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PROFITABILITY OF CSR FROM THE PERSPECTIVE OF HRM

Summary. The concept of corporate social responsibility (CSR) covers a number of areas, most of which is in the range of operational activities of the company. One of them is the human resource management (HRM). The hypothesis of this article is that companies taking the principles of CSR – into account in their HRM actions are driven primarily by its economic aspects. The priorities of the company in this field are: overseeing staff development, providing adequate jobs, administering remuneration, managing benefits, and developing relevant personnel procedures. Article is primarily theoretical in nature, but also includes an analysis of selected Polish companies.

Keywords: CSR, development of staff, effectiveness, personnel procedures.

OPŁACALNOŚĆ CSR Z PERSPEKTYWY ZZL

Streszczenie. Koncepcja społecznej odpowiedzialności biznesu (CSR) obejmuje wiele obszarów, z których większość mieści się w zakresie działalności operacyjnej przedsiębiorstwa. Jednym z nich jest Zarządzanie Zasobami Ludzkim (ZZL). Hipotezą artykułu jest twierdzenie, że przedsiębiorstwa podejmujące działania w obszarze zarządzania zasobami ludzkimi przy uwzględnieniu zasad CSR, w pierwszej kolejności zwracają uwagę na ich aspekty ekonomiczne. Priorytetami polityki personalnej firmy są: rozwój kadry, odpowiednia obsada stanowisk, wynagrodzenia, świadczenia i odpowiednie procedury kadrowe. Artykuł ma głównie charakter teoretyczny, ale bierze również pod uwagę analizę działań wybranych polskich przedsiębiorstw, deklarujących wdrażanie zasad CSR.

Słowa kluczowe: CSR, rozwój personelu, efektywność, procedury personalne.

1. Introduction

Corporate social responsibility (CSR) is a subject of consideration for scientists representing various fields. Literature related to CSR is analyzed from the following perspectives: moral-ethical aspects, economic benefits, relations between economic subjects and their environments and socially beneficial aspects¹. In the present analysis, the main emphasis is put on the economic benefits that a company may derive from implementing CSR rules. A primary subject of consideration is human resources management (HRM) as one of the areas of company operational activities to which the concept of CSR refers.

The hypothesis of this article is that companies taking the principles of CSR – into account in their HRM actions are driven primarily by its economic aspects. The priorities of the company personnel policies are: overseeing staff development, providing adequate jobs, administering remuneration, managing benefits, and developing relevant personnel procedures. In practice it is possible to determine the effectiveness of most of the actions above. The article is primarily theoretical in nature, but it also includes an analysis of selected Polish companies concerning implementation of the principles of CSR.

2. Actions aimed at personnel in the CSR concept

Because corporate social responsibility is a subject of inquiry for many researchers representing various fields of science, it has been given a number of various definitions, regarding both the notion itself and the extent of actions that constitute it². According to the definition provided in “A renewed EU strategy 2011-2014 for Corporate Social Responsibility” CSR can be defined in the most general way as the responsibility of enterprises for their influence on society³. For the needs of this paper, it is necessary to define CSR from the point of view of the sciences concerning management and economics. The management sciences define CSR as “a process of learning and including the changing social expectations in the management strategy of monitoring the influence of such strategy on the competitiveness of the companies which has a strategic and dynamic character and is based

¹ Bartkowiak G.: Społeczna odpowiedzialność biznesu w aspekcie teoretycznym i empirycznym. Difin, Warszawa 2011, p. 22.

² Fifka M.S.: 2009 Towards a More Business-Oriented Definitions of Corporate Social Responsibility: Discussing the Core Controversies of a Well-Established Concept. “J. Service Science and Management” 2009, No. 2. pp. 312-314; Dahlsrud A.: How Corporate Social Responsibility is Defined: an Analysis of 37 Definitions. www.interscience.wiley.com, pp.1-11.

³ EC Communication „A renewed EU strategy 2011-2014 for Corporate Social Responsibility” 17 January 2012. www.eurocoop.coop, pp. 2-3.

on the continuous perfection and constant cooperation with all the stakeholders⁴. The stakeholders are all the people and institutions interested in meeting the goals of a certain enterprise successfully. They are divided into internal stakeholders (including owners and employees) and external stakeholders (such as customers, suppliers, creditors, trade associations, authorities of various levels, courts, local community, schools, and universities)⁵. The economic approach defines CSR as an element of an enterprise's strategy that is based on creating good relations with the environment⁶, making it possible to gain customer loyalty towards the brand (or brands) with an emphasis on the aspirations of the enterprise to utilize its resources optimally⁷. Including CSR principles with previously identified stakeholder interests contributes to the improvement of the competitive advantage of the enterprise in the long term⁸.

From the economic perspective, an enterprise takes actions in the area of CSR in the order suggested by Carroll's model, that is it focuses, on economic responsibilities (retaining long-term profitability), legal responsibilities (obeying the laws concerning the natural environment, consumer rights, employee rights, anti-corruption laws, fulfilling the contractual obligations), ethical responsibilities (reducing undesired behaviors, ethical leadership, actions exceeding the standards enforced by law), and philanthropic responsibilities (supporting employee volunteering, supporting the society and local communities)⁹. Meeting the economic goals goes beyond simply achieving profitability, and also covers the ways in which it is achieved. Therefore, the economic responsibilities of the enterprise include the adoption of a correct development strategy, ensuring good working conditions, using a code of good practice, and fulfilling its obligation towards the environment (including the public sector), as well as using environment-friendly technologies¹⁰. Achieving the economic goals enables the enterprise to finance the realization of further areas of corporate responsibility, that may be categorized as legal (following the "game rules" repaying obligations towards the environment and employees), moral (undertaking standards beyond the minimum requirements determined by law), and philanthropic (devoting some of the enterprise's resources, such as financial means or employee time to promote social goals)¹¹.

⁴ Rok B.: Społeczna odpowiedzialność biznesu, [in:] W. Gasparski (ed.): *Biznes, etyka, odpowiedzialność*. PWN, Warszawa 2012, p. 424.

⁵ Rybak M.: *Etyka menedżera- społeczna odpowiedzialność przedsiębiorstwa*. PWN, Warszawa 2004, pp. 43-50.

⁶ Jonek-Kowalska I.: Environmental factors as a source of operational risk in mining enterprises, [in:] *Management under conditions of risk and uncertainty*, (ed.): B. Domańska-Szaruga, W. Wereda. Publishing Company EMKA, Warszawa 2011, pp. 102-121.

⁷ Nakoneczna J.: *Społeczna odpowiedzialność przedsiębiorstw międzynarodowych*. Difin, Warszawa 2008, p. 20.

⁸ Smith R.E.: *Defining Corporate Social Responsibility: A System Approach for Socially Responsible Capitalism*. University of Pennsylvania, Philadelphia, Pennsylvania 2011, p. 13.

⁹ Carrol A., Buchholtz A.: *Business & Society Ethics and Stakeholder Management*. South-Western Cengage Learning. Mason. Ohio 2009, pp. 40-46; Rybak M.: *Etyka menedżera...*, op.cit., pp. 29-30.

¹⁰ Nakoneczna J.: *Społeczna odpowiedzialność przedsiębiorstw...*, op.cit., p. 60; Jonek-Kowalska I.: *Corporate Social Responsibility a środowiskowe i społeczne skutki likwidacji kopalń*. Zeszyty Naukowe Wyższej Szkoły Bankowej w Poznaniu, Wydział Zamiejscowy w Chorzowie 2014, nr 6, pp. 27-45.

¹¹ Rybak M.: *Etyka menedżera...*, op.cit., pp. 30-31.

Actions taken by the enterprise may be divided into those conducted in relation to the closer environment (suppliers, customers, distributors, creditors) and further spheres of interest (social, political and legal)¹². While implementing the solutions recommended by the concept of CSR, the enterprise guided by effectiveness should first take into consideration the expectations of those stakeholders who bear a part of the enterprise's risk (investors, employees and distributors)¹³. One of the basic elements of successful actions in consideration of CSR is a properly realized personnel strategy. The most significant areas of staff actions, according to the European Commission, should be: investing in human capital, health, work safety, protecting human rights and eliminating discrimination¹⁴.

In the CSR concept the need for effective, just and ethical management of human resources is emphasized, covering all of its elements including human resources planning, recruitment and selection of applicants, staff development, employee assessment, motivational systems, criteria for staff reduction and support for dismissed employees, and helping employees maintain work-life balance¹⁵. The aforementioned recommendations should be reflected in business practices in the preparation and execution of proper staff procedures. In practice the most significant staff procedures are those tied to:¹⁶

- staff recruitment (procedures of personnel planning, recruitment, selection and introduction to work),
- staff management inside the enterprise (assessment procedures and motivational systems),
- professional development (training and professional development procedures, raising staff education levels and competencies),
- staff dismissal (procedures concerning the criteria of selection for dismissal, procedures of support for dismissed employees).

In terms of procedures connected with staff recruitment, the enterprise may focus on procedures for personnel planning (determining the scale of staff needs and expectations regarding the applicants), and procedures for recruitment, selection and introduction to work. The recruitment procedure should cover specific guidelines for preparing the description of each post (its place in the organizational hierarchy, goals and priorities, the scope of work for

¹² Williamson D., Jenkins W., Cooke P., Moreton K.M.: *Strategic Management and Business Analysis*. Elsevier Butterworth Heinemann, Amsterdam, Boston 2004, pp. 85-86; Nellis J.G., Parker D.: *Principles of Business Economics*, Prentice Hall, Harlow, London 2006, pp. 344-346; Wehrich H., Koontz H.: *Management. A Global Perspective*. McGraw-Hill, New York, St. Luis 1993, pp. 59-65.

¹³ Jeżak J.: *Ład korporacyjny - główne perspektywy poznawcze oraz próba ich syntezy*, [in:] *Osiągnięcia i perspektywy nauk o zarządzaniu*, S. Lachiewicz, B. Nogalski (ed.): A Wolters Kluwer business, Warszawa 2010, p. 370-371.

¹⁴ Rybak M.: *Etyka menedżera...*, op.cit., p. 131.

¹⁵ Smith R.E.: *Defining Corporate Social Responsibility...*, op.cit., pp. 341-352; Bartkowiak G.: *Spółeczna odpowiedzialność biznesu...*, op.cit., p. 82, 93-95.

¹⁶ Bartkowiak G.: *Spółeczna odpowiedzialność biznesu...*, op.cit., p. 94, 170.

the position, the main areas of responsibility, power and expected effectiveness)¹⁷, and for determining the segment of the labor market, at which the offer and recruitment tools will be aimed. The procedures and criteria of selection should be adapted to the type of post to be filled for example application forms, CVs and job interviews are most commonly used for executive positions, while there are at least two stages of interviews for managerial positions, in addition to tests and personality questionnaires and should strive to limit the subjectivity of the applicant assessment process¹⁸. In terms of the process of introducing new employees to their work and the professional environment, the tasks of the direct superior, assigned patron and human resources specialist need to be determined¹⁹. Properly prepared and implemented procedures of staff recruitment enable attracting and hiring the employees who are suitable in terms of qualifications and motivation, which corresponds to achieving higher than expected staff efficiency and reducing the extent of staff fluctuation and its attendant costs.

The procedures concerning staff management inside the company refer mainly to the employee assessment system and the motivational system (if staff development is considered to be a separate area). The assessment system should guide development of the employees and provide them with information regarding their achievements. Procedures for employee assessment should meet some basic principles, assessment procedures should cover all employees, who should be familiar with the criteria and rules of the assessment suitably early, the criteria should be stable, unambiguous (to limit subjectivity), adapted to the specificities of the workplace, and accepted by the assessed employees, and the assessment should be formalized in terms of its utility, regularity, fairness, multilateralism, the confidentiality of its results, and a procedure for appealing the results²⁰. The employee motivational system should include, apart from material motivators (salary, employee benefits) and the possibilities for professional development, motivators of political (e.g. power, responsibility, exercising control), technical (taking part in project teams, influence on working conditions and the way of measuring effects) and social-psychological (trust, recognition, status) character²¹. The basic rule for creating a motivational system is to base it on the objective criteria used for determining the basic salary, as well as establishing rules for granting bonuses and additional benefits to employees. The level of suggested salaries has to take in consideration the financial capability of the company and the market level of salaries offered to the particular employee groups on the market²². Correctly prepared and implemented procedures of staff assessment and motivation

¹⁷ Dale M.: Skuteczna rekrutacja i selekcja pracowników. Oficyna Ekonomiczna, Kraków 2006, pp. 43-44; Wood R., Payne T.: Metody rekrutacji i selekcji pracowników oparte na kompetencjach, Oficyna Ekonomiczna, Kraków 2006, pp. 69-76.

¹⁸ Wood R., Payne T.: Metody rekrutacji i selekcji pracowników..., op.cit., p. 62.

¹⁹ Król H., Ludwiczynski A. (ed.): Zarządzanie zasobami ludzkimi. Tworzenie kapitału ludzkiego organizacji. PWN, Warszawa 2007, pp. 215-218.

²⁰ Pawlak Z.: Personalna funkcja..., op.cit., pp. 233-236, Szmidt C.: Odpowiedzialność wobec pracowników, [in:] Biznes, etyka, odpowiedzialność. W. Gasparski (ed.), PWN, Warszawa 2013, pp. 345-346.

²¹ Golnau W.: Wynagradzanie pracowników, [in:] Zarządzanie zasobami ludzkimi, W. Golnau (ed.), CeDeWu, Warszawa 2004, p. 251.

²² Borkowska S.: Strategie wynagrodzeń. Oficyna Ekonomiczna, Kraków 2001, p. 235.

make it possible to guide employee tasks, support the achievements of expected staff efficiency, and to determine the expected ratio of efficiency to salary, as well to reduce the extent of staff fluctuation.

The development of human resources is mostly based on a training process which can be treated as a strategic investment²³. In order to maximize the effectiveness of the training process and recover the costs incurred for the training, the enterprise should design proper procedures concerning four stages of trainings²⁴. These stages include identifying training needs and goals (including the needs of the entire enterprise, workplaces and single employees), preparing a training plan and program, conducting the training, and assessing the effectiveness of the training with the possibility of modifying the training program. Similar to the case of previous areas (recruitment, assessment and motivation), properly prepared and implemented procedures of staff development should result in an increase of staff efficiency, guiding employee tasks and decreasing the level of fluctuations.

In case of the need for reducing the level of employment, the enterprise should try to reduce its scale and effects. If dismissals prove to be necessary, fair criteria for layoffs should be presented suitably early, and should be made in consultation with the staff representatives. As much as it is possible, the company should support the dismissed employees, making it easier for them to find new jobs, and it should maintain good relations with former employees. Properly prepared and implemented procedures of staff dismissal allow for maintaining a positive image for the employer and maintaining the motivation of the employees remaining in the enterprise, avoiding costs related to social unrest that may transform into strikes²⁵.

3. Actions aimed at personnel included in CSR in the chosen Polish enterprises

In order to emphasize the importance of company actions regarding personnel in terms of realizing the CSR concept, the analysis of annual reports of corporate social responsibility published by the enterprise may be used. For the needs of this paper the reports published by some enterprises listed on the Warsaw Stock Exchange, belonging to the RESPECT index, were used. This index collects the companies declaring the inclusion of the assumptions of a socially responsible business, and it currently covers 24 enterprises representing several sectors of the economy. For this analysis the raw material and fuel sectors were chosen each

²³ McConnell C.R.: *Economics: Principles, Problems, and Policies*. McGraw-Hill, New York, St. Luis 1984, pp. 359-360; Kuzior A.: *Development of competences key to sustainable development*, *Zeszyty Naukowe Organizacja i Zarządzanie* 2014, nr 75, pp. 72-74.

²⁴ Poczowski A.: *Zarządzanie zasobami ludzkimi*. PWE, Warszawa 2008, p. 308.

²⁵ Szmidt C.: *Odpowiedzialność wobec pracowników...*, op.cit., p. 342; Jonek-Kowalska I.: *Risk management in the hard coal mining industry: Social and environmental aspects of collieries' liquidation*, *Resources Policy* 2014, No. 41, pp. 127-128.

one is represented by three cooperatives in the index. In Table 1 the extent of the enterprises' reporting concerning HRM in the area of CSR is presented

Table 1

Contents concerning HR presented in the corporate social responsibility reports
in the “raw materials” and “fuels” sectors

| Sector/enterprise | Contents concerning HR presented in the corporate social responsibility reports |
|-------------------------------|---|
| Raw materials: Bogdanka | The program of improving the employee safety (devices, monitoring, health and safety competitions for employees, integrated management system including safety management); ethics as an element of the organizational culture (code of ethics, trainings related to implementing the code of ethics); social dialogue as an element of the management culture (cooperation with trade unions). |
| Jastrzębska Spółka Węglowa | Determination of the condition and structure of employment in the chosen cross-sections; information concerning remuneration (average salary, types of motivational bonuses); integrated management system including safety management; information concerning accidents, relations with trade unions (arguments, protest actions). |
| KGHM | Determination of the condition and structure of employment in the chosen cross-sections; creating organizational culture based on ethical values; integrated management system including safety management; employee development (trainings, their number, topics, the number of people beginning studies grouped by level, cooperation with universities, including professional internships for students); employee benefits; cooperation with trade unions; work safety (injuries and accidents). |
| Fuels: Lotos | Perfecting the organizational culture (including safety); implementing proper procedures concerning staff (recruitment, assessment, motivation); employee benefits, remuneration of the management board; results received, including effectiveness of internal development programs (80% of promoted participants), optimization of employment (1000 people changed the employer in the capital group), high level of professional satisfaction of employees (77% of those surveyed), influence of the employees on the safety and ergonomics in their own workplace, engaging the management in propagating safety culture, the title of HR Leader. |
| PGNiG | Determination of the condition and structure of employment in the chosen cross-sections, employee trainings (training hours), implementation of ethical programs, dialogue with employees; safety (accidents); professional internships; employee opinion survey; supporting employee volunteering, employee benefits; family friendly policy (the ‘mother at work’ program). |
| PKN Orlen | Determination of the condition and structure of employment in the chosen cross-sections; remuneration structure, social benefits; programs of work-life balance; social dialogue (also on the topic of restructuring processes); professional development; employee assessment; employee volunteering. |

Source: www.lwbogdanka_r_csr_2012-2013_web.pdf; www.jsw.pl/raportroczny-2013/csr/polityka-w-zakresie-spolecznej-odpowiedzialnosci-biznesu;
www.kghm.pl/_files/File/RaportCSRKGHM2012web.pdf; www.lotos/raportroczny.lotos.pl;
www.pgnig.pl/pgnig/9293/raportyspoleczne;
www.ornen.pl/PL/OdpowiedzialnyBiznes/Raporty/RaportyCSR [accessed 25.10.2014]

Corporate social responsibility does not seem to be an area of priority for the analyzed enterprises. The timeliness of the reports on this topic may attest to that conclusion, as only three of the analyzed enterprises published a report concerning CSR for the last year on their websites. Two of them have reports available for the year 2012, while one published its report for the first time and it concerns the years 2012-2013. Despite the similar range of issues, the reports of the individual cooperatives differ from one other in terms of structure and the accuracy of the presented contents. In relation to the above, based on the published reports, it is impossible to compare the actions of individual enterprises in a reliable way. A comparative analysis is possible only in relation to HR areas that were presented in the reports concerning CSR (with varying degrees of accuracy).

The analyzed sectors (raw materials and fuels) are similar to each other, and all of the enterprises are large organizations with significant manufacturing potential. Because of these similarities, no significant differences were noticed between the analyzed sectors in the areas of HR reported in terms of socially responsible actions. Most often the increase of employees' safety (5 cooperatives referred to this area in their reports) was given. Safety was pointed out in a direct way or by treating safety as an element of the integrated management system or of the organizational culture. Four enterprises in their reports referred to relations with the trade unions (social dialogue), and presented employment conditions and structures as well as benefits for employees. The choices above seem to be connected with one other. All of the analyzed enterprises are formerly state-owned enterprises that entered the market economy with strong trade union representations. Trade unions are interested in retaining the workplaces and employee benefits, and their expectations are often fulfilled by the employers who act on the market's allowances for high profitability in economic activity. Three enterprises referred in their reports to ethics (implementing code of ethics) and employee development. In the case of the code of ethics it may be expected that they will become common in all the enterprises taking the CSR concept into consideration in their corporate strategies. Due to the fact that all of the enterprises that belong to the RESPECT index mention staff development as a priority goal, in their CSR strategies, it is puzzling that actions in the area of staff development are reported only by half of the analyzed enterprises.

Two of the examined enterprises included supporting employee volunteering in their CSR reports. A few enterprises included remuneration of the management board, the structure of employee remuneration, professional internships for students, family-friendly policies, and improving procedures concerning the work-life balance. The Lotos cooperative's way of presenting actions in the area of HR draws attention. While presenting the extent of actions regarding staff in a relatively general way, this enterprise summarized the chapter concerning employees by presenting the results achieved (successes) according to the following metrics: the effectiveness of internal development programs, the optimization of staff redeployments, the level of employees' professional satisfaction, the influence of the employees on their

workplace, the engagement of management in propagating a safety culture, and rewards in the HR Leader competition.

4. Conclusions

Having considered and analyzed the contents of corporate reports referring to CSR, the hypothesis of this article that companies taking actions in the area of HRM, with attention to the principles of CSR are driven primarily by the economic aspects may be only partially confirmed. Despite the declaration of staff development as a priority in the CSR strategy only half of the enterprises analyzed included actions directed at staff development in their reports. The individual enterprises reported on management and personnel remuneration, personnel procedures development, employee opinion surveys, professional internships for students, family-friendly policies, and work-life balance.

By a number of different indicators, the social factors turned out to be more important than the economic factors. Five cooperatives referred in the reports concerning CSR to increasing employee safety, and four enterprises referred to trade union relations (social dialogue) and employee benefits. Such proportions may be a result of strong trade union representation in the analyzed enterprises, as well as the specific characteristics of the sectors of “raw materials” and “fuel” (relatively high profitability with high requirements of workplace security).

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Omówienie

Analiza raportów społecznej odpowiedzialności biznesu przedsiębiorstw w sektorach „surowce” i „paliwa” pozwala jedynie częściowo potwierdzić hipotezę, że przedsiębiorstwa podejmujące działania w obszarze zarządzania zasobami ludzkimi, przy uwzględnieniu zasad CSR, w pierwszej kolejności zwracają uwagę na ich aspekty ekonomiczne. Jedynie połowa analizowanych przedsiębiorstw nawiązała do działań związanych z rozwojem personelu, mimo że wszystkie tego rodzaju działania zawarły w strategii CSR. Pojedyncze były przypadki raportowania na temat wynagrodzeń zarządu i personelu, doskonalenia procedur personalnych, badania opinii pracowników itp. Istotniejsze od czynników ekonomicznych w raportach z zakresu CSR okazały się czynniki społeczne, wśród których wymieniano: zwiększenia bezpieczeństwa pracowników (5 przedsiębiorstw), relacje ze związkami zawodowymi (4 przedsiębiorstwa) i świadczenia dla pracowników (4 przedsiębiorstwa).