

Agata Lulewicz-Sas

edited by



**Corporate
social
responsibility**

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Corporate social responsibility (CSR) is gaining broad recognition not only among theorists and practitioners of management, but also is the subject of growing interest among other economists, lawyers, sociologists. Also in the Polish economy and management science, the concept of socially responsible business is becoming increasingly important from year to year. This claim is confirmed, for example, by a recent study by KPMG and the Responsible Business Forum on a group of 101 large and medium-sized enterprises. The research shows that 96% of respondents believe that the responsibility of business is to respond to social and environmental challenges. Among the surveyed companies, 46% have implemented CSR activities, and further several percent (15%) declared the start of their implementation, which means that in the coming years we can expect the development of this concept in Polish enterprises. The implementation of CSR activities involves senior management. In every one of two surveyed companies, a member of the board is in charge of the issues related to CSR¹.

The issues of social responsibility, undertaken in literature, are an important, but still undescribed challenge². This publication is an attempt to show the multi-dimensional construct of social responsibility. The study contains research and thoughts on the three dimensions of corporate social responsibility – social, environmental and economic.

The social dimension of the concept was presented in the articles:

- A. Lulewicz-Sas, *Socially responsible business as a form of development of relations with stakeholders – research results*;
- B. Kryk, *Quality of life in the districts of the West Pomeranian Voivodship as an expression of the social responsibility of local government units*;

¹ *Spółeczna odpowiedzialność biznesu: fakty a opinie. CSR oczami dużych i średnich firm w Polsce*, KPMG, Forum Odpowiedzialnego Biznesu, Warszawa 2014.

² B. Rok, *Podstawy odpowiedzialności społecznej w zarządzaniu*, Wyd. Poltext, Warszawa 2013, s. 186.

- M. Łojko, S. Saczyńska-Sokół, *Social welfare as a socially responsible institution*;
- A. Lulewicz-Sas, K. Pura, M. Zajkowska, *Sustainability reporting as a business communication tool*.

The ecological aspect is reflected in the article under the title of *Social liability in management of municipal waste disposal*, written by J. Famielec.

The economic dimension of the concept of corporate social responsibility can be found in the studies:

- A. Baran, *Sustainable innovation as an element of corporate social responsibility*;
- R. Burchart, *The law with regard to falsifying financial and accounting documents and the Code of Professional Ethics in Accounting*;
- M. Grochalska, *Corporate social responsibility and coaching as the pillars of success*.

The issues addressed in this publication represent only a selected problems related to the concept of corporate social responsibility. The presented issues can be the basis for further, in-depth research and analysis in this area.

The book is intended for a wide audience, both the theorists and the practitioners. The authors hope that the issues presented in the monograph will help to understand the philosophy of the implementation of CSR and the most important problems and dilemmas related to this issue.

Socially responsible business as a form of development of relations with stakeholders – research results³

Introduction

The *stakeholders'* theory significantly contributed to creation and forming of the corporate social responsibility. A.B. Carroll states that *There is a natural fit between the idea of corporate social responsibility and an organisation's stakeholders. The concept of stakeholder personalises social or societal responsibilities by delineating the specific groups or persons business should consider in its CSR orientation*⁴.

The word stakeholder, first appeared in an internal memorandum at the Stanford Research Institute (now SRI International, Inc.) in 1963. The term was meant to challenge the notion that stockholders are the only group to whom management need be responsive⁵. The stakeholder theory in the theory of organizational management was popularized by R.E. Freeman in 1984 by publishing the book *Strategic Management: A Stakeholder Approach*⁶. He defined the concept of a stakeholder as all individuals or groups that interact with the organization or

³ The article was funded by the National Center for Science awarded on the basis of the decision number DEC-2011/01/D/HS4/05665.

⁴ A.B. Carroll, *The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders*, Business Horizons 1991, vol. 34, no. 4, pp. 39-48.

⁵ R.E. Freeman, J. Harrison, A. Wicks, B. Parmar, S. de Colle, *Stakeholder theory: The state of the art*, Cambridge University Press, Cambridge 2010.

⁶ R. W. Clement, *The lessons from stakeholder theory for U.S. Business leaders*, Business Horizons 2005, no. 48, pp. 255-264.

which an organization can affect⁷. The impact of the organization can be made through its products, strategy and manufacturing processes, management systems and procedures⁸.

The purpose of this article is to present the role and importance of stakeholders in the implementation of the concept of corporate social responsibility. Basing on the survey results issues related to the planning of CSR activities and identifying the factors and tools for measuring socially responsible activities in relation to the five groups of stakeholders were analysed.

The role of stakeholders in the concept of corporate social responsibility⁹

In the concept of corporate social responsibility the stakeholder theory plays an important role. Stakeholders are actively involved in the life of any organization, are the subject of CSR. Organizations operate thanks to the stakeholders and for the stakeholder. Any socially responsible activities undertaken by the organization are directed at them. Stakeholders assess the activities of the organization and, on this basis, create a demand for specific actions, defining the scope of the social responsibility of the organization¹⁰. A. Witek-Crabb underlines that the organization's relations with the stakeholders are very valuable, because they directly or indirectly contribute to the growth of the value of the organization and reduction of the operating costs¹¹.

An important task of the organization implementing the concept of corporate social responsibility is the proper selection of stakeholders. Organizations, looking for partners (stakeholders) choose those, for who ecological and social aspects are

⁷ R. E. Freeman, *Strategic management: A stakeholder approach*, Pitman, Boston 1984, pp. 46.

⁸ B. Rok, *Odpowiedzialny biznes w nieodpowiedzialnym świecie*, Akademia Rozwoju Filantropii w Polsce, Forum Odpowiedzialnego Biznesu, Warszawa 2004, s. 18.

⁹ Developed on the basis of: A. Lulewicz-Sas, *Koncepcja społecznej odpowiedzialności przedsiębiorstw w teorii interesariuszy*, Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie, Zeszyt 907, Kraków 2013, s. 59-71.

¹⁰ B. Klimczak, *Etyka gospodarcza*, Wyd. Akademii Ekonomicznej we Wrocławiu, Wrocław 2006, s. 74-75.

¹¹ A. Witek-Crabb, *Partnerskie relacje z interesariuszami strategicznym zasobem przedsiębiorstwa*, in: *Przedsiębiorstwo korporacyjne*, Z. Dworzecki (red.), Euro Export, Warszawa 2002, s. 252-261.

not indifferent, and those who can contribute to the building of the value of the organization. On the other hand, stakeholders also affect the behaviour of the organization (create certain chances and opportunities, requirements and constraints). Stakeholders often force organizations to act responsibly, to implement the tools of social responsibility.

It can therefore be concluded that between the behaviour of the organizations and of the stakeholders a kind of feedback occurs. The impact of the stakeholders changes the organization, and the impact of the organisation changes the stakeholder.

Organization relationship management requires a formal analysis of the different groups of stakeholders, especially the diagnosis of their needs and claims. Only positive relations, based on the acceptance of business objectives, can lead to the success of the organisation. The adoption of the social responsibility by the organisation means taking into account and integrating the objectives of all the groups¹².

Stakeholders have certain expectations about the products and services offered by the organisation, and behaviours related to the cooperation with the government, involvement in solving problems of local communities, including issues arising from the protection of the natural environment and its economic utilisation. Social expectations are reflected in both the legal regulations, and the social pressure. Organizations react to them by creating specific adaptation mechanisms, efficiency of action of whose determines the level of corporate social responsibility, understood as the fulfilment of the expectations raised by stakeholders¹³.

In a sense, implementation of the concept of corporate social responsibility will force stakeholders to dialogue and cooperation. The dialogue of the organisation with the stakeholders can be understood as the flow of information between two or more parties – groups or individual units. The dialogue occurs in the form of symmetrical bilateral communication between managers and employees, suppliers, and consumers in the course of business processes¹⁴. The purpose of the organization and stakeholders is to build a platform for dialogue and cooperation. Dialogue is a tool for searching for balance between the interests (needs, aspira-

¹² J. Adamczyk, *Spoleczna odpowiedzialność przedsiębiorstw. Teoria i praktyka*, PWE, Warszawa 2009, s. 100.

¹³ B. Wawrzyniak, *Odnawianie przedsiębiorstwa. Na spotkanie XXI wieku*, Poltext, Warszawa 1999, s. 214-215.

¹⁴ I. Kuraszko, *Nowa komunikacja społeczna wyzwaniem odpowiedzialnego biznesu*, Difin, Warszawa 2010, s. 99.

tions) of the various interested parties. Equilibrium state is obtainable through compromises, as well as proper adjustment processes to changing conditions.

Organizations implementing the concept of corporate social responsibility become transparent to a greater extent. In this respect, corporate social responsibility reporting (*corporate social responsibility reporting, sustainability reporting*), which can be defined as a voluntary initiative for the presentation of the overall strategy of the organization to employees, consumers, customers and the general public, is of particular importance. Reporting social activities is a key tool of communication of an organization with different groups of stakeholders¹⁵. Informing about the activities consistent with the CSR concept brings benefits not only to the organization, but also to all stakeholders¹⁶. It results in reducing potential conflicts in the relation organization – different groups of stakeholders, and inspires confidence of stakeholders towards the organization's activities.

Research methodology

In 2013, as a part of the implemented research project on *The evaluation of socially responsible business activities*, funded by the National Science Centre, a quantitative research has been carried out. One of the aims of the study was to determine the role of the company's stakeholders at the stage of planning and implementation of the socially responsible activities. The analysis included five groups of stakeholders: employees, local community, customers (customers/consumers of the goods/services), contractors, natural environment.

The selection of samples for the research was purposeful. The study involved the organizational units implementing the concept of corporate social responsibility having their headquarters on the territory of Poland. The research questionnaire was sent by electronic means (online questionnaire) and by mail to about 300 business entities. The survey was addressed to people involved in corporate social responsibility in the surveyed enterprises, or to the presidents/directors of the

¹⁵ U. Golob, J. L. Bartlett, *Communicating about Corporate Social Responsibility: A Comparative Study of CSR Reporting in Australia and Slovenia*, *Public Relations Review* 2007, vol. 22, no. 1, pp. 1-9.

¹⁶ R. Hooghiemstra, *Corporate Communication and Impression Management – New Perspectives why Companies Engage in Corporate Social Reporting*, *Journal of Business Ethics* 2000, vol. 27, pp. 55-68.

companies (in the absence of contact details on the website of the company, to specialists in the field of CSR). Responses from 63 organizations were received, which provided a return factor of 21%.

A questionnaire consisting of 26 closed questions and specifications constituted a tool for research. The main part of the survey addressed three problems:

- planning socially responsible activities;
- determining factors and tools for measuring socially responsible activities (in relation to the five groups of stakeholders);
- self-assessment in the field of CSR and evaluation.

In this article, the issues related to the planning of CSR activities and identifying tools and factors to be measured were analysed.

For the analysis of the survey results, descriptive statistics (measures of central tendency) and inferential statistics (χ^2 compatibility test, the accepted level of significance 0.05) were used.

Characteristics of the study sample

The survey was conducted on a sample of 63 companies from various industries. The largest group of the surveyed entities included service companies (36.5%), industrial companies (31.7%) and trade companies (19.0%). The structure of the surveyed companies, depending on the type of activity was shown in Figure 1.

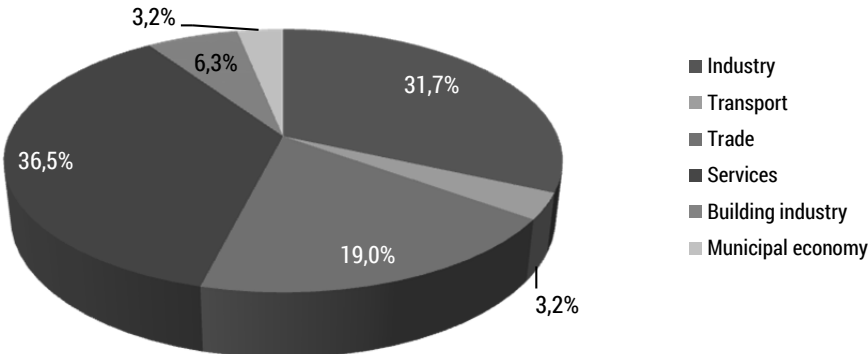


Figure 1. Structure of the surveyed companies depending on the type of activity [% of responses]

Source: own work.

Among the surveyed companies the largest share was made up of the units employing more than 250 workers (76.2%), which is the result of a greater interest by this group of companies with the CSR concept. The structure of the surveyed companies, depending on the number of employees is shown in Figure 2.

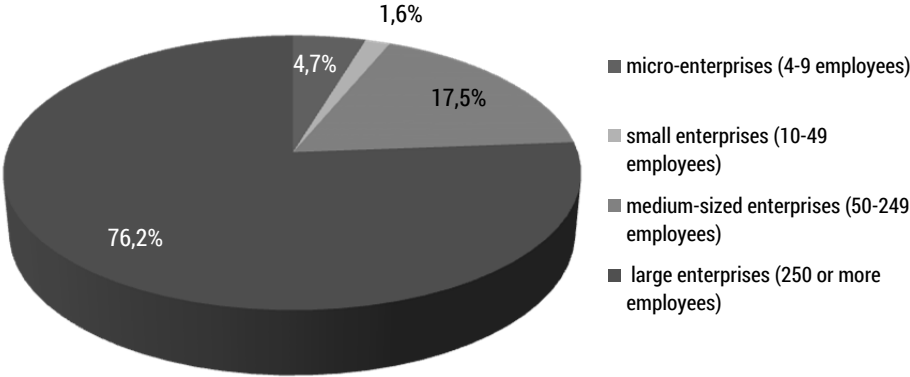


Figure 2. Structure of the surveyed companies depending on the number of employees [% of responses]

Source: own work.

Among the surveyed entities micro-enterprises employing up to 10 employees (4.7%) and small enterprises employing between 10 and 49 employees (1.6%) constituted a small percentage. The low rate of return of the surveys from micro-enterprises and small businesses may indicate poor knowledge of the concept of corporate social responsibility in these groups of companies.

The structure of the surveyed companies, depending on the period of application of the CSR concept are shown in Figure 3.

Considering the period of application of CSR, the largest group of respondents were businesses that implement this concept for more than 5 years (44.4%). Entities implementing CSR from 2 to 3 years (20.6%) and from 4 up to 5 years (27%) participated in the study. The smallest group of respondents were companies implementing CSR for less than one year (7.9%).

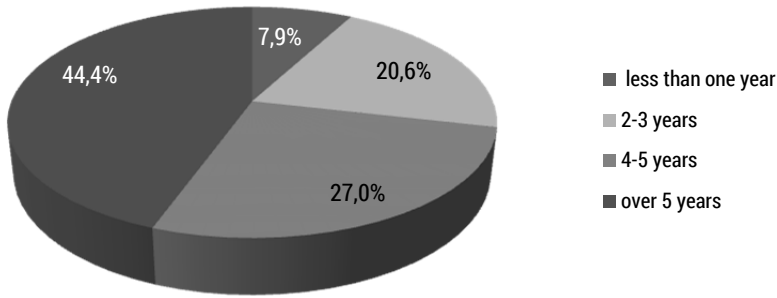


Figure 3. Structure of the surveyed companies depending on the number of employees [% of responses]

Source: own work.

Test results

The study shows that the goals and needs of stakeholders are important prerequisites taken into account in the planning of CSR activities (Figure 4).

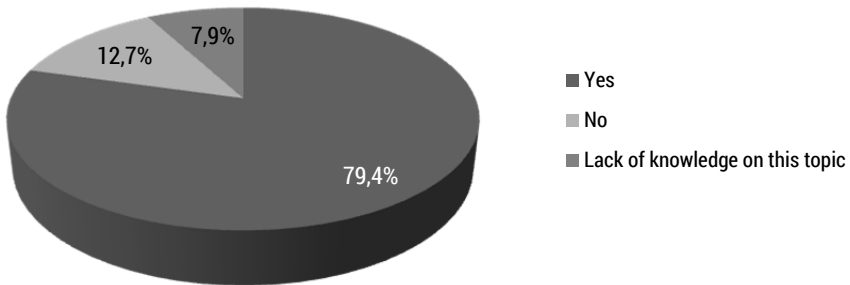


Figure 4. Percentage of companies identifying objectives / needs of stakeholders in the planning process of the CSR activities [% of responses]

Source: own work.

Identifying the starting position (on the basis of the objectives and needs of stakeholders) allows for adjusting the CSR activities carried out in the organization to the expectations of the stakeholders.

Basing on the results it can be stated that the vast majority of respondents (79.4%) plans the CSR activities on the basis of the predetermined objectives/needs

of the stakeholders. Only 12.71% of respondents does not take account of CSR goals and needs of the stakeholders.

In the process of planning the CSR activities different stakeholder groups are involved (Figure 5).

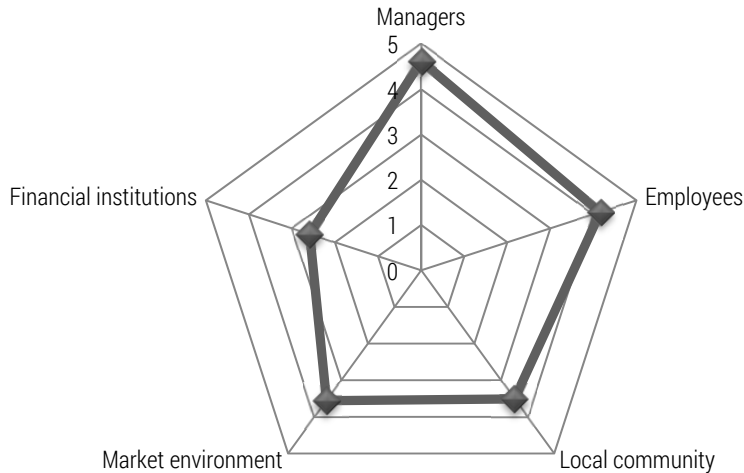


Figure 5. Stakeholder groups of organizations in the scope of planning of the CSR activities (1 – to a small extent, 5 – to a very large extent) [% of responses]

Source: own work.

The study shows that the most significant groups of stakeholders involved in the planning process of the CSR activities were managers and employees, for who the average result of indications amounted to respectively 4.62 and 4.16. The lowest average score of indicators amounting to 2.59 was found in the case of financial institutions. This group of stakeholders, according to research, can be regarded as having little impact on the planning of the CSR activities.

In this study, an attempt to answer the following question was made: Do companies examine the impact of the CSR activities on the various groups of stakeholders? (Figure 6).

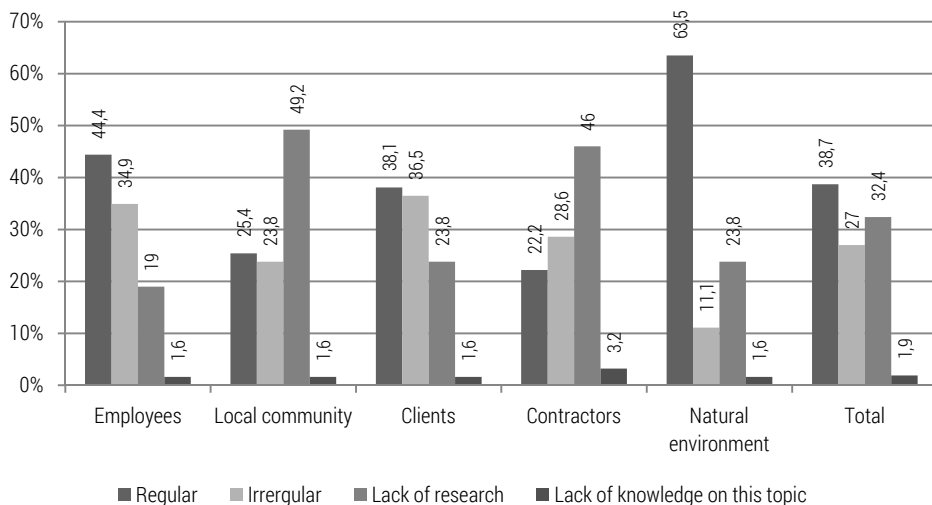


Figure 6. Study of the impact of the implementation of the CSR activities on the various groups of stakeholders [% of responses]

Source: own work.

Regular examination of the impact of the CSR activities among the various groups of stakeholders (employees, local community, customers, contractors, natural environment) was declared by less than 39% of the respondents. The researched sample included 27% of companies that irregularly examine the effects of CSR on the groups of stakeholders. In total, regular and irregular examination of the impact of the CSR activities' implementation for all groups of stakeholders is at the level of 66%. The research shows that more than 32% of companies do not conduct any research of the impact of CSR on the stakeholders. The lack of research on the impact of the realized by the company concept of corporate social responsibility on the stakeholders may result in a mismatch of the undertaken activities to the needs of different groups of stakeholders.

The results show that more than 63% of the surveyed companies regularly examine the impact of the CSR activities on the natural environment. Such a high rate is the result of the fact that the existing legal provisions oblige companies to conduct this type of research. Employees are the second most often regularly tested group of stakeholders. More than 44% of respondents said they regularly assessed the impact of the implementation of the CSR activities on employees. However, the effects of the implementation of the CSR activities on the local community

(49.2% of respondents) and contractors (46.0% of respondents) are the least frequent, but regularly examined.

Under this study, the relationship between the study of the impact of the implementation of the CSR activities on the various groups of employees and the period of application of the CSR concept was analysed (Figure 7).

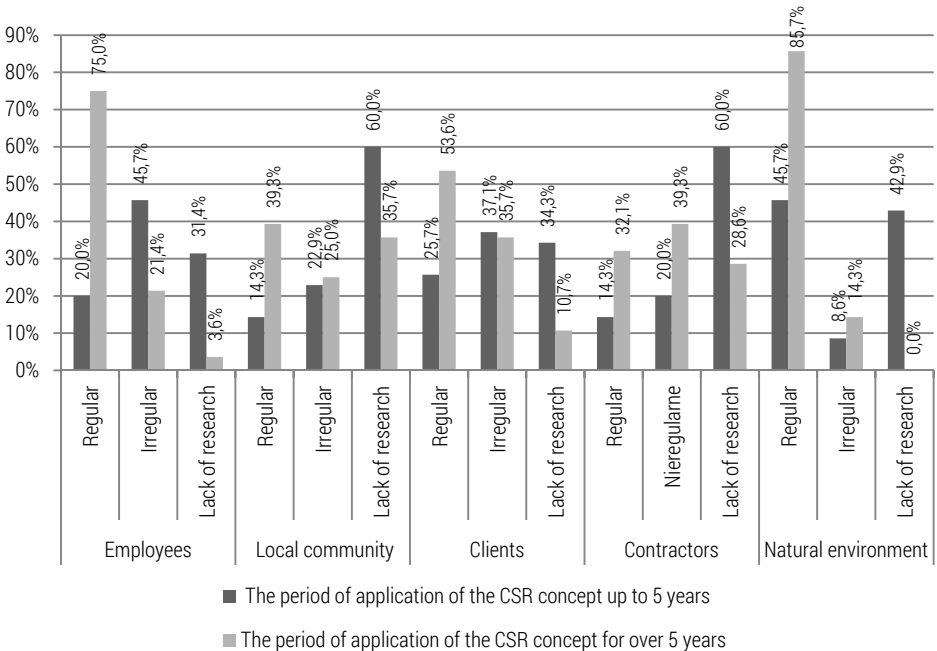


Figure 7. Study of the impact of the CSR activities on the various groups of stakeholders, depending on the period of application of the CSR concept [% of responses]

Source: own work.

On the basis of the conducted analysis of the relationship between the study of the impact of the CSR activities' implementation on the various groups of stakeholders and the period of application of the concept, the following was determined:

- significant dependence of the distribution of responses in relation to the employees ($\chi^2=19,481$, $df=2$, $p=0,000$);
- not significant dependence of the distribution of responses in respect of the local community ($\chi^2=5,693$, $df=2$, $p=0,058$);

- significant dependence of the distribution of responses in relation to customers ($\chi^2=6,774$, $df=2$, $p=0,034$);
- significant dependence of the distribution of responses in relation to the contractors ($\chi^2=7,500$, $df=2$, $p=0,024$);
- significant dependence of the distribution of responses in relation to the natural environment ($\chi^2=16,315$, $df=2$, $p=0,000$).

In examining the impact of CSR on particular groups of stakeholders the studied organizations use a variety of tools (Figure 8).

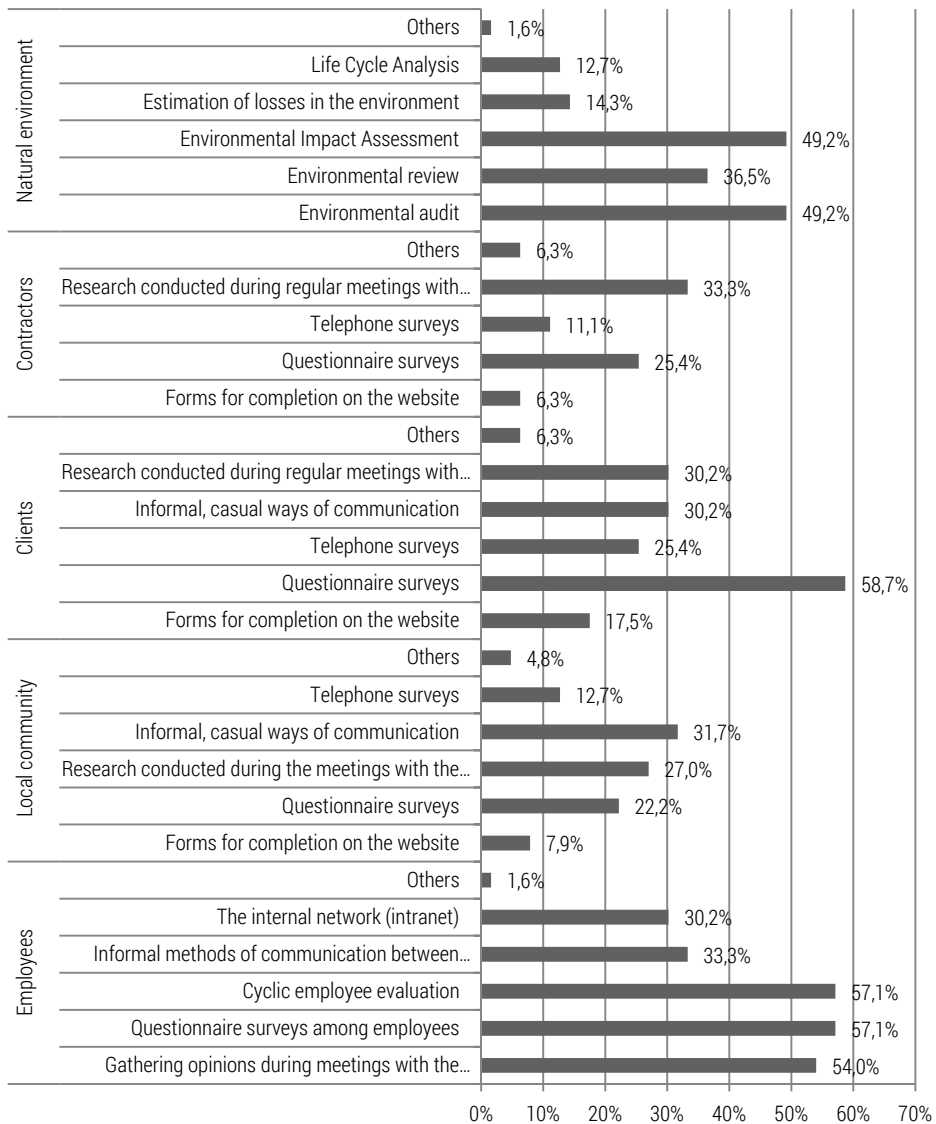
Basing on the survey it can be stated that the most often indicated tools used by companies to study the impact of CSR on employees include “survey among employees” and “cyclic employee evaluation” (57.1% of the responses) and “gathering of opinions of the employees during meetings with the management (54% of the responses).

Study of the effects of CSR on the local community is usually done through “informal, random means of communication” – 31.7% of the respondents, while using the “completion of the forms on the website” the least frequently – 7.9% of the responses.

More than a half (58.7%) of the respondents indicated questionnaire surveys as a tool used in research on the impact of CSR on customers, “completion of the form available on the website” is the least frequently used tool (17.5% of responses).

Respondents indicated “research conducted during regular meetings with key contractors” and “questionnaire surveys” as the most commonly used tool for studying the effect of CSR on the contractors. The percentage of indication of these tools was respectively 33.3% and 25.4%.

Examining the impact of CSR on the natural environment, respondents most frequently use “environmental audits” and perform “environmental impact assessment”. From among the respondents, nearly half (49.2%) applies these tools to study the impact of CSR on this group of stakeholders.

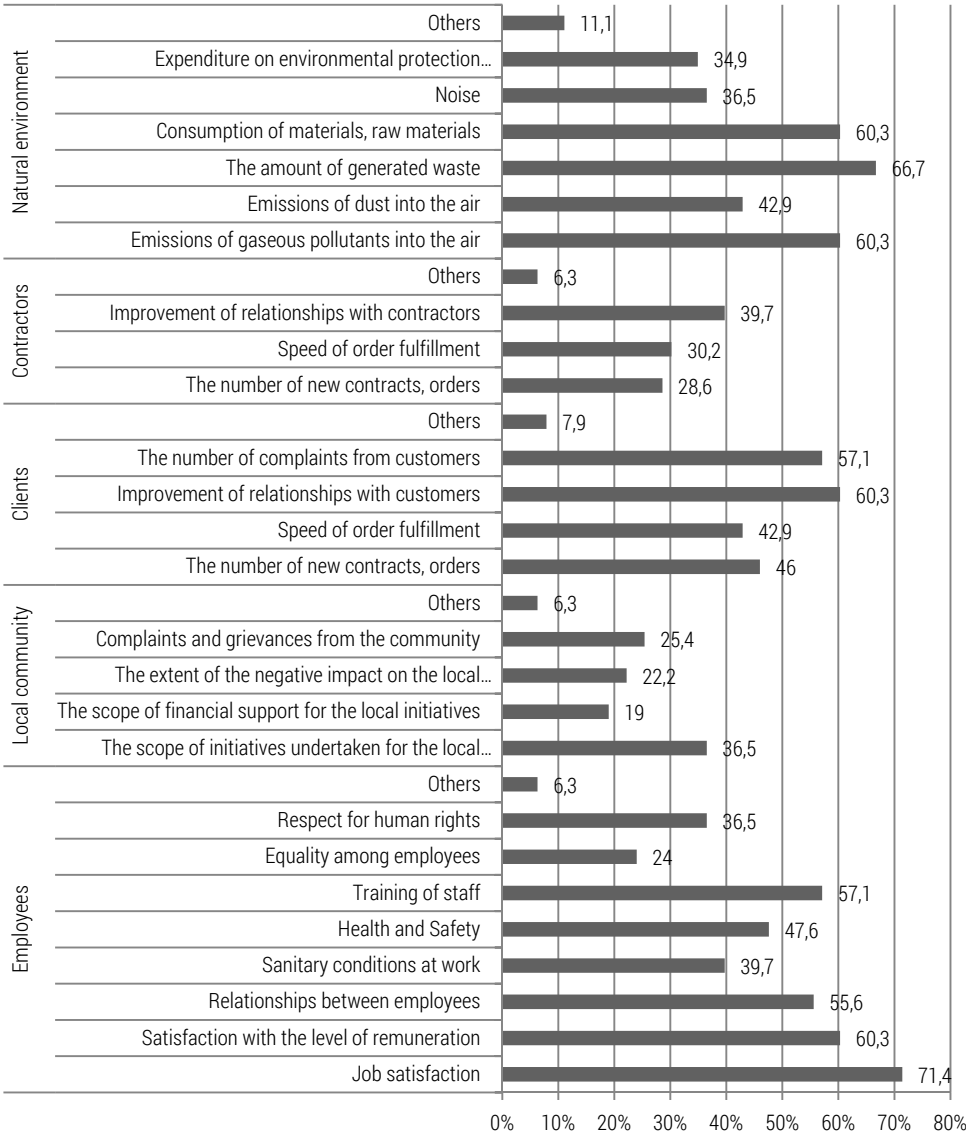


Respondents could choose more than one answer.

Figure 8. The tools used for studying the impact of CSR on particular groups of stakeholders [% of responses]

Source: own work.

In this study, an attempt to determine the factors being measured during the research of the impact of CSR on particular groups of stakeholders was undertaken (Figure 9).



Respondents could choose more than one answer.

Figure 9. Factors being measured during the research of the impact of CSR on particular groups of stakeholders [% of responses]

Source: own work.

On the basis of this figure it can be stated that the most frequently analysed factors taken into account when measuring the CSR activities include: job satisfaction (71.4% of responses) and the amount of produced waste (66.7%), whereas the least frequently used: the range of financial support to local initiatives (19.0%) and the extent of the negative impact on the local environment (22.2%).

Conclusion

The concept of corporate social responsibility can be treated as one of the forms of shaping the relations between the organization and the stakeholder. Organizations operate thanks to the stakeholders and for the stakeholders.

Basing on the conducted survey, the following conclusions can be formulated:

- the vast majority of respondents (79.4%) plans the CSR activities on the basis of the predetermined objectives / needs of the stakeholders;
- the most significant groups of stakeholders involved in the process of planning of the CSR activities are managers and employees;
- in total, regular and irregular examination of the impact of the implementation of the CSR activities for all groups of stakeholders is at the level of 66%;
- over 32% of enterprises does not conduct research on the impact of CSR on the stakeholders;
- regular study of the impact of the implementation of the CSR activities on employees, customers, contractors, the natural environment are more frequent in the group of companies with the period of implementation of the concept of more than 5 years; only in relation to the local community no significant relationship between the study of the impact of the implementation of the CSR activities on this group of stakeholders and the period of application of the CSR concept were demonstrated;
- organizations use a diverse set of tools to study the effects of the CSR on the stakeholders; in relation to the two groups of stakeholders (employees, customers) questionnaire surveys are most commonly used; the study of the impact of the CSR on the natural environment is usually done with the use of environmental impact assessments and environmental audits;
- the most frequently studied factors taken into account when measuring the CSR activities include: job satisfaction and the amount of the generated waste, whereas the least frequently used include: the scope of financial support for

the local initiatives and the extent of the negative impact on the local environment.

The conducted study confirmed that stakeholders play an important role in the implementation of the concept of corporate social responsibility. Customizing the socially responsible activities undertaken by organizations to the needs and expectations of the stakeholders ensures positive relationships with the stakeholders and results in achieving organizational success.

Quality of life in the districts of the West Pomeranian Voivodship as an expression of the social responsibility of local government units

Introduction

According to the European Charter of Local Self-Government “local government is the right and the ability of the local community, within the limits of the law, to control and manage a substantial part of public affairs under their own responsibility and in the interest of their citizens”¹⁷. According to this concept, art. 16 paragraph 2 of the Polish Constitution established¹⁸ that local governments participate in the exercise of public authority, and perform the public tasks assigned to them on their own behalf and on their own responsibility. Therefore, the local authorities, who are closest to the citizens, make all the decisions in their own interest and bear responsibility towards society for their effects, it applies also to ensuring an adequate quality of life in the region.

Quality of life can be measured objectively and subjectively¹⁹. Regardless of the method of measurement, it will indirectly provide, inter alia, the level of social

¹⁷ *Europejska Karta Samorządu Lokalnego*, Dz. U. 1994, nr 124, poz. 607.

¹⁸ Konstytucja Rzeczypospolitej Polskiej z dnia 2 kwietnia 1997 roku, Dz. U. 1997, nr 78, poz. 483.

¹⁹ B. Kryk, *Zrównoważona jakość życia a zrównoważona konsumpcja i zachowania ekologiczne polskich konsumentów*, *Handel wewnętrzny* 2013a, nr listopad-grudzień (A), t. II, B. Kryk, *Jakość życia – odczuwać czy mierzyć*, w: *Poziom i jakość życia w dobie kryzysu*, Z. Wyszowska, M. Gotowska (red.), Wyd. Uczelniane Uniwersytetu Technologiczno-Przyrodniczego w Bydgoszczy, Bydgoszcz 2013; B. Kryk, *Zróżnicowanie jakości życia w zakresie infrastruktury socjal-*

responsibility of local government units (LGUs). The focus of this study is the objective assessment of the quality of life in the districts of the West Pomeranian Voivodship in the field of public utilities.

The essence of the assessment of an objective quality of life is a statistical measurement of the value of the characteristics or the indicators of the quality of life constructed on their basis, identification of individual preference functions and their global sintering (synthetic measures) or subsets (subsynthetic measure). An important area of quality of life is communal economy, being the responsibility of local governments. It can therefore be assumed that the higher the indicators reflecting the level of municipal services, the higher the quality of life in the area and the level of social responsibility of local authorities. Therefore, the aim of this article is to present the results of measurement of the objective quality of life in the field of public utilities in the West Pomeranian Voivodship, in the context of the social responsibility of the local government. The article uses some of the results of research carried out for the purpose of the report made at the request of the Department of Strategic Management of the Marshal's Office of the West Pomeranian Voivodship entitled *Factors improving the quality of life and access to public services in the area of West Pomeranian Voivodship*. The author was actively involved in its preparation as an expert for the quality of life and sustainable development.

Social responsibility of the local government units

The concept of social responsibility of organizations refers also, as was already mentioned, to the local government units. Their mission – as public administration – is to take action for the benefit of the citizens, the common good, or, according to other researchers, in the public (or general) interest²⁰. Therefore, it can be stated that the responsibility for the common good is seen as the primary reason for the existence of public authorities and administration that serves it by performing specific tasks. One of the many traditional and undeniable roles of self-government units is the regulatory role, aimed at achieving such transformations

nej i opieki społecznej na przykładzie powiatów województwa zachodniopomorskiego, „Gospodarka regionalna i międzynarodowa”, Studia i Prace WNEiZ, Uniwersytet Szczeciński 2014 nr 37, t. 2.

²⁰ H. Izdebski, M. Kulesza, *Administracja publiczna. Zagadnienia ogólne*, Warszawa 1998, s. 94-95.

of the social, economic and environmental structures in the area that will lead to its development and ensure a certain quality of life of citizens, including in the field of public utilities²¹. Fulfilling this role is associated with the responsibility towards society for the activities carried out for this purpose. Therefore – assuming some simplification – the social responsibility of local governments can be equated with the social responsibility of local authorities, that is, decision-making (councils) and implementing (commune administrator, the mayor, the president of the city, starost) bodies. Aiming to define this category, it can be stated that social responsibility of the local authorities is the responsibility towards the local community, that is, the community of residents of the municipality or district, for representing their interests, understood as multifaceted, long-term, both collectively and individually²².

In Poland, for public utilities are responsible, among others, local municipalities and counties. The task of the municipality is to satisfy all the basic needs of the residents – members of the municipal community. In the social area, the municipality is responsible for education (including high school level), housing, primary medical care, social assistance, care of the homeless, libraries, cultural centres. In the field of technical infrastructure municipality's tasks include: construction and maintenance of roads, supply of water, electricity, gas and heat, sewage system, garbage disposal, running garbage dumps, public transport. In the sphere of public order and security: maintaining law and order, fire protection and flood control, municipal guards. Important tasks of the municipality are also spatial planning, land management, environmental protection, maintenance of green, cemeteries and marketplaces. In addition to their own tasks, the municipalities perform the government administration tasks (reports, registry offices, some of the tasks in the field of social welfare)²³.

The district is a unit of local government, which in accordance with the adopted assumptions of local government reform, fulfils the tasks of a trans-communal nature. The dominant tasks of the district are the tasks from the social sphere: running high schools, health care (running district hospitals), running cultural institutions (theatres, museums), social assistance (district family support

²¹ Cf. B. Koźuch, *Zarządzanie publiczne a rozwój gospodarki regionu*, Wyd. SGH (materiały konferencyjne), Kazimierz Dolny-Warszawa 2002, s. 343.

²² A. Sztando, *Niedostatki społecznej odpowiedzialności władz gmin w planowaniu strategicznym rozwoju lokalnego*, Prace Naukowe UE we Wrocławiu 2011, nr 220, s. 128 i dalsze.

²³ Ustawa z dnia 8 marca 1990 r. o samorządzie gminnym, Tekst jednolity Dz. U. 2013, poz. 594.

centres, nursing homes), helping the disabled, activation of the labour market, support the unemployed. Responsibility for public transport and public roads is also an important task. In the field of public order and safety the district is responsible for fire and flood protection, prevention of extraordinary threats to the life and health of people, activities related to disaster response, civil defence. In the field of spatial order and ecology, the district is responsible for tasks in the field of geodesy, cartography, architecture and construction administration, water management, environmental protection and nature conservation, agriculture, forestry, fishery²⁴.

The execution of the abovementioned tasks by counties and municipalities, including those relating to public utilities (including: water and sewage management, heat, energy, taking care of the appropriate standard of telecommunications in the region, communication, roads, urban drainage and urban greenery), determines the level and quality of life in a given area. For this reason, the results of the assessment of the objective quality of life in the Western Pomeranian Voivodship at the level of counties²⁵.

Methodology of research

To assess the quality of life in Western Pomeranian Voivodship in the field of municipal services the management taxonomic analysis was used. Therefore, the procedure obliging in its case, including the following stages of differentiation of multivariate objects analysis were adopted: (1) the identification of the subject of research, (2) qualitative verification of traits, (3) correlational verification of characteristics, (4) establishment of a set of diagnostic features, (5) normalization of the features, (6) construction of aggregate measures, (7) grouping the objects in terms of similarity, (8) verification of the quality of the resulting grouping.

The counties of the West Pomeranian Voivodship were the subject of the research, and the objective quality of life in terms of municipal services were the object.

Assessment of the variation between counties is a derivative of the areas of regional development, and therefore statistical measures, indicating the degree of regional variation, were used: the area of characteristics variation, the maximum

²⁴ Ustawa o samorządzie powiatowym z dnia 5czerwaca 1998 r., Dz. U. 2013, poz. 595.

²⁵ The data in this area at the municipal level were not available.

value, the minimum value, standard deviation, the coefficient of variation. The values of these measurements indicate the degree of differentiation of the level of development between the studied spatial objects²⁶. In the preliminary analysis of the diversity of individual diagnostic variables absolute growths, indicating the difference between the values of the variable in 2012 and 2007²⁷, and the relative growths (value), where the year 2007 was adopted as the base period, were adopted. In the case of the assessment of the quality of life in the area of municipal services, a multi-level comparative analysis was used, which allowed for preparation of the linear ranking of districts in terms of the researched characteristics and the method of distribution of the researched items into four classes (groups). Classification of the district into the group corresponds to the assessment of its objective level of quality of life.

In this study, to evaluate the social infrastructure and social services, as was already mentioned, the four available indicators at the level of NUTS 4 were used. These were: the area of green lands, the population benefiting from the sewerage system in % of the total population, mixed municipal waste collected from households *per capita* [kg], and industrial wastewater and municipal waste, as a percentage of wastewater requiring treatment [%]. The first two indicators were stimulants of the quality of life in the tested range, i.e., they determined its level, and the subsequent two are de-stimulants. Due to the limitations of the data for the study, the analysis of the rank of districts and their grouping into classes was supplemented by an analysis of the source data from this area.

The quality of life in the West Pomeranian Voivodship, in the area of municipal services

The West Pomeranian Voivodship, located in the north-western part of Poland, is one of the largest voivodships and covers an area of 22 892.48 km². The voivodship is divided into 21 districts, and three of them are townships, i.e. cities with district rights: Koszalin, Szczecin and Świnoujście (Figure 10).

²⁶ K. Kukula, *Elementy statystyki w zadaniach*, PWN, Warszawa 2010.

²⁷ At the time of writing of this paper only data for this period were available.



Figure 10. West Pomeranian Voivodship – division into districts

Source:http://pl.wikipedia.org/wiki/Wojew%C3%B3dztwo_zachodniopomorskie#mediawiki:Plik:Woj_zachodniopomorskie_adm.svg [accessed on 2014-05-20].

In the analysis of the quality of life in the context of municipal services, as was already mentioned, four variables were used. After their standardization, the ranking of districts according to variables describing the municipal services was developed (Table 1).

Analysing the ranking in Table 1 it can be seen that in 2007 the following districts were the best in terms of the level of municipal services: pyrzycki, gryfiński and stargardzki. In comparison to other counties or regional average, these districts were characterized by favourable values of the analysed indicators. Among others, in comparison to the average size of this index in the region (Figure 11) they produced smaller amount of mixed municipal waste collected from households *per capita* [kg]. This ratio in the przycki district was lower by about 27%, in gryfiński – by 23%, and in stargardzki – by about 10%. In these districts, the

indicator of the treated industrial and municipal wastewater as a percentage of wastewater requiring treatment was greater than the average value of this index for the region. Namely, in the pyrzycki district it was higher by about 18%, in gryfiński – about 17%, and in stargardzki – about 16% (Figure 12). In addition, the stargardzki district was characterized by a higher proportion of the population using the sewage system by 4% in comparison to the average value of the index for the region (Figure 13). Synergy of interdependencies between indicators determined the position of the districts in the region.

Table 1
Ranking of districts according to the variables describing the municipal services

No.	District	Place in 2007	Place in 2012
1	pyrzycki	1	16
2	gryfiński	2	18
3	stargardzki	3	9
4	kołobrzeski	4	3
5	drawski	5	12
6	szczecinecki	6	7
7	choszczerński	7	11
8	policki	8	5
9	City of Koszalin	9	1
10	stawieński	10	19
11	kamieński	11	15
12	gryficki	12	17
13	białogardzki	13	6
14	koszaliński	14	20
15	mysliborski	15	13
16	wątecki	16	10
17	świdwiński	17	8
18	goleniowski	18	14
19	łobeski	19	21
20	City of Szczecin	20	4
21	City of Świnoujście	21	2

Source: own elaboration based on the research.

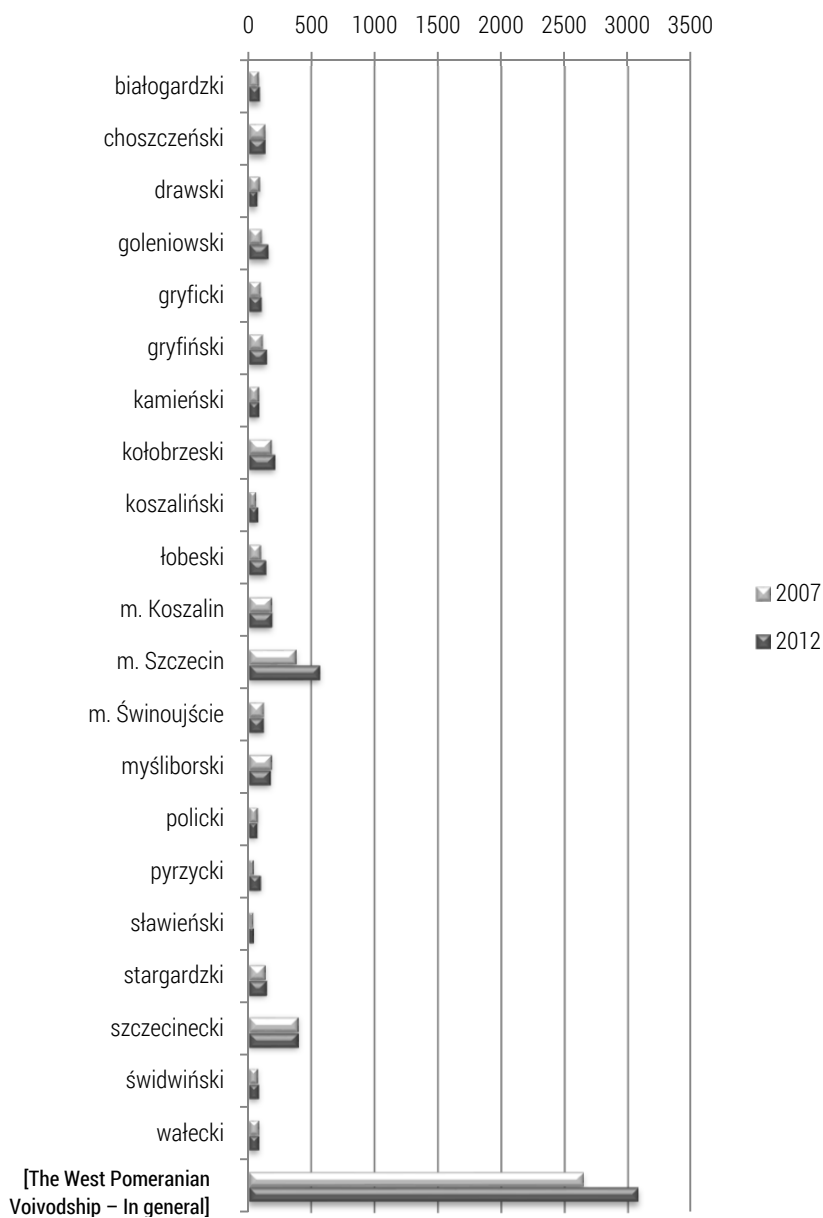


Figure 11. The area of greenery [ha]

Source: own elaboration based on data from *Bank Danych Regionalnych*, GUS, Warszawa 2014.

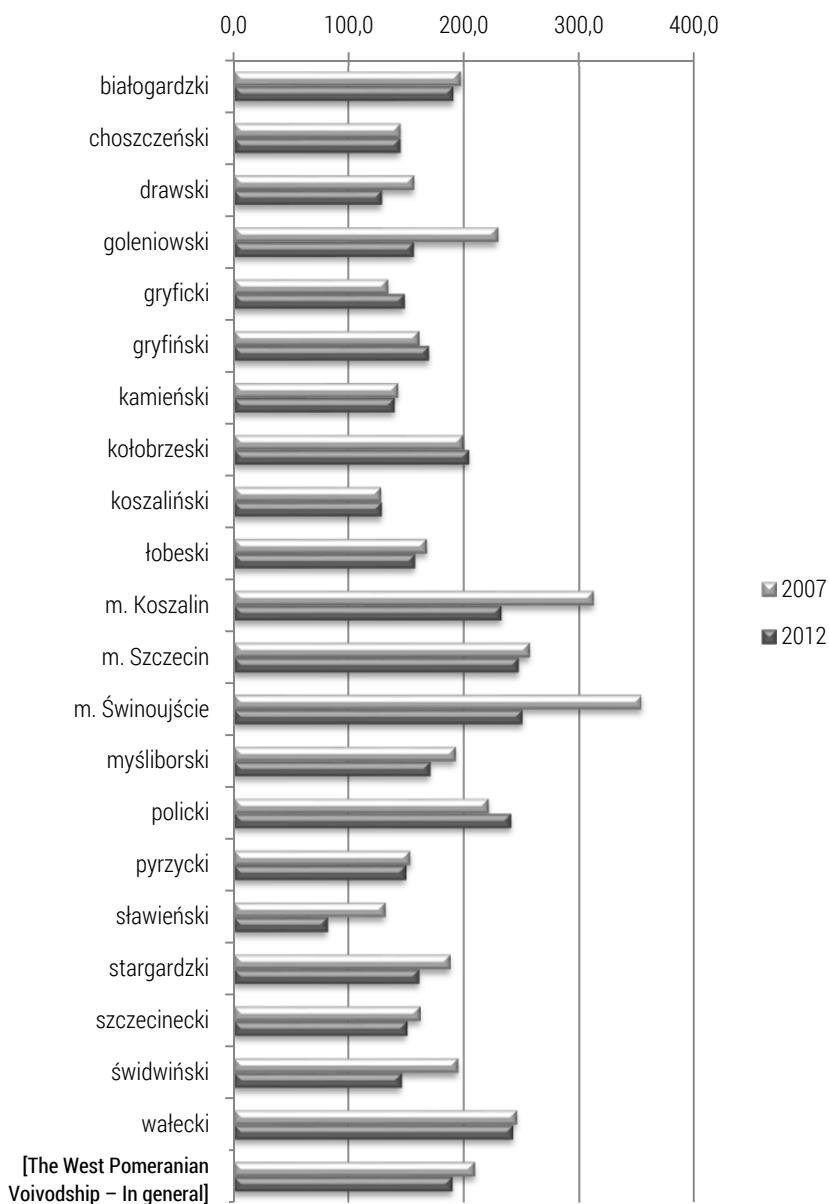


Figure 12. Mixed municipal waste collected from households per capita [kg]

Source: own elaboration based on data from *Bank Danych Regionalnych*, GUS, Warszawa 2014.

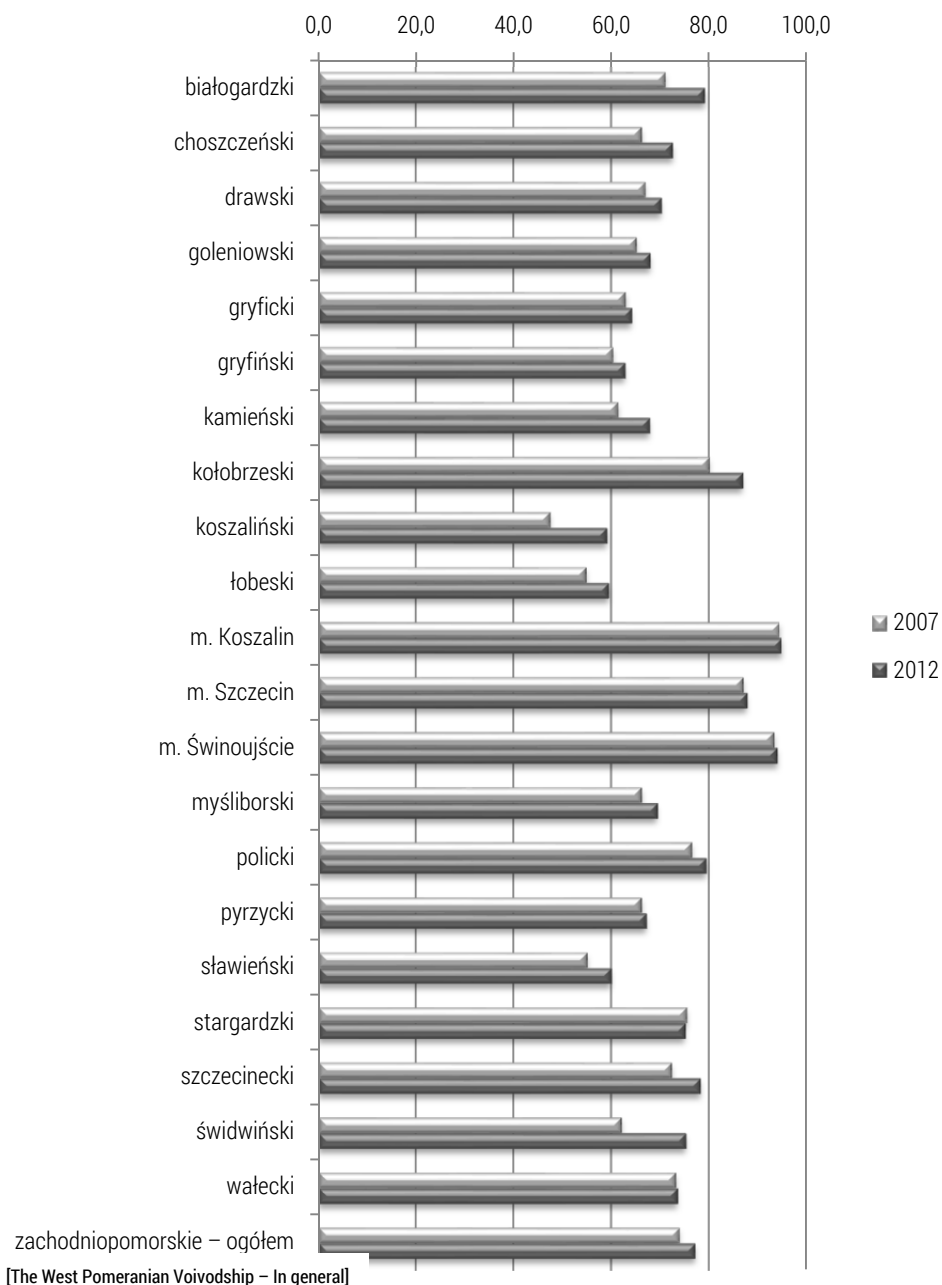


Figure 13. Population using a sewage system in % of total population

Source: own elaboration based on data from *Bank Danych Regionalnych*, GUS, Warszawa 2014.

In 2007, the last positions in the ranking were occupied by the following districts: łobeski, the city of Szczecin and the city of Świnoujście. These counties were characterized by less favourable values of some of the analysed indicators in comparison to other districts or the regional average. Among other things, they exhibited the indicator of wastewater requiring treatment lower than the average value of this index for the voivodship. Namely, in the łobeski district, it was lower by about 4%, in the city of Szczecin – by about 48%, and in the city of Świnoujście – about 26%. In the łobeski district, virtually all of the indicators were lower than the average in the voivodship. In the other two districts, the indicators were at various levels.

The biggest changes over the years covered by the study are visible for the following characteristics: area of green lands (Figure 11) and mixed municipal waste collected from households per capita. Two other variables showed relatively much less variability.

In 2012, there have been significant changes in the ranking, as 10 districts (about 48% of the total) have gained a higher position, and 11 (about 52%) lower position than in 2007. The following districts moved up: białogardzki, goleniowski, kołobrzeczki, the city of Koszalin, the city of Szczecin, the city of Świnoujście, myśliborski, policki, świdwiński and wałecki. The first three places were taken by the following districts – in order – the city of Koszalin, the city of Swinoujście, and kołobrzeczki. In these districts – thanks to the investments made in the field of water and waste management – changes occurred concerning most of the analysed indicators, more favourable than those in other counties. In the city of Koszalin, the area of green lands increased by more than 1%, the amount of mixed municipal waste collected from households per capita [kg] decreased by 26%, and the proportion of the population using the sewage system increased by 0.4% (while it was already 20% higher than the average for the region). In the district of Kołobrzeg, the area of green lands increased by about 16%, the proportion of the population using the sewage network increased by 8.5% (an increase was two times higher than the average growth in the voivodship, and the rate was higher than the voivodship average), and the rate of wastewater requiring treatment increased by 0.2% (although this rate was already above the average rate for the region).

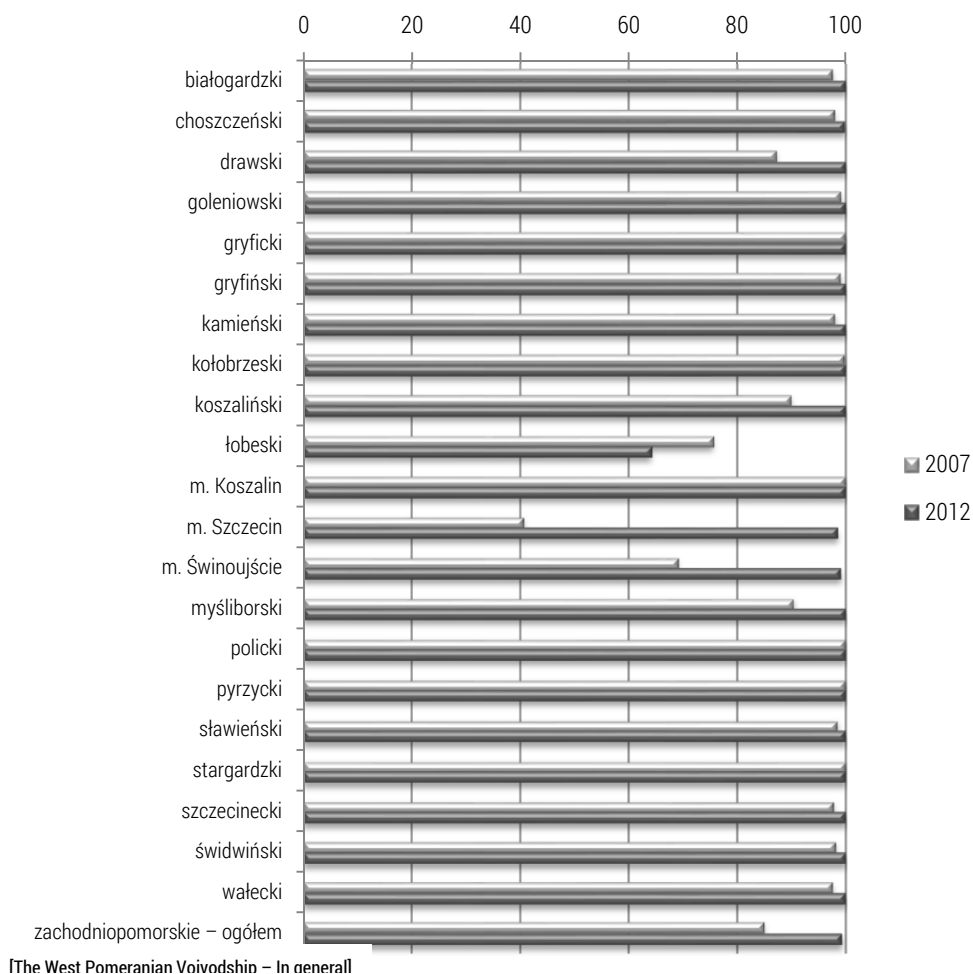


Figure 14. Industrial and municipal waste as % of treated wastewater requiring treatment [%]

Source: own elaboration based on data from *Bank Danych Regionalnych*, GUS, Warszawa 2014.

The biggest “jump” in the ranking was made by two districts: the city of Świnoujście – 19 places up (from position 21 to 2) and the city of Szczecin – 16 places up (from position 20 to 4). The advancement of the city of Świnoujście was associated with an increase in the area of green lands by about 1%, reduction of the amount of mixed municipal waste collected from households per capita [kg] by about 30%, increase in the proportion of the population using the sewage system by 0.8% (this indicator exceeds the average value for the region) and the increase

in the ratio of treated sewage by about 44%. The advancement of the city of Szczecin was associated with the increase in the area of green lands by more than 50% (the district has one of the largest areas of green lands in the voivodship), the reduction of the amount of mixed municipal waste collected from households per capita [kg] of about 4%, an increase of the proportion of the population using the sewage system by 0.9% (this figure also exceeds the average value for the voivodship) and the increase of the ratio of treated sewage by about 143%. The accumulation of positive changes in the municipal sector (conducted large investments co-financed by the European Union) resulted in a higher location in the ranking.

The last three places in the ranking were taken by the following counties: sławieński, koszaliński and łobeski. The koszaliński district “dropped” by six places (from position 14 to 20), łobeski by two places (from 19 to 21). In contrast, two districts suffered the largest “decline”: sławieński by nine places (from position 10 to 19) and pyrzycki by 15 places (from position 1 to 16). Most of the changes in these districts were consistent with the desired trend, but proved to be too small/weak to influence the synthetic indicator, which determined the place in the ranking.

Table 2
Classification of districts according to the synthetic index for municipal services

Class	2007	2012
Class 1: The highest level of development and objective quality of life	choszczeński, drawski, gryfiński, kołobrzesci, city of Koszalin, policki, pyrzycki, sławieński, stargardzki, szczecinecki	białogardzki, choszczeński, kołobrzesci, city of Koszalin, city of Szczecin, city of Świnoujście, policki, stargardzki, szczecinecki, świdwiński, wałecki
Class 2: The average level of development and objective quality of life	białogardzki, goleniowski, gryficki, kamieński, koszaliński, łobeski, city of Szczecin, city of Świnoujście, myśliborski, świdwiński, wałecki	drawski, goleniowski, gryficki, gryfiński, kamieński, koszaliński, łobeski, myśliborski, pyrzycki, sławieński
Class 3: Low level of development and objective quality of life	none	none
Class 4: The lowest level of development and objective quality of life	none	none

Source: own elaboration based on the research.

Grouping the districts into classes with a similar level of development, in the situation of high variability of the places in the ranking, is better for the assessment of the occurring developments in municipal economy in terms of positive effects – both in terms of the quality of the natural environment, quality of life, and the development of the region (Table 2).

The classification of districts, according to variables for municipal services, shows that in the analysed period, none of the districts belonged to the class 3 and 4, that is, those with average and poor the development of the municipal services. In 2007, ten districts (48% of the total) belonged to the 1st class with the highest level of municipal economic development and meeting the needs in this area, and 11 districts (52%) belonged to Class 2 – with a good level of development, which is very beneficial for the development of the region and the quality of life of the inhabitants, and indirectly testifies to the fulfilment of the obligations of LGUs to the society in this regard.

In 2012, there was a slight rearrangement between these two classes. Class 1 “contained” 11 districts and Class 2 contained ten. In class 1 – eight districts did not change their placement (choszcheński, kołobrzski, the city of Koszalin, policki, stargardzki, szczecinecki, świdwiński, wałecki), three districts dropped to Class 2 (drawski, pyrzycki, sławieński), and three districts (białogardzki, the city of Szczecin, the city of Świnoujście) advanced to class 2. In turn, in class 2 – seven districts remained unchanged (goleniowski, gryficki, gryfiński, kamieński, koszaliński, łobeski, myśliborski), and three downgraded districts were added. Despite these shifts, still most of the districts (52.4%) were in class 1, which means an increase in the level of development of municipal economy, and thus the quality of life. Furthermore, the analysis of the source data showed positive changes in most of the analysed indicators in the districts, which reflects well on the continuous quest for improvement. This, therefore, confirms the thesis formulated at the beginning.

Conclusion

The analysis of the intraregional diversity of the West Pomeranian Voivodship allows for the formulation of optimistic conclusions. In the analysed period, most districts belonged to the classes of high and medium level of the objective quality of life (first and second) in relation to municipal economy. This was related to, among others, the high efficiency of municipal investments carried out in the field of water management, which contributed to the achievement of a higher than

average proportion of the population using the sewage system. Significant investments were also made in the field of waste management, but in this case, a lot remains to be done, as the West Pomeranian Voivodship is characterized by a higher than the average in Poland indicator of mixed municipal waste collected from households per capita [kg] and the indicator of the share of waste deposited in waste generated during the year. Generally, however, the resulting sub-synthetic indicators of the objective quality of life in the area of municipal economy indicate that the local authorities at the district level are fulfilling their duties well, which also reflects the increase in the level of their social responsibility.

Social welfare as a socially responsible institution

Introduction

The object of this study is to show the complexity of the importance of social responsibility as one of the main social policy institutions and, at the same time, an essential element of the social security of a democratic State. Social policy is constantly seeking new solutions in the social welfare system and social work carried out within its framework. The changes that have taken place in the social welfare over the past 25 years have contributed to the general transformation of the institution, which has evolved from marginal importance in the structure of the State, to continually expanding responsibilities and obligations to both the members of this professional group, as well as the entirety of actions undertaken by it. At the theoretical level, it is assumed that an effective support system should lead to the recovery of the independence of recipients of support and be characterized by the sustainability of the results. However, the actions taken by the social services, in order to be effective, should teach responsibility, exploit the potential of people and encourage the creation of civic initiatives. In the implementation of the idea of social responsibility, the role of State policy creating an appropriate political and economic system and a social order providing a sense of security are important. Public participation in the field of shared responsibility of the citizens is also required.

Therefore, the main objective of this paper is to try to determine the role and place of the social welfare system within the framework of social responsibility.

The place of social welfare within the State social policy

Political transformation in Poland has substantially affected the status, tasks and nature of social welfare of the State. It has become, almost overnight, one of the main challenges of the social policy and a subject to political and ideological disputes.

The liberalization of the economic sphere and the development of democracy requires that the place of the existing State responsibility for the design and implementation of the social policy was taken over by a new, negotiated formula for determining social priorities. It is set within a broader, pluralistic model of responsibility for the generally understood social welfare. After 1990, in Poland the State responsibility for the design and implementation of the social policy was taken over by a negotiated formula for determining social priorities.

The societies of Central European countries have rejected the idea of the State completely taking over the role of a primary caregiver, responsible for the fate of all citizens, along with their government assumptions. This was to ensure the best possible way of meeting social needs. In the reality, however, the actions of the State were often contrary to the interests of the society and did not meet its expectations. Currently, it is emphasized that the State guarantee of social security in the period of socialism was a substitute for the lack of freedom and democracy. Since, in the end, it is the society that determines the shape adopted by such policies in the social sphere, it is proposed that the new model was named the model of welfare society, in which the negotiation procedure in determining the directions, methods and sources of funding the adopted priorities would be dominant.

The concept of welfare society emerged together with the idea of a civil State social policy (“pluralist welfare mix”) disseminated in Europe since the nineties. It refers to three principles:

- social development as an integral part of the market economy;
- sustainable development of an individual;
- promoting civil and social rights, so as to, through them, effectively combat social disintegration, marginalization, unemployment, and poverty – the rules adopted by the European Communities.

Therefore, the need to create a social and pluralistic formula of responsibility for social welfare is emphasized, which is based on the foundations of the social-liberal market economy, i.e. the market and the State.

Pluralism in social policy is a combination of actions of the bodies responsible for social welfare – State institutions, market institutions, social dialogue or-

ganizations, trade unions, employers' representatives, non-governmental organizations. They support the efforts of individuals and their families, as the welfare society does not replace but helps to achieve self-reliance and personal independence²⁸.

The Parties responsible for social welfare are equally: the State, the market, and the unit supported by: the social partners, NGOs, family, neighbor circles, etc. (i.e. the welfare triangle).

In Poland, social policy is implemented mainly by the State through its basic institution, which is social welfare (with certain participation of NGOs and other organizations of social dialogue).

Social assistance is an institution of the State social policy aimed at enabling individuals and families to cope with difficult life situations, which they are not able to overcome using their own resources, opportunities and privileges²⁹.

These social welfare objectives are recognized as an obligation of public institutions to become involved in helping individuals and families struggling with difficult life situations only when they are unable to overcome difficult situations using their own resources, opportunities and privileges³⁰.

This does not mean that actions are not undertaken to shift the responsibility towards individuals and families. On the contrary – the main objective of social welfare is to obtain or recover the state of self-reliance and independence, and striving to maximize the activation of the social welfare beneficiaries – and not relieving them. The role of social welfare should be of intervention, incidental and temporary nature.

The implemented principle of subsidiarity sets a clear rule and limit of responsible activity of social welfare towards people in need of assistance. In accordance with that constitutional principle, the State (through its specialized agencies) cannot relieve or substitute for the activities of individual citizens or social groups that through their own resources, opportunities and privileges are able to live independently. The boundaries of responsible assistance are clearly set out – social policy (including the institution of social welfare) “enters” with a package of sup-

²⁸ B. Urbaniak, *Zmiany w polityce społecznej po przejściu do gospodarki rynkowej*, Polityka Społeczna 1997, nr 3, s. 8.

²⁹ Ustawa z dnia 12 marca 2004 r. o pomocy społecznej, art. 1, Dz. U. 2004, nr 64, poz. 593 z późn. zm.

³⁰ E. Kulesza, *Lokalna polityka społeczna*, Centrum Rozwoju Zasobów Ludzkich, Warszawa 2013, s. 39.

port and assistance when individuals or groups are not in a position to overcome a difficult situation, nevertheless they are obliged to maximize their potential³¹.

A. Żukiewicz draws attention to the fact that social welfare is one of the components of social policy. Thus, in functional terms, social welfare is defined as a method, technique, or a tool, which aims to ensure social security and meeting the specific needs of individuals, families or groups. This is a typical approach to social policy. However, in legal terms, social welfare is seen as a legal institution serving to provide adequate benefits³².

I. Sierpowska analyses the place of social welfare in the country in a number of areas, particularly in respect of the principle of subsidiarity and the category of public tasks. In addition, social assistance is an instrument of the State social policy, which is expressly provided for in Article. 2 section 1 of the Act on Social Welfare. The concept of social policy is understood as most frequently as a deliberate State action, aiming at directly meeting important social needs. The statutory recognition of social welfare as part of the social policy emphasizes the role of the State in organizing and providing this assistance, and also expresses the State's responsibility for the fate of the members of the society³³.

Since the entry into force of the provisions of the Act on Social Welfare (i.e. since December 1990) the responsibility for the functioning of social welfare as a social policy institution is shared between the State government administration and the local government. The trend of limiting the role of the state and increasing the responsibility of local governments for the shape, direction and execution of the tasks is clearly highlighted.

Social work is therefore analysed in two ways: as the implementation and meeting the social and living needs, and as meeting the cultural and educational needs. Social work is also a responsible social service, professional work liberated from servility, social and educational activity in the field of levelling biological, social and cultural deficiencies and supporting the development of individuals and social groups³⁴.

³¹ Z. Grabusińska, *Rola pracy socjalnej w aktywnej integracji*, Mazowieckie Centrum Polityki Społecznej, Warszawa 2012, s.20.

³² A. Żukiewicz, *Praca ośrodka pomocy społecznej*, Wyd. Uniwersytetu Wrocławskiego, Wrocław 2002, s. 36.

³³ I. Sierpowska, *Państwo wobec pomocy społecznej*, w: *Państwo – koncepcje i zadania*, M. Sadowski, P. Szymaniec (red.), Studia Erasmiana Wretislaviensia, Zeszyt II, Wrocław 2008, s.145.

³⁴ W. Buczkowski, P. Kłonica, *Barometr nastrojów społecznych: Zawód – pracownik socjalny*, WSZiA, Zamość 2005, s. 119-120.

Social welfare as a socially responsible institution

The existence of socially sanctioned objectives, methods, formal organization, and accountability to the public are the characteristics of the welfare institutions, distinguishing from other institutions that are of profit nature. Its social sponsorship includes the creation of mechanisms expressing public interests, which may affect the shape and way of redistributing public budget funds and the funds from the voluntary grants. The social origins of the objectives, forms of assistance, ways of spending public funds are precisely defined by legislative acts. Therefore, social control includes a formula of social responsibility of social welfare institutions to the society, which, through its representatives, may monitor the redistribution of resources. The implemented constitutional principle of subsidiarity is the basis for the development of mutual relations and cooperation between the public administration, local government and NGOs. Responsible approach to corporate social responsibility influences the creation of the necessary space for that co-operation. In practice, it means that:

1. Public administration authorities must respect the autonomy and sovereignty of the organized communities of citizens (including the activities of non-governmental organizations), recognize their right to act independently, including self-defining and solving problems, also belonging to the sphere of public tasks. However, public authorities should not replace local government activities wherever its activities, carried out independently or with the support of the administration, may turn out to be more effective and efficient from the point of view of public tasks (subsidiarity principle).
2. Social welfare and non-governmental organizations participate in identifying and defining the important issues the solving of which is the subject of public tasks concerning the development of the ways of performing public duties by the competent public authority, as well as in performing these tasks (partnership).
3. When commissioning the performance of public tasks from the social welfare system, public authorities should be responsible for selecting the most active manner of the use of public funds, guided by the principles of fair competition (efficiency).
4. Public administration authorities provide the organizations that cooperate with them the information about the intentions, objectives and measures in carrying out public tasks where cooperation with these organizations is pos-

sible, and about the costs of providing public services in this area by the units subordinated to the public authorities or supervised by the authorities, together with information on how to calculate these costs in such a way that it was possible to compare them with the costs of carrying out similar tasks by other institutions and individuals (transparency)³⁵.

It is worth noting that the assistance programs implemented in the social welfare institution are programs that do not bring profits for the service providers themselves. On the other hand, the institutions or organizations operating on market principles can implement social programs belonging to the category of social assistance programs. On the other hand, the institutions or organizations operating on market principles can implement social programs belonging to the category of social assistance programs.

In accordance with the principle of subsidiarity the responsibility of non-public bodies in the area of social welfare can be considered. According to this principle; the needs of the individual should be met by local communities closest to the citizens. Communities may include both the local government units and community organizations. These entities activate the citizens, encourage social activities, as well as assist the authorities in meeting the public needs. Article 25 of the Law on Social Welfare suggests administrations and local government authorities the possibility to entrust the tasks in the field of social welfare to non-public entities (it concerns primarily non-governmental organizations, active in the field of social welfare). Detailed rules for delegating tasks are specified by the act. Delegating the tasks is done following a prior competitive tender. The competition should be organized in compliance with the principles of fair competition and efficiency and taking into account the principle of subsidiarity and transparency (Art. 25, paragraph 4 of the Law on Social Welfare). The State, by providing financing for the completion of the task, indirectly supports the citizens whose needs are met by private entities³⁶.

Social welfare, as a socially responsible institution, performs both the expressed and hidden functions. Explicit functions relate to those elements of the social reality that are associated with the changes undergone by the societies. They

³⁵ J.J. Wygnański, *Współpraca administracji publicznej i organizacji pozarządowych w dostarczaniu usług społecznych w Polsce*, w: *Współpraca administracji publicznej i organizacji pozarządowych w dziedzinie usług społecznych*, Redakcja Stowarzyszenie KLON/JAWOR, Warszawa 2002, s. 11-12.

³⁶ I. Sierpowska, *Państwo wobec pomocy...*, op. cit., s. 147.

are a response to the emerging new social situations. In case of the lack of response to the emerging changes (the lack of e.g. the necessary institutions satisfying the new categories of needs), there may be some social conflicts, crises, and even the disintegration of the whole social system.

The hidden functions, in turn, are associated with social control. Social assistance covers with its effects the ever changing categories of people and provides services to an ever growing public (that is related to, among others, the response to social change), at the same time taking control of them. Its aim will always be such a modification of their behaviour and types of undertaken activity, so that they were consistent with the current social norms, and were functional in relation to a broader social system.

The purpose of the functioning of social welfare services is, therefore, included in achieving the changes in the interpersonal relations of an individual with the environment, social control, social support and the protection of the civil rights of the weak. Types and forms of social welfare services and their multiplicity results from the specific social welfare institutions. Various human needs, deficiencies, and the helplessness cause the necessity of continuous expanding of the range of services.

Social welfare, as one of the most important social institutions, has many features common to all institutions, but also has the characteristics peculiar solely to itself. Social responsibility arises from the fact that all its activities are aimed at meeting the needs of individuals and families who are facing difficult life situations or belonging to the group of social risk. In fact, it is the client of the social welfare that is the subject to all the dimensions and areas of its operations, and at the same time is the basic constitutive element of its existence.

This institution serves a corrective, compensating or belaying role. Its accountability to those benefiting from assistance is limited and, a prerequisite for obtaining such assistance is the prior use of their abilities and resources, psycho-physical properties, and professional qualifications³⁷.

Social welfare, as a social institution, is also responsible to the social system and its members due to the fact that it realizes social policy objectives formulated at the structural level and operationalizes own tasks at the level of professional

³⁷ M. Orłowska, L. Malinowski (red.), *Praca socjalna – w poszukiwaniu metod i narzędzi*, Wydawnictwo ŻAK, Warszawa 2000, s. 267.

practice. Thus, its activity applies to both the macro-scale, which means the entire social system, as well as the performance of individual units³⁸.

Responsible activities of social welfare institutions primarily aims to maximize the independence of the beneficiary through social and vocational mobilization, mobilization of manpower present in the environment and the disclosure, stimulation and consolidation of these forces. Therefore, social work can take varied forms, ranging from emergency relief to the long-term measures aimed at supporting the development of individuals, groups and communities. This is dependent on the needs and capabilities of the entities receiving help and the ability to help people and institutions. The very definition of its fundamental objectives is very important, because otherwise it may lead to the definition of inappropriate methods of work, faulty structure of institutions of social welfare, misallocation of funds and inadequate formulation of professional codes (including placing certain expectations and requirements on social workers).

Considering the axiological base of the range of responsibilities of social work, E. Marynowicz-Hetka argues that the essence of social work is a dynamic process of change and transformation that assists individuals and groups in engaging in relationships between themselves, and with others³⁹.

Social responsibility of social workers

Social work is a good example showing the relationship between the professional social activities and the concept of social responsibility. In such a perspective, social work is defined as a profession that promotes the desired social changes aimed at solving social issues that are the focus of social policy (including the fight against poverty and efforts to improve the quality of life).

But, despite the rich tradition and nearly 50 years of systematic professional teaching, as well as the creation of the first legal bases in Poland more than 100 years ago, the profession of a social worker, has not yet been regulated by a complex legal document. The need for the adoption of the Law on the profession of a social worker was first noticed in 2002. The Act on the profession of a social worker was identified as an action necessary to be implemented in two main documents: the National Social Inclusion Strategy and National Action Plan for Social

³⁸ T. Kaźmierczak, *Praca socjalna: mikro- i makropraktyka*, Wyd. Wyższej Szkoły Pedagogicznej TWP, Warszawa 2012, s. 2.

³⁹ E. Marynowicz-Hetka, *Pedagogika społeczna*, PWN, Warszawa 2006, s. 356.

Inclusion for 2004-2006, adopted by the Council of Ministers on 21 September 2004. The records of both documents indicated that this bill is designed to strengthen the role of a social worker as a responsible professional, working for the social inclusion of the poor and socially excluded⁴⁰.

Both the objectives and functions of social welfare institutions would remain only at the level of the proposed theoretical considerations, if not for the staff of the institutions, who implement them. Pursuant to the Act on Social Welfare; the profession of a social worker can be practiced by a person who meets at least one of the following conditions: has a diploma from the college for social service employees, graduated with a degree in social work⁴¹.

The above provision expressly mentions the type of school or university, a person should graduate from to pursue the profession of a social worker. The catalogue listed in the Act is closed. Currently, only completing the college for social service employees or acquiring a bachelor's degree in social work provide the basis for the license to pursue the profession of a social worker.

The specificity of social welfare imposes a wide variety of requirements on the system employees. One of them – providing a guarantee of effective operation and supporting individuals, groups and communities – is the condition of continuing professional development. Any person with a mission of providing responsible support to others is aware of this condition. Therefore, social workers, or – more broadly – staff involved in helping others are committed to lifelong learning⁴².

The main objective of education in the field of social work should be improving the manner of theoretical and practical training, so that it met the expectations of the local community and contribute to the growth of the occupational status of social workers, and corresponded to the standards adopted in the European Union⁴³.

⁴⁰ *Sytuacja zawodowa pracowników socjalnych z terenu województwa warmińsko-mazurskiego. Raport z badania*, Obserwatorium Integracji Społecznej, Regionalny Ośrodek Polityki Społecznej Urzędu Marszałkowskiego Województwa Warmińsko-Mazurskiego w Olsztynie, Olsztyn 2011, s. 24-25.

⁴¹ Ustawa z dnia 12 marca 2004 r. o pomocy społecznej, art. 116, Dz. U. 2004, nr 64, poz. 593 z późn. zm.

⁴² J. Józefczyk, *Wymiary edukacji instytucji pomocy społecznej i idea uczącej się organizacji*, w: *Praca socjalna jako edukacja ku zmianie. Od edukacji do polityki*, M. Mendel, B. Skrzypczak (red.), Instytut Spraw Publicznych, Warszawa 2013, s. 50.

⁴³ M. Kozak, *Kształcenie w zakresie pracy socjalnej w Polsce – rys historyczny*, *Roczniki Nauk o Rodzinie i Pracy Socjalnej* 2012, t. 4(59), s. 349.

The current interest in the European dimension of social work mainly focuses on the need to explore the process of formation of the functions and responsibilities of the profession and the exchange of ideas and standards of education towards the social professions in the European dimension⁴⁴.

In the words of S. Saczyńska-Sokół institutions of higher education preparing the candidates for the profession, are to some extent responsible for the preparation of highly qualified employees as an activity for the benefit of the society, the state and the development of individuals⁴⁵. The author points out that the responsibility of universities in the context of educating future professionals cannot be limited only to the conduct of educational activities. Colleges take responsibility for, among others, equipping future social workers with the necessary knowledge and skills for responsible actions.

Hence, the currently applicable model of education towards social professions is all about achieving the final effect, which is the obtaining a high level of professional competence by the graduates of higher education institutions training professionals in social work. This does not refer to formal competences (resulting from the supporting documentation held by the graduates, confirming the achievement of a higher education diploma), but above all of the competences, the nature of which is determined by the acquired knowledge, skills and personal abilities⁴⁶. The institutions of higher education in social work have been consistently required to update the content of teaching, so that the profile of education was compatible with the current social needs. At the same time, there is an ongoing process of strengthening the position and role of the education of social workers at universities, which arose relatively recently, to a large extent as an autonomous specialty at an academic level⁴⁷.

In order for the human capital (future social services), created by universities was able to transform into social capital, it is necessary to adapt the educational

⁴⁴ A. Kurcz, *Europejskie wymiary kształcenia do zawodu pracownika socjalnego*, w: *Pracownik socjalny. Wybrane problem zawodu w okresie transformacji społecznej*, J. Brągiel, A. Kurcz (red.), Uniwersytet Opolski, Opole 2002, s. 13-14.

⁴⁵ S. Saczyńska-Sokół, *Social responsibility in the context of higher education in Polish universities*, in: *Corporate social (in) responsibility*, A. Lulewicz-Sas (ed.), Agencja Wydawnicza Eko-Press, Białystok 2013, s. 112.

⁴⁶ A. Kurcz, *Europejskie wymiary kształcenia do zawodu pracownika...*, op. cit., s. 17.

⁴⁷ P. Sikora, *Profesjonalizacja pracy socjalnej w warunkach transformacji systemu pomocy społecznej*, w: *Pracownik socjalny. Wybrane problem zawodu w okresie transformacji społecznej*, J. Brągiel, A. Kurcz (red.), Uniwersytet Opolski, Opole 2002, s. 39.

offer to the realities of social life. This task is also accented in the current regulations on higher education, namely the creation of a national qualifications framework by consulting the proposed training programs with external stakeholders, including social policy institutions⁴⁸.

Changes in regulations relating to the education of social workers in Poland are made gradually, as they result from the need to adapt to the requirements of the profession qualifications, as well as the educational standards adopted in the European Union. In most of these countries, social work is an independent scientific discipline, and the training of social workers is carried out within a separate specialty of university studies: social work (undergraduate)⁴⁹.

The profession of social worker belongs to a group of professional occupations associated with helping. Therefore, the basic principles and standards defining the framework for his activity are determined by the socially formulated and accepted values. Professionals will undertake activities based solely on rational knowledge, in accordance with a clearly defined code of ethics.

Social work is a specific type of professional activity of a social worker, and, at the same time, one of the forms of social services provided by social welfare agencies. Professional activities of social workers are aimed at meeting the needs of individuals and families, who are facing difficult life situations or belonging to the group of social risk.

Representatives of this profession, apart from the comprehensive and thorough education, must be characterized by the possession of appropriate personal predispositions, the lack of which precludes the exercise of the profession. Trying to make a generalization of the desirable personality traits of a social worker one should highlight such qualities as integrity, courage, empathy, flexibility, tolerance, lack of conformity, creativity, open-mindedness, respect towards the customer, the ability to provide a sense of security.

The profile of a good, which means an efficient and responsible specialist in the field of assistance is defined by three basic elements, such as:

- the way of relating to the customer (a specific type of relationship contained in the concept of obsequiousness);
- personal dispositions;
- range of knowledge and skills, closely related to professional activities⁵⁰.

⁴⁸ S. Saczyńska-Sokół, *Social responsibility in the context...*, op. cit. p. 115.

⁴⁹ <http://orka2.sejm.gov.pl/IZ5.nsf/main/1C8C33D1> [accessed on 2014-11-10].

⁵⁰ T. Kaźmierczak, M. Łuczyńska, *Wprowadzenie do pomocy społecznej*, Wydawnictwo Interart,

Support provided by the social services is a social activity and involves great responsibility for the induced effects/consequences of these actions. For this reason, the professional activity of a social worker should increasingly empower the client, who should no longer be just a customer who receives certain benefits, but should become a partner, who, together with the social worker defines the purpose and forms of assistance, and consequently undertakes (if it is possible) to seek to actively overcome difficulties.

Responsibility cannot, however, deprive the other side of their rights and obligations and being responsible for oneself. In this context, it is worth considering the concept of responsibility of a social worker in his relation with the customer, whose right of self-determination, is strongly emphasized. This law not only gives him the opportunity to make own decisions and make autonomous choices, but also gives the right to bear the consequences.

This profession involves the conflicts of interests, opinions, perspectives and positions in area of service provision. The responsibility of social workers should also be considered in the context of obligations to the employer (institution employing him), relationships with co-workers, with their own profession, and finally with the public.

The responsibility towards society is understood as both the dissemination of knowledge concerning the activities of social welfare centres, social workers, and the availability of the services provided. Its aim is to develop the image of the institution and the profession in society. The second course of action relates to the study of social problems and identifying them, informing the public about them and preventing them⁵¹.

Social services are required (by law) to create local support systems for specific groups of customers. Local strategies for solving social problems are the result of the decentralization of the state social policy, having protective and shielding functions towards the marginalized and excluded groups, simultaneously stimulate the development of cross-sectorial and inter-institutional cooperation. The obligation to prepare municipal and county social problem-solving strategies is a factor that stimulates the emergence of good practices in social assistance in the field of inte-

Warszawa 1996, s.106.

⁵¹ A. Rachwał, *Być w zgodzie ze sobą...Odpowiedzialność pracownika socjalnego a prawo do samostanowienia klienta*, MOPS w Krakowie http://www.mops.krakow.pl/sites/default/files/content/news/9308757/byc_w_zgodzie_ze_soba.pdf [accessed on 2014-11-02].

grating the activities of various institutions and NGOs in helping families, individuals, groups, and communities⁵².

In the context of social responsibility, the social welfare institution and its employees should be expected to engage not only in the very process of helping others, but also in the reliable implementation of the adopted obligations. These obligations, considered in the moral sphere, will be connected, *inter alia* with the quality of the work, fairness towards the employees and partner institutions, as well as the discipline and work culture.

Adherence to the universal moral norms and principles of professional ethics of social work does not always protect against the dilemmas arising from the conflict between various values. The choice of a dominating value, giving priority to one value over another – always leads to some moral dilemmas, which must be ultimately judged according to own conscience.

Professional responsibility requires the members of this profession to be proficient in basic legal solutions. It is directly related to the fact that it is a highly formalized activity, and social workers are required to act almost exclusively on the basis of legal norms and within the limits of the law.

Problems of individuals and families confronted on a daily basis by a social worker, are very complex and complicated. Both the individuals and families are usually in different types of legal relations (civil, administrative, criminal) and are entangled in various conflicts. Hence, social workers trying to help them, are forced search many areas of law in search of legislative measures that may be useful in a given situation. They are expected, in fact, not to be limited in their work to only providing benefits or services, but will also offer professional help in solving difficult legal problems. This expectation is partly anchored in the current social legislation (i.e. The Social Assistance Act).

Conclusion

Social Welfare in Poland has a special role and importance, which have been growing even more in recent years. The reason for this is not only the deterioration of the living conditions of people as a result of the political, social and economic changes, but also as a result of a not fully effective, or even erroneous functioning of many state institutions established to solve social and living as well as

⁵² *Ibidem*, s. 38.

spiritual problems of people. As a result, non-functional or defective functioning of these institutions – not always caused by objective factors – the burden of dealing with these problems, increasingly falls on the social assistance system, thus causing going beyond the allotted position in social policy. Social workers have to perform a very responsible job, especially since negative phenomena, such as unemployment, poverty, drug addiction, etc. are still increasing. Therefore, as a responsible institution (for the shape, monitoring and the evaluation of social problem-solving strategies, and for ensuring the meeting of the legally required level of specific social needs of disadvantaged groups, at risk of social exclusion) it must adopt a new outlook on support, involving the development and use of available support networks⁵³.

The concept of social responsibility of social welfare should be treated as a long-term strategy for the development of the entire system of social policy and its subsidiaries, concerning the fact of how to – in the long term, using social programs and projects, build an appropriate image and status of social policy in Poland⁵⁴. In this case, the cooperation of social welfare institutions with other institutions providing assistance and support is a fundamental element in the process of setting further directions for further development of the system of social assistance and integration. Therefore, the implementation of social responsibility strengthens the organization of social welfare internally and prepares it for the challenges ahead.

⁵³ D. Trawkowska, *Diagnoza problemów społecznych i monitoring aktywizacji polityki rozwoju zasobów ludzkich w Katowicach, Raport z badań*, Urząd Marszałkowski w Katowicach, Katowice 2012, s. 13.

⁵⁴ M. Grewiński, *O związkach polityki społecznej ze społeczną odpowiedzialnością biznesu*, w: *Usługi społeczne odpowiedzialnego biznesu*, M. Bonikowska, M. Grewiński (red.), Wydawnictwo WSP-TWP, Warszawa 2011, s. 28.

Sustainability reporting as a business communication tool

Introduction

Sustainability reporting is one of the standard business practices in the world. *The KPMG Survey of Corporate Responsibility Reporting 2013* study shows that each year the number of organizations reporting non-financial issues is growing. Of 4100 companies surveyed in 2013, 71% prepare reports (in 2011, the companies reporting non-financial issues accounted for 64% of all the businesses). The percentage of reporting companies among the 250 largest world companies is even more impressive. In this group, 93% of companies prepare sustainability reports⁵⁵.

The popularity of sustainability reporting in Poland is still far from the standards adopted worldwide. This claim is supported by a study published in 2014 by KPMG and the Responsible Business Forum⁵⁶. The research shows that 71% of large and medium-sized enterprises believe that non-financial issues should be reported. This belief is expressed more often by the representatives of organizations carrying out CSR activities (85% of responses) than those not doing so (60%). Despite the fact that nearly three-quarters of the entities are of the opinion that there is a need for reporting non-financial issues, only every second surveyed

⁵⁵ *CSR w badaniach w 2013 roku*, w: *Raport 2013. Odpowiedzialny biznes w Polsce. Dobre praktyki*, Forum Odpowiedzialnego Biznesu, Warszawa 2013, s. 9.

⁵⁶ *Spółeczna odpowiedzialność biznesu: fakty a opinie. CSR oczami dużych i średnich firm w Polsce*, KPMG, Forum Odpowiedzialnego Biznesu, 2014, s. 7-8.

company from among those implementing CSR activities prepares reports on this topic. The surveyed companies most frequently reported the lack of need for such actions as the reason for not preparing sustainability reports (58%).

Sustainability reporting is associated with publicizing the data from areas traditionally not presented to the public, such as detailed information on employment, products, activities benefiting local communities, having impact on the environment, as well as environmental efforts. It is an extension of corporate reporting and its purpose is to communicate the achievements of companies in the interest of separate groups of stakeholders⁵⁷.

The purpose of this article is to prove that sustainability reporting is a communication tool among the stakeholders of the organizations.

The essence of sustainability reporting

Sustainability reporting is an important point of business management, because it integrates information related to the economic, social and environmental data associated with business activities. Through reporting the company strives for transparency of actions and accountability, that comply with the obligation to inform the stakeholders in order to explain its actions and decisions⁵⁸. In countries highly developed economically, reporting has become a duty of every success-oriented enterprise⁵⁹. Cho et al. found that sustainability reporting helps to increase organizational accountability⁶⁰.

In the approach to CSR reporting varies in different countries. The reports may be *mandatory*, *solicited* and *voluntary*. Proponents of mandatory reporting believe that the issue of reporting should be regulated by the state in order to protect the interests of the society⁶¹. Solicited reports that have not yet gained high

⁵⁷ B. Kryk, *Raportowanie społecznej odpowiedzialności przedsiębiorstw za środowisko przyrodnicze*, Zeszyty Naukowe Uniwersytetu Szczecińskiego, Szczecin 2011, s. 259.

⁵⁸ L. Anam, *Raport społeczny (CSR) – podstawowe informacje*, www.CSRinfo.org [accessed on 2014-12-13].

⁵⁹ P. Wachowiak, *Wrażliwość społeczna przedsiębiorstwa. Analiza i pomiar*, Oficyna Wydawnicza Szkoły Głównej Handlowej, Warszawa 2013, s. 133-134.

⁶⁰ C. H. Cho, G. Michelon, D. M. Patten, *Enhancement and obfuscation through the use of graphs in sustainability reports: An international comparison*. *Sustainability Accounting, Management and Policy Journal*, 2012, 3(1), pp.74-88.

⁶¹ D. Doane D., *Market Failure: The Case for Mandatory Social and Environmental Reporting*, Presentation at IPPR seminar 2002, <http://www.hapinternational.org/pool/files/doanepaper1>.

popularity are created at the request of stakeholders⁶². Most often, however, voluntary reporting is used. Institutional solutions in the field of reporting are shown in Table 3.

Table 3
Institutional solutions in the field of reporting in selected countries of the European Union

Country	Institutional solutions concerning reporting
Sweden	In 2007, the Swedish government was one of the first to introduce the Guidelines for external reporting by state-owned companies, which require CSR reporting according to the Global Reporting Initiative standard.
France	In 2001, France adopted a law on new economic regulations (Loi sur les nouvelles regulations economiques NRE), which imposed on companies an obligation to report on environmental and social impact.
United Kingdom	In 2006, in the UK the Act relating to the functioning of companies – the Companies Act – imposed on businesses an obligation of reporting if and in what manner the companies recognize the issues of CSR in their business activities. It is worth mentioning that in 2000 the government adopted an Amendment to the Pension Act, which required the pension funds to provide information on how they include ethical, social and environmental issues in their investments.
The Netherlands	There are no regulations introducing mandatory reporting; however, there exist guidelines for sustainability reporting. The Netherlands is one of the few countries with its own standard of reporting assurance CSR (COS 3410 of the Royal NIVRA).
Denmark	In Denmark, there are three regulations on reporting. Firstly, it is the Danish Financial Statements Act (2001), which requires disclosure of human resources issues and environmental issues in the reports of companies. Secondly, it is the law on environmental reports (1995). The third is the Social Responsibility regulation inspired by the CSR Action Plan for large enterprises. The Act introduced in 2009, puts an obligation to prepare CSR reports by 1100 largest Danish companies, both listed on the stock market and state-owned.

Source: own study on the basis of: *Analiza instytucjonalnych modeli promocji CSR w wybranych krajach*. Analiza przygotowana dla Ministerstwa Gospodarki przez CSRinfo, Warszawa 2011; A. Lulewicz-Sas, *Społeczna odpowiedzialność biznesu w wybranych krajach Unii Europejskiej*, *Ekonomia i Prawo*, 2013, tom XII, nr 4.

pdf [accessed on 2012-03-12].

⁶² S. L. Van der Laan, *The Role of Theory in Explaining Motivation for Corporate Social Disclosures: Voluntary Disclosures vs. 'Solicited' Disclosures*, w: *Fourth Asia Pacific internationaly research in accounting conference*, cyt. za: U. Golob, J.L. Bartlett, *Communicating about Corporate Social Responsibility: A Comparative Study of CSR Reporting in Australia and Slovenia*, "Public Relations Review", 2007, vol. 33, no 1.

P. Hąbek and R. Wolniak⁶³ identified four models of government policy supporting reporting of social issues. These models were defined by two variables: the level of legal regulations relating to CSR reporting by business and instruments supporting CSR reporting by companies. The proposed models are:

- model I – low level of legal regulations, low level supporting initiatives (e.g. United Kingdom);
- model II – high level of legal regulations, low level of supporting initiatives (e.g. Sweden, France, Denmark);
- model III – low level of legal regulations, high level of supporting initiatives (e.g. the Netherlands);
- model IV – high level of legal regulations, high level of supporting initiatives (none of the policies of the countries analysed by the authors is in line with the characteristics of the fourth model).

The approach to sustainability reporting of individual countries in recent years has been changing. An important reason for the changes in the reporting of non-financial issues is the directive published on 15 November 2014 in the Official Journal of the European Union⁶⁴ amending Directive 2013/34 / EU in relation to the disclosure of non-financial information and information on diversity by certain large entities and groups – the so-called non-financial directive⁶⁵. The provisions of the Directive came into force on 6 December 2014. From that moment, the European Union Member States have 24 months for the transposition of the provisions of the Directive into national law, i.e. the introduction of laws, regulations and administrative provisions necessary to comply with the EU directive. Under this Directive, the obligation of non-financial reporting will rest with the public interest entities, which employ more than 500 employees.

⁶³ P. Hąbek, R. Wolniak, *Sprawozdawczość w zakresie społecznej odpowiedzialności przedsiębiorstw w Polsce – ocena stanu obecnego*, Zeszyty Naukowe Politechniki Śląskiej, Seria Organizacja i zarządzanie 2014, tom 73, s. 231-234.

⁶⁴ National provisions necessary for the implementation of the Directive are to be applied to all entities indicated in the directive in the financial year beginning on 1 January 2017 or during the calendar year 2017.

⁶⁵ Dyrektywa Parlamentu Europejskiego i Rady 2014/95/UE z dnia 22.10.2014 r. zmieniająca dyrektywę 2013/34/UE w odniesieniu do ujawniania informacji niefinansowych i informacji dotyczących różnorodności przez niektóre duże jednostki oraz grupy (Dz. Urz. UE L z 2014 r. nr 330/1).

GRI and AA 1000 – the most widely used sustainability reporting standards

Currently, there is no single mandatory standard (guidelines) concerning sustainability reporting. The standards used by organizations are very different, focusing on the importance of various aspects.

One of the most popular non-financial data reporting standards are the *Global Reporting Initiative* (GRI) guidelines. The first edition of the Guidelines was established in the year 2000 and was named 2000 Guidelines, where G2 (2002), G3 (2006), G3.1 (2011) and G4 (2013)⁶⁶ were successively created. GRI guidelines constitute a kind of a tool facilitating the preparation of harmonized reports by organizations on the international level.

The GRI reporting standards are available to all organizations, regardless of size, sector or location, but also non-governmental organizations and government agencies. According to the GRI guidelines, a sustainability report should contain basic information about the company, its vision, the main objectives of the social responsibility policy, strategy, ethics programmes, the assumptions of economic, social and environmental policies, as well as procedures, indicators and forecasts. It is also necessary to explain the manner of combining the various elements of the strategy, prepare a description of the relationships with stakeholder groups containing an explanation of the methods of identification and mutual communication⁶⁷. In addition, the report should be prepared taking into account the principles of transparency, control, intelligibility, accuracy, neutrality, comparability, sustainable development, timeliness and clarity⁶⁸.

Currently in Poland the reports carried out in accordance with the GRI Guidelines represent a significant advantage over the reports carried out according to other standards and norms. The number of reports prepared according to the GRI Guidelines as compared to the total number of reports in Poland is presented in Figure 15.

⁶⁶ P. Wachowiak, *Wrażliwość społeczna przedsiębiorstwa. Analiza i pomiar*, Oficyna Wydawnicza Szkoły Głównej Handlowej, Warszawa 2013, s. 133-134.

⁶⁷ J. Adamczyk, *Společna odpowiedzialność przedsiębiorstw. Teoria i praktyka*, PWE, Warszawa 2009, s. 66.

⁶⁸ Ibidem.

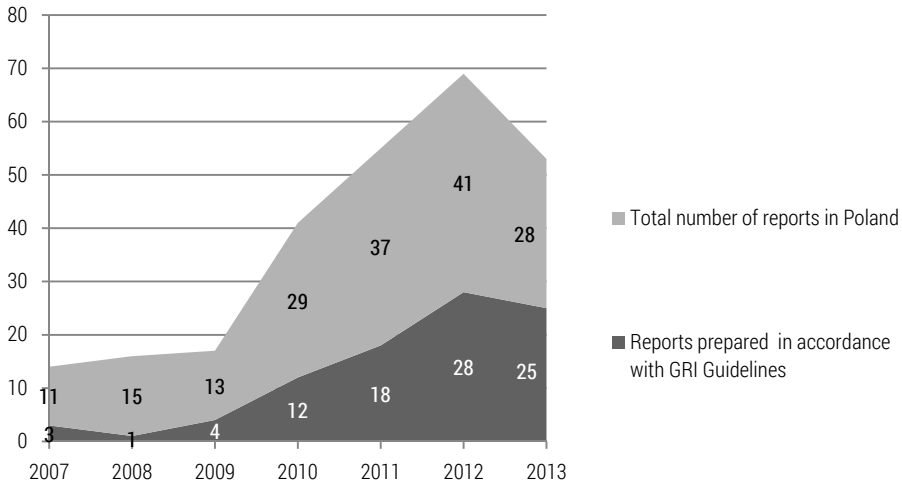


Figure 15. The number of reports in Poland (including reports prepared in accordance with GRI)

Source: own study based on www.database.globalreporting.org [accessed on 2014-12-05].

The benefits and drawbacks resulting from the implementation of the GRI standard are shown in Table 4.

Table 4
Advantages and disadvantages of the use of the GRI standard

Advantages	Disadvantages
Industry indicators enable the use of the standard in a variety of industries	Contains too many indicators
Clearly shows the activities of companies in the sphere of social responsibility	Does not allow for a clear decision whether the society is socially responsible
Incorporates and reflects all aspects of economic, social and environmental activity of a company	Causes the company to be focused on the pursuit of the best values of the indicators
Three levels of reporting provide flexibility	Does not justify the economic aspect of the guidelines
Facilitates the comparison of the company's activities over time	Does not always identify the specific procedures regarding sustainable development
Ensures the credibility of sustainability reports	Can conceal the bad performance of a company

Source: P. Wachowiak, *Wrażliwość społeczna przedsiębiorstwa. Analiza i pomiar*, Oficyna Wydawnicza Szkoły Głównej Handlowej, Warszawa 2013, s. 115.

The latest version of the guidelines concerning the reporting of data was announced in May 2013, after more than two years of work and extensive consultations. All reports that will be published after 31 December 2015 must be adapted to the G4 GRI guidelines. The new guidelines have been divided into two parts: *Part 1: Reporting Principles and Standard Disclosures* and *Part 2: Implementation Manual*. The first part contains information about what information should be reported. The second part is a guide on how to report the various aspects of the activity of the company according to G4 guidelines. The new version improves the approach to reporting and integration with other standards and guidelines in the area of CSR.

One of the main objectives of the work on the new guidelines was to facilitate combining the integrated reporting process with sustainable development reporting. The Guidelines specify that through integrated reporting the company communicates the manner in which its strategy, management and the achievement of the objectives lead to the creation of added value. Sustainable development reporting is an important component of integrated reporting, even though it is focused on achieving entirely different objectives⁶⁹.

G4 guidance comprises five new aspects that did not appear in any of the previous standards. These are:

- greater emphasis on the reporting of information to a greater extent;
- introduced two reporting levels (basic and extended)⁷⁰;
- the starting point in the reporting process is significance;
- three levels are removed from the application used for reporting (A, B, C);
- introduced new guidelines for the disclosure of management issues and the information on the manner of making decisions;
- additional information on standard anti-corruption practices, greenhouse gas emissions and energy were also included⁷¹.

For the company, the new guidelines mean the preparation of a report, which focuses on key themes and describes the approach to the management in these areas. In addition, at least one indicator for each of the key themes (basic level) and all the indicators (extended level) must be reported. Also the general guidelines must be reported, namely: the profile of the organization, stakeholder engagement

⁶⁹ N. Ćwik, *Wspólna odpowiedzialność. Rola raportowania społecznego*, Forum Odpowiedzialnego Biznesu, Warszawa 2013, s. 81 – 85.

⁷⁰ *G4 Sustainability Reporting Guidelines*, Global Reporting Initiative 2013.

⁷¹ *Ibidem*.

and management (basic level). In the case of the extended level, the report must contain additional information regarding strategy and ethics⁷².

The interest in new GRI G4 guidelines is fairly low. Currently, among the reports published in the GRI database, 285 were prepared according to the G4 guidelines (in Europe), of which only 6 reports concerned Polish companies⁷³.

Another commonly used standard for reporting social issues is the Accountability 1000 (AA1000) standard, created by the Institute of Social and Ethical Accountability (ISEA) from London. The first edition of the AA1000 standard was published in 1999, but strong interest has given rise to three consecutive editions. Starting from 2003, when the AA1000 Assurance Standard (AA1000AS) was released, concerning carrying out audits and the manner of verifying the reports, two years later the AA1000SES (AA1000 Stakeholder Engagement Standard) appeared, describing the manner in which the stakeholders have an impact on the creation of sustainability reports⁷⁴. In turn, in 2008 the latest version of the AA1000APS standard – Account Ability Principles Standard was published, which describes the basic principles of the responsibility of the organizations⁷⁵.

The aim of the AA1000 standard is to create relations, to continue the dialogues, engage stakeholder in such a way as to build enterprise value, encourage innovation, enable risk management by understanding the external environment of the organization⁷⁶. A key aspect of this standard is the organizational responsibility, which was defined in the standard as “recognition and acceptance of responsibility and transparent procedures in this regard, for the impact of policies, decisions, actions, products and other activities of the organization”. Responsibility obliges an organization to involve stakeholders in the process of identifying, defining, responding to issues related to sustainable development, and to report, explain and respond to the voices of the stakeholders with respect to decisions, actions and results of the organization⁷⁷.

⁷² Ibidem.

⁷³ www.database.globalreporting.org [accessed on 2014-12-05].

⁷⁴ P. Wachowiak, *Wrażliwość społeczna przedsiębiorstwa...*, op. cit., s. 175-176.

⁷⁵ Ł. Makuch, *Normy i standardy społecznej odpowiedzialności biznesu*, Wyd. Wyższej Szkoły Pedagogicznej PTW, Warszawa 2011, s. 25.

⁷⁶ Ibidem.

⁷⁷ Translated by N. Ćwik on the basis on AA 1000 Stakeholder Engagement Standard. Revision Process, AccountAbility, www.accountabilityaa1000wiki.net.

The AA1000 standard brings many benefits that are very diverse. Most can be observed in the process of building relationships with stakeholders. The examples of such benefits include:

- increasing the credibility of reporting;
- clear process of dialogue with stakeholders;
- are generally available and free;
- are universal, do not apply only to companies, but also different types of organizations;
- the standard contains a large number of practical guidelines for the identification and involvement of stakeholders;
- the AA1000 standard may interact with other standards such as the GRI⁷⁸.

Table 5
Advantages and disadvantages of the AA1000 standard

Advantages	Disadvantages
Through dialogue with stakeholders, the sustainability report meets their requirements	No minimum content, could prevent the possibility of a comparison with other sustainability reports
Through a transparent definition of the sustainability reporting model the company knows how to prepare a sustainability report	Not every company using this standard achieves certification
Verification of the sustainability report by an independent body increases the reliability	The company has a decisive say in the matter of the content appearing in the sustainability report
The Sustainability Report is verified on the basis of an external audit	High costs of obtaining information cause a failure to satisfy the expectations of some stakeholders
Social responsibility of business is presented objectively, because the report includes the opinion of the auditor	Complete freedom of stakeholders and the company causes the inclusion of only some of the information

Source: P. Wachowiak, *Wrażliwość społeczna przedsiębiorstwa. Analiza i pomiar*, Oficyna Wydawnicza Szkoły Głównej Handlowej, Warszawa 2013, s. 177.

The above table shows the need to keep in mind that as long as the AA1000 standard, which enables the creation of rigid rules and rigorousness of such a statement, is not specified, there will be no transparent reporting processes. Poorly prepared reports contain incorrectly summarized less important indicators, which makes it impossible to prepare a comparison.

The GRI G4 standard, as well as the AA1000 standard relate directly to sustainability reporting and are most often used in business practice. In order to

⁷⁸ www.accountability.org [accessed on 05.12.2014].

compare these two standards five benchmarks were selected, which are the main principles governing the preparation of sustainability reports. The comparison is summarized in Table 6.

Table 6
Comparison of the GRI G4 guidelines and the AA1000 standards

PRINCIPLE	GRI G4 STANDARD	AA1000 NORM
significance	very strictly defined information that must be included in a properly prepared the report	lack of clarification of what information should be included in the sustainability report
inclusion	the inclusion of the stakeholders in the development of the report to as large a degree as possible	dialogue with stakeholders is the basic assumption of the standard
context sustainable development	a perspective is presented that should be taken into account when identifying key issues, strategic objectives and when assessing the ability to achieve goals	not specified
completeness	the scope of the sustainability report is defined	the material scope is determined by the company
reliability	subjecting the reports to independent verification by external auditors (reporting organizations have the opportunity to indicate which parts of the report were subject to external verification in the Annex "GRI index")	obligation to verify the report by an independent auditor in accordance with the AA1000 norm

Source: own.

The above comparison shows that the test methods complement each other. The basis for the use of the GRI standard is the AA1000 G4 norm. When using the AA1000 norm, it is worth paying attention to stakeholder engagement and the verification of the sustainability report prepared by external auditors. The GRI G4 standard puts great emphasis on objectivity and strictly regulates its contents, so that it is easier to compare the individual reports of the selected companies⁷⁹.

The importance of sustainability reporting in communication with stakeholders

Communication in a company is essential for its proper functioning. This is due both to the basic principles of organizational management, as well as to the natural needs of employees⁸⁰. The most important and the most popular compa-

⁷⁹ Ibidem.

⁸⁰ J. Bolek, *Zarządzanie kapitałem intelektualnym w organizacji inteligentnej*, Wyższa Szkoła

ny's external communication tools in the twenty-first century are industry conferences, corporate events, websites, newsletters, blogs, social media profiles, newsletters, leaflets and sustainability reports⁸¹.

Sustainability reports demonstrate information about the functioning of the organization (present results, plans, successes and sometimes also failures), enabling its comprehensive assessment by the stakeholders. Publishing reports helps in the process of building the responsibility of an organization due to the fact that external stakeholders have an opportunity to assess the activities of the organization and exert pressure to achieve immediate and continuous improvement. A Sustainability Report is a collection of a variety of information, thanks to which the decision-makers have the opportunity to have a holistic look at the actions of the organization. Such knowledge allows to identify the areas needing improvement, and then to take action to improve the functioning of the organization.

Sustainability reports published annually allow for a comparison of achievements and a comparison with others. Sustainability Reports can therefore be considered as an example of the implementation of benchmarking, involving comparing with the best, matching their results, orientation towards the best class of goods or services, learning from competitors⁸².

Sustainability reports are a very important source of knowledge, based on which it is possible to carry out thoughtful planning, solve problems existing in the organization, implement new ideas and manage the organization. Reports enable the monitoring of the progress of an organization in achieving the CSR objectives.

The advantage of sustainability reporting as a communication tool is the ability to develop a good relationship with the media. Keeping up to date with information and cooperation through press releases, briefings and press conferences results in the dissemination of information⁸³. A company that communicates with the external environment should also ensure that the same information that is published e.g. in the media was also shared with employees. A potential drawback associated with the use of reporting as a tool for external communication is a situation, in which the employees of a given company learn about certain aspects of the

Promocji, Warszawa 2012, s. 133-155.

⁸¹ L. Kiełtyka, *Komunikacja w zarządzaniu: techniki, narzędzia i formy przekazu informacji*, Placet, Warszawa 2002, s. 22-24.

⁸² K. Zimniewicz, *Współczesne koncepcje i metody zarządzania*, PWE, Warszawa 2000, s. 36.

⁸³ K. Flont, *Komunikacja w pracy – o sztuce skutecznego porozumienia się: klienci, współpracownicy, zarząd*, Astrum, Wrocław 2010, s. 36-38.

enterprise from third persons. Leads to demotivation, lower confidence and disintegration of the staff⁸⁴.

In the case of using sustainability reporting as a communication tool, it should be borne in mind that submitting a report to the special register (e.g. the library of reports of the Responsible Business Forum) and various competitions for the best report causes the company's activities to become known to more groups, in particular to the industry circles and the competitors⁸⁵.

Broad dissemination of reports is a great way to build relationships with stakeholders. First of all, reports are a reliable source of information, which ensures the transparency of the company, and thus – inspires confidence.

The sustainability reports can present individual projects, illustrate the objectives that the company is set to achieve, and present the decisions and outcomes associated with a particular social problem. CSR reporting is a valuable source of information allowing for the identification of strengths and weaknesses, potential opportunities for development and verification of the objectives, as well as relevant indicators for measuring them⁸⁶. Recipients of sustainability reports are difficult to define, because they include everybody interested in the activities of the company, that is, shareholders, stakeholders, and the general public⁸⁷.

Conclusion

Based on the considerations contained in this article, the following conclusions can be drawn:

- sustainability reporting is a tool for communication characterized by a very wide scope;
- communication of a company through reports establishes a platform enabling new cooperation;
- it is important to ensure proper internal and external communication of the company.
- GRI guidelines are the most detailed and accurate in comparison with other standards. They precisely define the scope of the report;

⁸⁴ Ibidem.

⁸⁵ A. Agerdal-Hjermin, *The enterprises Social Media Relations Strategy*, Social Media and Business Communication 2014, no. 3, pp. 3-17.

⁸⁶ *Raporty CSR*, www.orange.pl [accessed on 05.12.2014].

⁸⁷ Ibidem.

- it is noticeable that all standards and guidelines strongly focus on the cooperation with stakeholders in order to create the most objective and credible report possible;
- the AA 1000 standard is fairly limited and for this reason it is difficult to make a comparison with other reports.
- in the case of most standards and guidelines, verification is carried out by an external auditor.

Sustainability reporting is starting to be essential for the proper functioning of companies. Sustainability reports prepared by the companies are an expression of transparency of their activities and social maturity.

Social liability in management of municipal waste disposal

Introduction

“Whoever reaps the benefits must also bear the liability.” This is how Walter Eucken explains the principle of liability⁸⁸. In economic policy, this principle means taking over the assets of the debtor. The statement that, “*The space of liability shrank significantly in the periods of late laissez faire liberalism and experiments*”⁸⁹, is of major interest. Limited liability (e.g. in joint stock companies) and unlimited liability (in a situation of perfect competition) coexist. The interest put in the issue of social liability implies that the matter continues to become broader. I hold the belief that social liability changes in a similar direction as other forms of liability, including financial and penal liability. Moreover, liability in general has a social character as it always concerns people, entrepreneurs, managers, and policy makers, who constitute the social structure of any activities and processes, including the ones related to business. Liability should concern every decision. It motivates people to implement their investments in a more careful manner; it prevents the waste of capital (also social capital); it forces a careful investigation of markets. In particular, it forces serious consideration of the purposes of each action, and it might be assessed by the action’s effectiveness.

⁸⁸ It is one of the eight principles which constitute policies in systems based on competition. Cf. W. Eucken, *Podstawy polityki gospodarczej*, Poznańska Biblioteka Niemiecka, Wydawnictwo Poznańskie, Poznań 2005, s. 320.

⁸⁹ W. Eucken, *Podstawy polityki gospodarczej...*, op. cit., s. 320.

Defining liability and executing it is sometimes particularly important, but is also difficult in the public sphere (of the community's life) where the interest of individuals (consumers, inhabitants) must be connected with the public life. An area where this needs to happen is, e.g. management of municipal waste disposal. Such waste is produced continuously wherever humans inhabit and require collective actions. Objectively, it creates connections with the environment, economy, and politics.

Social liability refers mostly to people and entities. This raises the question of liability of people and entities in communities where waste produced by individuals must be neutralized by the communities with the participation of central- and local-level state administration. This paper is an attempt to identify the structure of such system as municipal waste disposal system at the commune level. It aims at identifying the subject and the entities of social liability. The forms of this liability are taxes and fees in accordance with the principle whereby *the polluter pays*. There are, however, many limitations to executing this principle which cause the persons and entities' responsibility for limiting the emission of municipal waste. Nevertheless, new regulations of municipal waste disposal management recommended by EU standards and directives are a chance to transfer a part of state liability onto the polluters.

Social and market dimensions of waste management

The term waste management refers to any undertakings, actions, or procedures related to avoiding or limiting the production of waste, its neutralization and recycling, as well as to reclamation of recyclable materials and their reuse. This term encompasses actions in terms of planning and implementing undertakings and their monitoring. In the Waste Management Act, waste management is collection, transportation, recovery, and neutralization of waste, including supervision of the aforementioned actions and of waste neutralization plants.

The aspects of waste management include:

- legal regulations, any guidelines, norms, and standards in terms of production and neutralization of waste;
- plans of waste management at local, regional, national, and international levels;
- reporting related to production and management of waste, including, for example, accounts of the amounts of waste produced, its composition and types;

- issues related to determining the properties of waste, its composition, toxicity etc., and with estimating and anticipating the amounts and types of waste produced;
- collection and transportation of waste;
- processing of waste, methods and technologies of recycling, reclamation, and recovery of materials and energy;
- issues related to neutralizing waste by placing it in landfills, storage technology, landfill management etc.

Waste management may be considered using the process and subject approaches⁹⁰. In waste management processes, prevention of waste production is preferred, and its storage is least desired. In the subject approach, types of waste are distinguished. These include municipal waste generated by households and business units, mainly in the service sector, if the types are similar, in terms of their composition and character, to those generated by households, and if they contain no hazardous waste. Municipal waste is one of waste groups, beside industrial, hazardous, and medical waste, sewage etc.

Institutional conditions for waste management, including municipal waste, include local and state administration institutions, and legal standards such as:

- commune;
- communal council;
- district health inspector;
- voivodeship environmental protection inspector;
- real estate owner;
- waste collecting entity (communal facility or private business);
- Minister of Environment, Minister of Economy, Minister of Finance;
- Waste Management Act, Environmental Protection Law, Tax Law, Tax Ordinance Act, Act on Product Fee and Deposit Fee;
- Act on Commune Self-government;
- Antitrust Law;
- license for providing services and requirements for granting such licenses (both groups are for private business; when conducting actions within the area of their commune, communal units are not obligated to have a license, but they must meet the required criteria, e.g. EU standards).

⁹⁰ *Zarządzanie środowiskiem*, B. Poskrobko (red.), PWE, Warszawa 2007, s. 210 and further.

The main obligations of Member States which are derived from EU legal acts with regard to waste management may be reduced to the following⁹¹:

- preparation of strategic documents;
- announcing administrative decisions;
- reaching the determined levels of collection, reclamation (including recycling), limitation of the amount of biodegradable waste stored at landfills;
- meeting requirements related to the construction and maintenance of waste management installations;
- meeting requirements related to waste handling;
- monitoring the compliance with the law;
- preparing reports for the European Commission.

The abovementioned obligations are implemented at the national, voivodeship, regional, and communal levels. The entirety of issues related to municipal waste management at a given area includes the national plan and the voivodeship plan.

The processes of collection, transportation, and management of municipal waste, in spite of their public character, happen more frequently on the market. The market is a set of mechanisms enabling the contact of producers (e.g. waste producers, recycler) with the purchasers – recipients of waste or recyclable materials.

Among the important entities of the municipal waste management market there are:

- households;
- real estate owners;
- communal units;
- entrepreneurs;
- communal council.

Categories of supply in waste management are, for example, dimensions and structure of municipal and industrial waste, transportation capacities of waste recipients, volume and technologies of landfills, processing capacities of recyclers, processing capacities of technologies and processes of recyclable material reuse etc.

Demand may be perceived in two ways, which is in microeconomic and macroeconomic aspects. The former distinguishes (in physical units):

⁹¹ B.B. Kłopotek, *Zobowiązania unijne Polski w zakresie gospodarki odpadami komunalnymi*, Ministerstwo Środowiska, Warszawa, www.spalarnia.krakow.pl/getFile.php?type=file&id=56&nocache [accessed on 05.12.2014].

- individual demand – defines the level of demand from an individual, particular business entity for a specific item of goods at various prices (e.g. needs of an individual household or a retail unit for waste collection);
- market demand – the sum of individual demands, which illustrates the level of demand of all business entities for a specific item of goods at various prices (e.g. needs for waste collection from the whole town, region, commune, district etc.).

The prices are the main criterion for making decisions and bearing the liability by the transaction's participants. However, in municipal waste management, the market is not the only place where tasks and processes of waste management are implemented. It derives from the public nature of many of its goals and processes, taking place outside of markets, having an inequivalent character. Not only does municipal waste management create market goods of excludable consumption, but also public goods which need to be commonly accessible in spite of being burdened with fees.

Liability paradigms in municipal waste management

Municipal waste is a macroeconomic problem as it is an integral element of production, consumption, investment, and as such, of creation and distribution of the GDP. It is present in the whole course of business and social life – from obtaining and using renewable and non-renewable resources, using other natural process benefits, it is the source of prodigality with resources, but also a chance for their protection and preparing a testament for future generations. Municipal waste may be treated as an economic resource and business. They are generated in an inevitable fashion, but their production may be limited by changing consumption awareness and its style and structure (avoidance and prevention). The paradox of this approach consists in the fact that business exerts pressure on greater supply of waste as operating and profitability conditions of new installations.

The waste generated requires management which was made a communal task in Poland from July 1, 2013. The new philosophy connected with this consists in reusing as much suitable waste as possible by its segregation, recycling, and recovery. Other waste which is fit to thermal utilization ought to be burned, and only the remaining waste, which is not suitable for utilizing in any other fashion may be stored.

Such waste management philosophy makes the processes of collection, transportation, management (including thermal utilization) more complicated and more expensive, but has many important premises. Among those underestimated and not expressed premises, also by the founders of the new system, there are economic, social, and ecological factors of this serious problem, which is not only local, but universal. The basic difficulty in creating, implementing, and administering the system of municipal waste management is the multitude of its participants and the social nature of individually produced waste. The consumers, the inhabitants, as the most frequent originators, are unable to ensure neutralizing the waste without any harm to the environment. They are unable to make individual payments for access to increasingly modern, but also expensive, infrastructure. Their behavior may be in accordance with the rationale dictated by their awareness. This awareness motivates them to avoid financial burdens and to limit their concern to “their own backyard”.

Such behaviors are described in economics by:

- herd behavior (most people do what others do and in the same way);
- tragedy of the commons (maximum exploitation of the common good, e.g. ditches, forests, public areas, where people willingly dispose of municipal waste, regardless of their knowledge or education);
- the NIMBY syndrome⁹² (a common opposition against certain investments in one’s closest proximity, although they are perceived as necessary in general terms).

Such behaviors are objective and do not react even to law, prohibitions, or orders as they express individual and group behavioral features which also include opportunism (e.g. tax evasion). For this reason, the solution to the problem of necessary liability of municipal waste producers for its production and management (“cleaning up”) goes beyond regulating these behaviors. The results of municipal waste’s emission become a social matter as they involve the surroundings, both people and nature. In this field, there are many conflicts of interest, attitudes, also in terms of the testament for future generations.

The solutions to this difficult problem developed within the last decade in the EU and in Poland are based on new paradigms. The following may be included to them:

⁹² H. Folmer, L. Gabel, H. Opschor, *Ekonomia środowiska i zasobów naturalnych*, Wyd. Krupski i S-ka, Warszawa 1996, s. 471.

- not only is waste a threat to and pollution of the environment, but also the source of resources and materials, as well as an area of responsibility for nature;
- withdrawal from storage – increasingly more recycling, recovery, and thermal processing;
- optimizing the organization of waste storage and disposal;
- integrated and sustainable municipal waste management.

Integrated and sustainable municipal waste management means:

- strategic actions for production, consumption, environmental protection policy, social policy;
- limitation of production and hazards of waste in general terms;
- ensuring a safe, well-controlled and well-organized waste handling in general – horizontal frames of waste management;
- coordinated set of legal regulations referring to treatment and neutralizing of waste (coordinated package of directives and acts);
- using the best possible techniques in a given area or region;
- applying the *polluter pays*⁹³ principle as the basic form of a waste producers' liability for the effects the waste which they produce take.

The *polluter pays* principle means that the originators of damage to the environment (producers of municipal waste – consumers) should bear the costs of avoiding or repairing the damage. This principle ensures that the social group liability (of the taxpayers) may be, at least in part, transferred to the polluter. As a result:

- as the polluter is being identified, public financing of damages to the environment should be avoided;
- the polluter should be obligated to make investments necessary for achieving the defined quality standards and norms in collecting, transportation, and management of waste;
- waste producers are obligated to take care of recycling and safe neutralization of waste and to bear the costs of these processes;
- the new fee for municipal waste management (the so-called garbage tax or garbage fee) is becoming the basic tool for implementing the *polluter pays* principle.

⁹³ Also defined as the *society pays* principle, compare: H. Rogall, *Ekonomia zrównoważonego rozwoju. Teoria i praktyka*, Wyd. Zysk i S-ka, Poznań 2010, s. 223.

The *polluter pays* principle and prices in waste management

According to the OECD classification, economic instruments in waste management, including price-related ones, may be grouped in the following fashion⁹⁴:

- fees – “the price” paid for pollution. The polluters must pay for their alleged right to environmental services which in this way become, at least partly, a constituent of the cost and benefit analysis. The fees may entail motivation- and redistribution-related effects;
- subventions – a term used for financial aid, which must be a stimulus for those who pollute the environment to change their behavior, or they are awarded to business units that have problems with fulfilling the standards. There are the following forms of financial aid: grants, subsidized loans, and tax relieves. They are awarded in order to stimulate pro-ecological actions undertaken by business entities;
- deposit systems – where a surcharge is added to the prices of products which are hazardous to the environment;
- creating markets – where entities could buy “licenses” for their current or future pollution emission, or sell their “emission licenses” or waste materials (recyclable materials). The following are distinguished here: emission trade, price intervention in the market’s functioning, liability insurances;
- financial stimuli for exercising the law – which are at the borderline dividing the instruments of environmental protection into economic and legal ones.

There are two main types of stimuli:

- penalties for violating the conditions of using the environment when the polluter does not meet certain regulations;
- environmental liens which are payments to the authorities in a situation when a violation of regulations may be expected; compliance with regulations causes reimbursement.

Compensation (preventive) instruments – payments for taking over land for non-arable and non-forest purposes; for air pollution; waste storage; removal of trees and bushes; as well as for water collection and discharging sewage and mining wastewaters which contain compounds of chlorides and sulfides; and also concession fees for searching and mining of minerals. Currently, these fees vary from region to region.

⁹⁴ A. Graczyk, *Instrumenty rynkowe polityki ekologicznej. Teoria i praktyka*, Wyd. Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2013, s. 94-96

Stimulation (motivation) instruments include such subventions as:

- grants from the National Fund for Environmental Protection and Water Management and from voivodeship environmental protection funds for financing pro-ecological undertakings;
- preferential loan requirements for undertakings related to environmental protection;
- income tax relieves arising from the implementation of pro-ecological investments.

Taxes are underestimated instruments in waste management. They have a basis in economics, including the Pigovian tax concept which is perceived as the theoretical basis of internalization of external costs⁹⁵. Internalization of external costs in the account of the polluters is to remove any discrepancies between individual (private) and marginal social production costs. It should lead to the decrease in the production level of goods whose production and/or consumption generates external costs. It may also make entities responsible for generating external costs (the polluters) undertake actions which decrease the stream of pollution.

As far as municipal waste is concerned, the introduction of the so-called “garbage tax” was considered for a period of time. It was introduced in Poland on July 1, 2013. It is a fee levied on the inhabitants, paid to the commune which uses the money to remunerate entities, selected in a tender procedure, disposing of municipal waste, and to build modern processing plants, including incinerators, in order to reduce the number and volume of landfills. This solution was introduced in spite of significant political (protection of inhabitants by politicians against fee rises), economic (storage still seems a great deal cheaper than waste processing in mechanic-biological and thermal processes) and organizational (lack of accurate calculations as to the tax rate and maintaining the status quo where communes would be owners of municipal waste, hence they could direct its flow) barriers.

The basic concerns about the introduction of the garbage tax and giving communes the control over municipal waste also resulted from, in a quite unexpected way, marketization of municipal waste transportation and storage processes. After 1989, the market was filled with hundreds of entities, from small ones which have only one means of transportation for garbage disposal, to large international corporations. They invested a great deal of capital expenditure, whose reimbursement will be hindered in selection conditions, in transportation infra-

⁹⁵ S. Czaja, B. Fiedor, A. Graczyk, Z. Jakubczyk, *Podstawy ekonomii środowiska i zasobów naturalnych*, Wyd. C.H. Beck, Warszawa 2002, s. 81 and further.

structure and landfills, and of administrative expenditure, as some people believe, of selecting the contractors of public procurements. Communes are able to assign their own or selected entities to execute public tasks from the field of waste management, without public tenders (by means of concluding agreements).

Exposure of inhabitants to helplessness due to the dissatisfaction of service providers or tax rates, in the face of the risk of monopolization of the market and unwavering position of the communal carrier in the waste market was also a major concern.

Other proposals suggested the introduction of a product fee, instead of the garbage tax, based on the one effective for packaging⁹⁶. Every unit or entity introducing municipal waste to the market would be obligated to ensure appropriate waste recovery and recycling, which would be documented by the carrier collecting waste from real estate owners – at the same time confirming that a certain part of that waste was managed in a different way than storage at a landfill. This concept had its opponents who feared the transferring of increases in carrier costs to the inhabitants. This solution, however, was not a subject of political debate in the new draft of waste law in Poland although, from the economic point of view, it would have advantages. Eventually, the political solution was chosen (less justified, according to some economists) in the form of a fee for municipal waste management⁹⁷. It is called a tax as it is mandatory but has a purpose of financing the system of waste management in a commune.

From the collected municipal waste management fees the commune finances the functioning of the municipal waste management system which includes the costs of:

- collection, transportation, picking, recovery, and neutralization of municipal waste (including thermal waste processing as a target);
- creating and maintaining selective municipal waste collection points;
- administrative handling of the system.

From the collected fees for municipal waste management communes may cover the costs of equipping real estates in containers or bags for waste collection.

⁹⁶ Discussed in more detail in: P.P. Małecki, *Opłaty ekologiczne w Polsce. Analiza i ocena za lata 2002-2007*, Wyd. Uniwersytetu Ekonomicznego w Krakowie, Kraków 2009.

⁹⁷ Ustawa z dnia 11 lipca 2011 roku o zmianie ustawy o utrzymaniu czystości i porządku w gminach oraz niektórych ustaw, Dz. U. 2011, nr 152, poz. 897.

Liability in a custom model of municipal waste management

By means of a resolution, the Communal Council defines top rates of fees incurred by real estate owners for municipal waste collection services, applying varied rates depending on population density on a given commune area, and on the distance from the place of neutralization of municipal waste. When defining the rates for real estate owners, the Communal Council applies lower rates if the municipal waste is picked and collected in a selective fashion. Commune administrator or mayor issues a decision *ex officio* (for the period of 1 year) where the following are defined:

- the obligation to make payments for the collection of municipal waste (including segregated waste) or emptying holding tanks;
- payment rates calculated using top rates defined by the communal council (including for segregated waste).

Apart from the fees for municipal waste management, also an ecological fee for using the environment is incurred in the form of payment for placing waste in a landfill⁹⁸. This fee is wrongly identified with communal service price, and by others, with a tax on municipal waste management. It is an officially established fee for placing waste in a landfill, by a carrier or a landfill manager. It is paid to financial departments of marshal offices (hence it is sometimes called the “marshal’s fee”). It is subject to further redistribution in a system of environmental protection and water management funds. Contrary to the expectations, this fee was not replaced with a waste management fee. The operation of this fee as an economic instrument is to aim, firstly, at limitation of waste flow directed to landfills, and secondly, at creating earmarked funds for waste management. This fee is an element of estimating the rate of waste management fee, increasing its necessary level.

Establishing prices for communal services, including waste management, is subject to regulations of anti-trust laws. Communes and self-government organization units that operate in organizing as well as providing communal services are subject to the provisions of the Consumers and Competition Protection Act. In the communal sector, entities covered by anti-trust rules are subject to the rules of market play, as in other branches of economy. Establishing prices for communal services may not violate the prohibition of practices which limit competition, that is prohibition of agreements which limit competition and prohibition of overusing

⁹⁸ Obwieszczenie Marszałka Sejmu RP z dnia 28 sierpnia 2013 roku w sprawie ogłoszenia jednolitego tekstu Prawo ochrony środowiska, Dz. U. 2013, poz. 1232, z późn. zm.

the dominant position. Agreements whose objective or effect is elimination, limitation, or other violation of competition in the proper market are prohibited. For example, they may consist in:

- establishing prices and other conditions of sale or purchase of goods in a direct or indirect manner;
- making agreements as to the conditions of offers submitted by entrepreneurs participating in a tender, especially with reference to the scope of works or price.

The dominant position is a situation where entrepreneurs are able to prevent successful competition in the proper market by means of creating possibilities of operation to a great extent independently of their competitors, contractors, and consumers. A situation which is considered as the dominant position is when an entrepreneur has a share in the market exceeding 40% (there are, however, various methodological and substantive problems with establishing such share). The proper market is a market situation of goods/services which due to their purpose, price, and properties (including quality) are considered to be substitutes by purchasers, but are offered in an area where there are similar conditions of competition, owing to their type and properties, the existence of barriers in access to the market, consumers' preferences, major differences in prices, and transportation costs.

The more important violations of the dominant position:

- imposing, directly or indirectly, unfair prices (excessively high or low, different conditions of purchase and sales – e.g. extended terms of payment);
- setting out onerous and not uniform agreement conditions in similar agreements with third parties, constituting different conditions of competition for the same parties;
- correlating concluding the agreement with accepting or fulfilling by the other party the performance of service, with neither material nor customary connection with the subject matter of the agreement;
- counteracting the process of shaping conditions indispensable for building or developing competition;
- imposing onerous agreement conditions by the entrepreneur, providing the entrepreneur with unjustified benefits;
- creating onerous conditions for the consumers demanding execution of their rights.

The President of the Office of Competition and Consumer Protection is a central authority of state administration, competent in matters related to competition protection. The activities of the President of the Office of Competition and Consumer Protection concern especially entities suspected of a dominant position

on the market (above 40%) and competition restricting agreements (having 5-10% of the market share). Prices which are harmful to entrepreneurs who compete with commune-related entities are most frequently considered as unfair – but that happens to be the myth of the protective role of communes. There are also contrary situations – excessive requirements from dependent entities and liberal or even “arrangement-based” conditions for third parties, private ones.

Commercial entities who participate in waste management, commercial law companies, should generate profit. Communes should fulfill their goals of ensuring the conditions for the functioning of waste collection and picking system, including municipal waste.

A custom proposal for municipal waste management model and the obligations and forms of liability of the participating entities are presented in Table 7.

Table 7
Liability in municipal waste management model – custom approach

Liable entities/ Participants in municipal waste management system	Objective	Obligation	Form of liability – benefits Revenue/cash inflow	Form of liability – costs Costs /financial outlays/expenditures
Waste emitter/producer – household	Minimizing of waste and waste-related financial burdens Waste segregation	Waste collection and segregation Concluding waste collection agree- ment Submitting a declaration for the purposes of calculation of the munic- ipal waste management fee Paying timely the fee (the so called garbage fee)	Collection of the produced waste Lower fees (prices) for collection of segregated waste Price for recyclable materials (e.g. in buying station)	Fee/penalty charge for failure to fulfill the obligations Fee for commissioning the obligation to a third party
Real estate owner (acts on behalf of the residents and his own)	Keeping the real estate area clean and orderly Equipping the real estate with waste picking and segregation devices	Concluding waste collection agree- ment Keeping records of using waste collection services	Collection of produced waste (the real estate area kept clean and orderly) Lower fees (prices) for collection of segregated waste	Fee for municipal waste management (the so called garbage fee) is paid to the commune penalty charge for failure to fulfill the obliga- tions
Waste picking entity (other than a resident/real estate owner)	Waste picking, including selective one Reducing the amount of biodegradable waste referred to storage Concluding a collection agreement for the waste picked	Executing concluded agreements in accordance with the law and environ- mental standards	Price/fee for waste picking	Waste picking costs per person Costs of operation of technical equipment Costs of collection of waste or/and recycla- ble waste

Liable entities/ Participants in municipal waste management system	Objective	Obligation	Form of liability – benefits Revenue/cash inflow	Form of liability – costs Costs /financial outlays/expenditures
Entity collecting waste from the collection point/ real estate	Keeping the real estate area clean and orderly by execut- ing concluded agreements	Waste collection and transport, in accordance with the agreement and ecological standards Providing good quality and timely waste collection from the real estate or/and from waste picking entities	Price for the provision of the service – according to the agreement from the commune or from the managing entity on its behalf	Remuneration and other operating costs Costs of delivering waste to a suitable installation Maintenance costs of means of transporta- tion and other equipment Investments in transportation and segrega- tion infrastructure Costs of recyclable waste collection
Recyclable waste recovery entities (e.g. a sorting station)	Recovery of recyclable waste with market value	Performing statutory activities	Revenues from selling recyclable waste	Remuneration for employees' work Costs of equipment operation Infrastructure investments
Entities/installations using recy- clable waste Recycler	Development and achieving their own market and financial objectives	Performing statutory activities	Revenues from selling products made with the use of recyclable materials Revenues for accepting waste for recycling purposes	Costs of remuneration and equipment operation Costs and financial outlays on technology and infrastructure
Waste storage (a municipal landfill site organized and equipped according to ecological and technical norms)	Treatment of waste requir- ing storage, not subject to other utilization forms	Executing of concluded agreements Maintaining the municipal landfill site according to legal regulations and ecological standards Ensuring the remediation of the municipal landfill site Energy recovery Maintenance of protection zone and minimizing nuisance for the surround- ing area	Fees for waste storage Revenues from energy sales Saving costs of external energy	Costs of municipal landfill site operation, Financial outlays on building and improve- ments of the municipal landfill site

Liable entities/ Participants in municipal waste management system	Objective	Obligation	Form of liability – benefits Revenue/cash inflow	Form of liability – costs Costs /financial outlays/expenditures
Commune	<p>Fulfilling statutory and political norms</p> <p>Organizing waste collection and segregation by the residents and enforcing this obligation</p> <p>Selecting by means of tender the entities fulfilling the obligation of administering the system of municipal waste management and segregation (or fulfilling this obligation by the commune itself)</p> <p>Supervision and monitoring of selective waste collection in the commune</p> <p>Financing the municipal waste management system</p>	<p>Providing conditions for organizing and functioning of the selective picking and collection of municipal waste system</p>	<p>"Garbage" fee as commune's income</p> <p>Ecological fees, their redistribution from ecological funds</p>	<p>Costs of development and implementation of the system</p> <p>Costs of equipment used for segregation</p> <p>Remuneration to the entities which fulfill the obligations imposed by the commune with regard to municipal waste administering and management</p>
System	<p>Reducing the amount of biodegradable municipal waste being stored</p> <p>Separating hazardous waste from municipal waste</p> <p>Reaching the recovery and recycling levels of packaging waste</p>	<p>Shared according to legal regulations by the participants of the system</p> <p>Fulfilling the EU norms and standards</p>	<p>Keeping the surroundings clean and orderly in the communes</p> <p>Recovery and use of recyclable materials</p> <p>Implementing the polluter pays principle</p>	<p>In accordance with the institutional structure of the system – costs integrated with waste management on the whole, in the country, and in the regions in compliance with self-financing of the system principle, especially in the communes</p>

Source: The author's compilation of legal regulations in force in Poland since 1 July 2013, and J. Famielec, *Zintegrowany model gospodarki odpadami komunalnymi*, w: *Ekologiczne uwarunkowania rozwoju gospodarki oraz przedsiębiorstw*, J. Famielec (red.), Uniwersytet Ekonomiczny w Krakowie, Kraków 2011, s. 210-230.

Conclusion

The developed model of municipal waste management proves that numerous entities participate in the system. Their diverse characteristics may cause:

- conflict of aims between market entities which participate in waste management;
- conflict of interests between individual entities and waste management system;
- prices (fees) are not an instrument for achieving the objectives of waste management system on the whole and of private entities which are involved in the process.

The interests of entrepreneurs in waste management are not in compliance with state policy and local government units (including communes) with regard to waste management.

Similarly, as in the case of other systems of pollution emission reduction (e.g. greenhouse gases), there must be an agreement reached by the entities of municipal waste management⁹⁹. It should ensure benefits for the majority or for all of the system participants. It should correct market imperfections and limit inefficiency. It requires building adequate institutional structures with participation of the state and local governments. A suitable political strategy may improve the quality of life of the inhabitants and whole societies.

It is worth mentioning that the responsibility for achieving municipal waste management objectives cannot be borne solely by the communes. What is more, it ought to be the result of a change in social awareness of the inhabitants and corporate liability for permanent and sustainable development. Interesting initiatives in this field are developed even in banks where ecological activities are a criterion for financing business undertakings¹⁰⁰.

Liability in municipal waste management (and other areas of environment) is vague. The main paradigm to which the responsibility is subject to is the principle of sustainable development. It often constitutes only terminological progress.

⁹⁹ N. Stern, *Globalny ład*, Wyd. Krytyki Politycznej, Warszawa 2010, s. 230.

¹⁰⁰ The Co-operative Bank in Great Britain made social and ecological actions the key feature of the brand's identity and differentiation. It supports mainly business undertakings which deal with processing waste and its sustainable management. Ch. Laszlo, *Firma zrównoważonego rozwoju*, Wyd. Studio Emka, Warszawa 2008, s. 119 and H. Folmer, L. Gabel, H. Opschor, *Ekonomia środowiska i zasobów naturalnych*, Wyd. Krupski i S-ka, Warszawa 1996, s. 228-229.

It is also described as a detrimental category¹⁰¹. It is attributed to almost every phenomenon, process and behavior. Meanwhile, it blurs the connections in nature between the environment and the society.

Moreover, bearing and enforcing the liability in municipal waste management is hindered by changeability and variety of legal regulations. E. Łętowska inquires: *How not to get confused? What is in force at the moment?* Furthermore, the author states there is no basis for assessment of compliance of European law with the Polish provisions. In spite of the fact that this compliance is the basis for state and commune responsibility, such questions are not worth posing. The only question that may be raised is related to the explanation of the subject matter of the European law, which is in connection with the issue in question¹⁰². Our law – after Poland’s accession to the EU – is compound as far as its origin. This is only one out of many causes of difficulties in exercising this law. Additionally this law weakens the sense of responsibility of the entities subject to it. This reflection does not refer only to municipal waste management.

¹⁰¹ A. Bojanowski, *Verwirrende Werbefloskel*, APuZ, 2014, no. 31-32, s. 7-8.

¹⁰² E. Łętowska, K. Pawłowski, *O prawie i o mitach*, Wyd. LEX, Warszawa 2013, s. 14, 122.

Sustainable innovation as an element of corporate social responsibility

Introduction

Poland is not a country with a high degree of innovation. As the report on innovation in Europe by the year 2013 shows, the development of innovation in countries such as Poland, Latvia, Romania and Bulgaria is definitely below the average level of innovation activity in the EU. A large chasm separates us from the large European countries. Compared with such powers as the US or Japan, this distance is even greater. The awareness of protection of intangible assets is increasing among entrepreneurs, but small and medium-sized enterprises in Poland are mostly imitative and focused more on the already proven technologies than their innovation. The measure of innovativeness of an economy is primarily the number of patents, the important criteria of innovation are the number of patent applications, the number of registered patents and the number of cited patents. The number of patent applications shows that the extent of awareness of the need to protect intellectual property, the number of granted patents shows the quality of the solutions. In 2013, the Patent Office granted 27 675 patents, trademark rights and rights of registration of industrial property objects under the national procedure¹⁰³. Unfortunately, most inventions are not implemented. Most patent applications come from universities and research institutes and these largely are not interested in the commercialization of inventions.

¹⁰³ The Patent Office, http://www.uprp.pl/uprp/_gALLERY/62/95/62957/raport_2013.pdf [accessed on 2014-05-12].

Data from the European Patent Office shows that Poles are increasingly willing to seek protection in the European Patent Office and more frequently receive this protection. In 2013, the EPO has granted 95 patents for inventions invented in Poland. It's not much but over the last 5 years, it is clear that this number has been increasing. There is still a small amount of patent applications in the international procedure. Poles relatively rarely report their inventions abroad. The number of patent applications processed by the Polish Patent Office is in fact increasing, but there are still few in international procedures. Patent applications under the PCT (Patent Cooperation Treaty) provide protection in 148 countries. However, only 0.16% of the global number of applications in this mode originate in Poland. In 2013 in Poland 330 international applications under the PCT were reported, while e.g. in Germany – 16,000¹⁰⁴. In the development of eco-innovation, Poland also occupies one of the last places among the EU countries. Eco-innovative solutions arise mainly in the sector of renewable energy, waste, water treatment, recycling and pollution control.

The aim of this article is to analyse the state of innovativeness of Polish enterprises and the indication of barriers to the development of eco-innovation.

The innovation of enterprises in the context of environmental protection

As defined by the OECD and Eurostat, the minimum requirement for the existence of innovation is that a product, process, marketing method or organizational method should be new or significantly improved for the company. This applies to products, methods and processes that a particular company has developed as the first and those that have been acquired from other companies or entities. It is important to introduce these solutions on the market or use them in business¹⁰⁵. Eurostat estimated that in Poland, only about 28% of enterprises are classified as innovative. Unfortunately, mainly large companies can boast success

¹⁰⁴ *Patenty szansą wzrostu innowacyjności polskich przedsiębiorstw*, Report on the state of patenting in Poland, http://taxand.pl/attachments/Book/Raport%20o%20stanie%20patentowania%20w%20Polsce%20Crido%20Taxand_2014.pdf [accessed on 2014-10-15].

¹⁰⁵ *Strategia innowacyjności i efektywności gospodarki. Dynamiczna Polska 2020*, Warszawa 2013. http://strateg.stat.gov.pl/strategie_pliki/Strategia_Innowacyjnosci_%20i_Efektywnosci_Gospodarki.pdf [accessed on 2014-10-22].

in the implementation of their innovative solutions. In this group of enterprises increased investment in innovative activities is visible. The entities employing 10-49 people are the least active in the sphere of innovation. Generally, industrial enterprises are more active in the field of innovation¹⁰⁶. Small and medium-sized enterprises (SMEs) tend to have little potential for innovation, moreover, complicated procedures and high costs of patent protection even deter innovative SMEs from submitting the request to the Patent Office. It should be emphasized that SMEs are the backbone of European entrepreneurship, more than 99% of all European businesses are SMEs, which have a major impact on the economic development of the European Union, and should therefore play a key role in the development of innovation. At the same time they have their own significant impact on the environment, they are responsible for 60-70% of industrial pollution in the EU.

The main tasks for Poland by 2020 in the area of environmental protection is to increase energy efficiency, develop clean coal technologies and invest in green jobs. The implementation of these measures will be possible thanks to the development of eco-innovation. The activity of the company can be more balanced in terms of environmental, economic and social performance through technical and organizational innovation. The promotion of sustainable development can be seen as an investment generating long-term benefits for business. Compliance with the provisions concerning environmental protection also allows you to create new markets for environmentally friendly products and fosters research and innovation. Today, companies are taking various types of actions to reconcile the sphere of economic activity with the awareness of the need to protect the environment. Unfortunately, the measures in relation to the protection of the environment or the involvement in social and charitable activities play a secondary role. Therefore, more and more often the importance of corporate social responsibility is stressed. It is important to raise awareness of the management or business owners of the effects of environmental businesses. The research shows that awareness is quite low, 81.7% of the SMEs evaluate their impact on the environment as “small” or “very small”, while only 3.8% believes that it is “large” or “very large”. A much higher level of awareness of the negative impact on the environment exists among the companies that are involved in the implementation of sustainable production¹⁰⁷.

¹⁰⁶ *Działalność innowacyjna przedsiębiorstw w latach 2000-2010*, GUS, Warszawa 2012.

¹⁰⁷ I. Anuszczyńska, K. Podlejska, A. Jackiewicz, M. Filipek, *Zrównoważona produkcja w działalności przedsiębiorstw*, raport z badania, Warszawa 2011; <http://www.parp.gov.pl/files/74/75/76/>

In the area of corporate social responsibility we are talking about the voluntariness of activities undertaken, on the environment. The economic operators must be aware of the scale of the impact on the environment if they are convinced about the small negative impact, and there are no laws requiring specific behaviour, they will probably not take any action. The Environmental Protection Law is a set of command-and-control instruments. They are perceived by entrepreneurs as a significant nuisance, what is more, they present the entrepreneurs with same requirements, ignoring the individual capacity to cope with them by the pollutants. Entrepreneurs have recognized that mere compliance with the law is not enough to be competitive on the market.

Today, you can see a trend of deviating from the legal prohibitions towards proposing a voluntary pro-ecology actions to the operators. An example of the instruments of a command-and-settlement nature are the voluntary environmental agreements. These activities belong to the area of self-regulation, and are undertaken by the entrepreneurs, their representatives, or organizations of a given industry towards achieving certain environmental objectives. Agreements of this type may unilaterally bind entrepreneurs as to the achievement of the set environmental objectives or include a mutual obligation of public authorities¹⁰⁸. The subject of the agreements may be the reduction or the elimination of the environmental burdens by modernizing the production technology or to withdrawing the products posing a threat to the environment from production. An environmentally friendly attitude becomes an important element of enterprise development and positively impacts its image. In Poland, an example of such voluntary commitments are the environmental management systems. The number of certificates of compliance with the ISO 14001 norm is increasing, which reflects the perception of benefits from the care of the environment by the entrepreneurs. This is caused not only by the attitude of the entrepreneurs themselves but also by their surroundings. Society's importance of the importance of activities in the field of environmental protection is increasing and the proactive attitude of environmental organizations is visible. Consumers today expect environmentally-friendly products with ecological certification, are interested in information about the content

487/495/12688.pdf [accessed on 2014-10-13].

¹⁰⁸ P. Karamanos, *Voluntary Environmental Agreements: Evolution and Definition of a New Environmental Policy Approach*, *Journal of Environmental Planning and Management* 2001, no. 1(44), p. 67-84.

of toxic substances in the products¹⁰⁹. In manufacturing companies, the highest level of social responsibility is Life Cycle Management, LCM. It is the process of evaluating the effects that a given product has on the environment throughout its lifetime through an increase in the effective use of resources and the reduction of environmental burdens. The activities involving the processing or disposal of the product are also important. The introduction of principles of sustainable production is associated with producing safe products that meet international environmental standards¹¹⁰. Voluntary environmental agreements implement the principle of precaution in environmental protection, which applies to the activities related to the prevention of pollution at its source. An example of the implementation of this idea is the system of Cleaner Production (DZE-CP), which enables the transfer from resource-intensive, energy-intensive, material-intensive, and carbon intensive technologies to lower and zero-emission technologies¹¹¹.

Environmental management systems also mean eco-innovation of an organizational nature. Through a comprehensive approach to environmental protection and continuous improvement it leads to achieving a leading position and gain a competitive advantage. These are the innovations that can be introduced by small companies in order to take care of their image on the market. Environmental management systems are conducive to the introduction of eco-innovation to enterprises. The main goal of these systems is the ability of the employees to create innovation. This is not just about product innovations, but also the activities of a planning, organizational, information, training, and motivational nature that are supposed to lead to the creation of conditions conducive to rational choices involving innovation and their use¹¹². The innovations implemented within these systems are designed to improve them. Participation in the environmental management systems is voluntary, the operators may analyse their capabilities advance

¹⁰⁹ E. Mazur-Wierzbicka, *Wpływ zachowań proekologicznych na konkurencyjność przedsiębiorstw*, s. 32. http://mikroekonomia.net/system/publication_files/691/original/2.pdf?1315212203 [accessed on 2014-10-15].

¹¹⁰ A. Żelazna-Blicharz, *Społeczna odpowiedzialność w procesie gospodarowania a zrównoważona produkcja i konsumpcja*, Wyd. Politechniki Lubelskiej, Lublin 2013, s.76.

¹¹¹ A. Lulewicz, R. Miłaszewski, *Ocena projektów czystszej produkcji w przedsiębiorstwie*, w: *Proces wdrażania rozwoju zrównoważonego w przedsiębiorstwie*, T. Pindór (red.), Wydawnictwo Ekonomia i Środowisko, Białystok 2005, s. 158.

¹¹² J. Baruk, *Wybrane elementy polityki innowacyjnej przedsiębiorstw w państwach członkowskich Unii Europejskiej*, w: *Nowoczesność przemysłu i usług – nowe wyzwania*, J. Pyka (red.), TNOiK, Katowice 2012, s. 25-33.

in terms of creating innovation. These solutions do not need to use the high-tech techniques. They may be intermediate technologies that are available also to smaller entrepreneurs.

Companies are increasingly often cooperating with environmental organizations within the framework of corporate social responsibility programs. These organizations have valuable knowledge, both the social knowledge and expertise in the field of environmental protection. Such cooperation will definitely have a significant impact on the image and may take different forms, e.g. philanthropic activities, sponsorships, providing services, equipment and premises, social programs and strategic alliances. Green alliances mean cooperation, within the framework of which both sides are looking for solutions to achieve specific environmental benefits, e.g. The introduction of environmentally friendly technologies¹¹³. More and more companies are introducing the principles of social responsibility. In 2011, the European Commission, within the framework of the EU Strategy for Corporate Social Responsibility (CSR) for the years 2011-2014 have formulated a definition of social responsibility based on the assumptions of ISO 26000. The Commission calls on entrepreneurs to accept a more responsible attitude, aiming to achieve transparency throughout the supply chain. The definition describes CSR as a responsibility for their impact on the society. The condition for the acceptance of CSR principles is respecting the applicable law, within the framework of the impact on the society and the environment, followed by the maximization of stakeholder value and minimization of the negative effects¹¹⁴. The standard is a set of recommendations and suggestions on how the organization should act.

Increasingly, the concept of corporate social responsibility is called the sustainable development of the company, due to the fact that the current economic activities must be based on taking into account the three areas of company's functioning: economic, environmental and social. This is a reference to the concept of sustainable development, which is broader than the concept of corporate social responsibility as it relates to the activities of the governments, local government units, state institutions and society at large¹¹⁵.

¹¹³ J. Reichel, *Współpraca przedsiębiorstw z organizacjami pozarządowymi w ramach programu społecznej odpowiedzialności*, Acta Universitatis Lodziensis, Folia Oeconomica 2011, nr 261, s. 364-365.

¹¹⁴ Komunikat *Odnowiona strategia UE na lata 2011-2014 dotycząca społecznej odpowiedzialności przedsiębiorstw*, (COM (2011) 681).

¹¹⁵ A. Żelazna-Blicharz, *Społeczna odpowiedzialność w procesie...*, op. cit., s. 39.

Sustainable innovation as an element of corporate social responsibility

Sustainable innovation combines long-term economic success with environmental protection and corporate social responsibility. Actually, there is no single, precise definition of sustainable innovation. Sustainable innovation is a process in which sustainable development considerations are taken into account at all stages of entrepreneurial activity, from an idea, through research and development, up to commercialization. They relate to products, services and technologies, new economic activities and organizational models¹¹⁶. In the literature we can also meet the definition of a sustainable product or process that reduce resource consumption and waste production to an acceptable level, positively contributing to satisfying human needs and ensuring a sustainable economic value for the entrepreneur¹¹⁷. In 2004, the Commission of the European Communities defined the concept of environmental technology, describing it as a technology that, in relation to other competing technologies, is relatively less burdensome for the environment. This is a rather broad concept, including the technologies related to the acquisition of resources, soil protection, water protection, air protection, the prevention of global climate change, sustainable production, sustainable consumption and sustainable logistics systems. This type of technologies use eco-innovative solutions, both technological, and those are not technological, which means new products and services but also new business practices that reduce the negative impact on the environment¹¹⁸.

The literature and the strategy papers of the European Union, however, more often contain the concept of eco-innovation rather than sustainable innovation. It is a consciously shaped direction of legal and financial support for such ideas and solutions, which, being innovative, at the same time have a desirable impact

¹¹⁶ M. Charter, T. Clark, *Sustainable Innovation, Key conclusions from Sustainable Innovation*, http://cfsd.org.uk/Sustainable%20Innovation/Sustainable_Innovation_report.pdf [accessed on 2014-10-19].

¹¹⁷ B. R. Bakshi, J. Fiksel, *The Quest for Sustainability: Challenges for Process systems*. Engineering, AIChE Journal 2003, vol. 49, no. 6, p.1350, <http://resilience.osu.edu/CFR-site/pdf/6-03perspective.pdf> [accessed on 2014-10-15].

¹¹⁸ Komunikat Komisji dla Rady i Parlamentu Europejskiego, *Stymulowanie technologii w kierunku zrównoważonego rozwoju: plan działań dla Unii Europejskiej w zakresie technologii środowiskowych*, Bruksela 2004, COM(2004)38 final versios, https://www.mos.gov.pl/g2/big/2009_06/1f552028083ac053976c6e7cdb5f10a8.pdf [accessed on 2014-10-15].

on the environment¹¹⁹. The Polish Agency for Enterprise Development (PARP) defines environmental innovation broadly as: any innovation implemented in accordance with the applicable law, which benefits the natural environment – in particular in the form of minimizing the consumption of natural resources per unit of product manufactured and minimize the release of hazardous substances into the environment during manufacture of the product, its use, and after its use”¹²⁰.

The “Europe 2020” strategy identifies seven flagship initiatives, including “Resource efficient Europe” and “Union of Innovation”, where eco-innovation was deemed to have a significant influence on economic growth. As part of the “Union of Innovation” companies are invited to adopt an action plan in the field of eco-innovation, which is to define the challenges and opportunities for the protection of the environment through investment. The term “eco-innovation” refers to all forms of innovation – technical and non-technical – which create opportunities for businesses and bring benefits to the environment by preventing negative effects on the environment or reducing it, or by optimizing the use of resources. They facilitate the transition of manufacturing companies from “end-of-pipe” technologies to “closed loop” solutions that minimize the flow of materials and energy by changing products and production methods, bringing the competitive advantage to many companies and sectors¹²¹. It is expected for the environmentally friendly solutions to attract a new type of high-tech manufacturing and service activities. This will provide a highly qualified workforce. In addition, EU cooperation with the countries from other regions in the promotion of sustainable development on a global scale, including the development of sustainable technologies is also important.

Eco-innovation may facilitate European entrepreneurs to develop sustainable solutions, allowing better use of valuable resources and reduce the negative impact of the economy on the environment. Awareness of the benefits brought by environmental technologies is still low. The implementation of environmental innova-

¹¹⁹ L. Woźniak, M. Woźniak, *Wdrożenie orientacji ekoinnowacyjnej w małej i średniej firmie – wnioski i rekomendacje*, w: *Ekoinnowacje w praktyce funkcjonowania MŚP*, PARP, Warszawa 2011, s. 171.

¹²⁰ *Wzorce zrównoważonej produkcji w działalności przedsiębiorstw (WZP) – propozycja rozwiązań systemowych wspierających wdrażanie WZP w MŚP*. Raport z analizy danych zastanych, <http://www.parp.gov.pl/files/74/75/76/479/12633.pdf> [accessed on 2014-10-15].

¹²¹ *Ekoinnowacje klucz do przyszłej konkurencyjności Europy*, Komisja Europejska, <http://ec.europa.eu/environment/pubs/pdf/factsheets/ecoinnovation/pl.pdf> [accessed on 2014-10-16].

tion requires a strategic approach, and introducing them to the existing structures of the company is difficult and time-consuming. Contemporary challenges, such as climate change and the depletion of natural resources, require new solutions. The eco-industry currently represents 3.4 million jobs and generates an annual turnover estimated at EUR 319 billion¹²². Creation and implementation of eco-innovation is costly, which usually discourages entrepreneurs to take such a risk. However, both the EU and individual member states use various kinds of instruments to support the use of innovative technologies, including environmentally friendly ones. These tools include financial incentives, eco-labelling, voluntary environmental agreements and industry standards.

We are seeing the rapid development of new technologies. Innovation in the EU is dependent on the development of six major key enabling technologies: micro- and nano-electronics, advanced materials, industrial biotechnology, photonics, nanotechnology, and advanced manufacturing systems. The use of these technologies will contribute to the economic growth and job creation in Europe. Key enabling technologies are the basis for advanced innovative products. Despite the EU's aspirations towards a leadership role in the development of new technologies, the problem is to introduce new solutions to the market.

Barriers to the development of eco-innovation

There are many obstacles hindering the implementation of environmental innovations. First of all, there are common problems associated with the fact that each innovative solution is expensive, since its implementation presents a significant risk. Often, the entrepreneur decides to implement a known and less expensive solution. Another problem is the difficulty in obtaining financing for innovation. The Ministry of Economy has developed the Enterprise Development Programme until 2020, which is a comprehensive directory of instruments to support innovation and entrepreneurship in Poland. The program confirms that currently in Poland there are no effective fiscal instruments to promote innovation. In 2014, the support instrument for, inter alia, Eco-innovation is the Horizon 2020 pro-

¹²² Rezolucja Parlamentu Europejskiego z dnia 12 grudnia 2013 r. w sprawie ekoinnowacji – tworzenia miejsc pracy i generowania wzrostu dzięki polityce ochrony środowiska (2012, 2294, (INI)), <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P7-TA-2013-0584+0+DOC+XML+V0//PL> [accessed on 2014-10-22].

gram. The program not only supports research into new solutions, but also their supervision, presentation and development on the market. It is intended to facilitate the entire process beginning with research, up to market application. In Poland, the public and private expenditure on research and development is still low. By 2014, more than 50% of the companies allocated less than 3% of the turnover on R & D activities. The expenditure on research and development in Polish enterprises constitute less than 30% of their total expenditure. At the same time the expenditure in the public sector is much higher than that in the private sector. Polish entrepreneurs declare increasing the expenditure on R & D, but expect tax benefits that would be more attractive to them than grants for innovative activity¹²³.

Barriers to the development of eco-innovations are also associated with an uncertain market in the area of environmental protection. Actually, this market in Poland is still in the development phase. There is no information about the benefits of the use of environmental technologies. Also, the low awareness of business people in the field of the environmental impact of their companies is the cause of such a minor degree of introduction of environmental technologies. We do not have any developed principles of cooperation between academia and business. It may be a result of a lack of faith in capabilities of Polish scientists. Besides, it is easier and faster to buy ready-made, usually foreign solutions, rather than use the proposals still under development by the national research centres. It should be emphasized, however, that the development of the environmental protection industry will bring new jobs. There is a need to increase the access to appropriate training courses on eco-innovation in order to provide the necessary skilled workforce for employers. New knowledge and skills can provide access to the emerging innovative employment opportunities and facilitate the transition from sectors that are losing momentum to the new green sectors.

In 2008, at the request of PARP, a study titled “The potential of small and medium-sized enterprises in the field of creating new innovative products” was conducted on a nationwide sample of SMEs. The research shows that the interest in creating environmentally friendly solutions is low. This is due to, inter alia, the low potential for innovation of the Polish SMEs, the lack of financial resources and specialized personnel. Innovative activities are limited to the solutions aimed at reducing emissions to the environment, changes in the production process, solu-

¹²³ *Badania i rozwój w Polsce i Europie Środkowej 2014*, Deloitte 2014, <http://www.slideshare.net/DeloittePolska/pl-badania-rozwoj2014> [accessed on 2014-11-02].

tions enabling the efficient use of resources and waste management¹²⁴. Due to the fact that most companies do not have the possibility of independent development of innovative activity, the entrepreneurs should cooperate with each other. In Poland, the cooperation shall cover mainly the suppliers of equipment, materials, components and software. The second type of partners are entrepreneurs in the same sector. The collaboration with research institutes is in the worst shape. Other partners are customers, universities, consulting firms, commercial laboratories and private R & D institutions. In contrast, the cooperation with foreign companies is undertaken by a negligible amount of enterprises (0.5% of innovation active enterprises)¹²⁵. The problem is also the low level of awareness about funding opportunities for eco-innovation, almost 2/3 of small and medium-sized enterprises have never applied for a credit or a loan, explaining this fact by the lack of need or fear of incurring debt¹²⁶.

Currently, a strong incentive to support the development of eco-innovation are the legal obligations that the EU places on its members, for example in the field of climate protection. With a certain diversity of the socio-economic situation of the EU members, for some countries, these stimuli may appear as a serious barrier. It is emphasized that in order to stimulate innovation the form of regulation is not important, but rather its flexibility – understood as openness to custom solutions addressing environmental problems – and predictability¹²⁷. However, not without significance for the protection of the environment is the matter of enforcing this law. Without it, it is difficult to count on the eco-friendly attitude of entrepreneurs, including the decision concerning the expenditure for eco-innovation.

¹²⁴ *Wzorce zrównoważonej produkcji (WZP) w działalności przedsiębiorstw – propozycja rozwiązań systemowych wspierających wdrażanie WZP w MSP*, Raport z analizy danych zastanych, <http://www.parp.gov.pl/files/74/75/76/479/12633.pdf> [accessed on 2014-10-15].

¹²⁵ *Działalność innowacyjna przedsiębiorstw w latach 2000-2010*, GUS, Warszawa 2011.

¹²⁶ *Strategia innowacyjności i efektywności gospodarki, Dynamiczna Polska 2020*, Warszawa 2013, http://strateg.stat.gov.pl/strategie_pliki/Strategia_Innowacyjnosci_%20i_Efektywnosci_Gospodarki.pdf [accessed on 2014-10-23].

¹²⁷ A. Szpor, A. Śniegocki, *Ekoinnowacje w Polsce, Stan obecny, bariery rozwoju, możliwości wsparcia*, Warszawa 2012, http://www.pi.gov.pl/PARPFfiles/media/_multimedia/F59DADC5_D59743378C09DC3E0E94CC4E/20120309_110904%20Ekoinnowacje%20w%20Polsce.pdf [accessed on 2014-10-29].

Conclusions

The Polish economy does not show signs of high competitiveness. The development of innovation, including eco-innovation, can be an opportunity for further sustainable development of the country. The use of environmental technologies improves the effects of economic activity by reducing the costs, increasing the sales, and at the same time helps in the adaptation of increasingly stringent regulatory requirements concerning environmental protection. State administration should create a friendly environment for business in the field of eco-innovation, and environmental technologies. In turn, State administration should create a friendly environment for business in the field of eco-innovation, and environmental technologies. In Poland, there is still no significant interest in ecological innovations, the main barrier is the cost of their implementation and the introduction to the market, the lack of partners for cooperation, unwillingness to take the risk related to the introduction of new technologies and the lack of cooperation with scientific research centers. Currently in Europe works are under way towards the creation of a European environmental technology verification system, it is designed to eliminate the information gap and market uncertainty related to the effectiveness of innovative ecological solutions.

The law with regard to falsifying financial and accounting documents and the Code of Professional Ethics in Accounting

Introduction

The obligation of documenting events and economic processes and functions that they have in their documents, make the subject of forgery can be any type of document and any kind of documentation.

In recent years there has been an increase in crime targeted financial and accounting documents. At this state of affairs could apply to several factors, among which mention should increase the number of documents found in the course, as well as universal access to the equipment used for the preparation of documents, such as computers, printers and scanners¹²⁸.

In modern accounting are not enough good law, good technical or professional qualifications of those involved in the production of financial and accounting documents for accounting purposes. Equally important are their ethical attitudes. More and more professional groups see the need to create policies and guidelines in the form of codes of ethics.

The tendency to abuse is determined mainly by ethics. But it can not be enforced by law. It should be due to the moral standards used in relation to other participants in the economy. Therefore, a positive development that can be assessed by the Association of Accountants in Poland of the Code of Professional Ethics in Accounting.

¹²⁸ K. Schneider, *Błędy i oszustwa w dokumentach finansowo-księgowych*, PWE, Warszawa 2007, s. 7.

Research methodology

The aim of the study is to analyze the impact of the Code of Professional Ethics in Accounting and the size of fines and penalties on the counterfeiting of financial and accounting documents.

The subject of the study is the Code of Professional Ethics in Accounting and fines and penalties for falsifying financial and accounting documents.

In this paper verified the following research hypothesis: „The instruments limiting the counterfeiting of financial and accounting documents, among others, the first professional Code of Professional Ethics in Accounting, actively promoted by the Association of Accountants in Poland and the penalties and fines governed by various legal instruments, such as the Accounting Act, Code of Penal Tax or the Penal Code”.

The publication of the research method used description-analytical.

The main source of data used in this article:

- literature;
- professional journals;
- Statistical Yearbook of Polish 2013;
- acts (Accounting Act, the Act on Auditors, Code of Penal Tax, Penal Code);
- Code of Professional Ethics in Accounting;
- web pages.

Financial frauds

Financial frauds are associated with so-called crimes. white collar. These crimes are referred to as: economic crimes, crimes or crimes elite organization. They are made by persons whose occupational status is associated with a business, profession or use of skills and capabilities without the use of force for financial gain. Preventing and combating fraud can be accomplished through the promotion of ethical behavior and the development of good economic law, consistent and stable, and at the same time allowing to counter the falsification of financial and accounting documents. Bad law, increasingly widespread corruption and poorly functioning justice system is the most common complaints about the quality of the law in Poland¹²⁹.

¹²⁹ K. Schneider, *Błędy i oszustwa w dokumentach finansowo-księgowych*, PWE, Warszawa, 2007, s. 147-149.

In Poland, a growing number of companies suspected of accounting fraud. Even the external audit is too imperfect tool for detecting such situations. Persons carrying out the external audit are often employed, paid for and released by the same company. It is therefore obvious that the auditor, which is no doubt as to how to keep books, a large and prosperous company, in accordance with the Act on Auditors are obliged to maintain confidentiality of the facts relating to the audited company. The disclosure by the auditor on the outside such doubts could affect the sudden drop in the company's stock and the auditor could be without a job. Article 5 of the Act on Auditors contains the text of oath submitted by the auditor, which reads: „I promise that I will be as an auditor to perform the tasks entrusted to me with a sense of responsibility, in all fairness and impartiality, in accordance with the law and applicable auditing standards, guided by the in his conduct professional ethics and independence. Learned during the performance of auditing the facts and circumstances keep secret from third parties.”

A significant part of the fraud involves manipulating the estimates of: reserves, depreciation and impairment loss on assets. Estimates represent the approximate amount of certain items. Due to the lack of measurement is not possible to their exact valuation. However, they must exist in the company documents that justify specific estimates. Such estimates may have a significant impact on the understatement or overstatement of earnings. The reliability of such estimates is one of the major challenges of modern accounting.

Accounting abuse frequently occur in complex structures related entities. The higher the number of companies included in the group, the easier it is to apply different manipulation and accounting fraud, and far more difficult to detect.

For signals that can be treated as a warning against fraud and accounting fraud, including against counterfeiting financial and accounting documents may be:

- sudden changes in the position of both the President and the members of the board of the corporation (no convincing explanation why they were necessary);
- internal trade large blocks of shares held by the top management of the company;
- correcting the financial results;
- investigations by the Securities and Exchange Commission;
- decrease in the value of shares;
- sophisticated remuneration systems and programs management options;

- the company's special purpose vehicle created a complex structure with other people both physical and legal, and the use of complex, hybrid, derivative financial instruments¹³⁰.

Reasons for falsifying documents

Falsification of documents has become an integral part of the criminal activities of an economic and financial. False documents appear most often at:

- extorting money to the detriment of banks, businesses, foundations and other institutions of cash (bills of exchange, checks, credit cards, certificates of assets or employment, earned income);
- wrongfully obtaining goods, machinery and equipment hire purchase systems, as well as manufacturers and wholesalers (identity card, a confirmation of registration and the conduct of business, authority to collect the goods);
- depleting tax receivables (financial documents demonstrating the extent of the business, purchase and sales invoices of goods and services);
- evasion of the obligation to pay customs duties and transport (passports, contracts of sale of cars and other goods, customs clearance certificate).
- bypassing international freight tariff (vehicle certificate of origin, customs documents);
- avoiding phishing and VAT refund (invoices and accounting documents);
- counterfeiting and falsification of various goods, legitimizing their false marks of origin (document production, origin, texture, markings and marks);
- fraud fraudulent transactions, probate and real estate (wills, judicial, bank guarantees);
- making the conduct and securities trading – checks, bills, bonds, payment and credit cards (false evidence of identity, forgery sum, payment dates, signatures, stamps bank);
- legitimizing trading stolen cars from individuals and companies engaged consignor (proof of customs clearance, contract, proof of registration, marking of vehicles);
- an organized, illegal smuggle people across national borders (identity cards, visas, residence card)¹³¹.

¹³⁰ A.L. Elliot, R.J. Schroth, *How Companies live – Why Enron is Just the Tio of othe Iceberg. A Crown Business*, New York 2002, pp. 14-15.

Falsification of documents often occur in close connection with economic offenses thereby exposing the State or other entities in large financial losses. These considerations constitute a legal justification for the punishment of false documents.

Penalties and fines for falsifying financial and accounting documents

Polish legal system concerning the falsification of financial and accounting documents including financial statements, is governed by various laws. These include the Accounting Act, the Penal Code and the Code of Penal Tax.

The Accounting Act in Article 77 on „Inaccurate statements”, provides for a fine or imprisonment up to 2 years, or both penalties together. Unreliable reports include:

- not to engage in the books, keeping them in violation of law or the administration of these books unreliable data;
- not to report financial, preparing it contrary to the provisions of the Act or the inclusion in this report of unreliable data.

Article 78 of the Accounting Act for “Dishonest auditors” also provides for a fine or imprisonment up to 2 years, or both penalties together. Unreliable expert are: auditor who prepares mis opinion on the financial statements and underlying the preparation of the accounts of the financial position or assets of the entity.

Penal Code in Article 270 „Document forgery”, provides a fine, the penalty of restriction of liberty or imprisonment from 3 months to 5 years for offenses relating to the falsification of business records.

According to Article 303 of the Penal Code „Unfair or unlawful documentation”, the same penalty from 3 months to 5 years subject to such behaviors as:

- keeping records in a way that is unreliable or inconsistent with the truth and especially damaging, removing, concealing, altering or forging of documents relating to the activity or the use of such documents as authentic;

¹³¹ K. Sławik, E. Żywucka, *Forensic and criminological aspects of falsification of documents*, Materials II Scientific Conference titled: *Technology and criminal testing the authenticity of public documents*, organized by the University A. Mickiewicz on 27.01.2000, Poznan 2003, p. 54-55.

- not to engage in the documentation of their economic activity, which causes detriment to the state treasury assets, another legal person or an organizational unit without legal personality or physical¹³².

Revenue Penal Code divides offenses related to, inter alia, failure to pay taxes for fiscal crimes and offenses. Tax offense is an offense, if the amount of the unpaid tax shall not exceed 5 times the amount of the minimum wage. In 2014 years is the amount of 8400 PLN (5×1680 PLN). If you exceed this amount, the act becomes a fiscal offense.

According to Article 23 of the Penal Code of Tax minimum fine for the offense Treasury is 1/10 of the minimum wage (168 PLN) and a maximum of 20 times the minimum wage (33 600 PLN). For minor acts Code provides for fines, which administers the treasury officials, without a visit to the court. Their minimum height is 1/10 of the minimum wage (168 PLN) and the maximum may not exceed 2 times the minimum wage (3360 PLN).

Imposing a penalty for tax offenses court determines both the number of daily rates and height of the daily rate, which sets the amount of the penalty. Revenue Provisions of the Penal Code limit both the number and the value of the daily rate. The lowest number of daily rates for tax offenses is 10 and the highest 720. In contrast, the amount of the daily rate ranges from 1/30 of the minimum wage (56 PLN) and the highest 400-times the minimum daily rate ($400 \times 56 = 22\ 400$ PLN). In determining the amount of the daily rate, the court takes into account the income of the offender, his personal circumstances, family, property relations and earning potential. The minimum penalty for tax evasion in 2014, is the amount of 560 PLN (10×56 PLN daily rates), while the maximum penalty amount is 16 128 000 PLN (720 daily $\times 22\ 400$ PLN). Penalties for tax offenses, according to Article 27 of the Code of Penal Tax can also be a term of imprisonment, the shortest and the longest 5 days to 5 years.

¹³² K. Schneider, *Błędy i oszustwa w dokumentach finansowo-księgowych*, PWE, Warszawa, 2007, s. 156.

Statistics on crimes against falsifying of documents, economic trade and fiscal offenses

As seen in Table 8 the number of adults convicted of crimes against business, the credibility of documents (including documents against forgery) or tax offenses in 2010-2012 remained at similar levels, although significantly decreased compared to 2005.

Table 8
Number of adults validly sentenced by the courts for crimes prosecuted by indictment by selected types of crime in the years: 2005, 2010, 2011 and 2012

Years				
2005	2010	2011	2012	
Total	Total	Total	Total	including men
Against economic trade art. 269-309 pc. *				
14 555	13 180	12 447	12 694	10 240
Fiscal offenses cpt. **				
7 607	6 257	6 289	6 839	5 708
Against the credibility of documents art. 270-277 kk. ***				
20 965	14 069	10 842	10 516	7 854
including the falsification of documents art. 270 pc.				
16 083	10 378	7 733	7 519	5 624

* with the exception of crimes of corruption with art. 296a and 296b Penal Code

** Code of Penal Tax

*** According to the Penal Code offense against the credibility of documents include: falsification of documents, namely counterfeiting and forging, and the use of such a document as genuine, knowing that it is a forgery, false declaration by a person authorized to issue such a document, the contents of which distorts the reality or non-existent facts confirmed, the destruction of damaging, hiding or deleting documents, which the offender has no right to dispose only.

Source: Own calculations based on the *Rocznik Statystyczny Rzeczypospolitej Polskiej 2013*, GUS, Warszawa 2013, s. 177-178.

In the analyzed period the number of adults convicted of crimes against business ranged from 14 555 in 2005 and 12 447 in 2011. For tax offenses was sentenced in 2005 until 7 607 people, while in 2010 this number decreased by 18% to 6 257 people. A significant decrease in the number of sentenced persons was seen in respect of offenses against the credibility of documents from 20 965 in 2005 to 10 516 in 2012, an increase of 50%. A similar trend also concerned crimes against forgery of documents.

All of the analyzed types of crime more often committed by men. The share of men in 2012. In crimes against business was 80% and 83% tax offenses against the credibility of the documents of 75% and the same in the falsification of documents.

Table 9
Number and structure of adults validly sentenced by the courts for crimes prosecuted by indictment according to the term of imprisonment in 2012

Term of imprisonment							
Total	To 3 months	4 i 5 months	6 months	6-12 months	1 year	1-3 years	3-15 years
Against economic trade art. 269-309 pc. *							
590	58	40	129	121	124	116	2
100%	9,8%	6,8%	21,9%	20,5%	21,0%	19,7%	0,3%
Fiscal offenses cpt.							
4 262	465	556	1 077	917	668	575	4
100%	10,9%	13,0%	26,3%	21,5%	15,7%	13,5%	0,1%
Against the falsification of documents art. 270 pc.							
3 943	521	638	1 326	799	456	201	2
100%	13,2%	16,2%	33,6%	20,3%	11,6%	5,1%	0,0%

* with the exception of crimes of corruption with art. 296a and 296b Penal Code

Source: Own calculations based on the *Rocznik Statystyczny Rzeczypospolitej Polskiej 2013*, GUS, Warszawa 2013, s. 181.

According to the Statistical Yearbook for 2012 of 12 694 people convicted of crimes against business, only 590 patients (4.6%) received a custodial sentence. The penalty mostly ranged from 6 months to 1 year.

In the case of fiscal offenses convicted of 6 839 people in 2012, the majority, as many as 4 262 persons (62,3%) were sentenced to terms of imprisonment. These were mainly the penalty of 6 months to 1 year.

For crimes against forgery of documents of 7 519 persons convicted in 2012, more than half of 3 943 persons (52,4%) received a custodial sentence. They were quite low penalties, from 4 months to 1 year.

Persons who were convicted, but have not received custodial sentences, meted out fines.

Objectives and results of functioning of the Code of Professional Ethics in Accounting

Generated by the accounting reports of financial reporting which economic decisions play a key role. It can therefore be concluded that the ethics associated with the information system is important for the security of the entire business.

Themes making unethical behavior by people involved in accounting mainly due to: pressure from the board, the threat of job loss, the possibility of obtaining large amounts of money, lack of accountability for their actions, the ambiguity of the law, lack of knowledge or individual character traits. These threats cause that built the program in an ethical entity is necessary to give due consideration to the principles of ethics in accounting. They refer to a personal sense of responsibility for their actions, public awareness of the consequences of their decisions, the need for fair conduct of all activities in the field of accounting, which ultimately means the acceptance of a system of moral values and ethics¹³³.

XXI National Congress of Delegates of the Association of Accountants in Poland 23 June 2007. Adopted a Code of Professional Ethics in Accounting. It includes a set of ethical principles relevant to the profession in the field of accounting. Board of the Association appointed Ethics Commission, which aims to promote the principles contained in the Code, and the elimination of actions and behaviors inconsistent with ethical principles.

Under the Code, the work of the person in charge of accounting can be considered compatible with the principles of ethics, excitation public trust when he or she meets the following principles:

¹³³ R. Nawrocki, *Professional code of ethics in accounting*, Monitor Rachunkowości i Finansów 2008, nr 10, p. 42.

- professional competence;
- high quality of work;
- independence professional;
- responsibility for the information prepared and presented in accounting;
- proper behavior in their relations with persons, entities and bodies associated with it professionally;
- proper procedures in cases of dispute and conflict of interest;
- proper conduct in specific situations leading accounting unit;
- conservation of professional secrecy;
- proper offering services in the field of accounting¹³⁴.

Table 10

Number of registered Signatories to the Code of Professional Ethics in Accounting by cities in which there are agencies AAP, in the years 2007-2014

City	N*	City	N*	City	N*
Koszalin	0+7	Torun	6+48	Radom	32+21
Gdansk	0+13	Włocławek	0+40	Lublin	5+106
Olsztyn	11+43	W-a Zarząd Gł.	1+670	Opole	3+22
Elbląg	0+28	W-a O/Okregowy	10+115	Katowice	8+15
Suwalki	5+44	Zielona Gora	9+28	Krakow	22+83
Szczecin	3+29	Łódź	39+38	Rzeszow	7+5
Bydgoszcz	4+75	Legnica	1+48	Bielsko-Biala	5+55
Białystok	0+84	Wrocław	6+57	Kielce	52+37
gorz. Wiel.	9+22	Czestochowa	1+26	Poznan	8+38

N* – Number of Signatories individual + collective

Source: own calculations based on <http://www.skwp.pl/Listasygnatariuszy,3504.html>.

Any person engaged in accounting, the leading accounting service or entity with accounting may submit to the Association of Accountants in Poland, a statement about the adoption and application of the Code of Professional Ethics in Accounting. Such a person after the registration statement becomes signatory Association Code and has the right to place a notice to that effect on its website or

¹³⁴ Code of Professional Ethics in Accounting, Accountants Association in Poland. Main Board in Warsaw, Warsaw 2007, p. 20.

communicate in any other way¹³⁵. After 7 years of the Code of Professional Ethics in Accounting signed up 2 044 signatory to both the individual and the congregation of diverse backgrounds. The largest number of registered individuals, companies and institutions appears in the Main Board of the Association of Accountants in Poland in Warsaw (671), followed by the District Department of the AAP in Warsaw (125), and the Department of the Regional Court in Lublin (111). Least registered signatory appears in the Department of the Association of Accountants in Koszalin (7), Rzeszow (12) and in Gdansk (13).

Accounting Profession Professionalism Committee of the Scientific Council of the Association of Accountants Poland in 2006 took the initiative to create a bank of case studies, called the Ethical dilemmas Bank, which support the promotion and implementation of the principles of ethics in accounting professional environment. All members of the Association can prepare the texts constituting the analysis of cases containing a description of the situational background for presenting an ethical dilemma. Description can relate to the situation of real or potentially real. Creating the Ethical dilemmas Bank is a continuous process, which is being built by a significant and original database of texts, the meaning of which is educational and will be significant.

Conclusions

The variety of areas falsification of financial documents results in a high number of crimes in this area, while the multiple functions of documents and their relationships with various crime hinder a comprehensive assessment of the effects of their use.

Probably not possible fully effective solutions to combat the falsification of documents and financial accounting. Therefore, the primary function of regulation should be to provide solutions for the early identification of risks for activities related to the forgery of documents.

The detection of forgeries and fraud is very complex and requires knowledge from different fields. Most often appear in complex structures related entities. Crowd in such dealings may include company management, external consultants, consulting firms, auditors, board of directors and owners. Please take into account

¹³⁵ Ibidem, p. 39.

that the person intending to commit fraud, falsification of documents and abuse of stand one step ahead of the inspectors¹³⁶.

Association of Accountants in Poland existing on Polish soil since 1907 depends on the fact that the Polish senior professionals of the accounting or only for such work to prepare, have a deep sense of belonging to the professional community, the principles of ethics and professionalism are very close. Developed and released by the Association of Accountants in Poland, the Code of Professional Ethics in Accounting is an important document promoting ethical attitudes of people associated directly or indirectly with the accounting and financial and accounting documents.

An effective way to reduce counterfeiting of financial and accounting documents, including financial statements may be penalties. Under Polish law, the maximum penalty for the crime bills, against economic or reliability of the documents is imprisonment up to 5 years and/or a fine of up to 16 million PLN.

The most radical steps in this regard have taken the United States. After a series of corporate scandals of the early twenty-first century was passed in 2002. Sarbanes-Oxley Act, which among other things introduced rigorous control over financial reporting. Heads of public limited companies in American companies must sign a statement certifying that their company's internal control system in the area of reporting is working properly. The penalty for filing false statements, inconsistent with the reality of this amount to 5 million USD and/or imprisonment for up to 20 years.

Under the Sarbanes-Oxley auditors of listed companies are obliged to comply with the ethical standards of independence from clients. The penalties provided for auditors is the period of suspension, removal from the register or fines of 750 thousand USD for individuals and 15 million USD for audit firms. The introduction of very stringent Sarbanes-Oxley Act are enormous financial costs incurred by the company, which must be used, but at the same time it effectively reduced fraud and manipulation in the financial statements.

The reason for the lack of stringent regulations, both in Poland and in the European countries on the penalties for falsifying financial and accounting documentation is a strong lobby that had no counterweight in the form of pressure groups, which are more strongly would defend the interests of investors and other recipients of the information contained in the financial statements.

¹³⁶ M. Kutera, A. Hołda, S.T. Surdykowska, *Oszustwa księgowo – teoria i praktyka*, Difin, Warszawa 2006, s. 109.

If the counterfeiting of financial and accounting documents, in particular, the financial statements will not be inhibited regulations that may hinder the fraud, the market as the primary recipient of financial statements may no longer regard them as a reliable source of information on economic and financial operators¹³⁷.

¹³⁷ R. Burchart, H. Lelusz, *Problemy w identyfikowaniu rachunkowości kreatywnej i rachunkowości agresywnej w teorii i praktyce*, „Zeszyty Teoretyczne Rachunkowości” tom 77 (133), SKwP, Warszawa 2014, s. 64.

Corporate social responsibility and coaching as the pillars of success

Introduction

There is a need of new approach to management in nowadays organisations. Employees, especially from the Y Generation, want to feel fully involved in realizing the goals of organisation. They want to work in the environment, where organisational goals are also their own goals. This kind of worker needs to be led by conscious and also fully involved managers. The good way to construct such organisation is to use CSR as a tool based on values. It can be used to establish socially meaningful goals. Moreover coaching can be the tool, which helps to achieve these goals and simultaneously take care of the employees' wellbeing. In this text the idea of new organisation is developed.

The new leader

The nowadays leader operates in specific environment. The organisation is a place where people work in teams on particular projects, constantly changing their work teams and work themes. This is the environment of constant change.

The true leader of today inspires people to develop their capabilities and they at the same time realize aims of organisation which they work for. *The purpose and intent [of a true leader] shall be to elevate mankind's faith, and to fill the world with justice* (Maimonides, Laws of Kings, 4:10). This old quotation exactly matches to the tasks of nowadays leader. The new leaders have to be a good listeners and peo-

ple of many social skills. The leaders not only manage, but also take up the effort together with their people.

Coaching can support this kind of effect. But first let's try to clear up what coaching means. It is hard to define, but if present it in a the form of metaphor, one can imagine a canoe going down the river with the traveller inside. It is not always calm and he has a lot of obstacles, but he still goes straight. In a moment he feels that he needs something more. Suddenly he sees the a solid rock on his right. He stops a canoe and starts to climb the mountain. Now his goal becomes the most important thing. His aim is to get to the top, see a the beautiful view and feel great satisfaction. However, it is not easy to do it by himself, because he can only canoe. A climbing is something new for him. In such a situation one can easily lose heart. He is more likely to reach the top, if someone helps him. Someone who shows where you to put the foot or hand and who constantly reminds about the goal. Someone who asks: "What can you do now to move closer to your aim? What task is most important now? What would you do first?" Using coaching is like climbing a big mountain with such a helper. A coach is a supervisor and guide. In fact, ideal leaders should be coaches for their workers, if they want to encourage them to reach the top.

Summarizing, coaching is helping people to find their path on a trip to the top of self-development and self-consciousness. Coaches are their clients' partners and they initiate a creative process that inspires to maximize clients' personal and professional potential. Clients are the experts in their lives. The coach's task is to discover and clarify what a client wants to achieve and then to encourage a coachee to find and implement his or her own solutions and strategies. A coach does not give advice, but only listens and asks relevant questions to give more light on alternative solutions. A coachee is the one who knows the right answers.

When the leaders are also coaches, they can really encourage people to achieve their goals, at the same time contributing to the development of the whole organisation. The most important capability of the new leaders is systematic problem solving. Problems always occur during complex processes, where many people are involved. The leaders also like experimenting with new projects. This capability means that they are ready to go out of their comfort zone. People often do not like changes, even if they are reasonable and necessary. The leader has to reject this approach. The another important skill is using the experience of their own past and learning from the experiences of other people. Nowadays leader should also be able to efficient dissemination of new knowledge within the organisation.

Today organisations are shifting from “I” to “we”. It requires leaders to put the interest of their organisation ahead of their own self-interest. New leaders are ambitious – but their ambition is mostly for the institution, not themselves. Good leaders have to embrace not only the interests of their organisation, but the interests of their partners with whom they have formed strategic alliances, and the interests of the local communities in which they operate. Having supportive partners, one can build resilience and being involved in the local community, they build goodwill. Moreover “we” – style leader uses the strategy of embracing the interests of all stakeholders, which recently seems to be the most successful strategy in business¹³⁸.

The new paradigm leaders make decisions in a different way: they either use their values, their intuition or their inspiration. There are six ways that humans make decisions. The six modes of human decision-making are all evolutionary support systems that have evolved to protect the integrity of the body, the ego, and the soul. Each mode of decision-making parallels our personal evolution and is naturally tailored to enable us to handle increasing levels of complexity in business¹³⁹.

What is being called forth in business and politics is a global paradigm shift – a shift from a world focused on self-interest, to a world focused on the common good – a shift from “what’s in it for me”, to “what’s best for everyone”. In the future, we can only succeed individually if everyone in our global society succeeds.

According to Richard Barrett, business has become the most powerful institution on the planet. The dominant institution in any society needs to take responsibility for the whole. But business has not had such a tradition. This is a new role, not well understood or accepted. So business has to adopt a tradition it has never had throughout the entire history of capitalism: to share responsibility for the whole. Every decision that is made, every action that is taken, must be viewed in the light of that responsibility¹⁴⁰.

Good leader can put aside our narrow self-interest, focus on the whole system and build a values-driven framework of policies that support the common good. Business needs to set an example – to identify, develop, and promote leaders who display positive self-interest with regard to the organisation. Business can only

¹³⁸ R. Barrett, *The New Leadership Paradigm*, Fulfilling Books, 2011, p. 8.

¹³⁹ Ibidem, s. 103-117.

¹⁴⁰ P.K. Saxena, *Principles of Management: A Modern Approach*, Global India Publications, New Delhi 2009, p. 254.

thrive and prosper in a world where people live in peace and where all people live in harmony with the Earth. If the life support systems of our planet are not preserved, not only will our human society perish, but our economy will disintegrate too. Building a sustainable future for everyone is not just societal imperative, it is business imperative too¹⁴¹.

Unlike all other creatures, humans are aware that they are aware. We have the ability to understand ourselves. This means that we have an amazing possibility in front of us that never existed at any time in the past. We have the ability to make the evolution of our consciousness conscious, both individually and collectively¹⁴². It is getting visible also in the nowadays workers approaches.

The new worker

When hiring for any size business, it's not what the candidates know today. Information can always be taught. The most intelligent companies hire on future success and heavily weigh personality when determining the best employees. Regardless of industry, pay, age or sex, all ideal employees share some common traits. The best workers are the individuals who possess the following¹⁴³:

- action-oriented – employees who take action and take chances. While chances may lead to failure, they will more often lead to success and encourage to generate new ideas;
- intelligent – a strong foundation for success. If you hire intelligent people you're not going to be spending a lot of time proofing work, micromanaging and dealing with heightened stress levels;
- ambitious – it is what makes a company innovative. Employees can only develop your company if they want to have a better career;
- autonomous – employee who can get the job done without extensive hand-holding. As the owner of the company, you have your own tasks to take care of and, when you delegate activities to the individual whom you're hiring, you want simply execution;

¹⁴¹ R. Barrett, *The New Leadership...*, op. cit., pp. 117-131.

¹⁴² R. Barrett, *The New Leadership...*, op. cit., p. 32.

¹⁴³ K. Sundheim, *15 Traits Of The Ideal Employee*, <http://www.forbes.com/sites/kensundheim/2013/04/02/15-traits-of-the-ideal-employee> [accessed on 2014-11-23].

- display leadership – a good worker is a significant part of a company. Leadership begins with self-confidence, is shaped by positive reinforcement and repetitive success;
- cultural fit – worker should be an all-star who is going to significantly increase competitive advantage in organization;
- upbeat – employees who come into work fresh and energetic everyday are going to outproduce workers who think negatively and easily burn-out when they encounter defeat. Upbeat and optimistic employees create a unique working environment and spawn new ideas;
- confident – confidence produces results and encourages employees to take on challenges that others run away from. They spawn a culture of improvement and client confidence;
- successful – one of the most effective ways to predict future success in a candidate is their past success at other firms. If one looks closely, a lot can be deciphered from a resume;
- honest – an employee can have all the talent in the world, but without integrity and authenticity, nothing great will be accomplished. Honest, forthright employees are always needed;
- detail Oriented – attention to detail is crucial or mistakes will be made within your company. Detail-oriented employees take pride in their work;
- modest – the most sought after employees shout their value not through their words, but rather through their work. They are humble, don't need to pump themselves up in front of others and quietly outproduce those who do;
- hard working – the foundation of an effective organisation lies in its ability to recruit results oriented, hardworking employees who execute;
- marketable – presentable to clients. The most successful applicants are well put together and are going to represent your organisation as professional and organized, when dealing with clients;
- passionate – employees who are passionate about their job never work a day in their life. While money should be a motivator in all individuals whom you hire, make sure that they enjoy the journey when pursuing that end-goal.

Hiring a worker, employer cannot train someone to have integrity, resiliency, self-confidence and work ethic. The smaller the business, the more crucial any hire is. It is better to be flexible about background requirements, but to be stringent on personality traits.

The new successful organisation

As William Whyte (“The Organisation Man”) said, we have now a nation of employees who “take the vows of organisation life” and who had become “the dominant members of our society”¹⁴⁴. The *New York Times* praised Whyte for recognising that “the entrepreneurial scramble to success has been largely replaced by the organisational crawl”¹⁴⁵.

Half a century on, organisation man seems almost extinct. Typical Whyte's organisation man lived in 50's “the new suburbia, the packaged villages that have become the dormitory of the new generation of organisation men”. He was waved off to work every morning by his family. His shirt was white and his suit and tie were dark, broken only by the line of a white handkerchief in his breast pocket. He spent all day in an office with the same small group of people and returned home each evening at the same time. The company that used to be most closely identified with this way of life was IBM. For many years its managers wore only dark blue suits, white shirts and dark ties, symbols of their lifetime allegiance to Big Blue. It is some measure of the change that has taken place since Whyte's day that today 50% of IBM's employees have worked for the company for under five years; 40% of its 320,000 employees are “mobile”, meaning that they do not report daily to an IBM site; and about 30% are women. An organisation that was once dominated by lifetime employees selling computer products has been transformed into a conglomeration of transient suppliers of services. Organisation man has been replaced by a set of managers much more given to entrepreneurial scramble than to organisational crawl¹⁴⁶.

This transformation has been brought about by a variety of changes in the business environment, particularly in communications technology, in the globalisation of production and sales, in outsourcing, joint-ventures and other sorts of alliances that involve a loosening of control over vital inputs. Whyte's organisation man became a “networked person”, a species that can now be observed in airport lounges, on fast inter-city trains and at motorway service stations. Networked person is always on the move, juggling with a laptop computer, a smartphon, keeping

¹⁴⁴ *The new organisation*, The Economist, 21.01.2006, <http://www.economist.com/node/5380483> [accessed on 2014-11-23].

¹⁴⁵ Ibidem.

¹⁴⁶ Ibidem.

in electronic touch with people. These days, many employees no longer have a physical home base in a building provided by their employer¹⁴⁷.

Earlier the knowledge was power as it is now. So organisation man needed to be careful about sharing out the information. He lived in a highly structured world where lines of authority were clearly drawn, decisions were made on high, and knowledge resided in manuals. Networked person takes decisions all the time, guided by the knowledge base he/she has access to, the corporate culture he/she has embraced, and the colleagues with whom he/she is constantly communicating. Being able to keep in touch with a much wider range of people through technologies such as e-mail has brought everyone closer. And yet despite the dramatic changes in the way people work, the organisations in which they carry out that work have changed much less than might be expected. According to Lowell Bryan and Claudia Joyce, two of the firm's consultants, "today's big companies do very little to enhance the productivity of their professionals. In fact, their vertically oriented organisational structures, retrofitted with ad hoc and matrix overlays, nearly always make professional work more complex and inefficient"¹⁴⁸. In other words, 21st-century organisations are not fit for 21st-century workers.

The classic structure of organisation consisted of a number of business units that operated similarly but separately. They were controlled by a head office that determined strategy and watched over its implementation. It was a system of command and control in which everybody knew his place, made visible in the organisation charts that laid down the corporate hierarchy. A very large number of companies today still have much the same command-and-control structure, despite the fact that the design of today's complex enterprises requires an entirely new way of thinking about organisations¹⁴⁹.

The main failing of the classic structure was that it impeded the spread of knowledge and limited the economies of scale that could be reaped. Ideas and commands moved up and down from headquarters to the units, leading to the creation of vertical "silos" with very little communication between them. Financial-service institutions were notorious for not knowing whether customers who signed up for one service were already customers for other services being provided by the same institution. As firms became more global, they added what McKinsey

¹⁴⁷ Ibidem.

¹⁴⁸ L. Bryan, C. Joyce, *The 21st-Century Organization*, McKinsey & Co., 16.08.2005, <http://ww2.cfo.com/human-capital-careers/2005/08/the-21st-century-organization/> [accessed on 2014-11-23].

¹⁴⁹ *The new organization...*, op. cit.

called a “matrix overlay” to this structure that cut across the traditional business units.

But Nigel Nicholson, a professor of organisational behaviour at the London Business School, called once the matrix structure “one of the most difficult and least successful organisational forms”, because of its surprising ability to generate conflicts and confusion, informational logjams and a loss of accountability. Unfortunately companies are still being held back by their addiction to hierarchy. A possible alternative is something called “responsible autonomy”, a form of organisation in which groups of workers decide for themselves what to do, but are accountable for the outcome¹⁵⁰. They are built on collaboration and knowledge sharing, everything the networked person believes in.

Clearly there is a need for new kinds of organisation that are more appropriate to modern working methods. But there are many reasons why companies are not in a hurry to adopt them. One of them is a lack of tools which enable to create such friendly environment. Few organisations know and use coaching and CSR which seem to have a huge potential when it comes to creating a self-developing structures.

Coaching in organisation – trend or effective process for supporting the development of the organization

Coaching is a growing interest of employers and employees. It is noticed and appreciated all over the world as a very popular and effective process to encourage the development of the organisation. Coaching allows you to respond to the rapidly changing situation in the market by constantly development of flexibility, resistance to stress and skills of your employees.

Coaching is an extremely old and very well-practiced way of operating under someone’s guidance to grow, change or develop in some way, perhaps to be better at your job, or maybe to get more satisfaction out of your career. Coaching is often understood as anything that happens in and is related to a relationship between someone more experienced and someone less experienced, a relationship that exists specifically in order to transfer skill, knowledge, improve performance, define goals and remove any obstacles on the way to achieving these goals¹⁵¹.

¹⁵⁰ G. Fairtlough, *The Three Ways of Getting Things Done*, Triarchy Press, 2007.

¹⁵¹ Business English Magazine, 2014, no 43, supplement *Coaching*.

The coach usually asks you some simple questions then by answering those, make you realize some truths about your life and goals you want to achieve. Afterwards, he/she helps you realise what is it that you're trying to and finally, he/she would make you face your hang-ups and possible obstacles, on your way to get the goal. The term can be narrowed down by using some more specific examples of how coaching differs from other, age-old personal learning practices.

As a one-on-one relationship between a person who wants to change something about themselves and someone else who helps them get there, coaching sounds an awful lot like mentoring and therapy, personal training or even tutoring. In all those cases there are some significant differences.

Mentoring involves very clearly defined roles in a relationship. There's the mentor, who is the more experienced one of the two people involved in mentoring. He or she acts not as a simple facilitator of change, but rather as a role model to aspire to. In fact, in most business contexts, mentors hold the positions that their mentees strive for. A mentor is a respected person, someone that is deeply involved in the same things as the mentee. A mentor can understand exactly what a mentee needs in any context, because he or she belongs to that context. It's also easy to confuse coaching with therapy. But the basic thinking in therapy is to make something that is wrong, right. While coaching helps to improve normal ways of thinking and acting. Moreover therapy is often deeply rooted in past problems, situations or events (e.g. painful childhood memories). Coaching, however, is almost entirely focusing on a certain vision of the future or a certain future goal. Personal training is very similar to coaching, in that it involves gradual changes to what someone does, or how someone thinks, in order to achieve a certain goal or become a better person. However, a personal trainer may focus on specific tasks only, disregarding other areas, in order to maintain focus on one specific goal. In addition, personal trainers tend to overlook more specific areas that their client may need help with, such as acquiring specific skills or knowledge not directly related to the field of training. Tutoring focuses on knowledge and skill transfer, also with a very specific goal in mind e.g. pass an exam, write a paper, get a passing grade. A coach doesn't obsess over a coachee's specific goals, but pays a lot of attention to their current state and the larger aspirations of their client¹⁵².

We can distinguish a few types of coaching by its context and goal. There is a life coaching, carrier coaching, educational coaching, relationships coaching, but

¹⁵² S. Thorpe, J. Clifford, *Podręcznik coaching. Podręcznik szkolenia. Niezbędny dla instruktorów i menedżerów*, Dom Wydawniczy Rebis, Poznań 2011.

in business the most often is used executive/business/organisational/development coaching. It helps managers deal with their current problems at work by outlining step by step procedures and monitoring execution at every step. In addition, this type of coaching is very often done from within a company, thus becoming very close to mentorship. Typically, the coachee also learns to coach others by employing specific techniques, like active listening, reframing and guided inquiry. Executive coaching may also prepare a newly appointed executive to fit better into a role by learning specific behavioural skills related to leading a group of people, or helping a manager whose department is underperforming.

Coaching lets you diagnose and develop these areas of employees, which can increase their effectiveness. It is a process that supports the development of skills, competencies and attitudes of the employee – most often strategic managerial staff, in order to increase the efficiency of processes to achieve business objectives. In coaching we use employee's resources, his or her values, talents, skills, knowledge, we extract the potential of inspiring her or him to seek new solutions, increasing motivation, awareness, accountability and efficiency in action.

Coaching is a process aimed at aware employers and conscious workers, aimed at self-development, based on the principle of good will. Only those who are looking for real change are able to understand and effectively use the impact of coaching. That is why coaching perfectly fits the concept of new organisation with networked workers inside.

There are also some undeniable benefits of external coaching. Asking for help an external coach, provides an objective approach and lets to focus only on designated areas of the development, only those which affect the achievement of business objectives. During intensive coaching sessions the coach is focused on the participant, while striving to maintain a balance between the employee and the organisation's strategy. Employees prefer to participate in sessions with an external coach because of his/her distance to the organisation. They are more willing to trust him/her and to discuss the problems and needs. They openly express their concerns, motivations and ambitions. Thus the process is more efficient and faster, and it generates a lower cost for the organisation.

In addition, an external coach who works every day in various organisations, not only retains the distance, but also uses his/her diverse experiences, through which sees the solution often transparent to employees and managers working in the organisation.

Coaching and values of the organisation

The new era of leadership is a time of continuous improvement and operating on the individual and the organisation. Today managers face major challenges, which is why they need support that will inspire them to explore previously unknown solutions. They need not only “hard” knowledge, but the development of interpersonal skills based on values. The recent economic crisis has generated a need of change our way to generate profits and pay more attention to ethics and sustainability. The leaders of the twenty-first century are looking for effective and responsible solutions, and do not learn from the mistakes of their own and the organisation. They should develop the expert approach in diagnosing and strengthen their talent, potential and resources, which have a huge impact on the results. Their relationships with other employees are based on trust and respect. They are able to take challenges, responsibly delegate tasks and inspire other people to develop and grow the efficiency. In crisis situations they solve problems and conflicts efficiently and ethically.

Corporate social responsibility as a strategy of development in the new organization

Corporate social responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. Through CSR strategies the companies achieve a balance of economic, environmental and social imperatives, respecting the expectations of shareholders and stakeholders. CSR can enhance the reputation of a company and strengthen its brand, but as a business strategy it goes far beyond that. CSR embraces such behaviours as being employee friendly, environment friendly, mindful of ethics, respectful of communities where the firm’s units are located and investors friendly. Sometimes it includes also external activities, like supporting the arts, universities and other institutions¹⁵³.

¹⁵³ R. Benabou, J. Tirole, *Individual and Corporate Social Responsibility*, Economica, London School of Economics and Political Science 2010, vol. 77(305), pp. 1-19.

According to L. Burke and J. M. Logsdon, five strategy dimensions are identified which help to assess the value created for the firm by CSR programmes: centrality, specificity, proactivity, voluntarism and visibility¹⁵⁴.

Promoting the uptake of CSR is an expression of an attempt to align private enterprises to the goal of sustainable development by providing them with a more comprehensive set of working objectives than just profit alone. The perspective taken is that for an organization to be sustainable, it must be financially secure, minimize (or ideally eliminate) its negative environmental impacts and act in conformity with societal expectations. A properly implemented CSR strategy can bring along a variety of competitive advantages, such as enhanced access to capital and markets, increased sales and profits, operational cost savings, improved productivity and quality, efficient human resource base, improved brand image and reputation, enhanced customer loyalty, better decision making and risk management processes¹⁵⁵.

The place of coaching in the mission of CSR

Coaching as a process supporting the change of attitudes, beliefs, motivations and perception of business is an excellent tool for the development of the philosophy of CSR in the organisation. Regardless of whether the company is at the beginning of the road and takes its first steps as a socially responsible or if it is already fixed in its CSR strategy and every day carries out the tasks arising from this approach.

Coaching as a foundation for the development of CSR in organisations leads to one basic change: employee mustn't work, but wants to do it. He/she can consciously, independently and responsibly identify effective solutions, identifying themselves with the organisation with enthusiasm and commitment, not only in business processes, but also with understanding and conviction, including themselves in CSR politics as a volunteer.

¹⁵⁴ L. Burke, J. M. Logsdon, *How corporate social responsibility pays off*, Long Range Planning, International Journal of Strategic Management 1996, vol. 29, Issue 4, pp. 495-502.

¹⁵⁵ Ibidem.

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