

The concept of corporate social responsibility and sustainable development

Koncepcja zrównoważonego rozwoju a koncepcja społecznej odpowiedzialności biznesu

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Abstract

This article aims to analyse the key assumptions of corporate social responsibility (CSR). Furthermore it discusses issues related to its practical implementation and its role in the realisation of sustainable development. The article adopts the theory that although the concept of corporate social responsibility is based on different theoretical grounds to that of the concept of sustainable development, they have a commonality and their key objective is to undertake actions to improve the quality of life for people on a global scale.

Key words: Corporate Social Responsibility, sustainable development

Streszczenie

Prezentowany artykuł ma na celu analizę kluczowych założeń koncepcji społecznej odpowiedzialności biznesu. Ponadto porusza zagadnienia związane z praktycznym jej zastosowaniem oraz z rolą jaką pełni w urzeczywistnieniu idei zrównoważonego rozwoju. W artykule przyjęto tezę, że choć koncepcja społecznej odpowiedzialności biznesu bazuje na innych podstawach teoretycznych niż koncepcja zrównoważonego rozwoju, to posiadają one cechy wspólne, a ich kluczowym celem jest podejmowanie działań na rzecz poprawy jakości życia ludzi w wymiarze globalnym.

Słowa kluczowe: społeczna odpowiedzialność biznesu, rozwój zrównoważony

Introduction

Analysing the international community's declarations (issued frequently) and actions (rarely undertaken) agreed upon during the *Earth Summits* organised by the United Nations, it can be concluded that we are dealing with the formation and attempted realisation of a new concept of development of the human race – the concept of sustainable development. It is to be a development, which, on the one hand, satisfies the needs of the today's living, whilst on the other hand, does not restrict the ability to meet the needs of future generations. For such a development to be realised, it is necessary to integrate three areas: environmental, social and economic, in order to improve the quality of life of human society on a global scale. In turn, for human civilisation to develop in a sustainable way, it is very important for business, as

understood in a broad sense, being a major player today in the international arena, to operate in accordance with the concept of *sustainable development*. To apply this concept in practice, a business must make axiological changes. The current business objective to maximise profit, must be replaced by an objective which takes into account environmental and social issues. The attempt to shift business in new directions of thought and action is the concept of *Corporate Social Responsibility* (CSR).

The origins and development of the concept of Corporate Social Responsibility

Corporate social responsibility (CSR) is a concept which for several decades has gained increasing interest over the world. In management theory, CSR nowadays is understood as *a modern instrument to*

build company values and its competitive advantage (Pańków et al., 2010). Some even believe, that *this is one of the most dynamic, complex and challenging issues that currently face business leaders* (Gustafson, 2007). The growing importance of CSR results from the fact that today the level of demand required from firms is rising. Currently, companies are seen as important entities forming part of the reality that surrounds us and often shape it. Not only the delivery of needed goods and services are expected from the business world, but also that it will be involved in solving complex social problems (Adamczyk, 2009). An increased interest in CSR, noticeable in recent years, is the result of the following events (Rok, 2004; Baron, 2008; Adamczyk, 2009; Elfenbein and McManus, 2010):

1. Growing public expectations in relation to businesses due to the inability of state institutions to provide basic social and welfare needs as well as environmental protection.
2. Progressive globalisation of the economy, in which product homogeneity means that the brand name becomes more important than the product, hence the tendency to build competitive advantage based on the company's social sensitivity.
3. Growing expectations of operational transparency and improving the credibility of companies.
4. Tendency of consumers, for whom a company's social responsibility is an important consideration when making purchasing decisions, to pay a higher price for products from those companies operating in accordance with CSR.
5. The non-acceptance of aggressive marketing and exploring new ways of competing based on trust.
6. Tendency of employees to be more effective and more willing to work in socially responsible companies, which translates into increased productivity, and lower levels of staff turnover.
7. An increase in investor confidence towards CSR. Investors are increasingly turning their attention not only to the financial performance of companies, but also to their strategies with respect to stakeholders, assuming that maintaining good relations with stakeholders is one of the guarantees of permanent and long-term growth of the company.
8. Increasing social activity and a growth in the professionalism of Non-Government Organisations (NGO). On the one hand, NGOs are increasingly able to be a responsible and demanding partner for business, whilst on the other they are becoming increasingly better at acting against unfair practices in business.
9. The evolution of the relationship between business and NGOs from a *paternalistic* philanthropy to a partnership. NGOs have ceased being only a *recipient of help* and have become a

broker allowing companies to engage in long-term social programs which are beneficial for all stakeholders.

10. The progression of the alter-globalisation movements. A fall in trust towards big transnational companies suspected of unfair business practices and non-compliance with international standards such as human rights or environmental standards, particularly in developing countries, forces companies into *good behaviour*.

It is worth considering the origins of CSR and its main assumptions. In what sort of views, publications or documents, do we find the foundations of CSR?

In his search for the publication, to which the first attempts at formulating CSR can be traced, W. Kaczocha draws our attention to the book *The Gospel of Wealth* by Andrew Carnegie, published in 1899 (Kaczocha, 2009). On the basis of the Christian theological principle of trustworthiness and Christian virtue of mercy, Carnegie accepted the ethical principle of beneficence as a justification for the proposed concept of business responsibility. In a nutshell, every wealthy person (including the businessman and manager), after satisfying his own needs, should freely fulfil his moral and material obligation to provide charitable assistance (i.e. without interest) to other people or institutions whose activities are designed to implement widely understood social objectives. W. Kaczocha proposed to supplement Carnegie's approach to CSR with the principle of usability of manufactured goods produced by business. Here usability is understood to be the manufacture of such products, which should serve the health of every consumer. Kaczocha states that only companies who voluntarily implement the above three CSR principles act in accordance with the spirit of Carnegie's ethical idea (Kaczocha, 2009).

Further analysis on the origins and development of CSR shows, that at the root of the modern view and understanding lies the philosophical idea of responsibility, born in the early 20th century. This idea assumes that man's responsibility for his actions is a logical consequence of assigning him freedom. If we transfer this philosophical assumption into the realities of the business world, it must be accepted that businessmen taking advantage of the freedom of choice in the economy must take responsibility for their decisions and actions (Filek, 2006). According to J. McGuire companies not only bear economic and legal responsibility, typical for them, but also a responsibility to society as a whole (Rybak, 2004). Business ethics understood as *the body of knowledge concerning the moral dimensions of economic activity, which is a set of legitimate moral standards for deciding what in business is morally right and what is not* (Gasparski, 2012) also contributed to the development of CSR. When considering the birth of business ethics, Pope Benedict XIV's encyclical *Vix pervenit* from 1745 can be acknowledged to be its

symbolic beginning, in which usury, or lending money at interest, is strongly condemned (Benedict XIV, 1745). However, in the literature one can also point to events such as the proclamation of Pope Leo XIII's encyclical *Rerum Novarum* in 1891 which widely addresses social issues (Leo XIII, 1891) or the publication in 1926 in the U.S. the book *The Fundamentals of Business Ethics* in which E.W. Lord, a professor at Boston University, presented the basic moral principles of the then business (Lord, 1926). During the 1960s business ethics flourished, and contributed to the change in the perception of economic activities carried out by businessmen. More attention began to be paid to whether businessmen, undertaking activities to generate profits, comply with the rules of ethics.

In turn, H.R. Bowen is considered to be the originator of the first CSR definition. In 1953 he published his book entitled *Social Responsibilities of the Businessman* in which he first used the term *social responsibility*, defining it as *the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society* (Bowen, 1953). Since then, many new CSR definitions have appeared in the literature. Table 1 shows some of them taken mainly from Polish literature on the subject.

Looking at the above definitions it can be said that some of them emphasise the strategic approach to CSR¹. This is a very important assumption, since, as M.E. Porter and M. R. Kramer put it, currently among businesses, such an approach to CSR prevails, which is inconsistent with their strategies, which means that actions undertaken in the field of social responsibility do not produce a significant social impact, nor guarantee the company long-term benefits in terms of an improved competitive position. Porter and Kramer believe that the company preparing its program of work should seek such a solution from CSR which will give the opportunity to simultaneously achieve social and economic benefits. Such an approach is perceived as a strategic approach to CSR, which involves focusing on undertaking a few initiatives which bring distinctive social and economic benefits for the company. The strategic CSR consists of introducing innovative solutions within the value chain and to respond to the social determinants of competitiveness through strategic philanthropy (Porter and Kramer, 2007).

One can risk theorising that only a strategic approach to CSR gives the possibility of obtaining mutual benefit for the businesses and their stakeholders (Wolczek, 2010). CSR should be the foundation on (which the company bases all its activities. Conse-

Table 1. CSR Definitions. Source: author's own version based on: (Klimczak, 2002; Rok, 2004; Griffin, 2005; Korpus, 2006; Adamczyk, 2009; Gasiński and Piskalski, 2009; odpowiedzialnybiznes.pl (25.03.2013).

Author/ year	Definition
B. Klimczak (2002)	Corporate Social Responsibility is the responsibility for the consequences of actions against third parties.
B. Rok (2004)	Responsible business is a strategic and long-term approach, based on the principles of social dialogue and the search for solutions beneficial to all.
R.W. Griffin (2005)	Social responsibility is an organisation's set of obligations to protect and strengthen the social context in which it operates.
J. Korpus (2006)	Corporate social responsibility is an effective management strategy, an innovative way to build a competitive advantage in the market.
J. Adamczyk (2009)	The social responsibility strategy is complex, formulated and programmed actions, including not only the relationships with key stakeholders, such as customers, owners, employees, business partners, but also with social organisations, the media, authorities, local and global communities.
T. Gasiński, G. Piskalski (2009)	CSR is an anticipatory approach to running a business involving the integrated management of economic, social, environmental and ethical issues, in accordance with the objectives of sustainable development.
Responsible Business Forum	CSR is the responsibility of companies for their impact on society. It is: 1. A management strategy, which allows to minimise the risks and maximise the probability of company success in the long term, 2. The ability to conduct business in such a way so as to increase its positive contribution to society while at the same time minimising the negative effects of actions 3. The way the company treats its stakeholders: customers and business partners, employees, the local community on a daily basis.

quently CSR is somewhat primary, compared to the strategy, which means that the business wishing to be proud of being known as a socially responsible organisation cannot in its strategy include or accept actions contrary to this concept (Wolczek, 2011).

¹Such an approach is also characterised by the definition of CSR proposed by the author of this article, which reads: *Corporate social responsibility is a philosophy of doing business, having a strategic, anticipatory and comprehen-*

sive approach to the management of the enterprise, designed to search for solutions which give the ability to meet the needs of both the company and its key stakeholders (Wolczek, 2011).

When considering CSR development one cannot forget about the important events, documents or actions that have contributed to its global promotion.

One such document, the so-called *Davos Manifesto* was adopted in 1973 by the Third European Management symposium. The manifesto states that the company should act as a servant in relation to its stakeholders, its profits should be considered as a necessary means of meeting this service function and not as a final objective (Steinmann, Schreyögg, 2001). J. Filek believes that the *Davos Manifesto* can be viewed as *an initial step to awareness by participants of economic life taking on their responsibility* (Filek, 2013). The position adopted in Davos, Switzerland, quite strongly weakened Friedman's theory, who affirmed that *business is responsible only for the economy of its actions* (Drucker, 1999). It is worth referring to a radical criticism here of the CSR concept as presented by Friedman. The author presented an extremely individualistic anthropological stance believing that man as an autonomous entity is not responsible for the fate of others. This assumption in turn implies that the sole aim of the company is to look after the interests of its shareholders by maximising the profits generated during the course of business (Friedman, 1962). Friedman believed that CSR promotes socialism, since it accepts that business has a *social conscience*, which imposes a duty to take measures aimed at the common good, such as taking care of the natural environment. However, according to Friedman, only individuals can have commitments, whereas the company's only obligation is to guarantee profit for its shareholders (Friedman, 1997). Friedman's claims can be polemized. The practice of economic life really shows that increasing profits and value for the shareholders in the long term is essential to the functioning of any business. However, this does not mean that the company is not responsible for how the profit is generated. Moreover, K. Davis and R. Blomstrom write that management should make decisions that not only contribute to maximising their profits, but also for the protection and growth of social welfare (Davis and Blomstrom, 1975).

Another important document in the history of CSR is the *Principles for Business* published in 1994 by the Caux Round Table (CRT). That year European, US and Japanese representatives from the business world met in the Swiss village of Caux, The principles presented in the document are rooted in two ideals: the Japanese concept of *kyosei* and the European concept of human dignity. The concept of *kyosei* means living and working together for the common good, enabling cooperation and mutual prosperity to coexist with healthy and fair competition. However, the concept of *human dignity* refers to the sacredness of each person, understood as an end in itself, and not as a means to the fulfilment of others' purposes or even majority prescription (*Principles for Busi-*

ness). In the published document a vision of an economy is proposed, based on seven key principles: (1) migration away from responsibility only to shareholders towards responsibility to stakeholders, (2) the contribution of business to economic and social development not only in countries in which it operates, but also to the global community, (3 and 4) exceeding the accepted mandatory rules of law in the spirit of mutual trust when conducting business, (5) support for the multilateral trading system (6) respect for the natural environment and promoting sustainable development and (7) avoiding illegal activities. In J. Filek's opinion, in the CRT document *the idea of service to has been replaced by the idea of responsibility for*, and the published principles *were to be the foundation for the development of friendship and cooperation based on mutual respect for the highest moral values, were to also have contributed to the expansion of responsibilities of individuals and companies (responsibility not only for undertaking actions, but also for the future of society)* (Filek, 2013).

Another important event in the development of CSR on a global scale was the Global Compact Initiative, presented by Kofi Annan (United Nations Secretary General) in 1999, which encourages businesses to support, adopt and implement, in all spheres of activity, ten fundamental principles of human rights, labour standards, environmental protection and anti-corruption. These principles are (*Global Compact*):

- A. Human Rights:
 1. Businesses should support and respect the protection of internationally proclaimed human rights.
 2. Businesses should make sure they are not complicit in human rights abuses.
- B. Labour:
 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
 4. Businesses should uphold the elimination of all forms of forced and compulsory labour.
 5. Businesses should uphold the effective abolition of child labour.
 6. Businesses should uphold the elimination of discrimination in respect of employment and occupation.
- C. Environment:
 7. Businesses should support a precautionary approach to environmental challenges.
 8. Businesses should undertake initiatives to promote greater environmental responsibility.
 9. Businesses should encourage the development and diffusion of environmentally friendly technologies.

D. Anti-Corruption:

10. Businesses should work against corruption in all its forms, including extortion and bribery.

The Global Compact Initiative can be considered as an event which constituted the basic principles of CSR that are universal. Irrespective of which corner of the world a company conducts its business, in order to claim to be socially responsible, it should recognise the above ten principles.

Another important CSR document is the European Commission's *Green Paper. Promoting a European framework for Corporate Social Responsibility* published in July 2001. In this document, the Commission states that *corporate social responsibility is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. (...) a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Being socially responsible means not only fulfilling legal expectations, but also going beyond compliance and investing 'more' into human capital, the environment and the relations with stakeholders* (Green Paper, 2001).

When summarising the issues relating to the origins and development of CSR, its basic assumptions should be codified. It can be argued that CSR is embedded in the ethical principle of Carnegie's beneficence and philosophical idea of responsibility, which in the early 20th century acquired new meanings. In turn, business ethics made an important contribution to its development. The very concept implies a company's voluntary commitment to take actions which, generally speaking, bring benefit of all stakeholders. In order for such actions to be effective they must be strategic and long-term. To this end, a company conducting its business must skilfully manage economic, social and environmental issues. It must also remember that although profit is essential for smooth functioning in the long term, it should not be the

company's ultimate goal, but only the means of providing an opportunity to implement measures beneficial for its stakeholders.

Corporate Social Responsibility Models

In analysing CSR issues it is worth considering what we really mean by socially responsible actions, what the levels of responsibility are and what attitudes companies adopt in relation to CSR. Some CSR models may help to answer these questions.

One can find various CSR models in the literature on the subject. One of the most well-known is A.B. Carroll's CSR pyramid model (Figure 1).

An analysis of the pyramid shows that Archie Carroll distinguishes four types of CSR: economic, legal, ethical and philanthropic. There are different expectations from society to the different types of corporate responsibility and society requires from business above all economic and legal responsibility. Furthermore, society expects ethical responsibility and considers philanthropic responsibility to be desirable. In Archie Carroll's model, at the base of the CSR pyramid is economic responsibility, which is the foundation for all other types of responsibility. One level up is the legal responsibility, since it is expected that companies seeking to generate profits, will obey the law. The next level up is ethical responsibility, linked to the company's moral behaviour with respect to all of its stakeholders. At the summit of the pyramid Archie Carroll placed philanthropic responsibility, in the form of allocating a percentage of a company's resources for the benefit of society in order to improve its quality of life.

In turn, according to Filek we can distinguish the different types, stages and levels of responsibility. With regard to the types of responsibilities Filek distinguishes *negative responsibility (restrictive), predominantly past-orientated and taking into consideration some harm done, and positive responsibility, predominantly future-orientated and taking into consideration some, dependent on the entity, good*



Figure 1. A.B. Carroll's CSR pyramid model. Source: author's own work based on: A.B. Carroll, 1991, 2009.

(Filek, 2006). In addition, she distinguishes three stages leading to full corporate responsibility:

- Stage 1 – the business becomes aware of its responsibility.
- Stage 2 – the business feels responsible for its actions.
- Stage 3 – the business takes responsibility for the consequences of its activities.

However, when analysing the motives for the company taking responsibility, Filek distinguishes three types of responsibility:

- imposed, to which businesses acknowledge the responsibility, only because of the law,
- forced, to which businesses acknowledge the responsibility due to strong pressures from the consumers, society and other organisations,
- voluntary, which the businessmen adopt due to their awareness of their role in society (Filek, 2006).

Based on the above considerations, Filek distinguishes six stages of CSR development in the economic area (Table 2). Analysing the data in Table 2, it is clear that the social responsibility of business, treated as voluntary and aware of the company's commitment to activities designed to benefit its stakeholders, can only really be discussed from the fourth stage in Filek's typology. The presented stages do not mean that every company starts *from zero* on the responsibility scale. In fact, we will find businesses (and they are probably in the majority) that are in the early stages (up to the third inclusive), as well as those which are in the advanced stages of responsibility. Some of them arduously reached the fifth stage, whilst others at the point of starting business decisively opted for operating on the basis of advanced CSR (e.g. companies like Innocent Drinks or Toms)².

In turn, R.W. Griffin taking the degree of social responsibility as a criterion identifies four company stances towards CSR: obstructionist, defensive, accommodative and proactive (Figure 2).

The obstructionist stance is an approach by business towards social responsibility, whereby it does as little as possible, to solve social or environmental issues. An entity which adopts this stance usually pays little attention to ethical behaviour and is generally prepared to do much to hide any irregularities.

A defensive stance is characterised by the fact that the business does everything required by law, and nothing else. An entity adopting this stance will not take unethical actions, and generally is willing to admit to mistakes and take appropriate corrective actions.

Table 2. Stages in building a business's social responsibility. Source: J. Filek, 2006, p. 8.

CSR Stages	Types of Responsibility	Levels of Responsibility
Introductory Stage (pre-legal and pre-ethical)	Avoiding legal responsibility	Lack of awareness of any responsibility
Stage 1 (legal) compliance with the applicable laws	Negative responsibility (restrictive) (for what has happened or could happen)	Responsibility imposed by law – the business becomes aware of the validity of responsibility for illegal activities
Stage 2 (ethical) fair behaviour, based on the common compliance with the law, duly taking into consideration the customers' and employees' rights	Negative responsibility (restrictive) (for what has happened or could happen)	Responsibility imposed by law – the business is committed to legal responsibility
Stage 3 (beginnings of CSR) development of appropriate relationships with all stakeholder groups and attempts to balance their conflicting interests	Mixed responsibility restrictive responsibility with elements of positive responsibility	Responsibility forced on by society – the business is committed to implementing the expectations of the employees and consumers, who have legal protection, but also takes into account those expectations that have strong social support
Stage 4 (developed CSR) social commitment, involving the development of social relationships, care about sustainable development	Positive responsibility considering the good that a company can do	Awareness of responsibility – the business consciously includes certain social objectives into its activities
Stage 5 (advanced CSR) commitment to improve the lives of all society members	Positive responsibility considering the good that a company can do	Voluntary responsibility – the business knowingly and willingly undertakes social responsibility thus contributing to improving the quality of life

² More information, regarding advanced CSR for these companies, can be found on their websites: <http://www.innocentdrinks.co.uk/>; <http://www.toms.com/>.



Figure 2. Approaches to Corporate Social Responsibility. Source: (Griffin, 2005, p. 123).

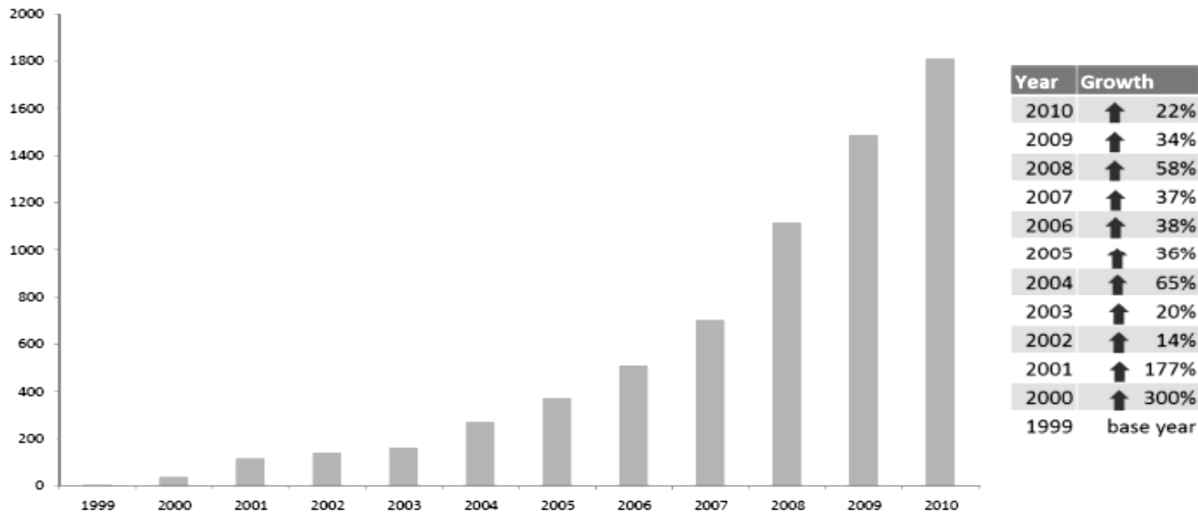


Figure 3. Reports prepared in accordance with GRI guidelines for the years 1999-2010. Source: (GRI, 2010, p. 2).

In turn, an accommodative stance is one where a company fulfils its basic legal and ethical obligations, and in selected cases, does a lot more than is apparent from its responsibilities. It adds environmental protection and actions for its other stakeholders to its objectives.

However, the proactive stance is an approach to social responsibility which is dependent on the business seeing itself as a citizen in the community and actively seeks opportunities to improve general social welfare.

It should be recognised that a business's mindful and voluntary responsibility begins when it adopts at least the accommodative stance.

From the analysis of the above CSR models it can be concluded that *true* CSR begins when the business realises how important a role it plays for its stakeholders and voluntarily begins to integrate objectives into its business, the implementation of which will contribute to meeting, at least partially, the requirements reported by them. In this process, it will always act ethically. It is not difficult to conclude that the vast majority of modern businesses are far from this ideal.

The reality of corporate social responsibility

Reflecting on the reality of CSR one should analyse how the concept is realised in the economic environment. This is linked with the response to the question of how many companies follow CSR principles. The answer to such a basic question will not be easy. The main difficulty stems from the fact that we know practically nothing about the nature of the majority of company activities (in terms of how appropriate they are). However, there is a certain solution that can shed some light on the question of the reality of CSR. Relating to CSR there is the question of informing stakeholders about the business activities carried out and the impact on the wider environment. One way to provide information about how the company complies with CSR is to create and publish public reports³. To facilitate the assessment and allow for the comparison of the level of responsibility in the different companies various international organisations (e.g. *Global Reporting Initiative*, *Accountability*, and *International Organisation for Standardisation*) try to develop a common framework for CSR reporting. Currently, the most commonly used CSR reporting standards by companies is considered to be GRI's *Sustainability Reporting*

³ Social reports are also known as CSR reports, Sustainability reports or Social responsibility reports.

Guidelines developed by *Global Reporting Initiative (KPMG International)*.

From the data published by CorporateRegister.com it turns out that the number of companies publishing CSR reports is rapidly rising. In 1998 less than 500 companies published this type of document but by 2011 this had risen to almost 6,000 businesses. It is evident that over nearly 15 years the number of companies reporting increased almost twelvefold (EIU, 2010; *Global trends ...; 2012 Global Winners*, 2013). Moreover, from the information provided by *Global Reporting Initiative*, it turns out that for more than a decade the number of companies publishing social reports, created on the basis of uniform reporting standards, is systematically rising. Figure 3 shows that in 2010 the number of organisations registering their reports in GRI's database exceeded 1800, an increase of 22% compared with 2009, and more than a forty-fold increase compared to 2000! (GRI, 2011). A confirmation of these trends are the results of a study carried out by KPMG of the 250 largest companies in the world (selected from the *Fortune 500* companies list). In 2011, 95% of them published social reports. For comparison, in 2008 it was about 80%, and in 2005 about 50% (KPMG, 2013).

From the above data it is clear that CSR increasingly emphasises its presence in the economic reality. One can even argue quite confidently that in the not too distant future it will be impossible to do long-term business without adopting a socially responsible stance. To help businesses adopt such a stance the International Organisation for Standardisation (ISO) published the ISO 26000 *Guidance on Social Responsibility* standard in November 2010. It provides guidance to encourage companies and other organisations to such actions which contribute to sustainable development, taking into account the expectations of stakeholders, comply with the applicable laws, and which are implemented into their activities (ISO 26000). It seems, therefore, that those companies that do not take CSR into account in their strategies, not only will fail to achieve sustainable competitive advantage, but will also condemn themselves into marginal positions in areas they operate (Wolczek, 2011a).

Conclusions

R. Janikowski believes that *sustainable development is now a fundamental category of civilization* (Janikowski, 2007). One must bear in mind that the correctness of the assumption about the reality of sustainable development is still an open question and under discussion (Hull, 2008). This is because the main difficulty in implementing sustainable development lies in the fact that to realise its lofty objectives most of the global community needs to be convinced. This, in turn, requires an axiological change – humanity must realise that its subsequent development is dependent on changes in hierarchical values.

There must be a shift from short-sighted thinking on the basis of *counts here and now* to a strategic, long-term, responsible thinking on the basis of *our actions have a material impact on the future state of the Earth and the possibility of survival of our (and other) species*. Is such a transformation possible? The key to realising sustainable development is the transition from the conceptual phase to the implementation phase, in which at least the majority, if not the whole, of the global community will take part. G. According to A. Pawlowski *a true revolution must take place on a personal level* (Pawłowski, 2008). Everybody must realise that his daily choices have an impact on the implementation (or not) of *sustainable development*. That is why it is so important for modern man to be more aware when undertaking his own individual decisions.

With reference to the economic sphere, it should be stated that the business world is trying to carry out the above-mentioned change based on CSR. Some believe that CSR is a business response to the challenges posed by sustainable development (Gasiński and Piskalski, 2009). One can also frequently come across current opinions that *the implementation of sustainable development at the corporate level is realised through the implementation of CSR principles* (Mazur-Wierzbicka, 2012). The growing role of CSR in implementing *sustainable development* was also noted during the last Earth Summit held in Rio de Janeiro in 2012. The final conference report clearly underlines the importance of CSR, calling on businessmen to develop responsible business practices (Jaszewska, 2013). However, the businessmen themselves are increasingly willing to integrate sustainable development issues into their strategies. Evidence of this comes from the fact that 62% of 378 companies from around the world, surveyed by KPMG in 2010, had a sustainable development strategy (*Corporate Sustainability*). The growing importance of *sustainable development* in the functioning of companies may also be due to the fact that in 2010, 96% of CEOs whose company had joined the UN Global Compact Initiative, said that sustainable development issues should be fully integrated into the strategy and operations of the company (for comparison, in 2007 such an answer was provided by 72% of those surveyed) (UN, 2010).

Companies who voluntarily integrate social and environmental objectives into their strategies, being guided by an awareness of unforced responsibility for their actions contribute to improving the lives of modern societies. At the same time CSR contributes to the implementation of sustainable development. It is so important that if it comes to discouraging *sustainable development* in the international arena, its fate will rest with the individual decisions made by us, individual countries or representatives from the business world and then the role of CSR in the implementation of a new concept in human development will increase even more.

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