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DEVELOPMENT OF THE CSR CONCEPT IN POLAND – PROGRESS OR STAGNATION?

Summary: The purpose of this paper is to determine the current state of the development of the CSR concept in Poland. In order to determine whether the development of the CSR concept in Poland is in the phase of progress or stagnation, a suitable baseline is needed – preferably one that would give an opportunity to observe changes or their lack over a certain period of time. For this purpose the research results from the project implemented by the UNDP in 2007 can be used. Based on four areas proposed in the UNDP project: legal and political environment, civil society context, reporting, standards, which together formed a comprehensive representation of the CSR concept, the current state of the development of the CSR concept in Poland was done. After seven years from the publication of the results of the research carried out by UNDP, it can be concluded that the development of the CSR concept in Poland is still at an early stage. Some of the areas are developing slightly more dynamically than others and some are characterized by stagnation. The ratings obtained by Poland in the four analyzed areas allow making conclusion that in 2014 Poland has become closer to the C level – attentive and emerging – in the development of the CSR concept.

Słowa kluczowe: CSR, progress, stagnation.

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1. Introduction

In order to determine whether the development of the CSR concept in Poland is in the phase of progress or stagnation, a suitable baseline is needed – preferably one that would give an opportunity to observe the changes or their lack over a certain period of time. It seems that the research results from the project implemented by UNDP in 2007 (“Accelerating CSR practices in the new EU member states and candidate countries as a vehicle for harmonization, competitiveness and social cohesion”) can be used as such a baseline [UNDP 2007a; 2007b]. The project implementation report presents the results of the research carried out under a regional preliminary analysis of CSR in 8 countries: Poland, Hungary, Lithuania, Slovakia, Croatia, Macedonia,

Bulgaria and Turkey. The status of the development of the CSR concept in Poland was then evaluated as the poorest among the aforementioned countries. The purpose of this paper is to determine the current state of the development of the CSR concept in Poland.

2. The status of the development of the CSR concept in Poland in 2007

The period when UNDP conducted its research was characterized by the fact that the concept of CSR was perceived in Poland as a new issue that only started to appear in the public discourse. The process of implementing the concept proceeded in an uncoordinated way and significant problems were encountered. Among other things, this was due to the fact that representatives of the world of politics, business, science and media as well as non-governmental organizations did not undertake any systematic work aimed at shaping the conditions necessary to strengthen socially responsible attitudes in the Polish economy. Thus, no one should be surprised that the research results revealed rather a gloomy picture of CSR in Poland. That is because it turned out that Poland had the lowest rating among these eight countries (see Table 1).

Table 1. The status of the development of the CSR concept in 2007

Country	Institutional level		Company level	
	Legal and political environment	Civil society context	Reporting	Standards
Bulgaria	D	C	D	D
Croatia	C/D	C	D	D
Hungary	B/C	C	D	C
Lithuania	C/D	D	D	D
Macedonia	D	D	D	C
Poland	D	D	D	D
Slovakia	C	C	D	D
Turkey	D	C	D	D

Source: [UNDP 2007a, p. 59].

As seen in Table 1, the state of the CSR development in individual countries was diagnosed on the basis of the analysis and evaluation of four areas: legal and political environment, civil society context, reporting, standards. The first two areas were classified to the institutional level, while the next two to the company level. Together they formed a comprehensive representation of the CSR concept. To analyze these areas, a set of measures was proposed. Based on the obtained results, an adequate

rating was assigned. Based on the results of the performed analyses, five stages of the development of the CSR concept were identified.¹ The ratings obtained by Poland in the four analyzed areas confirmed that in 2007 our country was at the level D – vigilant and challenged² in terms of the development of the CSR concept. This level consisted of the following [UNDP 2007a, p. 61]:

- In the area of legal and political environment: there was no named government department leading on CSR issues; CSR was not formally on the national agenda. The national government did not act to address its own corporate responsibility; there was no public procurement strategy that addressed social, environmental or ethical issues. There was no specific legislation to promote the wide adoption of CSR good practices among Polish companies. The government was not working in partnership with the private sector and NGOs to raise the awareness and understanding of social, environmental and ethical issues. The main strength in this domain was the published sustainable development national strategy.
- In the area of civil society context: there were only a few universities and research institutes offering specific programs and courses in CSR and related fields. International organizations were focusing on the developmental activity and on the spreading of CSR. There was no active market of CSR consultancies; campaigning NGOs were largely or wholly reliant on company or direct state financial support. There was no wide involvement in structured and publicly disclosed dialog openly aimed at developing corporate strategy.
- In the area of reporting: only ten Polish companies published a CSR report in 2006. The number of regularly produced, structured CSR reports was very low and independent assurance had not been adopted by these reporting companies. There was no adoption of formal public disclosure of CSR issues and data by the second tier of companies.
- In the area of standards: there were thousand companies in Poland (less than 20% of all companies) which were independently certified to ISO 14001 and some of the largest companies were signatories to the Global Compact.

It seems that the worst rating of Poland among the analyzed countries should encourage the representatives of the world of politics, business, science, media and non-governmental organizations to take joint, coordinated actions in order to work out such conditions that will allow strengthening socially responsible attitudes in the Polish economy and thus promoting Poland to a higher level of the development of the CSR concept. The next section discusses whether it actually happened.

¹ Stages of CSR development: A – integrated and managed, B – aware and responsive, c – attentive and emerging, D – vigilant and challenged, E – unaware and distracted [UNDP 2007a, pp. 51–52].

² Stage D – vigilant and challenged: These countries are aware of the importance of CSR, there is some pressure to use CSR practices; however, there are significant obstacles, major drivers are limited, there is a lack of capacity and experience, national good practice examples are few and far between and there is a general lack of a developed business culture to enable key actors to promote and practice CSR. There is a lack of mutual professional understanding, vocabulary, standards of CSR practices among companies, NGOs, and government [UNDP 2007a, pp. 51–52].

3. The status of the development of the CSR concept in Poland in 2014

Assuming that the results achieved by Poland in 2007 constitute the starting point, one can examine what state of the development of the CSR concept is observed in Poland in 2014. To this end, the four areas isolated in 2007 will be analyzed. However, it should be noted that due to the publishing requirements (concerning the volume of the study) and the fact that some of the areas await more detailed research, we will focus on presenting the key conclusions drawn from the analysis of the main elements of each area.

3.1. Legal and political environment

In order to ensure the cohesion and coordination of the actions in the area of CSR taken by various departments of the state administration, the Prime Minister, by Decree No. 38 dated 8 May 2009, established the Corporate Social Responsibility Team as a support body for the Prime Minister [Decree No. 38...]. The establishment of this team indicated that the Polish government administration intensifies its activities associated with the implementation of the CSR concept. Unfortunately, after a few years of work, this team was dissolved by Decree No. 60 of the Prime Minister dated 21 August 2013 [Zespół CSR]. The decision to liquidate the team can stem from the fact that the government is not aware that the implementation of the CSR concept depends on the involvement of not only business or social organizations, but also of public administration. Maybe the government realized that the liquidation of the CSR Team supported by the Prime Minister was a mistake and therefore in July 2014 a new CSR Team was established – this time as a support body for the Minister of Economy [Decree of the Minister of Economy...]. We have to wait for the first results of the work of this team, but it should be stated that currently there is a unit at the government level in Poland that perhaps will have the chance to lead on CSR issues.

In turn, with reference to the existence of a national strategy for sustainable development and/or a CSR strategy, it should be noted that Strategy for Sustainable Development of Poland by 2025 [*Strategia zrównoważonego...*] was developed as early as in 1999. The main objective set forth in this document was to maintain a GDP growth at the level of approx. 5% a year and at the same time increase fourfold the efficiency of the use of raw materials, fuels and natural resources. It was also assumed that in the 25-year time horizon of the strategy implementation actions will be taken that would serve reaching a sustainable development model by Poland. Unfortunately, there is no information about the realization of the adopted assumptions. It can be even stated that actually (referring to the words of authors of the publication entitled *Sustainable Development Indicators for Poland*), there is no separated national sustainable development strategy in Poland [GUS 2011, p. 4]. In addition, there is no national CSR strategy and nothing indicates that it

would be developed in the nearest future. Moreover, none of the governments in Poland has decided so far to publish a CSR report. If the Polish Government decided to work on the preparation of the national CSR strategy, some documents that present strong business voice on key sustainable development challenges faced by Poland and companies operating in the country would be helpful. This type of document is, for example, *The Vision of Sustainable Development of Polish Businesses until 2050* [*Wizja zrównoważonego rozwoju...*].

With respect to a public procurement strategy, which would include environmental and social issues, it should be stated that the Polish Public Procurement Office is active in this area. Three documents relating to this problem have been prepared since 2007 [UZP 2007; 2010; 2013]. In the first one (for 2007–2009), the objective was, *inter alia*, to increase the level of environmental aspects taken into account in public procurements. That is because it was found that in 2006 only 4% of public procurements were “green.” In 2009, this indicator increased to the level of 10.5%. In the second document (for 2010–2012), the objective was to increase the percentage of “green” public procurements at the national level up to 20%. In addition, the concept of “socially responsible public procurements” appears for the first time in this document.³ The objective was to increase the level of “social” public procurements at the national level up to 10% [UZP 2010, p. 40]. In turn, the third document (for 2013–2016) presents the results of the research carried out for the European Commission in 26 countries for the period of 2009–2010, which show that Poland is among the countries (along with Portugal, Ireland, Bulgaria, Greece and Estonia) with the lowest (below 20%) level of “green” public procurements. The calculations performed by the Public Procurement Office revealed that the total percentage of “green” public procurements in Poland in 2012 was 12% [UZP 2013, p. 45]. Thus, the objective adopted in the second document was not achieved. In turn, the level of “socially responsible” public procurements in Poland was approx. 3.9% in 2010, approx. 2.0% in 2011, and approx. 2.9% in 2012. Therefore, it can be concluded that both “green” and “socially responsible” public procurements constitute only a slight portion of all the public procurements at the national level in Poland. *Action Plan for 2013–2016* assumes that the level of 20% of “green” public procurements and 10% of “social” public procurements will be reached at the national level [UZP 2013, pp. 69–72]. The analysis of the existing achievements in this field casts doubt on the viability of these objectives.

³ Socially responsible public procurement (SRPP) “is related to the stages of public procurement integrating one or more of the following considerations: promotion of decent work, respect for human rights and labour law, support for social inclusion (including disabled persons), social and SME economy, promotion of equal opportunities and accessibility, design for all including sustainable criteria with the consideration of fair and ethical trade and respect for rules set out by treaties and directives on public procurements” [*National Action Plan...* 2010, p. 27].

In turn, when considering the issue of specific provisions of the law, which would promote widespread adoption of good practices in the scope of CSR, it should be noted that such solutions can hardly be found in the Polish legislation. Certain incentives, mainly of a tax nature, can be found, “however it can be considered that they are of inconsiderable importance in every-day business practice and do not really concern the fundamental economic, environmental, labour and social problems in the context of the CSR development” [*Przeгляд zachęć...* 2011, p. 5].

There is also a clear lack of systematic actions carried out by the government in the partnership with the private sector and non-governmental organizations which would aim at raising the awareness and understanding of the social, environmental and ethical issues. Without such long-term actions, it will be difficult to obtain a widespread support for the concept of CSR.

3.2. Civil society context

Non-governmental organizations use different sources to finance their activities. Such sources may include membership fees, donations, subsidies from public and private funds, sponsorship, public fundraising events or incomes from a business activity. The surveys conducted by the Klon/Jawor Association in 2012 reveal that shifts in the budgets of Polish NGOs took place in the recent years. It turns out that the national funds from the central budget are becoming less and less important (31% share in the revenues of the entire sector in 2007 and 18% – in 2011). However, taking into account an increase in the share of funds from budgets of local government units (from 12% in 2007 to 19% in 2011) and a growing share of foreign public funds (from 9% in 2007 to 12% in 2011), it should be noted that the total share of domestic and foreign public funds in the budget of the sector is still at a high level – in 2011 it was 49% (while in 2007 – 52%). An increase in the share of funds obtained from business activity (from 5% in 2007 to 10% in 2011) is also observed. In turn, the share of donations from institutions, companies and individuals has remained at a similar level (approx. 10%) for many years [*Podstawowe fakty...* 2013, pp. 9–11, 103–133]. Taking into account the above-mentioned facts, it should be stated that functioning of NGOs in Poland is largely dependent on public funds.

Polish companies and non-governmental organizations that are willing to develop the CSR concepts can benefit from the knowledge of the best practices in the field of CSR, which has been gathered and made available by international organizations and initiatives, such as CSR Europe, CSR 360 Global Partner Network, Global Reporting Initiative, UN Global Compact, CorporateRegister.com, World Business Council for Sustainable Development. Forum Odpowiedzialnego Biznesu (Responsible Business Forum – RBF) is a Polish non-governmental organization dealing with CSR problems which is the most active one (and often the only active) in the field of establishing contacts with foreign partners. In contrast, the involvement of companies in international initiatives aimed at promoting the CSR concept is

low, but keeps growing. This is proved, *inter alia*, by the fact that out of the 37 Polish companies being active signatories of the Global Compact initiative, 11 of them joined it in the period from April 2013 to May 2014. Thus, the aforementioned information shows that Polish non-government organizations and companies use the opportunities offered by the cooperation with international organizations promoting the concept of CSR and the participation in initiatives for developing this concept only to a small extent, although in recent years the level of use has been increasing.

Referring to the involvement of the world of science in the development of the CSR concept in Poland, one should note that the currently leading Polish higher education institutions offer programs and courses concerning the CSR concepts (see Table 2). Most often they take the form of paid post-graduate studies. Some of them, like “CSR. Responsible business strategy” or “CSR Manager,” are conducted by scientists who for many years have been involved in the promotion of the CSR concept with an active participation of CSR managers from companies most advanced in this scope in Poland and in cooperation with leading consulting firms, such as PwC, which proves that the level of professionalism in the approach to the CSR issues in Polish higher education institutions is increasing. It is a pity that such an approach is still an exception from the rule that student programs and courses related to CSR are based only on the knowledge of academics without an active support from practitioners. In addition, most of the courses are offered in the form of paid post-graduate studies. In turn, there are no offers for students of regular studies.

Table 2. Sample programs and courses concerning the CSR concept offered by Polish higher education institutions (data for June 2014)

Program/course	Organizer
CSR. Responsible business strategy.	Kozminski University
CSR Manager	Collegium Civitas
Corporate social responsibility (CSR)	Wrocław University of Economics
Corporate social responsibility (CSR)	Katowice University of Economics
Socially responsible business	Poznań University of Economics
Corporate social responsibility	University of Warsaw
CSR – Corporate social responsibility	College of Enterprise and Administration in Lublin
Strategy of corporate social responsibility (CSR)	Warsaw University of Life Sciences – SGGW
Social entrepreneurship and CSR	Janusz Korczak Pedagogical University in Warsaw

Source: own study.

There are more and more scientific publications in Poland that discuss the subject of CSR. According to B. Rok, approximately 200 scientific papers that directly or indirectly related to the corporate social responsibility were published in 2013. In addition, at least 25 scientific books came out, which analyzed different aspects of

CRS in Poland. However, according to B. Rok, the scientific value of the vast majority of these publications is rather questionable, since they are not original works. In turn, there are no scientific publications, in which authors would present results of their own studies [Rok 2013, p. 5]. In addition, “the efficiency of teaching the corporate social responsibility in Polish higher education institutions is low due to the lack of adequately qualified personnel, the level of awareness, as well as outdated curricula” [Ujęcie teoretyczne... 2013].

The involvement of the media in promoting the CSR concept is the next area subjected to the analysis. Based on the data published by FOB (RBF), it can be stated that the involvement of the media in promoting the CSR concept has been growing steadily since 2008 (see Table 3).

Table 3. The total number of articles associated with the subject of responsible business and related issues in 2008–2013

	Years					
	2008	2009	2010	2011	2012	2013
Total number of articles	829	1512	2248	2527	3342	5591
Increase in relation to previous year (in %)	No data	82%	49%	12%	32%	67%

Source: own study based on: [Raport. Odpowiedzialny biznes 2013, p. 135; 2012, p. 123; 2011, p. 109; 2010, p. 99; 2009, p. 76; 2008, p. 69].

The total number of articles associated with the subject of CSR in 2013 was almost seven times higher than in 2008. The leading role in terms of the number of publications has been played for many years by press titles such as: “Gazeta finansowa,” “Puls biznesu,” “Rzeczpospolita” or “Dziennik Gazeta Prawna.” Articles on the subject of corporate social responsibility can also be found in the following periodicals: “Harvard Business Review Polska,” “Miesięcznik Kapitałowy,” “Personel i Zarządzanie,” “Brief,” “Press,” “CEO,” and “Wprost.”

The articles published there discuss many issues related to the CSR concept. However, most of them provide only the basic knowledge, i.e. inform what CSR is. This is of course laudable, but there are no articles related to the control and observation, which would transfer the knowledge about the practical implementation of CSR in different entities and the real effects it brings. Perhaps it happens like that because, quoting B. Rok, “most of the so-called opinion-forming media elite still does not understand CSR and does not want to understand it” [Rok 2013, p. 4].

The development of the CSR concept depends also on the number of the entities involved in promoting CSR, business ethics and sustainable development, as well as providing education in this scope. The market of such entities in Poland is quite well established. There are organizations with long-term experience that operate in this market, e.g. Forum Odpowiedzialnego Biznesu or Akademia Rozwoju Filantropii (see Table 4). New entities and initiatives also continue to emerge. They provide the

current information about CSR (e.g. <http://biznesodpowiedzialnie.blog.pl/>), associate companies in a given region (e.g. Lower Silesian Union of Socially Responsible Employers) or deal with some aspects of CSR such as promotion of environmentally friendly products and services or conscious consumption (e.g. <https://mintu.me/>).

Some organizations not only deal with widely understood dissemination of the CSR concept, but also provide consulting services in the scope of implementing the assumptions of this concept to the business practice.

Table 4. Selected organizations dealing with CSR problems in Poland – June 2014

Organization	Year of establishment
Forum Odpowiedzialnego Biznesu	2000
Akademia Rozwoju Filantropii w Polsce	1998
Instytut Odpowiedzialnego Biznesu	2004
Centrum Etyki Biznesu	1999
Fundacja Komunikacji Społecznej	1998
Instytut Badań nad Demokracją i Przedsiębiorstwem Prywatnym	1993
Polska Konfederacja Pracodawców Prywatnych LEWIATAN	1999
Centrum Wolontariatu	1996
Centrum CSR.pl	2007

Source: own study.

In turn, strictly consulting companies that offer services in the scope of auditing, training, building a CSR strategy and implementing it include, for example KPMG and PwC. This allows stating that the market of companies offering specialized consulting services associated with the implementation of social, environmental and ethical actions to the business practice (but not only) is still an emerging market and can accommodate new entities.

At the end of the considerations made in this section, a question may be asked to what extent the Polish society is currently involved in a dialog with companies on the subject of developing their strategies in terms of the implementation of the CSR concept. To answer this question, it should be mentioned first that, according to various studies, the level of awareness of the CSR concept among Poles is very low. As it appears from the research carried out in 2010 by MillwardBrown SMG/KRC, only 3% of adult Poles heard about the concept of corporate social responsibility.⁴ In turn, the research conducted in 2013 by Maison Research House and SGS Polska revealed

⁴ The research conducted by MillwardBrown SMG/KRC in October 2010 on behalf of the Pracodawcy RP organization under the project entitled “Koalicja na rzecz Odpowiedzialnego Biznesu” (Coalition for Responsible Business). The studies were carried out using the CAPI (Computer Assisted Personal Interview) technique on a nationwide, statistically representative sample of people aged 18–75; n = 975 [more in: *Koalicja na rzecz Odpowiedzialnego Biznesu...* 2010].

that 20% of the respondents heard about the concept of corporate social responsibility and knew what it meant, while another 23% heard about it, but did not know what it meant. Therefore, it can be concluded that almost 60% of adult Poles have not met the CSR concept so far. In addition, 80% of adult Poles know little or very little about the CSR activities taken by companies. The fact that 66% of the respondents would like to know more in this field may be considered as encouraging. The dialog between companies and society is important because 56% of the respondents do not trust what companies say about their socially responsible actions, but in contrast 88% of the respondents approve the fact that companies take such actions [Barometr CSR 2013]. In 2011, experts from the Lewiatan PKPP association assessed the state of the dialog between Polish companies and key stakeholders (employees, customers and non-governmental organizations, which are also an important mediator in the dialog with local communities). As a result of the performed evaluation, it was found that such a dialog is very poor and that it is necessary to take appropriate measures to make it more efficient [Błędy i bariery... 2011].

3.3. Reporting and standards

The reporting and standards areas were discussed jointly in this section, assuming that they are related with each other. Referring to the issue of the CSR actions reporting with the use of standards, one can conclude that the social reporting in Poland is slowly gaining in importance (see Figure 1). The data for 2010–2012 show



* Until 30.09.2013.

Figure 1. The number of CSR reports published by companies in Poland in 2007–2013

Source: own study based on: [Raportowanie odpowiedzialnego biznesu 2013, p. 1].

a significant increase both in the amount of published reports and the share of the reports prepared according to the GRI guidelines. The number of reports published in 2012 was nearly four times higher than in 2007. It includes also the reports prepared in compliance with the GRI guidelines.

These data are encouraging, but a question should be asked what percentage of the hundred largest companies publishes social reports. From the analysis of the first one hundred companies in the ranking of 500 largest Polish companies organized by “Rzeczpospolita” newspaper, it appears that in 2010 only 12 of these companies prepared CSR reports, of which only 4 prepared such reports in accordance with the GRI guidelines [*Raportowanie CSR w Polsce 2010*, pp. 7–8]. In 2011, the number of companies included in this ranking that prepared reports according to GRI increased up to eight [*5 lat raportowania...*]. In turn, the studies conducted on a sample of the 120 largest Polish enterprises and financial institutions show that only 26 of them (less than 22%) publish social reports on their websites. Out of this, only 15 companies (12.5%) prepare reports using the GRI guidelines.⁵ Therefore, it can be concluded that the process of creating CSR reports by the largest companies in Poland on the basis of international standards is very slow, but since 2010 it has accelerated.

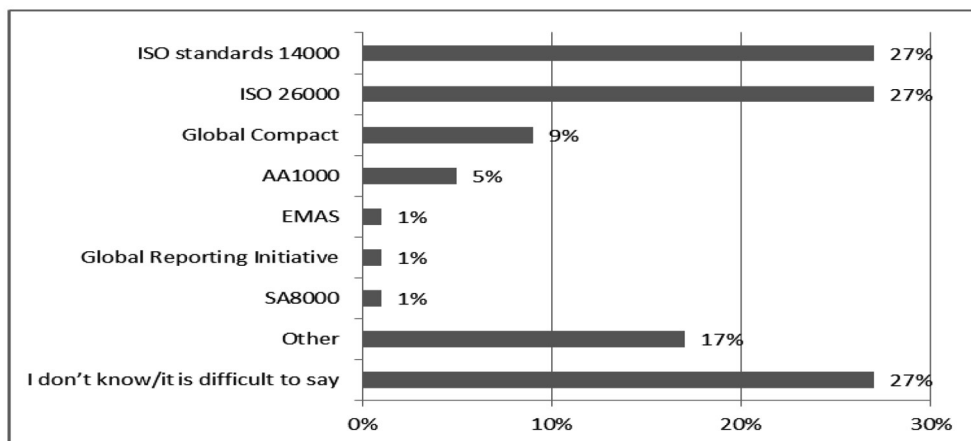


Figure 2. Standards according to which the activities associated with CSR are carried out – data for 2011

Source: [*Ocena stanu wdrażania standardów...* 2011, p. 58].

At this point, it is worth taking a closer look at the knowledge of the CSR concept among the companies operating in Poland. The results of the surveys conducted

⁵ See [Krzemień, Piskalski 2012]. The survey was carried out in the period from October 2011 to June 2012 on a sample of 120 largest Polish companies and financial institutions, based on the “Pięc-setka Polityki – Ranking Największych Polskich Firm” ranking for 2010.

in late 2011 reveal that the concept of corporate social responsibility is known only to 31% of the companies operating in Poland, out of which large companies constitute 70%. In addition, 67% of the companies whose representatives declare the knowledge of the CSR concept carry out activities related to it. In the group of these companies, micro-entities (56%) are significantly less represented than others (approx. 80%). Among the companies that carry out CSR activities, 57% do this in accordance with specific standards and guidelines. ISO standards (ISO 14000 and ISO 26000) are most commonly used – 54% of the companies choose one of them.⁶

In turn, when looking at the number of ISO 14001 certificates issued in Poland every year, it can be concluded that it has been increasing systematically for many years. As many as 1089 certificates were issued in 2007, while in March 2012 this number increased to 2014.⁷ Thus, the group of Polish companies with environmental management certificates keeps growing.

4. Conclusion

After seven years from the publication of the results of the research carried out by UNDP, it can be concluded that the development of the CSR concept in Poland is still at an early stage. Some of the areas are developing slightly more dynamically than others and some are characterized by stagnation. Based on the conducted analyses, the status of the development of the CSR concept in Poland in 2014 was assessed (see Table 5).

Table 5. Assessment of the status of the development of the CSR concept in Poland in 2014

Institutional level		Company level	
Legal and political environment	Civil society context	Reporting	Standards
C/D	C	C/D	C/D

Source: own study.

The ratings obtained by Poland in the four analyzed areas allow making a conclusion that in 2014 Poland became closer to the C level – attentive and emerging⁸ – in the development of the CSR concept. This rating comprised:

⁶ Studies conducted by MillwardBrown SMG/KRC and PwC at the request of PARP (Polish Agency for Enterprise Development) on a sample of 850 companies (including: large companies: 100, medium companies: 300, small companies: 250, micro companies: 200) [see more in: *Ocena stanu wdrażania standardów...* 2011].

⁷ See: <http://ojakosci.pl/iso-14001-liczba-certyfikatow/>.

⁸ Stage C – attentive and emerging: The country is aware of the importance of CSR, there is both corporate and NGO pressure to apply CSR practices, there are some obstacles and missing drivers that would enable key actors to promote and practice CSR. There are a limited number of good examples,

- The area of legal and political environment: there is a new (established in July 2014) named government department leading on CSR issues but there is no CSR national strategy. The national government has not acted to address its own corporate responsibility; there is some public procurement strategy that addresses social, environmental or ethical issues. There is a lack of specific legislation to promote a widespread adoption of CSR good practices among Polish companies. The government is not working enough in partnership with the private sector and NGOs to raise the awareness and understanding of social, environmental and ethical issues.
- The area of civil society context: there are universities and research institutes offering specific programs and courses in CSR and related fields. Many academic publications are available and there is a rapidly growing number of articles on CSR in the national media. Some national organizations cooperate with international organizations in the area of spreading the knowledge of CSR and exchanging information on best practices. There is an active market of CSR organizations and there appear some specialist consultancies that are experts in CSR issues; the activities of NGOs are largely reliant on financial support from the state or local government. There is still no widespread civil society involvement in the structured and publicly disclosed dialog with companies openly aimed at developing a corporate strategy.
- The area of reporting: only 12 out of the 100 largest Polish companies have published a CSR report in 2010. The number of regularly produced, structured CSR reports is increasing from year to year but is still low and independent assurance is at a preliminary stage. The number of CSR reports prepared using the GRI guidelines is increasing, but the total number of such reports is very low. There is no widespread adoption of formal public disclosure of CSR issues and data by small and medium-sized enterprises.
- In the area of standards: in 2012 there were more than two thousand companies in Poland, which were independently certified to ISO 14001, while in June 2014 there were 37 companies active-signatories to the Global Compact.

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ROZWÓJ KONCEPCJI CSR W POLSCE – POSTĘP CZY STAGNACJA?

Streszczenie: Celem niniejszego artykułu jest określenie aktualnego stanu rozwoju koncepcji CSR w Polsce. Aby ustalić, czy rozwój koncepcji CSR w Polsce znajduje się w fazie postępu czy stagnacji, potrzebny jest odpowiedni punkt odniesienia – najlepiej taki, który dałby możliwość zaobserwowania zmian, bądź ich braku, w pewnym przedziale czasowym. Wydaje się, że za taki właśnie punkt odniesienia mogą posłużyć wyniki badań z 2007 roku pochodzące z projektu realizowanego przez UNDP. Bazując na analizie czterech obszarów CSR zaproponowanych w projekcie UNDP (te obszary to: otoczenie polityczno-prawne, społeczeństwo obywatelskie, raportowanie i standardy), dokonano oceny obecnego stanu rozwoju koncepcji CSR w Polsce. Można stwierdzić, że po siedmiu latach od opublikowania wyników badań przeprowadzonych przez UNDP, rozwój koncepcji CSR w Polsce nadal znajduje się na wczesnym etapie. Niektóre obszary rozwijają się nieco dynamiczniej niż pozostałe, niektóre charakteryzuje stagnacja. Uzyskane przez Polskę oceny w czterech analizowanych obszarach pozwalają na stwierdzenie, że w 2014 roku kraj ten zbliżył się do poziomu C – *attentive and emerging*.

Słowa kluczowe: CSR, postępowanie, stagnacja.