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Activities in the space that formalizes social responsibility from the perspective of completed research^{*}

Abstract

Lately, the subject of responsibility has gained importance in the context of the economic crisis. In economy, it took the form of social responsibility. It concerns activities additionally undertaken by organizations in order to establish correct relations with their employees and society, as well as with regard to the natural environment.

Therefore, a very important role is played by the ethos of the undertaken socially responsible actions. To a large extent, it is reflected in the ethical dimension. Thus, in enterprises, codes of ethics have become a base of axiology in the building of the organizational cultures. Unfortunately, Polish companies—as shown in the paper—still attach a lesser role to the ethical dimension of business.

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1. Introduction

Modern enterprises face new challenges resulting from complex globalization processes. Especially, these changes are noticeable in the field of management and are revealed in the perspective of the necessary innovative activities. The previous model of running a business, Taylor's model, is gradually being lost in order to take on new challenges resulting from the liberalization of economic activities. It turns out that nowadays ethics becomes the category that must be reckoned with. Formerly, the driving force in companies to increase work efficiency was simply discipline. Currently, it has been replaced by ethics, which is a parameter shaping innovative working methods. The tendency to perceive a human being as a "human resource" that can be freely used, depending on the current needs or priorities of the company, is already being accused. The new paradigm of economic success is based mainly on the human element, its individual potential combined with the potential of other people. Today a person in a given enterprise must be treated as a fundamental asset. It is connected with a change in the ways of management—the most important investment is an investment in a human being that enables him to develop through a wide range of training courses, as well as participation in earned profits. The priorities of companies are gradually changing because if they want to count on market competition, they must promote and present their "economy with a human face" to a wide audience. In this way, the principles of ethics begin to visibly penetrate into the rules of organizing the work of enterprises, as well as the ways of its management.

The previous management methods had the structure of a pyramid and were based largely on governments of authority. Meanwhile, a search for ways to strengthen the initiative of the employees themselves, develop their attitudes toward creativity and autonomy takes place more and more often. In this context, an increasingly important role is played by the attitude of responsibility manifested not only in the activities of the board but also employees, as well as the entire company, which should face responsibility for near surroundings, as well as those far away.

2. The organization and its social responsibility

The issue of responsibility, which began to be seen in the management perspective, was not an exception. It turns out that in the last few decades (and over a dozen years from the perspective of our country), the category of social responsibility has become more and more important in a global perspective. It also involves many important changes which occur in the widely understood business environment. It turns out that, on the one hand, there is a constantly growing tendency to multiply profits, which has recently been expanded to the limits of market opportunities, even at the expense of the exclusion of ethics. On the other

hand, self-limiting actions are beginning to appear in this quest, at the same time undertaking far-reaching responsibility for the consequences of making profits through all possible means. One of the ways to overcome these abuses in business was to promote the previously mentioned action manifested in the form of social responsibility. Initially, it was generally associated with business activities (*Corporate Social Responsibility*, CSR), and over time began to emphasize its special dimension in the activities of an enterprise, company or organization operating in the socio-economic area.

The reasons for the development of such an idea are different. However, we can especially point to the twentieth-century specific reflection on the idea of responsibility, which was based in the development of the philosophy of dialogue, increased reflection on business ethics and the spread and consolidation of democracy (Filek, 2006, pp. 6–7). In this context, it is worth noting that a common element for these three categories is the human being. In the first case, it appears as a subject of mutual dialogue, that is, meetings and reciprocal communication between at least two people, which bears the opportunity of mutual enrichment, but also the responsibility for both the communicated content of the message and its reception and impact on the recipient's behavior (Stachewicz, 2006). The necessity of regulating the economic activities of man in a moral perspective has become, among others, the reason for the development of theories aimed at normalizing ethical business rules, thereby an indication of the differences between good and bad behavior in the choices made by the general *homo oeconomicus* (more on this topic in Celary & Polok, 2013). It turns out that from this perspective, his aspirations cannot focus solely on maximizing the economic profit that could be realized in the context of technical, pragmatic or utilitarian activities. The personalistic point of view is also indispensable here, in which we can also see a man understood as a person who takes responsibility for his actions precisely for other people, because the essence of an economy is man (Gałkowski, 2002, p. 26). Finally, in recent decades, we see a worldwide trend aimed at implementing and stabilizing democratic ideas. When one looks at them again, one needs to see the person and the importance of mutual interpersonal relations. It must be based on responsibility for universal human values, otherwise, "history tells us that democracy without values is easily transformed into open or thinly disguised totalitarianism" (John Paul II, 1991). As one can see, the sources of social responsibility are extensive but largely centralized around the responsibility for the person.

The economic dimension of social responsibility which appears here plays an important role in the activities of individual companies. Their management is obliged to take such decisions and actions that contribute to both the care of the interest of the entire enterprise and the multiplication of social welfare (Davis & Blomstrom, 1975, p. 6). Additionally, the legal dimension is also important, focusing on compliance with the rules of positive law. The third dimension, which is the ethical aspect, should also be attached to this. In this case, the aim point is to stop the activities that may bring about negative social effects and, at the same time, the use of those that strengthen their commitment to creating and spreading the standards desired by society.

In this context, it is necessary to note that various types of organizations cannot be separated from the environment in which they operate. They should create a kind of dialogue with their surroundings, as a result of which the reasonable aspirations of all parties in this mutual relationship will be satisfied. The area in which this dialogue takes place is determined by economic, legal, ethical and also philanthropic principles (Carroll, 1979, 1991).

Therefore, in order to include social responsibility in a way that is unambiguous, it should be understood as a voluntary and conscious operation of the organization, focused on contacts with various types of stakeholders, both internal and external, taking into account social, cultural, economic and ecological aspects, and based on compliance with ethical rules implemented in an integrated and consistent manner. There are basically three main components, i.e.: voluntary action, including them in the entire organization's strategy, as well as the need to interact with stakeholders.

In the context of the first element, it should be noted that social responsibility cannot be perceived only as an obligation to comply with statutory norms resulting from actions implemented in a specific legal system. Being responsible does not only mean fulfilling all formal and legal requirements but is based on voluntary involvement. Therefore, it is not a restrictive responsibility but a positive one (Filek, 2004, p. 111). Social responsibility cannot be enforced by any legal regulations the state can only encourage organizations to implement this idea.

Introducing social involvement into an organization's strategy becomes the second condition for the implementation of social responsibility. This criterion is related to the attitudes that enterprises can take towards social problems (Stoner, Freeman & Gilbert, 2001, p. 115). The lack of commitment and pro-social actions today is already badly perceived by the environment near and far, which results in the ignorance of such a company, its rejection, and in extreme cases—a boycott (Górski, 2014). That is why it is so important to emphasize the proactive attitude in the enterprise, ensuring its sustainable development related to real inclusion in solving social problems.

The above-mentioned third element of the concept of social responsibility manifests itself in the fact that today is increasingly moving away from the traditional perception of an enterprise as an autonomous organization, by definition ignoring any social aspects, even in an environment in which it pursues its interests. At present, the idea of pointing to the necessity of combining the benefits of both the given organization and the environment in which it exists is increasingly stronger (European Commission, 2001, pp. 8–15).

It should be noted that the activities carried out in the framework of social responsibility—especially in the context of various enterprises—relate primarily to employees and include investments in human capital. This is primarily about workplace health and safety, respect for human rights and the elimination of various forms of discrimination. While, corporate social responsibility in the external dimension applies to the local community, partners and suppliers, customers,

public authorities, as well as the natural environment. It is worth emphasizing that a necessary condition for the proper functioning of a company is a dialogue with every stakeholder group, which must be carried out on a transparent basis.

The implementation of social responsibility contributes to achieving success conditioned by long-term and sustainable development, resulting from the inclusion of three fundamental dimensions in its activity: economic, ecological and social. None of these should be omitted because only their harmonious combination produces the desired effect (Rok, 2000). The concept, therefore, assumes that organizations undertake socially responsible activities to help create a rational and fair business, a better society, and a cleaner environment, all in a voluntary way and going beyond legal expectations.

3. Elements of ethos in social responsibility

Each organization develops its own, individual way in which it wants to be socially responsible. It depends on its structure, size, the character of the activity, as well as its historical existence. Basically, two main groups of mechanisms can be distinguished (Nakonieczna, 2003, pp. 287–288):

- (1) Formalizing—consisting in setting rules of conduct, developing codes, taking actions for transparency in business, adopting standards regarding social responsibility or submitting to assessments and audits,
- (2) Participating—in the form of participation in all types of actions from the company's own programs (educational, ecological) through sponsorship or participation in programs and actions organized by various associations, foundations and non-governmental organizations to participate in discussions about the future of humanity at the global level (active participation in conferences organized by the UN, OECD, summit meetings, etc.).

From the point of view of this study, the formalizing aspect seems to be the most interesting. It results from a certain social and organizational culture in which a specific ethos of action appears, leads directly and having a real impact on the vision and the shape of realized social responsibility. This culture is a specific “set of norms and values shared by all employees of the organization [...] affecting their ways of thinking, feeling and behavior, and assimilated in the processes of adaptation to the environment and internal integration of the enterprise” (Schein, 1986, p. 12). In this culture, there are appropriate ideas and behavioural patterns according to which members of a given organization should proceed (Daft, 1995, p. 333; Lorsch, 1986). The ethos of conduct that arises in a given culture affects a concept of social responsibility and manifests itself in determining the appropriate mission of the organization, taking into account the social and ethical approach. It has its reflection in various codes, standards of responsible behaviour, as well as the declared and implemented area of axiological activity.

The implementation of ethos also takes place in a certain space of defined activities, as well as with the help of specific methods and tools. In the case of social responsibility, one can point to the characteristic activity manifested through:

- (1) activities for the local community in which the organization functions (supporting local institutions, creating programs stimulating children and youth activity, environmental and investment activities). This is done by means of various social campaigns, where the attitude of society is influenced by the media. Their goal is to help those in need (e.g. to transfer some of the profits to social or environmental needs) or to increase social awareness on a specific topic (e.g. environmental protection, consumer education);
- (2) activities taking into account employee needs. They are connected with various investments in the development of employees through programs raising their qualifications (courses, training), integration programs, or equalizing opportunities (flexible forms of employment, assistance for the elderly, and the disabled). Employee volunteering is a special form here, consisting of the voluntary work of employees of a given organization for pro-social initiatives;
- (3) production and trade activities. They manifest themselves, for example, by labelling products as ecological or pro-social. In this way, the consumer is informed about the health aspects of the product or its impact on the environment. A separate status has information on the implementation of *Fair Trade*, i.e. trade based on fairness, transparency and respect of producers, as well as guaranteeing the observance of human rights throughout the production and trading process. At the same time, production companies are obliged to provide reliable information about the composition of products and the content of individual components;
- (4) system and management activities. They cover several different aspects. One of them is social reports, in which the public is presented the way of managing the organization, its strategy, goals, results of activities, all in specific reporting periods, enabling the comparison of the achieved results. Such reports should take into account the interests and needs of a wide group of stakeholders. Another solution is supply chain management, in which at each stage of supply the company cares about introducing appropriate standards for contractors. Finally, one should point to the implementation of various systems of transparent and effective management systems (e.g., Quality Management System ISO 9000—quality management system, Environmental Management System ISO 14000—environmental management system, Social Accountability SA 8000—social responsibility management);
- (5) activities aimed at environmental protection. The point is to apply appropriate environmental policy, sensible management of raw materials and waste, the creation of ecological technological processes or services, as well as environmental education of employees and clients.

The ethos of social responsibility also appears at a strictly moral level of action. Already in the middle of the last century, attempts were made to formulate basic ethical principles that should be observed in conducting business operations. Thus, ethical codes were created and standards for responsible business were developed at the level of industry, regional and national organizations to supplement the existing national and international regulations. These standards, however, implemented higher requirements than those that defined positive law (Rok, 2004, p. 11).

Essentially, ethical codes contain a set of principles, rules in force in a given environment and a set of restrictions. It is good if these principles are rooted in employee value systems and in the organizational culture of a given company or organization (Zbiegień-Maciąg, 1996, p. 105). Many of them take the form that emphasizes the most important principles of general ethics (Pietrzekiewicz, 1997, p. 81), and solidify them in the subjective and objective aspect. Thanks to them, cases of lies, corruption, embezzlement and other bad practices are reduced. There is a limitation of situations in which there is a conflict of interest. The trust of customers, contractors and partners is increased, the credibility of the staff and the loyalty of employees are enhanced (Lewicka-Strzańska, 1999, p. 163). The proper functioning of the code of ethics establishes long-term guidelines for proper conduct in a given market entity (Filek, 2004, p. 59).

Ethical codes also underline the culture of behaviour and the ability of employees to adapt to a specific situation. Emphasis is placed on the ethical competence of employees in connection with the responsibility for work, strengthening the motivation of people to do the right thing, which results in work efficiency and economic performance. In addition, the codes help in resolving conflicts of interest (Filek, 2004, pp. 342–343).

In implementing the ethos of social responsibility, attention should also be paid to its axiological dimension. Different values appear there, but among the fundamental ones are: justice, equality, solidarity, and mercy. The first two are important features of all processes of distribution of goods and services. In addition, justice plays an important role in the area of reward and penal action regarding both legal and ethical principles. Moreover, it is invaluable to use it in all processes of redistribution, especially in the case of their lesser social acceptance (more about this kind of justice in Kapias & Polok, 2007, pp. 84–85). In turn, solidarity and mercy direct the attention to the more human face of interpersonal relations that take place within individual organizational activities. Thanks to them, there is a certain balance between the material and spiritual dimensions of actions taken by individual people within a given organization. In particular, it is manifested in the space of activity of religious, educational, culture-forming, family institutions, etc.

4. Selected research aspects of the ethos of social responsibility

The ethical issues of social responsibility became, among others, an element of several years of scientific research conducted by the research team of the Department of Public Management and Social Sciences of the University of Economics

in Katowice. They concerned the scope of knowledge and how to implement social responsibility in various types of organizations¹ in Poland. For this purpose, a thesis has been formulated that social responsibility takes place in Polish realities and occurs in various organizations, but the degree and quality of its implementation are quite diverse and still requires a lot of effort to bring the desired results. Therefore, empirical research was carried out in the form of questionnaire surveys, which included questions about the level of knowledge of the principles of social responsibility, the scope and effectiveness of projects undertaken in this area, and the implementation of ethical activities (e.g. in the form of ethical codes).² Some of the results will be presented below.

Table 1. Does your organization have a social responsibility strategy developed in the form of a document?

	Frequency	Percent	Percentage of valid	Cumulative percentage
Yes	28	35.0	35.0	35.0
No	22	27.5	27.5	62.5
I do not know	30	37.5	37.5	100.0
Altogether	80	100.0	100.0	

Note. Adapted from empirical studies conducted by the Department of Public Management and Social Sciences of the University of Economics in Katowice in 2013.

About 1/3 of respondents indicated that they had a social responsibility strategy in their organization (35%), ignorant on the subject—(37.5%), not having one— (27.5%).

Table 2. Does your organization take actions to implement ethical standards?

	Frequency	Percent	Percentage of valid	Cumulative percentage
No implementation	10	12.5	12.5	12.5
Low implementation	11	13.8	13.8	26.2
Implementation takes place on an average level	23	28.8	28.8	55.0
Significant implementation	23	28.8	28.8	83.8
Very strong implementation	13	16.2	16.2	100.0
Altogether	80	100.0	100.0	

Note. Adapted from empirical studies conducted by the Department of Public Management and Social Sciences of the University of Economics in Katowice in 2013.

¹ Organizations possessing various types of ISO certificates as well as representatives of dynamically developing small and medium enterprises in the Silesian voivodeship, awarded in 2011 with the Gazele Biznesu prize, were selected for research.

² The entire research work was published in the book edited by Kapias entitled *Spoleczna odpowiedzialność w przestrzeni publicznej. Strategie i społeczne znaczenie* (2014).

The issue of implementing ethical standards has gained greater recognition. Only 12.5% of respondents said they did not implement them at all. The low and average level indicated a total of almost half—42.6%, and 45% of respondents said that they were heavily or very strongly involved in such projects.

Table 3. The level of the ethicality of Polish business is:

	Frequency	Percent	Percentage of valid	Cumulative percentage
Very low	9	11.2	11.2	11.2
Low	34	42.5	42.5	53.8
Medium	32	40.0	40.0	93.8
High	4	5.0	5.0	98.8
Very high	1	1.2	1.2	100.0
Altogether	80	100.0	100.0	

Note. Adapted from empirical studies conducted by the Department of Public Management and Social Sciences of the University of Economics in Katowice in 2013.

In the opinion on ethics in Polish business, pessimistic voices prevail. 80% of respondents indicate its low or medium tone, but as much as 11.2% suggest its minimal influence. Only a small portion few percent of respondents consider its significant impact.

Table 4. The use of ethical codes by organizations is:

	Frequency	Percent	Percentage of valid	Cumulative percentage
Very low	10	12.5	12.5	12.5
Low	34	42.5	42.5	55.0
Medium	27	33.8	33.8	88.8
High	8	10.0	10.0	98.8
Very high	1	1.2	1.2	100.0
Altogether	80	100.0	100.0	

Note. Adapted from empirical studies conducted by the Department of Public Management and Social Sciences of the University of Economics in Katowice in 2013.

More than a half of the respondents indicated a limited range of application of ethical codes; only 11.2% for high and very high applicability.

5. Conclusions

Responsibility is basically a philosophical category. Therefore, its greatest significance appears in the ethical space. Without responsibility, it is impossible to properly judge moral behaviour or make a fair assessment. This problem is particularly important in the face of an indication of the value of freedom. The fall of twentieth-century totalitarian systems contributed to the extraordinary outbreak

and spread of the idea of freedom. However, a new problem appeared—those pertaining to the proper use of freedom. Often it turned out that man, shedding the oppressor's yoke, became overwhelmed with unlimited freedom, forgetting about the responsibility that lays on him for his actions. Contemporary man often confuses freedom with playfulness—hence the attitude of responsibility plays an important role.

Similar problems also appear in the public space, where different types of organizations have more and more influence and opportunities, thus forgetting the consequences of the decisions they made. This is why the contemporary concept of social responsibility is becoming so important, especially in its ethical dimension. It turns out, however, that ethical issues in Polish enterprises are still a phenomenon akin to UFOs—many think they have seen it, but it is difficult to find unambiguous evidence. Even the studies presented earlier show that the broadly understood work ethos is desirable, and even happens that it is legally required. However, the conviction about its actual impact is manifested by considerable doubt. This is why social responsibility plays such an important role, which can change mutual relations in particular professional, business or economic environments. How meaningful are the words of John Paul II (1987) who wrote in this context:

The exercise of solidarity within each society is valid when its members recognize one another as persons. Those who are more influential, because they have a greater share of goods and common services, should feel responsible for the weaker and be ready to share with them all they possess. Those who are weaker, for their part, in the same spirit of solidarity, should not adopt a purely passive attitude or one that is destructive of the social fabric, but, while claiming their legitimate rights, should do what they can for the good of all. The intermediate groups, in their turn, should not selfishly insist on their particular interests, but respect the interests of others.

It turns out, then, that the desired ethos occurs when the correct interpersonal relations are implemented, where mutual actions result from the affirmation of the other person and the desire to realize the common good.

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