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## CORPORATE SOCIAL RESPONSIBILITY: DOES THE CONCEPTION COLLAPSE?

**Abstract.** Corporate social responsibility (CSR) is the subject of interest for researchers and practitioners over four millennia. During this period, a number of demands for socially-oriented business activities [1, p. 10-38] also increased the activity of the organization in the field of social and environmental projects in which the concept of corporate social responsibility organization including elements of economics, philosophy [2, p. 279-296], ethics evoked earlier, finally, the social sciences and, consequently, as a result of inertia, caused by the difference of these disciplines, determines a lot of problems both of interpretation and definitional. Thus, the unequivocal definition of corporate social responsibility both in theoretical and practical activities exists. The reasons for this can be seen in the relatively long history of the ideas embedded in the various justifications and interpretations.

**Keywords:** corporation; effectiveness; globalization; social responsibility; society.

**JEL Classification:** M12

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### КОРПОРАТИВНА СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ: КОНЦЕПЦІЯ РУШИТЬСЯ?

**Анотація.** Корпоративна соціальна відповідальність є об'єктом наукових інтересів учених і практиків уже більше чотирьох тисячоліть. Існуючий протягом цього періоду запит на соціально орієнтовану ділову активність [1, с. 10-38] розширив діяльність організацій у сфері соціальних і екологічних проектів, в яких поняття корпоративної соціальної відповідальності включало, в частині, елементи економіки, філософії [2, с. 279-296], етики і, нарешті, соціальних наук. В результаті інерції, викликаній різницями цих дисциплін, виникло багато проблем, які вимагають ідентифікації та інтерпретації. В цій зв'язку також необхідно недвусмысленное определение корпоративной социальной ответственности как на теоретическом, так и на практическом уровне, которое сегодня отсутствует. Причины этого видятся в относительно продолжительной истории различных идей, выдвигаемых для обоснования и трактования данного понятия.

**Ключевые слова:** корпорация, эффективность, глобализация, социальная ответственность, общество.

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**Анотація.** Корпоративна соціальна відповідальність становить об'єкт наукових інтересів учених і практиків уже понад чотири тисячоліття. Існуючий протягом цього періоду запит на соціально орієнтовану ділову активність [1, с. 10-38] розширив діяльність організацій у сфері соціальних та екологічних проектів, де поняття корпоративної соціальної відповідальності містило, зокрема, елементи економіки, філософії [2, с. 279-296], етики й, нарешті, соціальних наук. У результаті інерції, викликаній відмінностями цих дисциплін, виникло безліч проблем, які вимагають ідентифікації та інтерпретації. У цьому зв'язку також необхідне недвозначне визначення корпоративної соціальної відповідальності як на теоретичному, так і на практичному рівні, що нині відсутнє. Причини цього вбачаються у відносно тривалій історії різних ідей, висунутих для обґрунтування та трактування цього поняття.

**Ключові слова:** корпорация, эффективность, глобализация, социальная ответственность, суспільство.

**Introduction.** Identification of historical CSR sources is contained in the etymology of the term «company» that has a prototype in Latin – is derived from two concepts: «cum» and «panis», which means sharing the common bread. The original idea was purely social organization connotation – definitions of «organization», «responsibility» and «society» presuppose existence of the organizations or corporations in the field of semantic communities in which they operate. It is not possible

to separate economic activity from influence of society, personified by the stakeholders, to which the organization is responsible<sup>1</sup>. Consequently, CSR has always been part of business, although not defined in this way. For example, more than 5000 years ago, the right of determining the possibility of deforestation and protecting the environment from degradation had been established<sup>2</sup>. The Hammurabi, approximately around 1700 BC, introduced a code that contained regulations regarding sanc-

<sup>1</sup> Mentioned responsibilities may be defined broadly (e.g., in case of international oil companies that operate all over the world) or narrow (e.g., grocery shop operations).

<sup>2</sup> <http://www.cardiff.ac.uk/research/sustainableplaces/brass/>

tioning penalties for disruptive action aimed at the public including capital punishment. Also in Africa, today's action has been meeting the criteria of social responsibility – each member of the tribe after a successful hunt, a part of the loot indulges to a chief. Equally important, the doctors were not allowed to require excessive amounts of payment for advice or treatment, therefore, appears to be a legitimate claim that business in Africa act as a servant to the community and the individual aspects were of secondary importance.

Regardless of historical circumstances, the genesis of the idea of enterprise's social responsibility can also be found in formation and development of ethical business, which entered responsibility for the manufacturing process, product development, and for related entities either directly and indirectly [3, p. 285-294]. It should be emphasized that the problem of mutual relations and business ethics, which are currently interpreted in the context of corporate social responsibility, dealt with much earlier epochs. Philosophical thoughts in this approach were initiated in ancient times. For millennia, philosophers have been making attempts to identify and assess the economic incentives to take action, the wealth and riches [4], the purpose of economic activity, and the rules that have to follow people engaged in economic activity<sup>3</sup>. Not without significance is the effect of religious ethics, which has strongly shaped people's attitude to business [5]. The principles of mercy and ruling, derived directly from the Bible were inspired A. Carnegie<sup>4</sup>, who, in 1899 formulated the first version of the doctrine known as «the social responsibility of enterprises», which was a response to the contemporary socio-economic activity in the U.S., where large corporations took advantage of their position to maximize profits at the expense of society<sup>5</sup>. Author postulated the existence of two principles: voluntary action [6, p. 7] and trust. However, the requisition, that the business has a responsibility to society, disseminated only in the 50s of the twentieth century. Development in this area has been formed as a result of increased awareness of social and environmental concerns in American society, but also by social protests in Europe in the 60s [7, p. 40]. These developments have contributed to the enrichment approach to corporate responsibility, an analysis of the role and place of business in society and the purpose of their actions resulted in the first theories and definitions dealing with social responsibility.

**Purpose.** This paper is to show the chaos in the area of corporate social responsibility and its consequences. According to A. Janowski's (2012) [8] opinion, so-called CSR activity is frequently used to build marketing or strategic position of the corporation, driven to profit oriented expectations, such as placement of reputation and corporate image.

**Brief Literature Review.** Such scientists as J. Adamczyk, A. B. Carroll, H. J. Johnson, R. Griffin, R. E. Freeman, B. Balewski, A. Janowski and others were engaged in research in the context of factors determining the corporate social responsibility activity and its impact on societies and economic markets.

**Results.** There are opinions that social responsibility is a duty of entrepreneurs in the application of appropriate policies to take actions with desirable objective and value to society. Within development of concepts, definitions covered a wider and wider field of meaning. In 1971, there were demands that managers of socially responsible companies had to incorporate the interests of employees, suppliers, vendors, communities and countries [9], as well as that the concept of socially responsible companies was related to non-economic objectives. The similar

approach of corporate social responsibility has also been included in the stakeholder theory [10]. For example, E. Freeman shared the involved parties into two groups: primary and secondary [11, p. 147], where CSR began to be treated not only in the individuals, but increasingly also in the collective, maintaining the community character of the institution. However, which is particularly important in the 70s of the twentieth century, there was a reconstruction of the discourse on the validity of the CSR concept in actual behavior of social enterprises. Since then, in fact, many professionals had no longer been counting on the declarations, and centered on the achievements. This approach, which is important to a specific action of the company, not the declarations, promises and assurance has been called in the literature «the concept of social responsiveness».

A follow-thinking the 70s were the views of T. M. Jones, who considered that organizations have a responsibility not only to the owners, but also in relation to other groups participated in business. He showed that the social responsibility consisted of different types of obligations that applied in varying degrees of social requirements.

A. Carroll (1979) has created a four-part model of CSR in companies, taking into account the multifaceted phenomenon. In this approach, the responsibility was divided into four categories [12, p. 497-505] according to the degree of social expectations: economic and legal, ethical, philanthropy. It is essential, however, to attribute the economic aspect – the company should be profitable. It is an answer to society's expectations. The extent of support in other areas is directly determined by the activity of operational policy. At the next level of the model, is a family legal aspects, then the responsibility for examining the ethics and morality<sup>6</sup>, and finally philanthropic<sup>7</sup>. As mentioned, the fundamental importance for the enterprise is the economic responsibility. Other types of social responsibility of institutions<sup>8</sup> are seen as additional conditions, which maturity occurs after reaching the company profits that meet the subjective categories of owner satisfaction. This view was in the 70s general and did not raise any formal objections [13, p. 758-769]. In the subject literature, this phenomenon was closed in term of «profit after obligation».

A different approach to corporate social responsibility is shown in the models, belonging to the group of «profit before obligation». In this case, at the heart of corporate social responsibility there are moral values, and other aspects are subordinate to them. An example of this recognition is a model of D. J. Wood (1991). According to the observance of social norms and values, as a consequence of gaining, the goodwill and trust of the public, is the most important goal of every company [14, p. 691-718]. The author, analyzing the social activities of enterprises, supports the concept of social contribution and the test results, obtained by his predecessors. It also indicates a close correlation between the levels of individual, organizational and institutional responsibility of any organization<sup>9</sup>. However, as in the models presented above, there is an undeniable dominance criterion for economic gain, as the determinant of implementation and evaluation of activities aimed at the public good. This problem was present in the early development of the CSR concept, as well as the in current practice of business organizations. Regardless the narrow or broad understanding of the social responsibility of the business community, there are many problems of the CSR implementation in organizations remained [15, p. 122-136]. Such are the problems of discrimination and extensive exploitation of workers and favoring other areas; cus-

<sup>3</sup> At the beginning of ethical awareness in human economic activity refers above all one of the oldest professional codes called Oath of Hippocrates (460-377 BC), and the legal code of Hammurabi in the eighteenth century BC.

<sup>4</sup> American steel magnate, investor, known for building one of the richest and most influential corporations in U.S. history – the Carnegie Steel Company.

<sup>5</sup> Engaging in monopolistic practices, by refusing to pay taxes and striving to achieve the highest profits at the expense of ethics.

<sup>6</sup> It points to the need of the company in a fair, equitable and appropriate, designated in advance by the public ethics, codes of ethics, professional knowledge and conscience of managers and employees of the company.

<sup>7</sup> This kind of responsibility, which makes the company civil institution, is linked to the voluntary commitment of the company's resources to promoting the public (in particular stakeholders), after working out a satisfactory profit.

<sup>8</sup> Legal, ethical, philanthropy.

<sup>9</sup> At the organizational level, specific company is required to comply with the law, ethical standards and social established in a community, which is essential to maintain normal trade relations and the social order.

tomers' excessive profits, often derived from activities in the fringes of the law. Another emphasis is frequent violations of the principles of environmental regulations, as well as discussion of claims for marketing the product. Additionally, it is proved, that organizations have an ongoing impact on the creation of national policies, not only in a local scale, in the field of taxation and regulation, but also in international context by identifying the trading rules democratic participation, as well as excessive usage of developing countries. The letter-round course is still mainly focused on measuring the impact of economic organizations and identifies the need to redefine the relationship of business-society [16, p. 1096-1120]. Hence, more and more questions arise about the actual impact of organizational practices, called as being made to the society, in the context of the welfare of their surroundings. While considering the merits of corporate social responsibility is not questioned, it seems to be a reasonable theorem is not that the effectiveness of this approach should be evaluated in the context of a holistic, broader-go business impact on the environment and society. Some of these problems are derived from the ambiguity of understanding the definition of corporate social responsibility and the lack of reference to the social and organizational change. Even if the change is tolerated, the researchers rather rely on moral suasion and examples of business practice, pointing at community involvement and caused the results. These actions are a reflection of modernist assumptions in the context of the management [17, p. 96-121], and wider recognition of the process of social and organizational change [18, p. 523-557]. Inefficiency of CSR in troubleshooting system problems is particularly evident in the context of the global financial crisis. The global crisis represents a multi-level failure, ranging from individuals, corporations, through the financial sector, and finally the whole capitalist system [19]. It appears to be legitimate claim for the ubiquitous system of greed, entered the business, government and ethics, especially in the western economies [20]. However, it would not be authorized to characterize the economic sector, as based on greed. The intention is to see the evolution of business responsibility in the context of the five stages: greed, philanthropy, marketing, management, responsibility. Each of these steps represents a different level of CSR: defensive, charity, promo, strategic, systemic.

In the era of greed, characterized by defensive CSR, all aimed at the development and responsible corporate procedures are usually limited and activated only when the interests of shareholders are protected. Employee volunteer programs are not common, and the expenditure is incurred only for the purpose of prevention, protection against receiving fines and meets various regulatory requirements. The charitable CSR, in the era of philanthropy, is to support various social and environmental initiatives through donations or sponsorship, usually managed by foundations or funds, aimed at strengthening community groups or associations. However, promotion of CSR, in the era of marketing is used, if the existence of the organization is determined by the perception of its responsibilities in the context of opportunities via public relations to increase brand awareness, reputation and corporate image. As a part of the promotional practices of CSR are similar to those in case of charitable and strategic actions, their results shall be made public by the media.

Strategic CSR, emerging from the era of management, is the relationship of activities in the scope of social responsibility and the organization's main operations (for example, Coca-Cola and water management), often through alignment with the principles of CSR and creation of management systems, social and environmental development that include goal setting, program implementation, audit and reporting.

Finally, the CSR system in the era of accountability is an approach of the activity focusing on the identification and prevention the sources of the current instability and irresponsibility problems formation. It is traditionally implemented as a model of

innovative business, as well as lobbying for the development of domestic and international politics. While the strategic CSR focuses on the micro level – supporting social and environmental initiatives that are consistent with organizational strategies, but without the need to change this strategy, CSR system is focused on the interaction of the macro system. Changes are made in the strategy to optimize economic performance in the great human and ecological systems. Perfect condition would be a synthesis of these approaches. If corporations do not exceed the limits of the first four levels of activity, in the context of corporate social responsibility, its activity will fail.

The first failure in the peripheral CSR is characteristic for the great international corporations, as exemplified by British Petroleum. Although obtaining a dominant position in the fuel sector in the era of management, current business activities in the area of corporate social responsibility does not go beyond «crude oil». This situation is typical for a large number of institutions in other sectors, particularly in developing countries, which activity in the area of CSR is based on the promotion and philanthropic mode, positioned in the field of public relations, marketing, and human resource management department. CSR is in addition explicitly, serving only the improvement of brand ability diagnosis and reputation of the organization. In the best example, the organization either implemented strategic CSR through the attempt to bring social activity for business purposes, or embed its principles in management, which does not change the main strategic objectives of operations, and in particular its harmful consequences<sup>10</sup>. However, there seems to be a legitimate claim about the advisability of conduct, aimed at showing the defect of CSR practices. The problem is derived from the organizational culture – based on narrowly understood system of profit-oriented, short-term demands of the market and imprecise indicators of development (purely on the financial result of the adverse accommodated social aspects see: [21]), which is contrary to the assumptions of sustainable development and social responsibility. When economic calculation is the main criterion of the organization, ethical standards are not taken into account. Moreover, in a situation of conflict between economic development and protection of the environment, even though the proposed compliance with ISO standards, these latter aspects are not respected. If consumers demand cheap products, profits from their sale are not allowing the salary to reach the expected and desirable level, followed by the triumph of consumerism over employees, constituting the weaker party in the market. As a result, workers are also not willing to pay the prices for products from other industries, and wind up a spiral of lower quality.

CSR remains a peripheral in business also for other reasons. It is extremely difficult to compete with large corporations that have the resources to provide the high-recognizability and create the desired image in the media. All rankings and indices of CSR, standards and codes, as well as audits and reports are made based on information from several thousand organizations. Therefore, CSR is a protection for the few corporate elite, discrediting micro enterprises.

The incremental CSR, closely related to peripheral, was entered the era of management by P. Drucker (1954) [22] in the concept of management by objectives. This approach is now highly endemic, but in the 60s of the last century, seemed to be a revolutionary. By splitting strategy of the organization into a series of mediocre goals that cascade is moved to the levels of the organization, making it possible to monitor and foster productivity. While employees are aware of the expectations and posed them of their money after reaching the planned re-impact from, employee participation in setting goals strengthen their sense of mission and motivation<sup>11</sup>. Management by objectives, together with the scorecard, is the same as the assumptions of the era of marketing, as it places emphasis on voluntary, incremental improvement. This is an example of irony of history, for a system that could make the best possible support to the con-

<sup>10</sup> Enron, before proven fraud made in 2001, was included in Fortune magazine's list of the 100 best employers in the United States in 2000. More importantly, Enron implemented all the codes, reports and good CSR practices that are expected of a socially responsible organization.

<sup>11</sup> This theory was later challenged by E. Locke (1990) [24].

cept of management by objectives, was constructed by one of its greatest opportunists – W. Deming (1986) [23], and his TQM approach. The author drew inspiration for his theory of management from the meeting with the president of the Bell Telephone Laboratories, initiated the concept of statistical control of processes. In the later years of the occupation of Japan by the Allies, Deming was asked by the U.S. Army to assist the census of Japan in 1951, which started cooperation with the Japanese Union for Human Science and Engineering under statistical control and quality management. Japanese directors perceive the Deming concept as improving efficiency and lowering costs in organizations to the extent, so there has been widespread implementation of TQM principles to the economic practice, particularly in the newly emerging automotive sector.

In the second half of the twentieth century, TQM has become a top-rated tool to improve economic growth, Japanese institutions gained international rank, and then, in 1987, standardized by ISO 9001 that, at the end of 2008 achieved a number of nearly one million certificates issued. The main determinant of total quality management under ISO 9001 was continuous improvement, which was measured in the context of previously established goals and made ex-ante evaluation of performance. However, the creators of these standards ignored the W. Deming's objections that the lack of understanding of the system usually causes «blur» purposes. These considerations are important in the context of corporate social responsibility, as far as widely practiced CSR standards, ISO 14001 is an explicit reference to ISO 9001, including management by objectives and environmental protection. A weakness of the ISO 14001 and other voluntary CSR practices, using management by objectives, is that organizations set their own goals and develop the right pace for them. Additionally, the disadvantage of this approach is that the peripheral CSR was completely failed to comply with the continuous change within organizations and directly resulted from the negative effects of their activities, including extensive natural resources and economic power usage, in order to provide goods and services to the market. The net result, regardless of whether CSR is used or not, and each virtual pointer at the macro level in the social, environmental or ethical dimensions, is included in the surplus between the areas of wealth and poverty, deforestation, loss of biodiversity, corruption and, consequently, instead of improving, it observably declines. Incremental approach to CSR, thus, provides scale and significance of the desired results. It does not specify the origin of sources of organizations systemic instability, including irresponsibility, representing sole interest of shareholders, and is based on the growth of the global capitalist economy.

CSR has a defect in the form of support for the so-called. «Studying the case of» in business, where the uniqueness and importance of the environment is sometimes questions a scientific goal. It seems to be a reasonable assertion that it is not difficult to find ad-hoc organizations that meet the above criteria, however, whether it is a «case study»? The World Business Council for Sustainable Development (WBCSD), one of the greatest exponents of making CSR idea implementation based on the case studies, acts the estimation, focusing on five areas: operational efficiency, risk reduction, recruitment and retention of talent in organizations [25], protects the resource base and raw materials, creating new markets for goods and services.

However, a more fundamental problem of the recognition of CSR in the context of business examples is a question whether market «rewards» from the organization implementing systems of social responsibility by allowing for a higher rate of return. Current economic situation in the world does not prerequisite positive verification of this thesis. With few exceptions, the global markets are focused on the externalization of social, ethical and environmental costs. T. Friedman (2008) [25] calls this situation privatization of profits and socialization of costs. N. Klein (2007) [26] describes this trend «the way to the bottom», in rela-

tion to positioning production in the countries with the lowest labor standards, environmental protection and costs<sup>12</sup>. Finally, the question arises as to why healthy food and renewable energy is more expensive than their «harmful» generics. Why Exxon remains the most profitable organizations in the world<sup>13</sup>. The answers to some of these questions are in principles of the responsibility era.

**Conclusion.** Thus, there are three defects in determining the failure of the CSR concept in the eras of greed, philanthropy, marketing and management. Not only today's system of economy control is defective. Every business organization is a part of a larger problem. Question about the impact of business on society and the environment for institutions, most of which is still above / in eras, met with the response that the problem does not exist, or the organization is a significant problem itself. Thus, the era of responsibility begins with the organizations' granting their destructive effects on the environment and society, as well as an ambitious approach to solve the problems [28].

Analyzed above practices are indicators of the corporate social responsibility perception evolution. Set of postulates, named CSR, sustainability, corporate citizenship, reliability or business ethics, it has initiated the creation of a new relationship between business and society. However, numerous failures traditionally corresponded with the social responsibility, meant that it has become necessary to transform the original understanding of the integral recognized phenomenon, the essence of which is closed in the concept of sustainable development and corporate responsibility, towards the CSR of second generation.

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<sup>12</sup> In the United States, an investment fund VICEX, which invests in the so-called «Enterprises sin» (called sin industry), the tobacco industry, alcoholic, bookie and armaments factories, provides its clients with a much higher rate of return over the long term.

<sup>13</sup> There seems to be a legitimate claim of defective legal systems and the organization of markets in order to safeguard the interests of the most powerful financial organizations, not idealistic CSR demands or eco-activists requests.