

# CONTROVERSIES OVER CORPORATE SOCIAL RESPONSIBILITY

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## Abstract

The following article based on the words of M. Friedman (presented in an introduction) is an attempt at their negative verification. The first doubt has concerned a subversive character of corporate social responsibility (CSR) and its undermining the foundations of a free society. If social responsibility today, in the era of civil society and eco-development, is subversive and undermines the foundation of a free society, then why wasteful exploitation may be called the resources, how to name ignorance of enterprises toward customers' needs, how to call chemicalization of food, how to define unreflective chase of profit and relentless using of loopholes. The second doubt relates to how enterprises' representatives are supposed to know which actions are socially responsible. Nowadays, these questions are surprising because there is a wide catalogue of tools of Corporate Social Responsibility management helping to undertake proper decisions and actions. However, the questions stop surprising when such situation occurs, that knowledge of these tools is at the alarmingly low level. The author carried out the researches in this area periodically in 2006, 2008, and 2010. These are the facts that knowledge and applicability of the tools within the range of Corporate Social Responsibility are at the very low level taking into consideration that the respondents were professionals in organization and management.

**Key words:** Corporate Social Responsibility (CSR), CSR models, CSR tools, CSR research.

**Classification JEL:** M12 – Personnel Management

## 1 Introduction

“The first step consists in measuring everything that may be easily measured. And if it is possible, it is O.K. The second step consists in omitting what cannot be easily measured or providing it an arbitral, measurable value. It is fake and leads astray. The third step consists in assuming that what cannot be easily measured is really unimportant. This is blindness. The fourth step consists in claiming that what cannot be easily measured does not really exist. This is suicide,” (*Handy, 1996, p. 205*).

There are many problems concerning the conception of corporate social responsibility and their content is reflected with the words of supposedly the most famous skeptic, i.e. Milton Friedman, who demonstrated his doubts in the following way: “There are few trends that might have undermined the very principles of our free society as acceptance by corporate executives the social responsibility different from the one giving the possibly greatest amount of money to its stockholders. This is a doctrine throughout subversive. If, indeed, businessmen bear any social responsibility, apart from giving the highest profit to the stakeholders, so how are they supposed to know what it consists in? Are individual, “self-eligible” persons able to decide what the social interest is? Can they decide how huge burden is allowed to be rested on their or the stakeholders' shoulders in order to serve this social interest?” (*Friedman, 1993, p. 128*). It seems that nowadays questions and doubts of the Noble prizewinner in the field of economics in 1976 have been still topical, and it is visible even in opinions of the managing bodies and their knowledge of the issue. These are not the opinions of the contemporary economy's leaders aired in the media because in such frame they are burdened with the sin of political correctness but the opinions expressed in the anonymous research. Following this trace, one may mention the author's research concerning the issue (2006, sample size: 115 respondents, selection criteria: fulfilling managerial functions, selection method: purposive sample, representativeness: unrepresentative, illustrative character), which shows that social responsibility in the context of the essential factor influencing business activities turns out very poorly (*Żemigala, 2007, p. 243*). Only 26 of the respondents take it into consideration while undertaking managerial decisions.

The fact of perceptive separation of the profit and a client's satisfaction from Corporate Social Responsibility may be surprising because 57 of the respondents do not connect the profit with socially responsible actions, and 64 cannot imagine any influence of such actions on the client's satisfaction. These results are supposed to confirm M. Friedman's model of management based mainly on the monistic conception of shareholders. Accordingly, doubts and questions of the Nobel prizewinner are worth pondering.

## 2 An attempt to answer of M. Friedman's model – the doubt No 1

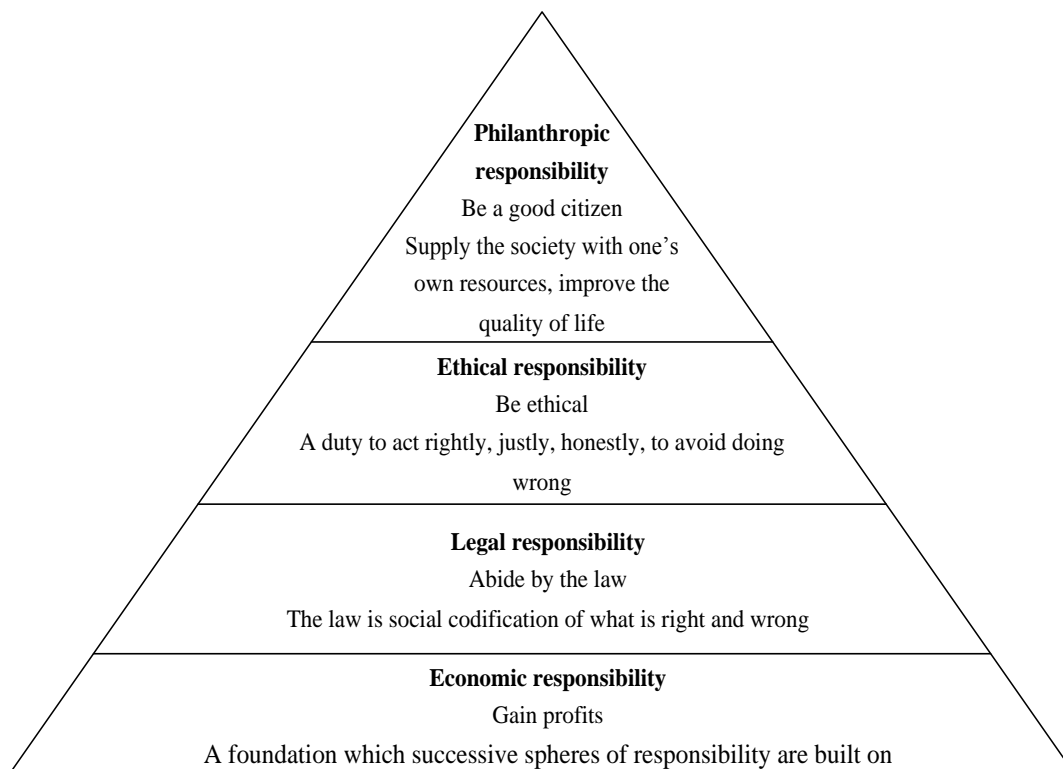
The first doubt has concerned a subversive character of the Corporate Social Responsibility conception and its undermining the foundations of a free society. If social responsibility today, in the era of civil society, knowledge, intellect, and eco-development, is subversive and undermines the foundation of a free society, then why wasteful exploitation may be called the resources (basically, human and natural), how to name ignorance of industrial enterprises toward customers' needs, how to call chemicalization of food, and finally, how to define unreflective chase of profit and relentless using of loopholes (not breaking the law). As examples, one may enumerate recent scandals perfectly known from the Polish media; these are cases of such organizations as BP, Biedronka, Constar and actions of the so-called Gelatin King, and lately the King of Boosters. Certainly, the opponents of Corporate Social Responsibility would find legal system faulty. That is undoubtedly true but where the law works wrong, there is no dispersion of respecting any human being and natural environment. Seeing that those people and those entities are often still on the market, one should acknowledge that they are legal and such "deficiencies" are within the law's frames. Is it enough?

Additionally, undertaking actions within the range of Corporate Social Responsibility still does not negate at all the role of profit. The classic model of Corporate Social Responsibility of A. B. Carroll (for the first time proposed in 1979) has been already constructed on the basis of *economic responsibility* (compare the Figure 1) as a rudimentary duty of each enterprise. Without making any financial profit for a longer time one cannot mention about any responsibility of an enterprise because it, simply, stops existing. Enterprises that do not manage the sphere of economic responsibility can by no means be named good citizens, rather social wrong-doers.

Another level of responsibility according to A. B. Carroll is *legal liability*. It is a differentiation between enterprises acting in accordance with the letter and spirit of the law, and those acting against the established legal norms, so those which due to their activities are inscribed in the social system of legally codified values and those which are not socially legitimated in order to function within the society. However, abiding by the law is only the minimum. If enterprises wish to implement the idea of Corporate Social Responsibility, they cannot be confined only to complying with the law but concentrate on minimizing or avoiding damages and harms among the wide set of interest holders. Where the law does not reach, is imperfect, unstable, or even lacking, there is a place for equity, nobility, honesty, fair play, and conscience.

The last level of responsibility in the model of A. B. Carroll is *philanthropic accountability*, admittedly, nowadays it has been already known that Corporate Social Responsibility is not restricted to philanthropy but, as it was mentioned, the model represents a classic and historic approach, when philanthropic actions might have been an indication of civil attitude and identification of enterprises with the society. Undertaking philanthropic actions is a reflection of the obligation of reimbursing the society its resources (and it is not only about charity financial donations) exploited by the enterprises, avoiding and repairing damages, redressing in order to improve the level of life quality and assure the balance (Carroll, 2004, p. 114).

Figure 1: Corporate Social Responsibility Model according A. B. Carroll



Source: on the basis of Carroll, 1991, p. 39

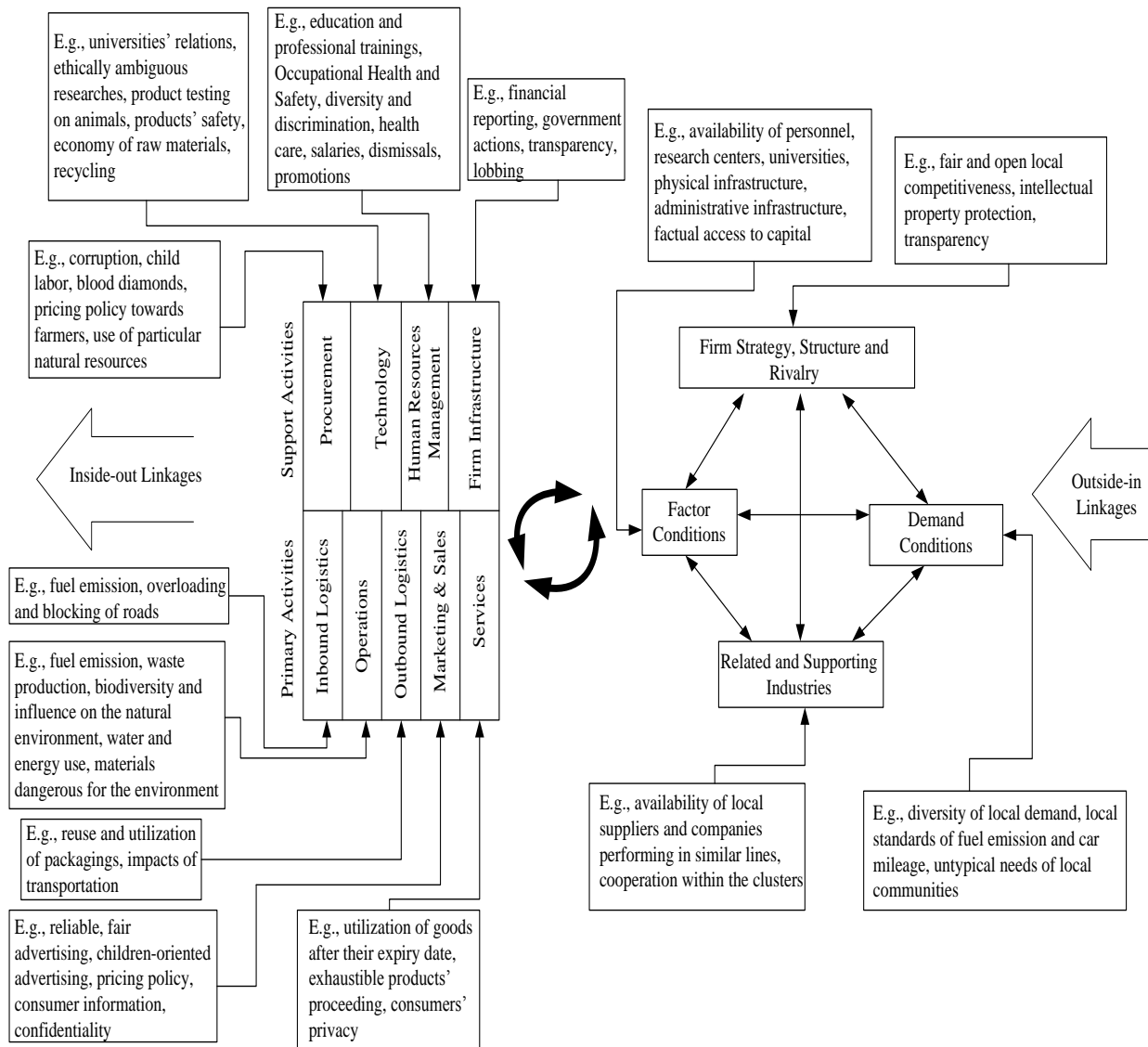
A. B. Carroll's attitude is the after profit obligation attitude (Rybak, 2004, p. 29), i.e. first, one ought to concentrate on profits and economic factors, and then, a possibility of undertaking obligations of different nature appears. However, even in such a classic grasp it is visible that one should not distract corporate social responsibility from other areas of an enterprise's activities. Currently, the lack of this dichotomy has been already proved by M. Porter and M. Kramer (2006, p. 78), who have constructed a strategic model of corporate social responsibility (compare the picture below) whose the main assumption is generating mutual benefits both for the enterprise (in the form of profits, development chances, better competitive position) and the society which it acts in (in the form of positive social, cultural, ecological, educational, health, and other influences).

The basic assumption of the model of M. Porter and M. Kramer is to identify *common points of business and the society*, and not to contrast these two grounds. Like business needs society (human, natural resources, legal, technological, informative infrastructure, etc.), society needs business and its works (products, services, places of work, generated financial resources, innovations, etc.). In this connection, the authors of the model propose taking into account in management two types of influences, inside – out, i.e. an influence of a company's actions generated by its chain of values (logistics, operational actions, marketing, sales, after selling services, delivery, development of technology, human resources management, company's infrastructure) on social surrounding (the society) and outside – in, i.e. an influence of social surrounding (the society) on business and its actions (availability of all the resources, character, size, dynamics and limits of demand, values, rules, and regulations valid in the society and concerning business activities, presence of branches supporting business).

Certainly, there is an enormous amount of issues that are socially crucial, however, business cannot deal with all of them, because according to the model it is restricted by this

bilateral (business and society), and not only one-sided (business of society) advantage. For this purpose, one ought to identify social issues that have been resulted from business activities and considerably influence on social surrounding together with simultaneous maintenance of the condition of essential influence of these issues on the company. Therefore, it is about searching and engaging oneself into social issues that enabling an integration of the two perspectives: inside – out and outside – in. And this is the contemporary, strategic, building companies' competitiveness, and bringing positive progress social dimension of corporate social responsibility.

Figure 2: The corporate social responsibility Model by M. Porter and M. Kramer



Source: on the basis of Porter, Kramer, 2006, p. 78

Due to this short characteristic of two models of corporate social responsibility one may attempt to answer the doubt of M. Friedman stated in the introduction concerning subversion of the corporate social responsibility conception. Well, corporate social responsibility by no means *undermines the essence of functioning contemporary enterprises* embedded on the foundation

of profit, and it is also not about negating the relevance of the profit both in management and generating positive social progress. However, one should not limit the essence of function those enterprises only to a single value which is a book-keeping category of profit. Then, the probability of secluding enterprises rises, the phenomenon of initiative, and management only in frames of the mechanistic, cybernetic systems. This attitude, however, was already refuted many years ago by precursors of the general theory of systems such as L. von Bertalanffy (1972, p. 407) or M. Crozier and E. Friedberg (1982, p. 180), or the systemic theory of organization and management such as H. J. Leavitt (Bielski, 2004, p. 44), F. E. Kast and J. E. Rosenzweig (1972, p. 447), and nowadays G. Morgan (2005, p. 47).

Moreover, wider social context of function an enterprise is the basis of such conceptions as quality management, environmental management, or knowledge management which have a great value of applicability. It is enough to mention the quality management systems according to ISO 19001 (2009, p. 9) or environmental management systems according to ISO 14001 (2005, p. 9), and there may be added as well conceptions of knowledge management proposed by K. Lewin (Kolb, 1976, p. 21), or D. Kolb (Kolb, Kolb, 2005, p. 193), P. Honey and A. Mumford (Mumford, Honey, 1992, p. 10; Mumford, 1995, p. 12), or finally P. Senge (1998, p. 19).

Furthermore, the doubt of M. Friedman's followers may be also dispelled with the research by J. P. Kotter, J. L. Heskett (1992, p. 68) carried out among big American corporations in the years 1997 – 1988. It turned out that enterprises concentrated in an isolating way only on maximizing financial profit and increasing rate of share without taking into consideration any wider set of conditions and interest holders (monistic conception based on the shareholders' approach) in the long run had gained the results incomparably worse than enterprises having taken them into account (pluralistic conception based on stakeholders' approach). Results of the research may be incredibly surprising for followers of the Chicago School, because they show that unilateral concentration on profit in the long run may have the effect opposite to earlier intentions. The table below presents comparison of the research results.

Table 1: Monism contra pluralism in enterprises' activities

Increase during 11 years	Pluralistic conception	Monistic conception
Sales	682	166
Places of work	282	36
Rates of shares	901	74
Profit	756	1

Source: Yoshimori, 1996, p. 12

In this perspective, it does not seem that one may agree on postulates of M. Friedman's followers expressed e.g. by E. Sternberg in such a harsh way: "Expending the resources of an enterprise on purposes different from economic actions indeed means theft: illegal usurpation of what belongs to the owners," (Sternberg, 1998, p. 59), and then: "Members of the enterprises' management who do not deal with maximizing a long-term value for the owner and appoint their companies some different purposes are prostitutes just as artists and sportsmen who sell themselves for financial benefits. In each case activity is deformed and "proper and real purpose" is neglected for the benefit of some other outside goal," (Sternberg, 1998, p. 60). One ought to obey the approach requiring managers to play a role of profit's hostages, rather they might be perceived as hostages of efficient and effective actions in wider (today more and more often global) perspective.

It is by no means a subversive statement, it is, inter alia, confirmed with the words of the contemporary management's guru P. Drucker who underlines that "business cannot be defined or explained only in the category of profit. If an average businessman is asked what the business is, a probable answer would be – "it is an organization that has to gain profits". Probably, every economist would answer the same. Yet, that answer is not only fake; it is also irrelevant for the issue (...). It does not mean that profit and profitability are not crucial. On the contrary, it means that profitability is not the goal of an enterprise nor actions in business, but it is a restricting factor of theirs. Profit is not an explanation, cause, or rationale of actions and decisions of business, but it is a test of its value (...).

Moreover, this concept indeed does not have any meaning and, frankly, it is damaging. Mainly because of that our society does not understand the nature of profit and **deeply preserves hostility towards profit**, one of the most dangerous illnesses of the industrial society. This concept needs, to a large extent, to be connected with responsibility for the biggest mistakes in state politics both in the USA and in Europe, and mistakes resulting from the lack of understanding the nature, function, and aim of an enterprise," (*Drucker, 1998, p. 50*).

### 3 An attempt to answer of M. Friedman's model – the doubt No 2

The second doubt mentioned at the beginning of the article relates to how enterprises' representatives, i.e. managerial groups, are supposed to know which actions are socially responsible, how to realize them, and whether they are equipped with adequate qualifications. Nowadays, these questions are surprising because there is a wide catalogue of specialized tools of corporate social responsibility management helping managers to undertake proper decisions and actions. However, the questions stop surprising when it occurs, that knowledge of these tools is at the alarmingly low level. The author carried out the research in this area periodically in 2006, 2008, and 2010. A short characteristic of the successive researches is presented in the Table 2 and Table 3.

Results of the researches in their each edition are not directly comparable above all due to various criteria qualifying respondents to the sample. These differences in criteria caused low proportions in terms of knowledge and applicability of each tool therefore the author has added new input conditions to each successive edition in order to diagnose such a shape of the issue. Results of each edition are also unrepresentative. Nevertheless, it seems, however, that they might be interesting cognitively, especially in the light of M. Friedman's doubts.

Well, it occurs that in all editions tools strictly liked with corporate social responsibility, i.e. SA 8000 standards and AA 1000 series are completely unknown and not applied. No one among the respondents gave the answers "know and apply", with an exception of the 2010 edition and SA 8000, but there the result reached the level of mistake (1). It is a little better in terms of the tools concerning ecological sphere of corporate social responsibility. There it is clearly visible that successive restrictions of entering the research sample caused progress in each edition. Moreover, a general better orientation is noticeable as far as the environmental management tools are concerned. It may be connected with the roots of environmental management and standardized tools in this range that are inherent in management of quality, which is much more propagated, and the essence from this scope is mentioned during a great number of unnecessarily strictly profiled trainings.

Table 2: Characteristic of researches concerning management tools in corporate social responsibility

<b>Edition</b>	<b>2006</b>	<b>2008</b>	<b>2010</b>
<b>Sample size</b>	115 respondents	120 respondents	100 respondents
<b>Qualifying criterion</b>	Managerial functions fulfilling	Managerial functions fulfilling, higher education (or in the course of) in economics or management sciences	Managerial functions fulfilling, higher education (or in the course of) in economics or management sciences, professional course, training, studies, postgraduate studies (or in the course of) in CSR
<b>Research tool</b>	Survey	Survey	Survey
<b>Research confidentiality</b>	Anonymous	Anonymous	Anonymous
<b>Results' representation</b>	Unrepresentative, illustrative character	Unrepresentative, illustrative character	Unrepresentative, illustrative character
<b>Possibility of comparison of editions</b>	Methodologically not entitled due to qualifying criteria to the sample and changing time context, but containing interesting views	Methodologically not entitled due to qualifying criteria to the sample and changing time context, but containing interesting views	Methodologically not entitled due to qualifying criteria to the sample and changing time context, but containing interesting views
<b>Tools investigated</b>	AA 1000, SA 8000, ISO 14001, EMAS	AA 1000, SA 8000, ISO 14001, EMAS	AA 1000, SA 8000, ISO 14001, EMAS, ISO 26000

Source: own study

Table 3: Comparison of research results concerning management tools in corporate social responsibility

<b>Tool</b>	<b>Edition</b>	<b>Respondents' answers</b>			<b>Sample size</b>
		Don't know	Know but don't apply	Know and apply	
AA 1000	2006	97	3	0	115
	2008	76	24	0	120
	2010	93	7	0	100
SA 8000	2006	95	5	0	115
	2008	76	24	0	120
	2010	90	9	1	100
ISO 14001	2006	70	20	10	115
	2008	34	54	12	120
	2010	8	62	30	100
EMAS	2006	97	3	0	115
	2008	66	33	2	120
	2010	32	49	19	100
ISO 26000	2006	Lack of data	Lack of data	Lack of data	Lack of data
	2008	Lack of data	Lack of data	Lack of data	Lack of data
	2010	79	19	2	100

Source: own study

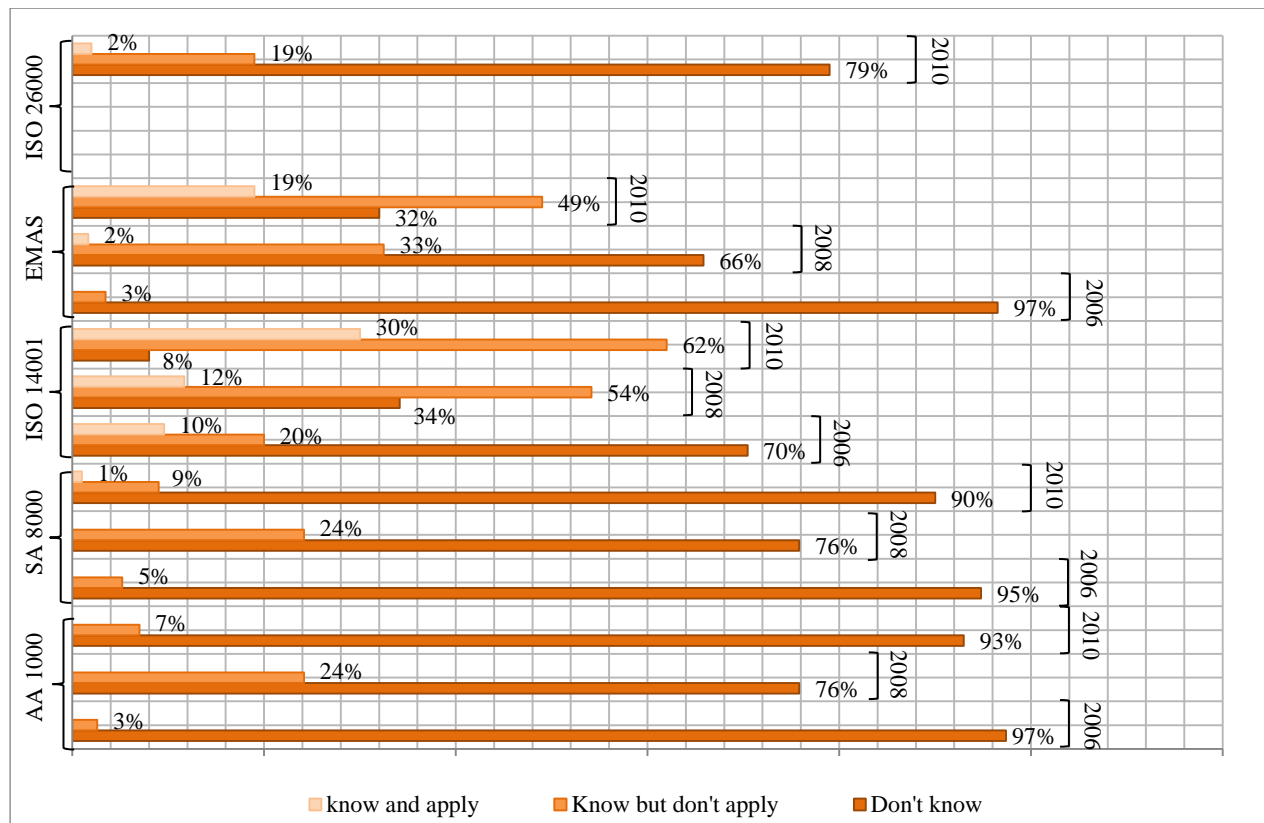


Figure 3: Comparison of the research results concerning management tools in corporate social responsibility

Source: own study

Therefore, one may perceive a cause – *effect chain of developing awareness* starting with quality management, through environmental management, and the next link would probably be a wider social (corporate social responsibility) perspective. The direction from quality management to environmental management and corporate social responsibility is also seen through the prism of developing only standardized tools. First, systems of quality management appeared (initially according to the BS 5750 standards, and then ISO 9001), next evolutionary step was standards of the environmental management systems (BS 7750, ISO 14001, EMAS), and the last achievement is the ISO standard in corporate social responsibility – ISO 26000 elaborated on the outline of previous experiences, and also with the use of, inter alia, the output of AA 1000 and SA 8000.

Maybe also these proportions of the knowledge and applicability of the tools in environmental management, higher and higher in each edition, are precisely caused as well by time intervals that might facilitate an increase of awareness of contemporary managers. However, it is just a presumption impossible to approve on the basis of these researches which, as it was already stated, have only illustrative character.

However, these are the facts that knowledge and applicability of the tools within the range of corporate social responsibility (including environmental management) are at the very low level taking into consideration that the respondents were professionals in organization and management. Although these tools are available, recently it appears that the doubt of M. Friedman expressed in the question: “How are managers supposed to know in what way to manage taking into account aspects of corporate social responsibility?” is unfortunately still reasonable. What is more, it is clearly visible that the profession of managers does not actually



know how to get down to this, does not understand, or understand improperly the essence of management. Possibly may be helpful the words of Ch. Handy who vividly, straightforward and clearly underlines: “The main aim of a company is not profit and that is it. Profit is for lasting, making, or producing things, and also for doing this even better and more. The saying that profit is a means of other goals and not the goal itself is not a semantic word play. It is a **serious moral argument**. Demanding is not a goal. In everyday life those who create aims out of means are usually called neurotics or obsessed. We need to eat to live, but if we start living for eating, we will be warped in more than one sense of this word,” (*Handy, 1996, p. 132*). In order to set those poles of the contemporary business properly, not on the theoretical grounds because there they are known well, but mainly on the practical grounds, one may give a few reasons for which though one should not restrict management only to the category of profit (*Hampden-Turner, Trompenaars, 2000, p. 48*):

1. Profit is usually gained too late to treat it as a guide-post in managing an organization. Contemporary profit may be, however, a result of decisions made in the far past that only now start bringing financial benefits.
2. Profit is easier to achieve not concentrating on it directly, it is better to think of clients and other interest-holders of an organization.
3. Profit is not the only value in the organization, and what is more, it is often contrary to other values such as goodwill of a client, higher quality, or development. All these ones generate costs and diminish current profit.
4. Strategies based unilaterally on maximizing the profit are rather easy to decipher by competitors, they are also easy to oppose. It is enough for a competitor to remove the motive of profit from the market play for a while.
5. The higher profit on new markets is, the more attractive for competitors these markets are, it intensifies rivalry. Are these simple profits together with experience a worse solution in the long run?
6. Unilateral concentration of managing groups on profit is highly probable to be transferred to other interest-holders (employees, clients, business partners), so rapid reactions such as demands of salary increase or lower prices should not surprise.
7. In organizational partnership not all units must strive for maximizing profit, it gives competitive predominance instead of intensifying inside competitiveness.
8. Aspiring only to profit may have side effects on organizational cohesion. An organization changing sectors, activity profile, target groups of customers only for profit, regardless of its experience, qualifications, resources, may be lost in organizational disintegration.

Hence, people managing the contemporary organizations ought to and have to deepen their knowledge in corporate social responsibility, otherwise, they expose themselves to be stuck in the archaic conceptions of management and learn from their mistakes of bitter ensuing consequences.

#### **4 Conclusion**

Concluding the deliberations based on the outline of Milton Friedman’s words, one may attempt to verify them negatively. By and large, two main issues have been noticeable in the words quoted in the introduction of this article. Firstly, a statement concerned with the corporate social responsibility being subversive, and, secondly, a doubt relating to how managers running organizations are supposed to know in what way corporate social responsibility should be put into practice. To challenge these words was not easy because, as the author’s researches mentioned in the article show, such a view on business and management has been still rooted in consciousness of contemporary managers. To disprove the statement No 1 mainly the model of

Carroll, the model of Porter and Kramer, and the research results of Kotter and Heskett have been used. The management tools in corporate social responsibility (AA 1000, SA 8000, ISO 14001, EMAS, and ISO 26000) have been exploited to question the doubt No 2.

Therefore, one cannot any longer support the *ignorance of social factors* with the words of the Nobel prizewinner because it is simply unauthorized. Maybe in the times, when these words were spoken, it was in fact that way, however nowadays times have changed, new models and new tools have appeared which take corporate social responsibility into consideration, sometimes even quite strongly (strategically). And the argument that management taking into account corporate social responsibility is difficult and many are not able to deal with that, is not a serious, substantial argument in the light of the present text, and may be only evidence of a narrow perspective of managers declaring such opinions or simply their immense lack of knowledge in management.

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