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ENVIRONMENTAL RESPONSIBILITY OF RESPECT INDEX COMPANIES

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ABSTRACT: The aim of the article is to explain one of the three areas of CSR environmental responsibility. The CSR initiatives aimed at the environment, which are implemented by selected Respect Index companies, will be presented, 5 companies with a similar profile of activity in the industrial sector were selected for the survey. The subject of the study was the analysis of reports, briefs prepared by companies and information from websites. The subject of the study are selected listed companies, which were included in the 10th edition of the Respect Index. Adequate research methods were necessary to achieve the objective of this article. The methods of analysis of literature, analysis of reports, briefs, the comparison method and the observation method were applied.

Companies perceive the problems of the natural environment and that care for its condition is a priority for them. The main objective of the activities carried out by the companies in the field of environmental protection is the implementation of business strategies, promotion of an appropriate image, as well as promotion of ecology and effective waste management. The analysis of environmental practices shows that environmental education is one of the most popular measures taken. Not only children, but also consumers, customers, residents of large cities, and representatives of specific industries are the targets of the activities.

KEY WORDS: Environmental Corporate Social Responsibility, corporate social responsibility, Respect Index, enterprise

Introduction

For more than a decade, more specifically since 2009, when the Respect Index was established, enterprises in Poland began to pay attention to conducting their business in a responsible manner. Since then, there has been a growing interest in the concept of business management, based on conscious action oriented not only towards financial profit, but also on the broadly understood social and environmental interests. There is a growing trend in the field of companies implementing the *Corporate Social Responsibility* (Krzysztofek, 2012, p. 109-119) (CSR) concept.

According to the definition of CSR commonly used in Europe, CSR is *"a concept by which enterprises, at the stage of strategy development, take into account social, ethical, environmental interests and relations with the entities functioning in their environment"* (Adamczyk, 2009, p. 9). The basic premise of this theory is to base the company's success on its long-term, sustainable development resulting from taking into account three dimensions: the economic, the ecological and the social dimension. None of them should be overlooked, as only their harmonious combination gives the desired effect, i.e. keeping themselves on the market (Rok, 2001, p. 262-263).

Social responsibility is inseparably associated with the concept of environmental responsibility. In this area of responsibility, there are different manners, methods and tools to reduce the environmental impact of an organization. These also include innovations that allow the use of alternative and environmentally friendly solutions (<http://odpowiedzialnybiznes.pl>). It is therefore more and more often said that companies should be involved not only in providing quality products and services and guaranteeing a profit to stakeholders, but also in environmental activities (Kryk, 2003, p. 264-266).

The aim of the article is to explain one of the three areas of CSR environmental responsibility. The CSR initiatives aimed at the environment, which are implemented by selected Respect Index companies, will be presented. The subject of the study was the analysis of reports, briefs prepared by companies and information from websites. The subject of the study are selected listed companies, which were included in the 10th edition of the Respect Index. Adequate research methods were necessary to achieve the objective of this article. The methods of analysis of literature, analysis of reports, briefs, the comparison method and the observation method were applied.

The area of ecological responsibility of enterprises

Enterprises operating on the market should observe the principles of social responsibility and create a business based on the 3xE system, i.e. Ethics, Economics and Ecology. Here we are dealing with the concept of *Environmental Corporate Social Responsibility* – ECSR, also known as *Environmental Corporate Responsibility* – ECR. It can be considered from two points of view (Jabłoński, 2013, p. 141):

- as a result of the development of the concept of social responsibility, then introduction of pro-ecological assumptions into this concept,
- the implementation of the idea of sustainable development at the level of the economic ecosystem and at the level of the enterprise itself is conducive to the development of the ECSR concept.

The ecological area of social responsibility results from the fact that management of modern enterprise must take into account environmental protection – very important from the social point of view (Koneczna, Henclik, 2010, p. 485-492). Environmental responsibility manifested through preventing the pollution of water, soil and air. This includes segregation and recycling, the use of appropriate materials and substances, as well as the installation of filters and treatment plants.

Environmental responsibility requires compliance with a number of principles and standards. This concerns in particular the observance of environmental protection regulations and the implementation of measures in the area of ecology (Jabłoński, Jabłoński, Primus, Szytkowska, 2010, p. 7; Łuczka-Bakuła, 2010, p. 293-306).

The assumptions of the ECSR concept are as follows (Jabłoński, Jabłoński, Primus, Szytkowska, 2010, p. 9; Łuczka-Bakuła, 2010, p. 425-434):

- it allows for increasing the company's value through the use of ecological criteria to meet the needs of the stakeholders,
- it is a platform for building an effective business model aimed at environmental needs,
- it triggers eco-innovations that stimulate the long-term growth of the company,
- it ensures a balance of business needs between shareholders and other environmental stakeholders,
- it makes it possible for the company to use resources efficiently in the context of the environmental criteria adopted,
- it is the interface between the internal and external environment of the entity,
- it is a guarantee of effective reporting of compliance with standards of conduct to stakeholders (e.g. in the context of environmental protection),

- it is a platform for effective use of the company's intellectual capital in terms of increasing social capital among various stakeholder groups,
- it allows for reduction of the business risk of the company.

Factors that lead to greater concern for the environment are as follows (Kaczmarek, 2011, p. 507):

- the emergence of environmental standards and regulations,
- the increase in consumer sensitivity to environmental issues and the resulting bottom-up pressure on businesses to take care of the environment,
- technological progress contributing to the development of environmentally friendly technologies.

The implementation of environmental responsibility is based on the following assumptions:

- building a sustainable business model as a platform for dialog between stakeholders (Jabłoński, 2008, p. 19),
- a redefinition of business value to include an analysis of the needs of stakeholders in the direction of building a sustainable value for an environmentally responsible organization (Laszlo, 2008, p. 159-205),
- setting sustainable value objectives based on *Sustainability Business* principles (Burchell, 2008, p. 111-118),
- redefinition of the role of stakeholders and their relations with business by determining the impact of the company's activities on the value for stakeholders and determining the influence of stakeholders on the value for shareholders (Adamczyk, 2011, p. 89-96).

Respect Index

The Respect Index is the first index of responsible companies in Central and Eastern Europe. The name Respect Index is an acronym for words that indicate the nature of the index, namely: Responsibility, Ecology, Sustainability, Participation, Environment, Community, Transparency.

The Respect Index now has 10 editions – so far, 41 different companies have participated in it, each with a high level of social responsibility each year. The main criteria used in the evaluation process are the following categories (ESG) (<http://www.odpowiedzialni.gpw.pl>):

1. Environmental:
 - environment management,
 - reduction of environmental impact,
 - biodiversity,
 - environmental aspects of products/services.

2. Social:
 - OHS,
 - human resources management,
 - relations with suppliers,
 - dialog with stakeholders,
 - social reporting.
3. Governance:
 - strategic management,
 - code of conduct,
 - risk management,
 - fraud risk management,
 - internal audit and control system,
 - customer relations.

More and more companies from the Respect Index report non-financial data, but still not all entities do so. As of 1 January 2017, all listed companies that employ more than 500 people and have a balance sheet total of more than EUR 20 million or a net turnover of more than EUR 40 million are obliged to report non-financial data in connection with the entry into force of the EU Directive 2014/95/EU on the disclosure of non-financial data (Krzysztofek, 2016, p. 336-337).

Methodology – selection of companies to be examined

The following criteria were applied in the process of selecting companies for the case study:

1. The company is included in the Respect Index.
2. Companies that appear in each edition of the Respect Index up to the 10th edition.
3. Preparation of reports (integrated annual report, corporate social responsibility report, environmental report) based on the guidelines of the *Global Reporting Initiative*.
4. The industrial sector.

The individual elements of the study considered in the study proceedings are presented in figure 1.

The funnel method was used to select companies. Selection of the sample was deliberate.

Due to limited access to companies and their employees and managers, it was assumed that the basic research method would be the analysis of the content of company documents. The analysis will be carried out using secondary sources of information concerning the analyzed companies: inte-

grated annual, social and environmental reports, codes of ethics, as well as regulations, strategies and their own websites, where they publish information about the company: establishment history, mission, scope of activity, etc.

Criterion		Number of companies
Level 1	The company is included in the Respect Index.	10th edition 41 companies
Level 2	Companies that appear in each edition of the Respect Index up to the 10th edition.	9 companies
Level 3	Preparation of reports based on the guidelines of the <i>Global Reporting Initiative</i> .	7 companies
Level 4	The industrial sector.	5 companies

Figure 1. Case selection procedure

Source: author's own work.

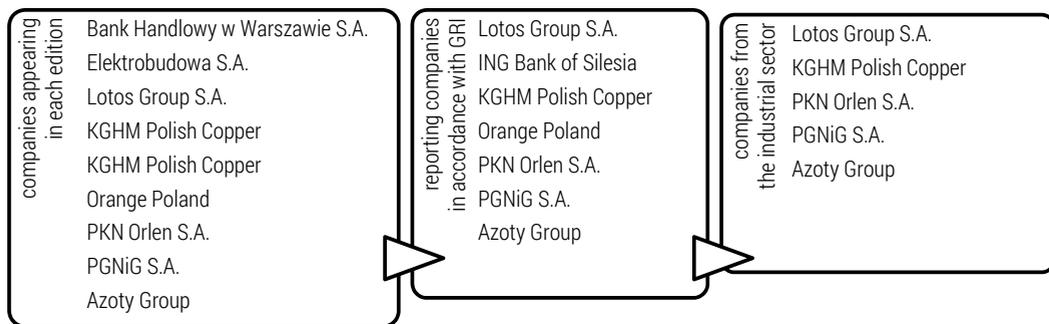


Figure 2. Selection of companies for the study

Source: author's own work.

Table 1. Reports prepared by industrial sector companies

Companies	Type of report for 2015
1. Lotos Group S.A.	Integrated Annual Report 2015
2. KGHM Polish Copper	Integrated Report 2015
3. PKN ORLEN S.A.	Integrated Report Grupy ORLEN 2015
4. PGNiG S.A.	Annual Report 2015
5. Azoty Group	Integrated Report Grupy Azoty za rok 2015

Source: author's own work based on data from the Respect Index companies and reports.

Five companies with a similar profile of activity in the industrial sector were selected for the survey: Lotos Group S.A. (Grupa Lotos S.A.), KGHM Polish Copper (KGHM Polska Miedź S.A.), PKN Orlen S.A., PGNiG S.A. and Azoty Group (Grupa Azoty S.A.) The telecommunications company Orange Poland (Orange Polska S.A.) and ING Bank of Silesia (ING Bank Śląski S.A.) were excluded from the survey. The integrated reports of these entities for the years 2010-2016 were analyzed.

Environmental responsibility – case study

The next chapter is devoted to environmental initiatives taken by the companies. Examples of ongoing projects and programmes undertaken by companies in the context of the implementation of the ECSR concept will be discussed. Table 2 below presents the practices related to the environmental activities of the five companies implemented in 2010-2016.

In accordance with the declaration contained in the mission statement of the company, Lotos Group (Grupa Lotos S.A.) strives to conduct and develop its activity in all areas in a sustainable manner, respecting the environmental conditions specified by the law and observing the principles of corporate social responsibility. The Company takes into account the impact on the neighborhood-both the environment and people living in the vicinity of the plant (<http://odpowiedzialny.lotos.pl>). In recent years, it has implemented a number of ecology-related programmes (Zintegrowany Raport Roczny, 2015; Grupa Kapitałowa LOTOS, p. 13-60; Zintegrowany Raport Roczny, 2014; Grupa Kapitałowa LOTOS, p. 22-249):

- 1) Maritime Education Programme – education of young people from Gdańsk on the maritime history of the city, ecology and protection of the Baltic Sea and acquainting them with sailing.
- 2) Protecting the biodiversity of the Baltic Sea – activities aimed at helping to halt the process of extinction of the most endangered species of the Baltic Sea.
- 3) The use of natural gas for heating and technological purposes in Lotos Group – the refinery's process furnaces were partially fueled with medium pressure natural gas.
- 4) The inventory of natural resources in the area of the refinery of Lotos Group and its surroundings – it covered the areas of the gminas of Gdańsk and Pruszcz Gdański and made it possible to identify the most valuable and the most sensitive components of nature in the vicinity of the refinery.
- 5) Destination Baltic Sea – the project combines two Lotos programmes to help Baltic nature and to protect the Sobieszewsko Island.

Table 2. Company practices implemented in the years 2010-2016

Lotos Group S.A.	KGHM Polish Co	PKN ORLEN S.A.	PGNiG S.A.	Azoty Group
<ol style="list-style-type: none"> 1. Maritime Education Programme 2. Protecting the biodiversity of the Baltic Sea 3. The use of natural gas for heating and technological purposes in Grupa Lotos S. A. 4. The inventory of natural resources in the area of the refinery of Grupa Lotos and its surroundings 5. Destination Baltic Sea 6. Eco Academy 7. Industrial water purification in Lotos Group using an innovative straw installation 	<ol style="list-style-type: none"> 1. Health Promotion and Prevention of Environmental Risks Programme 2. Efficiency Programme 3. Soil liming 4. Development of the Obora sand plant 5. 20 consultation sessions with local communities 6. EKO-Zdrowie Programme 	<ol style="list-style-type: none"> 1. Reconstruction of the peregrine falcon population 2. Compensatory planting of trees and shrubs 3. ORLEN for Eagles 4. Ecological education 5. Cleaning the Wodaca Valley 6. Ecological education and information in the field of local community environmental protection 7. Eco Volunteering 	<ol style="list-style-type: none"> 1. Heat by nature 2. Pro-ecological office solutions 3. The promotional campaign Natural Gas from PGNiG is money for you 2013 4. Ecological education and promotion of activities in the field of environmental protection 5. Pro-ecological projects in Primary Schools in the Podkarpackie Voivodeship 	<ol style="list-style-type: none"> 1. A Tree for a Bottle 2. Ecological Academy of Skills 3. Catch the Hare 4. Together we take care of safety 5. Dialog Forum with the local community 6. Employee Volunteering Competition

Source: author's own work based on Integrated Company Reports.

6) Eco Academy – checking the knowledge of compliance with regulations and practical solutions concerning environmental protection at 28 petrol stations operated in a franchise model.

7) Industrial water purification in Lotos Group using an innovative straw installation – purified water on the Motława River.

KGHM Polish Copper (KGHM Polska Miedź S.A.), as one of the largest enterprises in Lower Silesia, does not want to and cannot evade responsibility for the state of the natural environment. Activities implemented by the company related to ecology include (Raport Zintegrowany za rok 2015, KGHM Polska Miedź, p. 41-130; Raport zintegrowany KGHM Polska Miedź S.A. za rok 2014, p. 51-107; <http://kgm.com>):

1) Health Promotion and Prevention of Environmental Risks Programme – addressed to children aged from 1 to 16 who live in the vicinity of the smelters owned by the Company.

2) Efficiency Programme – minimizing the company's environmental impact.

3) Soil liming – soil research in the Jerzmanowa Gmina and the rural Głogów Gmina.

4) Development of the Obora sand plant – revitalization of the mining area for recreational and treatment purposes with the use of renewable energy and the brine from the mines.

5) Establishment of the Polska Miedź Foundation in 2003 – donations i.e. for health protection and promotion, education, culture, dissemination of physical culture and sport, ecology, protection of natural heritage, public safety, etc.

6) 20 consultation sessions with local communities – an agreement was signed allowing the company to expand the Żelazny Most Mining Waste Management Facility.

7) EKO-Zdrowie Programme – encouraging residents to take part in free sports activities and medical examinations.

Polish Oil Company Orlen (Polski Koncern Naftowy Orlen S.A.), operates in accordance with the principle of sustainable development, with due respect for environmental conditions specified by the law and in accordance with the principles of corporate social responsibility, paying attention to present and future environmental impacts (<http://www.orken.pl>). Implementation of business strategies with the highest environmental neutrality, promotion of the Orlen Group's green image, effective waste management and consolidation and reinforcement of competences in the area of environmental services. Since 2009, it has been implementing the Responsibility and Care Programme. Projects implemented by the company related to environmental protection include (<http://raportzintegrowany2015.orken.pl>):

- 1) Reconstruction of the peregrine falcon population – installation of breeding shelters on two chimneys of the Production Plant in Płock, where chicks of endangered species are born.
- 2) Compensatory planting of trees and shrubs – the company's employees plant shrubs and trees in Płock.
- 3) ORLEN for Eagles – protection of Polish eagles, rare and extinct species.
- 4) Ecological education – collecting waste at places designated by city offices. Workers and their families participate in these activities.
- 5) Cleaning the Wodąca Valley – pro-environment activities of the employees of the station in the Małopolska region.
- 6) Ecological education and information in the field of local community environmental protection – promotion of knowledge on ecology, i.e. cooperation with universities, lectures at meetings of the City/Powiat Council, monitoring of the current state of the environment.
- 7) Eco Volunteering – employees participate in cyclical projects organized under the slogan “We have energy. We help”.

Polish Oil and Gas Company (Polskie Górnictwo Naftowe i Gazownictwo S.A.) since 2007, it has been preparing comprehensive annual environmental reports, and since 2008, environmental issues have been included in PGNiG's social reports. The data contained in them are compiled into thematic groups related respectively to a specific type of environmental impact and to a specific element of the environment. In recent years, the company has implemented a number of environmental protection programmes (*Zrównoważony rozwój i odpowiedzialny biznes w PGNiG wrzesień 2014 r.; Raport Społeczny GK PGNiG 2014*, p. 34-40; <http://www.pgnig.pl>):

- 1) Heat by nature – Christmas tree collection. Trees processed into biomass are used in heat and power plants to produce heat and electricity.
- 2) Pro-ecological office solutions – 2 pro-ecological solutions were implemented: waste segregation and purchase of ecological office materials.
- 3) The promotional campaign Natural Gas from PGNiG is money for you 2013 – thanks to the campaign, nearly 1,350 customers were reached and over 600 residents were contacted directly. The participants received information materials on natural gas.
- 4) Ecological education and promotion of activities in the field of environmental protection:
 - inter-school Ekolandia competition – competition of 9 schools on environmental protection knowledge,
 - the “Pre-schoolers' Advice Regarding Waste” contest – an art competition for children aged 3-6,
 - rescue exercises on the premises of the Wierzbno Expedition Terminal,
 - training courses for managers on safety, HSE and auditing,

- Voivodeship Celebrations of the Environmental Protection Day,
 - stopping the degradation of the Lake Czerniakowskie reservoir,
 - participating in an action promoting a healthy lifestyle under the slogan: Green road to work.
- 5) Pro-ecological projects in Primary Schools in the Podkarpackie Voivodeship:
- ecological week "Getting intimate with nature",
 - the ecological project entitled "Christmas Painted with Ecology".
- Azoty Group (Grupa Azoty S.A.) in 2014, for the first time it published the Integrated Report, in which, in addition to the economic results for 2013, social and environmental initiatives were widely described. The report is one of the elements of CSR promotion activities (<http://www.grupaazoty.com>). The company implements environmental programs based on participation in the international programme of the chemical industry "Responsibility and Care". It voluntarily declares to gradually reduce the burden on the environment and improve the safety of employees through the implementation of the projects (Roczny raport na temat kwestii środowiskowych i społecznych za 2014 r. Grupa Azoty S.A.; Roczny raport na temat kwestii środowiskowych i społecznych za 2015 r. Grupa Azoty S.A.; Integrated Report of Grupa Azoty for the year 2015):
- 1) Co-organizer, partner of conferences related to environmental issues.
 - 2) A Tree for a Bottle 2015 – a competition involving collecting as many empty PET bottles as possible that will be recycled. In return, the facilities receive tree and shrub cuttings and the winners receive prizes.
 - 3) Ecological Academy of Skills – an action addressed to teachers of local schools, mainly with natural and chemical specialties.
 - 4) Catch the Hare – a photo competition for employees of companies participating in the Responsibility and Care Programme, and for the last four years – their children as well.
 - 5) Together we take care of safety – an educational campaign for children and youths from the Puławy Powiat.
 - 6) Dialog Forum with the local community – a meeting attended by nearly 50 representatives of the educational community. They were introduced to "Social and sponsorship policy" and "Policy of cooperation with schools and universities for the development of intellectual capital" in the company.
 - 7) Employee Volunteering Competition – gives employees a lot of freedom in choosing the goal of pro-social activities, and ten best projects are provided with financial support for up to 5 thousand PLN.

The conducted research indicates that companies perceive the problems of the natural environment and that care for its condition is a priority for them. The main objective of the activities carried out by the companies in the field of environmental protection is the implementation of business strate-

gies, promotion of an appropriate image, as well as promotion of ecology and effective waste management.

The analysis of environmental practices shows that environmental education is one of the most popular measures taken. Not only children, but also consumers, customers, residents of large cities, and representatives of specific industries are the targets of the activities. Companies are eager to engage in pro-environmental programmes, which are often long-term and extensive measures, which also include environmental education. Biodiversity initiatives are particularly important, as they often support endangered species. The subject of waste and the policy of its re-use is important. It not only permeates actions aimed at the community, but also actions in the eco office category (Raport odpowiedzialny biznes w Polsce 2015, p. 70).

Summary

Human health and the condition of the planet depend to a large extent on the natural environment in which they live, the rational use of raw materials, especially non-renewable ones. More and more people are saying that companies should engage not only in the provision of products and services of appropriate quality, but also in matters related to the protection of the natural environment. Being ecological is becoming more and more fashionable and environmental protection measures are becoming more and more popular. All these circumstances led to an increased search for the foundations for the development of the ecological concept of Ecological Corporate Social Responsibility by the companies. The dissemination of knowledge about ECSR resulted in pro-social and pro-ecological attitudes among listed companies.

The companies are taking up a number of initiatives in the field of environmental protection and have started to implement programmes addressed to the society – especially in the field of environmental education. Practices are dominated by a corrective approach – they are looking for solutions to fix what they have previously “broken”. They use modern technologies and solutions to reduce the negative impact on the environment, undertake numerous eco-investments. They also notice the surroundings, especially the animals, in their neighborhood.

There are many arguments in favour of introducing CSR practices in the company. Active involvement in pro-social and pro-ecological activities improves their image, which contributes to increasing their value and improving their competitive position on the market. More and more investors, suppliers, end users, business partners, co-workers and customers are paying attention to the fact that a company cares about the environment.

Treating environmental objectives as important components of the company's policy and their practical implementation results in employee satisfaction, and it increases the support and trust of local communities and current and potential customers.

One of the main obstacles to environmental projects is the lack of awareness of the benefits of CSR and the tools that can be used by employees at all levels. Moreover, there is also a lack of institutional financial support. The ECSR concept consistently implemented by companies can contribute to improving competitiveness and building a lasting advantage over competitors.

It can be expected that the following years will bring even more good practices implemented by the companies towards their stakeholders in concern for the planet. Caring for the natural environment is important for businesses and stakeholders, but also for future generations – to safeguard and strengthen the resources that will be needed in the future. The development of enterprises, regardless of the level at which it is implemented, must not take place at the expense of the natural environment. Voluntary undertaking of activities aimed at nature conservation by enterprises and incorporating this issue into the strategy is an expression of concern for the quality of air, soil and water, as well as an expression of great responsibility and maturity.

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