

ENVIRONMENTAL RESPONSIBILITY OF SMALL AND MEDIUM-SIZED ENTERPRISES AND ITS SIGNIFICANCE FOR THE IMPLEMENTATION OF THE CSR CONCEPT

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Abstract. This article attempts to assess the importance of the environmental dimension of the concept of corporate social responsibility (CSR) in small and medium-sized enterprises. The first part describes the essence of corporate social responsibility. The second part is the basic pillar of CSR, which is an ecological area. The third part presents the environmental efforts undertaken by small and medium-sized enterprises in the field of CSR. The analysis was based on the literature available and data obtained from empirical research conducted by the writer. The results show that companies, however, to a different extent undertake ecological activities willingly. Furthermore, those activities give benefits not only in terms of the environmental dimension of CSR, but also in other areas of the organization.

Key words: corporate social responsibility (CSR), small and medium-sized enterprises, environmental responsibility, stakeholders

INTRODUCTION

Taking action in the area of Corporate Social Responsibility is becoming more and more often the everyday practice for many companies. CSR is becoming also a very important subject for discussion and actions being taken in this area (Kakabadse and Rozuel, 2006; Ofori and Hinson, 2007; Silberhorn and Warren, 2007).

Organizations are more and more aware of the fact that, at present taking care of high quality of products and services is, though essential, not sufficient (Zapłata and Kaźmierczak, 2011, p. 160). Other elements such as: social commitment, or care about the environment are also essential. Currently quality of life, health and work are environmentally dependent. The way and pace, in which we use our natural resources may lead to worsening of our welfare, because nature abilities in the area of fulfilling our needs are limited (Sygnały..., 2014). The level of maturity in the area of corporate social responsibility will be accounted for the kinds of actions that will be taken by a company in order to improve their actions (Górna, 2015, p. 118). Lack of responsibility for what is important in our connection with nature is the main reason for its degradation, which we observe all around. What counts is practical coexistence of laws of nature and social development, protecting every element of the environment from unfavourable influences of human actions and maintaining their natural character. The environment is an integrated system in which key factors for human existence (such as pollution or soil erosion) do not recognize national borders (Iwiński, 2005).

We can distinguish the following issues among environmental reasons influencing the growth of interest in the CSR concept in companies:

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- National and international initiatives concerning climate changes
- Increase in orientation on eco-development and co-existence of human civilization and nature, which is reflected in international, national and local politics
- Increase of costs for companies in relations to fining and payments caused by disrespecting environmental standards
- The necessity to search for alternative sources and solutions caused by increasing competition and battles for natural sources
- Growth of environmental awareness in communities, mainly in highly developed countries.

The aim of this article is to show the importance of the environmental dimension of the concept of corporate social responsibility in small and medium-sized companies. In the first part the essence of social responsibility for companies is described. In the second one the environmental area has been described as the base for CSR. In the third part the author describes the proecological actions taken by small and medium-sized countries in the area of CSR. The analysis was made on the basis of available literature on the subject and data obtained from empirical research.

CSR – THE ESSENCE AND MEANING

Defining CSR can be problematic. The borders of this concept are blurred, hard to clarify (Teneta-Skwiercz, 2013, p. 26). In literature on the subject, there are multiple attempts to define the term corporate social responsibility¹. It proposes also other acronyms than CSR. Among the most common the following can be distinguished (Rok, 2013, p. 75):

- corporate stakeholder responsibility
- corporate strategic responsibility
- corporate sustainability and responsibility.

There is no universal definition, because the authors who define CSR put accent on different aspects of company management (Amalric and Hauser, 2006;

Castka et al., 2004; McWilliams et al., 2006). This demonstrates the multidimensional character of the concept. S. Rahman in his paper, analysing many different definitions in the period of the concept of CSR, lists as many as 10 important issues to which a lesser or greater extent the above definitions are linked. To the most important issues are: economical development, business ethics, environmental protection, transparency of actions, actions towards interests, responsible actions, moral duty, volunteering, human rights and social responsibility (Rahman, 2011, p. 166).

In the definition by the World Business Council for Sustainable Development, Corporate Social Responsibility is the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families, as well as of the community and society at large (World..., 1999). Care and responsibility for the society is founded also in the new definition purposed in 2011 by the European Commission. According to it CSR is “the responsibility of enterprises for their impacts on society” (COM, 2011). Respect for applicable legislation, as well as for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should perform a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders. The CSR definition used by another organization – Business for Social Responsibility, is operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations of business that society has. Nowadays the most common definition of CSR is the one taken from the international norm ISO 26000:2010. CSR, according to it, is the responsibility of an organization for the impacts of its decision and activities on society and the environment, through transparency and ethical behaviour which: contributes to sustainable development, including health and welfare of society, takes into account the expectation of stakeholders, is in compliance with applicable law and consistent with international norms of behaviour, is integrated throughout the organization and practices in its relationship (ISO 26000:2010). Stakeholders are not only units and /or organizations, but also the environment we may distinguish, for example non-governmental organizations with an environmental profile or legal administration, aimed at implementing

¹ A. Dahlsrud in his study analyzed 37 different, the most commonly cited definition of CSR and it inferred that they relate in different configurations to five essential aspects namely: they include relationships with stakeholders, the voluntary activities, the social, economic and ecological dimension in the literature. Definitions came mainly from authors from the USA, Europe, but also India and Canada, cover the period from 1980 to 2003 (Dahlsrud, 2008).

Table 1. Set of fixed elements in the definition of CSR

Tabela 1. Zbiór stałych elementów w definiowaniu społecznej odpowiedzialności biznesu

Basic element Podstawowy element	Characteristic Charakterystyka
Three dimensional balance Równoważenie trzech wymiarów	CSR is a balance of 3 dimensions: economical, social and environmental. Społeczna odpowiedzialność biznesu to równoważenie trzech wymiarów: ekonomicznego (gospodarczego), społecznego i środowiskowego.
Long term perspective Perspektywa długoterminowa	In every business it is essential to foresee changes and build the company thinking about future. CSR is characterized as a long term strategy approach and profits for the environment and the company. Not always those profits can be measured, but may be precious to the companies' future in building social benefits. W każdym biznesie ważne jest przewidywanie zmian i budowanie firmy z myślą o przyszłości. Cechą charakterystyczną CSR jest to, że jest to długoterminowe podejście strategiczne i korzyści płynące z tej strategii (zarówno dla firmy, jak i społeczeństwa) cechuje także perspektywa długofalowa. Nie zawsze te korzyści mogą być mierzalne, ale mogą stanowić cenny nabytek dla przyszłej rentowności firmy i budowania dobrobytu społecznego.
Taking obligations looking further than the legal frames Przyjęcie zobowiązań wykraczających poza ramy prawne	CSR means looking further and beyond the narrow economic, technical and legal requirements. Therefore obeying law does not always mean social responsibility. CSR dotyczy „wychodzenia” poza wąskie wymagania ekonomiczne, techniczne i prawne firmy. Dlatego też, samo przestrzeganie prawa nie od razu oznacza społeczną odpowiedzialność.
Responsibility to the wide group of stakeholders Odpowiedzialność wobec szerokiej grupy interesariuszy	External stakeholders, with whom the company comes into business deals (providers, cooperatives, banks), social partners (organizations representing clients interests, environmental organizations, non-profit organizations) expect responsibility. So do internal stakeholders (employees for example). The company can not forget about environmental responsibility. Odpowiedzialności oczekują interesariusze zewnętrzni, z którymi dane przedsiębiorstwo wchodzi w różne układy biznesowe (dostawcy, kooperanci, banki), jak i partnerzy społeczni (związki zawodowe, organizacje reprezentujące interesy klientów, organizacje ekologiczne, organizacje typu non profit). Oczekują jej również interesariusze wewnętrzni, a wśród nich pracownicy firmy. W działalności firm nie można też zapomnieć o odpowiedzialności względem środowiska.
Social agreement Umowa społeczna	Corporate Social Responsibility mainly means engaging into social problems. Making decisions via dialogue with other institutions. It is also the influence of business on social development and integration. Społeczna odpowiedzialność biznesu to przede wszystkim zaangażowanie się w ważne społeczne problemy. To podejmowanie na drodze dialogu z innymi instytucjami wchodzącymi w skład otoczenia społecznego rozwiązań trudnych kwestii. To wreszcie wkład biznesu w rozwój społeczny oraz integrację społeczną.
Context process Kontekstowy proces	CSR has a dynamic strategic character. It is not a static concept, but a dynamic process that brings out the companies creativity, innovative solutions comforting the needs of the society. CSR ma charakter strategiczny i dynamiczny. To nie statyczna koncepcja a dynamiczny proces, który wyzwala w przedsiębiorstwach kreatywność, czego przejawem mogą być innowacyjne rozwiązania zaspokajające potrzeby społeczeństwa.
Voluntary character of actions Dobrowolny charakter działań	Taking actions on CSR is solely due to the good will of the organization. Podejmowanie działań w obszarze CSR wynika wyłącznie z dobrej woli organizacji.

Source: own elaboration based on: Mortazavi et al., 2013, pp. 68–71.

Źródło: opracowanie własne na podstawie Mortazavi i in., 2013, s. 68–71.

environmental politics. The environment is not a member of the society, employee or client. It does not have the right to vote. Despite this it creates areas for all human activity, also corporate (Geryk, 2012, p. 43 after: Solomon and Martin, 2004, p. 301).

The environment as a side in relations to the company is often called “the silent stakeholder”. All the definitions, though different in terms of pressure on certain accents, are connected by a set of constant elements that may be considered constructive to the CSR concept (Wierzyński, 2011, p. 1).

The definitions presented above, as well as their common elements, clearly indicate that environmental responsibility is emphasized in the context of corporate social responsibility and forms an essential component (Chodyński, 2011, p. 57).

ENVIRONMENTAL RESPONSIBILITY AND CSR

The literature on the subject emphasizes a significant growth in meaning of CSR environmental problematics (Aras and Crowther, 2009, pp. 43–59). Environmental responsibility, often also referred to as ecological, is a major component of social responsibility (Uddin et al., 2008, p. 206). In particular, it emphasizes the role of environmental responsibility in realizing balanced development assumptions, including economical, social and environmental goals as one. Environmental responsibility of the organization is related to taking action, aiming at diagnosing correlations of the organization and natural environment, and action decreasing the bad influence of different subjects on the environment (Borys et al., 2015, p. 5). In the norm ISO 26000:2010, mentioned earlier, one of the main areas of CSR is the environment. Assigned to four basic issues: pollution prevention, sustainable use of sources, prevention and adaptation to the climate change and protecting the environment, biodiversity and restoration of natural habitats. Among other standards, which are classified as instruments of social responsibility and which directly refer to the environmental aspects, there are ISO 14001:2004 and the Eco-Management and Audit Scheme (EMAS). The environmental management system ISO 14001 is the most famous and widely used in international standard organizations in the field of environmental management. The main purpose of this system is to ensure that the negative impact on the environment and the prevention of

pollution and compliance with regulatory requirements for environment are minimized in the organization. Furthermore, ensuring the continuous improvement of the environmental effects (PN-EN ISO 14001:2005). The international environmental management system ISO 14001 references in their records of EMAS, which is often treated as a further step towards its improvement. The objective of EMAS is to promote continuous improvements in the environmental performance of organizations by: the establishment and implementation of environmental management systems by organizations, the systematic, objective and periodic evaluation of the performance of such systems, the provision of information on environmental performance, an open dialogue with the public and other interested parties, the active involvement of employees in organizations and appropriate training (Rozporządzenie..., 2009).

Environmental issues have also been applied in other documents associated with social responsibility. They constitute primarily a set of guidelines and principles (Table 2).

In addition to the above-described pro-environmental activities, the company in order to minimize damage to the environment caused by their activities often implement their own solutions. Among them: environmental education, waste management, eco-innovations, green procurement and sustainable transport – Eco driving.

ENVIRONMENTAL RESPONSIBILITY OF SMALL AND MEDIUM-SIZED ENTERPRISES IN POLAND AS A MANIFESTATION OF CORPORATE SOCIAL RESPONSIBILITY

Any company regardless of its size and specifics of the business, to a lesser or greater extent, impacts the environment, although the form and scope of interference in them are very diverse. In an era of growing concern about the state of the natural environment, also from small and medium-sized enterprises, it should be expected to improve their relationship with the surrounding nature. This is an important element of corporate social responsibility. This is all the more important since in all countries of the European Union micro, small and medium-sized enterprises (SMEs) are the dominant form of business organization. In the European Union, the total number of about 23 million enterprises more than 99% are SMEs. In Poland there are 1.97 million

Table 2. Environmental issues in selected CSR initiatives
Tabela 2. Kwestie środowiskowe w wybranych inicjatywach CSR

CSR initiative Inicjatywa CSR	The reference to environmental issues Odwołanie do kwestii środowiskowych
Caux Round Table Principles Zasady Okrągłego Stołu z Caux [1994]	<p>Principle 6. Respect the environment A responsible business protects and, where possible, improves the environment, and avoids wasteful use of resources. A responsible business ensures that its operations comply with best environmental management practices consistent with meeting the needs of today without compromising the needs of future generations.</p> <p>Zasada 6. Poszanowanie środowiska Biznes powinien chronić, a gdzie jest to możliwe, przyczynić się do poprawy stanu środowiska, promować zrównoważony rozwój i przeciwdziałać marnotrawieniu zasobów naturalnych.</p>
10 principles of the UN Global Compact 10 Zasad Global Compact [1999]	<p>3 of 10 principles apply to the Environment</p> <ul style="list-style-type: none"> • Businesses should support a precautionary approach to environmental challenges; • Undertake initiatives to promote greater environmental responsibility; and • Encourage the development and diffusion of environmentally friendly technologies. <p>3 z 10 zasad dotyczą ochrony środowiska naturalnego</p> <ul style="list-style-type: none"> • prewencyjne podejście do środowiska naturalnego; • podejmowanie inicjatyw mających na celu promowanie postaw odpowiedzialności ekologicznej; • stosowanie i rozpowszechnianie przyjaznych środowisku technologii.
OECD Guidelines for Multinational Enterprises Wytyczne OECD dla przedsiębiorstw wielonarodowych [2011]	<p>Chapter VI. Environment Companies should, in accordance with the laws, regulations and administrative practices in force in the countries in whose territories they operate, and taking into account the relevant agreements, principles, objectives and international standards respecting the needs of environmental protection, public health and safety and act in order to contribute to the wider goal of sustainable development.</p> <p>Rozdział VI. Środowisko Przedsiębiorstwa powinny, zgodnie z przepisami prawa, regulacjami i praktykami administracyjnymi obowiązującymi w państwach, na terytorium których działają, oraz uwzględniając właściwe umowy, zasady, cele i normy międzynarodowe, brać pod uwagę potrzeby związane z ochroną środowiska, zdrowia i bezpieczeństwa publicznego oraz działać w sposób przyczyniający się do osiągnięcia szerszego celu, jakim jest zrównoważony rozwój.</p>
Global Reporting Initiative (GRI) Wytyczne GRI [2013]	<p>Environmental indicators The environmental dimension of sustainability concerns the organization’s impact on living and non-living natural systems, including land, air, water and ecosystems. The Environmental Category covers impacts related to inputs (such as energy and water) and outputs (such as emissions, effluents and waste). In addition, it covers biodiversity, transport, and product and service-related impacts, as well as environmental compliance and expenditures.</p> <p>Wskaźniki środowiskowe Środowiskowy wymiar zrównoważonego rozwoju odnosi się do wpływu organizacji na przyrodężywioną i nieożywioną, w tym na ekosystemy, grunty, atmosferę i wody. Wskaźniki środowiskowe obejmują wyniki związane z czynnikami produkcji (np. materiałami, energią, wodą) oraz skutkami produkcji (np. emisjami, wyciekami, odpadami). Ponadto obejmują one wyniki związane z wpływem na bioróżnorodność, przestrzeganiem zasad ochrony środowiska oraz inne istotne informacje, takie jak nakłady na ochronę środowiska czy oddziaływanie produktów i usług na środowisko.</p>

Source: own work based on: *Zasady...*, 1994; *Wytyczne OECD...*, 2011 and *Global...*, 2013.
 Źródło: opracowanie własne na podstawie: *Zasady...*, 1994; *Wytyczne OECD...*, 2011 i *Global...*, 2013.

active businesses and 99.8% of active companies are SMEs. They have crucial importance for the economic development. They are the main source of employment

(5.7 million workers). They create entrepreneurial spirit and innovation, and are thus crucial for fostering competitiveness and employment. They are also essential

for the sustainable functioning of the economy and contribute to the acceleration of economic growth. SMEs enterprises play other very important functions in the economy of a number of (Piecuch, 2010, p. 18):

- active participation in the process of changes in the industrial structure of the country resulting from the de-monopolisation and restructure the economy. Small and medium-sized enterprises are often created on the basis of privatized large state-owned enterprises and have a positive impact on competitiveness. They play at the same time an important role in the development of private ownership of the means of production;

- influencing the reduction of unemployment by creating new jobs in regions where economic activity was previously underdeveloped. Moreover, they are managing their surplus workforce resulting from rationalization of public sector activities;
- forcing changes in the regulatory framework, conducive to the development of entrepreneurship and efficiency of small and medium-sized enterprises.

The results of the research conducted in 2015 show that small and medium-sized companies now take, albeit to varying degrees, environmental activities in the area of CSR. The basis of empirical research was the questionnaire. The survey prepared earlier was addressed to

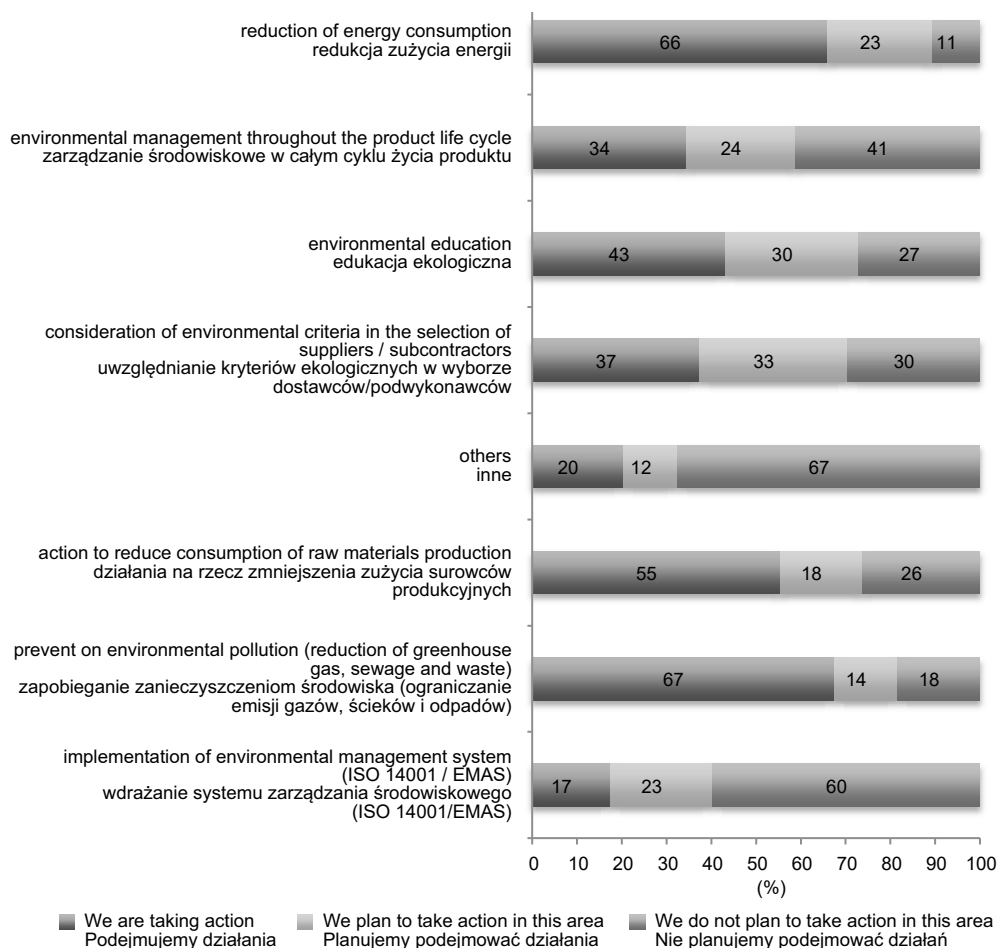


Fig. 1. Environmental practices of SMEs in CSR (%)

Source: own elaboration.

Rys. 1. Działania MSP na rzecz środowiska w zakresie CSR (%)

Źródło: opracowanie własne.

respondents, both through traditional means and CAWI (Computer Assisted Web Interviews – technique of quantitative research, direct interview conducted via the Internet, which is a self-completion questionnaire). The survey, which was sent out to 1,066 micro, small and medium-sized enterprises, included 27 detailed questions. Among them a question about actions taken by SMEs on the environment.

Studies have shown that most commonly environmentally friendly actions undertaken by companies were those aimed at preventing pollution – restriction of gas emissions, wastewater, waste (67%) (Fig. 1). Fewer companies (66%) take an action to reduce energy consumption. Another group of environmental measures are those which take on effort to reduce consumption of raw materials production (55%) and environmental education (43%). At the same time, there is a planning element of companies to develop. Further activities include taking account of environmental criteria in the selection of suppliers/subcontractors, which declared 37% of businesses and environmental management throughout the life cycle of the product (34%). Among other ecological activities questioned companies indicated, inter alia: reducing the amount of paper work, recycling secondary raw materials, removing, in a responsible way, electronic waste and electro-passive construction of sewage treatment. The smallest percentage (17%) was implementation of an environmental management system (ISO14001/EMAS). The environmental management system attracted the least interest among the undertaken initiatives for the environment (60% of the enterprises surveyed did not plan at all to take action in this area). A similar percentage of enterprises, which had the environmental management system implemented, especially in the SME sector, was noted in a nationwide study commissioned by the Polish Agency for Enterprise Development in 2011. The survey showed that nearly one in four companies with sample of beneficiaries (27%) have a certificate attesting to take measures to reduce the negative impact on the environment. Frequently they are medium-sized companies (44%) with a production profile (39%), have been operating for more than 15 years (36%) in western Poland (17%) (PARP 2011, p. 160). Whereas on the basis of the two studies described above, we can conclude that despite all the potential benefits, the practice of Polish SMEs enterprises, still an environmental management system does not play a significant role in the management of

the company. One may also wonder about the circumstances causing doubts and discouragement of enterprises to undertake standard of environmental performance. A small percentage of companies, especially micro and small enterprises, with appropriate environmental certificates may result from two reasons: firstly, because of the possible costs typically associated with the process of obtaining certification process and getting a certificate, secondly, the need to dedicate adequate human resources to carry out the entire process of deploying and later its monitoring, supervision and maintenance. Companies in the SME sector, due to the limited amount of resources, are unlikely to take the risky and costly ecological measures. But this should not prejudice not undertaking such activities at all. They should rather focus on those projects that can be implemented almost immediately and with little financial resources.

CONCLUSIONS

The awareness of the growing importance of corporate social responsibility in the competitive struggle on the international markets, should imply increased interest in the above-described activities in the field of the environment among enterprises. Understanding what CSR in the organization is, will largely decide the innovation of management and responsible approach to business. More and more enterprises will also accept a strategy of “triple result” (triple bottom line), taking into account both economical prosperity, social justice and environmental protection. Socially responsible organizations are not defined only in terms of their financial limits, their structure, properties, the range of offered products or their organizational structures but in terms of environmental responsibility and their role in society. SMEs enterprises, operating in accordance with the principles of CSR, environmentally responsible, will be able to draw from this approach a number of tangible benefits. Not only they gain in the environmental area, but also improve their image, enhance reputation and brand, acquire new customers and become more credible, responsible partners for all stakeholders.

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ŚRODOWISKOWA ODPOWIEDZIALNOŚĆ MAŁYCH I ŚREDNICH PRZEDSIĘBIORSTW I JEJ ZNACZENIE DLA REALIZACJI KONCEPCJI CSR

Streszczenie. Celem artykułu jest ukazanie znaczenia wymiaru ekologicznego koncepcji społecznej odpowiedzialności biznesu (Corporate Social Responsibility – CSR) w małych i średnich przedsiębiorstwach. W części pierwszej opisano istotę społecznej odpowiedzialności biznesu. W drugiej przedstawiono obszar ekologiczny jako podstawowy filar CSR. Natomiast w części trzeciej opisano proekologiczne działania podejmowane przez małe i średnie przedsiębiorstwa w zakresie CSR. Analizę przeprowadzono w oparciu o dostępną literaturę przedmiotu oraz dane uzyskane z przeprowadzonych własnych badań empirycznych. Ich wyniki wskazują, że przedsiębiorstwa chętnie, choć w różnym zakresie podejmują działania proekologiczne. Ponadto działania te przynoszą korzyści nie tylko w kontekście wymiaru ekologicznego CSR, ale również w pozostałych obszarach funkcjonowania organizacji.

Słowa kluczowe: Społeczna odpowiedzialność biznesu (CSR), małe i średnie przedsiębiorstwa (MSP), odpowiedzialność środowiskowa, interesariusze

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