

Література

1. Балабанова Л. В. Управління маркетинговим потенціалом підприємства: Навчальний посібник. — К.: ВД «Професіонал», 2010. — 288 с.
2. Бутузов В. Протидія злочинності у сфері високих технологій // Міліція України. — 2002. — № 9. — С. 20—21.
3. Варфоломеев В. П. Управление высокотехнологичным производством [Текст]: монография / В. П. Варфоломеев. — М.: Экономика, 2009. — 366 с.
4. Ленсколд Дж. Рентабельність інвестицій в маркетингу. Методи підвищення прибутку маркетингових компаній; пер. с англ. под ред. В. Б. Колчанова и М. А. Карлика. — СПб.: Пітер, 2012. — 272 с.
5. Уайт П. Управление исследованиями и разработками: Сокр. пер. с англ. М.: Издательство: Экономика, 1982.
6. Шепелев Г. В., Комарицкий А. И. Проблемы выхода на рынки наукоемкой продукции: Научный журнал «Электросвязь», № 4. — 2010. — С. 20—23.

Статтю подано до редакції 23.02.15 р.

Anna Czubała,

Prof. dr hab.

Cracow University of Economics
and The University of Dąbrowa Górnicza
(Uniwersytet Ekonomiczny w Krakowie,
Wyższa Szkoła Biznesu w Dąbrowie Górniczej)

INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY ON THE DEVELOPMENT OF THE CONCEPT OF MARKETING

SUMMARY. The article discusses the influence of corporate social responsibility (CSR) on the development of the concept of marketing. It presents selected definitions of CSR and the features of enterprises that apply the principles of this concept. Based on the results of the research conducted by the Responsible Business Forum — Forum Odpowiedzialnego Biznesu (in cooperation with other institutions) in 2003—2015, the article presents opinions expressed by the managers of large and medium-sized enterprises in Poland as regards the significance of CSR, benefits related to taking socially responsible actions, the implementation of CSR in business strategies and the prospects of its further development.

The second part of the article, based on AMA's definition of marketing of 2007: «[m]arketing is the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large», lists

the marketing concepts that take into consideration not only the expectations of clients, but also other groups of stakeholders. Particular emphasis has been laid on the relatively new concept of stakeholder marketing and its two forms: the soft form and the hard form of stakeholder marketing.

KEY WORDS: corporate social responsibility, stakeholders, marketing concepts, social marketing, stakeholder marketing

1. The essence and assessment of CSR

At present, the concept of corporate social responsibility (CSR) is holding a very significant position in scientific discussions and the economic practice. In the literature, one may encounter numerous definitions of CSR formulated by the representatives of various scientific disciplines. Table 1 presents the selected definitions of CSR formulated in the 21st century, which are frequently cited in the economic literature (table 1)

Table 1

DEFINITIONS OF CSR

Author (year)	Definition of CSR
M. Rybak (2001)	Social responsibility of a company means the managers' obligation to choose such decisions and actions that contribute both to the care of the company's own interest (increase in the enterprise's profit), and to the protection and improvement of social welfare.
B. Rok (2004)	Responsible business is a strategic and long-term approach based on the principles of social dialogue and the search of new solutions, which will prove beneficial to everyone.
M. Żemigala (2007)	Corporate social responsibility means taking voluntary actions in order to combine social and economic issues in the trading activity and relations with stakeholders, including employees, clients, investors, suppliers, the community in which the enterprise operates, as well as the government and media.
B. Rok (2008)	The process of getting to know the changing expectations of stakeholders and incorporating them into the management strategy, as well as monitoring the influence of such a strategy on the competitiveness of the enterprise and the increase in its goodwill on the market. Therefore, it is the art of meeting stakeholders' expectations, searching for a dynamic balance between the interests of all interested parties, in accordance with the provisions of law and the socially accepted ethical standards.

Continuation of table 1

Author (year)	Definition of CSR
J. Adameczyk (2009)	The strategy of social responsibility includes complex, formulated and programmed actions, which include not only the relations with key stakeholders, such as clients, owners, lawyers or business partners, but also the relations with social organisations, media, authorities, as well as the local and global community
A. Paliwoda-Matiołańska (2009)	Corporate social responsibility is an effective enterprise management process, which, by responding to the identifiable expectations of the enterprise's stakeholders, contributes to the increase in the competitiveness of the enterprise, ensuring its stability and sustainable development, and at the same time sets favourable conditions for the economic and social development, creating both social and economic value
M. Porter, M. Kramer (2011)	Corporate social responsibility means the creation of shared value, i.e. policies and practices that reinforce the enterprise's competitiveness, and at the same time improve the economic and social conditions in the communities in which the business is conducted
P. Roszkowska (2011)	CSR is an approach that voluntarily takes social interest into consideration at the stage of building a long-term strategy and operations, and, based on the principles of the dialogue with stakeholders, will lead to decisions which are beneficial to the enterprise and its external environment
Ph. Kotler (2012)	Corporate social responsibility means becoming involved in improving the situation of the community by taking voluntary decisions on implementing certain business practices and allocating certain business resources for this purpose
J. Filek (2013)	Corporate social responsibility means a voluntary assumption of obligations towards stakeholders by business entities, which go beyond the applicable law, in order to solve social problems — to the extent possible at a given stage — which would be insolvable without the cooperation and participation of the economic world, at the same time ensuring the avoidance of unlawful and unethical behaviour; therefore, it means complementing economic goals (to the extent of the maturity of all social entities, including, in particular, economic entities) with the social ones

Source: developed on the basis of:

M. Rybak, *Spółeczna odpowiedzialność biznesu — idea i rzeczywistość*, «Gospodarka Narodowa» 3/2001.

B. Rok, *Odpowiedzialny biznes w nieodpowiedzialnym świecie*, Akademia Rozwoju Filantropii w Polsce, Forum Odpowiedzialnego Biznesu, Warszawa 2004, p. 18;

M. Żemigala, *Spółeczna odpowiedzialność przedsiębiorstwa. Budowanie zdrowej, efektywnej organizacji*, Wolter Kluwer Polska Sp. z o.o., Kraków 2007, p. 21;

B. Rok, *Biznes społecznie odpowiedzialny — teoria i praktyka*, in: *Ekonomia społeczna a rozwój*, J. Hausner (ed.), MSAP, Kraków 2008, p. 158;

J. Adamczyk, *Spółeczna odpowiedzialność przedsiębiorstwa*, PWE, Warszawa 2009, p. 116;

A. Paliwoda-Matiolańska, *Odpowiedzialność społeczna w procesie zarządzania przedsiębiorstwem*, C. H. Beck, Warszawa 2009, p. 77;

M. E. Porter, M. R. Kramer, *Tworzenie wartości dla biznesu i społeczeństwa*, «HBR Polska», May 2011, p. 40;

P. Roszkowska, *Rewolucja w raportowaniu biznesowym*, Difin, Warszawa 2011, p. 25;

Ph. Kotler, N. Lee, D. Hessekiel, *Dobro popłaca. Inicjatywy marketingowe i korporacyjne, dzięki którym świat staje się lepszy... a zyski rosną*, M.T. Biznes, Warszawa 2012, p. 16;

J. Filek, *Spółeczna odpowiedzialność biznesu jako nowa wersja umowy społecznej*, Księgarnia Akademicka, Kraków 2013 p. 127.

Due to the international significance, it is worth complementing the set with definitions formulated by the European Commission and the International Organisation for Standardisation (ISO). In 2001, the European Commission defined CSR as «a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis»¹. In 2011, the European Commission proposed a new definition of CSR, deeming CSR «the responsibility of enterprises for their impacts on society»².

¹ Commission of the European Communities, *Implementing the Partnership for Growth and Jobs: Making Europe a Pole of Excellence on Corporate Social Responsibility*, Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee, Brussels, 22.3.2006, COM (2006) 136 final, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2006:0136:FIN:en:PDF>

² Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee and the Committee of the Regions. *A renewed EU strategy 2011-14 for Corporate Social Responsibility*. Brussels, 25.10.2011. COM(2011) 681 final, cited after: Millward Brown SMG/KRC, PwC dla PARP, Raport — Ocena wdrażania standardów społecznej odpowiedzialności biznesu, 9 December 2011, pp. 32—33, https://www.ewaluacja.gov.pl/Wyniki/Documents/Ocena_stanu_wdrazania_standardow_spolecznej_odpowi_edzialnosci_biznesu_13022013.pdf, access: 23.10.2015

In 2010, the International Organisation for Standardisation (ISO), in the ISO 26 000 standard, defined social responsibility as: «responsibility of an organisation for the impact of its decisions and activities (products, service, processes) on society and the environment, through transparent and ethical behaviour that:

- contributes to the sustainable development, health and welfare of society,
- takes into account the expectations of stakeholders,
- is in compliance with the applicable law and consistent with the international norms of behaviour,
- is integrated throughout the organisation and practised in its relationships»¹.

The standard also specifies six areas in which enterprises should take into consideration the ethical, social and environmental effects of their actions. These key areas are the following: human rights, human resources management, natural environment, honest business practices, consumer affairs, societal development and organisation management.

All the definitions mentioned above are characterised by complementarity. They constitute the basis for determining the distinctive features of socially responsible enterprises, which include:

- fulfilling all legal requirements, norms and ethical standards in force in the countries of operation,
- taking actions that benefit stakeholders and the environment voluntarily, i.e. at the enterprise's own initiative and regardless of the existing legal regulations,
- developing responsible and ethical relationships with stakeholders by means of getting to know and taking into account the changing expectations of various stakeholder groups (external and internal), as well as monitoring the influence of this process on the image and reputation of the enterprise,
- incorporating the principles of CSR in the missions, visions and strategies of the enterprise,
- improving the management system, procedures and indicators in all areas of business operations in order to create economic and social value and improve competitive advantage,

¹ *Model rozwoju społecznej odpowiedzialności przedsiębiorstwa. Poradnik metodyczny*, Polska Konfederacja Pracodawców Prywatnych Lewiatan, Warszawa 2010, p. 83.

- introducing new innovative solutions (products, processes), which are economically justified and socially useful to various groups of stakeholders.

The process of implementing the concept of CSR in each enterprise is contingent upon various external factors, such as the level of development of the country, region, sector, participatory democracy, consumerism, media, as well as internal factors, which include the size of the enterprise, the industry, the type of activity, the scope of the market and the form of ownership.

The results of the studies conducted by the Responsible Business Forum in cooperation with other institutions, which included the managers of large and medium enterprises operating in Poland, point to the growing number of managers who interpret the essence of CSR properly and are certain that the implementation of CSR principles brings positive changes and benefits to companies¹. The aim of the studies in 2014 was to confront the managers' opinions on CSR with its implementation in practice². Almost all the managers (96 % of the respondents) stated that it is the duty of businesses to take the ecological and social challenges into account while conducting their activity. Companies should be engaged in recycling, proper waste management and environmental protection; moreover, they should support the development, science, education and responsible consumption of local communities. According to 77 % of the respondents, conducting business activity in accordance with the concept of CSR has a beneficial impact on the company's financial results. As far as the managers are concerned, the main benefits include³:

- improvement of the enterprise's image on the market — 52 %,
- increased acceptance from the external environment — 36 %,

¹ The Responsible Business Forum (FOB) is an organisation that has operated since 2000. Its mission is to disseminate the idea of corporate social responsibility as the norm in force in Poland, in order to improve the competitiveness of enterprises, social satisfaction, as well as the condition of the environment. The results of the studies have been published in the reports: *Menedżerowie 500 odpowiedzialny biznes. Wiedza — postawy — praktyka*, Forum Odpowiedzialnego Biznesu, Bank Światowy, Akademia Filantropii, Warszawa 2003; *CSR w Polsce. Menedżerowie/Menedżerki 500. Lider/Liderka CSR* — badanie GoodBrand oraz Forum Odpowiedzialnego Biznesu, GoodBrand & Company Polska, Warszawa 2010; *Spółeczna odpowiedzialność biznesu: fakty a opinie, CSR oczami dużych i średnich firm w Polsce*, Forum Odpowiedzialnego Biznesu, KPMG W Polsce, Warszawa 2014; *Menedżerowie CSR. Wyniki badania*, Forum Odpowiedzialnego Biznesu, Deloitte, PBS, Warszawa 2015.

² The studies were conducted using the computer-assisted telephone interviewing (CATI) technique. The studies used the purposeful sampling method. The surveyed group consisted of various-level managers of 101 large and medium enterprises: Raport FOB, KPMG, *Spółeczna odpowiedzialność biznesu...* op.cit.

³ Ibidem, p. 22

- increased interest of contractors — 30 %,
- increased sales — 26 %,
- increased interest among prospective employees — 24 %,
- cost reduction — 23 %,
- greater presence in the media — 8 % of the respondents.

The confrontation of the opinions about CSR expressed by the managers with the actually taken actions shows that 54 % of large and medium enterprises do not take any CSR-related actions in Poland, 13 % occasionally engage in philanthropic activity and sponsorship, 15 % formally incorporate CSR in their strategy or publish reports, and 18 % carry out numerous CSR activities, incorporate CSR into their strategy and publish social reports¹. The last group includes mostly the largest transnational enterprises, with 100 % foreign capitalshare, and companies with foreign capital share. According to the managers, the important barriers to incorporating the principles of social responsibility into the practice of studies include the lack of knowledge, the unawareness of concepts and instruments, the absence of measurable benefits, as well as the lack of financial and personnel resources.

2. CSR and marketing

The enterprises' increasing involvement in solving social and ecological problems, which is growing over time, leads to significant changes in philosophy, orientation and marketing activities. It is reflected, among others, by the definition formulated by AMA (American Marketing Association) in 2007: «[m]arketing is the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large»². This definition sets new directions for the development of marketing, extends the scope of its interest by the analysis of the factors and social effects of changes occurring in the market and in society. The definition clearly shows that the essence of marketing is the creation and exchange of offerings that constitute value for various groups of stakeholders, not only clients, but also business partners and society. In consequence, marketing becomes socially responsible for the economic, environmental and ethical effects of the taken actions. AMA's definition also emphasises the significant role of marketing, assuming that marketing is an activity conducted by a set of institutions

¹Ibidem, p. 33.

²J. Kamiński, Nowa definicja marketingu AMA, „Marketing i Rynek” 2009, no. 5, p. 10

(producers, wholesalers, retailers, market research agencies, advertising agencies etc.), as well as processes carried out in accordance with legal regulations and the applicable social standards.

In other words, social marketing in commercial enterprises is a practical proof of their engagement in the implementation of the concept of corporate social responsibility. It consists in taking ethical, social and environmental problems into consideration as part of the activity and marketing projects, in such a way as to increase the satisfaction of the enterprise's stakeholders and the competitiveness of its offer. «Marketing and corporate social initiatives are serious actions performed by the enterprise in order to support social issues, reinforce its own business situation and fulfil the obligations arising out of the sense of corporate social responsibility»¹.

In the 21st century, there emerged numerous sub-disciplines of social marketing (socially responsible marketing): value marketing, relationship marketing, ethical marketing, sustainable marketing (ecological, green, environmental), cause related marketing, sponsorship marketing, holistic marketing, marketing 3.0 and marketing 4.0.

The recently presented new concept of stakeholder marketing seems to be inspired mainly by taking CSR as the basis of the stakeholder theory. Stakeholder marketing (or, more correctly, stakeholder-oriented marketing) consists in the management of relations that facilitate creation and bring benefits to all or selected groups of the enterprise's stakeholders². «Although it is traditionally focused on clients, its new logic is evolving towards the interest in the exchange that uses the competences, knowledge and skills, as well as takes the benefits of all stakeholders into account»³. For this reason, the process of marketing management requires identifying stakeholders, determining which

¹Ph. Kotler, D. Hessekiel, N. Lee, *Dobro popłaca. Inicjatywy marketingowe i korporacyjne, dzięki którym świat staje się lepszy... a zyski rosną*, MT Biznes, Warszawa 2012, p. 16.

² I. Maignan., O. C. Ferrell, Corporate Social Responsibility and Marketing: An Integrative Framework, «Journal of the Academy of Marketing Science» 2004, Vol. 32, No. 1, pp. 3—19; B. Hillebrand, P. H. Driessen, O. Koll, *Stakeholder Marketing. Theoretical Foundations and Required Capabilities*, «Journal of the Academy of Marketing Science», issue of January 2015; C.B. Bhattacharya, *Introduction to Special Section on Stakeholder Marketing*, «Journal of Public Policy & Marketing» 2011, no. 29 (Spring), pp. 1—3; G.T.M. Hult., J. A. Mena, O. C. Farrell, L. Farrell, *Stakeholder Marketing. A Definition and Conceptual Framework*, «Academy of Marketing Science» 2011, no. 1, pp. 44—65; G. R. Laczniak, P. E. Murphy, *Stakeholder Theory and Marketing: Moving from Firm-Centric to a Societal Perspective*, «Journal of Public Policy & Marketing» 2012, no. 31 (2) pp. 284—292.

³ J. Kamiński, *Stakeholder marketing — w poszukiwaniu nowej roli marketingu w przedsiębiorstwie, gospodarce i społeczeństwie*, „Marketing i Rynek” 2015, no. 6.

stakeholder groups have the greatest significance, as well as answering the question whether an enterprise should always be interested in the expectations of all stakeholders or only the selected stakeholder groups, at all times or only when they determine the behaviour of clients and contractors. Depending on the answers to the aforementioned questions, there are two forms of stakeholder marketing distinguished in the literature: the so-called soft and hard form¹.

The soft form of stakeholder marketing is related to strategic management and is of pragmatic nature. It is focused on the enterprise, it should serve the achievement of competitive advantage, as well as ensure that the enterprise gains profit. The enterprise is interested in taking into account only the expectations of stakeholder groups that have the greatest contribution to the attainment of its objectives, or acts under pressure imposed by the public, administrative decisions or court judgements»².

The hard form of stakeholder marketing is based on the assumption –made in the concept of CSR — of the enterprise’s social responsibility towards all groups of stakeholders, and, in turn, towards society as a whole, regardless of whether the actions carried out by the enterprise are financially advantageous. This duty stems from the social agreement under which the enterprise is obliged to act in an ethical manner and perform certain social functions in exchange for the legitimacy to conduct business activity. According to the hard form of stakeholder marketing, the objective of the enterprise is broader and it goes beyond the framework of the enterprise itself. Marketing is oriented at creating common good. Marketing managers are obliged to act in a responsible and socially balanced manner, and they are responsible for the negative consequences of their actions towards all groups of stakeholders. This requires the departure from creating binary relations with specific stakeholders, and a greater focus on establishing links within the entire network of stakeholders. As the behaviours of enterprise’s stakeholders are directly or indirectly interrelated, the satisfaction of one group’s demands may influence the relationships with the remaining groups. Stakeholders differ in terms of their expectations towards the enterprise. At present, thanks to new technologies, the discrepancies of their interests and expectations have become more apparent. Stakeholders have better access to information about the enterprise’s activity and to communication

¹G.R. Laczniak, P.E. Murphy, *Stakeholder Theory...* op.cit., pp. 284—292.

²J. Kamiński, *Stakeholder marketing...*, op.cit., pp. 8.

tools, they may participate in undertaking common initiatives and take part in the process of creating value. In practice, several enterprises (manufacturers, wholesalers, suppliers, retailers, media), social organisations and movements, as well as client groups, may influence decisions related to the brand, product features, ways of distribution and means of advertising¹. This is exemplified by the marketing mix of eco-products. The tasks of marketing include identifying all stakeholders, the links, discrepancies and tensions among them, as well as taking decisions and developing one best approach. This creates favourable conditions for building links with stakeholders and integrating them with the enterprise, as well as constitutes the source of competitive advantage and, in the long term, brings financial benefits.

Conclusions

The managers who participated in the studies conducted by the Responsible Business Forum in 2015 asses that within the next 15 years, the development of the concept of CSR will prove its legitimacy by contributing to solving social and environmental problems. Enterprises will have a significant impact on the development of the economy based on knowledge and social capital. About 40 % of the respondents believe that companies' business models will undergo a transformation leading to the inclusion of social and environmental issues. About 40 % of the respondents believe that more enterprises will join the network of responsible companies, and 18 % believe that CSR will remain at the present level of development. Only 1/3 of the managers believe that the actions related to the care of the natural and social environment will increase the companies' costs of functioning, whereas about 67 % of the respondents express a contrary opinion. The development of CSR will be facilitated by the directives and pressure from the EU, social organisations, the public, consumers, the trend of healthy and ecological lifestyle, and the inspiration from the competition². It is already known that in 2017 a new EU directive is going to enter into force in Poland. The directive obliges all stock-listed companies, banks and investment funds that employ more than 500 persons and have the balance sheet total exceeding EUR 20 million or the net turnover exceeding EUR 40 million to issue reports on their non-financial data.

The positive forecast of the development of CSR causes the belief that stakeholder marketing will develop as well. Its concept emphasises

¹B. Hillebrand, P.H. Driessen, O. Koll, *Stakeholder Marketing...*, op.cit.

²*Menedżerowie CSR*, FOB, Deloitte, Warszawa 2015, pp. 16—19.

the need to re-establish marketing functions in enterprises. The management of socially responsible marketing should consist in:

1) discharging legal obligations by the enterprise and taking actions that constitute the fulfilment of such obligations; following the ethical principles and norms in relationships with stakeholders; developing codes of ethics,

2) identifying and incorporating the social expectations of various stakeholder groups (segments) into the marketing management strategy; entering into dialogue and partner relations with stakeholders,

3) recreating the value creation chain; marketing products with economic and social value; bringing benefits to all enterprises, organisations and individuals involved in its creation.

References

1. Adamczyk J., *Spółeczna odpowiedzialność przedsiębiorstwa*, PWE, Warszawa 2009.

2. Bhattacharya C. B., *Introduction to Special Section on Stakeholder Marketing*, «Journal of Public Policy & Marketing» 2011, no. 29 (Spring)

3. Commission of the European Communities, *Implementing the Partnership for Growth and Jobs: Making Europe a Pole of Excellence on Corporate Social Responsibility*, Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee, Brussels, 22.3.2006, COM (2006) 136 final, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2006:0136:FIN:en:PDF>

4. Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee and the Committee of the Regions. *A renewed EU strategy 2011-14 for Corporate Social Responsibility*. Brussels, 25.10.2011. COM(2011) 681 final, cited after: MillwardBrown SMG/KRC, PwC dla PARP, Raport — Ocenawdrażaniastandardówspołecznejodpowiedzialnościbiznesu, 9 December 2011 https://www.ewaluacja.gov.pl/Wyniki/Documents/Ocena_stanu_wdrażania_standardow_społecznej_odpowiedzialnosci_biznesu_13022013.pdf, access: 23.10.2015

5. *CSR w Polsce. Menedżerowie/Menedżerki 500. Lider/Liderka CSR* — badanie GoodBrand oraz Forum Odpowiedzialnego Biznesu, GoodBrand & Company Polska, Warszawa 2010.

6. Filek J., *Spółeczna odpowiedzialność biznesu jako nowa wersja umowy społecznej*, Księgarnia Akademicka, Kraków 2013, p. 127.

7. Hillebrand B., Driessen P. H., Koll O., *Stakeholder Marketing. Theoretical Foundations and Required Capabilities*, «Journal of the Academy of Marketing Science», issue of January 2015.

8. Hult G.T.M., Mena J. A., Farrell O. C., Farrell L., *Stakeholder Marketing. A Definition and Conceptual Framework*, «Academy of Marketing Science» 2011, no. 1.

9. Kamiński J., Nowa definicja marketingu AMA, «Marketing i Rynek» 2009, no. 5.
10. Kamiński J., *Stakeholder marketing — w poszukiwaniu nowej roli marketingu w przedsiębiorstwie, gospodarce i społeczeństwie*, «Marketing i Rynek» 2015, no. 6.
11. Kotler Ph., Lee N., Hessekiel D., *Dobro popłaca. Inicjatywy marketingowe i korporacyjne, dzięki którym świat staje się lepszy... a zyski rosną*, M. T. Biznes, Warszawa 2012.
12. Kotler Ph., Hessekiel D., Lee N., *Dobro popłaca. Inicjatywy marketingowe i korporacyjne, dzięki którym świat staje się lepszy... a zyski rosną*, MT Biznes, Warszawa 2012.
13. Laczniak G.R., Murphy P.E., *Stakeholder Theory and Marketing: Moving from Firm-Centric to a Societal Perspective*, «Journal of Public Policy & Marketing» 2012, no. 31 (2).
14. Maignan I., Ferrell O. C., *Corporate Social Responsibility and Marketing: An Integrative Framework*, «Journal of the Academy of Marketing Science» 2004, Vol. 32, No. 1.
15. *Menedżerowie 500 i odpowiedzialny biznes. Wiedza — postawy — praktyka*, Forum Odpowiedzialnego Biznesu, Bank Światowy, Akademia Filantropii, Warszawa 2003.
16. *Menedżerowie CSR. Wyniki badania*, Forum Odpowiedzialnego Biznesu, Deloitte, PBS, Warszawa 2015.
17. *Model rozwoju społecznej odpowiedzialności przedsiębiorstwa. Poradnik metodyczny*, Polska Konfederacja Pracodawców Prywatnych Lewiatan, Warszawa 2010, p. 83.
18. Paliwoda-Matiolańska A., *Odpowiedzialność społeczna w procesie zarządzania przedsiębiorstwem*, C. H. Beck, Warszawa 2009.
19. Porter M. E., Kramer M. R., *Tworzenie wartości dla biznesu i społeczeństwa*, «HBR Polska», May 2011.
20. Rok B., *Biznes społecznie odpowiedzialny — teoria i praktyka*, in: *Ekonomia społeczna a rozwój*, J. Hausner (ed.), MSAP, Kraków 2008.
21. Rok B., *Odpowiedzialny biznes w nieodpowiedzialnym świecie*, Akademia Rozwoju Filantropii w Polsce, Forum Odpowiedzialnego Biznesu, Warszawa 2004.
22. Roszkowska P., *Rewolucja w raportowaniu biznesowym*, Difin, Warszawa 2011.
23. Rybak M., *Społeczna odpowiedzialność biznesu — idea i rzeczywistość*, «Gospodarka Narodowa» 3/2001.
24. *Społeczna odpowiedzialność biznesu: fakty a opinie, CSR oczami dużych i średnich firm w Polsce*, Forum Odpowiedzialnego Biznesu, KPMG W Polsce, Warszawa 2014.
25. Żemigala M., *Społeczna odpowiedzialność przedsiębiorstwa. Budowanie zdrowej, efektywnej organizacji*, Wolter Kluwer Polska Sp. z o.o., Kraków 2007.

Статтю подано до редакції 11.02.15 р.