

Authors' contribution/
Wkład autorów:
A. Study design/
Zaplanowanie badań
B. Data collection/
Zebranie danych
C. Statistical analysis/
Analiza statystyczna
D. Data interpretation/
Interpretacja danych/
E. Manuscript preparation/
Przygotowanie tekstu
F. Literature search/
Opracowanie
piśmiennictwa
G. Funds collection/
Pozyskanie funduszy

ORIGINAL ARTICLE

JEL code: M14, L26, I31

Submitted:

February 2025

Accepted:

February 2025

Tables: 1

Figures: 2

References: 33

ORYGINALNY ARTYKUŁ
NAUKOWY

Klasyfikacja JEL: M14, L26,
I31

Zgłoszony:

luty 2025

Zaakceptowany:

luty 2025

Tabele: 1

Rysunki: 2

Literatura: 33

**THE IMPORTANCE OF CORPORATE SOCIAL RESPONSIBILITY
(CSR) FOR MSP COMPANIES IN POLAND: BENEFITS, BARRIERS
AND GOOD PRACTICE EXAMPLES**

**ZNACZENIE SPOŁECZNEJ ODPOWIEDZIALNOŚCI BIZNESU (CSR)
DLA PRZEDSIĘBIORSTW Z SEKTORA MSP: KORZYŚCI, BARIERY
I PRZYKŁADY DOBRYCH PRAKTYK**

Adrian Paweł Apanel^{1(A,B,C,D,E,F,G,)}

¹ Institute of Finance, Faculty of Economics and Sociology, University of Lodz, Poland

¹ Instytut Finansów, Wydział Ekonomiczno-Socjologiczny, Uniwersytet Łódzki, Polska

Citation: Apanel, A.P. (2025). The importance of corporate social responsibility (csr) for msp companies in Poland: benefits, barriers and good practice examples / Znaczenie społecznej odpowiedzialności biznesu (CSR) dla przedsiębiorstw z sektora MSP: korzyści, bariery i przykłady dobrych praktyk / *Economic and Regional Studies*, 18 (1), 108-119. <https://doi.org/10.2478/ers-2025-0009>

Abstract

Subject and purpose of the work: The subject of the study was corporate social responsibility (CSR) in small and medium-sized enterprises (SMEs) in Poland. In turn, the aim of the study was to identify the benefits and barriers associated with the introduction of CSR in SMEs and to present the practices applied by such enterprises in the indicated scope.

Materials and methods: A desk research analysis was carried out in this article, using data from PARP statistics, reports and scientific publications.

Results: The findings address the awareness of CSR among SMEs and present examples of good practice by these companies. The role of the upcoming ESG and CSRD regulations, which are expected to influence sustainability reporting by SMEs, is highlighted. The research shows that the level of recognition of the term CSR among Polish SMEs is low. Only 21.8% of surveyed entrepreneurs were aware of the term. Nevertheless, among companies aware of the importance of CSR, the majority perceive it as an important element of business activity. Among the CSR practices applied by Polish SMEs, those related to employee health are mentioned most frequently. Many companies also engage in dialogue with employees in order to better understand their needs and adapt their activities to them. There is also a growing environmental awareness among entrepreneurs, which translates into the implementation of pro-environmental solutions.

Conclusions: The low level of CSR awareness among SMEs in Poland indicates the need for further educational activities in this area. Implementing CSR in SMEs brings many benefits, such as improving the company's image, increasing customer and employee loyalty, reducing operating costs and increasing competitiveness. However, there are barriers to implementing this strategy, such as limited funds, lack of knowledge, insufficient staff and competitive pressure, among others.

Keywords: corporate social responsibility, small and medium-sized enterprises, benefits, barriers

Address for correspondence / Adres korespondencyjny: Mgr Adrian Paweł Apanel (ORCID: 0009-0006-9920-2324 email: adrian.apanel@edu.uni.lodz.pl), Instytut Finansów, Wydział Ekonomiczno-Socjologiczny, Uniwersytet Łódzki, Polska.

Journal included in: AgEcon Search; AGRO; Arianita; Baidu Scholar; BazEkon; Cabell's Journalytics; CABI; CNKI Scholar; CNPIEC – cnpLINKer; Dimensions; DOAJ; EBSCO; ERIH PLUS; ExLibris; Google Scholar; Index Copernicus International; J-Gate; JournalTOCs; KESLI-NDSL; MIAR; MyScienceWork; Naver Academic; Naviga (Softweco); Polish Ministry of Science and Higher Education; QOAM; ReadCube, Research Papers in Economics (RePEc); SCILIT; Scite; Semantic Scholar; Sherpa/RoMEO; TDNet; Ulrich's Periodicals Directory/ulrichsweb; WanFang Data; WorldCat (OCLC); X-MOL.

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Streszczenie

Przedmiot i cel pracy: Przedmiotem pracy była społeczna odpowiedzialność biznesu (CSR) w małych i średnich przedsiębiorstwach (MSP) w Polsce. Natomiast celem pracy była identyfikacja korzyści i barier związanych z wprowadzeniem CSR w MSP oraz przedstawienie praktyk stosowanych przez tego rodzaju przedsiębiorstwa we wskazanym zakresie.

Materiały i metody: W artykule przeprowadzono analizę *desk research*, w ramach której wykorzystano dane pochodzące ze statystyk PARP, raporty i publikacje naukowe.

Wyniki: Wyniki badań dotyczą świadomości CSR wśród MSP oraz prezentują przykłady dobrych praktyk stosowanych przez te przedsiębiorstwa. Podkreślana jest rola nadchodzących regulacji ESG i CSRD, które oczekuje się, iż wpłyną na raportowanie zrównoważonego rozwoju przez MSP. Z przeprowadzonych badań wynika, że poziom rozpoznania terminu CSR wśród polskich MSP jest niski. Tylko 21,8% badanych przedsiębiorców znało to pojęcie. Mimo to, wśród firm świadomych znaczenia CSR, większość postrzega je jako ważny element działalności biznesowej. Wśród praktyk CSR stosowanych przez polskie MSP najczęściej wymieniane są te związane ze zdrowiem pracowników. Wiele firm angażuje się również w dialog z pracownikami, aby lepiej zrozumieć ich potrzeby i dostosować do nich swoje działania. Rośnie także świadomość ekologiczna wśród przedsiębiorców, co przekłada się na wdrażanie proekologicznych rozwiązań.

Wnioski: Niski poziom świadomości CSR wśród MSP w Polsce wskazuje na potrzebę dalszych działań edukacyjnych w tym zakresie. Wdrażanie CSR w MSP przynosi wiele korzyści, takich jak: poprawa wizerunku firmy, wzrost lojalności klientów i pracowników, obniżenie kosztów operacyjnych i zwiększenie konkurencyjności. Istnieją jednak bariery utrudniające realizację tej strategii, takie jak m.in. ograniczone fundusze, brak wiedzy, niewystarczająca liczba pracowników i presja konkurencyjna.

Słowa kluczowe: społeczna odpowiedzialność biznesu, małe i średnie przedsiębiorstwa, korzyści, bariery

Introduction

Corporate Social Responsibility (CSR) is one of the components of ESG (*Environmental, Social, Corporate Governance*). CSR refers to a company's overall commitment to community and environmental activities, while ESG provides a more detailed framework for evaluating the effectiveness of these activities, focusing on specific criteria related to environmental protection, social aspects and management. The development of the micro, small and medium-sized enterprise (MSME) sector requires companies to take proactive measures that often go beyond their main business interests, including CSR activities. These activities are often perceived as a form of philanthropy or *public relations*, but it is increasingly evident that building relationships with both the external and internal environment is becoming a key element of competitiveness.

A review of previous literature shows that the concept of CSR in relation to SMEs has not attracted much attention from the research community – Bansal and Hoffman (2012); Johnson (2015); Belas, Čera, Dvorský, Čepel (2021). Considering this fact, this article fills this gap. The aim of the study was to identify the benefits and barriers associated with the introduction of corporate social responsibility in SMEs and to present the practices used by these companies in this area. The study used *desk research* analysis, which included data from PARP statistics, reports and scientific publications.

The essence of Corporate Social Responsibility – an outline of the issue

The widely accepted idea of sustainable development emphasises the need to take into account not only economic aspects, but also social, ethical and environmental aspects in business activities in order to meet the needs of both current and future generations. The terms 'corporate social responsibility' and 'sustainability' have become a permanent fixture in the vocabulary of every conscious manager. The essence of this concept is best reflected in one of its first definitions, according to which 'sustainable development is a way of meeting the needs and aspirations of the present generation that does not limit the ability to meet the needs of future generations' (Jeżowski, 2007).

According to the ISO 26000 definition published in November 2010 by the International Standardisation Organisation (ISO), which describes the basic principles of social responsibility and methods of integrating responsible behaviour in various types of organisations, corporate social responsibility means an organisation's responsibility for the consequences of its decisions and *International Standardisation Organisation (ISO)*, which describes the basic principles of social responsibility and methods of integrating responsible behaviour in various types of organisations, corporate social responsibility means an organisation's responsibility for the consequences of its decisions and actions affecting society and the

environment. These actions should be transparent and ethical, as well as (Foundation Institute for Social Entrepreneurship, 2022):

- contribute to sustainable development, including the health and well-being of communities,
- take into account the expectations of stakeholders,
- comply with current legal regulations and international standards,
- be implemented throughout the organisation and practised within its sphere of influence and relationships with stakeholders.

The standard also defines the following seven principles of social responsibility (Marcinkowska, Stronczek, Sawicka, 2016):

- 1) responsibility – the organisation should be responsible for its impact on society and the environment,
- 2) transparency – the organisation's decisions and actions affecting society and the environment should be clear and understandable,
- 3) ethical behaviour – the organisation's actions must be based on the principles of ethics, honesty, equality and integrity,
- 4) respect for the needs of stakeholders – the organisation should respect, consider and take into account the expectations of its stakeholders,
- 5) respecting the law – the organisation should not only accept but also comply with applicable laws,
- 6) respecting international standards of behaviour – the organisation should respect international standards of conduct that are consistent with applicable law, respecting human rights – the organisation should ensure respect for human rights.

Over time, the concept of CSR has gained additional dimensions, such as stakeholder relations, corporate governance and business philanthropy, in addition to environmental and social aspects. T. Gabrusewicz presented a holistic view of this concept, stating that corporate social responsibility is an effective management strategy, an innovative way of building a market advantage that supports the creation of favourable conditions for social and economic development. This relationship stems from how a company affects the community in which it operates. The mutual social relations have become the subject of interest of both management practitioners and theorists. The key element of these economic and social relations is ethics, which examines the rights and obligations of people, the essence of interpersonal relationships and the principles applied by the company when making decisions (Gabrusewicz, 2010). The ethical aspect of social responsibility, emphasising the responsibility of the entire organisation for moral conduct, and not just the individuals on the board, is also emphasised by L. Zbiegień-Maciąg (1991), who defines this concept as the moral obligation of a company to account for its activities to the law and society, especially to internal groups (such as owners and employees), external groups (including shareholders and customers), local authorities, pressure groups, environmental and consumer organisations, suppliers, as well as cooperating partners and state administration.

According to R.W. Griffin (1998), social responsibility is 'a set of obligations of organisations to protect and strengthen the society in which they operate'. The World Bank has also formulated its own definition of CSR, in which corporate social responsibility is understood as the obligation of business to support sustainable development through cooperation with employees, their families, local communities and society as a whole. The aim of these activities is to improve the quality of life, which has a positive impact on both business activities and social development (Filek, 2006). A similar approach can be found in the European Commission's 2011 definition, included in the document 'Renewed EU strategy for 2011–2014 concerning corporate social responsibility', where CSR is 'the responsibility of companies for their impact on society'. It is a management strategy according to which companies take into account social interests, environmental aspects and relationships with various stakeholder groups, in particular with employees, in their activities (*Corporate Social Responsibility – CSR – Social Dialogue*, 2024).

Research methodology and sources used

The article uses *desk research* analysis based on data from PARP (Polish Agency for Enterprise Development) statistics, reports and scientific publications. The aim of this analysis was to identify the benefits and barriers associated with the introduction of corporate social responsibility in the SME sector

in Poland, as well as to present the practices used by these companies in this area. The study also presents the results of a survey conducted among SMEs. The survey, carried out by the consulting and research company EDBAD on behalf of the Ministry of Development and Technology in 2023 on a representative sample of 1,300 micro, small and medium-sized enterprises, aimed to examine the awareness and readiness to implement sustainable development policies.

The spatial scope of the presented research results focuses mainly on Poland, taking into account the specificity of the SME sector in this country. The article also refers to EU regulations, such as the *Corporate Sustainability Reporting Directive* (CSRD) and the European Sustainability Reporting Standards (ESRS), which influence sustainability reporting by SMEs across Europe. In addition, the literature review cites studies from other countries, such as Vietnam, Portugal and Sri Lanka, providing a broader perspective on CSR in the SME sector.

Corporate Social Responsibility – a literature review

A bibliometric analysis conducted by Maldonado-Erazo et al. (2020) based on 277 scientific papers identified in the Scopus database and published between 2000 and 2018 indicates an increased interest in the topic of social responsibility in small and medium-sized enterprises and the dominance of qualitative research. Thematic analysis reveals the main research areas, including CSR practices, sustainable development and business ethics. Oduro et al. (2022) in their literature review, noted the increase in the number of studies on CSR in SMEs over the past 50 years, while emphasising the lack of theoretical consistency and the insufficient use of innovative theories.

According to the literature review, corporate social responsibility in SMEs is a dynamically developing area of research. Many previous studies focus on the impact of CSR on companies' performance, both in financial and non-financial terms. A meta-analysis of 66,741 companies by Oduro et al. (2022) showed a positive impact of CSR activities on the overall performance of SMEs, with social activities having the strongest impact. The studies by Oduro et al. (2022) and Uzhegova, Torkkela, Saarenketo (2019) also take into account contextual factors such as sector and region, as well as methodological factors such as performance measures and sample size, which can influence the relationship between CSR and the performance of SMEs. Le et al. (2021) focused on developing countries, examining the impact of CSR on customer loyalty and business continuity in Vietnam. To this end, they used a structural equation model. Their research results proved that CSR practices have a positive impact on customer loyalty and business continuity of SMEs, which translates into better financial performance.

It is also important to take into account the specific nature of SMEs in CSR research. Szatanowicz and Saniuk (2016), analysing the state of corporate social responsibility, draw attention to the low level of CSR awareness among Polish SMEs. They propose a CSR reporting evaluation model tailored to the specific nature of these enterprises. This model aims to facilitate the management of ESG (environmental, social and governance) risks and build competitive advantage through the application of CSR activities, proposing a CSR evaluation and reporting model tailored to their needs. Berniak-Woźny et al. (2023), on the other hand, studied the perception of SME employees regarding the business rationale for CSR activities. Their study focused on the types of CSR initiatives undertaken by SMEs, the involvement of employees in these activities and employees' perceptions of the business benefits of implementing CSR. Their research results indicated that SMEs engage in CSR activities to a limited extent, mainly environmental and social. Employees involved in these activities perceive the greatest benefits for the company in building trust and relationships with customers. Other researchers, Castjón and López (2016), compared CSR practices in family and non-family SMEs, analysing the impact of factors such as the gender and education level of the manager. Their research results showed that family businesses are more committed to CSR activities than non-family businesses. In addition, the impact of the manager's level of education on commitment to CSR activities was confirmed.

Dias et al. (2019) analysed CSR disclosure practices in SMEs and large companies in Portugal. Their research results indicate no significant differences in disclosure practices between SMEs and large enterprises, with larger companies tending to disclose more information on the environment and society. The size of the company, verification of CSR reports and consumer contact were found to be important factors influencing the scope of information disclosed.

Research by Munasinghe and Malkumari (2012) also points to barriers to the implementation of CSR in SMEs, which are a lack of funds and a short-term approach to the benefits of CSR. The authors suggest the need for further research on raising awareness among entrepreneurs and engagement in CSR activities in Sri Lanka.

The literature review shows that CSR in SMEs is a complex issue that requires further research. There is a need to deepen the knowledge about the factors influencing the relationship between CSR and the efficiency of an SME, as well as about the barriers and opportunities for implementing CSR in different contexts.

In conclusion, a review of the literature indicates that identifying the benefits and barriers of CSR in SMEs is an important area of research. Based on the scientific work of the authors cited, it can be concluded that CSR has a positive impact on the performance of SMEs, including increased customer loyalty and improved competitive effectiveness. At the same time, the results of the research indicate barriers to the implementation of CSR, such as lack of funds and a short-term approach to the benefits of CSR. It is important to take into account the specificity of SMEs in the context of CSR, including the low level of awareness of this issue and limited involvement in CSR activities.

The analysis of practices applied by SMEs should take into account various forms of involvement in CSR, including environmental and social initiatives, as well as practices of disclosing CSR information. An important direction for further research is the analysis of the impact of contextual factors, such as the sector or region, on the implementation of CSR in SMEs.

The role of small and medium-sized enterprises in the development of Corporate Social Responsibility

The small and medium-sized enterprise sector includes companies that employ up to 249 employees and meet certain turnover or balance sheet limits. In Poland, this definition classifies companies into three categories: small (1-9 employees), medium (10-249 employees) and microenterprises (up to 9 employees) (Danielak, Mierzwa, Bartczak, 2017). SMEs are the foundation of the economy, creating jobs, innovation and contributing to economic growth. Despite resource constraints, SMEs can implement innovative and sustainable CSR practices that are in line with their more modest financial capabilities. This often leads to a focus on local initiatives, which is a natural result of their proximity to the community. By interacting with their local environment, SMEs have a better chance of understanding the needs of their customers and communities, which encourages the introduction of CSR activities that have a real impact on local development. These companies can support local initiatives and organisations. As smaller entities, SMEs can easily adapt to changing market and social conditions. This allows them to introduce innovative CSR programmes that respond to current market needs. Due to limited resources and experience in the field of CSR, SMEs may need additional support in planning and implementing social responsibility strategies. They have the option of taking advantage of educational programmes or collaborating with larger organisations. SMEs can also create local networks with other companies and organisations, which allows them to undertake CSR activities together and share resources and experience.

Activities related to the application of the concept of corporate social responsibility concern both large enterprises and entities from the small and medium-sized enterprise (SME) sector. However, many entrepreneurs believe that CSR activities are the domain of large companies. This stereotype has been shaped, for example, by various indexes measuring the social commitment of listed companies, the development of which has been a trend in recent years. However, as research shows, the small and medium-sized enterprise sector is underutilised. Its importance in the economy is very clear. The sheer number of SMEs – over 2.66 million companies – accounts for 99.9% of all enterprises in the country (PARP, 2024). It should be emphasised that, according to data for 2021, the enterprise sector generated more than two-thirds of GDP (67.9%), with micro-enterprises having the largest share in GDP generation – around 28.2%. On the other hand, the entire SME sector generated 45.3% of GDP (PARP, 2024).

It is difficult to measure the activity of SMEs in implementing social responsibility in their business activities, unlike large, often listed companies, which are obliged to disseminate information on their activities in this area and publish financial data. Furthermore, large companies have more resources and organisational capabilities to prepare social reports faster, and the fact that they use CSR standards enables

comparisons between companies or even sectors. Due to the specific nature of SMEs, it is pointless to apply the criteria used by large companies to them. Despite the difficulties in measuring CSR, it is fair to say that the barriers to implementing CSR are more likely to affect micro, small and medium-sized enterprises than large ones. The literature emphasises that smaller companies are closer to local problems, which means that they are more flexible and responsive, i.e. they can quickly reach a given group (Braziewicz-Kumor, 2017).

In January 2025, after more than six months of delay, the EU Directive on corporate sustainability reporting (CSRD Directive) was implemented into Polish law, introducing a number of changes in ESG reporting under the European Sustainable Development Reporting Standards, which will also apply to small and medium-sized listed companies over time. The directive has extended the scope of companies required to report, introduced uniform reporting standards covering environmental, social and governance impacts, and imposed a requirement for the certification of reports.

It is worth noting that as early as November 2023, EFRAG (*European Financial Reporting Advisory Group*) approved the draft of the voluntary sustainability reporting guidelines for non-listed SMEs (ESRS VSME), while in December 2023 it approved the draft ESRS standards for listed SMEs (ESRS LSME). Both drafts were submitted for public consultation in January 2024 (*Voluntary ESRS for non-listed Small- and Medium-Sized Enterprises – Exposure Draft (VSME ESRS ED)*). At this stage, ESRS standards for SMEs are optional, but the significant role of SMEs in the supply chain of large corporations and listed companies is already apparent. Therefore, SMEs will have to introduce appropriate reporting as they continue to work with these companies.

The main objective of the standard is to support micro, small and medium-sized enterprises in (*Voluntary ESRS for non-listed Small...*):

- working towards a more sustainable economy,
- improving the management of sustainability challenges, such as air pollution and worker health and safety, which should contribute to their competitiveness and growth, as well as increase resilience in the short, medium, and long term,
- providing information to help meet the demand for data from lenders and investors, making it easier for companies to obtain financing,
- providing the data needed by large companies that ask their suppliers for information on sustainability.

Reporting obligations initially covered large companies and entities at the head of large capital groups, which are required to submit their first ESG report by 2025. SMEs (with the exception of micro-enterprises), on the other hand, should submit their first ESG report for 2026, with the option to postpone until 2028 (*Act implementing the CSRD Directive published in the Journal of Laws, 2025*).

Benefits of implementing CSR in SMES

Implementing the concept of corporate social responsibility (CSR) brings a number of tangible benefits to SMEs. First of all, participation in organised CSR competitions and rankings, such as the 'Równa firma' (Equal Company) plebiscite, gives companies the opportunity to win awards, recognition and publicity in the community. These competitions operate at various levels – local, national and international – and promote the activities of socially responsible companies (Leoński, 2014). By participating in such initiatives, companies can count on free advertising in the media, which helps build a positive image and attract new customers. Another advantage is the tax benefits that result from the possibility of deducting donations of up to 6% of annual income to a public benefit organisation, which also increases the attractiveness of CSR. However, it should be emphasised that not all companies can take advantage of the possibility of deducting donations, as it depends on the adopted form of taxation. Companies that settle on the basis of a registered lump sum and entities that settle according to the tax scale, i.e. on the so-called general principles, can take advantage of such a deduction, as opposed to companies taxed with a linear tax, which do not have the option of such deductions (Leoński, 2015).

Furthermore, CSR contributes to sales growth by increasing product recognition. Customers value socially responsible companies, which promotes brand loyalty. From an HR perspective, CSR activities help to attract, motivate and retain highly qualified employees who are more loyal to the ethical and environmental initiatives of their employers (Łudzińska, 2024).

The introduction of CSR activities can also lead to a reduction in operating costs. Increased work efficiency and savings in the use of resources (e.g. double-sided printing, waste separation) are additional advantages. Contractors can reduce prices for companies with CSR, seeing them as a stable and reliable partner, which increases the company's competitiveness (Leoński, 2014).

Barriers to implementing CSR in SMES

Despite the growing awareness of corporate social responsibility, companies still face many obstacles in implementing this strategy. There is no doubt that small and medium-sized enterprises face much greater difficulties on this path than large companies. The green transition and the implementation of circular economy solutions pose a significant challenge for SMEs, mainly due to high investment costs compared to their direct profits, problems with ongoing financing, and a lack of adequate human resources and knowledge needed to introduce ESG elements into their operations (*Sustainable development not so easy. SMEs still have an uphill struggle*, 2024). The following are among the most important barriers to implementing CSR in SMEs (Foundation Institute for Social Entrepreneurship, 2024):

1. Limited funds – SMEs often have limited financial resources, which can be a significant obstacle to investing in CSR projects. Activities such as reducing CO₂ emissions or implementing social programmes can require large expenditures that are not always within the reach of these companies.
2. Lack of knowledge and awareness – many SME owners may not be aware of the benefits of implementing CSR and may lack the necessary knowledge to carry out such initiatives. A lack of education and awareness regarding CSR can hinder the introduction of these measures in SMEs.
3. Insufficient number of employees – in small companies, people responsible for CSR often have other duties, which makes these activities less important. A shortage of suitably qualified personnel to manage CSR projects can make it difficult to implement these initiatives effectively.
4. Competitive pressure – SMEs operate in a highly competitive environment where the key objective is to maximise profits and maintain competitive prices. In such conditions, companies may be forced to cut costs, which leads to the marginalisation of CSR investments.
5. Problems with evaluating results – measuring the results of CSR activities can be difficult, especially for SMEs that do not have access to the appropriate analytical tools to assess the impact of their initiatives on the social and environmental environment. The inability to accurately measure the effects of CSR can make it difficult to justify spending in this area.
6. Time and staffing constraints – SMEs often struggle with insufficient time and personnel, which means that the implementation and management of CSR projects is put on the back burner. The struggle for survival in the market becomes a priority, which results in CSR activities being treated as a luxury that SMEs cannot afford.
7. Unclear standards and regulations – in some sectors, there is a lack of clear standards and regulations regarding CSR, which makes it difficult for companies to determine social, customer and investment expectations in the context of CSR activities.

Awareness and practices of corporate social responsibility among micro, small and medium-sized enterprises in Poland in the light of previous research

According to a study conducted between September and December 2023 by the research and consulting firm EDBAD on behalf of the Ministry of Development and Technology on a representative sample of 1,300 micro, small and medium-sized enterprises in Poland (Ministry of Development and Technology, 2023), The level of recognition of the term related to sustainable development, i.e. corporate social responsibility, was low. Only 21.8% of respondents said they were familiar with the term, while one in five respondents could not clearly indicate whether they were familiar with it. On the other hand, 58.8% of respondents said they had never heard of the term.

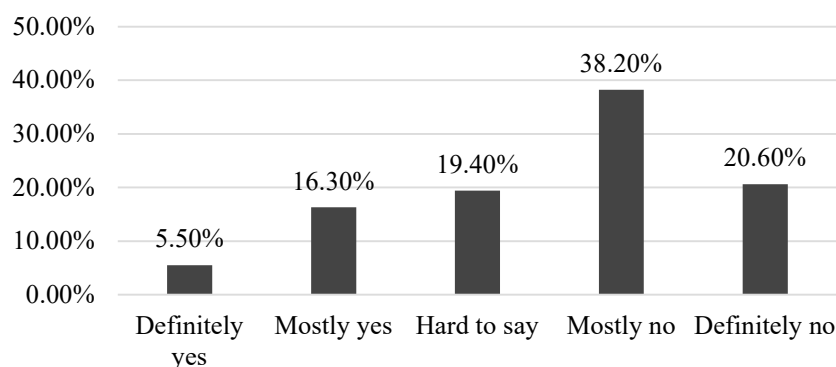


Figure 1. Knowledge of the term corporate social responsibility among entrepreneurs from the SME sector

Source: in-house study based on: Raport – *Badanie dotyczące świadomości i gotowości na wdrażanie polityk zrównoważonego rozwoju w sektorze MŚP w Polsce*, Ministerstwo Rozwoju i Technologii, Warszawa 2023, p. 13.

110 representatives of small and medium-sized enterprises operating in Poland were asked about the importance of the CSR concept Figure 2. The information provided by the respondents shows that the term CSR was perceived as very important and important in 41.9% of companies. The majority of entrepreneurs were not familiar with this concept, which explained the respondents' answers indicating that CSR was not important.

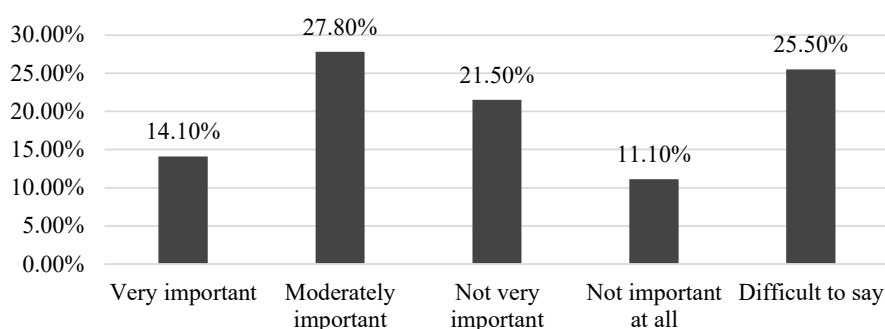


Figure 2. The importance of CSR in the business activities of a given entrepreneur

Source: in-house study based on: Raport – *Badanie dotyczące świadomości i gotowości na wdrażanie polityk zrównoważonego rozwoju w sektorze MŚP w Polsce*, Ministerstwo Rozwoju i Technologii, Warszawa 2023, p. 16.

The 2022 report indicates 419 corporate social responsibility practices applied by 160 companies (Report *Responsible Business in Poland. Good Practices*, 2022). Table 1 contains examples of CSR practices applied by SMEs in various areas, such as workplace safety, dialogue with employees, family support, organisational culture, employee participation, anti-fraud measures, recruitment, volunteering, psychological support and employee health. The companies were involved in educational initiatives on ecology and organised various support programmes for their employees to ensure better working and living conditions.

Table 1. Examples of activities used by SMEs within the framework of given practices

Type of internship	Example of an action used by SMEs in a given practice
Workplace safety	<ul style="list-style-type: none"> • Organisation of Health and Safety Days – training sessions and lectures aimed at increasing employees' knowledge of safe work practices and assessing risks to health, life and the environment, as well as maintaining the highest safety standards and working conditions. • Free preventive medical check-ups and consultations, the opportunity to participate in specialised training courses and lectures, as well as to take advantage of free medical consultations. • The programme called '5 seconds, think before you start' is understood as the time that allows the employee to make sure that they have the right resources, knowledge and tools and that their actions do not pose a threat to colleagues.
Dialogue with employees	<ul style="list-style-type: none"> • Employee satisfaction survey, which aims to gather opinions on working at the company, covering aspects such as satisfaction with pay, relationships with superiors and colleagues, autonomy at work, work organisation, identification with the company, assessment of the company's image as an employer and opportunities for professional development. The survey also aimed to identify areas for improvement. Additional questions were asked about the occurrence of mobbing in the workplace. • Development of an open and friendly organisational culture aimed at working together for the benefit of the organisation and its customers. • Implementation of intensive communication measures in the form of e-learning and meetings aimed at revolutionising the company culture to make the workplace engaging and attractive, with an atmosphere of openness and trust that fosters creativity and teamwork.
Family-friendly company	<ul style="list-style-type: none"> • Creation of childcare centres for employees' children. Its purpose is to support parents in balancing work and private life. • Provision of layettes for the newborn children of company employees; an initiative addressed to those who take maternity or paternity leave; the team and the company are waiting for them to return, regardless of their temporary absence.
Corporate culture	<ul style="list-style-type: none"> • Actively promoting knowledge about the company's activities through annual competitions. The aim is to familiarise participants with the organisation's activities, its modus operandi and the services it offers, as well as to enable them to get to know the company's employees better.
Employee participation	<ul style="list-style-type: none"> • Organising online open days aimed at the recruitment community, during which diversity and inclusion issues are discussed.
Fraud prevention	<ul style="list-style-type: none"> • Creation of a platform enabling anonymous reporting of unethical and undesirable practices in the company. • Establishment of a committee whose purpose is, among other things, to analyse reports and implement appropriate corrective actions. The company tracks usage statistics for this tool and conducts employee satisfaction surveys.
Recruitment and induction	<ul style="list-style-type: none"> • Organisation of online open days that are dedicated to the recruitment community and focus on diversity and inclusion issues.
Employee volunteering	<ul style="list-style-type: none"> • Creation of a volunteer programme for company employees; employees who participate in such initiatives are entitled to one day off per year.
Employee support	<ul style="list-style-type: none"> • The option of using the online psychological counselling service for employees, due to the anxiety and tension caused by the current, volatile war situation in Ukraine. • The option for company employees to apply for funding for hobbies, pursued independently or together with other crew members (e.g. runners, motorcyclists, cyclists, artists).
Employee health	<ul style="list-style-type: none"> • Support for employee sports initiatives. • Subsidising of multisport cards and sports initiatives, e.g. renting a football pitch, petanque activities. • Possibility of using flexible working hours, individual working time arrangements, private leave to be worked during the billing period, increased frequency of remote work.
Environmental education	<ul style="list-style-type: none"> • Organising educational campaigns aimed at raising awareness of environmentally friendly behaviour and practices in offices, private homes and public spaces. • Information posters with suggestions for actions such as proper waste separation, using reusable bags or repairing instead of buying new items, hung in the busiest areas of the office and in company-managed buildings.

Source: in-house study based on: Raportu *Odpowiedzialny biznes w Polsce. Dobre praktyki*, 2022.

Of the 160 companies surveyed, 106 had implemented corporate social responsibility measures, with 106 of these measures focusing on employee health. This is likely due to the experiences of the recent coronavirus pandemic. Most of these measures were related to prevention and encouraged employees to undergo regular check-ups. In addition, many companies used various applications and programmes to motivate employees and their families to take up small sporting challenges and promote physical activity. Companies also engaged in dialogue with employees to understand their individual needs, which led to real changes, such as modifications to workplace infrastructure or a more flexible approach to remote working. As part of their CSR practices, employers also emphasised the importance of employees acquiring new knowledge and skills, which encouraged them to engage in continuous professional development, recognise the purpose of their work and approach their duties with greater commitment.

Conclusions

Corporate social responsibility is becoming an increasingly important element of the development strategy of companies, including SMEs. Although the implementation of CSR involves certain barriers, it brings measurable economic and socio-environmental benefits for both companies and society.

A strong company image in the eyes of stakeholders thanks to the use of the CSR concept gives companies a competitive advantage and stability in difficult times, enabling them to better survive a decline in demand. Companies involved in pro-social activities are more attractive to investors, and their employees can identify with the company's values, which helps to attract and retain talented employees. In addition, a positive perception of the company can reduce operating costs, as investors often associate financial credibility with social responsibility, which can lead to preferential terms of cooperation. Although CSR activities generate certain costs, the benefits outweigh them, which encourages more and more Polish companies to implement them. It is therefore necessary to raise awareness of CSR among entrepreneurs and support them in taking action in this area. Legislative changes, such as the EU CSRD Directive, mean that from 2027 ESG reporting under the ESRS will also become mandatory for listed SMEs. SMEs already play an important role in the supply chains of large corporations and listed companies. Many of these companies require ESG reporting from their suppliers. Working with them will require SMEs to implement appropriate reporting standards in the future. To make it easier for Polish SMEs to implement CSR and adapt to the new requirements, a number of measures should be taken, such as:

- educational programmes to raise awareness of CSR and ESG among entrepreneurs,
- advice on CSR implementation and ESG reporting,
- financial support to facilitate SME investment in sustainable development.

The development of CSR in the Polish SME sector is important not only for the companies themselves, but also for the economy as a whole. Supporting SMEs in this area will contribute to building a more sustainable and competitive economic model. Further research on CSR in SMEs in Poland is essential to better understand the specific nature of this sector and develop effective tools to support its sustainable development.

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