
**Prospects for the development of corporate social responsibility
in Poland after the COVID-19 pandemic**

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Abstract: The outbreak of the COVID-19 pandemic raised many questions, including these concerning the future of CSR. The aim of this study is to present the prospects for the development of corporate social responsibility in Poland after the COVID-19 pandemic. The number of good practices in Poland is increasing every year and the dynamics was maintained during the pandemic, despite the fact that some sectors faced a difficult economic situation. Special attention should be paid to enterprises that are financed with public money, as they were the ones that started activities for the benefit of local communities during the pandemic. The post-pandemic period will ensure the stabilization of the economic situation and may constitute the foundation for the further development of corporate social responsibility

Introduction

The outbreak of the COVID-19 pandemic has overturned the life of society. Groups of people particularly exposed to infection, such as the elderly, required special help from others. The COVID-19 pandemic resulted in increased interest in the situation of other people.

The rapidly spreading coronavirus has also challenged governments to coordinate health and social security. To limit the spread of the COVID-19, governments had to make solid decisions and restrict the life of society in many aspects, and at a critical moment, introduce a lockdown.

The introduced restrictions, with the lack of a constant cyclicity, caused by the randomness of the course of the pandemic, aroused the uncertainty of running the activities of stationary shops and services. The fear of the long-term effects of the pandemic felt by people running businesses translated into a change in the current functioning of enterprises and expansion into new markets (e.g. Dyduch et al. 2021, Hadasik, 2020).

It should be noted that among entrepreneurs and other members of the society there is an increase in interest in the environment and its inhabitants. During the pandemic, many initiatives were created to support people most affected and threatened by the pandemic (Czajkowska, 2020; Kantor and Kubiczek, 2021). In this study the prospects for the development of corporate social responsibility in Poland after the COVID-19 pandemic were presented.

Corporate social responsibility

Numerous institutions were involved in helping those in most need. For example, different organizations started sewing masks that were then given away free of charge. Such projects can be treated as activities in the field of corporate social responsibility. These initiatives definitely meet the first definition of CSR, proposed by Bowen (1953, p. 6), who understands it as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms. Of objectives and values of our society”. Moreover, supporting the stakeholders during a pandemic goes beyond the traditionally understood economic activity, i.e. it is discretionary.

For Carroll (1979), this discretionary responsibility is the essence of corporate social responsibility. It should be noted that CSR itself is not focused on benefits, however, it may ultimately translate into financial profit. The debate on links between CSR and firm (financial) performance has been going on for many years and this relationship is presented in various companies from different sectors (e.g. Bowman and Haire, 1975; Friedman 2007; Falck and Heblich 2007; Fanti, Buccella 2017; Kitzmüller, & Shimshack, 2012; Miller et al., 2020; McWilliams, Siegel, 2000; Balabanis et al., 1998).

In the early 2000s, Windsor (2001) pondered the future of CSR. The pandemic reality made it necessary to ask the following question again: what is the future of CSR? The first step is to divide the period from the outbreak of a pandemic into what is known as a “pandemic” and “post-pandemic”. For the purposes of the considerations, the period of the “pandemic” will be defined as the time from the introduction of the first restrictions until their disappearance. During this time numerous restrictions were introduced, and a lockdown took place, thus shaping a new, pandemic reality. Furthermore, the term “post-pandemic” will be understood as a stable situation after the pandemic has ended – attitudes, behaviors and habits are relatively permanently modified by the pandemic reality.

Pandemic period

When considering the pandemic reality, one should consider whether CSR activity is important in times of a pandemic crisis (Bae et al., 2021). This is because the COVID-19 pandemic has significantly impacted economic activity, reducing sources of income in many sectors such as tourism, culture and gastronomy. Therefore, entrepreneurs had to focus on actions that would help their businesses survive during the pandemic. The fundamental activity of enterprises is focused on generating the highest possible profit and maximizing value in the long term. In the short term, it is possible to make a loss, but one that does not threaten with bankruptcy. High loss or its persistence leads to bankruptcy of the enterprise. In classical terms, an unstable situation forces entrepreneurs to think about themselves and their enterprise’s activities. In line with Carroll’s (1979) concept, it can be said that there has been a shift and focus on the basic – economic activity within the law. Therefore, in the event of a pandemic crisis and an economic downturn, enterprises could not undertake activities and volunteer e.g. as part of corporate social responsibility, because the company’s resources were used for its survival on the market. However, some researchers perceive the COVID-19 pandemic as a determinant of CSR activities (Czajkowska, 2020). The proposed dependency is particularly noticeable in the sector of enterprises owned by the public sector. Restrictions on running a business, and lockdown at

a critical moment, forced organizations to change their ventures. It should be emphasized that financing enterprise from public money is certain. It should be emphasized that enterprises are financed by public.

An example of such financed enterprises are sports clubs owned by local government units. In Poland, such an example of such enterprise is Zagłębie Sosnowiec which during the suspension of football games was very actively involved in helping the local community (Li et al., 2021). One of the actions was to conduct an auction, proceeds from which were allocated to supply local hospitals. The players also visited children in Sosnowiec orphanages. Moreover, Zagłębie Sosnowiec was the initiator and coordinator of many actions involving local entrepreneurs.

Cultural institutions are an interesting example of the transformation of activities in the entire sector. It is worth emphasizing that before the outbreak of the pandemic, cultural institutions were themselves beneficiaries of initiatives in the field of corporate social responsibility (Kubiczek and Kantor, 2020). During the government restrictions and the lockdown, the activities of cultural institutions proceeded in two ways. Cultural institutions focused on their core activities (virtualization of existing activities and expanding activities with additional initiatives) and started initiatives in the area of CSR (Kantor and Kubiczek, 2021).

Cultural institutions in Poland could focus on corporate social responsibility activities because their financing largely comes from public funds (Kubiczek, 2019; Grząba, 2020a, 2020b). Organizations whose sources of financing are certain and whose financial security is ensured, do not have to focus on generating a profit, and thus can start activities for the benefit of local communities. Moreover, public institutions are expected to act and be interested in the immediate environment. Therefore, it should be stated that in the case of public institutions, the outbreak of the COVID-19 pandemic can be treated as a determinant of actions for CSR.

The pandemic has made people pay more attention to helping others. This is confirmed by the multitude of social media initiatives involving those in need, e.g. shopping for seniors. The uniqueness of the pandemic situation has changed the attitudes and behavior of society and entrepreneurs. However, it remains to be considered whether this trend will continue after the pandemic comes to an end. It can be assumed that its durability will also be related to the number of initiatives in the field of corporate social responsibility.

Post-pandemic period

Increasing the number of companies that engage in CSR in a post-pandemic reality is highly likely. There are several reasons for making such an assumption.

Every year, the number of good practices in Poland is increasing, including initiatives in the field of corporate social responsibility (Forum Odpowiedzialnego Biznesu, 2021). This trend was observed before the outbreak of the coronavirus pandemic and then, during the lockdown, the number of good practices increased. It can be assumed that this trend is stable and it is not the pandemic that increased the overall number of CSR initiatives but they results from the general tendency of enterprises to become more involved in optional activities.

The maintenance of the above-mentioned upward trend, together with an increase in social awareness of the essence of mutual aid and especially help to those most in need, allows

to claim that the transformation of Poles' mentality will ensure the durability of educated attitudes and behaviors during a pandemic. Poles will be more sensitive to the situation of their environment and will take interest in it. Thus, they will take initiatives to correct it.

It is worth noting that CSR activities improve the image of a company, therefore including CSR in a company's policy is attractive for their managers. First of all, a large number of such initiatives allows for the preparation of reports that are presented to the public (the so-called non-financial reporting). Involvement in social matters increases the general interest in a company, including the interest of media. The positive image created by the media translates into a positive perception by society. Such a promotion can often be better than paid advertising because it generates high value. The higher stage is identifying a company and its brands as a socially responsible organization. The positive associations that are evoked may be one of the determinants when choosing products.

Corporate social responsibility is not only based on money but also on the involvement of enterprise resources, such as the knowledge of the organization, especially human capital. In most cases it is enough to enable the employees who devote their time to social activities to organize and get involved. Employee volunteering is one of the forms of corporate social responsibility. Moreover, entrepreneurs themselves can provide free of charge resources, e.g. machines, in order to improve the condition of the immediate environment in which they conduct their business.

It should be emphasized that the resources of private enterprises will be able to be engaged in social responsibility activities only when the economic situation of an enterprise is stable. This will firstly affect the economic environment, especially the lack of fear of another lockdown.

Conclusions

The restrictions introduced to reduce the spread of coronavirus translated into an economic slowdown, thus worsening the economic situation of both enterprises and individuals. The awareness of the need to help people in a difficult situation – not only those affected by the pandemic – has increased among the society. During the lockdown, however, it was of particular importance.

Some entrepreneurs focused on surviving the lockdown and the crisis. However, those that had a stable situation were willing to undertake activities within the framework of corporate social responsibility. This confirms the continuation of the upward trend in the number of good practices. Moreover, it can be assumed that the outbreak of the pandemic has become an accelerator for CSR initiatives in Poland. Institutions financed from public funds were particularly involved in CSR. They were involved in helping the closest environment through, inter alia, sewing masks or fundraising for local hospitals.

Research and the ongoing debate among scientists confirm that CSR activities improve the company's image. In the long run, it brings profits for entrepreneurs, which is a significant stimulus to conduct CSR activities. Therefore, it can be argued that from year to year more and more enterprises will go beyond their core activities and engage in optional activities – corporate social responsibility.

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