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CSR – COMPARATIVE ANALYSIS OF CSR IN MACHINE BUILDING SECTOR IN WARMIŃSKO-MAZURSKIE VOIVODESHIP, POLAND AND IN BULGARIA

CSR – ANALIZA PORÓWNWCZA CSR W PRZEMYŚLE MASZYNOWYM W WOJEWÓDZTWIE WARMIŃSKO-MAZURSKIM W POLSCE I W BUŁGARII

Introduction

Sustainable development is considered to be such activities of people and organizations that the planet shall remain the same as we know it today. In order to rise to the challenge of sustainable development, a consensus is needed between all market players while establishing and observing the norms and standards regarding the exploitation of the environment and social life.

Until recently the EU *corporate social responsibility* – CSR has been regarded as the concept of sustainable development, according to which companies voluntarily took ecology and social issues into consideration (that was their freedom of choice, considered as a privilege and not a duty or constraint). The new conception of sustainable development defines how a company affects the society and how to keep balance between company and public interest. (The company's well-being cannot be against the expectations of the society). One can be tempted to state that CSR is a public action of the company that meets the needs of the society. Also, that it is a dynamic process which evokes creativity in companies that results in innovative solutions meeting the needs of the society. (The company which does not keep up with the changes taking place around goes out of business). CSR embedded in the company's vision and mission is a sign of corporate. Such a company knows what to do and how to do it and its products meet both basic needs of their clients and the needs of the society. CSR is at its best when entrepreneurs and the community (e.g. their representatives: local governments and NGOs) can come to an agreement and focus on what they have in common rather than what divides them. Then CSR is not an idea fixe.

Among corporations, CSR has evolved from philanthropy to a fully-aware strategic planning of socially responsible behavior. The companies soon realized that participating in socially responsible behavior is good investment for their future. It is also a way to be 'granted an absolution' – intentionally or not – for the

behavior that was not socially accepted so far. It is a measure to win the community for the time when the company has to face a crisis.

The main characteristic of social responsibility of the company is its aspiration to take social and environmental issues into account in their decision-making processes as well as to take responsibility for the effects their decisions have on the society and environment. Responsible business seeks the synergy between the three areas of its activity: economic, environmental and social. In Poland the idea of CSR has been developing for over dozen or more years. One of the pioneering academic centres that started dealing with the topic was Akademia Leona Koźmińskiego (Kozminski University). Forum Odpowiedzialnego Biznesu (Responsible Business Forum) founded in 2001, has been the most commonly-known NGO that promotes and supports the development of CSR, educates students, conducts research, and realizes projects in cooperation with partner companies.

Reasons for research

38,7% of companies state that they know about CSR solutions with regard to employment and working conditions (PKPP Lewiatan 2010). According to the ranking of Responsible Companies from 2010, only 20 out of the 70 companies questioned were Polish companies. There was no company from Warmia and Masuria Region. 40% of the companies which are familiar with social responsibility admits that talk with their employees about business ethics and only 20% has CSR strategy (PARP 2010).

In Warmia and Masuria Region, Region Warmińsko-Mazurski NSZZ “Solidarność” in Olsztyn has been one of the first organizations that decided to promote and disseminate CSR. This organization has cooperated in the Italian-Polish transnational partnership – EQUAL. Italian Partners participated in the project called *Wspomaganie procesów innowacyjnych w małych i średnich przedsiębiorstwach: małe przedsiębiorstwo jako skuteczny nośnik zrównoważonego rozwoju* (Supporting innovation processes in small and medium-sized enterprises: small enterprise as efficient dissemination tool of sustainable development). The Polish partner realized the project called: *Wspieranie zakładów restrukturyzowanych i ich pracowników* (Supporting the restructured companies and their employees) and in the frames of the transnational cooperation has gained the knowledge on CSR and familiarized with best practice conceived by the Italian partner¹. Currently Region Warmińsko-Mazurski NSZZ “Solidarność” together with Fundacja “Instytut Społecznej Odpowiedzialności Organizacji” (Institute of Social Responsibility of Organizations) and Bulgarian Branch Chamber (machine

¹ S. Pivato, S. Pogutz, A. Perrini, A. Tencati, N. Misani, A. Marino, *Badania ilościowe*. La responsabilita Sociale Dell azienda. Społeczna Odpowiedzialność Przedsiębiorstw. Ed. R. Walkowiak. Olsztyńska Wyższa Szkoła Informatyki i Zarządzania im. Prof. Tadeusza Kotarbińskiego, Olsztyn 2008, p. 89.

– building industry, precision industry, electrical industry) are implementing another project called: *Wymiana dobrych praktyk w obszarze CSR branży maszynowej z Polski i Bulgarii. Przewodnik dobrych praktyk (The exchange of best practice with regard to CSR in machine building sector in Poland and Bulgaria. Best Practice Guidelines)*.

Machine industry needs modernization and that process requires qualifications from the employees, effective management of their potential by supervisors, safe work conditions and the implementation of new solutions with regard to sustainable development. The companies that operate in that sector need solutions which will enable them to invest in accordance with the rules of sustainable development. According to Olsztyn Voivodeship Employment Agency in 2011 industry sector is developing, it generates 12,1% new vacancies, its revenue in May, 2011 increased by 18,4% and the labour efficiency per worker rose by 13,6 in proportion to May 2010.

In order to develop dynamically, machine industry has to include sustainable development in its strategy. Sustainable development is capital intensive, and the capital could be acquired in the surroundings. The capital creates best practices as well. Therefore, CSR should be widely promoted in a way that encourages entrepreneurs to learn and compare models of CSR best practices. The promotion should initiate innovation processes in the companies involved.

The level of CSR awareness depends on the size of the companies. Similarly, the bigger the company, the more its employees know about CSR. That does not result from a larger number of employees but from the fact that bigger companies operate on international and global markets. They establish business contacts with companies, which already have CSR activities included in their strategies and one of the provisions to start such cooperation stipulates that they have to follow the strategy with regard to CSR. In that way the knowledge about CSR is imported by Polish companies. Besides, Poland popularizes and promotes CSR among Polish entrepreneurs through a number of EU programs such this one, which is just one of many that Warmińsko-Mazurskie Voivodeship participates and shares the knowledge on CSR with Bulgarian Machine Building Chamber from Sofia.

The benefits that the stakeholders derive from the participation in the Project include, among others, establishing cooperation with other companies that participate in the project, as well as more efficient CSR promotion in Warmińsko-Mazurskie Voivodeship where CSR is not considered to be a success factor proving company's competitiveness and potential.

PROJECT PARTNER: BULGARIAN MACHINE BUILDING CHAMBER IN SOFIA

Purpose

To compare similarities and differences in the level of knowledge and application of socially responsible solutions in Polish and Bulgarian machine

building companies. In particular, in terms of the organization of posts, environment protection and local initiatives.

To create safe and good work conditions by establishing the cooperation network and to develop the Guidelines for the application of social responsibility on the basis of the expertise of Bulgarian Machine Building Chamber.

The Guidelines shall be prepared for entrepreneurs and supervisors working in machine building industry. One of the most important results of the research shall be the dissemination of sustainable development best practices among employers and employees in Warmińsko-Mazurskie Voivodeship, in particular in terms of the organization of posts, environment protection and local initiatives.

From the research conducted in Italy it can be stated that **“CSR is often a spontaneous course of action that is not strategically defined but commonly practiced”**². This conclusion became **Main Hypothesis**. We verified it in machine building companies operating in Warmia and Mazury Voivodeship and machine building sector in Bulgaria. This conclusion inspired the authors so much that they decided to find out if the situation in Poland is similar. And the following statement inspired us even more: „Such informal and unconscious acting seems to be sheer Italian quality among small enterprises in particular”³. In our opinion, this is not only Italian quality. To verify that opinion a questionnaire was developed. It was based on the contents of tables and charts of the ‘report’ on the research carried out by Bocconi University in cooperation with project partners, i.e. National Chamber of Craft (CNA ECIPE, its agencies CNA Impresa Sensibile, ETIPAR and Comes), and also with local organizations CNA from Emilia-Romania, Syracuse Arezzo and Tuscany Region⁴.

The aim of the research conducted in Italy was to define real activities done by the companies in terms of CSR policy whereas the purpose of ours is to compare the similarities and differences in the level of knowledge and application of socially responsible solution with regard to the organization of posts, environment protection and local initiatives. The research is conducted within the confines of the project: “Exchange of good practices of social responsibility in machine building companies in Poland and Bulgaria. Guidelines for applying of social responsibility”.

The research was carried out at the same time in Poland and Bulgaria from May do July 2012. Region Warmińsko-Mazurski NSZZ “Solidarność”, which formed the research team for that purpose and Bulgarian Machine Building Chamber in Sofia (which unites about 300 entrepreneurs from Bulgaria) are responsible for conducting the research.

² Ibidem, p. 71.

³ Ibidem, p. 89.

⁴ Ibidem.

Methods and research description

Before commencing the research subject literature was studied including the Central Statistical Office documents, labour market organizations documents, local press and reports. Next, a number of talks, interviews and observations took place. The gathered empirical material helped us develop a questionnaire which was later used to conduct a survey between May and June 2012, both in Poland, Warmińsko-Mazurskie Voivodeship and in Bulgaria. The next step was to do the quantitative and qualitative analysis of the gathered empirical material. A report was produced which presented the results and conclusions. 202 respondents were surveyed: 170 (84,16%) from Poland and 32 (1,84%) from Bulgaria. In order to compare the results, 64 questionnaires out of 170 were chosen at random to make sure that the research results are representative.

The types of activities done by the surveyed companies were presented below in a form of two separate specifications. The former for Warmia and Mazury Voivodeship and the latter for Bulgaria. In the questionnaire filled in by the Bulgarian respondent representing microcompany there is no information on the type of business activity.

TYPES OF ACTIVITY – SPECIFICATION FOR WARMIŃSKO-MAZURSKIE VOIVODESHIP

Micro Companies (1–9 employees): **Production:** machines, optics. **Services:** trade and services, electrical, main, electric heating, electric equipment, mechanical, technical, wire fitting, electric appliances, software, cars, food processing machinery.

Small Companies (10–49 employees): **Production:** bathroom fittings, machines technological lines, equipment and ventilation precision machines. **Services:** refrigeration and air-conditioning, wiring and electro fitting, electronics, electric, building materials and construction machinery trade, logistics, crane monitoring systems, machinery repair, metal parts working, metalworking, services for machinery trade fairs, trading and producing, factory robotics development, designing power supply, designing integrated circuit, international forwarding service, transport – forwarding, electric service.

Medium-sized Enterprises (50–249 employees): **Production:** machine building, electric engineering, construction machinery, machinery for other sectors, bookbinding machines, machines for food industry, machines, motorization, engine and crane repair, special production, construction and fittings, compression molding, combustion engines, measuring devices.

Large enterprises (over 250 employees): **Production:** apparatus and communications systems, electronics, yacht and motor boats, machinery for agriculture and forestry, motorization, electric machinery, car tyres.

TYPES OF ACTIVITY – BULGARIA

Small Enterprises (10–49 employees): **Production:** hydraulics, construction machinery.

Medium-sized Enterprises (50–49 employees): **Production:** machine building, hydraulics, construction machinery, farm machinery, metalworking, founding, cars, home appliances, electric equipment for trucks.

Large Enterprises (over 250 employees): **Production:** cast iron, home accessories, electric welding (steel and aluminum pipe welding) and galvanic protection, machinery, tools, optics, aluminum and steel pipes, water turbines, electric equipment, sanitary ware, sewage and plumbing equipment.

To verify the Main Hypothesis, i.e. *CSR is often a spontaneous course of action that is not strategically defined but commonly practiced* the following nine partial hypotheses have been formed:

Hypothesis 1. The Internet is the main source of information on CSR.

Hypothesis 2. CSR activities are associated by employees and employers with the certification of the business activities they run.

Hypothesis 3. Motivation and benefits associated with CSR – enhanced corporate.

Hypothesis 4. It is environment protection that all the companies have in common in terms of CSR

Hypothesis 5. Improper circulation of information among employees is the main reason for the impeded dissemination of CSR.

Hypothesis 6. Environmental policy as an activity that facilitates the dissemination of CSR.

Hypothesis 7. The main activities undertaken by companies for the benefit of their employees in terms of CSR focus mainly on training and upgrading skills.

Hypothesis 8. CSR activities towards clients and suppliers focus mainly on the proper selection of suppliers is quality certificate – oriented.

Hypothesis 9. CSR activities of the companies for the benefit of the local communities focus on cultural and sports events.

The nine hypotheses mentioned above were used to form nine problem questions which included several partial problem questions. They all were used in the research questionnaire:

1. How do you know about SCR practices in your company?
2. What areas or activities are associated with CSR by an entrepreneur/employee?
3. What motivation and benefits are associated with the implementation of CSR?
4. What initiatives are undertaken purposefully and unknowingly by an entrepreneur with regard to CSR?
5. What factors impede the dissemination of CSR practices?
6. What activities could facilitate the CSR dissemination?
7. The activities of the company for the benefit of its employees.

8. The activities for the benefit of clients and suppliers.
9. The activities undertaken by companies for the benefit of local communities.

The respondents answered the questions by circling any number of the partial answers.

Results and conclusions

The respondents from both countries gain the knowledge about CSR mainly from the Internet (in Poland – 27,93%, in Bulgaria – 23,73%) (Question 1). Another similarity can be noticed in terms of *Employees and/or supervisors as the source of information*, it is virtually identical and accounts for 17,12% in Poland and 16,95% in Bulgaria. Another striking similarity is the minor role of public administration and non-profit organizations (NGOs) (Poland – 4,5%, Bulgaria – 6,7%). Both countries differ in terms of how often the sources of CSR are applied – in Poland second most often are training courses (22,55%), while in Bulgaria they are Sector information and Mass Media and they constitute 20,34% and 18,64% respectively.

When it comes to the question: What areas or activities are associated with CSR by an entrepreneur/employee? (Question 2) differences can be noticed between the two respondents. In Poland CSR is most commonly associated with *Voluntary environmental, social, quality certificates* (15,81%), whereas in Bulgaria with *Implementation of code of practice / internal regulations* (11,48%). In both countries *Human Resources training policy* comes second (in Poland – 11,16%, in Bulgaria – 10,05%). Other similarities comprise a slight contribution of *Donations, sponsoring, philanthropy* in the surveyed companies (in Poland – 6,05%, in Bulgaria – 6,22%) and *Investment to support local communities* (in Poland – 6,51%, in Bulgaria – 5,26%). Other differences relate to the order of other activities considered by respondents as CSR activities. In Poland they are: *pro-social activities* (9,76%), *Equality policy* (8,37%) and *Policy of employees' and trade unions' participation* (7,91%). In Bulgaria the respondents most often chose: *Customer care initiatives / dialogue with the customer* (8,61%), *Responsible fulfilling duties* (8,13%) and *Transparency of financial reporting* (7,66%). Significantly fewer Polish than Bulgarian respondents associate *Taking measures against bribery* (2,33%), *Cooperation with non-profit organizations* (2,79%) and *Customer care initiatives / dialogue with the customer* (3,72%) with CSR activities.

As it comes to the Question 3: What motivation and benefits are associated with the implementation of CSR, differences of opinion between Polish and Bulgarian entrepreneurs are noticeable. The former regard the following as the most important ones: *Enhanced image and reputation of the company* (19,63%), *Improved work atmosphere and better relations with trade unions* (13,40%), *Increased turnover and profits in the long run* (12,92%), *Reduction in managing costs and increased effectiveness of resources management* (11,00%),

Increased effectiveness and the loyalty of the employees (10,53%) while the latter consider *Increased effectiveness and the loyalty of the employees* (20,57%), then, however to significantly lower extent *Enhanced image and reputation of the company* (10,86%), *Improved work atmosphere and better relations with trade unions* (10,28%), *Customer increased loyalty* (9,14%).

The Question 4: What initiatives are undertaken purposefully and unknowingly by an entrepreneur with regard to CSR have been answered by 60,94% of respondents from Poland and 53,13% respondents from Bulgaria. The answers below are divided by size of enterprises:

Micro companies (1–9 employees). Training courses, schooling, awaydays. Activities for the benefit of the environment. Support to various initiatives. Investment in the staff development. Fair marketing. Lawful business activity of the company. Communication materials, development programs. Implementation of best practices to streamline production processes

Small-sized enterprises (10–49 employees). Improvement of technology, introduction of certification. Schooling and training courses. Reduction in water consumption. Supporting children's homes. Reimbursement of health examinations and treatment. Monitoring. Sponsoring events such as contests. Observation of human rights. Client care. Reduction in raw materials, energy consumption and hazardous waste. Client and employee-oriented initiatives. Loyalty towards clients and employees. Respect for natural environment.

Undertaking charity activities. Careful selection of partners and clients. Local sponsoring, holding events for employees, economical use of materials. Annual feasts for individual clients and associates. Running courses, certificates and trainings. Investment in staff, attempts to gain quality certificates. Trade training, training for employees and trainees. Internal statute.

Medium-sized enterprise (50–249 employees). Activity in accordance with regulations. Reduce hazardous waste production. Activities to protect environment. Sponsoring children's hospitals and kindergartens. Participation in local initiatives. Financing medical care for employees and their families. Financing training courses for employees. Planting trees. Information for staff, training courses, language courses. Environment protection. Human rights. Improvement of work conditions and work atmosphere. Implementation of integrated management system, training courses, purchase of new machines, organizing safe work conditions, participation of employees in sports events, social action, helping the needy. Certification, for example environmental, social and quality. Implementation of innovative technology in production, construction. Co-financing training courses for employees. Additional pension schemes. Supporting employees, 'Open days' events, sponsoring initiatives, improvement of internal communications. Respecting the training policy and environment protection. Obtaining environmental and trade certificates, forming company regulations.

Large enterprises (over 250 employees). Implementation of pro-ecological technology. Respecting environment protection rules. ISO 9001 certificates.

Following the rules of sustainable development. Co-financing non-professional courses for employees, recreational activities and sports events. Implementation of internal policies with regard to environment protection, human resources. Application of state-of-the-art technology facilitating sustainable development of the society and the company. Financial support for clubs, holding contests relating to road safety in the region, family meetings that integrate employees, supporting cultural events in the city. Training courses, donations, investment for the benefit of local communities. Financing holidays for underprivileged children. Human welfare, preventing inequalities, observing human rights. Informing the staff about undertaken activities and their effects, cooperation with local governments. Donations and sponsorship, using ecological materials for production.

INITIATIVES ARE UNDERTAKEN PURPOSEFULLY AND UNKNOWINGLY BY AN ENTREPRENEUR WITH REGARD TO CSR LISTED BY RESPONDENTS FROM BULGARIA

Micro companies (1–9 employees). In the period of the research there was no such category as micro companies in Bulgaria.

Small-sized enterprises (10–49 employees). Training courses on human resources, introduction of practice code or external regulations, health and safety regulations.

Medium-sized enterprises (50–249 employees). Improvement of work conditions and remuneration, social policy for the employees: food vouchers, reimbursement of travel expenses. Environmental policy, supporting local initiatives, for example at schools, Environment protection, quality certificate (to prove a good reputation of the company). Reduction of pollution and lowering the energy costs, development of health and safety regulations, training courses and staff development. PR activities on how sustainable development affects society, voluntary service, support and integration of orphans, children and the elderly, care about cultural heritage, quality and safety of products, subsidies, sponsoring, scholarships, environment protection, protecting natural resources, recycling, programs of voluntary services for employees, programs ensuring objective and fair rules of remuneration, job satisfaction and the commitment of the staff, scholarships/grants for disabled people, providing tool and teaching materials for schools, offering paid qualifying periods to attract young and intelligent people, staff development, donations and sponsoring, encouraging young intelligent people, activities that bring some benefits for the communities.

Large enterprises (over 250 employees). Participation in pro-social activities, introduction of internal regulations, environment protection, providing information and counseling. Acting that is in accordance with environmental policy, equality policy, initiatives that meet social needs of employees, undertaking such initiatives by all entrepreneurs, purposeful and knowing initiatives undertaken by all entrepreneurs, activities related to environment, health and safety, staff

development and training courses, quality and safety of products, activities mainly connected with human resources, financial operations, tangible, something that is useful and is connected with sustainable development. Free of charge, annual dental check-up, reduced prices in canteens,

Respondents from Poland and Bulgaria find it **difficult to disseminate CSR (Question 5)** because of: *Shortage of information* (in Poland – 42,71%, in Bulgaria – 31,03%) and *Shortage of economic resources* (in Poland – 18,75%, in Bulgaria – 34,48%). The main *difference* relates to *Irrelevance to the company's goals and strategy*, which was not mentioned by any of the Bulgarian respondents whereas in Poland 14,58% of them ticked the answer.

As for the **activities that could facilitate the CSR dissemination (Question 6)** the following factors are considered to be the most important: *The implementation of sustainable development budget* (in Poland – 30,48%, in Bulgaria – 23,29%), *Following environmental policy* (in Poland – 22,86%, in Bulgaria – 28,76%). Then the respondents chose *Following environmental management* (in Poland – 17,14%, in Bulgaria – 17,81%) and *The application of clean energy technology*.

When it comes to the **Question 7: The activities of the company for the benefit of its employees**, the respondents, both Polish and Bulgarian rated *Policy on training and vocational training over the collective agreement regulations* (in Bulgaria – 24,76%, in Poland – 21,17%) and *Initiatives aimed at employees' needs and facilitating internal communication* (in Bulgaria – 19,05%, in Poland – 22,07%). The differences: in Poland *Consultations with employees and trade unions* (18,02%) and *Activities for the benefit of disabled employees and minorities* (13,06%), whereas in Bulgaria: *Health and Safety certification exceeding legal requirements* (16,19%), *Consultations with employees and trade unions* (13,33%) and *Activities for the benefit of disabled employees and minorities* (10,48%). In Poland more often than in Bulgaria the question of *Flexible hours* (in Poland – 8,56%, in Bulgaria – 6,67%) was raised though in both countries this factor appeared less often.

The activities for the benefit of clients and suppliers (Question 8) both respondents from Poland and Bulgaria focus mainly on *The selection of suppliers with regard to quality certification* (in Bulgaria – 22,33%, in Poland – 19,76%) and *Checking the level of client satisfaction* (Bulgaria – 19,42%, Poland – 14,92%). The noticeable difference is that among the Polish respondents CSR activities relating to suppliers and clients are more varied, wide-ranging than those of Bulgarian respondent and they more often relate to *The selection of suppliers with regard to social and/or environmental certificates* (in Poland – 15,32%, in Bulgaria – 9,71%), *The application of processes/goods certificates* (in Poland – 14,52%, in Bulgaria – 11,65%), *Contracting purchases which enforces meeting certain social and environmental requirements* (in Poland – 12,90%, in Bulgaria – 11,65%), *Following the terms of payment for suppliers* (in Poland – 12,10%, in Bulgaria – 11,65%).

The activities undertaken by companies for the benefit of local communities (Question 9). The most common activities are: *Sponsoring cultural, sports and artistic events* (in Poland – 33,57%, in Bulgaria – 35%), *Communication with local communities, for example ‘Open Day’* (in Poland – 23,78%, in Bulgaria – 18,34%), and also *Direct investment for the benefit of social initiatives (e.g. voluntary services, making premises available for local communities)* (in Poland – 15,38%, in Bulgaria – 15%). What differs the two groups of respondents is that in Bulgaria *Local donations* are more common (Bulgaria – 28,33%, Poland – 16,78%,), while in Poland *International ones* (Poland – 10,49%, Bulgaria – 3,33%).

After the analysis of the results presented above the following conclusions can be drawn with regard to the socially responsible activities conducted by machine building enterprises that operate in Warmia and Mazury Voivodeship, Poland and Bulgaria.

SOCIALLY RESPONSIBLE ACTIVITIES CONDUCTED BY THE SURVEYED MACHINE BUILDING ENTERPRISES OPERATING IN WARMIA AND MAZURY VOIVODESHIP, POLAND AND IN BULGARIA. SIMILARITIES AND DIFFERENCES

Similarities: (1) **The main source of knowledge about CSR in both groups is the Internet.** (2) Both Polish and Bulgarian entrepreneurs equally often **associate** CSR with staff training human resources policy (second factor). Donations, sponsoring, philanthropy and investment to support local communities appear to be equally insignificant. (3) The most common obstacles impeding CSR dissemination for the surveyed groups are shortage of information and shortage of economic resources. (4) The most common obstacles impeding CSR dissemination for the surveyed groups are shortage of information and shortage of economic resources. (5) As to the **activities that can facilitate the CSR dissemination** the two groups of respondents consider the actions benefiting natural environment and the implementation of sustainable development budget. (6) Within the scope of **the activities of the company for the benefit of its employees** it appears that both in the surveyed Polish and Bulgarian companies the most important ones are policy on training and vocational training exceeding the collective agreement regulations and also the initiatives aimed at employees’ needs and facilitating internal communication. (7) **The activities for the benefit of clients and suppliers** in the surveyed groups mainly boil down to the question of quality (certificates, customer satisfaction). (8) As for the **communication with local communities** the machine building companies in Poland and Bulgaria focus on sponsoring cultural, sports and artistic initiatives and events.

Differences: (1) In Bulgaria more knowledge comes from mass media and sector information. (That might suggest greater awareness and significance of CSR among machine building sector entrepreneurs). (2) The Polish respondents

associate CSR mainly with voluntary environmental, social, quality certificates, next with prosocial activities, equality policy and policy of employees' and trade unions' participation. In Bulgaria, these are the implementation of code of practice / internal regulations, customer care initiatives / dialogue with the customer, responsible fulfilling duties and transparency of financial reporting (mainly internal regulations, clients). (3) **Main benefits (motivation) associated with the implementation of CSR** Polish entrepreneurs focus mainly on enhanced image and reputation of the company and also increased turnover and profits in the long run.

The Bulgarian entrepreneurs advocate for better staff performance and their loyalty, improved work atmosphere and a good rapport with employees and trade unions and only then do they pay attention to the benefits resulting from better image of their companies. (4) The respondents from Bulgaria are aware of the correlation between CSR, their strategy and company goals whereas their Polish counterparts seem to fail to notice it. (That fact proves the Bulgarian entrepreneurs understand CSR issues and their role in a company better (they are more mature) despite the shortage of information and resources). (5) In the surveyed Bulgarian enterprises Health and Safety certificates appear to be of more importance. (6) Among the surveyed companies in Poland this activity appears to be more wide-ranging and it places more importance on the issues of environment protection, local communities, guarantees and quality of processes. (7) There are more international donations among the surveyed Polish companies whereas there are more local donations among the Bulgarian ones.

The results and conclusions drawn from the research allow us to confirm the main hypothesis stating that in machine building companies operating in Warmia and Mazury Voivodeship in Poland and the surveyed companies in Bulgaria ***CSR is often a spontaneous course of action that is not strategically defined but commonly practiced***. It also appears that contrary to the Polish companies, the Bulgarian ones are more aware of the CSR issues and that its implementation is supported by sector activities and focused on internal matters in the first place (quality improvement, internal regulations, Health and Safety, atmosphere and a rapport with their employees) with a view to improving the dialogue with their clients and the corporate image. In the Polish companies the activities are more wide-ranging and more chaotic. They are image-oriented in the first instance to improve their economic and financial results in the long run.

The expertise gained through the research together with the experience of Bulgarian Branch Chamber shall be applied during the six sessions to develop the model of the efficient dissemination of CSR solutions and strategy of their implementation by machine building sector entrepreneurs in a form of Guidelines for the implementation of social responsibility.

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SUMMARY

The sustainable development means man's and organizations acting which let save our planet for further generations as we know the planet today. To materialize that vision there has been researching intensive and all manner of education projects in range of Corporate Social Responsibility with different effect. In the article showed the research result about CSR knowledge among subjects working and functioning in electro-engineering branch in Warmińsko-Mazurskie Voivodeship (Poland) and Bulgaria.

STRESZCZENIE

Rozwój zrównoważony oznacza takie postępowanie ludzi i organizacji, żeby dla przyszłych pokoleń zachować naszą planetę taką, jaką my znamy ją dziś. Aby ta wizja mogła się ziścić, prowadzone są różnorakie intensywne prace edukacyjne z zakresu Społecznej Odpowiedzialności Organizacji, z różnym efektem (skutkiem). W artykule przedstawiono wyniki badań wiedzy o CSR przeprowadzonej wśród podmiotów operujących w branży elektromaszynowej w województwie warmińsko-mazurskim (Polska) i w Bułgarii.

Key words: Corporate Social Responsibility, electro-engineering branch.

Słowa kluczowe: Społeczna Odpowiedzialność Organizacji, branża elektromaszynowa

