

Communicating CSR in the Practice of Polish Companies

Przemyslaw Wolczek

Abstract— Communicating the information about CSR activities (and their results) taken by the company should become the standard behaviour – like informing about the release of a new product or service.

In the process of communicating the company's CSR initiatives to the environment, the attention should be paid to several issues. Firstly, it is important that the company emphasizes its social commitment by adding it to its mission, vision and values. Secondly, it is also important whether the company has a CSR strategy and clearly communicates its goals. Thirdly, the company should also communicate the principles of cooperation with stakeholders in the process of implementing specific CSR activities. Fourthly, but not less important, is whether the company measures the impact of its CSR initiatives and communicates the results to the environment.

This paper presents the issues associated with the CSR communication from the perspective of the practice in Polish companies.

Keywords: CSR, communicating CSR: what, how and who to?

I. INTRODUCTION

Providing information about CSR activities (and their results) undertaken by company should become the standard behavior like informing about release of a new product or service. Meanwhile, it often happens that companies do not provide any information about their CSR actions, projects or programs. Some of them argue they do that for fear of suspecting them to use CSR activities only for the PR purposes, part believes that information about CSR activities should not be communicated, because it is an area of company's activity, which it should not brag and finally some companies just do not know what, to whom, and how to communicate CSR activities.

However it should be noted, that communicating by the company both its successes and

failures in the area of CSR, can bring positive results. These include, among others: building the company's image as a transparent organization, increasing the level of stakeholders' knowledge about the company, raising the level of customers' loyalty to the company and its products/services, increasing motivation and productivity of employees or better relations with the local community.

In the process of informing the environment about the company's CSR initiatives, there should be paid attention on several issues. Firstly, it is important that the company emphasized its social commitment which should be entered to its mission, vision and values. Secondly, it is also important whether the company has a CSR strategy and whether the company clearly communicates its goals. Third, the company should also communicate about the principles of cooperation with stakeholders in the process of implementation specific CSR activities. Fourth, no less important is that whether the company measures the impact of its CSR initiatives and informs the environment about the results achieved.

The purpose of this article is to present the issues of communicating CSR from the perspective of Polish companies' practices. The paper will present the results of various research that will build a picture of communicating CSR in Poland.

II. WHAT COMMUNICATE, TO WHOM AND HOW?

A growing interest in the CSR concept has been observed for many years in companies around the world. By engaging in socially responsible activities, a company may, in a long-term perspective, obtain benefits, e.g. in the form of a positive image, strengthening the relationships with stakeholders and increasing their support for company's operations. CSR initiatives should be a part of the company's

overall development strategy. In order to make such an approach possible, CSR should be treated as a philosophy of doing business characterized by strategic, anticipatory and comprehensive attitude to business management, aimed at searching for solutions that will allow satisfying the needs of key stakeholders of the company. Only such an approach offers an opportunity to achieve mutual benefits – for the company and its stakeholders [1], [2]. Therefore it is important to conduct a dialogue with the company's stakeholders to identify their needs. Subsequently, the company has to answer the question, which of these needs it can satisfy by engaging in CSR activities. Another issue is to specify the objectives for these activities and link them to the company's overall strategy. In turn, in order to know the effectiveness of the company's involvement in CSR activities, it is necessary to develop indicators that will allow measuring this effectiveness. And finally, a key issue must be mentioned: stakeholders should be informed about the social responsibility in a competent manner – without effective communication hardly anyone will know that a given company is socially responsible.

Those companies, which are serious about realizing the CSR concept, spare no efforts to ensure that the actions taken by them are perceived by stakeholders just as socially responsible. However, it should be remembered that the achievement of such an image depends considerably on effective communication of CSR activities to stakeholders [3]. As claimed by J. Dawkins, effective communication of company's responsible actions is still considered as a missing link in the practical implementation of the CSR concept [4]. This results from the fact that effective communication consists in transferring specific information to a certain target group – customers, consumers, investors, suppliers, local communities, while such information should be important both for the company and for a given target group (*A guide to...*). This should be done in such a manner (right message and appropriate communication channel) that the target group, to which the message is addressed, understands exactly what the company wants to communicate. The company that decides to communicate about their social responsibility gives the signal that it is ready to share not only the information about economic achievements, but also about the results of their extra-economic activities [5]. It is important to remember that only open and honest communication builds and strengthens the company's reputation and primarily reduces the risk that the company's plans and intentions will be misunderstood [6].

In recent years, the problem of competent communication about CSR activities gained even more importance due to the fact that stakeholders became more sceptical about statements of companies concerning their social responsibility [3], [7], [8]. A company can communicate with its stakeholders based on [9]: a strategy for informing the stakeholders (a monologue), a strategy for responding to stakeholders (by convincing them) or a strategy for involving the stakeholders (a dialogue). Therefore, it seems that depending on the communication strategy adopted, such scepticism can be larger or smaller. However, in order to even think about effective communication of socially responsible activities, a company must first take care of the content of the communication, paying a special attention to its credibility and consistency. In addition, companies must adjust competently the content of messages to various groups of recipients as well as select appropriate communication tools and channels. When examining the problems associated with the communication of CSR activities by companies, the attention will be focused on three areas:

- what to communicate?
- who to communicate to?
- how to communicate (with the use of which communication channels and tools)?

A. *What to Communicate?*

When answering the first question, it must be stated that a company should provide all the information on its CSR strategy, the actions taken as a part of this strategy, recipients of these actions, as well as their effects.

In the first place it is worth to emphasizing the company's social sensitivity in its vision, mission and core values. That's because they are key elements of the company's strategy and should refer to the role played by the CSR concept in the company.

It is also important to provide information about the company's products: Where do raw materials used for the production come from? Who are the main suppliers and on what basis the company cooperates with them? Where are company's products manufactured and how the manufacturing process affects the environment? It also seems that another important aspect cannot be omitted, i.e. communicating to a broader public the opinions of the customers satisfied with company's products, positive opinions on products issued by independent sources or opinions of business partners satisfied with the cooperation with the company.

Besides, it is important to not forget about communicating the CSR activities taken for the benefit of various stakeholders of the company (e.g. employees, local communities, customers) and the natural environment. However, the provision of raw information about the activities is not enough – companies should communicate about the goals of such activities and the level of their accomplishment. This is also an area for presentation of the company's "best CSR practices", the information about CSR contests with the participation of the company as well as any awards and honourable mentions received for its social involvement. Of course, there is also a need to communicate issues such as the sponsoring and philanthropic actions taken by the company or the actions carried out with the use of the corporate volunteering.

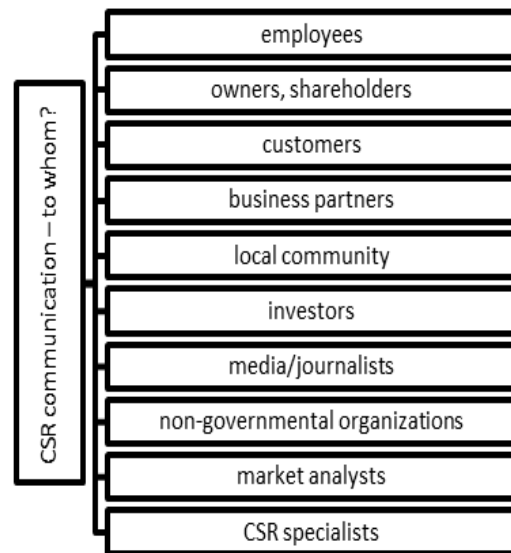
It is worth to provide the information about the forms and principles of the cooperation with the company in the scope of CSR activities – particularly to social partners.

Concluding the discussion on "what to communicate?", it should be clearly emphasized that the key issue is to inform not so much about the company's CSR activities, but primarily about the effects of these actions. A company may, for example, provide the information about its involvement in helping children by supporting initiatives aimed at building playgrounds. This is obviously a laudable action. However, the information about the number of the playgrounds built, their location and influence on the ways of spending leisure time by children would be much more interesting. In order to convey such a message, it is necessary to measure earlier the effects of the CSR activities taken, which unfortunately is very difficult for companies.

B. Who to communicate to?

Moving to the issues concerning the target recipients of the information about the CSR activities

performed by the company, it can be concluded that the list of such entities may differ and will depend on the specific character and scale of the activities conducted by the company. For example, a corporation dealing with crude oil extraction and processing will have a different list of stakeholders (who should be provided primarily with the information regarding the company's CSR actions) than a local factory that manufactures shoes. However, there is no doubt that the key recipients of the company's messages will include the stakeholders listed in Fig. 1.



Source: own study

Figure 1. CSR communication – target groups

An analysis of corporate practices in the area of communication reveals that most information about CSR initiatives is addressed to four groups of recipients (the audience): recipients associated with the market, recipients associated with the workplace, recipients associated with the local community, and recipients associated with the environmental protection [10].

TABLE I. TYPES OF THE TARGET AUDIENCE FOR MESSAGES ABOUT COMPANY'S CSR ACTIVITIES

Message	Type of audience	Composition of the audience
Information about responsible conduct in the market, in which the company operates	Audience in the market	<u>Employees</u> , customers, consumer associations, suppliers, business partners and investors
Information about the company's CSR initiatives illustrating the occurrence of positive changes in the company as a workplace	Audience in the workplace	<u>Employees</u> , trade unions, local community and local authorities
Information about the company's CSR activities aimed at the realization of the local community interest	Audience in the local community	<u>Employees</u> , relevant local organisations and institutions (e.g. associations, schools and hospitals), local authorities and other non-governmental organisations competent for a given matter

Message	Type of audience	Composition of the audience
Information about the company's CSR initiatives aimed at the environmental protection	Audience interested in environmental protection	Employees, business partners, non-governmental organisations, consumers, public authorities and local community

Source: own study based on: [10]

As seen in the table above, company's employees are stakeholders which are present in each type of audience. It can therefore be concluded that this is the group, to which messages on the company's CSR activities and outcomes of such activities should be primarily addressed. This group becomes a particularly important recipient of such messages, especially in situations where the social programs being implemented are addressed to employees or require their active participation.

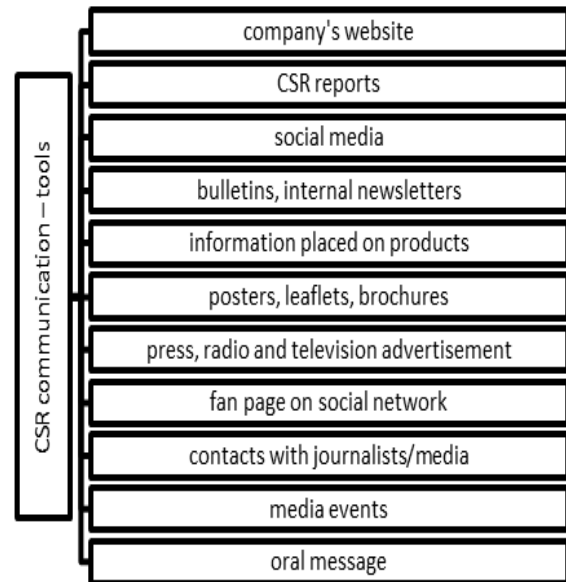
An equally important target group of CSR messages are customers of the company. That's because the existence of the organization depends ultimately on them. Taking into account the growing scepticism of the stakeholders about statements of companies concerning their social responsibility, it seems that a communication strategy based on the involvement should be selected with respect to customers. This strategy gives customers an opportunity to participate in the company's CSR activities and to become involved in the performance of such activities [9]. However, the company must remember that in the case of this strategy the communication is symmetric and bidirectional, which is associated with an active dialogue with stakeholders. In such a dialogue, voices criticizing the company's CSR activities may appear and the company should be prepared for that.

C. How to communicate?

Now when we know what and to whom should be communicated, we must decide what tools to use so that the company's message gets exactly to the target groups it was addressed to. Fig. 2 presents the communication tools that can be used by companies for informing the stakeholders about the company's CSR activities.

Efficiency in the use of these tools depends on the recipients of messages sent by the company. For example, CSR reports will work, if the message is addressed to specialists dealing with problems of corporate social responsibility or to potential investors. However, such reports may not fulfil their communication function, if company's employees constitute the target group. In this case, internal bulletins or newsletters containing a brief summary of

key information concerning socially responsible activities may yield better results.



Source: own study

Figure 2. CSR communication – tools

In addition, companies can combine various communication tools. For example, the company's website may contain a tab dedicated to social responsibility, in which CSR reports and information about current events can be published or a link to the company's fan page can be placed. The company should competently use the available tools and fully take advantage of the possibility of combining different solutions.

When analysing the communication practices of companies, it can be concluded that the following entities are the key five stakeholders of a company:

- owners/shareholders
- employees
- customers
- local community
- business partners

It can therefore be stated that the company's CSR communication should be primarily addressed to them. So a question appears what they should be

informed about and which communication tools should be used in this process? The following table attempts to answer this question.

TABLE II. COMMUNICATING CSR TO KEY STAKEHOLDERS OF THE COMPANY

Stakeholder	Communication in the area of CSR	What to use
Owners, shareholders	The impact of the CSR activities on the company's business sphere should be explicitly discussed. In addition, it should be indicated how the CSR initiatives are linked to key business indicators, such as the customer loyalty level, employment stability or risk management.	CSR report, Integrated report
Employees	Provide information about the CSR activities taken for the benefit of employees and the effects of these activities. Communicate about the CSR activities, in which employee involvement is essential. Inform about the CSR projects implemented by employees based on employee volunteering	Corporate bulletins, internal newsletters, meetings, intranet
Customers	Communicate reliable information about the responsibility for products and services offered by the company. Inform about the actions taken in the scope of CSR and about the effects of these actions. Provide reliable data on the impact of the company on the environment. Take care of the transparency of communication – inform not only about successes, but also about failures in the performance of CSR activities.	Product packaging, press/radio/television advertisement, mobile applications, social media, fan page, company's website
Local community	Provide the CSR information that directly concerns the local community. Conduct a dialogue with the local community about its needs and problems, as well as about the possibility of providing support by the company in order to meet these needs and resolve the problems reported. Inform about the level of the community involvement in the performance of the company's CSR activities, particularly those dedicated to the local community Provide reliable information about the effects of the actions taken for the benefit of the local community	Posters, leaflets, brochures, local media, information and consultation meetings,
Business partners	Provide information about the company's responsibility policy and the key values guiding the company in its relations with the environment. Communicate about the principles on which the company establishes business cooperation and the role of business ethics in its relations with business partners Inform about the company's CSR activities which may involve the partners. Educate business partners about the role and importance of the CSR concept for the company and for the success of mutual long-term relationships	The company's code of business conduct, business conduct codes for partners; information meetings, on-line platforms dedicated to company's business partners, company website

Source: own study

When analysing the information contained in the table above, it should be concluded that companies can now use a wide range of communication tools and channels to reach with their CSR message to key groups of stakeholders. However, taking into account the fact that nowadays each of us is bombarded every day with huge amount of messages with different content, it is more and more difficult for companies to attract and maintain the attention of stakeholders. Therefore, it becomes necessary to use creative communication solutions to

provide information about the corporate social responsibility in an effective, accurate and comprehensible manner [4].

It is worth emphasizing here that the best and most reliable way to build social confidence is to inform the stakeholders about the company's CSR activities via a third party [11]. We have in mind here a situation, in which the information on the social activities taken by the organisation is presented not directly by the organisation, but for example by

journalists, CSR specialists, employees of the company or its customers. The company should therefore move towards a situation where its social responsibility is emphasized not only by the company itself, but also by stakeholders who communicate it to other entities or groups.

In the next section of this paper, we will focus on the way of communicating CSR activities in the practice of Polish companies. We will analyse the subjects communicated by companies, the communication tools and channels used, as well as recipients of their message.

III. POLISH COMPANIES COMMUNICATING ABOUT CSR – ANALYSIS OF THE RESEARCH RESULTS

In this section, an attempt was made to outline the image of communication of CSR activities in the practice of Polish companies. Based on the considerations above, the answers to the following questions were sought: What do Polish companies communicate in the scope of CSR? Who do they address their message to? What communication tools and channels do they use? Results of several surveys related to the issue of CSR communication were used for this purpose.

A. What do companies communicate about?

The results of the surveys carried out in 2012 among 23 companies operating in Poland and regarded as socially responsible reveal that they all communicate about their ongoing CSR activities[12]. Moreover, 70% of them are of the opinion that the communication of CSR activities is a necessary component of a socially responsible company. It can therefore be concluded that a vast majority of the companies surveyed is of the opinion that their CSR activities should be communicated. Thanks to this, companies are able to promote the CSR concept and their role in its implementation – both inside and outside the organization. In addition, when communicating CSR activities to stakeholders, it is possible to obtain their comments and opinions, which in turn can help the company to adapt these activities better to the expectations of stakeholders. Such an attitude allows shaping the company's image as a transparent organisation open to the dialogue and cooperation with stakeholders.

What do Polish companies communicate in the scope of CSR? In order to answer this question we will use the results of key studies dedicated to

communication of CSR activities in the Internet, which were conducted in 2007-2010 by CSR Consulting company. The studies covered a population of 500 largest Polish companies according to the ranking of "Rzeczpospolita" daily newspaper. The methodology was based on examining the communication of CSR activities in five areas [13]:

- *Company policy and leadership* – does the company emphasize its social sensitivity by incorporating it in its mission, vision or other key documents published on its websites?
- *Strategy of involvement* – does the company have a CSR strategy that can be identified on the basis of the content published on its website?
- *Relationship building* – does the company communicate in a clear and explicit manner the forms and principles of the cooperation with social partners?
- *Measurement of effects* – does the company measure the effects of CSR initiatives and present their results?
- *Communication* – does the company have a separate special section on its website dedicated to its social activities?

In each of these areas, a company could receive a score from 0 to 3 points. The highest number of points was awarded for a high degree of informing about CSR activities taken, while the lowest one for a complete lack of communication in this scope. Distribution of scores obtained by companies in 2010 in individual areas is shown in the table below.

TABLE III. DISTRIBUTION OF SCORES IN INDIVIDUAL AREAS OF THE COMMUNICATION OF CSR ACTIVITIES AMONG COMPANIES IN 2010.

Area	Score				Total
	3	2	1	0	
Company policy and leadership	95	20	115	270	500
Strategy of involvement	50	74	130	246	500
Relationship building	38	13	45	404	500
Measurement of effects	6	22	98	374	500
Communication (a CSR section on the company website)	106	117	50	227	500

Source: own study based on: [13]

The results of the studies reveal that in 2010 the communication of CSR activities by companies with the use of their websites looked as follows (taking into account the number of companies that received extreme scores in a given area):

- *Company policy and leadership* – 95 out of 500 companies (19%) include the information about social responsibility in their mission, vision or values. In turn, a total lack of such information was observed in the case of 270 companies (54%).
- *Strategy of involvement* – 50 companies (10%) have a CSR strategy that can be identified on the basis of content published on their websites. In contrast, 246 companies (49.2%) have not placed any information that would allow stating that they have a CSR strategy.
- *Relationship building* – 38 companies (7.6%) communicate in a clear and explicit manner the forms and principles of the cooperation with social partners. In the case of 404 companies (80.8%), a total lack of such information was found.
- *Measurement of effects* – only 6 companies (1.2%) have published the information on the effects and results of the CSR actions taken. In turn, 374 companies (74.8%) have not provided any information about measurable effects of the CSR activities.
- *Communication* – 106 companies (21.2%) have a separate special section on their websites dedicated to their social activities, but only 11 companies published their CSR reports there. In contrast, 227 companies (45.4%) have not decided to create a special section dedicated to CSR issues.

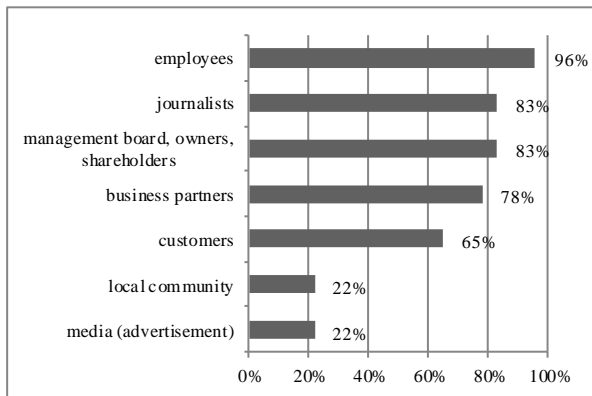
It should therefore be concluded that companies obtain the best results in the case of those communication activities that do not require relatively large efforts, e.g. creation of a subpage dedicated to CSR issues. In contrast, it is most difficult to conduct the activities associated with the strategy, e.g. measurement of the efficiency and effectiveness of the CSR actions.

When interpreting the above research results, it should be taken into account that a vast majority of the companies surveyed most probably did not implement any actions in the area of CSR. This conclusion is derived from the results of the subsequent studies conducted in 2010 on a group of

173 representatives of the managing staff from companies that, according to the "Polityka" weekly magazine, are among the 500 largest companies in Poland [14]. The results reveal that, at the level of declarations, 20% of the companies surveyed have a CSR strategy and implement it. Another 20% of the companies state that such an implementation will take place in the next few years, regardless of whether the company currently has such a strategy or not. One-third of the companies are not sure whether they will start implementing the principles of CSR. In turn, representatives of one-fourth of the largest companies in Poland are convinced that such a strategy will not be implemented in the coming years or do not know what will happen in this regard.

B. *Who do companies communicate to?*

Returning to the studies carried out on a sample of 23 companies, it should be noted that among the recipients of messages related to CSR activities, almost all the companies surveyed (96%) indicated their employees in the first place. This result correlates with the most frequently mentioned (70% of the responses) key strategic objective of the CSR actions conducted by the companies, i.e. "employee motivation". Moreover, this result is also consistent with the most commonly used tool (100% of responses) for communication of CSR activities, i.e. "bulletins and internal newsletters". This communication tool is one of classical solutions used to provide information inside companies. It can therefore be concluded that in relation to CSR activities performed in the companies surveyed, there predominates inward communication, while key recipients of messages are company's employees. This is not meaningless, because, according to J. Dawkins, employees constitute for a company a key potential channel for communicating its social responsibility, because through the use of informal communication they have a greater "coverage" than other stakeholders and are also regarded as a particularly reliable source of information about the company [4].



Source: [12]

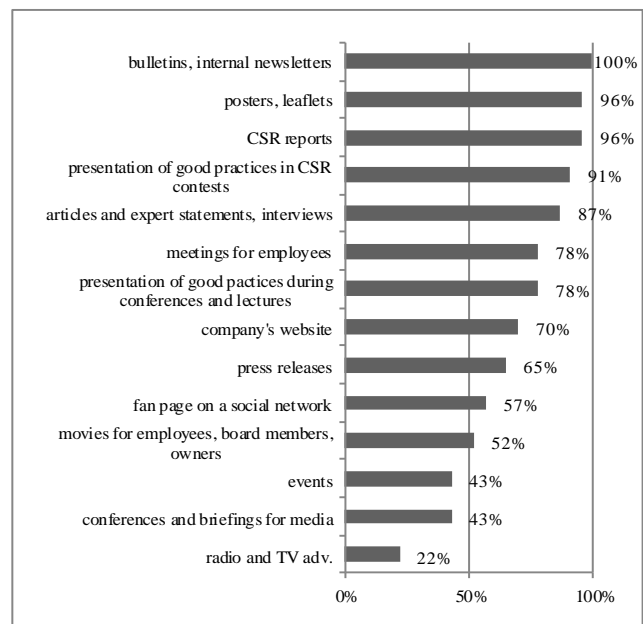
Figure 3. Target groups, to which CSR communication is addressed

However, it seems that if a company wants to strengthen its reputation and build an image of a socially responsible company, it should focus more attention on communicating its CSR activities to external stakeholders, which was also indicated by the research results. Customers occupy a key position in this group. However, it turns out that among the companies surveyed, customers occupy only the fifth place (65% of responses) on the list of entities to which messages concerning the ongoing CSR activities are addressed. It seems a little strange, because the respondents among the strategic objectives of CSR activities indicated "strengthening the company's reputation" and "building its image" [12]. It will be difficult to achieve these objectives, if the company does not systematically inform external stakeholders (among which customers constitute a key group) how this responsibility manifest itself. Besides, omitting the customers in the process of communicating the CSR activities seems to be an unreasonable action, because the existence of the company depends just on them. They have the largest impact on the sales volume and thus on the profits generated and the company's overall financial condition. The organisation should therefore ensure that it will remain a company of first choice for customers when they consider a purchase of a product or use of a service. The CSR activities performed by the company may help achieve this status. However, customers should be informed about such actions and their effects, because effective communication to this group of stakeholders about the company's involvement in CSR activities may affect their purchase decisions. According to Du, Bhattacharya and Sen 87% of American consumers declared in 2007 the readiness to switch from one brand to another (assuming a comparable price and quality), if the other brand was associated with a good action (an

increase from 66% in 1993). In turn, 85% of consumers will consider switching to products or services of another company due to negative practices in the area of the corporate responsibility of the entity whose products or services they have purchased so far, while 66% declared their readiness to boycott the products or services of such a company[3].

C. How do companies communicate?

Referring once again to the surveys conducted among 23 companies regarded as socially responsible, it should be noted that the tools for communicating the CSR activities most frequently used by them include bulletins and internal newsletters, posters and leaflets, CSR reports, as well as presentation of good practices in CSR contests (Fig. 4).



Source: [12]

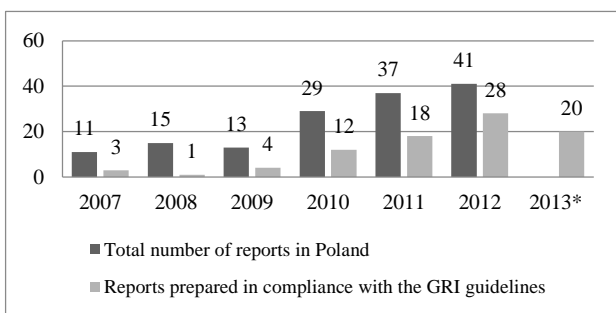
Figure 4. Communication tools used in CSR activities

But it appears that the communication tools that can be used to inform consumers (who are key external stakeholders of the company) about the CSR activities taken occupy a distant place on the list. Taking into account the fact that for customers the first source of information about the company is nowadays its website, it is surprising that it occupies only the eighth place (70% of responses) on the list of communication tools used by the entities surveyed. In addition, a small percentage of companies (57%) use the opportunities resulting from creation of a fan page on a social network. It is also surprising that the companies surveyed show little interest in using other popular tools of external communication, such as press

releases (65% responses), conferences and briefings for media (43%) or events (43%).

As it can be seen, almost all companies surveyed declared that they communicated CSR activities, inter alia, with the use of CSR reports. It is worth to take a closer look at this issue, because, according to Golob and Bartlett, CSR reports issued by companies are regarded as key tools for communicating the company's socially responsible activities to stakeholders [15]. It can be definitely stated that the corporate social responsibility reporting has become a standard among the largest global companies. In 2013, 93% out of the 250 largest global companies issued CSR reports (as compared with 35% in 1999). In turn, when analysing the level of CSR reporting in the 100 largest companies in each of the 13 countries participating in the KPMG surveys, in which reporting is not obligatory (Belgium, Finland, Germany, Greece, Hungary, Italy, Poland, Portugal, Romania, Russia, Slovakia, Sweden, Switzerland), the highest percentage of reporting companies in 2013 was observed in Finland – 81%, while the lowest percentage in Greece – 43%. Poland occupied the second to last place – 56% from among the 100 largest Polish companies reported about CSR [17].

When analysing the data presented in Fig. 5, it can be stated that social reporting in Poland is gaining slowly in importance. The data for 2007-2012 show a significant increase both in the amount of published reports and the share of the reports prepared according to the GRI guidelines. The number of reports published in 2012 was nearly four times higher than in 2007. It includes also the reports prepared in compliance with the GRI guidelines.



* - until 30/09/2013

Source: own study based on: [16]

Figure 5. The number of CSR reports published by companies in Poland in the years 2007-2013

When looking at the scale of social reporting among the largest Polish companies, it can be stated that this area of CSR practices is improving. That's

because it appears that out of the first hundred companies from the ranking of the 500 largest Polish companies organised by the "Rzeczpospolita" daily newspaper, only 12 entities prepared CSR reports in 2010, of which only 4 prepared such reports in accordance with the GRI guidelines [18]. However, already in 2011, the number of the entities from among the hundred largest companies that prepared reports according to GRI increased to eight [19]. In turn, the studies conducted in 2012 on a sample of the 120 largest Polish enterprises and financial institutions show that 26 of them (almost 22%) publish social reports on their websites. Out of this, 15 companies (12,5%) try to prepare reports using the GRI guidelines [20]. Therefore, it should be stated that the process of creation of CSR reports by the largest companies in Poland, regarded as one of the key communication channels of corporate social involvement, has gained acceleration in recent years.

Effective communication of the company's CSR activity to various groups of stakeholders requires modern forms of communication, such as cooperation with journalists, regular press service, social media, websites and fan pages dedicated to a given CSR event, or better use of the opportunities offered by the company's website and web portals dedicated to CSR issues. It may turn out that the companies, which still use only one communication channel (e.g. annual reports) to inform about their CSR activities, will quickly become surpassed by competitors [21].

One of modern communication channels offering the possibility to simultaneously combine and use other channels is the Internet. In a very short time it became a necessary communication tool for companies [22] and is more and more frequently used by them to customize CSR messages for various groups of recipients [4]. As noted by Stuart and Jones, the Internet can perform a lot of communication functions – it can be used as a convincing advertising medium, a tool for educating and informing customers, a tool for communication and interaction with buyers, or a medium for building and maintaining relationships with customers [23].

When analysing the practices of Polish companies associated with the use of the Internet for communicating CSR activities to stakeholders, it should be concluded that in the period from 2007 to 2010 the number of companies communicating CSR activities on their websites increased from 45% to 57.6%. Therefore, we can say about a turning point – a majority of the largest Polish companies communicate their CSR messages via websites. The surveys also reveal an increasing presence of Polish

companies in social networks, although only 43 entities (less than 9%) out of 500 companies had websites that included links to their profiles on social networks [13].

For comparison, the surveys conducted in 2005 among 35 Spanish companies included in the stock market index IBEX 35 revealed that websites became a necessary tool for dissemination of information about corporate social responsibility – all the companies surveyed published such information on their websites. From among the companies surveyed, 68.6% have a separate special section on their websites dedicated to the issues of the corporate social responsibility, which proves that such problems are important in the company's communication policy [23].

IV. CONCLUSIONS

To sum up, the considerations made in this study allow concluding that CSR communication by Polish companies is at a quite early stage. The research results revealed that the companies that undertake socially responsible activities use mainly traditional, one-sided communication channels and tools, such as bulletins and internal newsletters, posters, leaflets or CSR reports. However, not many such reports are created and only few companies decide to publish them on their websites. In turn, companies are not involved enough in the use of the possibilities offered by two-sided communication channels and tools, such as company's website, fan page on social network (e.g. Facebook) or other social media. Nowadays, a competent use of these solutions becomes more and more important, because consumers derive knowledge about CSR activities conducted by companies primarily from advertisements, websites or media reports (press, radio, TV) [24].

Companies address their messages mainly to their internal stakeholders (employees, management board, owners/shareholders). The second largest group of recipients of CSR messages includes external stakeholders (journalists, customers, business partners or local communities). It seems that the company's employees informed effectively about its social involvement can play a key role in creating a socially responsible image of the company among other stakeholders. However, it should be remembered that the existence of companies depends on their relations with customers. Therefore, it is very important that companies communicate their socially responsible attitude particularly to this group of stakeholders.

When analysing the content of the CSR messages, it should be concluded that companies inform mainly about the facts, which can be relatively easily communicated, i.e. about the role of CSR in company's vision and mission, the socially responsible actions taken and recipients of such actions. Definitely, there is a lack of information about measurable effects of the CSR actions performed, a lack of strategic approach to the concept of the corporate social responsibility, as well as a lack of forms and principles of cooperation with social partners. It seems that the information about the effects of the CSR activities performed by the company is especially interesting for the stakeholders. However, this area is strongly underestimated by companies. The results of the survey carried out in 2012 on a group of 53 companies from the sector of small and medium-sized enterprises revealed that measurements of the effectiveness of CSR activities were practically not performed, while those companies that tried to measure the effects of their CSR activities used very simple indicators, such as: the amount of funds allocated for a specific purpose, the number of employees involved in volunteering or the number of planted trees [25].

To sum up, it can be concluded that the communication about CSR activities is a challenge for a vast majority of the largest companies in Poland. It should be remembered that meeting these challenges becomes extremely important because, as shown by the results of the research of 2013, 66% of Poles think that companies which take actions in the area of CSR should speak loudly about this fact. Another 62% of Poles have positive feelings towards companies that take CSR actions. In this group, 78% of the respondents declare that they have a greater confidence in a company involved in CSR activities, 76% of them express readiness to buy products/use services of such a company, 75% will share their positive experience regarding such a company with other people, 71% declare greater loyalty to a socially responsible company, and 55% would like to work for such a company [24].

In order to be able to take advantage of this positive attitude of Polish consumers towards socially responsible companies, one must rely on a reliable, systematic approach and consistency in communicating CSR activities and their effects. In turn, the communication process should rely on a strategy for involving the stakeholders with the use of modern tools and bilateral communication channels. Only such an approach will allow increasing the probability of getting to the stakeholders and building

the image of a socially responsible company in their awareness.

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AUTHOR'S PROFILE



Dr. Przemysław Wołczek is working in the Department of Strategic Management, at Wrocław University of Economics, Poland. He obtained the Bachelor Degree of Economic Technician in field of Finance and Accounting, from Equivalent of College of Economy, Poland, in 1998. He received Master of Art in the field of Marketing and Management; Institution: from Wrocław University of Economics, Poland, in 2003, and Master of Art in the field of Political Science; from University of Wrocław, Poland, in 2004. He earned Doctor of Economics in the field of Management Science, from Wrocław University of Economics, Poland, in 2007. His major fields of study are in Strategic Management, Strategy Implementation, Corporate Social Responsibility and CSR Reporting.