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## **Corporate social responsibility (CSR) and sustainable development during the Covid-19 pandemic**

### INTRODUCTION

The outbreak of the Covid-19 pandemic was unexpected and placed the world in a state of constant uncertainty. None of the groups of entities were prepared for a pandemic due to its sudden and unpredictable development. National governments have been faced with the task of conducting activities aimed at reducing the dynamics of the spread of the virus and thus counteracting the effects of the pandemic. The activities of many enterprises have been disturbed, which has resulted in the necessity to seek new forms of activity, including virtualization of what they offer, as well as the search for new sales markets. People have also had to adjust their behaviour due to the recommendations from health agencies (i.e. health ministries or international health organizations such as WHO), such as avoiding crowded places, wearing masks and maintaining social distance.

The Covid-19 pandemic has redefined the values of society. Citizens began to take better care of their health and safety and some of them reduced the number of times they left home as much as possible. There was an increase in the number of people who helped those people particularly exposed to infection, such as the elderly (Daoust, 2020). Therefore, it should be stated that social openness to

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others (in particular the most needy) has increased, leading to an amelioration of social solidarity.

Even businesses that were formerly focused on earning money have begun to regard socially acceptable ideals. They support those in need, especially those individuals who personally care for public health, either by purchasing coronavirus detection tests or just by donating funds to fight the pandemic. Czajkowska (2020) believes that the Covid-19 pandemic can be treated as a determinant of its corporate social responsibility (CSR) activities.

Countless initiatives have been undertaken during the pandemic to assist those most impacted and threatened by the disease. Because infection with the SARS-CoV-2 virus can pose a serious threat to human health and life (individual and public), several measures were taken to increase awareness of health and climate, which is consistent with the United Nations Sustainable Development Goals (SDGs) adopted in 2015 (Tonne, 2021). The UN SDGs comprise 17 elements that aim to improve the quality of life in all regions of the world and to protect the common good, which is Planet Earth (United Nations). Goal 3 of the SDGs states ‘Good health and well-being’, which is essential in the context of combating the Covid-19 pandemic, particularly due to the difficulties of its implementation immediately after a violent outbreak (Bhatia, Khetrupal, 2020). The coronavirus influenced the implementation of all the SDGs, although counteracting the spread of the pandemic and limiting its effects in the context of implementing Goal 3 brings with it complementarity in meeting other goals, such as ‘preventing poverty’, ‘no hunger’, ‘quality of education’ and ‘gender equality’ (Bhatia, Khetrupal, 2020). Mukarram (2020) believes that in the course of the pandemic it is also crucial to focus on Goal 17 “partnership to achieve the Goals”, because only through the unanimous cooperation of national governments and international organizations is it possible to increase the likelihood of a faster achievement of the SDGs that have been suppressed by the outbreak of the pandemic.

Therefore, a broader study of CSR and sustainability during the Covid-19 pandemic is justified. The research gap was defined as the lack of studies treating the issues of CSR and sustainable development (SD) in a joint manner (in particular in the context of the prevailing epidemic threat). The purpose of this paper is to delineate the scope and degree of implementing the CSR commitment policy and the implementation of the SDGs during the first year of the Covid-19 pandemic. In order to achieve this, the following research questions were posed:

- *RQ1*: How has the pandemic influenced the number of CSR initiatives?
- *RQ2*: In which sectors can a particular commitment to CSR be observed?
- *RQ3*: To what extent does the Covid-19 pandemic affect the implementation of individual UN SDGs?
- *RQ4*: In what aspects was SD most visible during the pandemic and where were the greatest shortcomings?

The article is exploratory in nature. The utilization of exploration as a research method allows the multidimensional presentation of the phenomena, especially when it is of a practical nature. Furthermore, the multitude of sources used in the study increases its value as a source of knowledge on the general scope of CSR policy, as well as the implementation of the SDGs during the first year of the Covid-19 pandemic. The paper also includes references to the studies by other researchers that address the issue of CSR and SD in the pandemic era.

This paper consists of two basic axes. The first focuses on the concept of CSR, with particular emphasis on the quantitative presentation and analysis of individual CSR initiatives during a pandemic. The second deals with the concept of SD, with a focus on the effects of the Covid-19 pandemic on the implementation of individual SDGs. The summary includes conclusions resulting from the research process.

#### CORPORATE SOCIAL RESPONSIBILITY (CSR) – THE CONCEPT

Over the years, the concept of CSR has been the subject of many areas of scientific research. The constantly upgrading implications of CSR policy naturally create new applications of it and, therefore, their further exploration and analysis are required in order to explore the topic more deeply or to fill the research gaps.

Since the first use of the term ‘corporate social responsibility’ by Bowen (1953), the concept has acquired many dimensions and definitions. This is evidenced by the work of Sarkar and Searcy (2016), who distinguished 110 definitions of CSR in their research. These definitions describe a reality, but they fail to offer any advice on how to deal with the issues that arise as a result of it. As a consequence, the difficulty for businesses is understanding how CSR is socially built into a particular situation and how to account for this when developing a business strategy (Dahlsrud, 2008).

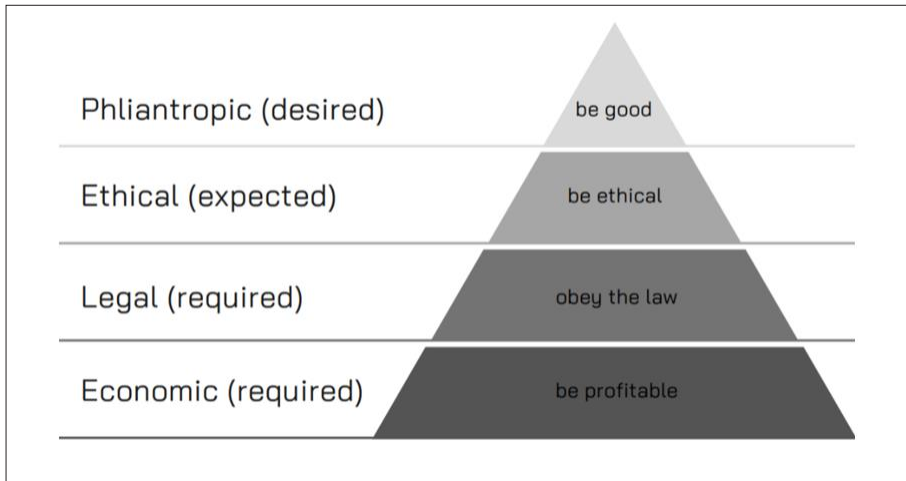
There is a lot of overlap between the different authors’ definitions of CSR and their understanding of this term. First, CSR typically refers to a company’s commitments to protect and enhance the welfare of society as a whole and the company’s own best interests (Davis, Blomstrom, 1975). The term refers to a company’s policy of improving its decision-making process to align it with prevalent norms, values and social expectations (Lys et al., 2015). Furthermore, being socially responsible does not only entails going above and beyond both economic and legal requirements to act responsibly, but also attempting to improve society’s benefits (Farooq et al., 2017).

Despite the differences, some researchers try to distinguish areas of CSR activity. According to Dahlsrud (2008), these definitions focus on five dimensions:

environmental, social, economic, stakeholder, and charity. In turn, Rahman (2011), while analyzing the approaches to CSR, distinguished 10 major dimensions that they deal with:

- Obligation to society.
- Stakeholders' involvement.
- Improving the quality of life.
- Economic development.
- Ethical business practice.
- Law abidance.
- Voluntariness.
- Human rights.
- Protection of the environment.
- Transparency & accountability.

The most popular in the literature is the concept of Carroll's social responsibility (1979)<sup>3</sup>, which states that "social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given time". This theory presupposes that the enterprise is responsible for making revenues for stakeholders according to the legal requirements, participating in activities as a member of society (excluding those legally required), and engaging in philanthropic activities (Carroll, 1998). The concept can be pictured as a pyramid, as shown in Figure 1.



**Figure 1. The 4-dimensional Carroll's Concept**

Source: own study based on (Carroll, 1991).

<sup>3</sup> This article is referred to in over a dozen thousand other works, as confirmed by statistics from the Google Scholar database (as of March 2022).

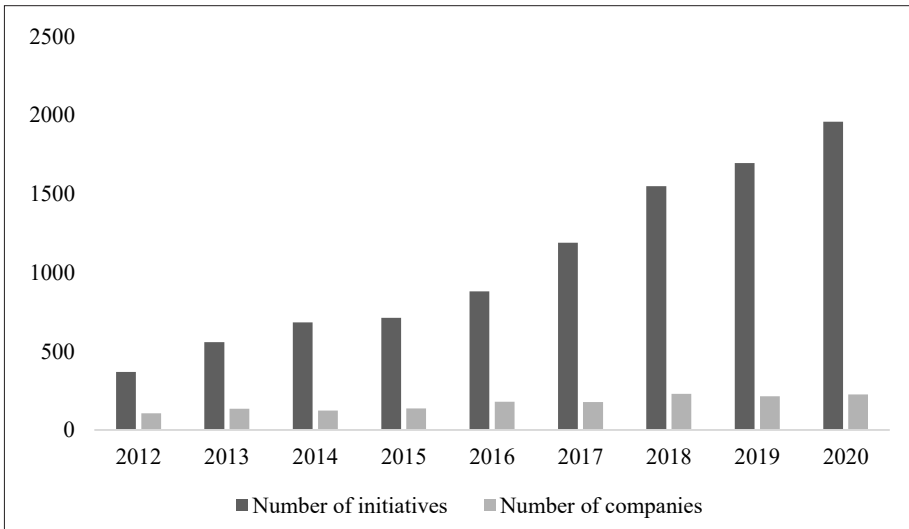
The economic dimension of the company's activity is the basis of the pyramid, as it must be profitable (Carroll, Laasch, 2020). It should be noted that state-owned enterprises do not necessarily have to be profitable, and often they are not. Regardless of this dimension, the enterprise must act within the framework established by law and only then examine the ethical considerations of its activities.

Czubała (2011) claims that society expects companies to be responsible for their economic activity and the externalities resulting from it, including leaving the environment in a non-deteriorated state. In the event of a negative impact on the environment, compensation is expected for the damage caused. When considering the concept of CSR, actions, along with consumer expectations, force entrepreneurs to support social initiatives. Consumers are increasingly being seen as 'part of sociocultural tissue' by businesses, rather than just as recipients of their products (Maciejewski, 2015). In a competitive market environment, CSR plays an increasingly important role (Luo, Bhattacharya, 2006).

#### CSR INITIATIVES DURING THE CORONAVIRUS PANDEMIC

Countless businesses have suffered financial losses as a result of the Covid-19 pandemic, regardless of their industry (Rizvi et al., 2020). A tumultuous environment forces business owners to reflect on themselves and their operations. In line with Carroll (1979), it can be claimed that there has been a shift and more attention to the core economic activity within the law. Entrepreneurs have used a variety of strategies to mitigate the effects of pandemics (Marom, Lussier, 2020). One of the basic of these is to focus on searching for new sales markets (Dyduch et al., 2021). As a result, in the event of a pandemic and the economic slump created by it, businesses would be unable to participate in activities and volunteering under CSR because their resources would be shifted to ensure their survival on the market.

On the other hand, He and Harris (2020), as well as Czajkowska (2020), believe that the Covid-19 pandemic has provided businesses with opportunities to successfully implement CSR initiatives that will greatly benefit the local community. In Poland, the most comprehensive source of information on CSR activities is the annual report *Odpowiedzialny biznes w Polsce. Dobre praktyki* prepared by Forum Odpowiedzialnego Biznesu. In the 2021 edition, 1,958 examples of good practices were reported by 225 companies. The dynamics in the number of initiatives and companies operating in the field of CSR is presented in Figure 2.



**Figure 2. Number of initiatives and companies operating in the field of CSR in 2012–2020**

Source: own study based on the Forum Odpowiedzialnego Biznesu reports.

Both the number of initiatives and the number of companies operating in the field of CSR show a general upward trend. The number of good practices increased by over 15% compared to the previous year, and by over 432% compared to 2012. The number of companies that implemented a CSR policy increased by 5.1% compared to the previous year and by 112% compared to 2012. In the 2021 report, 7 areas of CSR activity were distinguished in accordance with the applicable ISO 26000 standard, as seen in Table 1.

**Table 1. Good practices in Poland (2020)**

Field	Number of good practices	Description
<i>1</i>	<i>2</i>	<i>3</i>
Involvement and development of the local community	631	Health service support; assistance for teachers and students in the transition to distance learning; surroundings with the care of seniors.
Work placements	525	Support for employees and their protection against coronavirus infection; concern for the mental health of its employees during the lockdown; maintaining a balance between work and personal life; involvement in aid actions for local communities.
Environment	382	Support for the implementation of the 13th SDG, which is related to climate in various forms.

1	2	3
Human rights	110	Women's development and combining work with caring roles.
Consumer issues	107	Concern for the health and safety of consumers; the use of new technologies in the form of, for example, facilitating online shopping.
Fair Operating Practices	106	Focusing on adjusting the business to new conditions; supporting suppliers and business partners, including by promoting their products and services, and by sharing knowledge.
Organizational order	97	Caring for the workplace, as illustrated by the more frequent assignment of these initiatives to the 8th SDG, relating to economic growth and decent work.

Source: Forum Odpowiedzialnego Biznesu (2021). Report „Odpowiedzialny biznes w Polsce 2020. Dobre praktyki”.

The number of initiatives presented in Table 1 is so great that it would be extremely difficult to describe each of them in detail and define their consequences for the initiator.

First of all, enterprises made shifts in their budgets towards strengthening both the internal and external environment during the crisis: the purchase of protective equipment and respirators, but also support for schools that have switched to remote work (Strzelczak, 2020). It should be noted that public sector institutions were particularly involved in CSR. They were involved in supporting the local environment by sewing masks or raising money for local hospitals, among other things (Kubiczek, 2021).

Sports clubs were particularly involved in activities for the local community. Activities in the field of CSR carried out by Zagłębie Sosnowiec (a football club in Poland) focused partly on supporting medical staff and children in orphanages. Research by Li *et al.* (2021) showed that they not only engaged themselves but also encouraged enterprises.

Cultural institutions formed another group, which prior to the pandemic were the beneficiaries of initiatives in the field of CSR (Kantor, Kubiczek, 2020). Culture institution ventures were divided into two categories during government limitations and lockdown: concentrating on their main activities (virtualization of existing activities and extension of activities through new initiatives) and launching CSR projects. The initiators of these actions were mainly the employees of these institutions (Kantor, Kubiczek, 2021).

According to Wachowiak (2021), an important aspect of CSR during a pandemic is cooperation with the environment within and outside of the company. These relationships must be based on mutual support. A predominant element is supporting the employees in performing their tasks and providing help.

Joniewicz (2021) noticed that employers supported employees in their initiatives and provided safety and security measures in their normal work.

Wachowiak (2021) emphasized that during a pandemic, the integrity of institutions, understood as transparent and fair behaviour in accordance with generally accepted principles in society, is vital. The complex situation caused by the pandemic has influenced interest in the lives of others. However, it is not known whether the pandemic will strengthen the trends of responsible and sustainable development of businesses, economies, and societies in the long term. Strzelczak (2020) fears that enthusiasm and commitment to supporting others, and especially the sense of community and solidarity in the face of the threat caused by the pandemic, will weaken after the pandemic ends.

However, research shows that an increasing number of companies are implementing CSR policies and existing initiatives are becoming more flexible (Joniewicz, 2021). Overall, enterprises in a stable situation were more likely to participate in CSR activities. This indicates that the number of good practices is continuing to increase. Furthermore, it is reasonable to assume that the outbreak of the pandemic has accelerated CSR initiatives in Poland (Kubiczek, 2021).

#### SUSTAINABLE DEVELOPMENT – THE CONCEPT

Sustainable development, defined as ‘intergenerational solidarity consisting of finding such solutions guaranteeing further growth that allow active inclusion of all social groups in development processes, while giving them the opportunity to benefit from economic growth’ (Ministerstwo Rozwoju, Pracy i Technologii), as a concept finds its beginnings already at the beginning of the 18<sup>th</sup> century. It was then that Hans Carl von Carlowitz (1713), in a work on forest management, for the first time used the term “sustainable development” as “a method of forest management in which only as many trees as can be grown there are cut down, so it was never liquidated to an extent that it could not be rebuilt”. At that time, this term was used only in a narrow branch of forestry, and not in relation to the responsible management of limited resources in various fields.

In its current meaning, the term ‘sustainable development’ already appears in the first sentence of the 1987 Report of the World Commission on Environment and Development (the Brundtland Commission) entitled ‘Our common future’ (United Nations, 1987), which defines it as ‘such a development in which the needs of the present generation can be met without diminishing the chances of future generations to meet them.’ This term is explicitly expressed, among other things, in Article 5 of the Constitution of the Republic of Poland (Journal of Laws 1997, No. 78, item 483 with changes) and in art. 3 sec. 3 of the Treaty on the European Union (Journal of Laws C 326 from 26.10.2012), where the approach



to it is treated as a long-term goal and as the overriding basis for the functioning of a state or international organization. SD as a concept finds expression not only in European agendas, but also in work of the United Nations (UN), including the “Global Program of Action – Agenda 21” and the Aarhus Convention, as well as the United Nations Environment and Development Programs. The UN developed this issue extensively in the Rio Declaration of 1992, translating it into the creation of the 17 SDGs of 2015, which is covered in further depth later in the article.

The idea of SD (based on the report ‘Our Common Future’) is based on two mainstays: the concept of basic needs and the idea of limited opportunities (Brochacka, 2013). For the former, it is important to define the most fundamental needs of the population of the regions in the world suffering from the highest poverty (not only economic). The latter requires strictly defined environmental possibilities (abilities) to meet the present and future needs of society through the state of technology and the organization of society. Rutkowska-Podołowska and Pakulska (2011) define the three pillars on which SD is based:

- *Pillar I*: Economic efficiency – profit for the community, taking into account social and environmental costs,
- *Pillar II*: Concern for the environment – protection of natural non-renewable resources, minimizing the negative impact on the environment,
- *Pillar III*: Social balance – creation of new jobs and active measures to improve the quality of life.

In view of the present explanation of SD as an idea, it can be concluded (using economic language) that society, wishing to live in accordance with the assumptions of this concept, should take into account the calculated cost of its decisions. As a result, the choice of long-term strategies can be a great challenge for institutions dealing with the setting and implementation of the SDGs.

In 2015, at the New York Summit, the United Nations adopted the 17 SDGs, which form the axis of the 2030 Agenda for Sustainable Development adopted by all 193 member states. This agenda sets out 169 tasks to be achieved by 2030 in order to ensure better quality of life for communities from all regions of the world. The goals develop the challenges of the UN Millennium Development Goals (originating from 2000) and also relate to areas such as poverty, hunger, health, peace and social justice, as well as to an even greater extent the issues of climate change, social inequalities, international partnership, and so forth.

#### SUSTAINABLE DEVELOPMENT VS. PANDEMIC SITUATION

The SDGs (also known as the “Global Goals”; DeWit, Shaw, Djalante, 2020) are substantial in the context of this paper due to the fact that the possibilities of their implementation are now constrained due to the rapid and unexpected

emergence of the Covid-19 pandemic in early 2020. Naidoo and Fisher (2020) expect 10% to have a negative impact on future pandemics. However, Ottersen and Engebretsen (2020) indicate that pessimism and resignation from the positive influences of the implementation of the SDGs may even threaten future global crisis situations, which undoubtedly includes any pandemic. Naidoo and Fisher (2020) also noted that the coronavirus pandemic had a significant and negative impact on all SDGs, affecting the limited ability to perform the individual tasks listed in Table 2.

**Table 2. The impact of the Covid-19 pandemic situation on particular SDGs**

SDG	Status	Example of target(s) affected
<i>1</i>	<i>2</i>	<i>3</i>
Goal 1: No poverty	Threatened* and mitigated†	Target 1.2: halve proportion of people living in poverty by 2030 Target 1.4: provide equal access to basic services
Goal 2: Zero hunger	Threatened	Target 2.3: double agricultural productivity and income of small-scale food producers
Goal 3: Good health and well-being	Threatened and mitigated	Target 3.8: achieve universal health coverage
Goal 4: Quality education	Threatened	Target 4.1: provide free, equitable and quality education to all children
Goal 5: Gender equality	Partially threatened‡	Target 5.4: value unpaid care and domestic work by providing public services and policies
Goal 6: Clean water and sanitation	Threatened	Target 6.1: give access to safe and affordable drinking water for all
Goal 7: Affordable and clean energy	Threatened	Target 7.3: double global rate of improvement in energy efficiency
Goal 8: Decent work and economic growth	Threatened	Target 8.1: sustain per capita economic growth
Goal 9: Industry, innovation and infrastructure	Threatened and aggravated§	Target 9.4: upgrade infrastructure and retrofit industries to make them sustainable
Goal 10: Reduced inequalities	Threatened	Target 10.1: sustain above-average income growth of the bottom 40% of the population
Goal 11: Sustainable cities and communities	Threatened	Target 11.2: give access to safe, affordable and sustainable transport systems for all
Goal 12: Responsible consumption and production	Partially threatened	Target 12.5: reduce waste generation through prevention, reduction, recycling and reuse
Goal 13: Climate action	Threatened	Target 13.A: mobilize US\$100 billion annually by 2020 for the Green Climate Fund to address the needs of developing countries

1	2	3
Goal 14: Life under water	Partially threatened	Target 14.1: by 2025, prevent marine pollution of all kinds
Goal 15: Life on land	Threatened and mitigated	Target 15.7: end poaching and trafficking of protected species and address demand and supply of illegal wildlife products
Goal 16: Peace, justice and strong institutions	Partially threatened	Target 16.1: reduce all forms of violence and related deaths everywhere
Goal 17: Partnerships for the goals	Partially threatened	Target 17.2: developed countries should commit at least 0.7% of their gross national income in overseas aid for developing and 0.15% to least-developed countries

\*Most targets unachievable. †Attaining some targets would have helped prevent the impacts of the pandemic. ‡Some targets affected. §Achieving the target would have made the impacts of the pandemic worse.

Source: (Naidoo, Fisher, 2020).

DeWit, Shaw and Djalante (2020) indicate that, in the context of the implementation of the SDGs, the coronavirus pandemic will highlight four important issues: increasing inequality, higher opportunity costs, greater complexity of problems and increased risk (systemic and in the context of caring for the planet and globalism). However, the report by the European Academies Science Advisory School (2020) identifies the priorities and challenges to achieve sustainable development in the post-pandemic period.

Furthermore, there are several activities that can be carried out to improve the global quality of life. It is noticeable that many companies in the clothing sector currently contribute to the production of more sustainable and 'climate-responsible' clothes (Perry, 2017; Sandin et al., 2019), thus implementing Goal 13. It is still evident that in production plants (such as those in the clothing sector) located in underdeveloped and developing countries, there is a gender imbalance (women in the lowest positions) and unequal wages (Sakamoto, Begum, Ahmed, 2020), which adversely affects Goals 5 and 8, for example. The Covid-19 pandemic, especially in the early stages of development, forced national governments to introduce strict epidemiological restrictions, which caused downtime in many industries and thus significantly reduced the possibility of achieving the SDGs. Many food industry businesses have shut down and tremendous amounts of food have been wasted (Fleetwood, 2020). However, even before the outbreak of the pandemic, the shortcomings in progress toward some of the SDGs were noticeable (Barbier, Burgess, 2020).

In countries with a lower level of economic development, such as Bangladesh<sup>4</sup>, the situation has shown that if at least some of the SDGs were at least partially achieved before the outbreak of the pandemic, the situation would not be as dramatic as it is now and the population would feel less fear and anxiety about pandemic-related unemployment and hunger (Meija, Hotez, Bottazzi, 2020; Sakamoto, Begum, Ahmed, 2020).

Current trends indicate that the process of achieving the Global Goals will be significantly delayed by the effects caused by the rapid and unpredictable spread of the SARS-CoV-2 virus (Leal Filho et al., 2020). It is noted that proportional and rapid vaccination against Covid-19 in all regions of the world (the poorest countries in particular) will not only help counter the effects of the pandemic, but also accelerate the implementation of the SDGs (Meija et al., 2020). Equal access to the vaccine can be considered to achieve Goal 3 and Goal 17, as it is the ‘partnership’ of nations, mutual solidarity and subsidiarity that are pivotal for countries with lower levels of prosperity and to mitigate the effects of the coronavirus pandemic, which should be a goal for society as a whole. Ahmed *et al.* (2020) argue that the increasing phenomenon of social inequality (as well as other broadly understood inequalities) may contribute to the growth of the pandemic. Therefore, it is necessary to implement the goals of sustainable development, especially those that reduce unequal access to education (Goal 4), gender inequality (Goal 5), or reduce widely understood disproportions in human dignity (Goal 10). The literature emphasizes the exorbitant impact of the Covid-19 pandemic on all spheres of life, which has changed ways of teaching about sustainable development and the content related to it, with a greater emphasis on information integrity (Sá, Serpa, 2020; Acuto et al., 2021; Leal Filho et al., 2021).

It is also worth noting that, despite the circumstances surrounding the pandemic, corporations are taking steps to implement the SDGs, which increased in particular during the Covid-19 pandemic. They are also in line with the CSR approach described in the previous chapters.

## CONCLUSIONS

The coronavirus pandemic meant that many industries had to adapt to a new reality, often closing their service premises and virtualizing (partially or completely) their activities. Some enterprises have completely stopped their ventures, introducing uncertainty about their future. However, financially sound

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<sup>4</sup> Currently, Bangladesh records relatively high rates of economic development (GDP around 7.5% y/y), but the World Bank still considers that country’s income to be “medium low” (World Bank; ObserwatorFinansowy.pl, 2019). For the purposes of this article, it was assumed that this is a country with a “lower” level of economic development.

companies have become committed to helping the population groups most affected by the Covid-19 pandemic. Furthermore, the initiators were often the employees themselves. In turn, the beneficiaries of the first wave were medical personnel, uniformed services, and seniors.

Exploratory analysis of reports and review of CSR initiatives indicated that their number has increased since the outbreak of the Covid-19 pandemic. This dynamic and hardly predictable epidemic situation encouraged companies to engage in social activities. There is also a visible change in the forms of CSR activity towards ongoing assistance in counteracting the effects of the pandemic. CSR activities during the pandemic focused on purchasing tests, disinfectants, and personal protection, as well as delivering purchases to people in quarantine. The social commitment of enterprises is noticed on various levels and in various sectors: from sports and culture to banking. For socially engaged companies, cooperation with the external environment is of high importance, as well as broad integration between companies.

Research has shown that the violent outbreak of the pandemic (as a whole) has significantly distanced companies from achieving their long-term Global Goals, and that the spreading Covid-19 disease has a significant (mostly negative) impact on the sustainable development of the world. However, there are corporations that want to support sustainable development from the bottom up, for the welfare of the planet and society. It has also been shown that, especially during a pandemic, CSR plays a key role in counteracting its effects. Nevertheless, despite the positive effect of increasing the number of corporate social initiatives during the Covid-19 pandemic to deliver value for the common good, the pandemic itself postponed the implementation of the UN's Core SDGs. It has also been confirmed that caring for the image of a company that cares about the environment and thus sustainable development is also an element of CSR and an extremely important one during the Covid-19 pandemic.

The direction of future research on the relationship between SD and the concept of CSR should be the study of post-pandemic reality in terms of changes in the concept of CSR and the degree of implementation of individual SDGs. Also, it is important to note whether the trend in the number of CSR activities will continue at an exponentially growing pace. It is also vital to conduct an investigation of the best practices in the restoration of businesses from post-crisis situations, as well as research into lucrative domains of operation, in order to achieve the UN SDGs. Conducting such research may also be helpful in preparing for other possible random crises in the future. As the pandemic itself is a dynamically developing phenomenon, it is recommended that, despite the difficulties it causes in achieving the SDGs, corporations should still strive to implement them, taking care not only of their good image, but also, above all, of the future of the Earth as a common good.

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### Summary

The coronavirus pandemic affected all areas of social life and changed the conditions in which most industries operate. The current forms of profitable business activities were suspended in many sectors of the market, which forced entrepreneurs to adapt to the new market conditions. During the Covid-19 pandemic, particular attention should be paid to the activities of enterprises in two so far closely related areas: corporate social responsibility (CSR) and sustainable development (SD). Enterprises typically pursued sustainable development goals (SDGs) and supported them as part of their CSR.

The paper is exploratory in nature and it aims to determine the degree of CSR commitment and the implementation of the SDGs during the first year of the Covid-19 pandemic. The results show that the sudden outbreak of the pandemic and the equally dynamic response of governments left some enterprises in uncertainty as going concerns. However, financially sound companies have become committed to helping the population groups most affected by the Covid-19 pandemic. Moreover, the pandemic situation has significantly distanced companies from achieving the intended long-term Global Goals, and the spread of the Covid-19 disease has a significant (mostly negative) impact on the sustainable development of the world. Furthermore, it is impossible to determine the long-term impact of a pandemic on CSR activities and on the implementation of the SDGs.

*Keywords:* corporate social responsibility, CSR, sustainable development, Covid-19, sustainable development goals.

## **Spoleczna odpowiedzialność biznesu (CSR) i zrównoważony rozwój w trakcie pandemii Covid-19**

### *Streszczenie*

Pandemia koronawirusa wpłynęła na wszystkie dziedziny życia społecznego, a także zmieniła uwarunkowania funkcjonowania większości branż. Przynosząca zyski dotychczasowa forma działalności została w wielu gałęziach gospodarki wstrzymana, co wymusiło na przedsiębiorcach dostosowania do nowych uwarunkowań rynkowych. Podczas pandemii Covid-19 szczególną uwagę należy zwrócić na działalność przedsiębiorstw w dwóch do tej pory ściśle ze sobą powiązanych obszarach: społeczna odpowiedzialność biznesu oraz zrównoważony rozwój. Przedsiębiorstwa zazwyczaj realizowały cele zrównoważonego rozwoju oraz wspierały je w ramach społecznej odpowiedzialności biznesu.

Artykuł ma charakter przeglądowy, a jego celem jest określenie stopnia zaangażowania przedsiębiorstw w społeczną odpowiedzialność biznesu oraz realizację celów zrównoważonego rozwoju podczas pierwszego roku trwania pandemii Covid-19. Wyniki pokazują, że gwałtowny wybuch pandemii i równie dynamiczna reakcja rządów spowodowały, że część przedsiębiorstw znalazło się w niepewności kontynuacji działalności. Jednak przedsiębiorstwa o stabilnej sytuacji finansowej zaangażowały się w pomoc najbardziej dotkniętym przez pandemię Covid-19 grupom społecznym. Co więcej, pandemia znacząco oddaliła przedsiębiorstwa od realizacji zamierzonych długoterminowych Globalnych Celów, a rozprzestrzeniająca się choroba Covid-19 istotnie wpływa (w największej mierze negatywnie) na zrównoważony rozwój świata. Ponadto, niemożliwe jest długookresowe określenie wpływu pandemii na działalność z zakresu CSR oraz realizacji celów zrównoważonego rozwoju.

*Słowa kluczowe:* społeczna odpowiedzialność biznesu, zrównoważony rozwój, Covid-19, cele zrównoważonego rozwoju.

JEL: M14, Q01, Q56.