

JOURNAL OF CORPORATE RESPONSIBILITY AND LEADERSHIP

POSITIVE MANAGEMENT AND LEADERSHIP
IN SOCIALLY RESPONSIBLE ORGANISATIONS

From Editors

Dear Readers,

We are proud to present you the next issue of the Journal of Corporate Responsibility and Leadership (JCR&L). The aim of the journal is to establish the platform for scientific discussion and to disseminate the research findings on corporate responsibility and leadership. The scope of the papers published in the JCR&L covers the issues of:

- corporate responsibility to employees and other stakeholders, organisations in the business environment, society and the natural environment;

- leadership including contemporary concepts of leadership, the roles played by top, middle and first line managers, and challenges (both external and intra-organisational) faced by leaders in business, public sector and non-profit organisations.

This issue of the JCR&L combines the ideas of positive management and leadership with the concept of corporate social responsibility. It includes such aspects as: the influence of bank presidents' gender on their financial performance, CSR related procedures in AACSB accredited universities, social responsibility in the clothing industry, CSR reporting, professionalism and its role for the ethical conduct of business, the role of accounting books as a source of information and the basis for civil liability. The issue is concluded with the report from the 1st International Scientific Conference on Positive Management and Leadership in Socially Responsible Organisations held in Toruń on 9 September 2016.

Rafał Balina studies the influence of bank presidents' gender on their financial performance. The empirical survey is conducted in the sector of Polish cooperative banks. Balina finds out that women generally are

the managers of smaller banks as regards the total average balance, amounts of deposits and credits for the non-financial sector, and number of clientele. However, he discovers that “women managers, considering bank performance, managed banks more efficiently as ‘their’ average returns were generally higher than those banks managed by men” and “the banks led by women generated notably lower levels of risk associated with credit operations than the banks led by men”. Finally, through modelling, he confirms that “the gender of a co-op bank board of directors’ president had significant influence on the bank’s effectiveness and when that position was held by a woman, this circumstance had a positive effect on the bank’s condition”.

Andżelika Dzięgiel and Anna Wojciechowska apply the multiple case study method in order to identify and analyse the CSR issues included into the intra-organisational procedures of AACSB accredited higher education institutions. The authors study the aspects of HEIs’ social responsibility in accordance with the ISO 26000 standards. The scope of analysis covers: organisational governance, human rights, labour practices, environmental issues, fair operating practices, customer affairs, and community involvement and development.

Paulina Książak analyses the CSR challenges in the clothing industry. She provides the characteristics of the industry and discusses the forces driving companies to implement the ideas of corporate social responsibility. The theoretical outline provides the background for analysing the issues of CSR in business practice. Książak conducts the single case study of H&M Hennes & Mauritz AB in order to illustrate “how social responsibility is regarded by the company and what kind of solutions it finds to the social problems it is facing”.

Wojciech Leoński and Karolina Beyer explore the role of reporting as a tool of developing corporate social responsibility. They outline the idea and standards of social reporting, focusing their attention on the Global Reporting Initiative (GRI) standards. Leoński and Beyer analyse the level of reporting in Polish and European companies and point out significant differences between large companies which usually engage in CSR reporting and SMEs which seem to be very reluctant to undertaking such initiatives. Finally, the authors identify the multitude of benefits of issuing CSR reports.

Daniel Roland Sobota discusses the antinomies of professionalism. His analysis is focused on philosophical and historical aspects. Nevertheless, the thorough theoretical foundation may provide the

background for understanding why professionals are responsible for the economic crisis. Therefore, the author calls for professionals who “do not associate their occupation merely with money and power but the ones who associate it with ethics”. Simultaneously, referring to the history of academic education and the responsibility of the academia to society, Sobota warns of subordinating universities to economic goals which “not only distorts the sense of the idea of university but also it threatens the idea of professionalism”.

Grażyna Voss studies the role of accounting books as a source of information and the basis for civil liability. She highlights social and ethical aspects of the issue. First of all, Voss pays attention to professional liability and threats related to creative accounting. Secondly, she outlines the criminal liability for dishonest bookkeeping. Thirdly, she thoroughly analyses legal consequences for dishonest bookkeeping in accordance with the regulations of the Polish Accounting Act. The analysis of statistical data provided by the Ministry of Justice shows the increase in the number of people sentenced for the offences against the regulations related to honest bookkeeping.

We hope that our Readers will find this issue of the Journal of Corporate Responsibility and Leadership an interesting and valuable source of knowledge and expertise.

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