

## The Role Corporate Social Responsibility of SMEs : Turkish and Poland Case

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### Abstract

*The importance of socially responsible practices in the area of: market, natural environment, society, employees is growing. Business is more and more involved in the implementation of sustainable development goals. The aim of the article is to present the results of research on the issue of corporate social responsibility in the field of entrepreneurship of small and medium enterprises in Poland and Turkey. The detailed objectives of the conducted research are: - the level of knowledge of entrepreneurs from the SME sector on CSR, - recognition of the approach (differences and similarities) to the implementation of CSR solutions in the surveyed enterprises. The research covered enterprises of the SME sector in Poland in the Masovian voivodeship and Turkey in the Mediterranean region. The article is a contribution to further research on the relations of CSR strategies conditioned by the historical and cultural differences of both countries. In the SME sector, the strategy is still little known. Entrepreneurs are more and more often implementing CSR solutions specific to their strategies, thus benefiting from specific benefits. Factors such as: strengthening the brand's reputation, attracting and retaining talented employees, increasing efficiency, meeting society's expectations, protecting the natural environment, creating new business opportunities are highlighted. as: increased trust in the company on the market, energy saving, employment of better quality human capital, improvement of economic results.*

**Keywords:** Social Responsibility, Sustainable Development, Culture, Ethics.

## KOBİ'lerin Kurumsal Sosyal Sorumluluk Rolü: Türkiye ve Polonya Örneği

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### Öz

*Sosyal sorumluluk taşıyan uygulamaların önemi: Pazar, doğal çevre, toplum, çalışanlar büyüyor. İş sürdürülebilir kalkınma hedeflerinin uygulanmasında giderek daha fazla yer almaktadır. Makalenin amacı, Polonya ve Türkiye'deki küçük ve orta ölçekli işletmelerin girişimcilik alanında kurumsal sosyal sorumluluk konusu ile ilgili araştırma sonuçlarını sunmaktır. Yapılan araştırmanın ayrıntılı hedefleri şunlardır: - KOBİ sektöründen KSS konusunda girişimci bilgi düzeyi, - Ankete katılan işletmelerde KSS çözümlerinin uygulanmasına yaklaşımın (farklılıklar ve benzerlikler) tanınması. Araştırma, Polonya'daki KOBİ sektörünün Masovian voyvodalığında ve Türkiye'de Akdeniz bölgesindeki işletmelerini ele almıştır. Makale, her iki ülkenin tarihsel ve kültürel farklılıkları olan KSS strateji ilişkileri hakkında daha fazla araştırma yapılmasına yardımcı olacaktır. Girişimciler, stratejilerine özgü çözümlerini gittikçe daha çok uygulamakta ve böylece belirli faydalardan faydalanmaktadırlar. Bu konudaki çeşitli faktörler: markanın itibarını güçlendirmek, yetenekli çalışanları cezbetmek ve elde tutmak, verimliliği artırmak, toplumun beklentilerini karşılamak, doğal çevreyi korumak, yeni iş fırsatları yaratmak, şirkette piyasada artan güven, enerji tasarrufu, daha kaliteli insan sermayesi istihdamı, ekonomik sonuçların iyileştirilmesi.*

**Anahtar Kelimeler:** Sosyal sorumluluk, sürdürülebilir kalkınma, kültür, etik

## Introduction

In recent decades, a number of changes and innovative socio-economic approaches have appeared. The marketization of the economy and then Poland's accession to the European Union has influenced changes in all areas of life. The entire change process related to the EU Common Policy also initiated a debate on new business models and paradigms. Significance has gained the issue of sustainable development and social responsibility in the activities of various organizations.

In 2015 during the UN General Assembly there were adopted 17 Sustainable Development Goals, (SDG) allocated for the years 2015-2030 (Envision2030).

In Poland, in the context of sustainable development and CSR we are not in the fore front, but there were changes in the absorption of the new rules. They are visible in many fields, especially in the area of relations of employers with employees, the ways of building a competitive advantage by the companies and gaining credibility in the local communities (by investing in the development of local communities, the activity in the field of education as well as more and more apparent patronage of culture and commitment to sport) (Stawicka, 2015).

The development of the concept CSR (Corporate Social Responsibility), due to the country's historical and cultural background has been following a path somewhat different in Poland then in Western countries, from which international enterprises considered leaders in sustainable management originate. Similarly, in Poland, in compared with Turkey, the development of the CSR concept dates back to the time of accession to the European Union. With the fact that Poland has been an EU member since 2004. Whereas the establishment of relations between Turkey and the European Union (EEC) took place in 1963. In 1987, the government in Ankara applied for the admission of Turkey to the EEC, which was rejected. However, it was only in 1999 that Turkey obtained the status of an EU candidate. Since 2005, the country has started accession negotiations, the date of which will be completed by adapting Turkey's internal law to the Community in thirty-three negotiation chapters. Most of them concern the sphere of the economy directly and indirectly.

As in Poland, when it participated in the accession process, in EU-Turkey relations the Accession Partnership program is being implemented. Turkey is the beneficiary of various assistance programs under the Instrument for Pre-Accession Assistance.

In the contemporary form CSR appeared in Poland but in Turkey in similar time. CSR its connecting (appeared) with international corporations that transferred their standards and culture to local branches, imposing certain criteria upon their business partners.

The aim of the article is to show the changes and good practices in CSR on the Polish and Turkish market. CSR activities relate to business strategies for sustainable development. CSR is also interested in ethical systems in business. The article discusses the issues of historical ethical conditions in both countries. Differences and similarities in CSR strategies will be shown in both countries. Attempts were made to observe whether companies' actions towards CSR are the pursuit of a resource-efficient economy that is more environmentally friendly as well as more competitive. Do countries strive for sustainable development through CSR? How the CSR strategy is implemented in the areas of: market, society, natural environment, employees? The article is a contribution to further research on the determinants of ethical systems as an element shaping the economic system towards the development of socially responsible business strategies.

## **Materials and Methods**

The study concerned the opinion of entrepreneurs on the concept of CSR, its scope and application of the principles of social responsibility. The research was carried out in January and February 2018. It covered 110 micro, small and medium-sized enterprises conducting economic activity in Poland in the Masovian Province and the Mediterranean region of Turkey. The study was conducted using a diagnostic test, and the basic research tool was a questionnaire addressed to the surveyed entities. The study contains an overview based on literary documents and the authors' own experience. In the total number of respondents 110 (58 companies from Poland and 52 companies from Turkey) were dominated by men (55% Poland and 72% Turkey), women entrepreneurs accounted for

45% in Poland and 25% in Turkey. The sample was dominated by small and medium enterprises (86%). Respondents were in the age group of 30-45 years, it was 50% of entrepreneurs from Turkey and 34% from Poland. Over 60% of entrepreneurs from Turkey and 47% from Poland had a high level of education. Respondents were selected randomly.

### ***1. Opinions on Corporate Social Responsibility in Poland***

Corporate Social Responsibility is a concept enabling to manage a company by taking into account wider interests of the company's social environment. The literature gives many definitions of the term, which often differ significantly. The popular definition of the European Commission perceives CSR as a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis. Given the development of the idea of CSR it is necessary to unify standards used and adjust them to the needs of not only the largest corporations but small and medium enterprises and other institutions, including government agencies and non-governmental organizations, as well. This duty was taken up by the International Organization for Standardization, which in 2004 commended work over a draft standard including guidelines relating to social responsibility. The process ended in 2010, when ISO 26000 was published. It treats CSR as the organization's responsibility for the impact of its decisions and actions on the society and the environment throughout transparent and ethical behavior, which:

- contributes to the society's sustainable development, health and prosperity;
- takes into account expectations of stakeholders;
- is consistent with applicable law and the international standards of conduct;
- is implemented and practiced in the whole organization<sup>1</sup>.

Speaking of CSR in Poland, one should keep in mind that it is a country with a relatively young market economy, that has been evolving only since 1989. Previous experiences, associated with decades of communist

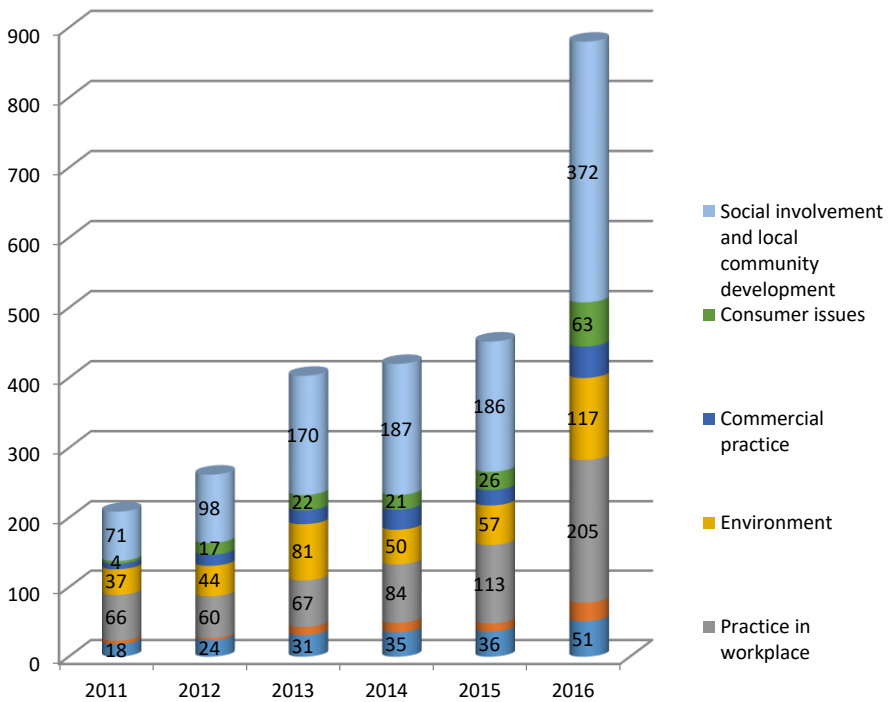
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<sup>1</sup> <https://www.pkn.pl/informacje/2012/11/konferencja-dotyczaca-normy-pn-iso-26000>

rule, have largely determined the character of Polish entrepreneurship, and how society perceives the role of private sector.

CSR in Poland still applies mainly large enterprises, most of them with the share of foreign capital. Since 2007, a Ranking of Responsible Enterprises is published a list of largest companies operating in Poland, assessed in terms of the quality of Corporate Social Responsibility management. The firms participating in the Ranking are audited for CSR criteria. In total, more than 880 good practices gathered in CSR reports were analyzed – Responsible Business Forum (FOB) Report, Responsible Business in Poland in 2011-2016 (Fig. 1).

**Fig.1. Number of good practices in CSR areas according to ISO 26000 in companies preparing social reports of good practices on the Polish market in 2011-2016**



*Source: Own compilation based on [Raport Odpowiedzialny ... 2011, 2012, 2013, 2014, 2015,2016].*

The information presented in figure 1 shows that interest in carrying out socially responsible activities in all areas of responsibility according to the ISO 26000 Standard is growing. The greatest number of practices has emerged in the following areas: social responsibility and development of the local community, workplace practices and the environment. According to the guidelines contained in PN-ISO 26000: 2012, social responsibility and the development of the local community are an essential part of sustainable development. The greatest number of practices was most often related to charity and philanthropic activities, educational campaigns, socially involved marketing, health prevention, entrepreneurship development, creation of workplaces, competence development, social innovation and social investment. Likewise, the number of practices in the field of environmental protection has increased. The activities related to biodiversity, eco-building, eco-efficiency, pro-environmental programmes or eco-products.

A very important driving force of CSR development in Poland is the first stockmarket index in this part of Europe, launched in 2009, based on enterprises identified as socially responsible- the RESPECT index. Currently it is composed of a 28 companies, verified in terms of observing the corporate and information order, as well as environmental, social and labour standards<sup>2</sup>.

In Poland, the approach and awareness of corporate responsibility is gradually changing. Corporate Social Responsibility was once considered as an element of reputation and risk management. Today, CSR is recognised as an important driver of social innovation and long-term value creation. It is becoming one of the most dynamic and challenging subjects corporate leaders are facing and one of the most important challenges shaping the future of world.

Today, some of the barriers to sustainable growth, such as climate change, demographic change or ageing populations, can only be overcome with help of social innovation. As a result, it is increasingly seen as a process and strategy to solve some society's most difficult problems. Nevertheless, taking into account the scope and urgency of these chal-

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<sup>2</sup>[http://www.odpowiedzialni.gpw.pl/spolki?ph\\_main\\_content\\_start=show&ph\\_main\\_content\\_arti\\_id=1105](http://www.odpowiedzialni.gpw.pl/spolki?ph_main_content_start=show&ph_main_content_arti_id=1105), data aktualizacji 29.12.2017.

lenges, business acting on their own can only have a limited impact. The company with CSR strategy operate profitable through mainstreamed responsibility and transparency, and innovate solutions for the planet and its people, in close cooperation with all stakeholders.

## ***2. Opinions on Corporate Social Responsibility in Turkey***

The concept of Corporate Social Responsibility introduced in the literature by Howard Bowen's "The responsibilities of the business man" idea firstly and increasingly important in this period of globalization efforts (Akmeşe, Çetin, Akmeşe, 2016). Corporate social responsibility idea develop in the Turkish business World with the study of globalization and international competition and With the influence of factors such as the integration process with the European Union in Turkey.

Although structurally characteristic of Middle Eastern societies Turkish business world according to working principles current requirements with the scope of the liberalization and international trade enhancement studies that started in 1980 (Türker, 2008).

When examined in terms of corporate social responsibility, the most striking characteristic of the Turkish society is the "charity" culture. Charity culture based on volunteerism. The Turkish community has set up foundations to work on meeting the needs of some disadvantaged people. These foundations are supported by the primary purpose of educational activities and sponsored by the students. One of the other important objectives of the Foundation's work is to ensure strong relations between the companies and society (Akgeyik, 2005).

The corporate social responsibility activities had started in particular under the leadership of multinational companies are reflected in the culture of charity, taking into account the social characteristics of the Turkish society. This culture, from the work of establishing a modern art center in a metropolis like Istanbul, to a school built in a rural Anatolian city, also manifests itself in a wide range (Robertson, 2009).

The Turkish social culture has a fatalistic structure due to its Islamic thought structure and it is characterized by its high priority such as a large power distance, collectivism and downsizing of uncertainty. The existence of large power distances increases the inequalities in society



and these inequalities are tried to be solved by the charity activities of large and interdependent family structures that collectivism requires. It is expected that these studies will be solved by the leaders of the communities (Ararat, 2007).

Corporate social responsibility activities carried out through non-governmental organizations in developed societies but its expected through charity culture and social relations in Turkey. Turkey have been subject to constant restrictions about civil society and its activities due to the military coups that he experienced during the 19th century. However, with the efforts for democratization and participation in the European Union, civil society organizations and companies are seen to increase their contemporary corporate social responsibility activities (Ararat, 2007).

When we considered social, cultural and political characteristics in Turkey, social responsibility activities appears to be shaped around two basic principles. The first of these; the development of institutional behaviors in the light of normative and ethical considerations; second one is; risk management and protection of reputation studies in term of companies. In this context, a non-governmental organization named "Private Sector Volunteers Association" was established by a group of companies in 2002 in order to improve the social responsibility behavior of the companies (Akgeyik, 2005). Except this Corporate Governance Principles which adopted by the OECD and including companies' corporate social responsibility activities in 2003 turned into a necessity and adoption in companies' applications by the Capital Markets Authority (Balaban, Cicioğlu, Okutan, 2012).

Corporate social responsibility activities in Turkey seems to be different between multinational companies and family companies. The majority of firms are organized in the form of individual or family companies in Turkey. Due to the characteristics of the management structures of these companies, their activities also continue on an individual basis. However, when we look at multinational companies, we see that corporate social responsibility activities in the modern sense and it is seen that these companies are an example of family companies which are especially in the target of growth. However, corporate social responsibility activities in Turkey is developing under the European Union membership

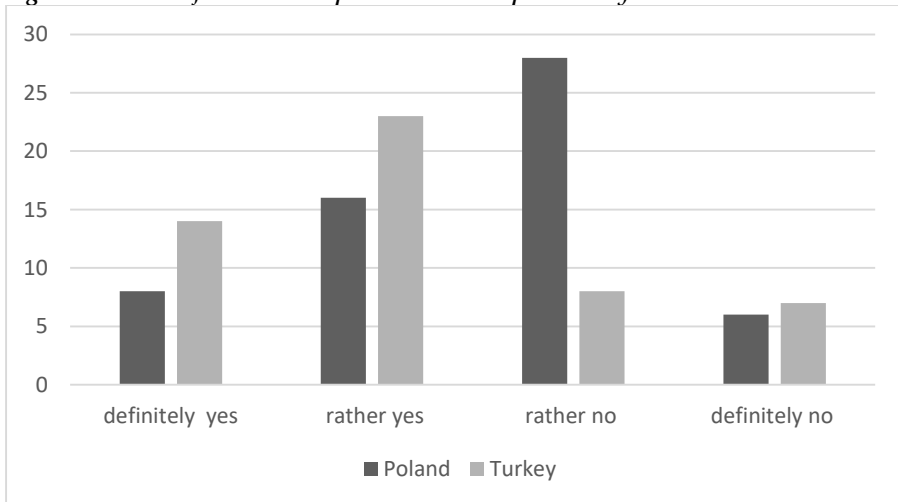
process to cover topics about European Union members share consumer protection, environmental protection and fair competition (Robertson, 2009).

### 3. *Socially responsible case of Polish and Turkish companies*

On basis of surveys the awareness was assessed of the concept of Corporate Social Responsibility in the micro, small and medium enterprises sector from the Masovia voivodeship (on sample of 58 enterprises). The results were listed and compared with the result of the Turkish edition of the assessment (on sample of 52 enterprises from the Mediterranean region).

Indeed in most firms assessed (62% in Poland and 53% in Turkey) awareness of the CSR concept was declared, but further results of research may suggest a considerable variety of occurrences and activities that are included by the assessed in the concept in question. A large part of the assessed associate CSR with ethics in activities, perceived as responsibility for decision and actions taken, reliability, fairness, morality or observing the rules of fair play (fig.1)

**Fig 1. Awareness of the term corporate social responsibility**



Source: Own research.

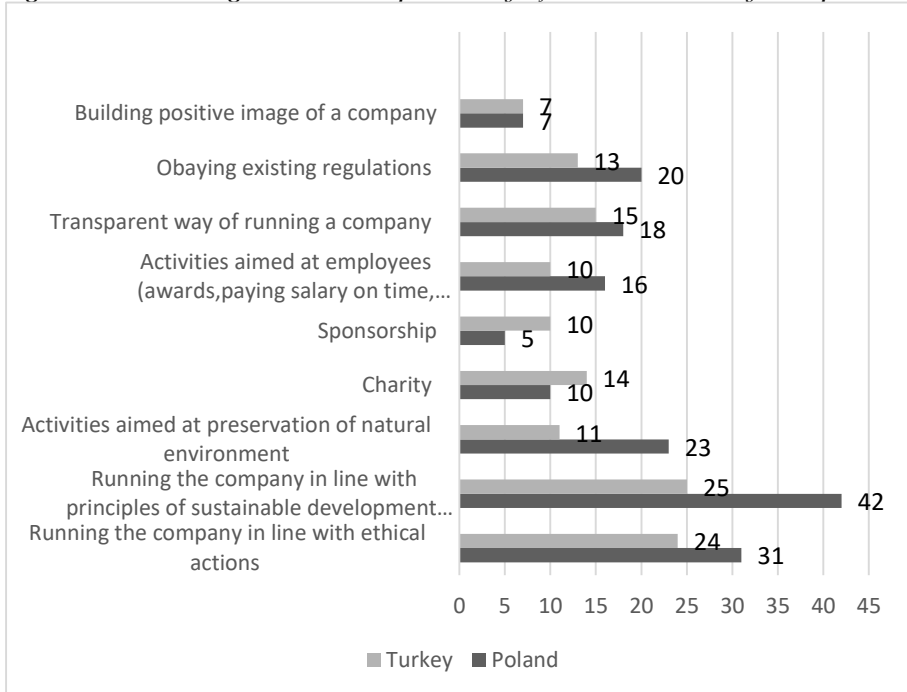
The CSR concept is also often associated with practices at workplace, and care for the natural environment. These domains have already become evidently permanently engraved in the concept of corporate social responsibility, at the same time offering the advantage that at proper management they may bring tangible business profits.

The term „corporate social responsibility” was familiar to 62% of Polish companies and 53% in Turkey.

Most companies did not see any financial benefits resulting from the implemented CSR principles. The relationship between the financial results of the company and the implemented CSR principles was noticed by 36% of entrepreneurs from Turkey and 19% of entrepreneurs from Poland.

The respondents indicated the diversity of defining the CSR issue in practice (fig 2).

Fig. 2. Understanding the social responsibility of business issues by entrepreneurs

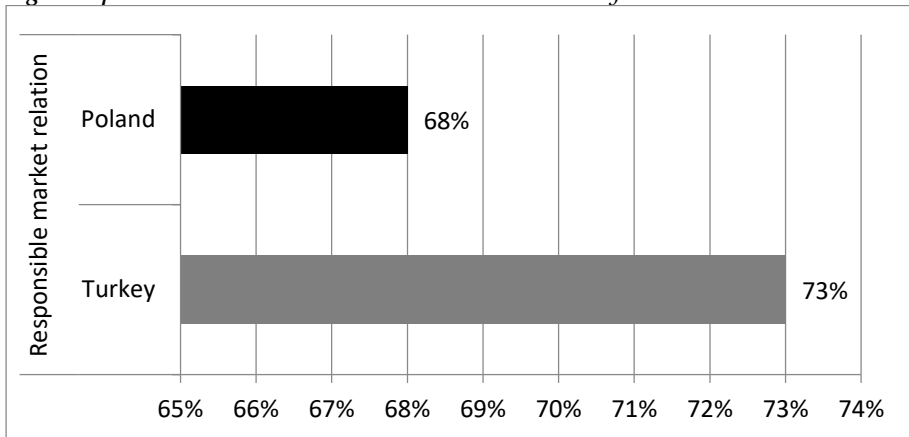


Source: Own research.

Generally, the entrepreneurs pointed to running the company in accordance with the principles of sustainable development, activities aimed at protecting the natural environment. The benefits are noticed much less often by representatives of micro businesses. Turkish entrepreneurs have often described CSR in practice as a sponsorship and charity. In Poland, CSR was analyzed in relation to employees. The respondents additionally indicated: the ability to attract and retain the best employees, improve management processes, easier resolution of conflicts with neighbors, easier access to capital and a better business environment.

Social responsibility in relations to market relations, was appreciated the most in declarations by assessed enterprises. Figure 3 shows the summed up answers, definitely important and rather important to the question on the importance of individual areas of responsibility for the future development of the enterprise. Responsibility in relations with target market issues related to clients and commercial practices is important for over 60% of the surveyed (73% in Turkey).

*Fig3. Responsible market relations in Poland and Turkey*

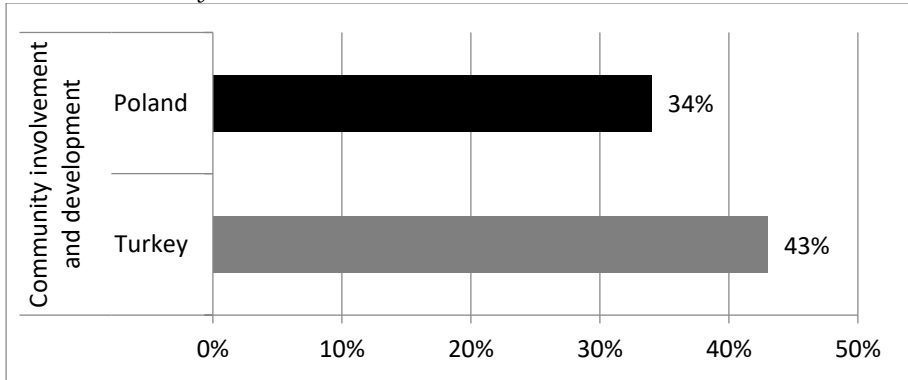


*Source: own research.*

Respondents, especially from Turkey declared their very high level of social responsibility in both commercial practices and in consumer issues.

Entrepreneurs have noticed that social involvement offers the possibilities to develop new ideas, present one's technologies, solutions and products, to find and create new markets and even to create new business solution. About 34 % of Polish respondents and as many as 43% of Turkish are actively involved in the issues of local communities. Which illustrates a profound gap on Polish SMEs side (fig 4).

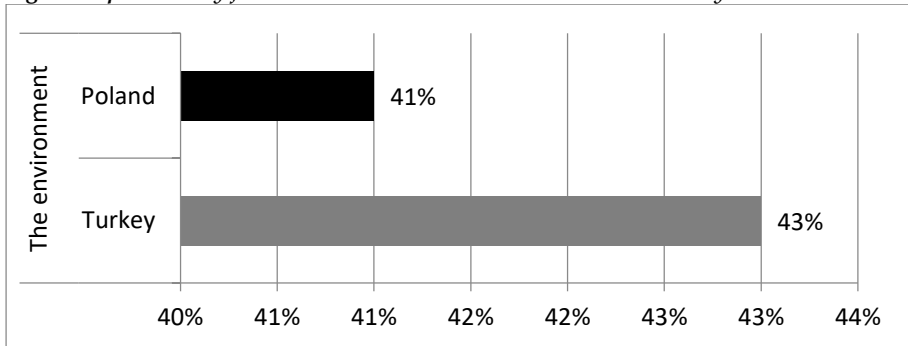
*Fig 4. Corporate community involvement and development of local community in Poland and Turkey*



Source: own research.

Almost 41% of surveyed entrepreneurs in Poland and 43% in Turkey accept the statement that their enterprise's activities affect the natural environment (fig 5)

*Fig 5. Responsibility for natural environment in Poland and Turkey.*

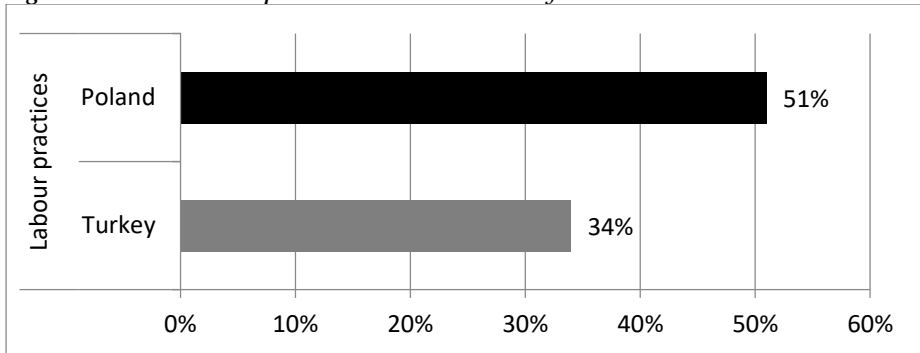


Source: own research.

Contrary to the common opinion, the activity of each enterprise, even the smallest one has a negative impact on the natural environment. Therefore, all institutions should take up actions to minimise such influence. Here, the standard enumerates: the prevention of pollution, the balanced use of raw materials, the reduction of climate changes, the protection and restoration of the nature. In the case of Polish and Turkish entrepreneurs, the most important reasons for environmental protection were mainly economic factors. Polish enterprises declared high energy costs and the search for alternative energy sources. In Turkey, the entrepreneurs pointed to the problem of water deficit.

The last analyzed area was practices at workplace. Best practices in this respect should apply to relations with employees, working conditions, social support, social dialogue, health and safety, employee development, training at workplace. That 51% of surveyed in Poland and 34% in Turkey declared practices at the workplace as important element of social responsibility (fig 6.)

*Fig. 6. Practices at workplace in Poland and Turkey*



Source: own research.

What has the company offered to its workers? In Turkey it was employee pension program declared (44% of answers). In Poland the entrepreneurs declared activities based on: additional medical care for every workers – 36%, flexible forms of employment (teleworking, flexible working hours) – 58%, partial or full refund of cost of studying at uni-

versities, postgraduate studies, courses which help to improve professional skills etc. – 18%.

On basis of research performed it may be concluded that SMEs often operate in scope that is too small to trigger their equally deep interest in all areas of CSR (Responsible market relations, corporate community involvement and development of local community, responsibility for natural environment , practices at workplace). Developing one coherent model of CSR for sector of small and medium enterprises is not possible. Their diversity determinates the differences in needs, relations with environment.

The given enterprises must find its own approach to social responsibility, closely associated with conducted activity, its place in given environment and the market situation.

## **Conclusion**

CSR is a multi-faceted phenomenon. The article is a contribution that aimed at capturing various elements of CSR creation at various levels: social, economic and political. In both countries, CSR was based on ethical systems and historical conditions. The political system and religion were not without significance. In Poland, thanks to 14 years of functioning in the EU, CSR is at the stage of creating business strategies, CSR innovations and building a competitive advantage. In Poland, since 2011, CSR activities have been implemented in accordance with the ISO 26 000 standard, and since 2015 in accordance with the 17 goals of sustainable development. The number of good CSR practices is increasing over time and they are becoming more and more innovative. It can even be said that CSR is an element conducive to the creation of CSR solutions.

However, in Turkey since 2005 and so far the country has started accession negotiations. In Turkey, CSR is at the volunteer stage. In Turkey, CSR activities are more often implemented in the following areas: market, natural environment, society, employees. However, corporate social responsibility activities in Turkey are developing as part of the process of membership in the European Union, covering topics related to European Union members, such as consumer protection, environmental protection

and fair competition. This approach was popular in Poland about 10 years ago.

The similarity in the development of the CSR concept is: the emergence of international corporations. An increasingly popular concept is in the area of employees, it concerns responsible companies in which employees prefer to work. CSR activities increase employee productivity, positively affecting organizational commitment. Ecological innovations take on meaning. Referring to the results of the concept of corporate social responsibility, we can say that this is a modern perspective for Turkey. It is interesting that in Turkey one can also talk about the approach to CSR, which results from trends such as halal, eco-Islam and green Muslim. The article is a contribution to further research related to cultural differences and even ethical and religious systems as an element shaping CSR practices in countries.

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