#### PRACE NAUKOWE UNIWERSYTETU EKONOMICZNEGO WE WROCŁAWIU RESEARCH PAPERS OF WROCLAW UNIVERSITY OF ECONOMICS AND BUSINESS

2019, vol. 63, nr 12

ISSN 1899-3192 e-ISSN 2392-0041

#### Agnieszka Sokołowska-Durkalec

Wroclaw University of Economics and Business e-mail: Agnieszka.Sokolowska-Durkalec@ue.wroc.pl

ORCID: 0000-0002-0708-9162

#### Edyta Zajbert

Wroclaw University of Economics and Business e-mail: Edyta.Zajbert@ue.wroc.pl

ORCID: 0000-0001-6636-1528

## THE PROBLEM OF RECOGNIZING THE INTENTIONALITY OF ACTIONS IN THE IDENTIFICATION OF MANIFESTATIONS OF SOCIAL IRRESPONSIBILITY OF AN ENTERPRISE

## PROBLEM ROZPOZNANIA INTENCJONALNOŚCI DZIAŁAŃ W IDENTYFIKACJI PRZEJAWÓW SPOŁECZNEJ NIEODPOWIEDZIALNOŚCI PRZEDSIĘBIORSTWA

DOI: 10.15611/pn.2019.12.15 JEL Classification: M14; M1

**Summary:** The issue of the relationship between the intentionality of actions and the manifestations of social irresponsibility of enterprise is rarely explored in both the domestic and international literature on the subject. Therefore, it is difficult to overestimate the role of indicating key problems in several perspectives (theoretical, methodological, empirical and practical) in identifying the intentionality of actions in the manifestations of social irresponsibility of enterprise. The purpose of this epistemological article is to highlight the multidimensional problem of recognizing the intentionality of actions in identifying the subject, an attempt was made to define the concept of the intentionality of actions, embedding the problem of the intentionality of actions in the concept of corporate social irresponsibility, and also to point out the key issues constituting the problem of recognizing the intentionality of actions in identifying the intentionality of actions in identifying the manifestations of social irresponsibility.

**Keywords:** intentionality of actions, identification of manifestations of social irresponsibility of an enterprise, social responsibility of enterprise, corporate social responsibility, corporate social irresponsibility.

Streszczenie: Problematyka relacji między intencjonalnością działań a przejawami społecznej nieodpowiedzialności przedsiębiorstwa należy do dość rzadko eksplorowanych zarówno w krajowej, jak i światowej literaturze przedmiotu. Dlatego trudno przecenić rolę określenia kluczowych problemów w kilku perspektywach (teoretycznej, metodologicznej, empirycznej i praktycznej) w rozpoznaniu intencjonalności działań w identyfikacji przejawów społecznej nieodpowiedzialności przedsiębiorstwa. Celem teoriopoznawczego artykułu jest identyfikacja wielowymiarowego problemu rozpoznania intencjonalności działań w identyfikacji przejawów społecznej nieodpowiedzialności przedsiębiorstwa. Na podstawie przeglądu literatury przedmiotu dokonano próby zdefiniowania pojęcia intencjonalności działań, osadzono problematykę intencjonalności działań w koncepcji społecznej nieodpowiedzialności przedsiębiorstwa, a także wskazano na kluczowe kwestie składające się na problem rozpoznania intencjonalności działań w identyfikacji przejawów społecznej nieodpowiedzialności przedsiębiorstwa.

**Słowa kluczowe:** intencjonalność działań, identyfikacja przejawów społecznej nieodpowiedzialności przedsiębiorstw, społeczna odpowiedzialność przedsiębiorstw, społeczna nieodpowiedzialność przedsiębiorstwa.

#### 1. Introduction

Nowadays, enterprises are subject to constant social pressure, in which stakeholders report their specific expectations related to the need for high-quality ethical relationships and the related effects. Thus, the importance of systematic and multidimensional internal and external evaluation of the social activity of enterprises and its responsibility in this respect is growing. This is made even more difficult because it concerns a sphere which is not easily quantifiable due to the immateriality, dynamics and complexity of the subjects and objects of assessment.

The generally assumed, positive image of social responsibility, which the company communicates to stakeholders through reports disclosing non-financial data (mainly of large and medium-sized enterprises) or during incidental and exemplary activities for selected interest groups (including, e.g., the local community or the natural environment) can be the result of implementing a public relations substrategy as part of a marketing strategy, often separable from the strategy of the social responsibility of enterprises. The practical realization of the noble assumptions of the social responsibility concept means fulfilling all the processes within the framework of the implementation of organic functions at all levels of activity (individual, team, organizational and inter-organizational) and management (strategic, tactical and operational). Therefore there is no place for a mere façade, ad hoc, short-term or even one-off acts of social reaction of enterprises, which can fundamentally base their functioning on poor management and organizational practices (including HR and market practices). For this reason, quite often this positive image is far from ideal and does not take into account any disfunctions or imperfections in management and individual areas of enterprise activity. In addition, the existence of a number of factors limiting the high quality of the methodological approach in identifying individual manifestations of social responsibility of enterprises often brings research results presenting a declarative or even wishful picture of the situation in the studied problems. Therefore, the aspiration for a comprehensive and reliable assessment of the enterprise's corporate social responsibility – regardless of the evaluative outcome, the specificity of the subject and the purpose of the assessment – is by all means desirable and worth imitating. As part of these aspirations, it may be crucial to enrich the analyses as well as the process of managing social responsibility by identifying the manifestations of the possible socially irresponsible actions of the enterprise.

The social irresponsibility of an enterprise is understood as the company activity which results in potential damage to other entities, and also its failure to comply with the relevant legal and ethical standards. This may appear in a situation where relations with stakeholders are based on fraud and manipulation, as well as when owners or managers make decisions in opposition to their own personal values or goodwill [Armstrong 1977; Armstrong, Green 2013; Lin-Hi, Müller 2013; Windsor 2013]. In this case one deals with the axiological side of social irresponsibility, where the intentionality of actions, resulting from the system of values and cognitive codes of both individual entities and the organization in which they are institutionalized, becomes important. Intentions do not always coincide with the course and effect of actions, but also vice versa – the effects of activity do not result from intentions. In addition, intentions and their impact on the effects may change many times in the process of a specific activity in an enterprise. This state of affairs can affect the creation of relationships with stakeholders, which should, after all, be based on solid and responsible principles.

The difficulty in recognizing the intentionality of actions results from their complex, multidimensional nature and being embedded in a specific situational context. Therefore the question should be asked: *what constitutes the problem of recognizing the intentionality of actions in identifying the manifestations of corporate social irresponsibility?* 

The purpose of this epistemological article is to identify multidimensional problem of recognizing the intentionality of actions in identifying the manifestations of social irresponsibility of enterprise. Based on a review of the subject literature, an attempt was made to define the concept of the intentionality of actions, grounding the problem of the intentionality of actions in the concept of corporate social irresponsibility, and also to point out the key issues constituting the problem of recognizing the intentionality of actions in identifying the manifestations of social irresponsibility of an enterprise.

#### 2. The intentionality of actions – an attempt to define the notion

The difficulty in defining the notion of intentionality is due to its interdisciplinary nature and thus many different perspectives of its understanding. This notion is present in many social sciences: psychology, anthropology, sociology, economics, management and quality sciences, with the special and dominant role of philosophical trends and disciplines such as cognition theory, philosophy of mind and language, metaphysics, ontology, aesthetics, philosophy of culture and cognitive science (cf. [Dabrowski 2012, p. 21]).

Intentionality is, in general, the property of the mind or more precisely, the mental acts of the subject: perception, thinking, memory, will, imagination, consciousness, etc. It decides about the specific targeting of these phenomena, it is a quasi-relation, a reference. Thanks to the intentionality, our perception is always the perception of something, thinking – thinking about something, learning – learning about something. In other words, these acts are directed at some object (immanent, transcendent or some other). Although by nature it is not due to physical phenomena, it is also a feature of psychophysical activities and products [Dąbrowski 2012, p. 21]. This is why one usually talks about the intentionality of actions, and is also indicated by the pragmatic concept of intentionality (next to the mentalist, linguistic, naturalistic-natural concept), according to which various types of human practices and social activities originally constituting a model for the intentionality of thought (e.g. [Dąbrowski 2012; Wittgenstein 2000; Brandom 2008]).

According to A. Waleszczyński, for many years the philosophy of action has been trying to resolve a certain type of difficulty associated with the colloquial use of the notion of intentional action or the intentionality of action. G. Harman was one of the first to point it out, noted the intriguing asymmetry, which concerns the attribution of the intentionality of an effect that was caused by accidental action. This issue was dealt with more extensively by R. J. Butler, who observed the appearance of tendencies in courts regarding intentionality, which are difficult to explain, despite the occurrence of analogous factors usually considered in the analysis of this type of activities. It turns out that in situations where one is dealing with an effect that can be described as morally negative, there is a tendency to attribute the intentionality of producing such an effect, however this does not occur when the effect is positive [Waleszczyński 2017, p. 119].

In a new form, this problem appeared along with J. Knobe's research. In his experiments, questionnaires were used to describe the story in which the entity was predicted but ignored by a side effect. New research on intentional action, referring to the assumptions of popular psychology (folk psychology) and using empirical data, has added a new dimension to research. The effect observed by J. Knobe (called the side-effect effect) showing the asymmetry in attributing the intentionality of a side effect is still widely discussed. Recently, the effect has also been commented in Polish literature [Dębska 2013; Paprzycka 2016; Piotrowski 2016; Waleszczyński 2017; 2018].

The mystery of opinions regarding the attribution of intentionality of a side effect is largely related to the understanding of intentional action. This is particularly shown when it is assumed that perpetrator S intentionally produces effect X, with the intention to produce effect X. The issue of intentional action is much more complex than the above. Despite this, the asymmetry observed by R.J. Butler and J. Knobe is difficult e to explain. In searching a solution to this puzzle, G. Harman already suggested that moral considerations are the cause of the observed asymmetry [Knobe 2006; Harman 1976; Waleszczyński 2017, p. 120]. Difficulties in understanding the side-effect effect gave a new impetus for research into the impact of moral factors on the courts regarding the intentionality of action. The discussion on the intentionality of actions has permanently included the position justifying the emergence of the observed asymmetries by indicating moral factors as their cause, which has its supporters among philosophers such as A. Mele, S. Sverdlik and psychologists S. Guglielmo, B.F. Malle, A.M Leslie,, J. Knobe, A. Cohen, K. Uttich, T. Lombrozo [Waleszczyński 2017, pp. 120-121].

# **3.** Grounding the issue of the intentionality of actions in the corporate social irresponsibility concept

Consideration of issues related to social irresponsibility of an enterprise in both the domestic and international literature on the subject is still rare, mainly due to its growing nature and difficulties in determining the relationship (primarily fluid boundaries and the possibility of identifying symptoms) with social responsibility.

After revising the most important publications in the subject matter, the article assumes that the social irresponsibility of an enterprise means the lack or insufficient economic, legal, ethical and philanthropic commitment of an enterprise towards its internal and external stakeholders<sup>1</sup>. This can be treated as a concept complementary to the social responsibility of an enterprise or a stage/phase in achieving its maturity. Thus, the concept of social irresponsibility of an enterprise should not be treated as a simple opposite of the concept of social responsibility of an enterprise [Sokołowska-Durkalec 2018]. At the same time, the identification of manifestations as the first stage of the analysis of socially irresponsible activities and an important element of social responsibility management concerns the economic, legal, ethical and philanthropic area of the company's operations as part of shaping relations with internal and external stakeholders. The goal of the effective identification of areas and entities of social responsibility and further – to plan, organize, shape and control it as a process of managing social responsibility (cf. [Sokołowska 2013; 2016].

<sup>&</sup>lt;sup>1</sup> The theoretical basis for defining the notion is: 1) a modified four-element model of interdependent and non-graduated areas of social responsibility: economic, legal, ethical and philanthropic – the A.B. Carroll model, enriched with elements and assumptions of models from the group *before profit obligation* (mainly Y.Ch. Kang and D.J. Wood) and 2) stakeholder theory as a basis for the social response model for social responsibility entities (as an achievement of the social responsibility of an enterprise concept) [Sokołowska 2013; Carroll 1991; Kang, Wood 1995; Freeman, Philips 2002].

Recognizing the intentionality of enterprises' activities at individual, team, organizational and inter-organizational levels in the social area can help objectify the assessment of their functioning. Usually, the relatively high level of subjectivity and declarations in presenting achievements in the social sphere of an enterprise's activity with a limited disclosure of imperfections mentioned in the introduction to this study, may limit the trust of internal and external stakeholders and affect cooperation with them, and further impact on the achieved financial results. Therefore, it is also necessary to integrate into the analysis of the manifestations of social responsibility, the manifestations of social irresponsibility of enterprises together with the identification of the reasons underlying the decisions taken, including the intentions arising from the professed and respected system of values.

The problem of the intentionality of actions is most fully perceived in their research by proponents of one of the three main streams of research that facilitate understanding of corporate social irresponsibility. The most important researchers (e.g. [Lin-Hi, Müller 2013, pp. 1928-1936; Strike et al., 2006, pp. 850-862; Jones et al., 2009, pp. 300-310; Windsor 2013, pp. 1937-1944]), from an ontological perspective classify various components of the notion of social irresponsibility of an enterprise, and its definition depends on whether its conceptualisation and translation into the practice of language are intentional or unintentional.

Other research directions regarding the social irresponsibility of enterprises indirectly raise issues of intentionality, or from the perspective of the transparency of analyzes and assessments made by 'independent/impartial' observers i.e. those who have no direct interest in the organization, or from that of interest groups, affecting the content and direction of responsible and irresponsible actions [Armstrong 1977, pp. 185-213; Armstrong, Green 2013, pp. 1922-1927; Herzig, Moon 2013, pp. 1870-1880; Brammer, Pavelin 2005, pp. 39-51; Wagner et al. 2008, pp. 124-142; Williams, Zinkin 2008, pp. 210-226; Lange, Washburn 2012, pp. 300-326; Perks et al. 2013, pp. 1881-1888; Antonetti, Maklan 2016a, pp. 429-444; 2016b, pp. 583-605; Pearce, Manz 2011, pp. 563-579].

## 4. Key problems in recognizing the intentionality of individual and organizational activities – the theoretical, methodological, empirical and practical perspectives

Recognizing the intentionality of actions in identifying the manifestations of social irresponsibility of an enterprise, applies to both individual entities: the owner and/or management staff, other employees and – as part of the reciprocity rule – external stakeholders: customers, suppliers, the local community, etc., as well as team members, organizational and inter-organizational solutions in the absence or the insufficient response to social problems. Key problems in recognizing the intentionality of individual and organizational activities should be considered from several perspectives: theoretical, methodological, empirical and practical.

In the theoretical perspective, there may be a problem of defining the intentionality and intentionality of actions. Therefore when it comes to intentionality, there are many different types of intentionality concepts that make up its understanding.

The closest to the problem of the intentionality of actions grounded in the concept of social irresponsibility is the pragmatic concept of intentionality, in which social activities were originally intentional (cf. [Dąbrowski 2012, p. 22]). A mentalist and complementary to the pragmatic concept of intentionality approach, in which mental phenomena of the conscious subject are directed at some object, not necessarily real (these can be a customer's perceptions about the product, range, working and cooperation conditions, etc., not necessarily coinciding with his/her expectations), and linguistic, focusing on the intentionality of the thought expressed by speech and language, and more specifically language semantics (for example, the way the offered product is presented may not always reveal its imperfections or even the dangers associated with its use – in the case of goods or services ).

In addition, human cognitive systems have a rich repertoire of intentional states. A constitutive feature of intentional states is having a certain type of content (perceptive, imaginary, conceptual or propositional), thanks to which a given state represents a specific object or state of affairs (describes it, refers/applies to it) [Poczobut 2006, p. 180]. All actions taken in the enterprise are mainly relationships filled with specific content and a value load. The relational content and information states of the cognitive system of individual entities (owners, managers, employees, clients, etc.) are a co-determinant of their intentional behaviour focused on achieving specific goals. At the same time, actions are always carried out in some environment-context, which also plays the role of a co-determinant of these states and modes of behaviour generated with their participation, i.e. the organizational and management context and the company's environment.

In the methodological and empirical perspective, there are many problems arising from the very nature of the problem. Intentional action is an action in which the actor (i.e. the observer) in the opinion of the observer is aware of the effects of his/her action, while having the freedom of action and the possibility of achieving the intended result. Intentional action is understood here subjectively from the perspective of the person making the observation. Inference about the content of intention is based on the analysis of the effects of the same actions - if the observed person had a choice of two alternative possibilities with different effects, then the effect that could be achieved by action A and could not be achieved by action B is identified with the intention of the person (in contrast to the C effect, which would be achievable in both ways) (cf. [Wojciszke 2002, p. 102]). Therefore, difficulties in analyzing the nature and scope of intentionality in identifying the manifestations of irresponsibility of enterprises are mainly related to the determination of the subject and the subject of irresponsibility. The effectiveness in recognizing the intentionality of activities will result from the fact of who, how, when and for what purpose makes the assessment. The selection of research methods and tools is another problem. The most appropriate choice seems to be direct qualitative methods in the area of social sciences, which bring direct contact with the respondent. Another important problem may be the selection (quantitative and qualitative) of entities in the form of enterprises and stakeholders for research, analysis of collected data and inference.

The very good methodological preparation of the researcher is not the only condition for the successful conduct of the research process in the subject matter. Touching on many sensitive topics related to ethics, abuse, balancing on the borderline of the law, good and bad practices, etc. may prove problematic, which is why the researcher should have special ethical competences. An additional issue is the probability of problems in reaching and obtaining reliable answers from stakeholders, as well as not capturing most aspects of social irresponsibility in a broader context – the relationship with the enterprise management system and the impact of external factors (it is necessary to take into account the diversity of enterprises in terms of size, industry, organization and law, management etc.). With these limitations, there is a need to make cautious, balanced conclusions in the awareness of the existence of a huge combination of interdependent factors influencing the result of analyses.

In a practical perspective, one is dealing with real examples of specific relationships and events on the enterprise-stakeholder line, which can be interpreted by participants in the processes mentioned, as similarly, different, and even contradictory. Recognizing the intentionality of actions can help in understanding many individual and organizational mechanisms, but also protect against possible problems related to non-toxic behavior. An interesting issue is the institutionalization of mechanisms for identifying the manifestations of social irresponsibility of enterprises, but also – in accordance with the rule of reciprocity – the social irresponsibility of internal and external stakeholders.

### 5. Conclusion

It is difficult to objectively assess corporate social responsibility without identifying the manifestations of its possibly socially irresponsible behaviour. The conscious and institutionalized implementation of the concept of social responsibility with the disclosure of socially irresponsible behaviour in business operations indicates the need to treat it as a contemporary and cross-cutting management concept, integrated into the enterprise system, penetrating all areas of its activity/organic functions implemented at strategic and operational levels that are important for the development and integration of economic and social dimensions, as well as creating value for internal and external stakeholders that form a specific social community.

The systemic approach to social responsibility management in enterprises is becoming key. Responsibility on an individual, team, internal and non-organizational basis should spread to all areas of the company's business. This understanding of the concept and its managerial and organizational context is far from ad hoc, superficial treatment of activities related to social responsibility as more of an element of marketing activities (including image creation) than an organic, improving process. Determining the causes of the problem of recognizing the intentionality of actions in identifying the manifestations of social irresponsibility of enterprises is not an easy task. From the very beginning, the researcher encounters difficulties in defining the concept of intentionality of actions and embedding it in the assumptions of the corporate social irresponsibility concept. It should be assumed that the proper direction will be to consider the problem of the intentionality of actions in the manifestations of social irresponsibility from the several perspectives described in the article.

Due to the limited scope of this study, it was not possible to present the entire complexity of the issues discussed. Undoubtedly, the challenge for further research includes etymology and key problems in creating the theory of intentionality of actions, expanding the list of relations between intentionality and manifestations of social irresponsibility, methodological challenges, as well as determining the scope of institutionalization of mechanisms for identifying manifestations of social irresponsibility of an enterprise, etc.

#### References

- Antonetti P., Maklan, S., 2016a, An extended moral of moral outrage at corporate social irresponsibility, Journal of Business Ethics, vol. 135, no. 3, pp. 429-444.
- Antonetti, P., Maklan, S., 2016b, Social identification and corporate irresponsibility: A model of stakeholder punitive intentions, British Journal of Management, vol. 27, no. 3, pp. 583-605.
- Armstrong J.S., 1977, Social irresponsibility in management, Journal of Business Research, vol. 5, no. 3, pp. 185-213.
- Armstrong J.S., Green K.C., 2013, Effects of corporate social responsibility and irresponsibility policies, Journal of Business Research, vol. 66, no. 10, pp. 1922-1927.
- Brammer S., Pavelin S., 2005, Corporate reputation and an insurance motivation for corporate social investment, Journal of Corporate Citizenship, vol. 20, pp. 39-51.
- Brandom R., 2008, *Between Saying and Doing. Towards an Analytic Pragmatism*, Oxford University Press, New York–Oxford.
- Carroll, A.B., 1991, The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders, Business Horizons, July/August, pp. 39-48.
- Cruz C., Lazarra-Kintana M., Garcés-Galdeano L., Berrone P., 2014, Are family firms really more socially responsible?, Entrepreneurship Theory and Practice, vol. 38, pp. 1295-1316.
- Dębska A., 2013, Wnioskowanie na temat intencjonalności działania w ujęciu filozofii eksperymentalnej, Filozofia Nauki, 21(3), pp. 143-155.
- Dąbrowski A., 2012, Radykalna interpretacja intencjonalności w filozofii Martina Heideggera, Analiza i Egzystencja, 18, pp. 19-41.
- Freeman R.E., Philips R.A., 2002, *Stakeholder theory: Libertarian defense*, Business Ethics Quarterly, 12(3), pp. 331-349.
- Harman G., 1976, *Practical reasoning*, The Review of Metaphysics, 29(3), pp. 431-463, from http://www.jstor.org/stable/20126812.
- Herzig C., Moon J., 2013, Discourses on corporate social ir/responsibility in the financial sector, Journal of Business Research, vol. 66, no. 10, pp. 1870-1880.

- Jones B., Bowd R., Tench R., 2009, Corporate irresponsibility and corporate social responsibility: Competing realities, Social Responsibility Journal, vol. 5, no. 3, pp. 300-310.
- Kang Y.Ch., Wood D.J., 1995, Before profit: social responsibility turning the economic paradigm upside down, Business and Society, pp. 408-418.
- Kang C., Germann F., Grewal R., 2016, Washing away your sins? Corporate social responsibility, corporate social irresponsibility and firm performance, Journal of Marketing, vol. 80, no. 2, pp. 59-79.
- Keig D.L., Brouthers L.E., Marshall V.B., 2015, Formal and informal corruption environments and multinational enterprise social irresponsibility, Journal of Management Studies, vol. 52, no. 1, pp. 89-116.
- Knobe J., 2006, The concept of intentional action: A case study in the uses of folk psychology, Philosophical Studies, 130(2), pp. 203-231.
- Kotchen M., Moon J.J., 2012, Corporate social responsibility for irresponsibility, The B.E. Journal of Economic Analysis & Policy, vol. 12, no. 1, article 55.
- Krokos J., 2016, *Trójwymiar intencjonalności*, Studia Philosophiae Christianae UKSW, no. 52(2016)3, pp. 52-67.
- Lange D., Washburn N.T., 2012, Understanding attributions of corporate social irresponsibility, Academy of Management Review, vol. 37, no. 2, pp. 300-326.
- Lin-Hi N., Müller K., 2013, *The CSR bottom line: Preventing corporate social responsibility*, Journal of Business Research, vol. 66, no. 10, pp. 1928-1936.
- Paprzycka K., 2016, O intencjonalności działań i zaniechań, czyli o społecznej naturze sprawstwa, Przegląd Filozoficzny – Nowa Seria, r. 25: 2016, nr 1(97), pp. 45-65.
- Pearce C., Manz C., 2011, Leadership centrality and corporate social irresponsibility (CSIR): The potential ameliorating effects of self and shared leadership on CSIR, Journal of Business Ethics, vol. 102, no. 4, pp. 563-579.
- Perks J.K., Farache F., Shukla P., Berry A., 2013, *Communicating responsibility practicing irresponsibility in CSR advertisements*, Journal of Business Research, vol. 66, no. 10, pp. 1881-1888.
- Piotrowski W., 2016, Przypisywanie postaw w efekcie Knobe'a, Filozofia Nauki, 24(3), pp. 103-116.
- Poczobut R., 2006, Treść umysłowa a zachowania intencjonalne, Diametros, no. 7, pp. 179-189.
- Riera M., Iborra M., 2017, Corporate social irresponsibility: Review and conceptual boundaries, European Journal of Management and Business Economics, vol. 26, issue: 2, pp. 146-162.
- Sokołowska A., 2013, Społeczna odpowiedzialność małego przedsiębiorstwa. Identyfikacja ocena kierunki doskonalenia. Seria: Monografie i Opracowania nr 232, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław.
- Sokołowska A., 2016, Uwarunkowania implementacji założeń koncepcji społecznej odpowiedzialności w małym przedsiębiorstwie, Zarządzanie i Finanse, Journal of Management and Finance, vol. 14, no. 2, part 2, pp. 351-360.
- Sokołowska-Durkalec A., 2018, *Methodical dilemmas in research into the social irresponsibility of small enterprise*, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, no. 522, pp. 128-135.
- Strike V.M., Gao J., Bansal, P., 2006, Being good while being bad: Social responsibility and the international diversification of US firms, Journal of International Business Studies, vol. 37, no. 6, pp. 850-862.
- Wagner T., Bicen P., Hall Z., 2008, *The dark side of retailing: Toward a scale of corporate social irresponsibility*, International Journal of Retail & Distribution Management, vol. 36, no. 2, pp. 124-142.
- Waleszczyński A., 2017, Dwa porządki normatywne. Komentarz do dyskusji o intencjonalności działania, Avant, vol. VIII, no. 3/2017, pp. 119-128.
- Waleszczyński, A., 2018, Efekt Knobe'a z perspektywy etyki tomistycznej. Problem porządków i kompetencji normatywnych, Studia Philosophiae Christianae, 1, pp. 1-17.

- Williams G., Zinkin, J., 2008, The effect of culture on consumer willingness to punish irresponsible corporate behaviour: Applying Hofstede typology to the punishment aspect of corporate social irresponsibility, Business Ethics: A European Review, vol. 17, no. 2, pp. 210-226.
- Windsor D., 2013, Corporate social responsibility and irresponsibility: A positive theory approach, Journal of Business Research, vol. 66, no. 10, pp. 1937-1944.

Wittgenstein L., 2000, Dociekania filozoficzne, Wydawnictwo Naukowe PWN, Warszawa.

Wojciszke B., 2002, *Człowiek wśród ludzi. Zarys psychologii społecznej*, Wydawnictwo Naukowe Scholar, Warszawa.