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Examples of good CSR practices in the TFL sector

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Summary. Corporate Social Responsibility (CSR) is a very broad concept concerning a number of activities, initiatives and procedures of the company's operations located in the social, economic and environmental space. They are included in various national and international documents. Contemporary management conditions, globalization processes and internationalization require enterprises to implement CSR strategies in accordance with applicable standards and reporting principles. The aim of the article is to present selected good CSR practices in the operation of transport and forwarding-logistics companies in Poland. For the purpose of the article, methods of descriptive and comparative analysis of Responsible Business Reports in Poland were used

Introduction

The changes in the contemporary economy towards deepening the division of labour, competition, structural changes, integration and liberalization of trade and geographical expansion of markets are reflected in the economic, social, political and cultural conditions of the activity of industrial, commercial and service enterprises. The new dimension of modern management forces traditionally operating enterprises to integrate activities in the field of innovation implementation, modern technologies, product/service development, demand planning and order fulfilment at the level of quality accepted by the clients. Modern business is also expected to be responsible for the impact of its activi-

ties on its broadly defined environment. In practice, this requires the implementation of the concept of Corporate Social Responsibility – CSR. Enterprises have to take into account not only economic aspects but also ethical and ecological aspects and must be focused on building partner and ethical relations with various groups of stakeholders, such as clients, owners, employees, suppliers or the local community.

The growing interest in building a socially responsible business model results from following factors:

- a) the concept of sustainable development, emphasizing the need to include in the economic activity, in addition to the economic dimension, also social and environmental factors, in order to meet the needs of not only current but also future generations;
- b) development of civil society, demanding the increase of the importance of human rights, equality, proper work relations, care for health and safety of employees, protection of consumers, or limiting the impact of economic activity on the environment;
- c) self-regulation of business in the direction of increasing the transparency of economic activity and its consequences, including the reduction of corruption and unethical behaviours in business and the use of the so-called good practices in relations with stakeholders;
- d) a progressing globalization process that has made enterprises an important player in international economic and political relations and at the same time taking voluntary CSR initiatives is seen as evidence of compliance with good business practices.

Contemporary management conditions, globalization and internationalization processes require enterprises to implement CSR strategies in accordance with applicable standards and reporting principles. For the purpose of the article, methods of descriptive and comparative analysis of Responsible Business Reports in Poland – Good practices 2016 and 2017 were used to present and evaluate selected good CSR practices in the operation of transport and forwarding-logistics companies (TFL) in Poland.

The concept of corporate social responsibility (CSR)

Corporate Social Responsibility (CSR) is a very broad concept, which consists of a number of activities, initiatives and procedures that the companies should follow while interacting with different aspects of their social, economic and environmental environments.

The history of corporate social responsibility development is the subject of considerations of representatives of various scientific disciplines: management, economics, political science, sociology and philosophy, international relations, ethics and history of economy. This is due to the fact that it is an interdiscipli-

nary concept integrating knowledge from various fields of science and business practice (Rok, 2013).

In the literature on the subject, there are many analyses and studies that cover the issues of social responsibility. These include, among others, positions on business ethics (Dietl, Gasparski, 1997; Blanchard, Peale, 2017; Sułkowski, Ignatowski, 2013; Klimek, 2014; Filek, 2001; Gasparski, 2012; Rybak, 2011; Brzustewicz, 2013) and positions on corporate social responsibility (Buglewicz, 2017; Rok, 2013; Nakonieczna, 2008; Filek, 2013; Bartkowiak, Dudek, Wszendybył-Skulska, 2016; Paliwoda-Matiolańska, 2014; Karaszewski, Paluszek, Karwacka, 2011; Żemigąła, 2012; Bartkowiak, 2011; Janeczek 2016). There are also many studies related to selected theoretical issues, e.g. banking (Majchrzak, Dąbrowski, 2016; Waliszewski, 2017), accounting (Krasodomska, 2017), reporting (Śnieżek, 2017), corruption (Kowalczyk, 2009) or the TFL sector (Michałowska, 2016), not to mention foreign-language studies.

Practically, there is not one universal definition of the essence of corporate social responsibility. Corporate social responsibility is often understood as a concept, according to which companies, at the stage of strategy building, voluntarily take into account social and environmental interests as well as relations with various stakeholder groups (Pollach, Johansen, Nielsen, Thomsen, 2012).

In most definitions that capture the essence of social response, the following statements appear (Nakonieczna, 2008):

- social responsibility is an element of the company's strategy facilitating its sustainable development through the optimal use of resources,
- existing competition requires enterprises to base their competitive advantage on non-economic factors, which as a result are reflected in the economic success of the enterprise,
- taking care of groups associated with the company in areas not directly related to the company's activity allows for creating customer loyalty in relation to the company's brand and the favourability of potential customers.

It is often said that the social responsibility of business creates a 3E triad – economy, ethics, ecology. In the literature on the subject, there are also proposals for the principles of the development of a new CSR concept model, the 4E rules (Lauesen, 2013):

- *Economy* – the impact of foreign trade balance surplus, public debt, production, products and various types of risks on economy,
- *Ethics* – concerns about people, planet and profit,
- *L/Egal*– consequences of regulation, (non)compliance, (anti)corruption, (in)equality,
- *Environment* – impact on the environment: stakeholders, natural environment, cultural heritage.

Four categories – organizational order, employees, environment and product – are also indicated as the areas where corporate social responsibility is implemented by companies. Following activities can be carried out within these categories (Ministerstwo, 2016):

1. Organizational order: shaping ethical organizational culture, code of ethical conduct, risk management, communicating CSR activities through disclosing non-financial data (social reporting), preventing corruption, etc.
2. Employees: dialogue with employees, ensuring safety in the workplace, ensuring optimal working conditions, respect for human rights, perceiving the importance of diversity in the workplace, caring for employees' health, reconciling work and family life, etc.
3. Environment: reduction of gas emissions, reduction of energy and water consumption, responsible management of waste and sewage, etc.
4. Product: a responsible approach to the supply chain, including the extraction and transportation of raw materials, the creation of semi-finished products and their transport, responsible investing, etc.

CSR in European Union documents

Corporate social responsibility in the European Union is reflected in many documents and activities that are often advisory or aspirational in nature and aimed at creating a European standard for social responsibility. The CRS concept is treated in the European Union as one of the tools to support the growth of competitiveness of European enterprises and to increase its economic and social cohesion in accordance with the Lisbon Strategy and the Sustainable Development Strategy.

The first of the important documents published by the European Commission is the Green Paper of July 18, 2001 (European Commission, 2001), in which the essence of corporate social responsibility and ways to promote its ideas were presented. This document also initiated a broad debate on the subject of CSR. Corporate social responsibility was defined as “a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment” (European Commission, 2001) as a means to achieve a sustainable economic success.

In July 2002, the European Commission issued the Communication as conclusions stemming from the debate, in which it presented a strategy for disseminating and promoting corporate social responsibility (European Commission, 2002). Attention was paid to the international dimension of social responsibility and the need to link it with international standards, the importance of corporate reputation and image and growing interest in conditions in which products and services offered on the market are manufactured. The Commission

considered the following activities as important for the dissemination of the CSR concept:

- disseminating information about the positive impact of CSR,
- encouraging the exchange of experience on implementation of CSR,
- promoting management skills in accordance with CSR,
- CSR for SMEs,
- universality and transparency of CSR practices and tools,
- creation of Multi-Stakeholder Forum on CSR at UE level,
- including CSR in the European Commission's policies.

The European CSR Forum, established in 2002, issued a Report (European Multi-Stakeholder Forum on CSR, 2004) on June 29, 2004, which assessed the social responsibility of enterprises in the European Union, indicating proposals for further undertakings in that area.

In 2006, the Commission published a Communication on CSR, “Making the Partnership for Growth and Jobs: Making Europe a Pole of Excellence on Corporate Social Responsibility” (European Commission, 2006), announcing the European Alliance for CSR. The Alliance role would be the promotion and exchange of CSR experiences and good practices among enterprises of all sizes and sectors at home in Europe and abroad.

In 2008, as part of the European Alliance for CSR, a set of practical tools was developed, the “CSR Europe's Toolbox for Competitive and Responsible Europe”, which was supposed to help enterprises implement CSR principles, mainly to improve their competitiveness and accountability. The Toolbox was based on the results of CSR Laboratories (a cross-sectoral business-stakeholder cooperation projects that was patronaged by the Alliance) in five areas especially important for business and society: creating an integrated workplace, developing human capital, engineering new business models, promoting sustainable production and consumption, and enhancing trust through open communication (Forum Odpowiedzialnego Biznesu, 2009).

In the 2011 Communication, the European Commission presented “A renewed EU strategy 2011–2014 for Corporate Social Responsibility” (European Commission, 2011). New definition was presented putting CSR as “the responsibility of enterprises for their impacts on society”. Respecting law regulations and collective agreements were supposed to be the basic principles for that responsibility. In order to fully employ CSR, an enterprise should work out an appropriate process in cooperation with appropriate stakeholders with the aim of creating shared value for all interested parties at the same time mitigating any potential negative impacts. Adapting long-term strategic approach to CSR would help with creation of the shared values and mitigation of the potential adverse effects on the society and environment. Particular types of business

models (e.g. cooperatives, family businesses) may be better suited for responsible business conduct.

Internationally recognised principles and guidelines are available for companies (especially large ones) seeking more formal approach towards CSR from following sources:

- recently updated OECD Guidelines for Multinational Enterprises (OECD, 09.07.2018),
- ten principles of the United Nations Global Compact (UN Global Compact, 09.07.2018),
- the ISO 26000 Guidance Standard on Social Responsibility (PKN, 2012),
- the ILO Tri-partite Declaration of Principles Concerning Multinational Enterprises and Social Policy (Międzynarodowe Biuro Pracy, 1992),
- the United Nations Guiding Principles on Business and Human Rights (United Nations, 2011).

European CSR solutions should be consistent with these internationally recognized principles and guidelines. The standards of social responsibility assessment in the form of reports whose guidelines were developed by the Global Reporting Initiative (GRI) should also be mentioned (GRI, 2016). GRI is an international organization that sets standards for corporate social responsibility reporting in the world.

To evaluate the CSR strategy, the Commission launched a public consultation on CSR in 2011–2014. They aimed to identify achievements, gaps and future challenges (European Commission, 2014).

The Directive 2014/95/EU(2014) of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups should also be mentioned. The EU regulation introduced the requirement for the largest public interest entities to disclose in the reports on their activities the minimum relevant information regarding environmental, employee and social issues and disclose, among others, the description of the policy conducted in a given area, its results, risks and risk management in non-financial matters. The purpose of the Directive was to increase transparency, relevance, consistency and comparability of disclosed non-financial information.

CSR in the TFL sector in Poland

The interest in CSR among Polish enterprises and institutions is constantly growing. This is due to EU regulations as well as increasing awareness of the requirements of the competitive market. In Poland, among others, since 2000, the Responsible Business Forum Association (PL. *Stowarzyszenie Forum Od-*

powiedzialnego Biznesu) has been operating, which goal is (Stowarzyszenie Forum Odpowiedzialnego Biznesu, 2010):

- dissemination of knowledge in the field of corporate social responsibility and sustainable development,
- education and supporting initiatives in the field of corporate social responsibility and sustainable development,
- creating a platform for the exchange of experiences in the field of corporate social responsibility and sustainable development of business representatives, public administration and non-governmental organizations,
- exchange of experiences with international organizations.

Responsible Business Forum annually publishes the report “Responsible business in Poland. Good practices”. The report is the largest review of socially responsible business in Poland. Applications and publication of good practices are free. Applications for the Report are accepted every year through a dedicated on-line form, from the beginning of December till the beginning of January (Forum Odpowiedzialnego Biznesu, 11.07.2018).

Since July 2006, CSRinfo, a company that provides comprehensive management services in accordance with the standards of sustainable development and corporate social responsibility concept, has been operating on the Polish market. CSRinfo conducts annual study of CSR reporting in Poland, starting from the analysis of year 2007. This is the only study of this kind in Poland that follows trends and changes in Polish CSR reporting and identifies the strengths and weaknesses of Polish reports. CSRinfo, the only Polish organization with the status of Organizational Stakeholder GRI, launched in May 2011 the Polish Register of CSR Reports (Forum Odpowiedzialnego Biznesu, 2011).

The “Non-financial Reporting in Poland 2016” survey is a list of 317 reports published in the last 10 years (01.01.2005–31.12.2016) registered in the Register of Reports kept by CSRinfo. The analysis includes non-financial reports, i.e. those that disclose data from at least two non-financial areas, for example; environment and health and safety. As it can be seen from the report, 22 reports from this period were submitted from the TSL sector. The companies that reported include: Autostrada Eksploatacja (2009–2016), Chopin Airport (2012, 2014), DB Schenker (2006, 2011, 2013, 2015), DHL (2007), Raben (2015, 2016) (CSRinfo, 2016).

CentrumCSR.PL Foundation's report “Corporate Social Responsibility in Polish Business Reality. Theory and practice. The report on monitoring the social responsibility of the largest Polish companies” in the part concerning transport and logistics sector indicated that topics related to social responsibility were on the webpages of 76.9% of the surveyed companies (Piskalski, 2015). 84.6% declared an interest in ecology. The CSR policy was prepared by 53.8%

of enterprises, the code of ethics by 30.7%. The social report based on GRI standards was published by DB Schenker Sp. z o.o and the Raben group. 84.6% of analysed entities referred to human rights. 46.1% of enterprises were involved in issues related to the supply chain, and only 23% employed a person responsible for sustainable development. Two companies were listed and both included CSR in their annual report. Among the surveyed companies CTL Logistics Sp. a o.o, DB Schenker Sp. z o.o, DHL Global Forwarding Sp. z o.o, DPD Polska, Fedex Express, Raben Polska Group, PKP SA Polskie Koleje Państwowe, Poczta Polska SA, UPS Polska were considered.

Activities of companies from the TFL sector in the area of reported good practices were indicated by the reports of the Responsible Business Forum “Responsible business in Poland. Good practices” (Forum Odpowiedzialnego Biznesu, 2017). In the reports, Good practices in the following areas were included: organizational order (compliance, dialogue with stakeholders, ethics, reporting, management), human rights (education, women in business, policies and procedures, diversity), work practices (security in workplace, dialogue with employees, family friendly company, employee integration, employee participation, counteracting workplace abuses, recruitment and adaptation, training and development, employee volunteering, work-life balance, employee support, employee health), environment (biodiversity, certification, environmental education, eco-tourism, eco-efficiency, eco-products, renewable energy, pro-environmental programs, zero waste, sustainable transport), honest operational practices (market education, counteracting fraud, relations with suppliers, relations with stakeholders), consumers' issues (product and service availability, consumer education, responsible consumption, responsible marketing, consumer participation, facilitations for customers, health and consumer safety), social involvement and development of the local community (physical activity, road safety, a good neighbour, charitable and philanthropic activities, adult education, education of children and youth, social innovations, social investments, social campaigns, culture and arts, socially engaged marketing, health prevention, entrepreneurship development, job creation and competence development, support of non-governmental organizations, cooperation with universities, sustainable city).

In the report “Responsible business in Poland. Good practices 2017” (Forum Odpowiedzialnego Biznesu, 2017) good practices in the TFL sector were published, among others, by the following companies: DB Cargo Polska (1 – organizational order, 2 – workplace practices, 2 – environment), Raben Group (2 – organizational order, 6 – workplace practices, 1 – environment, 2 – social involvement and local community development), Kuehne + Nagel (12 – workplace practices, 1 – environment, 3 – social involvement and local community development), International Airport of Jan Paweł II Kraków-Balice (2 – work-

place practices, 1 – environment, 2 – consumer involvement, 3 – social commitment and development of the local community), PKP CARGO (1 – workplace practices, 1 – environment, 1 – social involvement and development of the local community), DB Schenker (3 – organizational order, 5 – workplace practices, 4 – environment, 4 – social involvement and local community development).

Comparing the report “Responsible business in Poland. Good practices 2016” (Forum Odpowiedzialnego Biznesu, 2016) with the report from 2017, it can be noticed that in 2017 the same companies from the TFL sector reported good practices but in bigger numbers.

Conclusions

In the past, CSR was mainly image-related, but today, based on such activities, companies develop their competitive advantage. The interest of CSR among Polish enterprises and institutions is growing, due to EU regulations and increasing requirements of a competitive market.

A socially responsible company is focused on building partnership and ethical relationships with various stakeholder groups, such as customers, owners, employees, suppliers and the local community. The pro-social, pro-ecological and educational activities undertaken by the company can strengthen its position as a professional logistics operator.

CSR means the responsibility in everyday approach to business – openness and respect, providing a safe workplace, emphasis on innovation and employee development, sharing knowledge and experience, improving solutions for customers and building safe and ecological products.

Analysis of the CSR reports indicates that usually the large companies from the TFL sector publish reports describing implemented CSR strategies.

In April 2014, the European Parliament adopted a directive, according to which companies employing more than 500 people have to report non-financial data – social, environmental, employee, human rights and anti-corruption issues – as well as openly define their business model and present conclusions and risks resulting from the management of the areas covered in the report. This means that large enterprises have to prepare and publish social reports. The relevant amendments to the Accounting Act came into force on 01/01/2017. Also small businesses have to take into consideration social responsibility, as more and more corporations already require their suppliers to respect codes of ethics and to report on CO₂ emissions.

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Przykłady dobrych praktyk w sektorze TSL

Słowa kluczowe: społeczna odpowiedzialność, dobre praktyki, etyka, ekologia

Streszczenie. Społeczna odpowiedzialność biznesu (*Corporate Social Responsibility* – CSR) jest bardzo szerokim pojęciem, pod którym kryje się wiele działań, inicjatyw i procedur funkcjonowania firmy w przestrzeni społecznej, ekonomicznej i środowiskowej. Ma to odzwierciedlenie w różnego rodzaju dokumentach krajowych i międzynarodowych. Współczesne warunki gospodarowania, procesy globalizacji i internacjonalizacji wymaga od przedsiębiorstw wdrażania strategii CSR zgodnie z obowiązującymi standardami i zasadami raportowania. Celem artykułu jest zaprezentowanie wybranych dobrych praktyk CSR w funkcjonowaniu przedsiębiorstw transportowo-spedycyjno-logistycznych w Polsce. Dla realizacji celu wykorzystano metody analizy opisowej i porównawczej Raportów Odpowiedzialnego Biznesu w Polsce.

Translated by Barbara Kos

Cytowanie

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