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CSR REPORTS IN THE 21ST CENTURY: HAS TIME OF STORIES, FABLES AND LEGENDS ELAPSED?

RAPORTY CSR W XXI WIEKU: CZY MINĄŁ CZAS BAJEK, BAŚNI I LEGEND?

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Summary: The purpose of the research was confronting corporate declarations in the CSR area with their numerous unethical practices for which information was found in various media. The study is unique because there are no critical analyzes based on empirical studies. The following research methods were used, among others: content analysis, network analysis, archival analysis, case study, targeted selection, random selection, evaluation, document research, monitoring, observation, triangulation and expert selection. Conclusions from the results of research: globalization of conducting business, at breaking the relationship between the owner (owners, shareholders), managers and employees (contractors, as part of outsourcing: subcontractors) *de facto* led to a total lack of accountability to society (and/or the state). In the axiological sphere, it found expression in a radical transformation of value systems and focusing on profit, and perception of greed as virtue.

Keywords: CSR reports, ethics, corporate social responsibility, crisis of values, axiology.

Streszczenie: Celem badań było skonfrontowanie deklaracji korporacji w obszarze CSR z ich licznymi nieetycznymi praktykami, o których informacje znaleziono w różnorodnych mediach. Przeprowadzone badanie jest unikalne, gdyż brakuje krytycznych analiz bazujących na badaniach empirycznych. W badaniach użyto m.in. następujących metod badawczych: analiz treści, analiz sieciowych, analiz archiwalnych, *case study*, doboru celowego, doboru losowego, ewaluacji, badania dokumentów, monitorowania, obserwacja, triangulacji i wyborów ekspertów. Wnioski z wyników badań: globalizacja prowadzenia biznesu, zerwanie relacji pomiędzy właścicielem (właścicielami, udziałowcami), menedżerami i pracownikami (kontrahenci, jako część outsourcingu: podwykonawcy) *de facto* do całkowitego braku odpowiedzialności przed społeczeństwem (i/lub stan). W sferze aksjologicznej znalazło wyraz w radykalnej transformacji systemów wartości i skupieniu się na zysku, a postrzeganie chciwości jako cnoty.

Słowa kluczowe: raporty CSR, etyka, społeczna odpowiedzialność biznesu, kryzys wartości, aksjologia.

*When the last tree is felled,
when we empty the last river,
when we catch the last fish,
only then will a man understand,
that you cannot eat money*

(the wisdom of the Bhutanese)

1. Introduction: The importance of CSR

Contemporary social responsibility of business/enterprise in the late phase of global-corporate capitalism is the subject of many studies and analyzes. When complex ownership and management processes in a dynamically changing economic and social reality they are less transparent and more and more anonymous – the more important they are broadly understood information and verification activities. Important aspects (in addition to CSR (*corporate social responsibility*) reports, information obligations of listed companies, soft law in the field of corporate governance, good practices in public companies/listed on stock exchanges, etc.) are information available in the media about various swindles (including: judgments, arbitration awards, settlements, etc.), verdicts of control bodies (in Poland, for example, decisions of the President of UOKiK, reports of NIK, etc.), insights and opinions articulated by employees (critical remarks of those who were previously employed), or customers expressed, for example, on the forums of environmental communicators and/or on the Internet.

The vast majority (this is often a value of 4/5) of customers/consumers evaluate, that corporations/enterprises operate based (primarily) on their economic profit – often violating the principle of integrity, more broadly: the principles of ethics and care for the common good [Płoszajski 2018]. Because business expectations to earn more (often: fast), not necessarily in a moral way, are (as indicated by many symptoms) a universal trend – hence the idea of verifying its scale (in a simple methodological-methodical and purpose-and-quality manner).

2. Research assumptions

Non-graduate students of the second year of MA studies at the Faculty of Management, Computer Science and Finance at the Wrocław University of Economics (winter semester, academic year 2016/2017) have written final papers (3 groups, in total: 67 final papers) as part of ethics and corporate social responsibility classes. First of all, they chose corporations/enterprises that were the object of their attention due to their professional interests and/or work in them; also because they were the leading institutions in their industry (business model, qualitative reference point). In a few cases, these were both mother corporations and their Polish daughter companies.

Then they analyzed available latest CSR (and/or stock exchange) reports¹, and then they sought information in various media about: bribery scandals, scams, swindle, phenomena of corruption (political corruption, with the participation of trade unions, special services of the state, selected groups, e.g. doctors, etc.), price collusions, nepotism, violation of workers' and human rights, dismissals without respecting the rules of outplacement, slave labor in harmful conditions, discrimination (in view of including: wage, racial, national, gender, sexual orientation, religion, etc.), the use of disabled and unemployed people, unethical behavior, and application of illegal practices (e.g. using abusive clauses in contracts), employment for the use of sex, harassment and mobbing, obstruction (through various difficulties) the process of terminating contracts by clients, non-compliance with environmental protection standards (environmental pollution) and declared quality and technical production standards, selling in poor countries products of inferior quality (and/or more expensive) under the same brand, defective products that threaten the loss of health or life, poisonous ingredients in products, testing of products on animals and/or humans, etc. The purpose of the research was confronting corporate declarations in the CSR area with their numerous unethical practices for which information was found in various media. The study is unique because there are no critical analyzes based on empirical studies.

The selection of business organizations/enterprises for research (methodological and methodical assumptions) was random-random-purposeful and qualitative (through the form of analysis of CSR reports from recent years, possibly the analysis of documents of companies operating on the stock exchange, only individual cases concerned the analysis of materials of enterprises that are not listed companies). It means that the trajectory of a non-stationary student's career and studies (including its membership in a given group) were treated as random variables (independent variables), whereas the selection of a CSR report (and/or stock exchange) of a given corporation/enterprise was deliberate-qualitative (dependent variable). The qualitative approach in the form of a business model (industry reference point) in itself contained additional dimensions, whether due to the supremacy in a given industry (the dimension of axiological domination associated with the diffusion of the value system) or efficient operation.

3. Understanding the basic concept

Corporate Social Responsibility (CSR) is a concept according to which the business/enterprise should take into account environmental protection and social interests as well as relations with stakeholder groups in the phase of strategy building. According to the concept: being responsible does not mean that business organizations/

¹ Most of the CSR reports came from the last 5 years (they are published every 2 to 3 years, plus 1 or 2 delays related to data collection and publicity procedure); the oldest CSR report concerned the Fukushima power plant (it was published just before the disaster in 2011).

corporations meet only legal and formal requirements, but also increase investment in environmental protection, human capital and relations with stakeholders that may affect innovation and the economic effects of activity. This means that costs of this kind should be considered as an investment and source of innovation (and not as a cost, as in the case of quality management) [Bernatt 2009; Pisz, Rojek-Nowosielska (eds.) 2008]. The CSR concept is also used as a tool to build the long-term value of a corporation [Gołembski, Wojtkowiak 2013].

4. Results of the research

The researchers used, among others, the following research methods: content analysis, network analysis, archival analysis, case study, targeted selection, random selection, evaluation, document research, monitoring, observation, triangulation and expert selection. Summary of the research results of 67 studies on CSR practices are included in two tables (Table 1, 2). The criteria for systematization were: origin of capital/seat/area of activity (foreign *versus* Polish) in combination with the position held in the structure (parent company vs. daughter company). Moreover, if a Polish daughter company would refer to CSR documents of the parent corporation and state that its CSR is part of a general corporate strategy – it has been classified in Table 1; if not – it is in Table 2. Non-Polish provenance corporations usually published a CSR report. In the case of Polish ones – only the largest state-owned corporations have edited (although they do not have to) CSR reports; most companies, however, ran websites devoted to CSR activities or had a department devoted to this subject on their main website. Only few daughter companies completely ignored this issue (including Play, innogy Polska, GKN Driveline Polska).

It should be noted that: 1) among information found on the Internet and environmental media: between court judgments or verdicts of UOKK, and employees' statements on mobbing, unethical behavior, nepotism, violation of workers' and human rights, dismissals without respecting the rules of outplacement, slave labor in harmful conditions, discrimination, etc. – there is a difference in the legal burden; while in the ethical dimension – the assessment is unambiguous: these are signals that law is being violated and profit is a superior value with respect to man and the environment; 2) information on some scandals, non-compliance with environmental protection standards (environmental pollution) and declared quality-technical production standards, or selling inferior quality products (and/or more expensive) under the same brand – they appear with a significant delay – see cases of corporations: airbus, Monsanto, Volkswagen, Tesco, Takata, Toyota, KobeSteel, Mitsubishi Motors, Fukushima, etc.; this means that you should be aware that our knowledge of compliance with CSR rules by a given corporation is variable over time.

Table 1. Parent corporations with foreign capital and their daughter companies (operating in Poland) implementing a general corporate CSR strategy

No.	Corporations	1*	2*	3*	4*	5*	6*	7*	8*	9*	10*	11*	12*	13*	14*	15*	16*	17*	18*
1	British Petroleum	✗	✗			✗						✗			✗	✗		✗	
2	Coca-Cola Company	✗	✗	✗												✗		✗	
3	DOW Chemical	✗	✗	✗		✗		✗	✗		✗				✗			✗	
4	Fiat Chrysler Automobiles Poland S.A.	✗	✗		✗	✗					✗								
5	Ford Motor Company	✗	✗			✗								✗					✗
6	Fukushima Dai-Ichi Genshiryoku Hatsudensho Jiko	✗	✗			✗		✗			✗				✗				✗
7	Hewlett Packard Enterprise	✗	✗	✗			✗							✗					
8	Johnson & Johnson	✗	✗	✗						✗					✗			✗	✗
9	L'Oréal Paris + L'Oréal Polska	✗	✗	✗						✗	✗				✗	✗		✗	✗
10	LG Electronics				✗	✗		✗	✗		✗								
11	McDonald's Corporation					✗								✗					✗
12	Monsanto Company Inc.	✗	✗			✗					✗			✗	✗				✗
13	Nestlé AG + Nestlé Polska S.A.		✗			✗		✗			✗				✗	✗			✗
14	Nokia Corporation		✗								✗								✗
15	PepsiCo, Inc.		✗								✗				✗	✗			✗
16	Peugeot (Groupe PSA)		✗								✗				✗				✗
17	Raben Group N.V. + Raben Group Poland		✗								✗		✗	✗	✗				
18	Robert Bosch GmbH	✗	✗								✗				✗				✗
19	Roche + Roche Polska	✗	✗			✗		✗	✗		✗			✗					✗
20	Rockwoll Group + Rockwoll Polska Sp. z o.o.	✗	✗								✗				✗				✗
21	Samsung Electronics	✗	✗			✗					✗								✗
22	Takata Corporation		✗								✗				✗				✗
23	Tesco + Tesco Polska	✗	✗	✗		✗		✗			✗			✗		✗			✗
24	Toyota Motor Company		✗			✗					✗								✗
25	Volkswagen + Volkswagen Polska	✗	✗								✗								✗
26	Wal-Mart	✗	✗		✗	✗			✗		✗			✗		✗			✗

Legend: 1* – bribery affairs, corruption (political, with the participation of trade unions, state special services, selected groups, e.g. doctors, etc.); 2* – scams, fraud; 3* – price collusion; 4* – nepotism; 5* – violation of employee and/or human rights; 6* – dismissals without respecting the rules of outplacement; 7* – slave labor in harmful conditions; 8* – discrimination (due to: race, nationality, gender, sexual orientation, religion, etc.); 9* – using the disabled and the unemployed; 10* – unethical behavior; 11* – use of unlawful practices (eg use of abusive clauses in contracts); 12* – employment for sex; 13* – harassment, mobbing; 14* – non-compliance with environmental protection standards (pollution and environmental pollution) and / or declared quality and technical production standards; 15* – selling in the selected countries products of inferior quality (and/or more expensive) under the same brand; 16* – paralyzing (through various difficulties) the process of terminating contracts by clients; 17* – defective products that threaten the loss of health or life, poisonous ingredient in products, etc.; 18* – testing products on animals (and / or humans).

Source: websites for a given corporation – included in the References.

Table 2. Corporations with Polish capital and with foreign capital (not implementing a general corporate CSR strategy) operating in Poland

No.	Corporations	1*	2*	3*	4*	5*	6*	7*	8*	9*	10*	11*	12*	13*	14*	15*	16*	17*	18*
1	Alma Market S.A.	✗	✗				✗				✗	✗						✗	
2	AmRest		✗								✗				✗			✗	
3	Bank Zachodni WBK S.A.	✗	✗								✗	✗					✗		
4	Budimex S.A.	✗	✗	✗							✗	✗			✗			✗	
5	Comarch	✗	✗																
6	Credit Suisse Group AG + Credit Suisse Poland Sp. z o.o.	✗	✗									✗							
7	Dr Irena Eris										✗				✗			✗	✗
8	Elektrociepłownia Opole	✗	✗		✗						✗				✗			✗	
9	Energa S.A.		✗		✗	✗					✗	✗			✗		✗	✗	
10	Getin Noble Bank S.A.		✗								✗	✗					✗	✗	
11	GKN Driveline GKN Group + GKN Driveline Polska Sp. z o.o.										✗								
12	Hamilton Sundstrand Poland Sp. z o.o. (corporation United Technologies)										✗								
13	innogy Polska S.A.	✗	✗												✗		✗	✗	
14	Katowicki Holding Węglowy S.A.	✗	✗								✗			✗	✗				
15	KGHM Polska Miedź S.A.	✗	✗								✗				✗				
15	LPP S.A.	✗	✗	✗		✗		✗			✗				✗	✗		✗	
16	Maspex		✗								✗					✗		✗	
17	Orange Polska S.A.		✗								✗	✗			✗		✗		
18	PCC Rokita S.A.		✗		✗	✗	✗				✗								
19	Play						✗				✗	✗					✗	✗	
20	Polpharma Zakłady Farmaceutyczne S.A.										✗								
21	Polski Koncern Naftowy PKN Orlen S. A.		✗			✗					✗	✗						✗	
22	Polskie Górnictwo Naftowe i Gazownictwo					✗					✗	✗						✗	
23	Polskie Koleje Państwowe S.A.		✗		✗		✗				✗			✗					
24	SCA Hygiene Products S.A.		✗	✗							✗								
25	Tauron Polska Energia S.A.	✗	✗			✗					✗	✗		✗			✗	✗	
26	Torf Corporation Fabryka Leków Sp. z o.o.				✗	✗					✗								
27	Work Service S.A.	✗	✗		✗	✗				✗	✗								
28	Żywiec Zdrój S.A. (group Danone)	✗	✗			✗					✗	✗						✗	

Legend: as in the Table 1.

Source: websites for a given corporation – included in the References.

5. Conclusions

Corporate Social Responsibility is the activity of entrepreneurs that is not bound by the requirements of the applicable law, i.e. voluntary activity over statutory obligations (within the framework of the economic activity). Among the most important benefits for socially responsible businesses – managers and entrepreneurs primarily indicate the improvement of the company's reputation and image. Unfortunately, from the analysis of research and conduct of corporations on the market, it follows that: CSR is important for them primarily because of the improvement and building of a positive image and reputation of the company and the acquisition of loyal customers. Such a recognition of the role of CSR is a significantly narrowing approach. Building an effective CSR strategy that will become the core of business development should not be limited to PR activities related to building the image [Antczak 2011].

Moreover: globalization of running a business, breaking the relationship between the owner (owners, shareholders), managers and employees (contractors, as part of outsourcing: subcontractors) *de facto* led to a total lack of accountability to society (and/or the state). In the axiological sphere, it found expression in a radical transformation of value systems and focusing on profit and praising greed as virtue [Buchanan 2005; Kuc 2015]. Therefore, still – despite the rapidly progressing destruction of the natural and social environment on the scale of the entire Earth – the rulers, oligarchy, bankers and management behave as if the consequences of Bhutan (or Indian) wisdom: “When the last tree is felled, when we empty the last river, when we catch the last fish, only then will a man understand, that you cannot eat money” did not concern them [Zapłątany włóczykij 2018].

So it is time to grow out of the time of stories, fables and legends which corporations deign to customers/consumers. 100% of the research sample of corporations/enterprises (to a greater or lesser extent) is characterized by breaking or violating CSR principles. This means that capitalism in the late global-corporate phase is distinguished by the increased devastation of the traditional set of ethical norms, and the respecting by the corporations/companies of the norms of social coexistence or even honesty – most often it turns out to be a fiction. Ethical and business environments should focus (organized, for example, in some global foundation?) on the development of effective tools for verifying CSR reports, information obligations of companies on the stock exchange, so-called soft law in the field of corporate governance and good practices. The analysis of corporate behavior indicates that ethical audits, SA8000 standards (Social Accountability8000) and AA1000 (AccountAbility1000) fail and require significant clarification, because: 1) principles and standards recommended by standards – corporations themselves transpose into adequate procedures; 2) they are, among others due to the numerous ways of avoiding liability, in the corporate practice not respected [Audyty etyczny 2018; SAI 2018; CSRinfo 2011]. At the beginning, it would be possible to prepare special books (rankings) of corporations that have compromised explicitly declared

values, e.g. to launch the mechanism of organized public pressure. Formulating prophylactics, pulling them to public-political responsibility and sanctioning – could be another action. We are in danger of devaluing our commitments, according to the cynical bon mot (whose likely author is Jacek Rostowski vel Jan Antony Vincent-Rothfeld): *Promises bind only those who feel obliged to them* [Łosiewicz 2015]. Clients and markets expect from corporations (especially financial) higher (from the previously displayed) moral competence, more transparent business [Płoszajski 2018].

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