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### CSR PRACTICES IN RELATIONS OF ENTERPRISES WITH NON-GOVERNMENTAL ORGANISATIONS: AN EXAMPLE OF THE CEMENT INDUSTRY<sup>1</sup>

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### PRAKTYKI CSR W RELACJACH PRZEDSIĘBIORSTW Z ORGANIZACJAMI POZARZĄDOWYMI – PRZYKŁAD PRZEMYSŁU CEMENTOWEGO

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**Summary:** The literature emphasises the role of cooperation with stakeholders. Most often, the relations between enterprises are the subject matter of analyses. It is important for enterprises to closely watch the surroundings and continuously analyse the changing conditions and shape their relations accordingly not only with other enterprises, but with a broader group of stakeholders. Nowadays success in business depends on it nowadays to a large extent. Connections and cooperation with entities of the third (non-profit) sector seem to be less recognised. The objective of the paper is the analysis of importance of cooperation of enterprises with non-governmental organisations for solving social problems. In the empirical part, the author presented the approach to cooperation of enterprises with a non-governmental organisation in the cement industry. Critical analysis of the literature and the case study method were adopted in the paper as the research methods.

**Keywords:** CSR practices, stakeholders, non-profit organisations, corporate social responsibility, cement industry.

**Streszczenie:** W literaturze naukowej podkreśla się rolę współpracy z interesariuszami. Najczęściej przedmiotem analiz są relacje pomiędzy przedsiębiorstwami. Ważne jest, by przedsiębiorstwa bacznie obserwowały otoczenie i ciągle analizowały zmieniające się warunki oraz adekwatnie do nich kształtowały swoje relacje nie tylko z innymi przedsiębiorstwami, ale z szerszą grupą interesariuszy. Od tego bowiem w dużym stopniu zależy dziś powodzenie w biznesie. Powiązania i kooperacja z podmiotami trzeciego sektora (*non-profit*) wydają się być słabiej rozpoznane. Celem artykułu jest analiza znaczenia współpracy przedsiębiorstw z organizacjami pozarządowymi dla rozwiązywania problemów społecznych. W części empirycznej autor zaprezentował podejście do współpracy przedsiębiorstwa z organizacją poza-

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rządową w przemyśle cementowym. W artykule jako metody badawcze przyjęto krytyczną analizę literatury oraz studium przypadku (*case study method*).

**Słowa kluczowe:** praktyki CSR, interesariusze, organizacje non-profit, społeczna odpowiedzialność biznesu, przemysł cementowy.

## 1. Introduction

Enterprises are closely related to the surroundings and function in various relations with stakeholders. It is important for enterprises to closely watch the surroundings and continuously analyse the changing conditions and shape their relations with stakeholders accordingly. Nowadays success in business depends on it to a large extent. This dependence applies also to the existing relations of enterprises with the business realm and reaches outside of it, including the non-profit realm. The approach based on the theory of stakeholders is connected with the corporate social responsibility concept. The literature emphasises the role of cooperation with stakeholders, which is referred to as dialogue, partnership, cooperation, inclusion or commitment. [Bogacz-Wojtanowska 2013; Gołaszewska-Kaczan 2009; Karwacka, 2016; Paliwoda-Matiolańska 2012] The subject matter of scientific analyses most often refers to relations between enterprises. Connections and cooperation with entities of the third (non-profit) sector seem to be less recognised. The studies of the literature prove that both in the world and in Poland cooperation of enterprises and non-profit organisations is in the initial stage of development and requires many theoretical and empirical analyses.

The objective of the paper is the analysis of importance of cooperation of enterprises with non-governmental organisations for solving social problems. The first, theoretical part of the paper reviews the literature related to the aspects of the relations of enterprises with stakeholders. Non-profit sector entities have been characterised and the types of relations between enterprises and non-governmental organisations and practices applied by these entities have been presented. Critical analysis of the literature has been adopted as the research method. The research problem has been defined in the question: what is the importance of cooperation of enterprises with non-governmental organisations for solving social problems? The reply to this question is related to the hypothesis adopted in the paper that pursuing CSR practices used to solve social problems, with achievement of mutual benefits, is possible when the resources of these entities are combined. In the empirical part, the author presented the approach to cooperation of enterprises with a non-governmental organisation in the cement industry, based on the case study method.

## 2. Premises of corporate social responsibility

Responding to the needs and expectations of stakeholders constitutes the basis of the theory of stakeholders, thus being the background to pursue CSR premises.

Corporate social responsibility (CRS) constitutes “the implementation of the policy of sustainable development in which one has to take note of the necessity of meeting the needs of the current generation without downgrading the opportunities to meet them by the future generations”. [Szymankiewicz 2015, pp. 61-70] CSR features the premise that the organisation shall support welfare and development of the society by way of taking into consideration social and ecological aspects in the systems of company management and results from assuming obligations by the company that exceed beyond legal frames. Advocates of the CSR concept indicate also, apart from creating value for the shareholders, other social obligations of the enterprise. The enterprises that take into consideration not only economic but also social and ecological objectives are shaped by the quality of life of the modern society. In this way, they contribute to the increase of its welfare. However, it does not result from the execution of actions of philanthropic nature, but through the co-operation in the scope of pursuing common value.

J. Austin and E. Reficco refer to the common actions of enterprises and non-profit organisations as corporate social entrepreneurship (CSE), which – in their opinion – transfers the centre of gravity towards the optimisation of profit for stakeholders, instead of maximising profit for investors. With this, the enterprise contributes to creating both economic and social values, called also the blended value.” [Austin, Reficco 2009] Activity of the enterprise understood in this way should be referred to the search by the enterprise of new methods of increasing goodwill and pursuit of innovative solutions (social innovations), which may be sought in the modern world in the areas related to social problems.

Experience of many countries indicates that the condition of development of CSR lies not only in the commitment of stakeholders, but most of all in initiating actions aimed at the development of dialogue and cooperation between the parties. The principles of CSR are most often applied in large companies, usually international corporations. The percentage of companies committed to CSR activities among SMEs is small.

C.B. Bhattacharya et al. indicate fast, changing approach of enterprises to CSR. More and more often, the CSR concept is regarded as a chance for their business, and not as their duty. In the early stages of development of the concept, the number of stakeholders was small and companies began to perceive the role of other groups: investors, regulators, employees, non-profit organisations. The CSR concept is more and more often regarded as a strategic, long-term approach, not as a single shot tactics and a one-time action over a short period of time. The enterprises that approach CSR strategically perceive CSR as a long-term opportunity and refer to many groups of stakeholders. The change of approach to CSR results in companies increasingly better understand how value is created through the execution of CSR practices. The literature presents two paths for creating value: the direct route and the indirect/stakeholders route. The direct route leads to the reduction of costs, e.g. reducing consumption of water and energy. The indirect route refers to the reactions of stakeholders, which are

reflected in, e.g., the purchase of products, stock or applying for work. The results will not be directly reflected in financial statements, but may be expressed in, e.g., loyalty or increase of morale of the employees, then resulting in higher productivity. This differentiation shows that CSR may be perceived in a way showing that benefits are achieved only by some: in this case only companies. Both routes should be regarded as complementary. [Bhattacharya, Sen, Korschun 2011, pp. 29-32]

### **3. The enterprise and the surroundings**

Every single enterprise has always been set in a specific social context. It had to adjust to external and internal conditions. Originally, the interest was shown mostly by owners, possibly by clients and employees. Globalisation processes that have been continued for dozens of years resulted in the increase of interest in many groups in methods of actions and effects of enterprises.

Solving many social problems is a difficult task in the modern world, sometimes simply impossible and extending beyond competencies of one sector due to the complexity and the multilayer nature of these problems. The market is increasingly demanding, expecting from enterprises, especially the largest ones, assumption of liability for the social and environmental costs generated as a result of their activities, reacting to social needs and undertaking preventive actions that would minimise side effects. Enterprise stakeholders employ various strategies of impact on the enterprise for this purpose: holding up (e.g. boycotts, employee strikes, negative control actions and exclusion from the index), conducive (positive investment checks, activity of shareholders, cooperation of enterprises with stakeholders), based on voting rights (campaigns of letter writing, constructive dialogue) and destructive (direct actions, aggressive actions, retaliatory actions). [Friedman, Miles 2006, pp. 199-211]

Stakeholders granting various types of permits (licences) and regulatory institutions have significant possibilities of pressure (power) in this respect. [Chodyński 2011, p. 239] In September 2014, the European Parliament adopted the directive on disclosing non-financial information and information concerning diversification in some large companies and groups [Directive 2014/95/EU... 2014] which obliges, starting with 2017, stock exchange companies, banks and investment funds employing over 500 persons, with the balance sheet sum in excess of EUR 20 m. or net turnover over EUR 40 m., to report the so-called non-financial data. This indirectly creates pressure on enterprises to take CSR practices into consideration in their activities. Many countries have implemented their own regulations related to reporting (Denmark, Sweden, France, the United Kingdom, Holland, Spain, South Africa, Japan, Australia, the USA). [Lulewicz-Sas 2013, pp. 537-550] Apart from regulatory requirements, a number of initiatives promoting CSR issues have been functioning that result from the dissatisfaction of stakeholders with the form of reports or with the greenwashing phenomenon. The first international reporting guidelines and standards have been created, e.g. GRI (Global Reporting Initiative), United Nations Global Compact 10

Principles, the OECD Guidelines, CERES Principles, the Carbon Disclosure Project Guidelines or the latest ISO 26000. [Huszlak 2016, pp. 71-85] Their application is voluntary, but we often have some sort of pressure inside the industry on their use.

The relations of enterprises with stakeholders may be unconscious, thus their behaviours may remain unchanged for a long time. M. Clarkson offered 4 levels of strategy of enterprise functioning in the surroundings. The first, passive, consists in the refusal of assuming responsibility for consequences of actions, where the enterprise does less in this respect than is required. The second, defensive, very reluctantly assumes responsibility extending beyond the regulations of the law and executes the required minimum. The third, adjusting, is when the company tries to meet the needs of its stakeholders and satisfies their demands related to requirements. The last attitude, proactive, applies to the organisation that not only accepts, but also foresees expectations of stakeholders. Such organisations go a long way in excess of what is required by the law and by stakeholders. [Clarkson 1995, p. 109]

#### 4. Non-profit organisations

Non-governmental organisations in Poland, according to the act of 24 April 2004 on public use activities and voluntary service, are “the entities that are not the entities of the public finances sector, in the meaning of the Public Finances Act and do not operate in order to achieve profit”. [Ustawa z dnia 24 kwietnia 2003...] The literature quotes many equal terms synonymous with the non-governmental organisation term, which is why they are used interchangeably in this paper: non-profit organisation, voluntarist (voluntary) organisation, social (civic) organisation, the third sector,<sup>2</sup> NGO (non-governmental organization).

Non-governmental organisations are specific organisational forms of social self-organisation, are private in nature and arise on the basis of voluntary decisions. They largely involve volunteers in their activities, executing objectives not focused on achieving profit (financial surplus is not distributed between the founders and the members). They are included in the group of organisations representing interests of various social groups and entities. The scope of their operations includes social problems, often related to the functioning of entrepreneurs. Corporation foundations are established by enterprises in this field. Their prevalent forms in Poland are associations and foundations, mostly pursuing social objectives. [Nieporowski 2016, pp. 95-108] According to the official statistics (the REGON register), 17,000 foundations and 86,000 associations are functioning in Poland.<sup>3</sup> Moreover, the literature provides many typologies of non-governmental organisations, one of them being the one proposed by R. Van Tudler and A. Van der Zwart, which includes Business Oriented NGOs, Partnership Oriented NGOs, Business Interested NGOs, Shareholding NGOs,

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<sup>2</sup> The first two sectors are: public administration (I sector) and business (II sector).

<sup>3</sup> As at 31.12.2015.

Broker Oriented NGOs, Supervisory NGOs, Discussion and Dialogue Oriented NGOs, Watchdog Oriented NGOs or Direct Action Oriented NGOs. [van Tulder, van der Zwart 2007, p. 119]

## 5. Cross-sector partnership

Pursuing expectations of stakeholders, including solving social problems at the local, regional, national or global level, is done in the cross-sector space. The literature refers to cross-sector partnership (cooperation). [Borkowska 2014, pp. 17-41] According to M. Karwacka, partnership is “the most complex form of cooperation”. The features of partnership include close relations, based on trust, joint work on a problem, shared responsibility for the project and joint making of decisions, equal access to information. [Karwacka 2016, pp. 138-141] The literature emphasises most of all the synergy effect, which is achievable with the pursuit of a joint purpose, sharing knowledge, expertise and use of various resources of various entities. [Bryson et al. 2006, pp. 44-55]

The relations within cross-sector social partnership may occur on various levels [Yaziji, Doh 2011, p. 225]:

- the enterprise – non-profit organisations,
- enterprise – public organisations,
- public organisations – non-profit organisations,
- tri-sector partnership.

Cross-sector cooperation is not a new phenomenon, although just a few years ago commercial organisations, public administration and non-profit organisations were focused on other, alienated fragments of the reality. The changes occurring in the world make the activities of the three (business, public and non-governmental) sectors overlap. This results, among others, from the experience gained by enterprises in cooperation with companies and the deficit of resources allowing to pursue social actions, as well as the complexity of social problems, which require cooperation of organisation of various sectors, difficult to achieve by each sector separately. [Paliwoda-Matiolańska 2012, pp. 77-78] One of the premises for cross-sector cooperation is the pursuit of premises of the CSR concept. From the CSR point of view, establishing cooperation with stakeholders of another sector is justified, as well as crucial. It is important for the cooperation to lead to achieve the objective that would be impossible to achieve by partnership entities independently.

Cooperation of enterprises and non-governmental organisations may assume various forms. It may be related to the level of commitment. James Austin offers three different levels (degrees) of cooperation of these organisations: philanthropic, transactional, and integratory within the model of cross-sector continuum of cooperation (the Cross-Sector Collaboration Continuum Framework). [Austin 2003, pp. 23-39]

The first – philanthropic – level is based on seeking and acquiring monetary subsidies by non-profit organisations; this type of relations is most frequent between

entities of these two sectors. The parties are committed to a low degree in this type of relation, care only about their own benefits and operate as independently as possible in this respect. Enterprises may bring about benefits by way of building an image of a caring and responsible entity, but such an approach is more and more often seen by consumers as “buying” benefits, and they become more and more sceptical about one-dimensional and only financial support of the social sector. As a result, benefits of this type are not obvious. Such actions, called also casual philanthropy, should be replaced with strategic philanthropy.

**Table 3.** The levels of cooperation between enterprises and non-profit organisations (the Cross-Sector Collaboration Continuum Framework)

	Level I	Level II	Level III
Nature of the relation	philanthropic	transactional	integratory
Level of commitment	low		high
Importance for the mission	peripheral		central
Size of resources	small		large
Range of activities	narrow		wide
Level of interactions	rare		intensive
Trust	limited		very high
Complexity of management	simple		complex
Creating value	independently		jointly
Strategic value	small		significant

Source: [Austin 2003, pp. 23-39; Austin, Seitanidi 2011, p. 15].

The second – transactional – level is chosen by an increasing number of enterprises. It has the nature of an agreement of an enterprise with the non-governmental organisation based on specific resources of the parties and undertaking different actions. Thus both parties interchange values and achieve shared benefits. It is not based on a simple transfer of financial means. It requires a definitely higher commitment of both parties. Socially committed marketing is an example of actions that are the subject matter of cooperation (“Share a meal” of Danone, aimed at fighting undernourishment in children by way of collecting funds for sponsoring warm meals for children in schools) or employee voluntary work programmes (“Safe Internet Day” of Microsoft, volunteers jointly with a social partner and the police conducted a workshop on principles of safe using of the Internet for ca. 1500 children and youth of Kielce schools). [www.podzielsieposilkkiem.pl; Wolontariat pracowniczy... 2011, p. 17]

The third – integratory – level of the highest degree of commitment, is achieved by a very small number of enterprises. The cooperating organisations strive to have the possibly high (mission, strategy) integrity, converting it into the strategic alliance. This level requires high organisational fit. With close cooperation and activities undertaken, the level of trust between the partners increases. The key competencies

of the parties are not simply implemented, but are merged in order to create unique, high-value combinations. As a result, cooperation may lead to the creation of a separate entity (a separate organisation).

Moving to further levels is not automatic, it is related to the gradual building of relations between organisations and it requires making strategic decisions by both cooperating entities.

The increasing interest of enterprises in cooperation with non-governmental organisations may face barriers related to the weaknesses of the Polish III sector. Often, such organisations act on behalf of one group, thus the represented groups are more privileged (particularism). Insufficient resources affect the lack of professionalism. The major obstacle in initiating long-term cooperation is connected with the lack of strategic planning as well as financial weakness resulting from the limitation of actions to acquiring grants and avoiding risk. [Szarfenberg 2005, pp. 122-124; Cierniak-Szóstak 2011, p. 42]

When the strengths of organisations are analysed, the literature indicates a number of reasons why III sector organisations are good partners for cooperation. One of the most important competencies of NGO is specialisation in solving social problems – these organisations have qualified personnel, strong experience, knowledge of effective methods of solving problems, as well as good awareness of social needs. Credibility is an important feature, which is related to social trust – NGOs are in this respect definitely better viewed by the society than enterprises. This is due to better understanding of social problems, better contacts with the environment to which the problems refer, as well as high level of competencies and expert knowledge of NGO employees. Non-governmental organisations are also associated with the so-called “social power”, understood as the ease of uniting of social groups, often disapproving of specific phenomena or entities. Networks of contacts are a significant element of attractiveness of NGOs, completely different from business contacts, often impossible to build by business organisations, e.g. contacts with the government within which they are invited as parties providing opinions, consulting, thus possibly affecting the shape of the law. [Karwacka 2016, pp. 189-193] These features make the legitimisation of actions of enterprises in the local community as a result of cooperation with a credible non-governmental organisation, thus increasing protection of the investments of the enterprise in the given area. One should also indicate that better integration of the CSR policy with the enterprise management process is one of the most important advantages of cooperation of enterprises with non-governmental organisations. [Paliwoda-Matiolańska 2012, p. 80]

## **6. Cooperation of enterprises with non-governmental organisations on the example of Cemex**

This paper has applied the case study quality method. Its advantage comes in the possibility of achieving a holistic view of the studied phenomenon, including its



total complexity along with all conditions, both internal and external. A case study is a method that consists in examining in detail one or several cases with the use of all the possible research techniques. [Silverman 2008, p. 168]

The case was selected after the completion of the first stage of the quantity study of the group of 104 large undertakings that replied to the question about cooperation of enterprises with non-governmental organisations. The majority (94%) of enterprises cooperates with external non-governmental organisations. 41% of the studied enterprises undertake cooperation in a comprehensive way, plans it, analyses and assesses, and the results are taken into consideration in planning further actions. For 42%, co-operation with NGOs is very important. The major group of the analysed enterprises reported high frequency of actions executed in cooperation with non-governmental organisations and assessment of these actions (33%). Companies producing cement constituted a large group of the studied companies. Cement is the basic material in building structures and civil engineering. Production in the cement industry is directly related to the general condition of the building industry and is closely related to the general economic situation. Production of cement, due to the high-temperature clinker firing process, is one of the industries that are especially burdensome for the environment and the society. This especially applies to the emission of carbon dioxide and high energy consumption.

CEMEX Polska has been selected for the analysis, which is one of the leading domestic cement producers and leaders in the implementation of CSR.

The study was based on source documents published by Cemex in the form of social reports for the years 2010-2014. CSR practices undertaken in cooperation with NGOs and used for this cooperation were an element of the analysis. The Cross-Sector Collaboration Continuum Framework was used in the assessment of the level of cooperation.

CEMEX is a global producer of building materials in Northern and Southern America, Europe, Africa, in the Near East and in Asia. It manages production, distribution and sale of cement, premixed concrete, aggregate and related building materials in over 50 countries. In Poland, it is one of the leading producers of cement, premixed concrete and aggregate, with the annual production of ca. 4 m. tons. In its three cement plants, in 39 concrete production plants, 8 aggregate mines and in the corporate office in Warsaw, the company employs nearly 1200 persons. [www.cemex.pl]

It declares in its strategy that sustainable development is the integral part of its business. The business model is focused on the most important world social problems in reference to the cement industry and at the same time on the needs of stakeholders in the scope of sustainable development. The company manages identification of stakeholders, indicating among them non-governmental organisations, and defines the method of contact and dialogue. This group includes industry organisations and those pursuing social and ecological objectives. The company regularly manages dialogue with these stakeholders. Meetings with local communities are executed with the AA

1000 SES standard, and with the “Round Table” meetings within Fundacja Cemex. From two to four meetings are held every year. Non-governmental organisations and educational entities with which the Foundation co-operates are invited, along with all organisations from the particular regions, which may apply for grants in Fundacja Cemex. Their objective is better understanding of expectations of the community, which allows to initiate investments and actions that bring about the most beneficial results.

The company is a member of industry associations that gather entrepreneurs related to the production of cement, premixed concrete and aggregate, including Stowarzyszenie Producentów Cementu SPC – an organisation representing interests of the industry both before state authorities and local government, as well as national and international associations, organisations and research circles; [www.polskicement.pl] Stowarzyszenie Producentów Betonu Towarowego SPBT, Polski Związek Producentów Kruszyw PZPK. The company is also active in the popularisation of knowledge about corporate social responsibility in building industry: Cement Sustainability Initiative, UN Global Compact, Forum Odpowiedzialnego Biznesu. Cemex actively participates in consultations concerning regulations for business in Poland and Europe, with a special view on the sectors of production of cement, concrete and aggregate within Konfederacja Lewiatan Razem.

By the end of 2013, on the basis of experience in cooperation with social partners, Social Commitment Policy and Procedures of Social Commitment documents were produced that regulate the operations of CEMEX in reference to the local community. These allowed to systematise and unify actions and commitment for the benefit of the local community at the stage of beginning, functioning and completing activities in the given community. Procedures of Social Commitment document regulates the methods of interaction with stakeholders, making and maintaining relations and responding to expectations. When it was published, managers of the plants and the production area managing personnel were trained and informed, among others, about their key role in the life of local community. The procedure takes into account the behaviour of employees intended for the minimisation of risk for the functioning of the plants, which may result from an improper attitude to relations with neighbours of the plants.

On request of the stakeholders, in 2014, the concept of the strategic partnership programme for non-governmental organisations and schools was developed, to which two organisations were invited distinguished in recent years with their exceptional commitment in cooperation with Fundacja CEMEX. The organisations covered with the programme may count for additional funds allocated for their statutory activities. The status of the Strategic Partner is awarded for 12 months.

In 2009, CEMEX Polska established Fundacja Budujemy Przyszłość to pursue objectives related to social commitment and to support important civic initiatives. The foundation bases its activities on two pillars: the grant contest for non-governmental organisations and schools – the so-called Fabryka Pomysłów (the Idea Plant) and The Grant Contest for CEMEX Volunteers. With it, support is provided for the initiatives whose actions address education, sport, culture, ecology, voluntary work and civic

programmes. Care is provided for social initiatives executed in the places where CEMEX plants operate. The grant contest, its premises and possibilities of formula improvement are discussed in the joint meetings of the authorities of the foundation and the local partners. The principles are defined in the regulations of awarding grants. Ensuring a better start for children and youth in their adult life, help in rehabilitation of the disabled, participation in saving endangered species of plants and animals or care over sports teams are only some of the actions under the patronage of the foundation.

The procedure was developed in 2014 to be applied in emergency situations (e.g. flood), where financial and material donations are transferred from the group of plants by the heads of the individual divisions. Since the establishment of Fundacja Cemex Budujemy Przyszłość in 2009, 82 organisations have been supported in 7 years, and 173 grants have been assigned, mostly for civic, educational and ecological projects.

In 2010, the work was started on the programme of voluntary employees work dedicated to support local communities. The basic premise of the programme is the creation of the actual commitment of employees in the life of local communities. With financial support for groups of volunteers, including employees of the company, the company can more effectively use the funds assigned for pro-social activities. This initiative is based on the belief that CEMEX employees, being representatives of local communities, have the best knowledge about the needs of their circles. Voluntary work develops interests and supports interesting initiatives and those in need in the local environments around all CEMEX Polska plants.

CEMEX employees often take part in nature-related projects, including actions of planting trees, clearing forest areas and inventorying the list of protected animals species (like owls, wolves and European pond turtle).

Grants may be assigned for the projects in which a group of at least two volunteers, CEMEX employees, take part. Their families and friends may also join the actions, participating in the contest as active volunteers and often as the proper initiators of actions. Seeing in their nearest surroundings the issues that require improvement and some expenditure of funds, they can encourage employees to fill in the application and participate in the contest. Almost 40% of the management executives took part in the voluntary employees service.

For almost 7 years, 78 voluntary teams (projects) have been supported with the total of 638 person-actions.

Since 2006 CEMEX alone, and since 2009 through the foundation, has been organising educational actions: foreign language courses, art contests and knowledge contests. One of the pillars of activities of Fundacja CEMEX Budujemy Przyszłość is focused on initiatives aimed at protection of the environment and building conscious pro-environmental attitudes in children and youth. In cooperation with Fundacja Nasza Ziemia, it executes Ecological Workshop for employees, under the name of EKO-Dzień. CEMEX cooperates with Ogólnopolskie Towarzystwo Ochrony Ptaków (OTOP), the largest national non-governmental organisation dedicated to the protection of wild species of birds and their habitats. For many years, CEMEX Polska has been

also conducting fruitful cooperation with the German EuroNatur foundation in the scope of supporting projects aimed at protection of nature and promoting alternative solutions in the regional development in the area of Podlasie. With the cooperation with Stołeczne Towarzystwo Ochrony Ptaków, the plans of reclamation of nature have been developed for selected mines, the purpose of which is to create optimum conditions for the development of biodiversity. The programme of protection of Apidae in the neighbourhood of aggregate mines was started in 2014.

The actions in the scope of cooperation with NGO were executed in a non-systematic, not always uniform way until 2013. The adoption of strategic documents moves Cemex from the level of philanthropic relations to the integrative level. This applies also to cooperation with the CEMEX foundation, with which the company established a strategic alliance. With this type of relation, high degree of trust arises in the relations between the enterprise and a non-profit organisation. Transparent rules of cooperation in the form of the grant programme for NGO and the voluntary employee work programme executed in cooperation with NGOs contribute to the higher level of trust in the company. The above programmes do not constitute simple, short projects, but form quite a complex mechanism, demanding commitment of not only financial, but also human and intangible resources, which results in the increasing complexity of management. The company initiates many projects in cooperation with NGOs, which do not always are in line with the mission. It is characteristic of the philanthropic level of relations. The level of commitment in the execution is high. This results also from the formalised approach to the execution of the projects, which are accepted according to the adopted uniform path for all applicants for the grants, and their execution is done on the basis of a contract subject to monitoring the execution and control of results. The actions and projects in cooperation with NGOs address education, sport, culture, ecology, voluntary work and civic programmes. The number of the interested parties and variety of the entities applying for the grants prove a broad range of the initiatives. The long-term co-operation with many organisations proves a strategic approach, as confirmed with the strategic partnership programme. With the inclusion of employees, their families and friends in the executed practices and initiating activities in the local environment, joint creation of value is possible.

## 7. Conclusions

Expectations and needs of stakeholders force undertaking cooperation in enterprises, with the main motives of strengthening the image and risk management. The pressure of external stakeholders is additionally strengthened by actions of regulators, e.g. the European Committee. Non-profit organisations, despite many weaknesses, constitute an important group of beneficiaries for enterprises. With cooperation of two different types of organisations, achieving social benefits in a broad approach is possible. Companies readily initiate cooperation with NGOs, in particular when this applies to the areas in which they do not have competencies. The change of the form of the

relation is also apparent on the example of CEMEX, which shows the evolution of the cooperation level over several years, from philanthropic to integrative.

The study shows that non-profit organisations are an important partner, and the scope of the actions is broad. More and more often, cooperation becomes a long-term initiative, and enterprises create strategic alliances with corporate foundations. Mutual benefits may be achieved through executed practices: combining competencies and resources of enterprises and competencies of non-profit organisations.

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