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## Social Responsibility of Organizations Directions of Changes

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## Contents

<b>Introduction</b> .....	9
<b>Kazimierz Banasiewicz, Paweł Nawara:</b> Values in the market society and valuation on the free market .....	11
<b>Kinga Bauer, Joanna Krasodomska:</b> The premises for corporate social responsibility in insolvency proceedings.....	20
<b>Marzena Cichorzewska, Marta Cholewa-Wiktor:</b> The influence of social innovation upon the development of regions and organizations .....	30
<b>Barbara Fryzel:</b> CSR, organizational identity and behavioral outcomes. A mediating role of perceptions and trust.....	41
<b>Urszula Gołaszewska-Kaczan:</b> Actions for promoting work–life balance as an element of corporate social responsibility .....	54
<b>Katarzyna Klimkiewicz, Ewa Beck-Krala:</b> Responsible rewarding systems – the first step to explore the research area.....	66
<b>Janusz Kroik, Jan Skonieczny:</b> The use of business models in forming corporate social responsibility .....	80
<b>Joanna Kuzincow, Grzegorz Ganczewski:</b> Life cycle management as a crucial aspect of corporate social responsibility .....	91
<b>Ewa Mazur-Wierzbicka:</b> Implementing the work–life balance as a CSR tool in Polish companies .....	109
<b>Marta Miszczak:</b> The communication of CSR policy to customers by discount stores in Poland on the basis of Lidl and Biedronka .....	122
<b>Magdalena Popowska:</b> CSR and small business from the international and national perspective .....	136
<b>Marcin Ratajczak:</b> Understanding the concept of CSR in small and medium-sized enterprises in agribusiness.....	149
<b>Anna Stankiewicz-Mróż:</b> Ethical code and whistleblowing as CSR tools in pharmaceutical companies.....	158
<b>Ewa Stawicka:</b> Corporate social responsibility in the SME sector. An analysis of the key aspects and pillars of developing the CSR strategy.....	170
<b>Tomasz Wanat, Magdalena Stefańska:</b> Company’s CSR activities addressed to its employees – diffusion of CSR to customers by employees .....	180
<b>Anna Waligóra:</b> Selected legal aspects of social entrepreneurship functioning in Poland in the context of the provisions set forth in the act of 27 April 2006 on social co-operatives .....	191



<b>Przemysław Wolczek:</b> Development of the CSR concept in Poland – progress or stagnation?.....	200
<b>Grzegorz Zasuwa:</b> Basic values and attitudes toward cause-related marketing.....	215
<b>Halina Zboroń:</b> Social economics – from the profit oriented market to the social entrepreneurship.....	229
<b>Krzysztof Zięba:</b> CSR knowledge and perception in Polish SMEs: Evidence from the region of Pomerania.....	240
<b>Agnieszka Żak:</b> Triple bottom line concept in theory and practice.....	251

## Streszczenia

<b>Kazimierz Banasiewicz, Paweł Nawara:</b> Wartości w społeczeństwie rynkowym i wartościowanie na wolnym rynku.....	19
<b>Kinga Bauer, Joanna Krasodomska:</b> Przesłanki społecznej odpowiedzialności biznesu w postępowaniu upadłościowym.....	29
<b>Marzena Cichorzewska, Marta Cholewa-Wiktor:</b> Wpływ innowacji społecznych na rozwój regionu i organizacji.....	40
<b>Barbara Fryzel:</b> CSR, tożsamość organizacyjna a zachowania. Rola percepcji i zaufania.....	53
<b>Urszula Gołaszewska-Kaczan:</b> Działania na rzecz równowagi praca–życie jako element społecznej odpowiedzialności przedsiębiorstwa.....	65
<b>Katarzyna Klimkiewicz, Ewa Beck-Krala:</b> Odpowiedzialne wynagrodzenie – pierwsze kroki w kierunku określenia obszaru badań.....	79
<b>Janusz Kroik, Jan Skonieczny:</b> Wykorzystanie modeli biznesowych w kształtowaniu społecznej odpowiedzialności przedsiębiorstwa.....	90
<b>Joanna Kuzincow, Grzegorz Ganczewski:</b> <i>Life cycle management</i> jako istotny aspekt społecznej odpowiedzialności biznesu.....	107
<b>Ewa Mazur-Wierzbicka:</b> Realizacja <i>work–life balance</i> jako jednego z narzędzi CSR w polskich przedsiębiorstwach na przykładzie Lidla i Biedronki.....	121
<b>Marta Miszczak:</b> Komunikowanie polityki CSR klientom przez sklepy dyskontowe w Polsce.....	135
<b>Magdalena Popowska:</b> CSR i małe przedsiębiorstwa z perspektywy międzynarodowej i krajowej.....	147
<b>Marcin Ratajczak:</b> Rozumienie koncepcji CSR w małych i średnich przedsiębiorstwach agrobiznesu.....	157
<b>Anna Stankiewicz-Mróz:</b> Kodeksy etyczne i <i>whistleblowing</i> jako narzędzia CSR w firmach farmaceutycznych.....	168
<b>Ewa Stawicka:</b> Wdrażanie społecznej odpowiedzialności w sektorze MŚP. Analiza kluczowych aspektów filarów rozwoju strategii.....	178
<b>Tomasz Wanat, Magdalena Stefańska:</b> Działania CSR kierowane do pracowników – dyfuzja CSR na klientów za pośrednictwem pracowników... ..	190



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<b>Anna Waligóra:</b> Wybrane aspekty prawne funkcjonowania przedsiębiorczości społecznej w Polsce na tle zapisów ustawy o spółdzielniach socjalnych z dnia 27 kwietnia 2006 roku.....	199
<b>Przemysław Wolczek:</b> Rozwój koncepcji CSR w Polsce – postęp czy stagnacja?.....	214
<b>Grzegorz Zasuwa:</b> Wartości i postawy wobec marketingu społecznie zaangażowanego .....	228
<b>Halina Zboroń:</b> Ekonomia społeczna – od profitowo zorientowanego rynku do społecznego gospodarowania .....	239
<b>Krzysztof Zięba:</b> Postrzeganie CSR w polskich MŚP. Wyniki badań w regionie Pomorza .....	250
<b>Agnieszka Żak:</b> Koncepcja potrójnej linii przewodniej w teorii i w praktyce	264

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## CSR KNOWLEDGE AND PERCEPTION IN POLISH SMES: EVIDENCE FROM THE REGION OF POMERANIA

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**Summary:** The concept of CSR was created in the second half of 20th century mostly with respect to large businesses, mainly multinational corporations. Alongside with the renaissance of small and medium-sized enterprises (SMEs), which took place in the 1970s, we can observe a constant increase in the popularity of research into CSR practices among SMEs. This topic still remains under-researched, especially in transition economies, such as Poland. We know little about how popular the knowledge of CSR concepts is among owners/managers of Polish SMEs, as well as about the factors influencing the attitudes of those owners/managers towards CSR practices in their business. The aim of this exploratory study is to identify determinants of CSR knowledge and CSR perception. Data gathered during the fourth edition of the Pomeranian Economic Observatory (PEO IV) were used to achieve this aim. The general finding is that CSR concept is better known among bigger, non-family owned businesses, which are involved in a number of innovative activities, relatively competitive (like exporters are), eager to co-operate with others and owned/managed by open-minded and trustful individuals. While most of the respondents (60%) perceive CSR practices negatively (as an unnecessary cost or just fashionable phrase), little is known about the reasons for this negative perception. PEO IV data offer no explanation for this differentiated picture of Polish SMEs owners/managers. This calls for a more fine-grained research into CSR perception in Polish SMEs without limiting the research sample to one region only.

**Keywords:** CSR, SMEs, small business, Pomeranian Economic Observatory.

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### 1. Introduction

The idea of corporate social responsibility (CSR) of businesses is relatively old, as it originates from the middle of the previous century. One of the first publications dedicated to this topic was *Social Responsibilities of the Businessman* by H.R. Bowen, published in 1953. From that time, the number of scientific publications on CSR increased really significantly, embracing several aspects of business involvement in

resolving social problems. The most often distinguished ones are: economic, legal, ethical and discretionary [Thompson, Smith 1991].

Traditionally, the problem of CSR practices was attributed to large, especially multinational corporations [Thompson, Smith 1991; Lepoutre, Heene 2006; Russo, Tencati 2008; Morsing, Perrini 2009; Preuss, Perschke 2009; Fassin et al. 2010; Fitjar 2011]. Certainly, those are very appropriate users of CSR practices for a number of reasons:

- The drive to maximize profits results in several tendencies and changes that are doubtful for the public opinion. Some of them are or potentially can be unethical. Being fair towards business partners (especially small, local ones who are minor players and their market power is very limited) and customers (suffering from asymmetry when it comes to information, resources and legal aid) can be easily neglected in order to improve financial results. Complex CSR practices and programs can serve as a means to limit or eliminate unethical behaviors in the view of public opinion.
- Even if being ethical in their operations, multinational corporations are often perceived as greedy and focused exclusively on monetary aspects of their operations. Therefore, CSR can be useful in making such corporations perceived as responsible members of the community, focused not only on gaining from society, but also concentrated on “giving back” activities.
- Problem awareness is nowadays shaped to a great extent by the mass media. Their role is amplified by rapid development of IT, which leads to the situation that only topics present in the mass media consideration gain substantial attention. CSR practices are no exception. The dominant stream of the discussion on social responsibility in business is dedicated to large companies. Obviously, it is important for the domestic or even global economy, when IKEA, Marks & Spencer, Zara and other huge companies decide to follow fair trade policies or decide to use organic food [Morsing, Perrini 2009].

Whereas the impact of those “big players” is huge, easy to identify and assess, there is an increasing awareness that the impact of small business CSR practices is equally important, even though those practices appear to be different, less formal, more difficult to measure and assess. Small and medium-sized enterprises (SMEs) constitute 99% of operating businesses. They are responsible for a significant part of jobs and they contribute to a big share in GDP. In the EU, SMEs are responsible for as much as 66% of total employment and half of the total value added [Lepoutre, Heene 2006]. Developing CSR practices in this sector is very desirable socially and, consequently, research on SMEs CSR becomes more and more popular [Worthington et al. 2006; Avram, Kuhne 2008; Preuss, Perschke 2009].

There is not much known about SMEs CSR in Poland. Generally, the Polish sector of SMEs remains under-researched when compared with the most developed countries. This applies also to corporate social responsibility issues. That is why during the fourth edition of the Pomeranian Economic Observatory the topic of CSR activities among SMEs was raised.



This paper is aimed at presenting the results of an exploratory study into CSR knowledge and perception among Pomeranian SMEs. With the sample of nearly 700 respondents it was possible to identify key determinants of CSR knowledge and examine the perception of CSR activities among SMEs owners and managers.

## 2. SMEs and CSR activities

Nowadays, it becomes increasingly understandable that businesses should accept their responsibility for not only economic, but also non-economic aspects of their operations. Those non-economic aspects usually include social issues and environmental problems. This broad responsibility is called corporate social responsibility (CSR) and can be defined as “actions that appear to further some social good, beyond the interest of the firm and that which is required by law” [McWilliams, Siegel 2001].

CSR as a construct has been derived from the research into large companies, especially multinational corporations. Hence, examination of CSR activities in SMEs is rather problematic. The popular statement saying that “small business is not a little big business” explains well why the concept of CSR often turns out to be inadequate within the context of SMEs. SMEs are simply of a significantly different nature. Unlike in large companies, many areas of SMEs operations remain informal, carried out in a more spontaneous way, without much planning. The role of a business owner is much more important than in large companies. Even if small business is run by hired managers, the impact of an owner usually remains significant. To sum up, one of the major differences between large companies and SMEs when it comes to CSR is the lack of formality, planning and undertaking some socially responsible actions without necessarily calling them “corporate social responsibility.” This calls for adapting the existing tools for researching CSR to the needs and peculiarity of SMEs.

Another important problem with studying CSR practices in small businesses results from the heterogeneity of the SMEs sector. This aspect of SMEs is often ignored by researchers when conducting general research on small business [Dominiak 2005] and entrepreneurship [Gartner 1985]. The same applies to CSR research [Jenkins 2006]. SMEs range from very small businesses (employing a few people or even not employing anyone) to firms having more than 200 employees, which results in tremendous differences between them, not only quantitative, but more importantly – also qualitative. In many SMEs, especially microfirms (less than 10 employees) and small firms (less than 50 employees) the role of CEO is performed by a business owner. Their different professional backgrounds, attitudes and perceptions make their businesses highly diversified. Applying any tools when trying to research CSR activities of SMEs requires achieving more homogeneity within research samples.

In order to gain better understanding of the meaning of CSR activities for SMEs, it is worth linking this concept with social capital, defined as “connections among





individuals-social networks and the norms of reciprocity and trustworthiness that arise from them” [Worthington, Ram, Jones 2006]. SMEs, because of their scope and size, are usually embedded in local communities and networks. This allows them to create and accumulate social capital within their organizational environment. They develop closer relations with their customers, suppliers and employees than their large counterparts. That is why they are likely to build up informal contacts and personal knowledge based on reciprocity and trust. CSR activities are often a part of those relations even though SMEs owners are not always fully aware of that. In such cases they tend to perceive CSR activities as a normal involvement in the social environment of their business.

Bearing in mind complexities associated with studying CSR activities in the SMEs sector and the lack of comprehensive research into this domain in Poland it seems worthwhile to pose two basic research questions:

1. Do Polish SMEs owners/managers know the concept of CSR?
2. What is their perception of the CSR concept?

Within the first research question the basic problem is obviously the prevalence rate of this knowledge. In other words, how many owners/managers know what CSR is and how many do not. Identifying those who know and those who do not raises other questions: What are the determinants of this knowledge? What differs those who know from those who do not? Can CSR knowledge impact business operations in any way? Are there some particular characteristics of a business that result in an increased likelihood of the CSR concept knowledge?

The second research question acknowledges the fact that opinions on CSR practices may be diversified. As any other business activities, they impose costs and bring benefits. The latter, however, are always rather difficult to measure. That is why we can assume that CSR activities will be performed mostly by businesses owned/managed by those who perceive CSR in a positive way. Are those businesses different in any respect from those characterized by a negative perception of CSR practices?

It can be assumed that CSR knowledge should be connected with some personal characteristics of an SME owner/manager and this characteristics is likely to impact the whole business. As a result, CSR knowledge may be more typical for some businesses and less typical for others. The main hypothesis answering the first research question is:

**H<sub>1</sub>: CSR knowledge is more typical of better SMEs owners/managers rather than of worse.**

The concept of “better” and “worse” business owner is decomposed into several categories captured by the respective sub-hypotheses.

First of all, CSR knowledge is supposed to be more common in bigger businesses, where it is more likely that some formal CSR activities are initiated. If such formal initiatives exist in a business, the owner/manager would know the concept of CSR. What is more, better (more talented, better educated, open-minded, innovative)



owners/managers increase the chances of their business to grow. This personal characteristics based on education and open-mindedness make it also more likely that the owner/manager knows the concept of CSR. Those two – business growth and CSR knowledge – may therefore correlate.

**H<sub>1a</sub>: CSR knowledge is more typical of bigger businesses rather than of smaller ones.**

Familiness of a business should be a quality negatively correlated with CSR knowledge for two reasons:

1. Familiness is a factor negative for growth. If H<sub>1a</sub> is confirmed by available data, family businesses should exhibit lower knowledge of CSR.

2. In family businesses owners/managers are usually family members. Belonging to a family is an important factor for playing this role. This is often at the cost of manager's quality. Managers being family members more rarely increase their qualifications and are less educated than their non-family counterparts.

Therefore, we can hypothesize:

**H<sub>1b</sub>: CSR knowledge is more typical of non-family businesses rather than of family ones.**

Better education of the owner/manager, as well as open-mindedness should result in a more innovative business conduct. If “better” managers run more innovative businesses and “better” managers are more likely to know CSR concept, then:

**H<sub>1c</sub>: CSR knowledge is more typical of innovative businesses rather than of non-innovative businesses.**

As the CSR concept is based on the idea of “giving back” to society, it seems logical to assume that an open and trustful owner/manager is more likely to be interested in the idea of responsible behavior. That is why:

**H<sub>1d</sub>: CSR knowledge is more typical of businesses owned/managed by people manifesting trust rather than distrust.**

As already mentioned, benefits for a business resulting from CSR activities are difficult to measure and validate. The advantage of those benefits over the costs would decide upon the involvement into such activities. Theoretically, the more owner/manager knows about CSR, the more potential benefits should be noticed and, consequently, the attitude towards CSR should be more positive. Hence:

**H<sub>2</sub>: Positive perception of CSR is more typical of better SMEs owners/managers rather than of worse.**

Addressing the second research question by referring again to the concepts of “better” and “worse” owners/managers requires a short notice: the dimensions across which those two types of owners/managers are analyzed remain unchanged. They include growth of their business, its familiness, innovativeness and trust. This is reflected by a series of sub hypotheses:

**H<sub>2a</sub>: Positive perception of CSR is more typical of bigger businesses rather than of smaller ones.**



**H<sub>2b</sub>: Positive perception of CSR is more typical of non-family businesses rather than of family ones.**

**H<sub>2c</sub>: Positive perception of CSR is more typical of innovative businesses rather than of non-innovative businesses.**

**H<sub>2d</sub>: Positive perception of CSR is more typical of businesses owned/managed by people manifesting trust rather than distrust.**

In the next section of this paper the hypotheses formulated above are confronted with empirical data with the use of contingency tables and  $\chi^2$  test.

### 3. Research sample and results

The research sample is taken from the fourth edition of the Pomeranian Economic Observatory (PEO IV).<sup>1</sup> It consists of 695 businesses, mostly belonging to the SME sector.<sup>2</sup> They were interviewed with the use of a questionnaire. The respondents were either business owners or CEOs. They were asked whether they know the meaning of CSR. Out of 695 respondents 674 declared CSR knowledge or its lack. As many as 21 respondents refused to answer this question and they are excluded from further analysis.

Empirical results presented in Table 1 show strong support for H<sub>1a</sub>. Indeed, CSR knowledge is more popular with medium and small businesses when compared with microfirms. Size matters even for the category of large businesses (every third knows CSR), but in this case no statistical confirmation could be obtained.

**Table 1.** Business size and CSR knowledge (*p*-value\* = 0.007)

Size:	CSR knowledge:				Total [n]
	No		Yes		
	[n]	[%]	[n]	[%]	
Micro	101	89	13	11	114
Small	287	76	89	24	376
Medium	116	73	42	27	158
Large	4	67	2	33	6
N.a.	11	55	9	45	20
Total:	519	77	155	23	674

\*  $\chi^2$  test performed only for SMEs, because of insufficient number of large businesses.

Source: own study, based on the PEO IV research results.

<sup>1</sup> For more details about PEO visit: <http://www.arp.gda.pl/116.pomorskie-observatorium-gospodarcze.html>.

<sup>2</sup> The PEO research sample was created in 2006 and at that time it consisted only of SMEs. Over six years (PEO IV was carried out in 2012) some of those businesses grew, and that is why seven out of 695 businesses were classified as large.



As expected, familiness does not favor CSR knowledge (see Table 2). Clearly, CSR is less known among family businesses, which offers support for  $H_{1b}$ . One should notice here a very low share of those who know CSR in the “n.a.” category. This category was formed mostly by sole proprietorship and these are usually very small businesses; so the size effect is the explanation here.

**Table 2.** Business familiness and CSR knowledge ( $p$ -value\* = 0.022)

Business familiness:	CSR knowledge:				
	No		Yes		Total
	[n]	[%]	[n]	[%]	[n]
Yes	139	78	39	22	178
No	217	68	100	32	317
N.a.*	163	91	16	9	179
Total:	519	77	155	23	674

\* Most businesses in this category were sole proprietorships, which did not declare whether they were family businesses or not.

Source: own study, based on the PEO IV research results.

**Table 3.** Business innovativeness and CSR knowledge

Business innovativeness as:		CSR knowledge:				
		No		Yes		Total
		[n]	[%]	[n]	[%]	[n]
Export activities:	Yes	120	68	56	32	176
$p$ -value = 0.000	No	303	77	93	23	396
	N.a.	96	94	6	6	102
	Total:	519	77	155	23	674
Innovation activities*:	Low number	438	80	112	20	550
$p$ -value = 0.000	High number	81	65	43	35	124
	Total:	519	77	155	23	674
Own marketing research:	Yes	231	73	86	27	317
$p$ -value = 0.016	No	288	81	69	19	357
	Total:	519	77	155	23	674
Licence purchase:	Yes	123	71	51	29	174
$p$ -value = 0.021	No	396	79	104	21	500
	Total:	519	77	155	23	674
Co-operation for creating innovations	Yes	162	72	64	28	226
$p$ -value = 0.019	No	357	80	91	20	448
	Total:	519	77	155	23	674

\* “Low number” category is assigned to businesses performing less than 5 innovation activities over the last year.

Source: own study, based on the PEO IV research results.



Innovativeness of businesses is not an easy issue to examine.<sup>3</sup> It can, however, be captured using a few dimensions such as: exporting activities, innovation implementing activities, conducting own marketing research, purchasing licenses to implement innovations and co-operation with other businesses in creating innovations. As can be seen in Table 3, business innovativeness correlates with CSR knowledge in a statistically significant way in all examined dimensions. This should be perceived as a full support for  $H_{1c}$ .

The last sub-hypothesis connected with CSR knowledge stipulated that owners/managers' trust and openness should favor CSR knowledge. Similarly to innovativeness, trust and openness were examined using respondents' declarations about issues related to trust and openness. All three dimensions are presented in Table 4. Empirical findings from this table offer support for  $H_{1c}$ .

All sub-hypotheses posed in relation to the first research question are supported by empirical data.  $H_1$  should be considered as confirmed.

**Table 4.** Trust and openness of business owners/managers and CSR knowledge

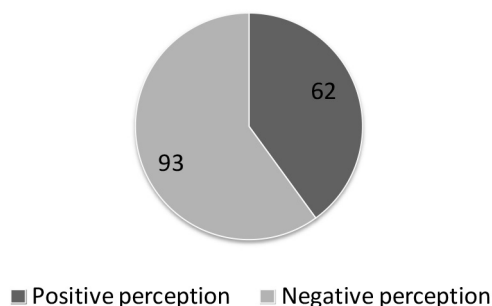
Trust and openness declarations:		CSR knowledge:				
		No		Yes		Total
		[n]	[%]	[n]	[%]	[n]
High and very high trust towards business partners:	Yes	242	71	97	29	339
	No	277	83	58	17	335
<i>p</i> -value = 0.000	Total:	519	77	155	23	674
Feeling that local authorities care about entrepreneurs:	Yes	98	70	42	30	140
	No	421	79	113	21	534
<i>p</i> -value = 0.027	Total:	519	77	155	23	674
Entrepreneurs can join actions to improve local economic situation:	Yes	160	70	70	30	230
	No	359	81	85	19	444
<i>p</i> -value = 0,000	Total:	519	77	155	23	674

Source: own study, based on the PEO IV research results.

Surprisingly, the PEO IV research results do not support  $H_2$ . None of the sub-hypotheses was confirmed. CSR knowledge determinants turned out worthless in explaining positive or negative perceptions of CSR. As many as 40% of the respondents expressed positive attitude towards CSR, whereas 60% believed it is only a fashionable “catchy” phrase or additional unnecessary cost, as shown in Figure 1.

<sup>3</sup> One of the possible ways is to find the level of R&D expenditures. In practice, however, this approach turns out to be very problematic, as businesses are usually reluctant to reveal any financial data.





**Figure 1.** Positive and negative perceptions of SMEs owners/managers

Source: own study, based on the PEO IV research results.

The failure to confirm validity of the expected determinants of CSR perception gave the impulse for continued quest for some other possible factors. A number of other variables from PEO IV research was checked, but with no positive result. Clearly, the empirical data from this research do not allow to explain the problem of CSR practices perception by SMEs owners/managers in the Pomeranian region. Thus, the research problem remains open for further investigation.

#### 4. Conclusion

CSR is believed to be mutually important both for businesses and for their social environment. With regard to small business or more broadly – the SMEs sector – studying CSR related problems still can yield new results and findings. In transition economies, such as Poland, CSR is additionally important, as it shapes the general social attitude towards entrepreneurs and creates more favorable entrepreneurial climate [Azmat, Samaratunge 2009]. Therefore, it is worth investigating CSR practices in the context of Polish SMEs sector.

The research into this topic presented in this paper yields mixed results. On the one hand, a few determinants of CSR knowledge in Polish SMEs have been identified. Clearly, the CSR concept is better known among bigger, non-family owned businesses, which are involved in a number of innovative activities, relatively competitive (like exporters are), eager to co-operate with others and owned/managed by open-minded and trustful individuals.

On the other hand, the PEO IV data do not offer any explanation for the differentiated perception of CSR activities. With majority of business owners/managers having rather poor opinion about CSR, the scale of its implementation in Polish SMEs may remain unsatisfactory for a long time. It is strongly advisable to continue research on factors influencing SMEs owners/managers attitude towards CSR. From the data obtained in PEO IV, it is certain that CSR knowledge

determinants cannot explain CSR perception and neither can additional factors analyzed by the author. The second research question posed in this paper remains therefore unanswered.

It should be also noted here that SMEs are a somewhat peculiar research subject in the context of CSR activities. Firstly, small firms are different from their large counterparts not only because they operate using less resources and produce lower output. They also differ in terms of flexibility, hierarchical structure, ways of managing, etc. The differences between small and large firms are, therefore, not only of quantitative, but also – which is more important – of qualitative nature. As a consequence, CSR activities supposedly play a different role in small businesses management. Secondly, many activities or procedures in small businesses (business planning, strategy formulation) are informal rather than formal. This applies to many more aspects, including CSR practices [Fassin 2008]. The use of informal language to describe CSR activities in small businesses makes some research tools developed for large firms inadequate. To sum up, investigating CSR in small businesses requires a different approach, different tools and a different scope [Spence 2007]. This finding is in line with the work of Lepoutre and Heene [2006]. They postulate to use small business social responsibility (SBSR) concepts instead of CSR. What is interesting, they propose to use SBSR not only in the SMEs context, but also argue that investigations into large businesses can benefit from this approach.

Last but not least, small businesses have more problems to make their CSR practices visible to the external world. Large firms use large scale operations and the visibility of their actions is not problematic. Small firms can enjoy such visibility only in some environments, such as rural areas. That is why external motivations to behave responsibly, as well as external benefits from such behaviors, are limited in the case of many small businesses, especially from urban areas.

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## POSTRZEGANIE CSR W POLSKICH MŚP. WYNIKI BADAŃ W REGIONIE POMORZA

**Summary:** Koncepcja społecznej odpowiedzialności biznesu (CSR) pochodzi z połowy XX wieku i początkowo była badana jedynie w odniesieniu do dużych przedsiębiorstw, w tym najczęściej międzynarodowych korporacji. Renesans firm z sektora MŚP, jaki miał miejsce w latach siedemdziesiątych, spowodował wzrost zainteresowania koncepcją CSR, także w doniesieniu do MŚP. Pomimo tego temat ten pozostaje w znacznej mierze *terra incognita*, w szczególności w krajach takich, jak Polska, która relatywnie od niedawna cieszy się gospodarką rynkową. Nadal mało wiemy na temat tego, na ile wiedza o CSR jest rozpowszechniona wśród właścicieli/menedżerów polskich MŚP oraz jakie czynniki kształtują ich opinię na temat praktyk CSR. Celem tego artykułu jest identyfikacja determinant wiedzy o CSR i czynników decydujących o jego percepcji, do czego wykorzystano dane pochodzące z czwartej edycji Pomorskiego Obserwatorium Gospodarczego (POG IV). Wykazano, że znajomość CSR jest zdecydowanie bardziej powszechna w firmach większych, nie rodzinnych, zaangażowanych w szereg działań o charakterze innowacyjnym, konkurencyjnych, chętnie nawiązujących współpracę z innymi podmiotami w celu wprowadzania innowacji, a zarządzanych przez osoby otwarte i wykazujące się ponadprzeciętnym poziomem zaufania. Większość badanych (60%) wykazuje się jednak negatywnym postrzeganiem praktyk CSR (nieuzasadniony koszt lub moda, nic nie znacząca koncepcja). Wyniki badań POG IV nie pozwalają jednak zidentyfikować determinant zaobserwowanego zróżnicowania percepcji CSR. Sugeruje to podjęcie dalszych, bardziej szczegółowych badań, nie ograniczonych terytorialnie do pojedynczego regionu.

**Słowa kluczowe:** CSR, MŚP, małe firmy, Pomorskie Obserwatorium Gospodarcze.

