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TRIPLE BOTTOM LINE CONCEPT IN THEORY AND PRACTICE

Summary: The article presents the concept of the triple bottom line, which proposes a way of thinking about the social responsibility of covering not only company's profit, but also the Earth and humans (profit, planet, people). Companies must pursue objectives that are on the one hand economically justified, on the other hand, ecologically acceptable and socially expected. This involves having a clear vision of a company and including in its activities the needs and expectations of stakeholders. Implementation of the described concepts in business practice is not easy... The author has sought to verify the selected issues on the basis of opinions of surveyed managers. The purpose of research was to check how the activities of companies look like in three activity spheres: economic, social and environmental. Particular attention was paid to the issues of corporate social responsibility (CSR) theory and practice in companies, entities towards which the company is responsible and the process of shaping relations with stakeholders.

Keywords: triple bottom line, corporate social responsibility (CSR), stakeholders.

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1. Introduction

Never before have corporate social responsibility (CSR) occupied such a high position among company priorities as now. As N.C. Smith and G. Lenssen write, the financial crisis and its impact on the global economy once more indicated the fact that the stability of the global market depends on the responsible behaviors, models of sustainable business activities, active management of business impact on social life as well as on legal regulations. The global social commitment of corporate businesses is also affected to some extent by problems related to changes in the global climate and deepening social inequalities [Smith, Lenssen 2009, p. 24].

Corporate social responsibility is sometimes identified with the concept of sustainable development. Sustainable development is such course of economic development which does not significantly and irreversibly violate man's living

environment, reconciling the laws of nature and the laws of economy [Kozłowski 1994]. The strategy of sustainable development is the basis for responsibility in modern business. In this respect, it is more relevant – as is suggested by Smith and Lenssen – to use the notion “corporate responsibility,” which does not suggest the ignorance of responsibility for environmental effects [see: Smith, Lenssen 2009, p. 29]. The implementation of the idea of sustainable development is thus the search for such solutions for business activities which are socially responsible, ecologically friendly and, at the same time, economically valuable [Rok 2008, p. 162]. The essence of this concept is the belief that the necessary condition for the survival of a given company in the long perspective is the satisfaction of social needs by providing products in such a manner so as not to enable the degradation of the natural and social capital.

The concept of permanent and sustainable development includes much more than only the respect for the natural environment. It is impossible to protect the natural environment without a simultaneous respect for local laws, principles of democracy and participation in the development of the civil society or the pursuit of the elimination of poverty. Hence the belief that an effective development strategy for a company needs to include the economic, ecological and social dimension to an equal extent [Rok 2010].

2. Triple bottom line concept

One of the foundations of CSR is the concept of the triple performance line (triple bottom line – 3BL, see Figure 1), which results from the paradigm of sustainable development and is based on the search for balance between the three dimensions: economics, ecology and ethics [Reichel, Oczyp (eds.) 2011, p. 52]. The notion of “the triple bottom line” was used for the first time in 1994 by John Elkington in an article in *California Management Review* and was expanded and thoroughly explained in 1998 in a book entitled *Cannibals with Forks: the Triple Bottom Line of 21st Century Business* [Gnap 2012]. Elkington’s argument was that companies should be preparing three different (and quite separate) bottom lines. One is the traditional measure of corporate profit – the “bottom line” of the profit and loss account. The second is the bottom line of a company’s “people account” – a measure in some shape or form of how socially responsible an organization has been throughout its operations. The third is the bottom line of the company’s “planet” account – a measure of how environmentally responsible it has been [Hindle 2008].

We can also find a similar definition in *The Green Paper on CSR*, where the triple bottom line is defined as the idea that the overall performance of a company should be measured based on its combined contribution to economic prosperity, environmental quality and social capital [*Green Paper...* 2001].

A more extended definition comes from Krajnc and Glavič [2005], who explain the triple bottom line as “the creation of goods and services using processes and

systems that are non-polluting, conserving energy and natural resources, economically viable, safe and healthful for employees, communities and consumers, socially and creatively rewarding for all working people.”

Andrew Savitz [2006] in turn explains that the triple bottom line “captures the essence of sustainability by measuring the impact of an organization’s activities on the world... including both its profitability and shareholder values and its social, human and environmental capital.” What is common among all of these definitions is an emphasis on sustainable development that is not focused on only one goal.

In the literature, this concept is also known as the notion 3P – people, profit, planet since its aim is for the actions of business entities regarding the environment and the social sphere to be treated like financial results – and thus clearly settled regarding the performance in these spheres. This aspiration is based on the assumption that we care only about what we look after and what we need to settle. The notion “bottom line” itself refers to company’s net earnings, namely to the sphere of economics. The triple bottom line additionally includes the social and the environmental sphere.

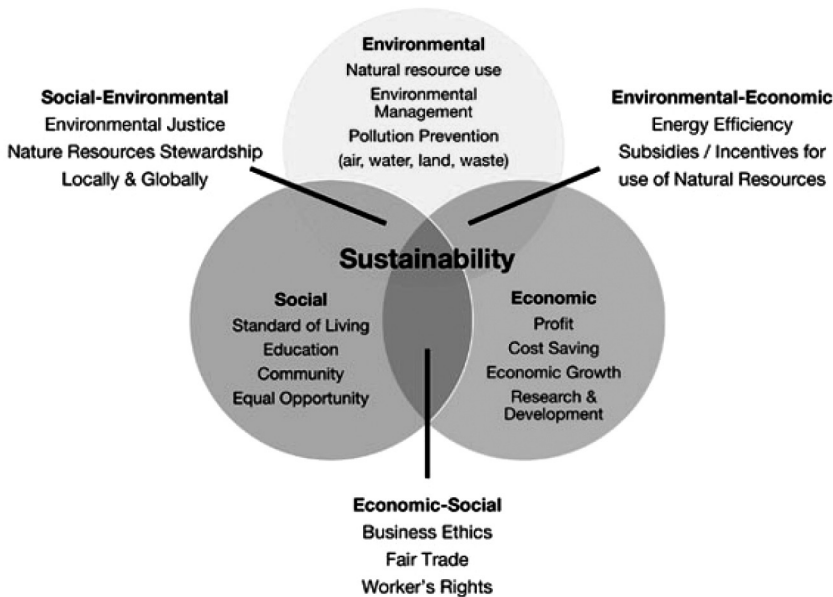


Figure 1. Three spheres of sustainability

Source: www.miratechnologypark.com.

The triple bottom line helps organizations look not only on the economic value that they generate but also it makes it possible to incorporate environmental and social values, which may be multiplied or reduced, into the assessment of their activities. This is accompanied by the assumption that despite the commitment of companies

in generating value, in practice they are also involved in processes destroying certain values.

In the narrowest meaning, the triple bottom line may be used as the basis to measure and report the company's performance regarding business, social as well as environmental parameters. In the broadest meaning, this notion is used to grasp the entire set of values, problems and processes that a company needs to take into account in order to minimize any harmful effects resulting from its activities as well as to generate economic, social and environmental value. This is related to a clear vision regarding the company's purpose and to taking into account the needs and expectations of stakeholders in the company's policy and activities [Jonker, Rudnicka, Reichel 2011].

The triple bottom line is based on the idea that a firm should measure its performance in relation to stakeholders including local communities and governments, not just those stakeholders with whom it has direct, transactional relationships (such as employees, suppliers and customers).

The TBL is a difficult concept for many organizations because it implies that firm's responsibilities are much wider than simply those related to the economic aspects of producing products and providing services that customers want, to regulatory standards, at a profit. The TBL adds social and environmental measures of performance to the economic measures typically used in most organizations. Environmental performance usually refers to the amount of resources a firm uses in its operations (e.g. energy, land, water) and the by-products its activities create (e.g. waste, air emissions, chemical residues, etc.). Social performance generally refers to the impact which a firm (and its suppliers) has on the communities in which it works. Measuring performance against these measures is a complicated task. Shareholder value, market share and customer satisfaction are relatively easy to quantify and measures developed by one organization are readily transferable to others, but social and environment performance are almost certainly unique to each organization, or at least each industry, and they are often very difficult to quantify [Hubbard 2009].

According to B. Willard [2012], the author of *The Sustainability Advantage: Seven Business Case Benefits of a Triple Bottom Line*, the fully revised business case is organized around seven easy-to-grasp bottom-line benefits that align with current evidence about the most significant sustainability-related contributors to profit:

- increase revenue,
- reduce energy expenses,
- reduce waste expenses,
- reduce materials and water expenses,
- increase employee productivity,
- reduce hiring and attrition expenses,
- reduce strategic and operational risks.

One problem with the triple bottom line is that the three separate accounts cannot easily be added up. It is difficult to measure the planet and people accounts in the

same terms as profits – that is, in terms of cash. The full cost of an oil-tanker spillage, for example, is probably immeasurable in monetary terms, as is the cost of displacing whole communities to clear forests, or the cost of depriving children of their freedom to learn in order to make them work at a young age [Hindle 2008].

The question “whether the implementation of the concept of the triple bottom line is possible at various levels – organization, business, public administration and the society” is answered positively by P. Romaniuk [2011], who in her article states that the name TBL does not even have the word “corporate” and thus it refers to numerous various areas of public activities. Organizations, apart from the fact that they do not operate for profit as opposed to companies, are identical entities as companies – they also need to achieve their objectives, care for stakeholders both internal (employees) as well as external ones (beneficiaries, donors, the local community, the public opinion, etc.) and the environment. This idea may also be implemented by the public administration which has additional tools available (e.g. Green Public Procurement). However, the key to success – according to this author – is, above all, the widely understood social awareness. Without pressure from consumers or the widely understood society, changes for the better will most likely not take place too quickly.

3. Triple bottom line and three types of capital

The idea of the triple bottom line directs attention to three types of capital: economic, social and environmental [Pisz 2011]. Their abundance or shortage determine the perspective of development both in the global scale as well as in national, regional and local areas. Their use in the past generates more and more negative assessments and, at the same time, stimulates discussions about the principles of their use in the future. The issue is the preservation of the global system’s ability to renew so as to preserve conditions necessary for actions for subsequent generations for many years.

The notion “people” (human capital) refers to fair and favorable business practices towards employees, the community and the region in which a company conducts its activities. A company creates a social structure in which company’s good, work and the interests of shareholders are interdependent. Responsibility towards employees may be provided by companies, among others, by treating employees according to the principles of fairness and honesty in mutual relations, creating the best working conditions in terms of safety, ensuring satisfactory terms of employment or supporting the process of development. Companies do not use children’s labor and monitor whether their suppliers follow this principle. They usually also try to “give,” undertaking and supporting actions for the benefit of strengthening and developing the local community in such matters as healthcare and education. The Global Reporting Initiative (GRI) developed joint guidelines making it possible for companies and non-governmental organizations to compare statements on social effects of business activities.

The responsibility for the natural environment (the planet), namely ecological responsibility, manifests itself in the company's undertaking sustainable environmental protection practices. This is manifested, among others, in the prevention of water, soil and air pollution. This is also waste segregation and recycling, using appropriate materials and substances as well as installing filters and sewage treatment plants. A company acting according to the TBL tries to preserve the natural environment, limit its impact or at least not to damage. As is correctly pointed out by A. Kisil, "if an organization gives the people jobs so that they have money to live, it should not, at the same time, destroy or degrade the environment in which they have to live" [Kisil 2013, p. 98]. Production companies assess the product life cycle defining the entire environmental cost.

As part of sustainable development, the aspect of profit needs to be perceived as economic benefits which society also uses. It may be perceived as a permanent impact on the economy which is exercised by an organization in its business environment. It is often mistaken or limited to the internal profit earned by a company or an organization. Therefore, the TBL approach cannot be interpreted as traditional company accounting increased by the social and environmental impact. The earned profit should take into account and should be consistent with the remaining two elements: people and the environment. The TBL concept is a continuous process which makes it possible for a company to conduct more balanced and ecological activities. It makes it possible to co-create the community, it shows that a company does not operate only for profit but also for members of this community.

The TBL concept thus refers to the need to supervise the processes of using natural and social capitals similar to reporting in terms of the economic capital management performance. The latter is observed due to the common principle of drawing up annual balance sheets by all business organizations. National systems made this principle a legal obligation for business entities many years ago. A system of control by external, specialized entities regarding the correctness of prepared annual balance sheets was also developed. The TBL idea aims at introducing the elements of natural and social capitals to reporting management performance. The TBL may be, and basically already is in many cases, a tool directing the attention of managing entities not only towards economic added value but also towards ecological and social value which an entity generates by increasing or destroying these capitals [Pisz 2011].

How performance in the area of the environment and society may be clearly measured so that it can be put in one line with financial performance, as is postulated by the TBL concept? As is indicated by P. Romaniuk [2011], there is a number of very useful tools. The social field includes, e.g. standards AA1000 or SA8000. The environmental field, on the other hand, has ecosystem service valuation methods which make it possible to translate such hardly perceptible values as the value of biodiversity in the company's local business environment for its activities into the financial language. However, we should also remember about a very important issue. When we enter the social or the ecological sphere, we enter the sphere of values

which are not easily translated into money; they cannot be bought or sold. Thus, it may be said that e.g. such factor as human rights – the basis of CSR (and TBL) is priceless and it cannot be easily converted into money.

The TBL concept is extremely important for the business environment, as it reinforces the belief that companies, through the implementation of TBL objectives, are co-responsible for their impact on sustainable socio-economic development. Dixon and Clifford even coin the term “ecopreneurship” to describe people and organizations that create economically viable businesses while retaining their core environmental and social values. They generate economic value as a by-product of social and environmental value and filter the potential of resources through the lenses of environmental and social commitment. These authors define ecopreneurship as a “splendid vehicle” for social and environmental change and large scale dissemination of sustainability [Dixon, Clifford 2007].

A very small number, if any, of companies or organizations in Poland implement the triple bottom line concept fully, namely so as to ensure that the sphere of economics is truly equal to the sphere of ecology and ethics [Romaniuk 2011]. The starting point needs to be the awareness and commitment of employees because they decide whether the concepts and standards of CSR remain theory or are verified in practice.

4. Enterprise activities and the TBL concept – research results

The research in the form of an online survey was conducted in order to verify the activities of companies in the three discussed spheres of activity (economic, social and environmental), whether companies focus on only one priority or whether they aim at a balance in the three aspects. The research was of a quality survey nature, with a purposeful sampling. The survey was presented to managers – the students of postgraduate studies for managers of the Cracow School of Business operating as part of the Cracow University of Economics in Kraków.

The completed research was a pilot project. Its objective was to learn opinions and attitudes of managers about the role of contemporary organizations in economic life, implementation of the CSR concept in practice and relations with stakeholders. The question about the knowledge of the TBL concept and its implementation was left out of the survey on purpose. The author wanted to verify not so much what knowledge the respondents have but what real actions in this respect are undertaken by companies they represent.

As many as 27 persons, including 16 men (59%) as well as 11 women (41%) took part in the research. The age of the vast majority of respondents ranged from 31 to 40 years (nearly 70%). Five persons belonged to the age group 41–50 years, two persons were below 30 years of age. One respondent, on the other hand, was older than 50 and he worked in his present company for nearly half of his life, namely for 25 years. The remaining respondents – taking into account the duration of employment

at their present companies – usually work there for several years. Two persons work in the present workplace for less than a year.

The respondents represented the higher (39%), the medium (39%) as well as the lower (14%) management personnel. The respondents included two owners of companies. They were employed in micro- and small (18%), medium (19%) and large (63%) companies. Taking into account the subject of the company's activities, the majority of them was service-oriented (59%), the remaining ones were production (26%) as well as commercial companies (15%) Respondents represented companies belonging to the following industries: building, trade and repairs, food, hotels and restaurants, education, computer science, finance, banking, financial agency, telecommunications, tourism, medical, services, automotive, electrical and electronic, furniture and interior design, transport, storage and communication.

The author is aware of the fact that due to the selection and the number of sample as well as the nature of conducted research, the analyzed results cannot be generalized on all managers. However, it is possible to describe tendencies observed among the respondents from the analyzed professional group as well as to present views and attitudes adopted by them. Conclusions make it possible to create a certain qualitative assessment of the analyzed issues and the scope of disclosed tendencies towards the selected group. All quoted opinions from the respondents are original, only spelling errors were corrected if necessary.

At the beginning, the respondents were asked how they understand the notion of corporate social responsibility. Each of them responded according to his or her own knowledge and experience. What is important, however, is that all the respondents are well informed in the topic of CSR according to the "spirit" of TBL. Answers included, among others, such that CSR is: "the company's activities consistent with the expectation of the environment – the community," "responsibility not only towards employees, superiors but also towards the state, the society, co-workers, business partners etc.," "being responsible for the organization's/company's impact on the company's vicinity and the environment," "impact on sustainable development: planet, people, economics," "awareness that effects of the company's activities affect the closer and further vicinity (people, the environment) and conducting business activities in such a manner that the vicinity also profits."

The respondents believed that "a company in its strategy takes into account social interest, honest relations with the community as well as other organizations and others, e.g. environmental protection, care for charity institutions etc."; "Responsible business is balanced business in action focused not only on financial profit and economic aspects but also taking into account the needs and requirements of widely understood social and environmental interest in the company's vicinity," and companies "take into account e.g. environmental protection apart from profit."

Some respondents pointed to another face of CSR: "all actions undertaken immediately after a series of unfavorable behaviors of the company towards the closest environment," "applies to companies which are very well developed and

medium but, in the case of the latter, these are only actions adopted in the paper form and are of the nature of the widely understood internal and external marketing.”

Another question related to the respondents' opinion on the concept of corporate social responsibility and its application in management practice. Answers here were divided as a matter of principle – some respondents believed that CSR has a practical application and they indicated that “large companies conduct such activities. Medium and small companies mistake it with marketing and advertising (they search for profit, effect for themselves directly).” Others refer this idea only to theory, e.g.: “my experience, unfortunately, shows that it is extremely rare in practice”; “I have a feeling that at present this is only a beautiful advertising slogan which, in fact, does not have much to do with what these slogans advertise”; “corporate social responsibility is rather a theory. Companies refer to corporate social responsibility in advertising materials (applies mostly to large corporate businesses) as well as on their websites when writing about missions and visions. However, it is different in practice because both small and large companies, in their pursuit of profit use any possible measures in order to maximize the profit.”

One respondent even wrote that her “professional experience demonstrates the fact that this is more of a marketing element. Because I worked in a large international corporate business, I cannot state what the company's real intentions in this scope are. While the media present my employer as an example of fiction in this respect – this is only a PR trick.”

The educational role is also indicated: “in our country, there is much to do in this matter. I believe that universities hardly emphasize this topic.”

The concept of corporate social responsibility encourages the discussion on the role of contemporary organizations in economic life. Should they undertake actions in order protect and improve welfare in the society? Or maybe they are responsible towards the society for their actions and need to be involved in social issues? Should socially responsible actions be continuous or is it enough if they are undertaken from time to time? An interesting issue was to what extent the specific attitude of particular managers is convergent with the policy of companies they work for.

The respondents were thus asked to take a personal opinion towards the opinions presented in the question as well as to assess which approach is implemented by their employer. Four theses regarding company's activities and its responsibility were offered for selection. More than half of the respondents indicated the statement that companies should be interested not only in the maximization of their own profits but also contribute to increasing the level of life in society as the statement with which they agree the most. More than one third of the respondents believe, on the other hand, that companies are responsible towards society for their actions and need to be involved in social issues. Only one respondent (top management in a large company from the financial industry) believes that company's activities regarding social issues increase the costs for customers and reduce the profits of investors in an unjustified manner. What is interesting, when asked which concept is implemented

by a company, she answered with an answer suggesting company's obligation (companies, apart from the maximization of their own profits, should also contribute to increasing the level of life in society). In 50% of cases, the answers coincide – namely company's activities are consistent with the attitudes of the respondents. In the case of the owners of companies taking part in the survey, these answers were convergent. Thus, it may be assumed that the concept implemented by a company results from the values and views held by entrepreneurs.

Respondents were also asked to indicate which factors – in their opinion – affect the activities of companies employing them. It was possible to provide several answers. The fact that certain factors are listed proves that they are important for a company, they determine undertaking specific actions or adopting specific strategic options. Among eight possible answers (in alphabetical order: customer satisfaction, environmental protection, ethical business activities, health and safety for customers and employees, high quality, profit, social responsibility) three factors obtained a similar number of answers: customer satisfaction (19% of answers), high quality (18%) and profit (17%). Subsequent places were occupied by health and safety of employees (13%) as well as social responsibility (10%). The respondents usually indicated several factors, one person enumerated all of them. Nine respondents, listing the factors referred to above, did not identify profit and one respondent listed only profit. Attention should be paid to the fact that only seven persons identified the environment and its protection as an important factor. It may thus be assumed that the majority of companies in which the respondents were employed does not entirely act according to the triple bottom line strategy.

Companies which are motivated by ideas of the 3P concept are able to skillfully combine the company's responsible functioning with taking into account environmental, social and economic aspects. The respondents were thus asked towards whom their companies are responsible. The respondents (who were provided with the possibility to choose several answers) stated that companies are most often responsible towards employees, the local community and the natural environment. Other answers, apart from suppliers, also included: customers, owners, recipients, the CEO, "everyone." One respondent, from a large company, wrote: "should be responsible towards everyone referred to above but, in fact, is responsible only towards the P&L" (profit and loss account).

The basic principles which companies employing the respondents undertake to comply with are communicated in several ways. Usually, company's values are accepted by the board of directors and are communicated to employees. In large companies, values are usually formulated after consultations with stakeholders and are communicated to the public opinion.

The respondents were asked to answer a question whether the company they work for has a program/code of ethics. This closed question could be answered by selecting one of three options, two of which were positive (yes, as a formal document and yes, in an informal way) as well as one negative (no). Nearly half

of the companies in which the respondents work have a code of ethics as a formal document (42%). These are mainly large companies (91%), only one of them is a small company. Four companies have a program/code of ethics in an informal way (not a written document) (which is 1% of the respondents) – two medium, one small and one large company. What is interesting, the question about the manner of the verification of the values a company undertakes to comply with was answered by two thirds of them that there is a code of conduct which would indicate a certain form of formal existence. On the other hand, a negative answer was given by 46% of the respondents. According to them, their companies do not have a code or program of ethics. Half of them are companies employing more than 250 people, while 25% are micro- and small companies as well as medium companies.

The purpose of companies – according to the triple bottom line concept – is to achieve economically justified objectives on the one hand and, on the other hand, ecologically permitted and socially expected. This is related to the company's clear vision as well as taking into account the needs and expectations of stakeholders in its activities. The respondents were thus asked whether the company they work for has a written declaration of its own vision. More than half of the companies (56%) has a vision accepted by the board of directors, in six companies the vision was also communicated to the public opinion. In several companies, the vision is the subject of consultations in a company or it is being reviewed. No respondent chose the answer indicating the possibility of creating a vision prepared after consultations with stakeholders.

The conducted research was also supposed to provide the image of the formal position regarding the company's actions in terms of social responsibility. The companies for which the respondents work usually adopted the strategy of implementing social responsibility or there is a record of obligations regarding social responsibility. In four companies, all heads are responsible for the implementation of the social responsibility policy, in three subsequent ones a member of the board of directors responsible for the social responsibility policy was appointed. In two companies, on the other hand, the implementation of the social policy was incorporated into the action plan of the board of directors/a specially appointed commission. It is pretty bad, however, that almost one third of respondents chose the answer that companies do not conduct activities regarding social responsibility. The respondents answering in this way mainly represented micro- and small companies but this group also included large companies belonging to the public sector, the building industry, the interior design industry, the automotive industry and the IT industry.

As already mentioned, the implementation of the concept described in this article is impossible without shaping relations with stakeholders. At the beginning, it is worth stating that two respondents chose the option that the notion of stakeholders is unfamiliar to a company. One of them, which belonged to middle management, was employed in a small service-oriented company, private partnership, involved in sports and leisure. The second respondent, belonging to senior management, worked

in a medium limited liability company from the medical industry. The relations with all the types of stakeholders which are undoubtedly present in both companies inspire thoughts about their nature and intensity.

More than half of the respondents (53%) identified groups of their stakeholders. However, only three companies identified the nature of relations with these groups. The companies of almost 20% of the respondents identified problems regarding a company and its groups of stakeholders, four companies modified the problems and/or confirmed them as part of a dialog with the groups of stakeholders. One respondent, describing the shaping of relations with stakeholders, marked several answers – the company was not confined to identifying the groups of stakeholders but also it identified problems occurring as part of the dialog with particular groups of stakeholders.

Therefore, it may be concluded that the process of shaping relations with stakeholders is a difficult task for companies and not all companies are able to cope with it. It is important, however, that practically all companies undertake this challenge and implement them according to their capacities. It is difficult – in the light of the quoted statements – to speak about the implementation of the TBL concept, in particular: about measuring and reporting the company's performance in these three dimensions to the public opinion.

The author sees the need for further research. As already mentioned, still few Polish companies fully implement the TBL concept in practice. As a result, further research seems to be relevant, also of quantitative nature, which would demonstrate the scale of this phenomenon in Poland. It would be also interesting to examine whether and to what extent Polish companies and managers employed in them pursue the new approach to managing the triple bottom line.

5. Conclusions

The conducted research indicates the fact that companies make certain efforts for the benefit of the widely understood group of stakeholders. In some companies, these actions assume the shape of strategies, in others – they are only *ad hoc*. Still too little attention is paid to environmental issues, maybe because, “although it is difficult, people may claim their rights and the planet is unable to” [Smith, Lenssen 2009, p. 517]. As is indicated by L.N. Van Wassenhove, arranging objectives related to sustainable development with the interest of employees and market stimuli may be difficult – the profit, the planet and people are three notions between which it is difficult to maintain balance [Smith, Lenssen 2009, p. 517].

However, it is worth taking this effort, taking into account long-term benefits. After all, each company is an element of the business, social and ecological infrastructure [Kuraszko 2010, p. 86]. A fragment of *Nowe horyzonty* may be quoted as a summary [Jonker, Rudnicka, Reichel 2011], in which the authors indicate the fact that the essence of the TBL approach is to transfer a strategic idea in a simple

way: an organization increases short-term and long-term values through gradual management of its business, environmental and social impact so as to generate more possibilities and minimize risk. Companies not only generate values for themselves, their impact also provides benefits for the community.

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KONCEPCJA POTRÓJNEJ LINII PRZEWODNIEJ W TEORII I W PRAKTYCE

Streszczenie: W artykule zaprezentowano koncepcję *triple bottom line*, która proponuje sposób myślenia na temat społecznej odpowiedzialności obejmujący nie tylko zysk firmy, lecz także Ziemię oraz ludzi (*profit, planet, people*). Zadaniem przedsiębiorstw jest realizacja celów z jednej strony uzasadnionych ekonomicznie, a z drugiej dozwolonych ekologicznie oraz oczekiwanych społecznie. Wiąże się to z posiadaniem przez firmy jasnej wizji oraz uwzględnianiem w ich działaniach potrzeb i oczekiwań interesariuszy. Realizacja opisanej koncepcji w praktyce gospodarczej nie jest jednak łatwa... Autorka artykułu podjęła również próbę zweryfikowania wybranych zagadnień w oparciu o opinie ankietowanych menedżerów. Celem badań było sprawdzenie, jak wyglądają działania przedsiębiorstw w trzech sferach aktywności: gospodarczej, społecznej i środowiskowej. Szczególną uwagę zwrócono na kwestie teorii i praktyki *corporate social responsibility* (CSR) w przedsiębiorstwach, podmiotów wobec których firma ponosi odpowiedzialność oraz kształtowania relacji z interesariuszami.

Słowa kluczowe: potrójna linia przewodnia, społeczna odpowiedzialność biznesu, interesariusze.