

# DISCOURSE ON CORPORATE SOCIAL RESPONSIBILITY IN THE CONTEXT OF NON-PROFIT ORGANIZATION

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## Abstract

*The aim of this article is to make an initial assessment of the basic areas of activity of one selected NGO with respect to compliance with these requirements, on the basis of which an attempt to attain the PN-ISO 26000 standard can be taken. There are various motives that encourage companies to implement the concept of Corporate Social Responsibility (CSR). Despite the obvious benefits of CSR, barriers to implementing sustainable business principles are prevalent. To present one implementation of the principles of responsible business, this article refers to the example of the Fundacja Wspólnota Nadziei foundation (Community of Hope Foundation), representing the non-profit sector. The Foundation and the Farm of Life, which represents it, meet the requirements applying to a socially responsible business. Therefore, it should strive to obtain the PN-ISO 26000 standard. This will help the Foundation strengthen its position and thus increase its credibility in social and business contacts.*

**Keywords:** Corporate Social Responsibility (CSR), non-profit organization, firm behaviour

**JEL classification:** L31, M14, D21

## 1 Introduction

The history of Corporate Social Responsibility (CSR) goes back to the end of the 19th century. Initially, it emerged in the United States, and was very popular during the Great Depression. Entrepreneurs were then looking for a way to help them to regain social trust. Decades later, Bowen [1953] wrote about ethics in business.

He emphasised that one should run a business in which attention is also paid to the good of the society. The principles referring to philanthropy were the first concepts of corporate social responsibility. [Brammer and Millington, 2005, p. 29-44; Carroll, 2000, p. 33-42; Szczepańska, 2011, p. 171] Today, when globalisation is causing greater environmental threats, while the free movement of goods and services and their scope make it difficult to maintain honest business practices, CSR has become particularly important. [Galbreath, 2010, p. 511-525; Weber, 2008, p. 247-261; Whitehouse, 2006, p. 279-296]

The set of standards that refer to CSR includes the PN-ISO 26000 standard, which was developed by the International Organisation for Standardisation, ISO, in 2010. This standard is a guide for an organisation with respect to the application of the principles of social and environmental responsibility. It is a group of practices and standards that can be applied voluntarily by an organisation. This standard is not subject to certification and any organisation, whether business, government and local government administration, or the third sector, can use it – provided they follow the principles of PN-ISO 26000. [<http://odpowiedzialnybiznes.pl>]

The aim of this article is to present the issue of Corporate Social Responsibility, especially concerning the non-profit organization on the basis of selected foundation.

## **2 Conceptual framework**

### **2.1 Corporate Social Responsibility (CSR)**

Many efforts have been made to define CSR in the literature. According to Griffin [1999, p. 144], social responsibility is “a set of commitments to protecting and strengthening the society in which it operates”. As cited in Borkowska [2005, p. 90] “the idea of social responsibility is to achieve its own goals, while paying attention to the good of its stakeholders.” More on the essence of CSR has been offered by Kazojć [2014, p. 60], who describes it as “a long-term and dynamic concept of building social trust through analysis and meeting the identified and unidentified needs of stakeholders, which would allow, on the one hand, achievement of objectives of the organisation’s strategy and, on the other, solve social and environmental problems.” An important aspect of CSR is care for the needs of the environment and societies perceived on a macro scale, in relation to the activities of large enterprises and corporations. [Balabanis, Phillips and Lyall, 1998; Carroll, 1979; Dahl, 1972; Hetherington, 1973]

Summing up, CSR is “the responsibility of enterprises for their impacts on society”. [Communication from the Commission to the European Parliament, 2011, p. 6]. Education in business schools aimed at shaping the right attitude of entrepreneurs is also important. [Matten and Moon, 2004, p. 323-337]

The CSR concept distinguishes areas that Kazojć [2014, p. 63-64], referring to Griffin, has divided into: 1. overall social well-being, which consists in increasing the level of well-being in the local environment through additional enterprise activity; 2. external participants, who are also referred to as stakeholders (including employees, investors, and clients); in this approach, CSR means care and attention to business and the needs of employees, the credibility of the information provided, as well as activities aimed at satisfying social needs; 3. the natural environment, i.e. an area in which, as emphasised by Wojciechowski [2009, p. 322] and Rojek-Nowosielska [2010, p. 217], the company should care for the natural environment at every stage of its production and conduct rational waste management as part of sustainable development.

In the area of the personnel policy of a company, CSR refers to creating optimal conditions for the employees. This translates into an increase in their motivation and greater work efficiency, which is connected with the recovery of expenditures that the company incurs with respect to employee-related activities. [Zieliński, p. 661] “At present, the low costs of operation, production, high quality of products or service are no longer enough to gain advantage on the market.” [Kazojć, 2014, p. 58]. Companies are looking for other areas in which they could compete with one another. Market success is achieved by companies that care for both people and for the environment. [Piskalski, 2015, p. 8]

There are various motives that encourage companies to implement the concept of CSR. These include, among others, the pressure of the environment, trends, the strategy of maximising the economic benefits of the enterprise, moral considerations, and caring for the environment. With respect to these aspects, the following types of CSR can be distinguished: 1. ethical – damages that a company can cause by conducting its activity; 2. strategic – business goals realised through social goals; 3. altruistic – the operation of the company associated with carrying a kind of loss. [Rogowski, 2016, pp. 38-40]

According to Przybyłowski and Bachnik [2011, p.196], enterprises which implement a CSR strategy do so because they can recognise and respond to the needs of the environment (both regarding obtaining information about the needs of the local environment, as well as restoration of the original condition of the environment, which was destroyed by the company's production activities). In general, contemporary trends in corporate social responsibility concentrate on: 1. respect for human rights and business conduct, which are a challenge for enterprises and

countries in which these enterprises operate; 2. issues of social needs; 3. the environmental dimension, especially natural resources and using them sparingly; 4. developing a socially responsible business, i.e. managing supply chains. [Brojak-Trzaskowska, 2014, pp. 154-155]

Of late, one can come across of the evolutionary change of CSR into CSR 2.0, namely defining the concept on a macro scale. Thus, business responsibility not only affects the local environment, but should also have a global impact. [Buczowski et al., 2016, p. 16]

## **2.2 Barriers to introducing principles compliant with Corporate Social Responsibility (CSR)**

Despite the obvious benefits of CSR, barriers to implementing sustainable business principles are prevalent. Carroll [1991] created a pyramid of social responsibility that resembles the pyramid of Maslow's hierarchy of needs. The pyramid is divided into four parts: economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility. It is worth emphasising that at the base of this pyramid lies economic responsibility. Kazojć notes that this is the foundation of any actions in corporate social responsibility. In her view, it is impossible for a company to stay on the market while generating loss. Consequently, such a company is not able to provide stable conditions for employees. If a company cannot take care of employees, it will not pay attention to the natural environment or support public benefit institutions either [Kazojć, 2014, pp. 65-66]. Codogni is of similar opinion [2012, p. 288] when addressing the economic issue as follows: "in the face of an existential threat to a business organisation, ethical issues recede into the background." A company that has economic problems puts the environment and community needs on the backburner.

There are many barriers that prevent enterprises in Poland from implementing CSR-related activities. Codogni [2012, pp. 287-288] attempted to identify them. In her view, the problem begins at the stage of definition of the concept. Moreover, she mentions that theories that would suggest the responsibility of business owners for social issues have long been overlooked in economic sciences. The activities of Polish entrepreneurs are mainly focused on making profits. An additional aspect hindering the implementation of CSR principles is the dependence of the company on the links between the economy and policy as well as the limited knowledge of managers about CSR principles and the possibilities for its application in business.

### 3 Methodology

To present one implementation of the principles of responsible business (CSR), this article refers to the example of the Fundacja Wspólnota Nadziei foundation (Community of Hope Foundation), representing the non-profit sector, and in particular to one of its units – the Centrum Nauki i Życia "Farma" (the "Farma" Learning and Life Centre). Its activity has been analysed according to the areas of impact on the surrounding environment of the organisation implementing the principles of socially responsible business.

The research method employed in the work is a case study along with interviews held with Foundation staff.

The aim of research is to make an initial assessment of the basic areas of activity of one selected NGO with respect to compliance with these requirements, on the basis of which an attempt to attain the PN-ISO 26000 standard can be taken.

### 4 Results

The Fundacja Wspólnota Nadziei was established in 1998 with the mission to create a support system for people with autism and related developmental disorders, as well as for their families. The Foundation is a signatory of the Małopolska Pact for Social Economy. For years, it has been collaborating with AIESEC (initially, the name was an acronym, now it is a proper name) – an international student organisation offering free-of-charge volunteer internships from around the world. The group of volunteers who cooperate with the Foundation on a regular basis are students from nearby schools, firefighters from the volunteer fire brigade, scouts, etc.

The Fundacja Wspólnota Nadziei implements various projects, e.g. "Support for employment of adults with autism", with the help of the European Social Fund. This project contributes not only to developing the competence of people with autism. Preparing this group for work requires cooperation with business, which helps in creating a positive image of both the Foundation and of the non-profit organisation and business entities. As part of counselling and vocational training, as well as through "job coaching" and internships, the social and professional exclusion of the group of beneficiaries, who require permanent support, is prevented. The organisational units of the Fundacja Wspólnota Nadziei are: 1. Centrum Nauki i Życia "Farma" (the "Farma" Learning and Life Centre); 2. the "Dom w Połowie Drogi" hostel; 3. Niepubliczny Zakład Opieki Zdrowotnej "Autyzm" ("Autyzm" Non-public Health Care Centre).

As has already been mentioned, the authors of this article focused on the activities of one of the units of the Fundacja Wspólnota Nadziei, namely the the

“Farma” Learning and Life Centre. The “Farma Życia” (“Farm of Life”) is located in Więckowice, near Kraków. It is the first specialist centre in Poland combining residential, therapeutic, educational and recreational functions. The farm is home to permanent residents, and at the same time, it offers many activities to autistic people commuting there to classes and workshops. The Centre conducts social and professional activation programmes and implements projects in cooperation with various organisations and institutions, both locally and on the regional, national, and international level. The idea behind creating the Farm of Life resulted from inspiring examples of rural communities for people with autism. Such communities have been operating in Western Europe and the United States for many years. In particular, the creation of the Farm of Life was based on the solutions of the Irish Society of Autism – the Dunfirth Farm, which is located in the Dublin area and enjoys international renown. The owners of the Dunfirth Farm, have been supporting the Farm of Life in Więckowice with their experience and advice since its inception.

There are two buildings on the Farm out of the five that are planned. This requires a huge commitment of work and financial resources. The Foundation uses the support of volunteers, national and EU funds, as well as donations from foundations, companies, and private individuals. At present, there are 10 permanent residents living on the Farm who require round-the-clock care. Ultimately, it is planned that 35 residents will live on the Farm, which by no means satisfies the needs for such services in Kraków and its surroundings. There are many workshops organised at the Farm: educational, art, tailoring, computer-office skills, gardening, carpentry, ceramics, and laundry. There is also a rehabilitation room, office space for Foundation employees and guest rooms for volunteers. A major achievement was the development of an Internet platform for people with autism.

The Farm of Life is located on a picturesque 7 ha site, on the outskirts of the Jurassic Landscape Park. On the Farm, biodynamic farming of vegetables and fruit has been established. In 2008, the Farm of Life obtained certification as an organic farm. There are plans to introduce, on a small scale, animal breeding, of for instance Hucul Ponies, green legged chickens, and rabbits. It is an environmentally friendly centre. Since 2014, the Farm has partially switched to solar power thanks to its victory in the “Free your energy!” competition, announced by Greenpeace Polska, which funded photovoltaic panels.

The farm also features a tobogganing hill, bicycle path, as well as a health path created with the support of Kraków Airport as part of the “We Support Our Neighbours” competition. There is an Outdoor Recreation Centre on the Farm as well.

Based on interviews conducted with employees of the Farm of Life, the activity of this institution was assessed in terms of compliance with the requirements of the PN-ISO 26000 standard.

### ***Organisational order***

The Farm of Life cooperates with local governments (mainly the Zabierzów commune), schools, non-governmental organisations, and companies. Two forms of work for its benefit are practiced at the Farm: the charitable activities of volunteers and paid work of qualified personnel. The rules of work and the organisational structure are transparent. Similarly, the income of the Farm comes from various types of funds, gifts, and tax deductions.

### ***Human rights***

The mission of the Fundacja Wspólnota Nadziei includes respect for the human rights of persons with intellectual dysfunctions. Both in its statute, as well as in its campaigns and promotional and marketing materials, the Foundation refers to two legal acts: the Declaration of Rights of Persons with Autism, adopted by the European Parliament on 9 May 1996, and the Charter of Rights of Persons with Autism adopted at the 4th International Congress of Autism-Europe in The Hague on 12 May 1992, signed and approved by the European Parliament on 9 May 1996.

### ***Work experience and fair operating practices***

The Fundacja Wspólnota Nadziei, as a public benefit organisation, conducts transparent activities. It very much cares for its reputation as a place where the work of people with disabilities is primarily a form of their therapy. The currently very small income earned from the sale of fruit, vegetables, preserves, and handicrafts is a form of moral payment for the work performed and a motivation to take further actions as part of rehabilitation efforts and social inclusion. The running costs of the Foundation's operation are covered mainly by the families of the Farm's residents and by other beneficiaries. To a lesser degree, funds are obtained from external sources.

### ***Environment***

In the case of the Foundation in question, the natural environment is very important, depending on the needs of the beneficiaries, as well as on the actions taken to facilitate the sustainable management of resources. First of all, contact with nature is crucial for the physical and mental health of the beneficiaries of the Centre; it offers a certain degree of freedom in rehabilitation. Beneficiaries also participate in light field work and gardening. Ecological farming is used to:

1. raise the ecological awareness of the inhabitants of the Farm of Life, groups of people with autism using various forms of education and therapy, volunteers, and the local community; 2. produce high-quality food and use it for consumption; 3. sell these products.

### ***Consumer services***

It is planned that a Social Cooperative will be established. It will focus on the production of fruit and vegetables and their sale in organic food shops or via direct sales. Taking up such a development path by the Foundation will require preparation and development of a series of procedures guaranteeing compliance with all standards in the scope of production, processing, and sale of goods.

### ***Social engagement and involvement in the development of local community***

Since 2014, picnics have been organised which the local community participates in. Local entrepreneurs are invited to take part in these events. Moreover, the Foundation cooperates with schools and local government. Infrastructure (a gym) is available, which may be used by local residents (although they are rather reluctant to do so). The Foundation has also marked its presence in culture. Autistic people, in cooperation with theatre professionals, participated in the performance of the play *Paradiso* based on *The Divine Comedy* by Dante. The premiere took place on 22 June 2014 in the Łaznia Nowa theatre. It had been preceded by theatrical workshops which prepared the participants to become actors. The performance was very well received and had very good reviews. The newspaper *Dziennik Polski* named it one of the ten most interesting performances of 2014.

## **5 Discussion**

Rogowski [2016, p. 46] conducted research that would boost the knowledge of how the implementation of the concept of corporate social responsibility is progressing in Polish enterprises. It was based on the experience of consultants. As the researcher pointed out, due to the low response rate, the conclusions from the research should be treated as preliminary and further research in this area is necessary. In the summary, he stressed that the basic reason why companies implement CSR in Poland is the potential economic and financial benefits and, in 50% of the cases examined, the improvement of company image. However, according to 26% of the responses, CSR is a passing trend.

Other aspects of CSR can be observed in a report developed by Piskalski [2015, p. 10]. The main part of the research was the analysis of available content published on the websites of companies. The issue subject to analysis is included, among others, offering contact to company officers responsible for CSR matters, following a CSR policy by

a company, and sharing reports on the non-financial activities of an enterprise. For the researchers, "the key issue was publishing materials in Polish, which guarantees the widest possible access to information for native stakeholders". [Piskalski, 2015, p. 10] The author emphasises that social responsibility does not include charity and philanthropy – it is necessary to clearly separate responsibility at the business model level from sponsorship. The raw materials, fuels, and energy sector is the most transparent in terms of conducting socially responsible business. The financial, media, and communication industry also achieved good results. The least favourable indicators were demonstrated by Special Economic Zones and public utility services. The report highlights a certain problem: companies define CSR very freely, depending on the needs of a given entity. There, CSR is used only as a marketing and public relations tool.

Other research on the awareness of corporate social responsibility were conducted among 25 employees of the Faculty of Information Technology and Communication at the University of Economics in Katowice. The author of this study, Losa-Jonczyk [2014], refers to the answers of the respondents who understand social responsibility of an organisation as, among other things, the application of moral and ethical principles, cooperation with the environment, or pursuing goals that are not only connected with profit. According to the respondents, CSR can be defined as the responsibility of all who work in a company and acting in accordance with the law. The respondents see social responsibility as an element used to manage a company. Among the less frequent opinions, there was a definition that social responsibility was caring for a team one supervises or supporting the development of employees. Losa-Jonczyk [2014, p. 150] states that "the idea of social responsibility is generally known to faculty representatives. However, the responses that mentioned protecting one's good image or compliance with legal norms testify to imperfect knowledge on the subject." She also adds that the least important issue, according to the respondents, was that of environmental protection. Among the most frequently mentioned benefits achieved through the implementation of activities related to social responsibility, there were, among others: "improving the image, (...) increasing the number of students, building a brand, competitiveness on the educational market." [Losa-Jonczyk, 2014, p. 153]

Leoński [2015, p. 95], on the other hand, when referring to the data of the Polish Agency for Enterprise Development, concludes that, to a large extent, the knowledge of the concept of CSR depends on the size of the enterprise.

## 6 Conclusions

Corporate Social Responsibility operates in the field of social economy. The profits achieved through conducting socially responsible business by companies and organisations are multifaceted. Those with a measurable character relate to economic benefits. The parties that record the greatest gains are primarily the environment and the company itself, which – by declaring a sustainable activity – builds its brand on the market and strengthens business relations and social (public) relations. But there are also some dangers resulting from ensuring compliance with imposed standards. Lack of diligence in the implementation of the pro-social and pro-environmental policy adopted by companies and organisations may lead to “losing face” and their hard-won market position. In particular, organisations that represent the third sector must remember that by operating in the area of social problems and by using the support of public institutions, subsidies, and gifts, they are subject to continuous evaluation by the public.

The Fundacja Wspólnota Nadziei and the Farm of Life, which represents it, meet the requirements applying to a socially responsible business. Therefore, it should strive to obtain the PN-ISO 26000 standard. This will help the Foundation strengthen its position and thus increase its credibility in social and business contacts. However, the analysis of the Foundation’s activity carried out by the author indicates that it is necessary to mention some points that require particular caution. The first is the local community. It is important to ensure closer contacts between the Foundation and the local community. Working with the local environment must be a continuous process. According to the interviews, the early stages of the Foundation’s activity were met with a certain reluctance among the residents due to the peculiar behaviour of the permanent residents of the Farm – autistic people with a deep intellectual disability. The Foundation plans further development, i.e. more houses, more residents at the Farm of Life, and the creation of a Social Cooperative dealing with the production and processing of vegetables and fruits. The purchase of animals is also planned. If all these activities are to bring the expected results, they must correspond with the place and people. This means that the Farm, which is part of the commune, should consider both its own interests and the expectations and needs of the local community. The second, sensitive, aspect is the planned extension of the Foundation’s activities to include business functions. When this happens, it will be necessary to ensure full transparency of this activity and the fulfilment of all requirements applying to labour and its scope, in addition to fulfilling all organisational and legal requirements regarding the employment and performance of labour by people with intellectual disabilities. These are, of course, standard requirements that the management and

leaders of such foundations are fully aware of. However, whenever public means are managed and at the same time a business activity is conducted, special care must be taken.

The establishment of a CSR strategy concerning NGOs has become more importance. The strategy can be a crucial component of its own policy. The activities suggested by the authors can be also used by other non-profit organization.

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