

The Concept of Corporate Social Responsibility in Strategies of SMEs

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SUMMARY

In the modern-day economy, the success of an enterprise is increasingly decided by ethical issues. Enterprises are undertaking action in the sphere of building socially responsible firms whose bases are those of values and ethical norms. Corporate Social Responsibility (CSR) signifies long-term action that is directed towards the internal and external environment. With regard to the importance of the problematic issues of ethics in the business activities of enterprises, the main aim of this paper has been set out theoretical and empirical ways of utilising the concepts of corporate social responsibility in the development of small and medium-sized enterprises.

Key words: corporate social responsibility; small and medium-sized enterprises; strategy; business ethics.

Journal of Economic Literature (JEL) codes: L1

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INTRODUCTION

In the contemporary market, the success of an enterprise is increasingly decided by an image built on ethical values. One of the important ethical values is that of responsibility, which as an ethical notion signifies the relations between the deed of the entity and moral awareness; however, in economic life this takes on the form of the moral consequences of deeds in economic activities. Enterprises are increasingly running undertakings in the sphere of building socially responsible firms. Simultaneously, the intricacy of socially responsible firms and its significance for the market position indicates that the activities of CSR should be involved in the strategy of activities of enterprises in a deliberate and coordinated manner, particularly in the case of small and medium-sized enterprises.

With regard to the significance of the problematic issues of ethics in terms of the activities of enterprises, the main aim of this paper is the search for answers to the following research questions: Are the assumptions of CSR an element in the strategies of small and medium-sized enterprises? What barriers to the implementation of CSR prevail in small and medium-sized enterprises?

THEORETICAL ASSUMPTIONS OF THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY

In defining the corporate social responsibility in subject-related literature the macro and micro-social approaches are in evidence. In the macro-social approach, the authors place emphasis on the personal engagement of the owner/entrepreneur with regard to the surroundings, while in the macrosocial approach CSR is treated as an element of the strategy of sustainable development. The first group includes the notion of the Ethos Institute, according to which corporate social responsibility is a form of management that is defined by the ethical relationship and transparency of the company with all the stakeholders with whom it has a relationship, as well as with the establishment of corporate goals that are compatible with the sustainable development of society, preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social problems (de Sousa, J.M Filho et al. 2010, p. 296). In the micro-social approach, emphasis is placed on the socially broader consequences of the business activities of enterprises. As correctly observed by Walkowiak (2009, p.10), an enterprise is morally

responsible and obliged to be appraised by the law and society in terms of its business activities. Hence, the implementation of CSR places greater emphasis on social and ethical effects, as well as ecological activity, in terms of the decisions of managers, as they have an impact on the evaluation of the activities of firms, as well as on the demand for their products.

The second group of definitions for CSR is characterised by the macro-social approach, in which it is perceived as an element of the concept of sustainable growth for the economy. Such an approach is exemplified by the definition of CSR formulated by the World Business Council, according to whom social responsibility is the obligation of business to lead to the sustainable growth of the economy by means of work with the employed and their families, the local community and society as a whole with the aim of increasing the level of quality of their lives (Kietliński et al. 2005, p.132). In this notion, emphasis is placed on the obligation of entrepreneurs/owners to undertake action on behalf of the prosperity of society. Social prosperity as an aim for the activities of enterprises is also referred to by Kotler and Lee (2005), who defined CSR as the obligation to improve social prosperity, which includes living standards and environmental issues. Hence, social responsibility is connected with the notion in which the enterprise is an element of the social structure and should be treated as a part of the greater social entirety within the framework it functions in (Freeman & Liedtke 1991, p.91-95). Thus it is necessary to pursue the maximisation of the positive impact and minimisation of the negative impact on society. The good of society should be taken into account when undertaking business ventures.

The combination of the macro- and micro-social approaches in the perception of CSR may be found in the definition formulated in ISO 26000 of the Working Group on Social Responsibility, Sydney, February 2007, according to which "Social responsibility is the responsibility of an organisation for the impact of its decisions and activities on society and the environment through transparent and ethical behaviour that is consistent with sustainable development and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated throughout the organisation." (Hohnen & Potts 2007, p. 4)

In literature devoted to CSR, it is possible to encounter various approaches to defining its scope. One of them is a division into two levels, namely internal and external levels (Ubrežiová et al. 2012). Socially responsible activities directed towards the inside of the organisation first and foremost relate to the management of human capital, health and work safety, adherence to human rights, adaptation to change and management in the sphere of the impact on the environment and utilisation of natural resources. Nevertheless, external responsibility is focussed on the stakeholders operating

within the environs of the enterprise and the natural environment (Commission of The European Communities 2001).

Another approach is the distinction of the entity that the enterprise is responsible for. It is possible to distinguish the social responsibility of enterprises with relation to consumers, employees, society and the natural environment.

The latest attempt to define the scope of the responsibility of enterprises is ISO standard 26000, in which seven areas of CSR are specified and described in terms of the following: corporate structure (organisational), human rights, practices in the workplace (relations with employees), the environment, market practices, consumer issues (relations with consumers), social involvement and development (ECOLOGIA 2011). Hence, corporate social responsibility is seen as a way of sustainable development whereby organisations undertake to deal with social and environmental problems as integral parts of the business operations (Man & Măcriș 2015). By way of conclusion, the voluntary connection of social issues and environmental issues occurs in terms of the concept of CSR in business activities and in relations with stakeholders.

CORPORATE SOCIAL RESPONSIBILITY AS A STRATEGY FOR ENTERPRISES

CSR is not merely an addition to the activities of enterprises on the market, but is also becoming a strategic element. McWilliams et al. (2005) claim that the theory of CSR has several strategic implications. Firstly, it may be an integral business and corporate element in the strategies of the firm in spite of the fact that it is not directly associated with the process of production or provision of services. Secondly, it may be perceived as a form of building the reputation of enterprises on the market. Thirdly, it may constitute the basis for the generation of predictions relating to the effectiveness of investments in CSR.

The concept of CSR is more and more frequently becoming an element of strategy in enterprises. For instance, the model of strategy by Harvard Business School acknowledges social responsibility as the principal element in the creation of the corporate strategy (Husted & Allen 2000). Likewise, Molteni (2006) is of the opinion that social responsibility should be part of the strategy of a firm, as it may help in finding innovative production solutions based on the expectations of the interested parties, meaning that it may become a significant factor in the increased competitiveness of the enterprise. In order for CSR to become part of the strategies of enterprises, it should include four basic elements: (a) structure of industry,

(b) internal resources of the firm, (c) corporation ideologies and values, and (d) the relationship with stakeholders (de Sousa et al. 2010).

The benefits that a firm achieves from being socially responsible have an impact on the decision to build a strategy of social responsibility. Husted and Salazar (2006) analysed the strategies of CSR in firms in the direction of maximisation of both profits and social efficiency. The authors in question defined three types of motivation that influence the decision to become involved in social activities as follows: altruism, “coerced egoism,” and the strategic use of CSR. In the case of altruism, firms sincerely want to be socially responsible regardless of whether they gain benefits from such activities or not. In turn, “coerced egoism” has an impact on the socially responsible activities only when firms are forced to implement the assumptions of CSR by directives and other legislative acts or external factors. Nevertheless, the strategic use of CSR as a strategic investment takes place in the case of attaining both profits and benefits to society and the local community. Likewise, Siegel and Vitaliano (2007) claim that firms become involved in CSR due to the strategic maximisation of profit. Thanks to CSR, this is easily integrated into a firm’s differentiation strategy.

The findings from the research carried out by Husted and Salazar (2006) indicate that a firm may gain a competitive advantage by means of socially responsible activities, but it must act in a strategic sense, namely it must integrate the strategy of CSR with the corporate strategy. Socially responsible activities may become added value to products in the eyes of consumers and thus improve the market position.

SOCIAL RESPONSIBILITY OF SMALL AND MEDIUM SIZED ENTERPRISES

Characteristics of the analysed population of small and medium-sized enterprises

A survey technique was applied to research on the opinions of entrepreneurs and managers on the scope of applying the principles of social responsibility in economic activity. The analysis was carried out in March and April 2015 and was participated in by 40 micro-sized enterprises (0–9 employees), 31 small enterprises (10–49 employees) and 37 medium-sized enterprises (50–249 employees) involved in business activities in the province of Silesia in Poland. Over 46% of those surveyed conducted business in mixed sectors, 32% conducted

retail and wholesale trade and 22% ran manufacturing activities.

Position of concept of CSR in the strategies of enterprises from sector of SMEs

Strategic management in the case of the sector of SMEs, particularly in the sphere of CSR, is a great challenge. Research on small and medium-sized enterprises in Poland reveals that the percentage of those that have documentation stipulating the key categories of strategy such as vision, mission and values of an enterprise is relatively low (Millward Brown SMG/KRC & PwC 2011). This is confirmed in the research run by the author on the sphere of the application of CSR in small and medium-sized enterprises. Such a view in the scope of strategy is illustrated in the current research of the author in the field of the application of CSR in small and medium-sized enterprises. Research indicates that 18% of micro enterprises had their vision registered in documentation, whereas this was true of 17% in the case of small enterprises and 24% of medium-sized enterprises. In turn, the mission was written in documentation in 24% of micro-sized enterprises, 19% of small enterprises and 21% of medium-sized enterprises. Likewise, the values of the firm were written in documentation only in the case of every fifth enterprise under analysis.

In the context of analysis of the areas where CSR occurs in enterprises, it is worth analysing the types of aspects of CSR that appear in the strategic documents of firms. The current research of the author reveals that in documents containing the vision, mission and values, the issues of CSR are touched on in a significant proportion of the analysed enterprises. Table 1 shows the aspects appearing in documents that include the mission, vision and values of enterprises. The layout results from the fact that the greatest emphasis was placed by the analysed enterprises on the organisation of work in the firm and on relations with consumers. Although there were references to the categories of human rights, the natural environment and social involvement in the enterprises under analysis, their frequency was relatively low.

By way of conclusion, it is possible to state that a majority of enterprises from SME sector do not possess documentation relating to the vision, mission and values. However, in the case of enterprises declaring the existence of such documentation, their content stipulates the principles of CSR implemented in a certain way, mainly in terms of the areas of relations with consumers, relations with employees, organisation of work and honest market practices in terms of relations with trading partners and business partners.

Table 1

Aspects of CSR contained in documents stipulating the mission, vision and values of enterprises from the sector of SMEs.

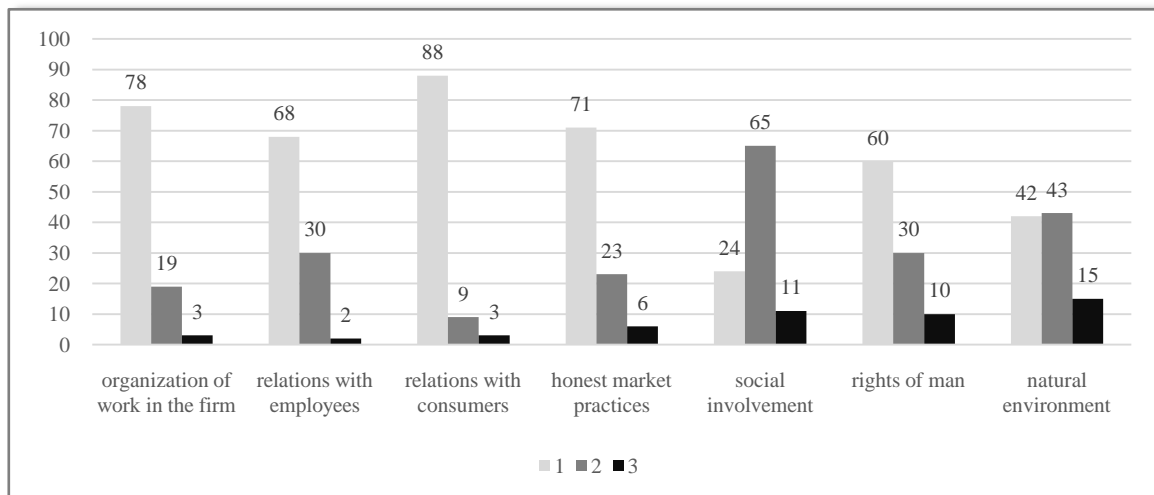
Aspects	Magnitude of Enterprises		
	Micro-sized enterprises n=40	Small enterprises n=31	Medium-sized enterprises n=37
Organisation of work in the firm (organisational structure)	28	24	26
Relations with employees	24	18	19
Relations with consumers	25	21	24
Honest market practices in relations with trading partners, business partners	20	17	19
Social involvement – action on behalf of local communities	11	10	9
Human rights	20	14	19
Natural environment	18	11	11

Source: own data

Areas of social responsibility in the business activities of small and medium-sized enterprises

On the basis of the results of research, it is possible to indicate the areas of socially responsible activities whose development is very important from the viewpoint of the social aspect, and that may bring both tangible and image benefits for micro-scale, small and medium-scale enterprises. Quazi and O'Brien (2000), in their typology

of CSR, attributed a particular role to the modern approach to social responsibility, in which a significant position is held by the relations with external stakeholders. Current research on the scope of applying the concept of CSR in SMEs reveals that the market relations with consumer and trading partners, as well as business partners, are of the greatest significance for their business activities (Fig.1). This approach is to a large extent convergent with the concept of stakeholders as the broadened perspective of viewing an organisation.



1 - key for development of business,

2 - important, but not decisive in terms of development of business, insignificant in terms of development of business,

3 - insignificant in terms of development of business.

Figure 1 Significance of particular areas of CSR in analysed enterprises, in percentage

Source: own data

In the context of the strategy of corporate social responsibility in SMEs, it is worth analysing the relations with external stakeholders. One of the significant stakeholders is clients or customers, who ensure the firm of survival on the market. Responsible behaviour with regard to clients is a very important business area of CSR that is directly reflected in the condition of the firm and its development. Monitoring the level of satisfaction of clients and the transparency of the company policies by providing access to and publishing information about the enterprise, its products and services are the most important activities that certify to the adherence to the principles of CSR in terms of relations with consumers. One of the indicators of relations with consumer is the access to information on the issue of a product or service. Complete information about a product, together with data relating to its utilisation, threats connected with its utilisation, whether the effects facilitate the restriction of costs associated with complaints or costs associated with the materialisation of risk accruing from the incorrect use of the given product. The current research on SMEs reveals that the majority of firms ensure access to information on the issue of their products or services in an exhaustive and ethical manner (92.6%).

Another indicator is the level of satisfaction of clients in terms of the purchased products or services. A satisfied client will not only purchase a product or service in the future, but will also recommend this to acquaintances, while simultaneously building the positive image of the firm. A client that is satisfied with a

purchase bestows trust in the firm and perceives it to be reliable and trustworthy. The majority of SMEs monitor the level of satisfaction of the clients on a regular basis. An appropriate system of monitoring has been implemented by 76.9% of enterprises. The most commonly applied methods of monitoring the level of satisfaction are direct contact with clients (42.2%), the analysis of the level of complaints (38.6%) and surveys (25.3%).

Another group of external stakeholders consists of business partners, which includes suppliers, cooperating firms as well as business partners. One of the important indicators of CSR is the adherence to timely financial obligations. Research on SMEs indicates that the vast majority of them conform with fixed deadlines for payment of obligations: 41.7% of firms always do so, while 51.3% usually do so. A mere 1% of the analysed enterprises seldom do so.

A further group of external stakeholders is that of the local communities in which an enterprise operates its business activities. The indicators of the level of relations with a community are, among others, notification of any damage caused by the enterprise, consultation relating to the ways of restricting pollution, consultation relating to investment decisions that may have a potential impact on the social environment and involvement in activities geared towards the local community. Responses from the analysed companies for these indicators are displayed in Fig. 2.

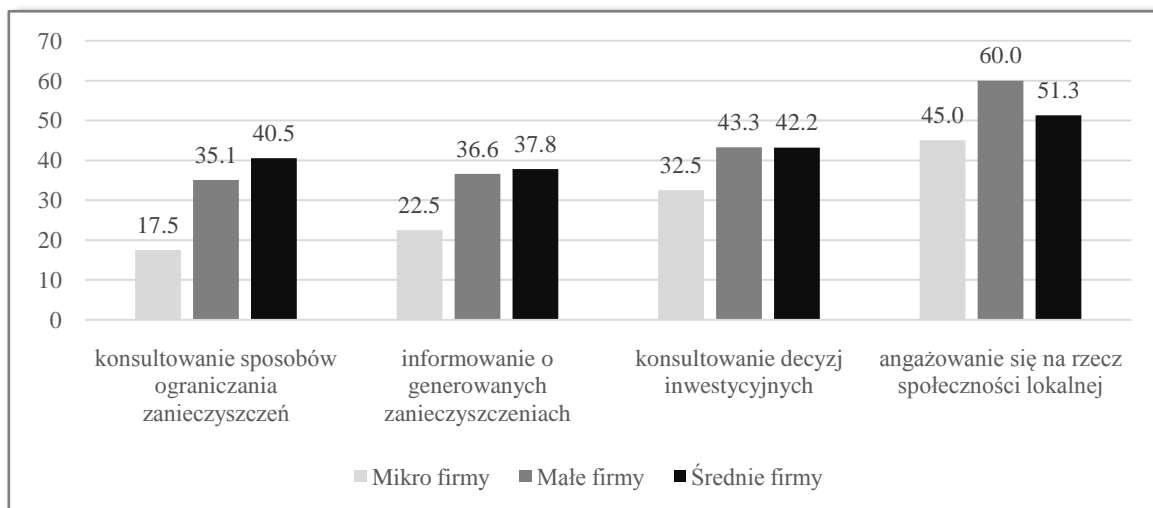


Figure 2 CSR indicators of relations of SMEs with the local communities, in percentage

Source: own data

Analysis of the results of the relations of SMEs with the local community in the field of CSR indicates that significant differences exist between enterprises with regard to their size. Micro-scale enterprises are least likely to take into account the interests of the local community as an external stakeholder. However, relatively good relations with the social environment are maintained by small and medium-sized enterprises,

particularly in the sphere of involvement in activities geared towards the local community. If the analysed firms undertake such activities, they most often take on the form of sponsoring sporting and cultural events (28.7%), financial support for social organisations (24.1%), lending equipment, premises and means of transport (10.2%), while also running educational activities (e.g. organizing theme workshops).

Research carried out on the range of application of the concepts of CSR in SMEs reveals that in certain areas such as human rights, the natural environment, or social involvement, there is relatively little involvement in terms of the realisation of its assumptions (Nikodemka-Wolowik 2011). Hence, it is worth considering the perspectives of broader implementation in terms of the activities of enterprises. A positive indicator that signifies the increase in the level of interest in this concept is the answers of the analysed enterprises to the question of whether increased involvement in CSR is planned in the next 12 months.

Research on SMEs indicates that firms are planning to increase their level of involvement in certain areas of responsibility in business. They are first and foremost planning to operate in a socially responsible manner in terms of relations with clients (74%), relations with employees (63%), organisation of work in the firm (54%) and applying honest practices with business partners (45%). Interestingly, they are relatively less often planning to become involved in social terms in activities on behalf of the local communities (28%). Thus, managers are noting the significance of good relations with stakeholders that have the greatest impact on the success of enterprises, consumers and employees.

BARRIERS TO IMPLEMENTATION OF CSR IN SMEs

The theory of CSR assumes a range of benefits for the enterprise. One of the main benefits is its favourable impact on the competitiveness of an enterprise. Of

course, social values play different roles at different stages of a company's lifecycle (Illés et al., 2012) and may have different impacts on the profitability of the enterprises (Hurta & Dunay, 2013; Illés et al. 2015). Other benefits are: improvement of the image, better position on the labour market, greater satisfaction and loyalty of clients, better network ties, and reinforcement of the staff potential (Bieńkiewicz 2008). These benefits are, generally speaking not visible straight away and small and medium-sized firms that are unaware of this state of affairs perceive CSR as solely a cost to the firm and not an investment. As a consequence, this category of entrepreneurs still shows great resistance to investing in CSR activities. Analysis of the results shown in Table 2 suggests that differences exist in terms of the perception of the barriers to activities in the areas of CSR depending on the size of the enterprises. In the case of micro-scale enterprises, the greatest barriers are the lack of knowledge and skills necessary to increase financial outlays. In the case of small-scale enterprises, the most significant barriers are the lack of relation to the everyday business activities and complexity of CSR, while in the case of medium-sized enterprises, the most significant barriers are the complexity of CSR and the lack of time. Overcoming these barriers is to a great extent dependent on shaping the awareness on the part of owners and managers of SMEs of the need to undertake ethical behaviour with regard to both internal and external stakeholders. Propagating good practices in this sphere should be one of the more important tasks of organisations that act as associations for small and medium-sized enterprises, e.g. chambers of commerce, business clubs, etc.

Table 2
Barriers that hinder the activities of CSR in SMEs, in percentage

Specification	Percentage of enterprises		
	Micro-sized enterprises n=40	Small enterprises n=31	Medium-sized enterprises n=37
Lack of knowledge and skills	45	27	22
Necessity of increasing financial outlays	42	23	24
Complexity of CSR	35	43	46
Lack of involvement of authorities	20	10	5
Lack of time	62	27	35
Lack of relation to everyday business activities	25	47	32

Source: own data

CONCLUSION

The results of the research have facilitated the definition of the scope of applications of solutions characteristic for CSR in the strategies of SMEs, as well

as in their business activities. In spite of the benefits that come with the application of the principles of CSR in economic practice, a multitude of small and medium-sized enterprises have not implemented these principles in their business activities. This is the consequence of the existence of many barriers such as : lack of time, lack of

knowledge and skills, necessity of increasing financial outlays and complexity of CSR.

In order for the concept of CSR to be applied on a wider scale, changes must take place in the awareness of managers and owners of small and medium-sized enterprises; they must begin to perceive the need to create CSR strategies. The starting point for the perception of the essence of the concept of CSR is that of its principles, values and benefits. Entrepreneurs and managers should identify those who are their stakeholders and define their expectations, while simultaneously cooperating with them. However, in order to implement socially responsible concepts and gain benefits from this, their association with the general strategy of the firm is key. As illustrated in the literature, the integration of corporate social responsibility with the general strategy of the

enterprises brings a multitude of benefits, first and foremost its level of market competitiveness (Husted & Salazar 2006, Siegel & Vitaliano 2007). This study indicates that relatively few enterprises have provisions in their general strategies relating to the areas of corporate social responsibility. Despite the lack of formal provisions in their general strategies, small and medium-sized enterprises apply solutions that are characteristic of this method of management. This particularly refers to relations with consumers and the associated honest market practices.

It seems likely that the placement of corporate social responsibility in the strategies of SMEs would facilitate the gradual implementation of its solutions in economic practices, which in turn would improve the competitive level of such firms on the market.

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