Pro-ecological and social actions of enterprises as manifestations of implementing the conception of sustainable development

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Abstract: The aim of the article is to determine the influence of the conception of sustainable development on entrepreneurs’ behaviors and the process of managing a company. Analysis based on desk research method and survey research. The results shows the meaning of social responsibility in business which is different and depends on awareness of entrepreneur in this theme.

Keywords: Social Responsibility of Business, CSR Strategy, Sustainable Development Strategy, Sustainable Entrepreneurs

JEL codes: Q50, Q56

1. Introduction

For some years now the idea of sustainable development has been gaining a greater and greater importance. Implementation of this theory and its principles is also becoming reflected in the process of managing companies, strategies of development accepted by firms, as well as in implementation of the Strategy of Social Responsibility of Business.

The aim of the article is to determine the influence of the conception of sustainable development on entrepreneurs’ behaviors and the process of managing a company. In order to realize the main goal of the work the “desk research” method was used, including an analysis of
literature of the subject. Moreover, survey-based research was conducted among 82 enterprises dealing in different economic branches, based in the area of Opole Province.

2. Managing the sustainable development in a company

In order to bring closer the essence of managing sustainable development in a company, it is important to explain the very problem of sustainable development of an organization itself, which means “a process in which satisfying needs of the organization’s development and perfecting its present state becomes the priority, without decreasing the possibility of fulfilling the same endeavors of the organization in the future by succeeding generations.” (Kardea and Jasińska, 2010:12).

According to Adamczyk and Nitkiewicz, sustainable development is a development which stimulates the economic growth indispensable for creating material affluence, taking into account social welfare, justice, sense of security and maintaining the quality of environment as the supreme good. Sustainable development of an enterprise, on the other hand, concerns the problem of a balance in the functioning of the enterprise through integration of economic, social and ecological goals, and what is more – goes in line with social responsibility of companies (Adamczyk and Nitkiewicz, 2007:7).

Regarding the sphere of business, the process of sustainable development is treated as introduction of innovation and is associated mainly with innovativeness and pro-developmental attitudes. It is also an expression of the skill of investing in the present and the future of the organization. Thus, one of the important features of a modern organization should be a balanced action, that is also seeing the organization in a many-year perspective.

One of the concepts of the system of managing sustainable development is the Sustainability Management System (SMS), which is a complex systemic tool to manage business in a balanced manner. In order that the implementation of this system should be effective, it must be designed in such a way as to be coherent with the whole system of managing an organization. The goal behind the implementation of the SMS is filling in the void between the strategic orientation and operational actions. The structure of the System allows supporting proactive realization of the vision and strategy of an enterprise on all the levels of action. Implementation of
the vision and strategy of an enterprise is founded on the conception of continuous perfecting, the
so-called Deming cycle (Plan-Do-Check-Act, PDCA) (Kronenberg and Bergier, 2010: 96)

The structure of the System causes actions to be planned first and then to be implemented,
their effects being verified. The verification of obtained results constitutes the basis of undertaking
further actions relevant to the situation. The actions are expected to ensure compliance with initial
plans. So as to further improve the actions of an enterprise, the cycle is repeated in order to still
adjust plans and actions to the changing environment that determines conditions of their realization.

Due to the fact that simultaneous directing of all the areas of SMS towards sustainable
development is complicated and difficult to realize, the System has been designed in a way as to
make it possible for implementation of each component to be independent. Some companies first
concentrate their actions on the social sphere, such as cooperation with the local community, others
– in turn – on the environmental one and on managing human resources. Some firms commence
the process of introducing principles of sustainable development with elaboration of a report of
sustainable development, which contains all the individual designs that are not connected with one
another. Another approach towards the beginning of realization of the system of managing
sustainable development in firms is working out visions, missions and strategies. It needs
underlining that in the process of striving for sustainable development, firms must take into account
both the significance of all the elements of the SMS and interaction between these elements. In this
context, the target for a company should be implementation of the whole system (Kronenberg and
Bergier, 2010: 97).

3. Corporate Social Responsibility (CSR)

Both economists and ecologists draw attention to the improper direction of development of the
world, which leads to destruction of environment faster than it is able to regenerate. Nowadays the
problem of poverty and indigence affects both poorly developed and highly developed countries.
Moreover, rapid climatic changes, a deepening economic crisis, exhaustion of strategic natural
resources, as well as an uncontrolled wave of emigration from poor countries to affluent ones are
predicted. In all of these aspects, one of the participating subjects are enterprises which also have
a direct influence on the state of natural environment. Their influence is growing stronger and
stronger, but they also play a vital role in shaping sustainable development. In order to perform a
positive role in levelling unfavorable social, environmental and economic phenomena companies must act in a socially responsible way and be governed not only by maximizing profits, but profits which are not obtained at the cost of environment which they come to interact with (among others, stakeholders and natural environment). Moreover, the social responsibility of managers in companies, requires such proceedings so that everything what indeed is in the public interest, becomes an own interest of the enterprise (Drucker, 1999: 418). The enterprise should be treated as the part of the larger social whole, in frames which is functioning for. Then the idea of the social responsibility is acquiring significance also from a point of view of the enterprise (Freeman and Liedtka, 1991: 94-95)

Nowadays, a trend is observed of rising awareness and access to information relating to external effects which come about in the process of functioning of firms. This is testified to by the appearance of the notion of social responsibility of business in Europe and in the United States. The Corporate Social Responsibility (CSR) is a new concept which is characterized currently by an intensive development. The effect of the dynamic development of this conception is, among others, a lack of coherent terminology. The CSR is also defined as social relations of business or social involvement of business. It should be mentioned that, in practice, there occur problems in implementing this concept by companies, which results from a lack of motivation in companies to implement it and also from a shortage of elaborated operations of implementing the principles behind the CSR. Despite the above-mentioned difficulties, the conception is still being developed (Kardas, Jasińska, 2010: 258).

The practical framework of the CSR has been included in documents of the European Union Commission, i.e., Green Papers and White Papers, which concentrate around the problem area of social responsibility of business (Opinion..., 2005: 3). The documents focus on explaining what social responsibility of business is and on working out a strategy aimed at achieving competitive advantage by European firms. According to the records of the Green Papers, the CSR makes a conception, in which firms decide to voluntarily contribute to the development of better society and clean environment. Moreover, firms voluntarily include the concern about society and environment in their business activities and in interactions with stakeholders (www.eur-lex.europa.eu).
From the present research point of view, it seems vital to quote the classical model of the CSR, which was put forward by Archie B. Carroll. Here the author distinguishes four spheres of an organization’s activity and four principles regulating this activity (Figure 1).

**Figure 1. The CSR pyramid proposed by Archie B. Carroll**

![CSR Pyramid](image)


The functioning of companies within the above-mentioned spheres is closely connected with principles of ethics or morality. Actions within the economic sphere are directed towards obtaining profit. However, achieving this should not take place at all costs, but ought to take into account other principles, whose goals are respecting human rights and responsibility for one’s own actions with reference to the surrounding. The author of the pyramid assumed that there exist four levels of the CSR: (Kaźmierczak)

1. Economic responsibility which consists in obtaining profit, maximization of revenues from sales and minimization of costs. The scope of this kind of responsibility includes also
taking strategic decisions, running a careful policy of dividing the retained profits, as well as sustainable development;

2. Legal responsibility based on respecting requirements and legal norms, supplying products compliant with regulations, preventing corruption, respecting labor law and recognizing guarantees and consumer law;

3. Ethical responsibility, within the frameworks of which the taken actions should be compliant with social expectations, customs and morality. Ethical morality refers also to the ethics of the very enterprise itself, which means not only actions respecting principles and legal norms, but securing of ethical leadership that sets example to the whole organization;

4. Philanthropic responsibility founded on charity activity which supports, among others, art and education and consists in raising the “quality of social life” and being a good citizen.

The Green Papers distinguish the internal and external dimensions of the CSR. The scope of the former covers employees and managing natural resources which are used in production. Attention is also paid to the significance of human capital, health and safety, as well as managing changes. The development and quality of human resources are recognized, among others, as lifelong education of employees, information flow, balancing professional and private life, occupational security, proper recruitment and prevention of discrimination and social exclusion. In turn, the external dimension concerns the local community, clients, business partners, representatives of the authorities, non-governmental organizations and representatives of the natural environment (Kaźmierczak: 8).

The CSR is also treated as a conception of conducting economic activity in the way that allows balancing profit and the welfare of stakeholders. In a sense, this conception offers an answer to expectations of society with reference to the activity of companies. It also refers to actions taken in the sphere of functioning of enterprises, for which the ethical value of the manner of their realization is determined. Moreover, it delimits boundaries which should not be crossed on account of the good of the interested parties.

Attention should also be drawn to the notion of Social Responsibility of Enterprises (SRE) which is associated with the CSR and means a conscious influence exerted by the company on strategic groups of stakeholders, aimed at realization of their needs and expectations (Cisek and Domańska-Szaruga, 2010: 158). The beginnings of the SRE in Poland date back to 2001. Since
that moment there has followed a gradual development of this conception, the evidence of which are numerous publications of the scientific and journalistic character, initiatives launched in this area, actions or conferences. The significance of the SRE was also expressed by setting up Zespół ds. Społecznej Odpowiedzialność Przedsiębiorstw [Group in charge of matters related to Social Responsibility of Enterprises] by the Polish Government in 2009. The Group concentrate their actions on the following (Rojek-Nowosielska, 2011: 31):

- putting forward solutions aimed at coordination of activities of individual organs of public administration as regards promotion and implementation of the principles of the SRE,
- analyzing and taking advantage of experience, as well as popularizing of good practices in the field of the SRE from other states, in particular, tools worked out within the frameworks of “European Union for building and implementing the CSR”,
- creating conditions for better communication and dialogue between administration, business, social partners and non-governmental organizations, concerning matters of the CSR.

The SRE is defined in a variety of ways due to the existence of different points of view and various attitudes assumed towards the problem under discussion. One of the attempts to determine the SRE is its defining as “actions of the enterprise, which ensure safe work conditions to its employees – according to accepted norms – or such remuneration that will secure a decent level of life in relation to the costs of living and standards which are established by independent institutions.” (Rojek-Nowosielska, 2011: 31). One of the more difficult actions which are designed to assess the degree of realization of the assumptions accepted by the enterprise in relation to stakeholders is defining measures. These measures can refer to the following subjects: (Campbel, 2007: 950).

- employees – the measures can relate to basic remuneration, additional allowances or safe work conditions in the work place;
- clients – quality of products, truthfulness of information supplied in advertisements and honesty in establishing prices of commodities;
- suppliers – readiness to respect agreements and less formal commitments;
- states – actions compliant with regulations of law, without attempts at violating it;
- local community – including charity goals in their intentions and realization of them, not implementing activities which pose a threat to natural environment, etc.
Thus, the CSR is a condition behind forming harmonious mutual relations between all elements inside and outside the organization. Only in such conditions is it possible for a modern organization which is ready to learn to rise and to create intellectual capital which influences the quality of human capital. The awareness of the latter is a vital condition of realization of the idea of sustainable development of the company (Kardea and Jasińska, 2010: 272-273).

4. Assessment of the significance of the assumptions behind sustainable development for entrepreneurs

In order to determine the importance of the assumptions of sustainable development to entrepreneurs, a questionnaire survey was conducted in enterprises based in Opole Province. There were altogether 82 firms which participated in the research, with the dominance of micro-companies (51%) and small companies (32%), while medium-sized enterprises made 13% and large ones – 4%. The questionnaire-based survey was carried out mainly among people occupying managerial positions and being responsible for one of the processes of managing the company.

The research was begun with determining the entrepreneurs’ knowledge of the question of sustainable business. In order to do so, a question was asked to examine whether the respondents knew the term “sustainable development of business” and whether they ever came across this notion in their places of work. The acquired answers revealed that as many as 74% of the respondents were familiar with this term and the remaining 26% of them did not come across it in the place of work and had no idea what it means. However, the very knowledge of the notion itself does not have to mean the proper understanding of it. Therefore, the respondents who declared knowing the term were asked another question to identify the meaning of “sustainable development of business”. They could choose out of the following three alternative options given:

1. This is an activity of a company which targets maximization of its profits and its economic development over a long period of time, with taking into account and levelling negative effects for natural environment.

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1 There were micro, small, medium-sized and large enterprises differentiated in the examined group of companies regarding the number of the employed workers. The division was executed according to the classification accepted by GUS [Chief Statistical Office], that is: microenterprises 1-9 employees, small - 10-49 workers, medium-sized - 50-249 workers, large – over 250 employees.
2. This is a notion identical with Social Responsibility of Business and means running activity of a company, with taking account of its environment and limiting the negative social and environmental impact.

3. This is a notion which does not translate into a practical action and is chiefly applied in politics as a slogan for propagandist reasons.

The obtained results indicate that 43% of the entrepreneurs associated this term with the economic development of a company and simultaneous protection of the environment (marking the first option), 34% of the respondents identified the term with the CSR, whereas 23% believed that it is a propagandist slogan.

The majority of respondents who marked the last alternative belong to the group of self-employed people, most of whom run their own economic activity and do not employ other workers. This means that they do not have to launch any actions to improve the social aspect within the internal functioning of the firm. At the same time, it needs remarking that among the numerous group of the self-employed there were people who associated sustainable business with the Social Responsibility of Business.

Implementing the strategy of CSR brings about many positive effects which are visible in a longtime perspective and do not always have a direct influence on the enterprise’s activity. For this reason, it was significant to identify among the respondents the proportion of opinions to effects of implementation of the CSR strategy.
The decisive majority of respondents (41%) were not able to give an answer to the question concerning the significance of the CSR Strategy, as a component supporting the introduction of innovations in the firm, and only 11% of them claimed that implementation of the strategy would not influence implementation of innovations. At the same time, almost a half of the examined (48%) were of the opinion that there exists a positive influence of the document in the sphere of implementing innovations. It is surprising and – simultaneously – worrying that as many as 41% of the respondents were not able to determine whether or not the CSR strategy constitutes a potential for development and implementation of innovations. This option was chosen mainly by representatives of microenterprises.

Clearer answers were obtained in the case of the next question relating to the influence of the CSR Strategy on diminishing the consumption of energy and reduction of waste in the company. A very large group of entrepreneurs pointed to “yes” and “rather yes”, which made 43% and 34% of the respondents, respectively. Such a high percentage of positive opinions points to the entrepreneurs’ associating the CSR Strategy mainly with protection of environment, introduction
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— by firms where this strategy is present — of solutions consisting in application of systems connected with waste management.

The answers provided by the respondents to the next question concerning issues connected with competitiveness of the company and the impact of the CSR Strategy on its distinction among the competition indicate little significance of the Strategy for the gradation of the firm against its competitors. A detailed analysis of the obtained results shows that the group of respondents who point to a lack of significance of the CSR Strategy for the firm and its little impact on the company’s distinction among its competitors is dominated by representatives of micro- and small enterprises. In turn, in the groups of large and medium-sized companies, there were more positive than negative answers.

The question concerning the life quality of the local community was strongly associated with the notion of the CSR Strategy. The respondents’ answers unanimously pointed to the influence which implementation of the CSR Strategy exerts on ensuring a higher level of quality of living to the local community (87%). Merely 6% of the examined did not know whether the Strategy exerts an impact or not. None of the entrepreneurs explicitly asserted that the Strategy has no influence on providing a higher level of life quality to the local community.

The respondents were asked about the significance of the CSR Strategy for managing an organization, with taking into account the financial, environmental and social questions. In this case, the significance of the strategy under discussion in the process of managing an enterprise is perceived in an explicit way: over a half of the questioned stated that implementing the CSR Strategy rather does not translate into managing a company and another 27% of the respondents were not able to give an answer to this question. Only 15% of the examined believed that the CSR Strategy provides a framework for managing any organization, taking account of the financial, environmental and social issues.

Having learned about the state of entrepreneurs’ knowledge of the CSR Strategy and derived actions which result from its implementation, it seemed vital to recognize initiatives taken by them regarding the CSR Strategy. Accordingly, the examined were requested to respond to the next set of questions, with possible alternative answers presented in Diagram 2.

Among the examined companies, the majority of them do not have either the CSR Strategy or the Strategy of Sustainable Development (51%). On the other hand, 38% of the entrepreneurs had implemented a document of this character. Making reference to the earlier considerations, it
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can easily be concluded that despite the entrepreneurs’ awareness of the significance of realization of actions which result from the records of the Strategy, they are not inclined to implement it themselves. This conclusion does not concern micro and small enterprises, whose representatives declared little significance of the Strategy in the case of the discussed issues earlier. In view of the above-mentioned state of things, those responsible for managing larger companies usually do possess and apply a strategy in a conscious and balanced way. The documents they rely on do not always bear the names of the CSR Strategy or the Strategy of Sustainable Development in the strict sense, yet in their content they are very similar to the original ones.

**Diagram 2. Initiatives connected with implementation of the CSR Strategy which are planned and undertaken by entrepreneurs**

![Diagram](source:author’s own elaboration on the basis of questionnaire-based research)

The analysis of the results points to a relatively low percentage of enterprises (38%) which possess the strategies. It can be concluded that firms generally possess such strategic documents, in which environmental and social aspects are included or are not, and in the case of micro-enterprises and people who run economic activity on the individual basis, there are no such documents available. This is connected with the lack of feeling of the need for long-term and lasting planning in the case of these groups of enterprises.

Thus, the entrepreneurs who had not had either the CSR Strategy or the Strategy of Sustainable Development so far were asked another question concerning eventual plans to elaborate and implement a strategic document which would include social and environmental
aspects. There were 24% of the respondents who declared that they planned to elaborate such a
document and 14% of them that they rather intended to do so. It is slightly worrying that in that
group of enterprises the decisive majority are firms which see no necessity of creating strategies of
this sort (62% in total).

It is obvious that the Strategy of Sustainable Development and Sustainable Development of
Business are significant in the case of large and medium-sized enterprises which see the need for
working out long-term strategic documents. Simultaneously, certain small companies possess
documents which resemble the ones under discussion or whose content is close to that of the
Strategy of Sustainable Development of the CSR Strategy, while the others do not feel the need for
having such documents. Consequently, it can be wondered if enterprises undertake actions in the
sphere of the CSR at all and if they disclose information concerning such actions. Answering this
question, 13% of the entrepreneurs declared that they developed such actions but did not inform
the employees about the fact. Another 46% of the respondents also undertake initiatives in this
sphere and acquaint their employees about it at the same time. This is a substantial percentage and
testifies to a serious involvement on the part of enterprises in undertaking actions of both the
external and internal social and environmental nature. Unfortunately, simultaneously, 23% of the
examined were explicitly decided not to undertake such initiatives and another 18% of the
examined firms rather do not intend to do so either.

The activity of firms and initiatives in the areas of the CSR, as well as environmental
protection and lasting development, which are undertaken by them are also influenced by their
surrounding and stakeholders. If a company does not feel pressure from the above-mentioned
surrounding, then it puts forward fewer initiatives and undertakes fewer related actions. Obviously,
the interest – on the part of the surrounding – in the activity of an enterprise depends on its activity
and scale of influence. In order to assess the degree of the impact which the surrounding exerts on
the firm the next question was asked to find out if the firm feels any social pressure and respects
the opinions and viewpoints held by the local community, which concern the economic activity
and functioning of the company. In response to this question, 37% of the examined were positive
about it. Still, as many as 53% of the respondents claimed that their firms did not feel any social
pressure and therefore did not have to pay attention to opinions of the local community. The
companies which dominated in the latter group dealt in branches not connected with industry. This
means that enterprises which do not exert a direct impact on their surrounding are less prone to feeling social pressure and in consequence undertake fewer society-oriented initiatives.

In the case there occurs pressure of the surrounding and stakeholders of the firm it is vital that a dialogue should be used to solve problems. Depending on the profile of the economic activity run by the enterprise and the impact it has on the local community and environment, enterprises open the dialogue in different areas and with different groups of stakeholders. The question whether there followed an intensive development of the dialogue with the key stakeholders in the firm, the majority of companies declared that this dialogue was mainly held with employees of the firm (65% of the respondents). As far as the above-mentioned group is concerned, undertaking cooperation with the local community stands on a low level: merely 33% of the respondents declared conducting intensive dialogue with the local community. Regarding this group of stakeholders, a large group of the examined entrepreneurs (57%) pointed to the lack of dialogue, which did not take place in the case of discussed cooperation with company’s employees.

Diagram 3. The question of holding a dialogue with stakeholders

<table>
<thead>
<tr>
<th></th>
<th>yes; employees in the company; 60%</th>
<th>rather yes; local community; 2%</th>
<th>rather not; local community; 57%</th>
<th>I don’t know; employees in the company; 53%</th>
<th>I don’t know; local community; 8%</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes; business partners; 34%</td>
<td>yes; business partners; 33%</td>
<td>no; business partners; 10%</td>
<td>rather not; business partners; 23%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: author’s own elaboration on the basis of questionnaire-based research
The analysis of the obtained results indicates also stronger willingness to undertake a dialogue with business partners than with the local community: 67% of the respondents declared that they held such a dialogue relating to the scope of activity run by their firms.

The respondents were also asked if the appearance of the concept of sustainable development of business and corporate responsibility of business affected the introduction of changes in the management of their enterprises in any way. Only 5% of the questioned explicitly declared so, while another 25% of them that it rather did. Still 40% of the respondents admitted that there was no relation between changes in the management system or a lack of such changes and propagation of those concepts and strategies. At the same time, 30% of the answers indicated that both problem areas do not rather influence each other. Such a structure of responses inclined to make a further analysis. The negative answers were in the decisive majority given by self-employed entrepreneurs or representatives of micro-enterprises, chiefly dealing in trading and service. On the other hand, answers in the positive were chosen by representatives of small and medium-sized enterprises, especially those which felt social pressure while conducting their activity. The next question concerned identification of the area in which activity of the company brings in the biggest benefits as a result of realization of the sustainable development policy. The companies taking part in the survey research indicated various areas, the greatest share of the responses concentrating on that of external communication/PR, as well as internal communication.
Diagram 4. Areas of the activity in which the examined enterprises achieve the biggest benefits as a result of realization of the sustainable development of policy

<table>
<thead>
<tr>
<th>Area</th>
<th>Yes</th>
<th>Rather Yes</th>
<th>No</th>
<th>Rather Not</th>
<th>I Don't Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>external communication/PR</td>
<td>71%</td>
<td>3%</td>
<td>16%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>internal communication</td>
<td>69%</td>
<td>17%</td>
<td>7%</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td>marketing</td>
<td>46%</td>
<td>9%</td>
<td>11%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sales</td>
<td>54%</td>
<td></td>
<td>22%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>managing human resources</td>
<td>25%</td>
<td></td>
<td>18%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>research and development</td>
<td>40%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>production/operational activity</td>
<td>42%</td>
<td>14%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>administration</td>
<td>77%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>purchases</td>
<td>20%</td>
<td></td>
<td>17%</td>
<td></td>
<td>33%</td>
</tr>
<tr>
<td>logistics</td>
<td>67%</td>
<td></td>
<td></td>
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</tbody>
</table>

Source: author’s own elaboration on the basis of questionnaire-based research

These areas were assessed positive as regards changes in both cases by over 70% of the questioned. The difference in the assessment of the areas in which the actions of the firm generate the biggest benefits in consequence of the policy of sustainable development is substantial. Through the realization of the policy, the highest percentage of the examined enterprises record positive effects in the sphere of Public Relations (PR), which is based on managing communication between the organization and its opinion-forming groups. What is interesting, this alternative was selected not only by large enterprises, but also by micro-companies, small and medium-sized ones. Thus, it should be concluded that despite poor information on the sustainable development of business or the CSR strategy, independent of the size of the enterprise, enterprises reckon with the public opinion. Additionally, changes which the company introduces are felt also due to stakeholders’ reaction.

Also a high percentage of indicated answers (74%) concerned internal communication in the firm, which means improvement in the information flow between employees and managerial
personnel in the enterprise. In compliance with the given responses this flow was improved with taking account of the policy of sustainable development of business. It needs underlining that the areas of the economic activity indicated by the firm are also dependent on the firm’s profile and the branch which the firm is dealing in. Production companies pointed to the fact that the greatest effects of introduction of actions connected with the social responsibility of business are visible in the sphere of production.

As a result of realizing the policy of sustainable development, firms feel the weakest effects of it in the area of administration. As many as 77% of the enterprises indicated that as regards the discussed aspect the firm’s activity rather did not benefit in this sphere.

In the areas of R&D and logistics, the largest number of responses pointed to a lack of entrepreneurs’ knowledge with reference to the benefits resulting from undertaking actions in compliance with sustainable development of business in these areas.

Another question asked dealt with identification of the most vital benefits with reference to the selected area of the firm’s activity from the point of view of running the business (Table 1).

Table 1. The most important benefits of the firm in the given area of economic activity indicated by the respondents

<table>
<thead>
<tr>
<th>Benefits</th>
<th>Share of indicated answers</th>
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<tbody>
<tr>
<td>Financial (translating into concrete financial values or capable of doing so in the future, including:</td>
<td>6%</td>
</tr>
<tr>
<td>Related to the image/reputation (benefits meaning positive perception of the enterprise in the surrounding by clients, local community, business partners and the other stakeholders)</td>
<td>56%</td>
</tr>
<tr>
<td>Relational (benefits relating to building the capital of relations, concerning relations of the enterprise with different groups of stakeholders, which by supporting cooperation and exchange of knowledge, create a bond building competitiveness and innovativeness of the enterprise)</td>
<td>29%</td>
</tr>
<tr>
<td>Risk management (benefits in the sphere of managing/minimizing the risk of activity of the enterprise, which can translate into real costs (e.g., minimization the risk of occurrence of accidents)</td>
<td>6%</td>
</tr>
<tr>
<td>Operational (operational effectiveness) (benefits in the scope of operational effectiveness (e.g., increasing efficiency of production process, improving the process of communication, optimization of the logistic network)</td>
<td>3%</td>
</tr>
</tbody>
</table>

Source: author’s own elaboration on the basis of questionnaire-based research
The largest share (56%) of benefits among the recorded ones and indicated by the entrepreneurs fell to those related to a positive perception of the company in its surrounding, by clients, local community, business partners and the other stakeholders. Another group, considering the height of the share, were the benefits relating to building the capital of relations, ones concerning relations of the enterprise with different groups of stakeholders, which by supporting cooperation and exchange of knowledge, create a link, building competitiveness and innovativeness of the enterprise (29%). The answers connected with two other groups of benefits, i.e., financial and risk management, made 6% of all the respondents’ choices each. These packages of benefits were declared mainly by companies which employ more than 50 people and which implemented the strategy of sustainable development in the enterprise. Merely 3% of the questioned pointed to getting operational benefits, that is ones in the sphere of operational effectiveness (e.g., rising productivity, bettering communication process, optimization of the logistic network).

The answers given again represent the standpoint of firms regarding the significance of relations with the firm’s surrounding, which get improved in consequence of realization of actions connected with the conception of sustainable business and social responsibility of business.

The obtained results of the survey research indicate the existence of a certain correlation between enhancing entrepreneurs’ awareness of effects of actions undertaken in the framework of the CSR and sustainable development and their approach towards managing the enterprise. This dependence is conditioned by both the entrepreneurs’ consciousness in the scope of actions connected with the development of the enterprise, following the concept of sustainable development and the entrepreneurs’ attitude towards initiatives undertaken in this direction. It should be noted that the above-mentioned correlation is influenced by both the size of the company and the branch in which it functions. A detailed analysis of the general information about the companies revealed that medium-sized and large enterprises make stronger efforts to maintain good relations with their stakeholders and to improve them as well, than micro-companies and single-person ones. Also, they were more familiar with the question of social responsibility of business and approved of it to a greater extent. These firms undertook actions in the sphere of improving protection of environment, lowering the consumption of energy, or initiatives for the local community and clients.

Moreover, medium-sized enterprises belonged to the group which identified the notion of sustainable development of business with the activity of the company ensuring economic growth
and development in the long run, with taking into account negative effects this brings on for the environment, whereas in the group of firms of smaller sizes there occurred answers that this is a notion which does not translate into practical actions and is applied chiefly in politics as a slogan used to make a good propagandist effect. Despite expressing such an opinion, the representatives of micro-firms and the self-employed did own that possessing the CSR Strategy contributes to lowering the consumption of energy and reduction of waste. Nevertheless, they did not point to any influence of implementing the strategy on distinguishing the firm among competitors or on improving its image among shareholders and society. Such a structure of responses means that the very theory itself, connected with sustainable development and the CSR Strategy, is not positively perceived by smaller enterprises, but regarding actions undertaken in this scope – it is so.

The profile of company’s activity also plays an important role in the case of realizing the CSR Strategy or the lack of it. The analysis of the survey research results showed that production companies and industrial enterprises are familiar with questions connected with sustainable development to a greater extent than firms which deal in trading, in which administration makes the basic activity.

5. Conclusion

At present, both the conception of sustainable development and that of Corporate Social Responsibility are elements of dynamically growing trends which enterprises conducting their activities either in Poland or worldwide must reckon with. Consequently, reporting on effects of companies’ activities and implementation of management systems which are defined on environmental norms, or certifications, belong to actions that are more and more frequently undertaken by firms. Enterprises should consider the necessity of modifying their management styles which will take into account social and environmental aspects, including the CSR Strategy or the principles of sustainable development of business, in particular. Strategic management measured through the prism of social responsibility of business makes it possible to unambiguously define the significant and strategic range of the CSR-oriented activity, as well as determine potential chances and risks occurring in the surrounding of the enterprise.

In an attempt to determine the impact of sustainable development on the process of managing companies, survey research was conducted among enterprises based in Opole Province.
The analyses of the obtained results indicate that the conception of sustainable development does exert an influence on changes made in the model of management in enterprises; however, its significance varies in dependence on the size of the company and the profile of its economic activity: the larger the firm as regards the number of employed workers is, the more important role the concept under discussion plays in implementing and applying the strategy of managing it. This results from the principles behind the firm’s functioning. Enterprises which possess a considerable number of workforce have ceased to implement merely a management system alone, but want to be perceived as ones, whose economic activity takes into consideration environmental and social aspects, as well. Furthermore, the profile of the company’s activity matters, too. Industrial enterprises – to a greater extent than companies functioning in the trading and service sector – reckon with the stricter rigor and recommendations connected with protection of environment. In an analogous manner they undertake more pro-social initiatives and ones which target supporting natural environment.

It follows from the conducted research that it is necessary to propagate the concept of sustainable development, especially in micro-companies and among people who run an economic activity on their own. Entrepreneurs are often unaware of negative effects of decisions they take in relation to the functioning of the firm, including the selection of contracting parties, suppliers and products. Therefore, it seems justified to undertake actions aimed at explaining and making entrepreneurs aware of the significance and effects of implementation of the Strategy of Sustained Development of Business and the Corporate Social Responsibility Strategy in their companies.

**Literature**

Działania proekologiczne i społeczne przedsiębiorstw jako przejawy realizacji koncepcji zrównoważonego rozwoju

Streszczenie

Koncepcja zrównoważonego rozwoju z biegiem lat nabiera coraz większego znaczenia. Wdrażanie tej teorii oraz jejasad zostaje również odzwierciedlona w procesie zarządzania przedsiębiorstwem, przyjmowanych przez firmy strategiach rozwoju jak i implementacji strategii społecznej odpowiedzialności biznesu.

Celem artykułu jest określenie wpływu koncepcji zrównoważonego rozwoju na zachowania przedsiębiorstw i proces zarządzania przedsiębiorstwem. Aby zrealizować główny cel pracy, wykorzystano metodę badawczą „desk research” w ramach, której dokonano analizy literatury przedmiotu. Ponadto, przeprowadzono badania ankietowe wśród 82 przedsiębiorstw zlokalizowanych na obszarze woj. opolskiego z różnych branż gospodarczych.

Słowa kluczowe: społeczna odpowiedzialność biznesu, zarządzanie przedsiębiorstwem, zrównoważony rozwój przedsiębiorstw, strategia zrównoważonego rozwoju