

Corporate Social Responsibility in the Opinion of Residents of Lubelskie Voivodship

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Abstract

This paper presents the opinions of residents of Lubelskie Voivodship on Corporate Social Responsibility of entrepreneurs operating within the Lublin region. The aim is to specify which actions performed by companies have the greatest influence on the perception of the company as being socially responsible as well as which factors determine the choice of employer. It has been shown that the most important activities that positively identify the employer as socially responsible are good treatment of employees, protection of the environment and provision of jobs in the local community. While choosing a new job, respondents take into consideration the honesty of the employer and the perspective for employee development through participation in training and courses. Also significant, however not as much as these, are: the company's brand, environmental responsibility and a good corporate image. It has been shown that respondents from Lubelskie Voivodship have low awareness of ISO 26000 standards, which is related to the concept of Corporate Social Responsibility.

Keywords: Corporate Social Responsibility, Lubelskie Voivodship

Introduction

Building a market economy is related to the need to respect ethical principles and entrepreneurial culture. Today, respect for generally accepted behaviour patterns has become a fact, whereas actions which aim to provide high quality products and services as well as a reliability towards contractors, employees of the state treasury and the environment demonstrate a responsible approach in company management. These are the main sources of a company's success.¹ Business ethics directly refers to an idea of Corporate Social Responsibility and Sustainable Development. A responsible and sustainable business should aim to include ethical standards in its strategy, consciously using them in every situation (Paliwoda-Matiolańska 2009). Ethical values, rights, respect for employees, customers, suppliers and society in general, as well as the natural environment are nowadays particularly important in running a company. In the business world, often dominated by corruption and fraud, companies with honest intentions become more reliable and trustworthy.²

In Poland, the approach to running a business changes systematically. Entrepreneurs are starting to realize that business is not limited only to the accumulation of profits. Non-economic values, which have a great influence on the functioning of the company and provide the quality of work performed by the employees become nowadays more and more important (Rybak 2004). Business activities effect society, therefore entrepreneurs should perform only those activities which are consistent with social aims and values. Such an approach concentrates not only on the company's personal interests, but also its willingness to take responsibility for general social issues.³

1. See: Preamble to "Kodeks etyki dla przedsiębiorców" [Ethics Codex for Entrepreneurs] by Krajowa Izba Gospodarcza, available at <http://www.kig.pl/kodeks-etyki-dla-przedsiębiorcow.html>.

2. See: R. Rabański, *Biznes odpowiedzialny społecznie. Zagadnienia, korzyści, praktyki* [an electronic publication actually not accessible via the Internet].

3. Ibid.

Corporate Social Responsibility is an excellent tool to strengthen the company's position in the market (Handeman and Arnold 1999). It also aims to show a positive image of the company in the local community (Sen and Bhattacharya 2001) by reflecting the social sensitivity of the company and its policies based on good relations with society (Wood 1991).

Corporate Social Responsibility is a multidimensional phenomenon and its final shape is influenced by many different factors including globalization, increased competitiveness, media development and growth of public awareness.⁴ This corporate self-regulation is often considered to be the entrepreneurs' answer to the challenges of sustainable development. That is why the relationship between making voluntary commitments to protect the environment and local communities, and the competitiveness of enterprises has become a vividly discussed issue (Organisation for Economic Co-operation and Development 2001).

Efforts have been made to standardize, in a more formalized form, principles of Corporate Social Responsibility. This has resulted in announcing on 1 November 2010, the launch of the new international standard ISO 26000, which is a practical guide to a concept of Corporate Social Responsibility. This norm defines frameworks and introduces core values and ideas of the concept. The new international standard ISO contains a set of guidelines and rules related to the social and environmental responsibility of enterprises and other organizations which undertake voluntary initiatives to promote sustainable development. It should be remembered that this standard is not a form of certification, nor is it obligatory for entrepreneurs. However, its use builds the organization's responsibility for decisions and actions that influence society and environment. This responsibility stems from transparent and ethical behaviors that contribute to sustainable development, health and prosperity of society, taking into consideration expectations of employees, customers, suppliers and the local community. Additionally, behaviours of employers comply with the national and international standards of behaviour.⁵

The aim of this paper is to examine the level of social responsibility of entrepreneurs within Lubelskie Voivodship by collecting the opinions of its residents. Additionally, the paper is aimed to specify actions that should be performed by companies in order to become socially responsible. It also determines factors which are a kind of indication for respondents as to their choice of employer as well as whether they know and recognize the newly launched standards of ISO 26000. All the above-mentioned objectives have been pursued by the socio-demographic factor that is the place of residence.

1 Methodology

Studies were conducted using an author's questionnaire among residents of Lubelskie Voivodship in April 2013. Lubelszczyzna (the historical region of Poland) is located in Central-East Poland, between the Vistula and Bug Rivers. The eastern part is the border with Belarus and Ukraine, whereas the western part borders with the voivodships: Mazowieckie, Świętokrzyskie and Podkarpackie. It is the easternmost region of Poland. The Lubelskie Voivodship ranks at the end of the list of Polish voivodships in terms of citizen satisfaction with life and financial capabilities of residents. There was a drastic decline in the years 2011–2013. (Czapiński and Panek 2013). This was confirmed by the increase of the unemployment rate in 2011 which amounted to 12,7%, and by the end of 2013 it was 14,4%.⁶ In the years 2000–2008 the number of inhabitants of the region decreased by 2,1%, compared to a 0,3% decrease nationwide. The forecasts assume that in 2035 the population of the Lubelskie Voivodship will decrease to 1871,1 inhabitants (i.e., 13,4% less than at the end of 2008). At the same time, the number of Polish citizens will decrease by 5,6%.

4. See: R. Rabański, *Biznes odpowiedzialny...*

5. Ibid.

6. [In the journal (in both Polish and English texts) European practice of number notation is followed—for example, 36 333,33 (European style) = 36 333.33 (Canadian style) = 36,333.33 (US and British style). Furthermore in the International System of Units (SI units), fixed spaces rather than commas are used to mark off groups of three digits, both to the left and to the right of the decimal point.—Ed.]

It indicates that the rate of population decrease in the whole country, on average, will be more than two times lower than in the Lubelskie Voivodship (Kowerski 2009).

After applying construction and validation procedures, a five-point Likert scale was used in the questionnaire measuring attitudes. A reliability index scale, with Cronbach's alpha at 0,87, was calculated. A quota sample was applied in the first stage of the procedure of selecting the sample. The respondents were divided using such features as sex, a socio-demographic factor, which was the place of residence as well as age by selecting four age groups. The number of respondents, taking into account these factors, was selected in proportion to the number of residents in individual voivodships. In the sample the confidence level was 0,95, the estimated fraction size was 0,50, and the maximum error 0,03. In the next step the adults of the Lubelskie Voivodship were surveyed considering the availability of respondents. The survey was interrupted in the case of depletion of a predetermined number of respondents in each group including their place of residence.

Statistical calculations were conducted using the Statistica 8.1 PL program. A discriminant function analysis was used to determine factors and their values defining Corporate Social Responsibility and factors that influence the choice of the employer made by the employee. To assess the Corporate social responsibility (CSR) of the company the following factors were used: protection of the environment, good treatment of the employees, provision of jobs, taxes fairly paid by the employers, being honest with customers and employees, taking into account the common good and supporting charities. To assess the factors which influence the choice of employer the following aspects were taken into account: perspective of development-training, etc., honesty of the employer, company brand, environmental responsibility, good corporate image, chance for advancement, company size, company involvement in social activities and employee opinions on the work atmosphere.

Discriminant analysis is applied in order to determine which variables stand out; that is to discriminate two or more naturally emerging groups. The main aim for using the discriminant analysis was to predict the classification of cases. Classification functions in the form of calculation of their coefficients were used in the study. These functions were determined for each group (Stanisz 2007). A particular case was classified into a group which had the highest classification value. Prior to analysis, a multivariate normality was examined, checking each variable in terms of its normality of distribution. It was assumed that variance-covariance matrices were homogeneous in groups (Tabachnick and Fidell 1996). Slight deviations were not so important due to the number of groups which were: 504 inhabitants of rural areas, 233 of towns up to 20 thousand inhabitants and 420 of towns of over 20 thousand inhabitants.

The chi-square test of independence was used to examine the relationship between two nominal variables, which were place of residence and positive or negative response of the respondent. This test was based on comparing observed values with expected values (Stanisz 2006).

Among respondents, 43,6% were residents of rural areas, 20,2% of small towns, and 36,3% of cities of more than 20 thousand residents. Considering the level of education, 29,5% of respondents had a university degree, 59,9% secondary education, whereas 10,0% primary and vocational education. The group aged up to 30 years constituted 53,9% of all respondents, the group from 31 to 45 years—24% and from 46 to 60 years—17%, while from 60 or more years—4,5%. In the study, surveyed women constituted 51,6% of all respondents, while men—48,5%.

2 Results of the survey

While examining activities that had an influence on the statement of whether a company is socially responsible, it was shown that the discrimination of the demographic and social factor, which was the place of residence, was significant between particular groups of respondents. The size of Wilks' lambda was 0,983 with $F = 3.251$ and $p = 0,003$. Among the analysed factors three were included in the model. These were good treatment of employees by companies, which significantly differentiated groups at $p = 0,012$, taking care of the environment—which was significantly different in each analysed group ($p = 0,024$) as well as the importance of providing jobs by the employer, of which values in all groups did not show significant difference. It should be noted that the value

of Wilks' Lambda in these three cases was almost 1 which means that it had low discriminative power. Undoubtedly, small differences between the mean values of variables in each group were also important in the study on Corporate Social Responsibility. Other activities which were much less important and therefore not included in the model of discrimination: taxes fairly paid by the employers, being honest with customers and employees, taking into account the common good and supporting charities (tab. 1).

Tab. 1. The company's activities in favour of promoting Corporate Social Responsibility in the opinion of the residents of Lubelskie Voivodship. The summary of discriminant function analysis — variables in the model

Wilks' lambda: 0,983; approximate $F_{(6,230)} = 3,251; p < 0,003$						
Type of activity	Wilks' lambda	Partial Wilks' lambda	F to enter	p level	Tolerance	1-Tolerance (R -squared)
Protecting the environment	0,989	0,993	3,725	0,024	0,985	0,014
Good treatment of the employees	0,990	0,992	4,427	0,012	0,929	0,048
Providing jobs	0,987	0,996	2,241	0,106	0,939	0,060

In order to learn about the specific nature of discrimination, canonical analysis was used. The calculated standardized coefficients of the discriminant function showed that activities related to the good treatment of employees by the company had the greatest influence on the first discriminant function. The importance of protecting the environment and providing jobs for the employees were less significant. The cumulative proportion of variance of each function showed that the first function was responsible for 89% of the explained variance, which means that 89% of the discriminatory power was explained by this function (tab. 2). The first function was even more important as only this function was statistically significant. It was evident in the chi-square test of the following elements (tab. 3).

Tab. 2. The influence of individual factors related to Corporate Social Responsibility on the created functions. Standardization factor for the canonical variables

Type of activity	Element 1	Element 2
Protecting the environment	-0,600	-0,789
Good treatment of the employees	-0,696	0,726
Providing jobs	0,525	-0,153
Eigen value	0,015	0,001
Cumulative proportion	0,890	1,000

Tab. 3. The chi-square of the following elements in the canonical analysis

Element removed	Eigen value	Canonical R	Wilks' lambda	Chi-square	Df	p
0	0,015	0,122	0,983	19,445	6	0,003
1	0,001	0,043	0,998	2,138	2	0,343

While calculating the classification functions created for each group, it was shown that the results in particular groups were similar, as it was previously presented by the Wilks' Lambda value close to 1. This was caused by very similar opinions within groups of respondents on Corporate Social Responsibility. All three groups of respondents agreed that good treatment of the employees should be the most crucial issue for the employers. The importance of protecting environment and providing jobs for the employees were less significant (tab. 4).

Tab. 4. The classification functions for three groups related to respondents' place of residence

Type of activity	Village	Town	Town
	$p = 0,324$	up to 20 thousand $p = 0,248$	more than 20 thousand $p = 0,428$
Protecting the environment	1,632	1,476	1,588
Good treatment of the employees	6,722	6,550	6,844
Providing jobs	0,695	0,772	0,676
Constant value	-21,094	-20,329	-21,112

The analysis of elements that had the greatest influence on respondents' choice of an employer showed that discrimination of a factor which was the place of residence proved to be very important. However, the discriminatory power was low as evidenced by the size of Wilks' Lambda which was nearly 1, with F value at 4,450 and $p < 0,001$. Ten factors were analyzed and only 5 entered the discriminant function model. The highest significant differences ($p < 0,001$) between the groups of respondents were demonstrated in the case of activities related to the perspective of their participation in courses and trainings. The importance of corporate brand reached significant difference at $p = 0,004$, while the honesty of the employer varied at $p = 0,023$ between the groups surveyed. Other activities which showed no significant differences between the groups also found their place in the model of discrimination. These were: environmental responsibility of the company and good corporate image in the society. Such activities of the entrepreneurs as proposed wages, chance for advancement, company size, company involvement in social activities and employee opinions on the work atmosphere were not included in the model of discrimination (tab. 5).

Tab. 5. The activities that have an influence on the choice of the employer by the employee in the residents' opinion. The summary of discriminant function analysis—variables in the model

Type of activity	Wilks' lambda: 0,962; approximate $F_{(10,226)} = 4,450$; $p < 0,001$					
	Wilks' lambda	Partial Wilks' lambda	F to enter	p level	Tolerance	1-Tolerance (R-squared)
Perspective of the development	0,974	0,987	6,994	0,001	0,914	0,085
Honesty of the employer	0,968	0,993	3,749	0,023	0,916	0,083
Company brand	0,971	0,990	5,476	0,004	0,907	0,092
Environmental responsibility	0,966	0,995	2,740	0,064	0,874	0,125
Good corporate image	0,966	0,996	2,304	0,100	0,925	0,074

Using canonical analysis, the standardized coefficients of the discriminant function were calculated. The studies have shown that the greatest influence on the first discriminant function was the perspective of employee development through their participation in courses and trainings, company brand and honesty of employers.

Less important were activities related to environmental responsibility of the company and good corporate image in society. The cumulative proportion of variance of each function showed that the first function was responsible for 89% of the explained variance, which means that 68% of the discriminatory power was explained by this function (tab. 6). The second discriminant function, although also significant at $p = 0,006$, had only 32% of the discriminatory power explained by this function (tab. 7).

The analysis of individual elements which had the greatest influence on the choice of employer demonstrated very similar results in all groups due to the similar mean of expression values based on the Likert scale. In all groups, the honesty of the employer had the greatest importance.

The perspective for employee development had nearly half the value. The activities to promote the company's brand were in the third place. The environmental responsibility of the employer and a good corporate image had less importance of the classification function (tab. 8).

Analysis of the relationship between the place of residence and respondents' declared knowledge of ISO 26000 showed that it was very little known and poorly recognized among respondents from Lubelskie Voivodship. Only nearly 13% of respondents showed knowledge of ISO 26000 norms (tab. 9).

Tab. 6. The standardization factor for the canonical variables explaining factors in the choice of employer

Type of activity	Element 1	Element 2
Perspective for development	0,662	0,390
Honesty of the employer	-0,362	0,549
Company brand	0,574	-0,396
Environmental responsibility	-0,459	-0,028
Good corporate image in the society	0,142	0,556
Eigen value	0,026	0,012
Cumulative percentage	0,680	1,000

Tab. 7. The chi-square of the following elements in the canonical analysis

Element removed	Eigen value	Canonical <i>R</i>	Wilks' lambda	Chi-square	Df	<i>p</i>
0	0,026	0,160	0,962	44,156	10	0,001
1	0,012	0,110	0,987	14,177	4	0,006

Tab. 8. The classification functions related to the choice of the employer by the employees, taking into account the place of residence

Type of activity	Village <i>p</i> = 0,324	Town	Town
		up to 20 thousand <i>p</i> = 0,248	more than 20 thousand <i>p</i> = 0,428
Perspective for development	3,932	4,060	4,244
Honesty of the employer	6,945	6,644	6,809
Company brand	1,404	1,621	1,564
Environmental responsibility	0,613	0,503	0,467
Good corporate image	0,163	0,123	0,206
Constant value	-29,097	-28,695	-29,716

Tab. 9. The respondents' degree of knowledge of the ISO 26000 standard, taking into account the place of residence

Type of response	Number and % in total	Place of residence			Total
		Village	Town up to 20 thousand	Town more than 20 thousand	
Yes	number	54	34	61	149
	% in total	4,66	2,93	5,26	12,84
No	number	322	353	435	1011
	% in total	27,76	21,81	37,59	87,15
Total	number	376	287	497	1160
	% in total	32,41	24,74	42,84	100,00

Pearson's chi-square: 1,889; df = 4; *p* = 0,756

3 Discussion

These studies have provided a way to determine which of the activities performed by entrepreneurs from Lubelskie Voivodship are expected by society within Corporate Social Responsibility. In times of global crisis the reconciliation of business with ethics may seem difficult for entrepreneurs. However, ethical behaviour and its benefits for society should be clearly defined. It can be said that ethics become the foundation of Corporate Social Responsibility which should be built through mutual concessions defined by the law that functions in a particular society. Without acting in accordance with the law, ethics and ethical standards do not exist. Ethics also apply to moral principles and refer to religion and customs which allow organizations to function. Ethical behavior cannot be forced on anyone, it must flow out of inner conviction and be fully conscious.⁷

Results of studies have showed that the fundamental duty of the employer is to ensure the good treatment of employees as well as provide them with jobs. Corporate Social Responsibility also refers to fair pay as well as fair and equal treatment of employees, and prevention of discrimination in the workplace. The respondents have raised the importance of protecting the environment. An ethical and ecological company should use technologies that are environmentally friendly. The promotion of initiatives to promote environmental responsibility among employers should be constantly implemented. Studies have shown that there is also a greater desire to work for an employer who is ecologically responsible. Public opinion has a great influence on the ethical behavior of entrepreneurs. Society is becoming more and more interested in the issue of ethical standards in business and has a more critical attitude towards those who are co-responsible for the degradation of nature and activities which are detrimental to the economy and society.

The results of studies have shown that respondents attach the utmost importance to the honesty of the employer. This feature is mostly reflected in the declarations which verify the choice of the employer by the employee. Respondents have attached great importance not only to work itself, but also to the opportunity to improve their skills by participating in different courses. Potential employees pay attention to the brand developed by the company as well as whether its image is well-received in society. According to respondents, entrepreneurs who cheat on taxes are not judged too negatively. Undoubtedly, this is caused by the frequent public display of the considerable burden on entrepreneurs due to high labour costs. The charitable initiatives of entrepreneurs and activities related to employee promotion have not found approval among respondents. The atmosphere in the workplace is also less important among the respondents.

Considering the problems posed by Corporate Social Responsibility, it should be noted that the voluntary international standard ISO 26000 is becoming more and more important. The conducted studies have shown that the citizens of Lubelskie Voivodship do not pay much attention to this issue as they have low knowledge and recognition of this particular standard. However, it should be noted that the functioning within CSR (Corporate Social Responsibility) of the entrepreneurs of Lubelskie Voivodship is inevitable and will soon become even a requirement.

The functioning within CSR norms consists in running a company in accordance with a balanced policy in order to increase its benefits as well as reduce or even eliminate the damage caused by its activities. The lack of such an approach may lead to the lack of public support for the company's operations, limiting access to resources and consequently leading to its liquidation (Thompson 1967). The intention of introducing the concept of CSR to the management literature is to encourage corporations to help solve social problems (Frederick 2006). Additionally, the aim was to cause the effects of their activities to be balanced by the positive influence of entrepreneurs on the society in which they function (Walsh, Weber, and Margolis 2003).

The introduction of the ISO26000 standard in the United States and Western European countries has not resulted in an immediate transparency of companies in the sense of reporting, which is a prerequisite for normalization. The main problem lies in hiding the facts of violation of regulations and labour law. However, international experts still work on measurement methods for CSR which would be appropriate for the evaluation of companies and their workplaces (Hond, Bakker,

7. See: R. Rabański, *Biznes odpowiedzialny...*

and Neergaard 2007). The problem of reliability of evaluation lies in the fact that it is difficult to analyse and statistically assess moral contents pursued by entrepreneurs in their activities. They should find an economic justification for such behaviour which is conducive to co-operation with the environment (McWilliams, Siegel, and Wright 2006). Presently, modern statistical techniques are used for the measurement. They allow one to draw the right conclusions without having a negative impact on the operation of enterprises (Margolis, Elfenbein, and Walsh 2007; Orlitzky, Schmidt, and Rynes 2003). It is argued that Corporate Social Responsibility is no longer seen as the moral responsibility of business people for the good of the society in which they function, but as the strategic resources that aim to improve the efficiency of functioning within the society — corporation line (Lee 2008).

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