

Corporate Social Responsibility in European Union Countries on Background of the Economic Development

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Abstract:

The aim of the study was to analyze the relationships between economic factors and the number of enterprises operating according to the CSR rules. The enlargement of the European Union (EU) resulted in the expansion of markets and increased competition. The improvement of goods and services quality as well as respect for natural and human resources become a value. Long-term practices such as the Corporate Social Responsibility constituting an investment in the company's competitive position are the answer to the needs of consumers. The implementation of CSR programs and planned PR activities in the company also leads to an increase in the company's value and thus improves its competitiveness. We want to determine whether entrepreneurs in more developed countries are more likely to implement the CSR rules than those in countries with a lower level of economic development. The base of our analysis was rating of CSR companies from every country in compared to their economic growth. In order to detect any dependency, multivariate comparative analysis and Hellwig's method were used. Results may prove useful in the process of shaping the EU policy towards enterprises.

Keywords: taxonomic measure; economic development; corporate social responsibility.

JEL Classification: C38; O57; M14.

Introduction

Creating a single and competitive market in the EU has many benefits for entrepreneurs. On the other hand the effect of globalization and growing competition, which accompanies the inclusion of new countries into European community, obligates to adapt their activities to the requirements of an enlarged market. EU strategies implemented to facilitate business registration as well as to keep it on the market together with those aimed at equalizing opportunities in various areas, unify with the conditions for enterprises. In addition, apart from the price, customers are increasingly interested in the way the product was created, the way employees are treated and the impact the manufacturer has on the environment.

So their needs are also changing (Cotte 2009). It is known from numerous studies that these needs depend largely on the consumer standard of living (e.g. Devinney, Auger, Eckhardt 2010). In turn, this standard is determined by the level of the socio-economic development of the country of their origin.

The CSR is by definition a tool thanks to which companies have a chance to achieve a better position and stand out in the otherwise homogenous market. Therefore, it is worth checking if the socio-economic situation translates into an increasing number of enterprises declaring socially responsible activity. Identification of the factors influencing companies' decisions about implementing CSR can be an important contribution to constructing European strategies focused on entrepreneurs.

1. Research Background

Poland's accession to the structures of the EU in May 2004 resulted in benefits in political, social and economic areas. It's economy gained not only greater development opportunities but also increasing innovation and competitiveness on global markets. By implementing the solutions proposed in the Lisbon Strategy (Radło 2003), the development of small and medium-sized enterprises was also ensured. Entrepreneurs received an opportunity to enjoy the four freedoms of the free market (goods, services, labor and capital), thanks to which they establish and develop cooperation with European concerns and also take action in areas other than Poland. The positive aspects of Poland's membership in the EU are also the increase in the volume of trade through the abolition of duties and tariff barriers as well as the appearance of creation effect and shift effect and the inclusion of Polish

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manufacturing companies in a much larger European market. The effect of trade creation means the formation of new trade channels between the countries which are in the customs union. The effect of trade shift consists in replacing a part of the current imports and exports from third countries with increased trade turnover with countries belonging to the customs union. The security of business transactions and capital flows has increased. As a consequence, we are dealing with increased competition in the common market, which results in an increase in the quality of offered products, while reducing their prices and increasing their availability to consumers. The European Community, through subsidies from structural and cohesion funds, supports actions aimed at reducing economic disparities in individual regions (Konarzewska 2008, 32).

The implemented principle of coherence makes the environment of companies operating in Europe homogenous. Along with the benefits associated with the expansion of capabilities of Polish companies operating in the wide European market, challenges also appear. The biggest of them is intense competition, which imposes additional obligations on companies such as investing in new technologies, intensifying marketing activities or investing in human capital. In addition to responding to a changing environment, producers must take into account changes in the structure of demand. Globalization, excess of produced good and their shorter life cycles as well as universal access to information mean that consumers are increasingly conscious while making their purchasing decisions. The number of people respecting the values of fair social life and engaged in social problems is growing. They consider it a priority to protect natural resources. They also express their needs by exerting pressure on producers to produce and distribute according to these principles. Entrepreneurs are aware of the fact that currently high-quality low prices of products and services are unable to provide them with the opportunity to operate and make a profit in the long term (Krzysztofek 2015). There is a need not only to constantly adapt to changes in environment but also to build a positive image of the company, which is undoubtedly one of the most valuable intangible assets of any organization (Adamczyk 2009, 170). Therefore, building long-term strategies, based on investing in value and brand has become a necessity. One way to achieve it is to operate the company in line with the concept of social responsibility (*Corporate Social Responsibility*).

CSR is one of the most important trends in the global economy, being at the same time a response to the effects of globalization (Krzysztofek 2015, 86). In the CSR concept, social responsibility is the basic principle on which the company bases its functioning in relations with the environment (Moon 2014). It is a strategy whose assumption is voluntary consideration of ecological, ethical and social aspects. It cannot only be a method of gaining a competitive advantage but also a way of distinguishing a company on the global market. By responding to the emergence of new consumer trends on the markets, it becomes a fundamental element in building and increasing confidence in producers. In 2010, the International Organization for Standardization (ISO) developed the PN-ISO 26000 standard as a guide for organizations applying the principles of social and environmental responsibility. According to it, CSR enterprises include those that reported taking action in at least one of seven areas:

- *Organizational governance.* Improving the efficiency of organization management, taking into account the public interest, respect for stakeholders and ethical principles.
- *Human rights.* Respect for human rights and dignity. Respect for civil, political, economic, social and cultural rights. Counteracting any discrimination and strengthening the protection of employees' rights.
- *Labor practices.* Good practices in this area, going beyond the obligations imposed by legal provisions, should take into account working conditions and social protection, occupational health and safety, social development (training), the need to conduct permanent social dialogue and to maintain open and honest relationships with cooperating entities.
- *Environment.* Objectively measured care for the smallest scale of pollution emitted to the environment. Taking all possible action to reduce the consumption of natural resources.
- *Fair operating practices.* A company which wants to be considered as an entity employing fair market practices, and thus socially responsible, should implement good practices to counteract unfair competition, fair cooperation and respect for property rights. In addition, each organization should actively promote the principles of social responsibility in its sphere of influence (partners, suppliers, environment).
- *Consumer issues.* Applying honest practices in product and service marketing. Fair contract terms and objective and reliable information. Market education. Commitment to consumer health and safety issues. The quality of service and support as well as consideration of complaints. Every company should be honest and transparent to its consumers.
- *Community involvement and development.* The company should actively support local communities to solve their problems, especially those affecting its employees and other stakeholders. Good practices in this area should be focused on conducting social dialogue, which should involve social organizations in

the process of planning and implementing social projects, taking into account real social needs when choosing the direction of involvement (Blowfield 2005), including undertaking social investments in areas such as education and culture, health, development and access to technology.

The activities of enterprises or organizations in the field of social responsibility can translate into specific benefits. In addition to the competitive advantage and reputation listed in the introduction, the following are also seen:

- ability to acquire and retain employees, customers, users;
- maintaining employee morale, commitment and productivity;
- better rating obtained from investors, financial markets, sponsors, donors;
- better relations with enterprises, suppliers, contractors, customers, governments, media and the community in which the organization operates.

The implementation of CSR activities in Poland is not closely related to the accession of our country to the EU. The Responsible Business Forum was established already in 2000- an organization that set itself the following goals: disseminating knowledge in the field of corporate social responsibility and sustainable development, education and supporting initiatives in the field of corporate social responsibility and sustainable development, creating a platform for exchange of experience in the field of corporate social responsibility and sustainable development between business representatives, public administration and non-governmental organizations, as well as exchange of experience with international organizations. The FOB has been creating rankings of Polish socially responsible enterprises since 2006. The international ranking of socially responsible companies can be found on the CSR Hub website. CSR Hub rates 12 indicators of employee, environment, community and governance performance and flags many special issues. It offers its subscribers an immediate access to 186 million detailed data points from our 618 data sources. The data comes from socially responsible investing research firms, well-known indexes, publications, "best of" or "worst of" lists, NGOs, crowd sources and government agencies. By aggregating and normalizing the information from these sources, CSR Hub has created a broad, consistent rating system and a searchable database that links each rating point back to its source (www.esg.csrhub.com accessed January 6, 2020).

The issue of social responsibility is widely discussed in the literature. On the one hand, the opportunities and challenges related to making a decision to act in this formula are analyzed (Tao, Tien, Anh 2019), on the other hand, acceptable strategies are presented (Maignan, Ferrel 2004 and Ștefănescu 2019). Numerous authors point to the benefits that entrepreneurs will be able to generate by implementing CSR (Chiu, Chen, Hu 2020, McGuire, Sundgren 1988, Marti-Borbolla, Ortiz-Arango 2017, Zuzek 2012). Research has also been taken to check how market orientation or culture of sustainability affects CSR implementation, or vice versa (Raj, Kuznetsov, Arun 2020). It is worth noting that all studies focus on the aspects of company management (rather in terms of its strategy), benefits in market relations and possible difficulties. As mentioned above, in CSR activities, both internal factors (the company's structure, adopted strategic goals and the expected profit horizon) and external factors (competition, willingness to stay on the market in the long term and building the company's image) are important. However, when describing the environment in which companies operate, the authors do not take into account its broader aspect. Namely, it is about factor strictly related to the market but in macro scale – level of economic development.

In this aspect, this article is an innovative approach to the issue of CSR. The aim of the analysis was to determine whether entrepreneurs in more developed countries are more likely to implement CSR principles than those in the countries with a lower level of economic development. A progressive process of uniformizing the operating conditions of enterprises within the European Union is assumed. For many reasons (the number of years that have elapsed since joining the Union is relevant here), there are still significant differences in the level of socio-economic development of individual associated countries. These differences, in turn, generates a different standard of living. It affects consumer attitudes. In countries with a higher standard of living consumers makes purchasing decision with more awareness. The price ceases to be the main element in the purchasing decision making process.

2. Methodology

The first step in the analysis was to create a ranking of countries based on selected economic factors using a taxonomic measure of development. Then the results were with the ranking of the countries in the area of CSR. In the next stage, EU countries were classified. It was assumed that if there is a relationship between the socio-economic situation of a given country and the number of CSR enterprises, the results of the classification of the countries according to the taxonomic measure and the marks awarded in the CSR ranking will be very similar.

The following set of variables was used to describe the socio-economic situation, taking into account the assumptions about the conducted analyses: X1 - GDP per capita in PPS, X2 - Employment rate, X3 - Gross domestic expenditure on research and development, X4 - Export of goods and services in % of GDP, X5 - Annual net earnings in EURO, X6 - Unemployment rate, X7 - Inability to make ends meet, X8 - In-work at-risk-of-poverty rate. All data were sourced from the Eurostat databases and relate to the year 2018.

To compare the results of the classification based on the measure value with the countries classification the results of the research in the CSR area, the data from CSR Hub ranking 2018 was used. Not all countries have been taken into account. Bulgaria, Estonia, Latvia and Slovakia were excluded from the analysis because they were not classified in the CSR Hub ranking.

Linear ordering methods allow ranking objects due to the set of variables characteristic of the studied issue. The linear ordering is the measure of diversity and should characterize how much, on average, one object is better (or worse) than another object due to used set of variables. We used Hellwig's ordering to construct *Taxonomic Measure of Economic Development (TMED_i)* for each country of EU. This method was proposed in 1968 (Hellwig 1968). It is conducted a way as to indicate the place (linear order) of objects in relation to the ideal solution. These assumptions are compatible with the TOPSIS method (Hwang, Yoon 1981). However, due to the publishing possibilities of the authors of both methods, the latter gained popularity. The Hellwig's method requires two postulates to be met. First, the nominates should be converted into stimulants and then all, through normalization, lead to the comparability. Since in our case there were no nominates, normalization was performed by standardizing the values of variables according to the following formula:

$$z_{ij} = \frac{(x_{ij} - \bar{x}_j)}{S_j} \quad (1)$$

where: z_{ij} – standardized value of j -th variable in i -th object, x_{ij} – observed value of j -th variable in i -th object, \bar{x}_j – mean of j -th variable, S_j – standard deviation of j -th variable.

As a result of variable rescaling according to the standardization formula (eq. 1), we get the average value of each variable equal to zero, with the standard deviation equal to 1. In the next step of the Hellwig's method an ideal object (pattern) must be established, the values of which are selected according to the following criteria:

$$z_{0j} = \begin{cases} \max_i \{z_{ij}\} & \text{when variable is stimulant} \\ \min_i \{z_{ij}\} & \text{when variable is destimulant} \end{cases} \quad (2)$$

For each object (in our case the country), the distance from the designated pattern is calculated. Euclidean distance is used in this method:

$$d_{i0} = \sqrt{\sum_{j=1}^m (z_{ij} - z_{0j})^2}, i = 1, 2, \dots, n \quad (3)$$

The value of the distance of each object from the pattern allows to rank these objects in order from the best (closest to the pattern) to the worst (furthest from the pattern) or vice versa. In order to normalize the values of the d_{i0} distances obtained, as well as to obtain a measure which rising values would indicate the development of the studied phenomenon, a synthetic meter is constructed:

$$s_i = 1 - \frac{d_{i0}}{d_0}, i = 1, 2, \dots, n \quad (4)$$

where: $d_0 = \bar{d}_0 + 2S_{d_0}$, $\bar{d}_0 = \frac{1}{n} \sum_{i=1}^n d_{i0}$, $S_{d_0} = \sqrt{\frac{1}{n} \sum_{i=1}^n (d_{i0} - \bar{d}_0)^2}$.

Obtained value of s_i is the *Taxonomic Measure of Economic Development (TMED_i)* for each of the EU countries. Thanks to the applied formula the measure received, refers to the maximum possible distance, which is d_0 between the ideal object and the non-ideal object. In Hellwig's method the measure of s_i , usually takes values in the range $<0;1>$. The higher the value of the measure, the better place of a given country in the ranking. When a large number of objects is considered or when one of the variables more significantly differs from the ideal object, the measure may have negative values. The ordering synthetic measure stems from the relation between the distance of a given object to an ideal object and the interval of variability of all the distances between objects and the ideal. It is possible to classify the considered objects due to differences in the values of measures. Based on formulas:

- $s_i \geq \bar{s} + S_{s_i}$,
 - $\bar{s} + S_{s_i} > s_i \geq \bar{s}$,
 - $\bar{s} < s_i \leq \bar{s} - S_{s_i}$
 - $s_i < \bar{s} - S_{s_i}$,
- (5)

where: $\bar{s} = \frac{1}{n} \sum_{i=1}^n s_i$, $S_{s_i} = \sqrt{\frac{1}{n} (s_i - \bar{s})^2}$.

We get four classes of objects that are as little varied as possible within one class and as diverse as possible between classes. In the first class are objects with the best results of the s_i (in our case countries with the best socio-economic situation) in the fourth class – with the worst results (Nowak 1990). Table 1 presents the results obtained of the classification of countries according to two *TMEDi* and *CSRHub* indicators. For better visualization the results are also shown on the maps (Figure 1 and Figure 2).

To compare the results of both classifications, the Rand index was used. The assessment of similarity the results of two classifications is carried out using the function: comparing. Partitions, cluster Sim: comparing. Partitions (cl1, cl2, type="rand") package of R program, where: cl1 (cl2) – are vectors containing cluster numbers to which objects in the first division have been classified (in the second division), type – type of index, "rand" - Rand index calculated according to the formula:

$$R = \frac{a+b}{a+b+c+d} = \frac{a+b}{\binom{n}{2}} \quad (6)$$

where: given a set of n elements $S=\{o_1, \dots, o_n\}$ and two partitions of S to compare, $X=\{X_1, \dots, X_r\}$, a partition of S into r subsets, and $Y=\{Y_1, \dots, Y_s\}$, a partition of S into s subsets, define the following: a -the number of pairs of elements in S that are in the same subset in X and in the same subset in Y , b -the number of pairs of elements in S that are in different subsets in X and in different subsets in Y , c -the number of pairs of elements in S that are in the same subset in X and in different subsets in Y , d - the number of pairs of elements in S that are in different subsets in X and in the same subset in Y , $\binom{n}{2}$ is calculated as $n(n-1)/2$.

The Rand Index gives a value between 0 and 1, where 1 means the two clustering outcomes match identically.

3. Results

The classification results are presented in the table 1 and for better visualization they are also shown on the maps (Figure 1 and Figure 2). The largest divergence is seen in case of Denmark, Ireland, France, Luxembourg, the Netherlands, Spain and Portugal. Denmark, the Netherlands, Ireland and Luxembourg formed a group of countries with the best socio-economic situation in the ranking based on *TMEDi*. However, as a result of the *CSRHub* classification, these countries were in the groups of lower rated countries. The largest shift was recorded in case of Luxembourg, which as a result of the first classification was in the group of the best, and as a result of the second one, worst countries. The results for Spain were exactly the opposite. According to the variables assessing the level of socio-economic development, Spain was in the last group of countries, and according to the *CSRHub* indicator, in the first one. In our case, the Rand index is 0.587, so the classification results cannot be considered as similar or as completely different. As can be seen, it is impossible to clearly confirm the hypothesis about the dependence of increasing number of socially responsible enterprises on the level of country's economic development. Austria, Finland, Germany, Romania, Slovenia, Sweden and the United Kingdom have not changed their classes due to the use of different classification methods so because of it Rand measure isn't lower.

Table1. Classification of *TMED*i and CSRHu

Country	TMED	CSRHub
Austria	2	2
Belgium	2	3
Croatia	3	2
Cyprus	3	4
Czech	2	4
Denmark	1	3
Finland	2	2
France	2	1
Germany	2	2
Greece	4	2
Hungary	3	2
Ireland	1	3
Italy	4	2
Lithuania	3	2
Luxembourg	1	4
Malta	2	4
Netherlands	1	2
Poland	3	4
Portugal	3	1
Romania	4	4
Slovenia	2	2
Spain	4	1
Sweden	2	2
United Kingdom	3	3

Source: own elaboration on base of Eurostat and CSRHub data

The obtained results prompted the author to attempt to the classification based on a changed set of variables related to the socio-economic situation. The basis has become a reference the CSR to consumer attitudes. In effect, as a result of the revision of the previous assumptions, instead of the X1 (GDP per capita in PPS), a variable was used which, perhaps, better illustrates the consumers' potential – AIC per capita in PPS. When calculating the AIC value, not only expenditure on consumer goods and services purchased directly by households are taken into account, but also services provided by non-commercial institutions and the government for individual consumption needs (e.g. health and educational services), which makes comparisons about welfare easier. (Eurostat; ec.europa.eu/eurostat.statistic-explained).

Figure 1. Classification based on *TMED*i

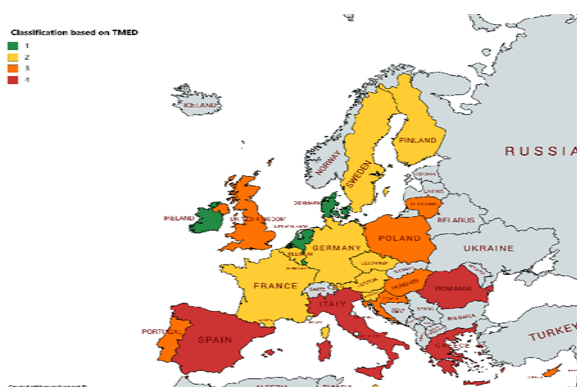


Figure 2. Classification based on CSRHub

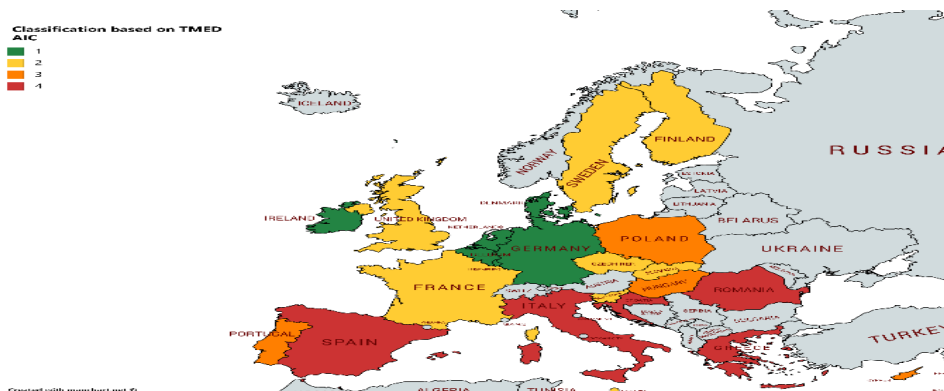


Source: own elaboration on base of Eurostat and CSRHub data.

Each steps of the analysis were repeated, a taxonomic measure of economic development (*TMED AIC*) was calculated, and next based on its value, classification into four groups. Then the obtained results were compared with the results of the classification based on CSRHub.

Table 2. Classification of *TMED AIC* and CSRHub

Country	TMED AIC	CSRHub
Austria	2	2
Belgium	1	3
Croatia	4	2
Cyprus	3	4
Czech	2	4
Denmark	1	3
Finland	2	2
France	2	1
Germany	1	2
Greece	4	2
Hungary	3	2
Ireland	1	3
Italy	4	2
Lithuania	3	2
Luxembourg	1	4
Malta	2	4
Netherlands	1	2
Poland	3	4
Portugal	3	1
Romania	4	4
Slovenia	2	2
Spain	4	1
Sweden	2	2
United Kingdom	2	3

Figure 3. Classification based on *TMED AIC*

Source: own elaboration on base of Eurostat and CSRHub data.

The replacement of the variable of income character into the variable of expenditure character did not cause significant changes in the obtained results. Although the Rand index increased slightly (in this case value 0,61), classifications still cannot be considered as similar.

It was checked whether significant differences in the number of enterprises operating in accordance with CSR criteria in different countries could be the reason for the results, and whether this could affect on the points awarded in the CSRHub assessment. For example, 1505 companies were reported from the UK and only 15 from Malta. But the Pearson coefficient of correlations between number of enterprises and CSRHub assessment have a very low value (0,13). Probably, in addition, the size of the country from which the data is derived should also be taken into account through a conversion of the number of enterprises per capita. Furthermore, the type of industry in which the company operates affected on the results obtained in the CSRHub ranking. The industry groups worst rated by CSRHub are: Healthcare, Education & Government, Sports & Leisure, Agriculture & Mining, Finances & Real Estate and Travel.

It is also worth mentioning, that there are factors not taken into account in this analysis, this certainly affects the increasing number of companies operating according to CSR principles. These are sensitive customer groups, whose perception of the consumer goods market is based on accepted life philosophies. Some of them belongs to organizations, thanks to which they can have a greater impact on producers (e.g. by boycotting). A very interesting issue was taken by Cotteand Trudel (2009). They try to answer the question whether consumers are willing to reward firms for their CSR by paying a higher price for products and services which enhance social or environmental well-being or through increased purchases. The impact of consumers' attitudes as main stakeholders on the development of corporate social responsibility has been widely discussed by Mazur-Wierzbicka (2015).

The most known consumer trends (Ćwik (red.) 2012) are:

- Lessismore – being an ecological, conscious and reasonable (smart) consumer and user of natural resources;
- Slow Life – promoting local products, not buying highly processed food;
- Love Food, Hate Waste – no food waste;
- DIY – Do It Yourself (e.g. self-assembly of furniture at home);
- LOHAS – Lifestyle of Health and Sustainability - people who prefer a healthy lifestyle, well-informed, critically assessing the activities of companies and aware of their own impact on the activities of producers through their own purchasing decisions;
- Enough – philosophy - as a society we have reached the point where we already have everything what we need for comfortable functioning, the further consumption of goods is unnecessary and does not improve the quality of life - for a demanding consumer, "better" becomes more important than "more".

As it was mentioned in the introduction, the increase in consumer awareness is linked to the country's standard of living. However, it is also worth adding that globalization and universal access to information make trends and fashion (Thorisdottir, Johannsdottir 2020) independent of consumers' place of residence. In the era of the Internet and numerous social networks, following tastes of celebrities is facilitated. Because their standard of living is very high, they do not purchase products based on their prices. On the contrary, factors related to ecology, respect for natural resources and sustainable development are beginning to gain importance. The ideas propagated by celebrities find followers not only throughout Europe but also around the world. So, as a result, consumer trends influence behavior of producers and their activities in the area of CSR irrespective to the place of residence.

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Conclusions

Activities in CSR area are an increasingly frequent phenomenon. They are inseparably connected with the idea of sustainable development (Cunha Bezerra 2020), which is one of the strategic challenges of the EU. Previous analyzes identify internal factors (e.g. of a strategic nature) and external factors (related to the behavior of stakeholders), and the concept of sustainable development applies to companies. Meanwhile, it may turn out that factors of a more general nature, such as sustainable development on a macro scale (e.g. in EU countries) may be a determinant of the development of companies in the area of CSR. It is worth undertaking analyses thanks to which it is possible to identify factors influence the desired behavior of entrepreneurs. Thanks to them, shaping the instruments of cohesion and sustainable development policy becomes more purposeful and thus effective. From the study perspective, it is concluded that while differences in the sphere of socio-economic situation are noticeable, they do not constitute the only basis for the formation and development of enterprises operating in CSR concept. Therefore, striving to identify the factors that affects this type of activity, research should be continued and expanded to new issues. Analysis of sustainable development data seems to be a good direction.

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