping local communities and solving problems from the company’s direct environment.

Respondents also indicate that it is possible that some of the companies during the pandemic have seen real opportunities to work online and predict that there may be changes precisely in the forms of virtual work and communication. Some of the answers also indicate that there will be a definite spread of CSR activities, and that the number of companies that adopt such policies and their involvement will increase, which is due to the increased awareness of both the companies

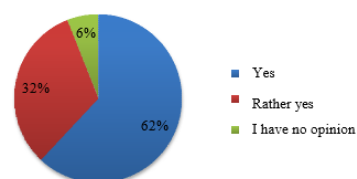


Fig. 12. In your opinion, will the activities carried out by companies positively influence their perception and contribute to improving their image?
Source: Own study based on a questionnaire survey

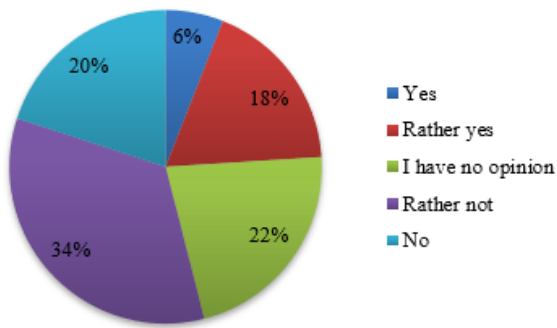


Fig. 13. Do you believe that businesses pursue their activities solely for profit?
Source: Own study based on a questionnaire survey

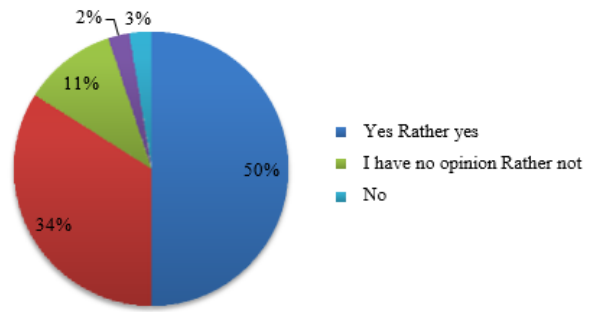


Fig. 14. Do you see any changes in CSR activities since the onset of the pandemic?
Source: Own study based on a questionnaire survey

themselves and society. The responses also included opinions that companies will become involved in helping to recover and rebuild the economy. There were also opinions contrary to those mentioned above. Some respondents believe that nothing will change.

Figure 16 is a summary of respondents' opinions. The answers were ranked in five areas and represent the anticipated transformation of CSR. The final

question examined the respondents' expectations of CSR in the future. A summary of their opinions is shown in Figure 17.

Responses to the question on "Respondents' expectations towards Corporate Social Responsibility" indicate that social expectations include both factors that pre-date the pandemic and completely new factors related to the current situation. The main expectations focused on

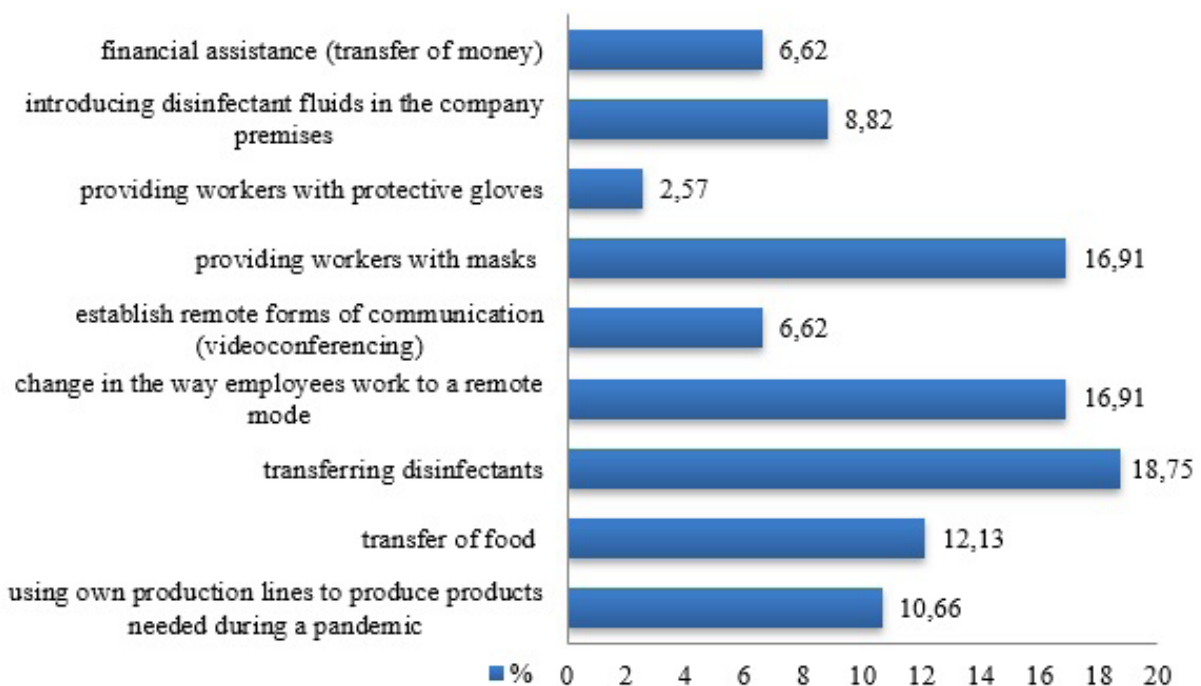


Fig. 15. What CSR-related actions do you see companies taking during the pandemic?
Source: Own study based on a questionnaire survey

issues related to the health of the population and environmental protection, as well as the conditions and form of employment and responsibility for employees. This may mean directing CSR activities towards smart development. The vast majority of people participating in the survey recognise the need for further actions and expect companies to continue them.

Apart from learning the society’s opinion, the authors found it equally valuable to recognise the diversity of CSR activities among companies. In practice, CSR activities are demonstrated by both small- and medium-sized, as well as large enterprises, but in the latter case, they are sometimes carried out on a larger scale, and information about such involvement is often better communicated outside. Therefore, the second stage, in addition to

the survey, also included a case study concerning the solutions of companies during the pandemic.

Corporate social responsibility activities can currently be divided into several categories, which are presented in Fig. 3. The former concerns the donating of funds by companies or famous people. The Żabka Polska chain decided to donate PLN 4,5 million to the Ministry of Health and institutions designated by it, Drutex donated PLN 1 million to hospitals in the Pomeranian Voivodship, Agata also donated PLN 1 million for the purchase of medical equipment and supplies. Financial assistance for hospitals was also provided by Bank Pekao, which donated PLN 5 million, and the same amount was donated by the Management Board of PGE Polska Grupa Energetyczna, and Tauron to support activities related to stopping the spread of coronavirus (precisely in the amount of PLN 1,5 million). The Halina Konopacka Lotto Foundation has also joined the campaign and pledged to donate PLN 4 million. Support in times of the pandemic is also provided by private individuals. For example, Dominika Kulczyk donated PLN 20 million to the Lekarze Lekarzom Foundation, while Robert and Anna Lewandowski donated EUR 1 million. Another means of financial support was declared by 4F, which decided to donate 20% of its turnover generated by e-commerce to the MSWiA Hospital in Warsaw, and Kazar, which decided to allocate 10%

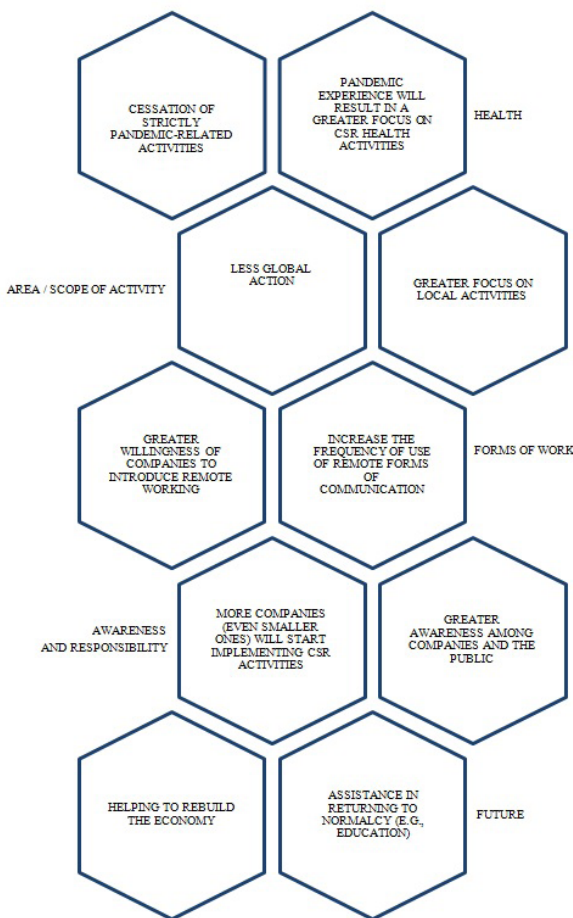


Fig. 16. How do you envision CSR in the future, after the pandemic has subsided? How will CSR change?
Source: Own study based on a questionnaire survey

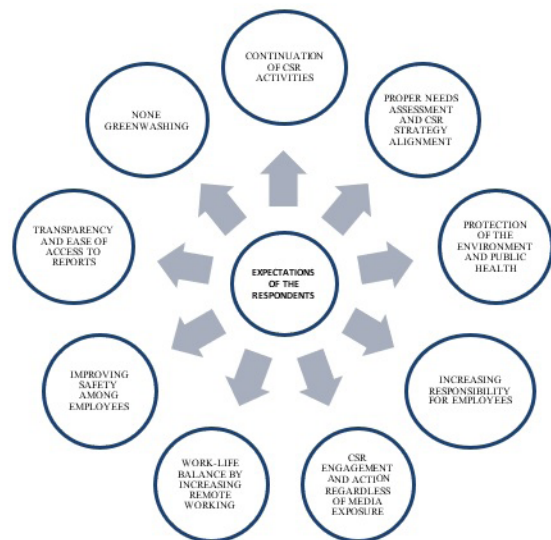


Fig. 17. What do you expect from CSR in the future?
Source: Own study based on a questionnaire survey

of funds from online sales to hospitals throughout Poland. Giants of the fuel sector have also added to the aid, i.e., the Orlen Foundation with PLN 6 million and the Lotos Foundation with PLN 5 million.

The second course of actions implemented as part of Corporate Social Responsibility was pursued by companies that use their production lines to offer the most needed products at preferential prices. Many companies also use their machinery to manufacture products necessary to fight the spread of the virus. Pako Lorente decided to sew protective masks for the staff of hospitals in Poznań and Łódź. In turn, TWA Retail Spółka z o.o. sp. k., the owner of the Reporter Young brand and Greenpoint S.A., offered support by sewing protective aprons for the staff of Krakow hospitals free of charge. This is a perfect example of local support and common fight in such a difficult time.

Another way to implement CSR is for food enterprises to donate their products. Examples of companies operating in this area include Colian and Maspex, which donate to hospitals, and Tarczyński, which gave away six tonnes of snacks for hospitals in Lower Silesia. As part of the #WeCallMeals campaign, over a hundred companies, including Maczfit, McDonalds and AmRest, offered to deliver meals to medical staff throughout Poland.

All the above initiatives focus on helping hospitals and medical facilities. A different CSR activity was undertaken by Empik, which focused on people, who are now spending much more time at home. The organisation offered its customers free content.

It should be emphasised that socially responsible business is not only about companies or individuals helping hospitals. It is also important that companies protect their own staff and customers. A distinction to be made here is that some companies have decided to introduce virtual working. Most companies that cannot suspend their activities have introduced new operating principles in line with recommendations in order to guarantee the best possible safety of their employees and customers.

4. Discussion

The concept of smart city 3.0 centres around human beings and all activities to satisfy their needs, which increases both the quality of social capital and ultimately the quality of life (Cohen, 2015; Zawieska and Pieriegud, 2018). The “smart” trend is evident in the area of CSR, where it is implemented through the prism of smart management. This is particularly noticeable during pandemics, when all attention is focused on society (including its health). Although the pandemic has paralysed all aspects of daily life, the two most affected sectors are health and the economy (Mahmud, Ding and Hasan, 2021). Inherent in smart governance is the active involvement of communities in the decision-making process. The results of the study showed that there is now a noticeable transformation of companies’ CSR approach from global to local, including smart growth and the role of human beings as a key element in the undertaken activities. The community context requires businesses to actively engage and make decisions that have the best impact on health and quality of life (Ebrahim and Buheji, 2020). The local community has a particularly important influence on smart growth, hence its participation in all kinds of development processes. Local authorities must create awareness among citizens that participatory planning results in tangible benefits for the local community, the urban environment, and the socio-economic environment (Szarek-Iwaniuk and Senetra, 2020). The results also showed that the Warsaw inhabitants perceive the transformation of CSR and have a positive attitude towards it, while noting that it can benefit the companies themselves by positively influencing their image. Polish, British and Spanish companies have implemented similar CSR activities. As noted by He and Harris (2020: 177):

A firm’s genuine and authentic CSR will build stronger rapport among its customers and the general public, as they have built up strong expectation from leading brands, particularly their favourable brands, during the current crisis with regard to their efforts in combating the virus. [...] The bond established between the brand and consumer during this crisis

era can be more meaningful and lasting than during “peaceful” times.

CSR strategies can be both a useful and effective tool in tackling global pandemic problems by reducing the social externalities resulting from COVID-19 (García-Sánchez and García-Sánchez, 2020). Companies can contribute through their CSR policy to invest in research to develop vaccines, to provide more sanitation and equipment to fight a pandemic, and to influence the safety of their workers by providing protective masks and gloves, disinfectant fluids and appropriate working practices. The transition to remote working for staff, as well as the organisation of remote interaction between all process parties in line with smart development (company, consumers, investors, regulators, etc.) can be identified as a promising direction in CSR (Popkova, DeLo and Sergi, 2021). Moreover, the example of Warsaw can be a certain model for other cities in which companies implement a CSR strategy. Therefore, it should be inclusive, it should take care of social interest and interpersonal relations, and it should also take into account environmental issues, especially at the local level (Rok, 2013).

5. Conclusions

Over consecutive years, trends in implementing CSR-related actions have been transforming. Progressing climate changes mean that nowadays one of the most important areas of CSR is environmental protection. However, the current socio-economic crisis caused by the coronavirus pandemic has forced companies to face entirely new challenges. The current implications are widespread cooperation and social integration.

The research shows that the public has a positive perception of companies' CSR policies during the pandemic and expects healthcare activities to continue in the future. At the same time, it should be emphasised that the results also show that there are still expectations that companies will pursue CSR activities in pre-pandemic dimensions, such as protecting the environment and the health of employees, as well as society as a whole. Thus, in addition to implementation of the previous

dimensions, companies are also expected to meet challenges in new areas. Respondents also note the transformations that have occurred in this area as a result of the current situation. Their opinion suggests that with the end of the pandemic, actions that are closely related to it will also end. That said, many have expressed the view that lessons should be learned and solutions that once seemed unrealistic must be implemented. A significant number of respondents understood this as the ability to fully or partially change the form of work to remote mode and thus to strive for work–life balance. It can be concluded that some respondents have noticed a transformation in enterprises' area of focus of CSR policy from global to local. There are also other factors that may affect the introduction of CSR solutions by companies, which include the desire to improve the company image and reputation. The survey indicated that more than half of the society believes that companies do not conduct their activities guided solely by the desire to achieve financial profits.

The paper reviews a variety of measures implemented by both businesses and individuals, and relevant examples are presented for each of them. Consequently, the authors have distinguished between different forms and types of actions during the pandemic.

The final result of the study is the verification of research hypotheses. The questionnaire study confirmed all hypotheses posed in this article. The residents of Warsaw take account of the occurring CSR-related transformations; moreover, they show a positive attitude to these forms of CSR policy, and at the same time believe that they will positively affect the image of companies.

Thus, the contemporary socio-economic situation makes demands on companies which facing entirely new dimensions of their CSR strategy. However, it should be remembered that even the biggest crisis can be an opportunity. Therefore, in addition to benefits for society and employees, a properly planned and integrated CSR policy with a long-term strategy may have a positive impact

on the company image and contribute to financial performance.

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