

The CSR Standards in Small Business: A Comparative Study Between British and Polish Firms

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Summary

The aim of this article is to discern the crux of SME sector social responsibility in developing countries. An attempt is made to identify, empirically, the ethical standards subscribed to by small firms in Poland and to compare them with the standards of small firms in the UK. The methodology of empirical analysis of the ethical standards of Polish entrepreneurs running small businesses was modelled on Laura Spence's research on the priorities, practices and ethics of small firms in the UK (Spence 2000). This

analysis has revealed certain similarities and significant differences in the way CSR is perceived by Polish and British entrepreneurs. British entrepreneurs manifest a higher degree of awareness with regard to the issue of social responsibility and are more strongly motivated by their external environment to take up social responsibility issues than Polish ones.

Key words: CSR standards, Polish and British small firms, comparative study

Introduction

In practice, the concept of corporate social responsibility (CSR) is primarily a response of big firms to the pressure of public opinion and non-government organisations (NGOs) concerned at the negative effects of the activities of such firms. Typically, these negative effects manifest themselves in the lowering of work standards, the infringement of human rights, the degradation of the natural envi-

ronment, and the violation of consumer rights. In essence, the aim of CSR is to progress from paternalistic charity activities towards building positive and durable relations with all the stakeholders of a given firm which both take into account their interests and respect their rights. The broad theoretical debate on the ethical foundations of CSR (e.g. Friedman 1970; Freeman 1984; Freeman & Evan 1990; Freeman & Velamuri 2005) is accompanied by an analysis based on empirical data aimed at establishing the link between a firm's social responsibility decision-making process and its business success (Aupperle et al. 1985; McWilliams & Siegel 2000; Margolis & Walsh 2001; Husted 2005; Paul & Siegel 2006). However, nearly all of the attention, of both theoreticians and practitioners involved in this issue, is concentrated on the big firms, particularly the international corporations which are the main players in the globalization process.

Meanwhile, as Enderle (2004) has observed, the shape of this process also depends on the social responsibility of the small and medium-sized enterprise (SME) sector. Though no such firms have a greater influence on their environment, together they play a significant role in the economy, both in developed and developing countries. For example, in Poland, this sector accounts for almost half the national income and employs two-thirds of the labour force. However, an attempt to turn CSR into a prospective management strategy for adoption by SMEs would spell the need to take the specifics of this sector into account, and that is why this issue is beginning to attract the interest of researchers (Enderle 2004; Jenkins 2006; Spence 1999; Spence et al. 2000; Spence & Schmidpeter 2004; Valentine et al. 2006).

The social responsibility of SMEs demands particular attention in countries whose systems are undergoing transformations since CSR is a concept that took root in countries with well-established market economies and that remains its focus. The promotion of the idea in Poland and other CEE countries has to be thoroughly researched in terms of a specific strategy of implementation, be-

cause a simple transfer of standards from the developed countries may prove to be a serious problem, defined as asymmetry of rationality (Lewicka-Strzalecka 2006). The phenomenon of asymmetry of rationality means that the rational procedures and institutions that were developed for markets of different scale and different historical circumstances are imposed on the post-communist countries (Staniszki 2003).

One of the conditions of achieving a competitive international market position by SME's from the EU's new member countries is for them to adapt to European standards in management. 'In particular Poland's association with the EU requires that companies pay close attention to several requirements that have ethical components' (Valentine et al. 2006: 77). This article represents a step in the direction of that area of research whose aim is to discern the crux of SME sector social responsibility in developing countries. As such, an attempt is made to identify, empirically, the ethical standards subscribed to by small firms in Poland and to compare them with the standards of small firms in the UK. Though both are EU member countries and their firms are subject to similar political and economic regimes, their different historical and cultural conditioning has had indisputable effect on the way the social responsibility of firms is perceived by those who run them. The research that has been carried out is of an exploratory nature, having the aim of specifying the determinants of CSR in small firms and their hierarchies of ethical standards. The identification of the similarities and differences among these countries could provide a basis for the formulation of further hypotheses and CSR-related recommendations as appropriate to small businesses.

Methodology

The methodology of empirical analysis of the ethical standards of Polish entrepreneurs running small businesses was modelled on Laura Spence's research on the priorities, practices and ethics of

small firms in the UK (Spence 2000). The ethical standards peculiar to the small business sector is, in the opinion of this author, determined by the following characteristics of small firms: independence and owner-management, a broad range of tasks, limited cash flow and survival problems, emphasis on personal relationships, mistrust of bureaucracy, control by informal mechanisms (Spence 2000: 10). These characteristics are of universal character and also apply to small firms functioning in Poland.

Spence's research was conducted in two stages: face-to-face interviews and a telephone survey. The first stage, in the character of qualitative research based on semi-structured interviews, had the aim of getting to know the views of small scale entrepreneurs on ethical issues, and provided a basis for drawing up a questionnaire which was utilized in the second stage of the research. That second stage – the telephone survey – was carried out among 100 firms employing no more than 50 people, located in various regions of the UK. The service sector was represented by 51 firms, the remaining 49 belonging to the manufacturing sector. This research was quantitative in character and it was conducted with the help of a questionnaire containing questions concerning the following issues: motives for starting and staying in a small business, relations with stakeholders: co-owners, employees, suppliers, customers, competitors, contributions and influences on society (Spence 2000).

The research into small Polish firms was carried out with the help of a tool which was a modified version of the above-mentioned questionnaire. The modification consisted of adapting several questions to correspond to conditions specific to Poland, and of adding a few original questions aimed at identifying and structuring misconduct in small business. Like in the British firms' survey, the Polish research sample numbered 100 enterprises employing no more than 50 people, representing various regions of Poland. The sector-by-sector structure was also similar: 52 firms belonged to the manufacturing sector, and 48 to the service sector. The preponderant majority of Polish firms sprang up after the fall of the communist

regime and that is why the age structure in the Polish sample was different to that of the British. 51 of the firms have been going for no more than 5 years, 45 no longer than 15 years, and just 4 for over 15 years. The respondents were owners of small firms who gave their answers by internet in autumn 2006.

Motives for setting up and running small firms

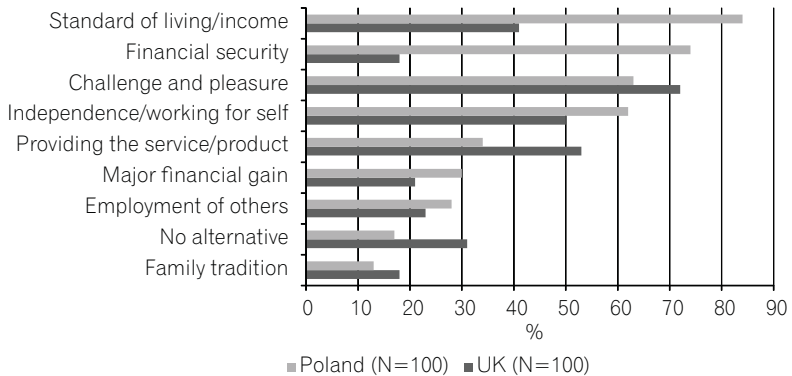
In the planned economy era, the group of people running their own firms in Poland was – apart from individual farmers – very narrow and limited to craftsmen and shopkeepers. People were systematically put off undertaking economic activities by the legal regulations, and those who did carry on such activities were often destroyed by intentionally set swingeing taxes. A negative image of an entrepreneur, as someone striving to acquire material goods at the expense of society, was fostered and reinforced in the public mind. Most Poles were used to working in state-owned firms, in which the remuneration, albeit modest, guaranteed a basic living. One of the significant consequences of the transformation of the Polish political and economic system that commenced towards the end of the 1980s was the emergence of a new social group, namely a group of people who decided on setting up and running their own businesses, that is, people with enterprise. Since, as would emerge from the research, the entrepreneurship of citizens of the former Soviet bloc is of fundamental importance to the success of their countries in the process of transformation into a market economy (McMillan & Woodhuff 2002), the question regarding the conditions in which entrepreneurs must operate, especially regarding the motives for going into business is crucial.

The motivations for entrepreneurship were the subject of much research, chiefly psychological, which was variegated in terms of content and adopted approaches. Individualistic determinants of entrepreneurship were sought within the framework of this research, in other words, an attempt was made to find in people those attributes that predispose them to turn their hand to economic ac-

tivity more frequently than others. However, the attempt to set apart the type of personality unequivocally attached to entrepreneurship failed, and the idea that there is such a thing as an entrepreneurial personality did not find confirmation (e.g. Hansemark 2003; Collins et al. 2004; Cunningham & Lischeron 1991; Brandstätter 1997). It came to be recognized that entrepreneurship is not a characteristic of the man, but of a given set of an individual's behavioural responses which can be learned, in other words, in line with Drucker's opinion, anyone with the will and courage to run a business, can run a business (Drucker 1993).

An analysis of the cognitive processes accompanying those behavioural responses have won a dominant position in research into entrepreneurship. This cognitive orientation contains research into the motives inducing people to go into business and, in particular, research into the perception of these motives as presented below. Answers to the following questions were sought: what motives do Polish businessmen ascribe to themselves when deciding on setting up their own firms? What motives do Polish businessmen ascribe to themselves when deciding to continue to run their firms? The distributions of answers to these questions is presented in figures 1 and 2. They have been juxtaposed with the responses of British entrepreneurs, hence they are shown against the backdrop of motives inducing people to go into business in a country with a long-established market economy.

The prospect of significant financial gain is a relatively minor motive in going into business with both Polish and British entrepreneurs. However, the differences in the basic motivations of both groups are clear-cut. For Polish entrepreneurs the running of a firm is to be primarily a way of ensuring a desirable standard of living for themselves and their families and a feeling of financial security, while for British entrepreneurs, business activity is to a significant extent a response to the challenge they see in the chance to achieve ambitious aims. Polish entrepreneurs are motivated more by the wish to avoid failures, while the British – by the striving for success.

Figure 1. Mentioned reasons for starting business

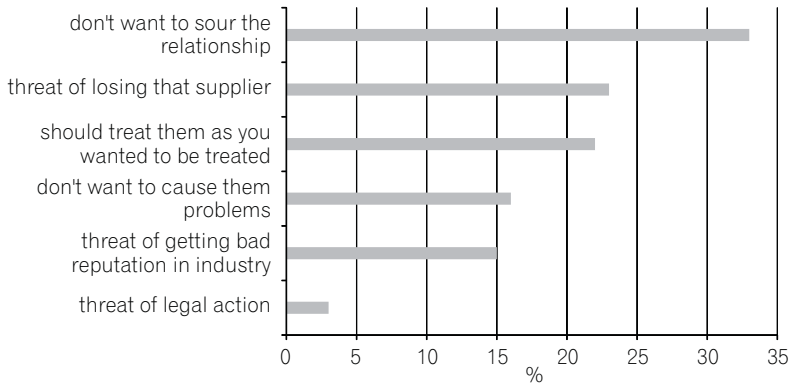
Family tradition proved to be the least popular motive for setting up a firm in both groups though that seems more understandable in Poland where there was a hiatus of half a century in the functioning of a market economy. It could be, however, that family traditions in running a business are increasingly less significant in an era of fast changing technologies and a high degree of social mobility.

Figure 2. Mentioned reasons for starting business

The hierarchy of motives inclining one to continue running a business in the Polish group of entrepreneurs is the same as the hierarchy of motives inducing them to start up a business, that is, like in the case of starting up, the most important motive is to ensure an adequate standard of living and financial security for oneself and one's family. Somewhat further down come aspirations of self-fulfilment and activities for the benefit of others, and least important of all is family tradition. However, the frequency of each of the stated motives for persevering declined appreciably, which could attest to a high level of disappointment in running a firm in relation to initial expectations.

In the group of British entrepreneurs there is a perceptible shift in the hierarchy of motives inducing people to continue to run businesses in comparison with the hierarchy of motives to start up business and also a shift in the intensity of the motives. The assurance of desirable living standards and financial security for oneself and one's family have become considerably more important, which could suggest that running a firm affords a large measure of hope of success in such a quest. The creation of work places has also gained in importance which, in turn, is indicative of the satisfaction flowing from activities pursued for the benefit of society.

Running a small firm is never an easy task anywhere and, both in Poland and in the UK, it involves great determination and an endless struggle to overcome numerous problems. However, as would emerge from the World Bank report (World Bank 2007), the conditions for setting up and running a business in the UK are considerably better than in Poland. In 2006, Poland found herself in 75th position out of 175 countries in terms of "ease of doing business", while the UK was 6th. Although British businessmen complain about bureaucracy (Small Business Service 2005), it is relatively mild in comparison with other countries. Setting up a limited company in the UK takes a week on average and costs 28 euros as compared to the EU average of 25 days and 883 euros respectively. The UK is among the front runners of countries with the least red tape shack-

Figure 3. Factors influence Polish small firms to pay suppliers on time (N = 100)

ling entrepreneurship. Meanwhile, Polish entrepreneurs must overcome considerably more daunting barriers, such as: high and over-complicated taxes, limited access to sources of finance, opaque and frequently changing laws, hugely time-consuming and onerous bureaucratic requirements besetting entrepreneurs.

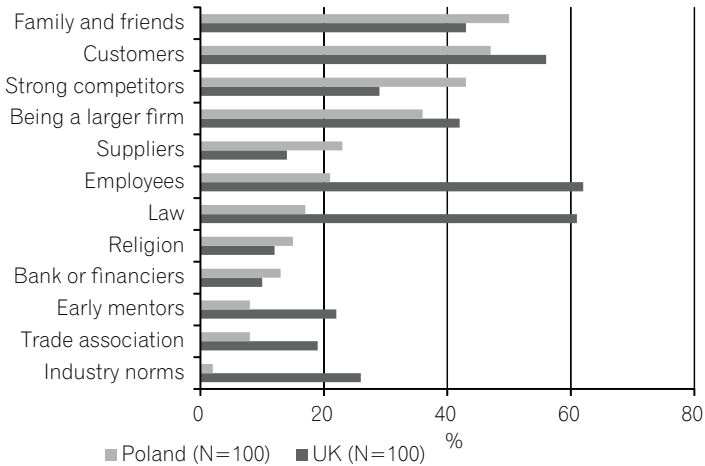
A particular drag is the low level of effectiveness Polish debt recovery procedures which can sometimes take up to 1000 days (World Bank 2007). No wonder then that the Polish entrepreneurs' group of respondents has come to see the law as the least important factor inducing them to the timely discharge their financial obligations with regard to suppliers. However, it turns out that, as can be seen in figure 3, the law is not the only factor regulating contractual liabilities. The decidedly greater influence on their decisions is the wish to maintain good mutual relations with business partners, as well as ethical considerations.

Factors generating social duties of small firms

Small businesses and big enterprises differ not only in terms of their commercial characteristics, but also in their approach to and implementation of ethical and social duties. In the big firms, CSR

standards are imposed from above and put into practice in a formalised way, with codes of ethics being drawn up, training in ethical practices being laid on, offices dealing with ethical matters being activated. Attempts are made to operationalise CSR, with appropriate procedures and indicators being devised. In small firms, the values' system of the owner becomes the values' system of the firm. Ethical principles of procedures are generally passed on in an informal and even unarticulated way. The workers absorb them from their work environment, and in particular from the people running the firm, in the course of performing their everyday duties. Ethical principles are of an unwritten character, codes of ethics seem unnecessary with regard to regulating mutual relations in a small group. As Spence (2000) observes, the relations between the owner and the staff, suppliers, customers, and even competitors, have an individualised character since they are based on personal contacts, leading as a rule to the creation of mutual trust. On the one hand, this type of trust reduces numerous transactional costs but, on the other hand, it can contribute to the emergence and consolidation of a familism culture (Banfield 1958; Fukuyama 2000; Lipset & Lenz 2000). In the familism culture, the norms of interaction such as honesty and mutuality in inter-personal relations are binding only inside a certain restricted group and are suspended with regard to other entities. That enables such firms, for example, to square a reliable discharge of duties with regard to orders from regular customers with tax fiddles.

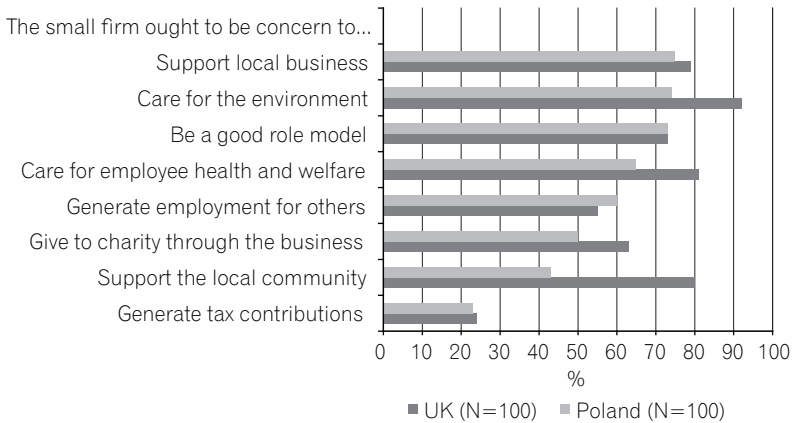
Big firms assume social obligations due to external pressures – public opinion, consumer and ecological organisations, the media. Small firms are not subjected to such pressures and, moreover, being targeted on assuring their owners a living, their chief concern is to survive and retain financial liquidity. Despite the fact that CSR strategy does not serve these aims directly, it is the competition and the striving for repeated transactions that induces the observance of certain ethical standards. Big firms employ specialists concerned with the elaboration of CSR strategies and dedicate specific, some-

Figure 4. Factors Likely to Influence Owner-Managers to Respond to Social Issues

times substantial resources for its systematic implementation, while small firms undertake activities for the benefit of society spontaneously, frequently as a heartfelt reaction to needs that may appear at a given moment or to a given situation.

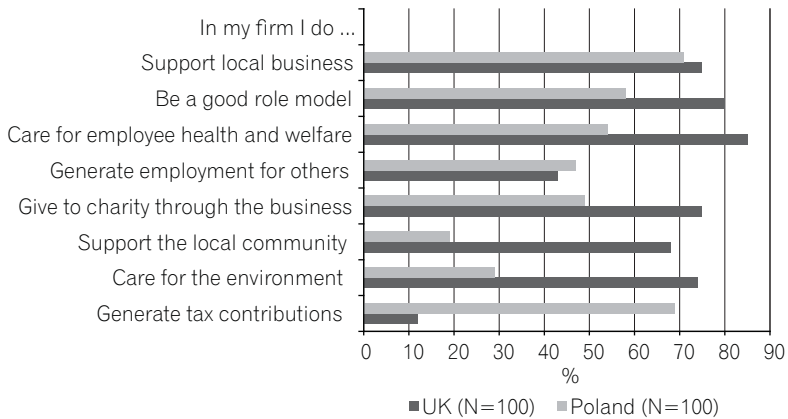
The feeling of social responsibility in small firms is shaped under the influence of a variety of factors and groups. The frequency of their impact has been presented in figure 4. From this it would emerge that, in general, small Polish firms are to a lesser degree motivated by social responsibility considerations than British firms. For Polish entrepreneurs, the most frequent spur is their family and friends, as well as customers and competitors. The lack of incentive as provided by the law and the industry norms, is strikingly low, especially in juxtaposition with the influence of these factors on British entrepreneurs. Polish legislation is far from sufficient with regard to providing support for CSR initiatives. There is also a big difference in the influence exerted by Polish and British small enterprise employees on matters relating to social responsibility. That, in turn, is probably caused by the excessive surplus of workers on the

Figure 5. Responsibility in Relation to Social Issues



Polish labour market which makes them amenable to infringement of the legally binding regulations. It may be assumed that this situation will be subject to change due to the mass exodus of Polish workers, mainly to the UK.

The distribution of answers presented in figure 5, regarding the duties of small firms, indicates the similarities and differences in the level of acceptance and hierarchy of these duties as seen by Polish and British entrepreneurs. What primarily attracts attention is that British entrepreneurs declare their commitment to social responsibility much more often than Polish ones; in other words, they manifest a higher level of socially responsible awareness. The exception is the generate employment for others, possibly due to the traumatic experiences of Polish society connected with the highest unemployment rate among the EU countries. British entrepreneurs most strongly express their concern for the environment, followed by care for employee health and welfare, and support the local community. Both these groups are least inclined to generate tax contributions what they see as excessive taxes on their hard earned income.

Figure 6. Action in Relation to Social Issues

The data presented in figure 6 illustrates the scope of pro-CSR activities undertaken in practice by both groups included in this survey. This data suggests that British firms are engaged in these activities to a much greater degree than Polish firms, with one exception. 69 % of Polish entrepreneurs are convinced that they are contributing to the increase of state revenues. For sure these are not voluntary activities, but they indicate that Polish entrepreneurs have a feeling of making a telling contribution to public finance. A comparison of figures 5 and 6 reveals that Polish entrepreneurs more frequently recognise the legitimacy of the call upon them to discharge their social duties than they do justice to these duties in reality, while in the perception of British entrepreneurs, in regard of some issues, they do more than they should. Polish entrepreneurs thus have a feeling of an incomplete discharge of their social duties, frequently justified by the lack of financial resources and the need to concentrate on their current tasks.

Misconduct in small firms

The Polish version of the questionnaire contained additional questions aimed at identifying the status of ethical practises in small

Table 1. Frequency of encountering misconduct in Polish small firms (N = 100)

Misconduct	In %	
	often	sometimes
Arrears in settling liabilities	23	22
Failure to keep one's word	14	30
Untimely performance of services	9	33
Late deliveries	4	38
Incompetence	9	26
Unfair competition	6	28
Dishonest tenders	3	30
Abuse of informal contacts	9	24
Exploitation of customers' ignorance	6	25
Failure to abide by written agreements	3	28
Giving small gifts	1	29
Changes of terms of transactions in the course of their performance	4	22
Dishonest promotions	6	18
Breaking legal norms	3	21
Forcing customers to make bigger purchases	4	15
Illegal employment arrangements	4	12
Bribery	1	14
Disclosure of business secrets	1	10

firms. The entrepreneurs participating in the research were given 18 unethical practises to consider and they were asked to specify the frequency of encountering them in small firms. The distribution of responses to these questions is presented in Table 1. The results obtained lead to the conclusion that the decided majority of these practises is encountered relatively frequently and some of them are encountered with astonishing regularity.

The most frequently encountered misconduct proved to be arrears in settling liabilities. This confirms the common opinion that non-payment of remuneration on time and defaults on due and payable dates on commercial transactions is one of the most troublesome problems for Polish entrepreneurs. This primarily affects small firms which cooperate with bigger partners in the construc-

tion sector, the supermarkets, hospitals and state-owned enterprises that are in debt. Firms that do not receive their receivables on time cannot then settle their liabilities. In this way log-jams in settlements crop up, which not only paralyse various branches of the economy, but contribute to the erosion of the moral norm that demands repayment of debts.

The second unethical mode of conduct, due to the frequency of it being viewed as such, is the failure to keep one's word, while the third and fourth – defaults on deadlines for the delivery of services or supplies – are also forms of unreliability. It may be assumed that the responsibility for that result to a large extent rests on the cultural factor. As Ossowska (1970) observes, respect for one's given word attaches to societies which had undergone the hard school of capitalism. A responsible attitude to the word one gives is, at times, treated as an indicator of the level of trust in a given society, and trust is, next to freedom, one of the axiological pillars on which the free market economy rests (Williamson 1996).

The most seldom mentioned unethical practice proved to be the disclosure of business secrets. This seems understandable because the stock of classified internal data in small firms is relatively limited.

In order to obtain a structured picture of the ethical condition of small firms, the responses to the questions in the questionnaire concerning the frequency of encountering misconduct were subjected to factor analysis (principal components, Varimax solution). The Kaiser criterion and the screen test were applied to check the number of factors. Eventually three factors were isolated and the rotated matrix of 3 factors (Table 2) was interpreted in the following way:

Table 2. Factor analysis of misconduct in Polish small firms (N=100)

Misconduct	Factors		
	I	II	III
Bribery	,75	,03	,10
Giving small gifts	,70	-,12	,22
Dishonest tenders	,59	,16	,29
Dishonest promotions	,58	,18	,33
Illegal employment arrangements	,55	,14	-,04
Breaking legal norms	,54	,19	,23
Late deliveries	,06	,79	-,12
Failure to keep one's word	,03	,72	,10
Changes of terms of transactions in the course of their performance	,29	,61	,16
Failure to abide by written agreements,	,02	,51	,01
Forcing customers to make bigger purchases	,02	,49	,24
Incompetence	,21	,02	,82
Abuse of informal contacts	,28	,12	,76
Untimely performance of services	,04	,01	,63
Exploitation of customers' ignorance	,29	-,04	,60
Unfair competition	,02	,24	,55
Arrears in settling liabilities	,23	,43	,39
Disclosure of business secrets	,31	,27	,37
Eigenvalues	5,8	1,9	1,7
Percentage of explained variance	30,7	10,2	9,3
Cumulated percentage	30,7	40,9	50,3

Factor I. Cheating practices

In this factor the dominant loadings were ascribed to the following practices: bribery, giving small gifts, dishonest tenders, dishonest promotions, illegal employment arrangements, breaking legal norms. Practices that make up this dimension of the ethical condition of the small business segment comprise abuses characterised by a high level of censurable behaviour, not only from the point of view of ethics but also the law. These are practices, aimed at helping in attending to some immediate interests of the given firm, which have a negative impact on the effectiveness of functioning of the sector and, indirectly, the whole economy. These practices, and in particular corruption, dishonest tenders, informal employment ar-

rangements, breaking legal norms, disrupt the functioning of the basic market mechanism, that is, competition. In consequence, entrepreneurs are not inclined to shape good, long-term relations with their stakeholders, since the position of their firms to a small degree depends on customers, workers, suppliers, local community. It is not worth minimising costs, care for the quality of goods and services, invest in research, take risks, since it is good connections with the local authorities, ministry and tax office officials etc. that count most of all.

Factor II. Unreliability

This factor was made up of the following practices: late deliveries, failure to keep one's word, changes of terms of transactions in the course of their performance, failure to abide by written agreements, forcing customers to make bigger purchases. These practices consist of a failure to fulfil established conditions, that is, obligations taken on voluntarily, and constitute a corruption of the norms which Ossowska (1970) included in the norms "serving the need to have trust". Trust, having the status of a so-called soft concept, submitting to operationalisation with difficulty, was for a long time the subject of reflection undertaken mainly on the basis of philosophy of man and ethics. However, in the second half of the 20th century, interest in trust as an important regulator of social and economic life began to rise (Luhmann 1979; Barber 1983; Eisenstadt i Roniger 1984; Coleman 1990; Gambetta 1988; Fukuyama 1995). Both sociologists and economists noticed that trust is an essential ingredient to every act of exchange, and should not be bypassed when analysing such acts.

Factor III. Lack of professionalism

This dimension was constituted by the following variables: incompetence, abuse of informal contacts, untimely performance of services, exploitation of customers' ignorance, unfair competition. The above practices, frequently slipping through the legal regulations'

net, are reprehensible from the viewpoint of business ethics or good customary practice. They fit into that sphere of behaviour about which some might be inclined to say are admissible since the law does not ban them. These are practices which entrepreneurs can allow themselves if they do not count on their being repetitive transactions, or on their longer functioning on the market. What is also favourable to them is the lack of tradition in a given profession or sector, which has great significance in relation to the shaping of professional standards in the long-term process of their practise.

Conclusions

This research project has revealed certain similarities and significant differences in the way CSR is perceived by Polish and British entrepreneurs. Although Poland is among Europe's leaders in terms of entrepreneurship as measured by the level of engagement in new economic enterprises, a large proportion of these initiatives is force-driven by external events. In Poland, this rate is far higher than in the UK, but at the same time, there are considerably more people who set up their own firms out of necessity, that is, every third person is unemployed or lives in fear of losing their job (Global Entrepreneurship Monitor 2006). Running a business out of necessity, in oppressive external conditions, does not bring such good effects as activities stemming from the wish to take up the challenge in a relatively friendly environment and this, undoubtedly, exerts an influence on the attitude of Polish entrepreneurs towards social responsibility.

This conclusion is corroborated by the comparisons of the opinions of Polish and British entrepreneurs, as presented in this article. For the first of these, the most important motive in setting up a firm is to secure a reasonable standard of living, for the latter, it is a question of rising to the challenge. The running of a business fulfils to a lesser degree the initial expectations of the Polish entrepreneur than those of his British counterpart. Small firms in Poland

must, above all, fight for survival on the market and to retain financial liquidity, and cannot afford to invest in CSR which only offers the prospect of profitability in the long-term perspective. Moreover, they have to dedicate much time and effort to comply with the excessively complicated legal requirements attendant on the running of a business.

British entrepreneurs are more strongly motivated by their external environment to take up social responsibility issues than Polish ones. Good practices and the observance of ethical standards in business are seldom rewarded by the external environment, and sometimes can even be penalised. Undertaking activities for the benefit of society in many instances is associated with additional bureaucratic burdens and may spark off additional compliance reviews and difficulties.

In the SME sector, competitive advantage is often gained by those who infringe the principles of fair competition, resort to corruption, deviate from established norms or break the law. This is conducive to the conviction that it is such practices that are profitable and even indispensable to surviving on the market and it inclines honest entrepreneurs to resort to malpractices in the name of the principle which holds that in face of such common law breaking, an honest person has no chance of keeping afloat on the market and has to adapt to the prevailing customs.

Polish entrepreneurs manifest a lower degree of awareness with regard to the issue of social responsibility than British ones, which to some extent is explicable by the fact that 80% of Poland's new firms (up to 2 years old) are run by people without a higher education, in other words, people who are less open to progressive attitudes. Although organisations belonging to given sectors do undertake certain activities aimed at disseminating CSR ideas among small firms, these activities reach a relatively narrow circle of recipients. The average entrepreneur lacks knowledge in CSR matters, and the source of his/her ethical standards being the general moral standards as nurtured at home or as based on religious premises,

s/he lacks the professional skills to wield the tools of CSR. At the same time, Polish entrepreneurs have the feeling of an incomplete discharge of their social duties, which provides a window of opportunity for development in this area. This chance should be seized by the Polish authorities which, in cooperation with organisations appropriate to the given sector, should actively support a CSR-friendly infrastructure. 'The Polish government, by cooperating with professional business associations, needs to actively promote organizational ethics by developing and sponsoring legislation that supports socially responsible business' (Valentine et al. 2006: 80).

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