CSR-ISSUES IN THE VALUE CHAINS OF MULTINATIONAL COMPANIES (MNCS) – CHALLENGES AND BEST PRACTISE

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ABSTRACT: The following article presents the historical basis of Corporate Social Responsibility and the most common definitions of it. Another part of the article presents the fuel company and the bank with the description of its main activities in the area of CSR.

KEY WORDS: CSR; enterprise; environment; safety; oil company; bank.

JEL CLASSIFICATION: L11; F61.

1. THE HISTORICAL BACKGROUND OF CSR

The concept of Corporate Social Responsibility (CSR) first appeared in the 50s, however, for the 80's remained only a definition. During the '80s, researchers began to collect empirical data on the results of the CSR. Development of CSR in America began with a moment of decision by the Supreme Court that legalized corporate contributions and its impact on social issues. This decision caused a change in the perception of the level of responsibility by the American people and led to the first engagement of companies and enterprises in social affairs.

The first action of CSR activities were purely philanthropic, and very often based on personal benefits, they are rarely undertaken for the benefit of business for the company or enterprise. First of all, they were not considered as strategic activities, bringing substantial benefits to the company. Only in later years, when the event happened as an oil spill into the ocean from the Exxon Valdez oil refinery in 1989 and subsequent oil spill from the refinery, Shell's Brent Spar in the late '90s, when the corporations did not show any responsibility towards the society for the damage caused. As a result of this indifference, these companies recorded a significant drop in income, because they began to lose customers en masse, as were seen as polluters of

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the environment. In response to the behavior of customers, many enterprises and companies began to consider CSR as an integral part of business strategy and lead the practice to implement CSR (Kotler & Lee, 2005).

The next event, which clearly showed that the poor CSR can significantly contribute to the decline in revenues of the company and its negative perception, were bound with Nike, Enron and Parmalat scandals. From that moment it became clear that a properly conducted CSR policy can contribute to achieve a significant competitive advantage in the market.

Other factors that caused that CSR has become an integral part of the activities that are strategic measures for enterprise development, are (McElhaney, 2007):

- The impact of information technology which allows shareholders and consumers access to information and also allows for replacement,
- Increase professionalism of the NGO sector (Non-Governmental Organizations) allows to reveal and publish all the critical behaviors and offenses committed by businesses and corporations,
- The requirements placed on employers, employees responsible for conducting employment practices with the needs of companies to source highly skilled professionals from around the world
- The growing importance of theme of global warming and climate change, along with its impact on the consciousness of the shareholders on aspects of sustainable development.

On the other hand, in Europe, the approach to social issues was somewhat different than in America. In Europe social responsibility was the responsibility of governments and organizations whose main task was to take action in accordance with legal requirements. Therefore, the introduction of the concept of CSR into practice was many years later than in America. The explanation for this may be it is also in Europe, the implementation of the requirements of CSR by businesses was also much more difficult, were the cause of the strict regulations and restrictions that were formulated by the governments of European countries. In Europe, the responsibility initially was seen as an obligation to meet and not as a way to expand business (Crane & Matten, 2004).

Over the years, CSR has remained very controversial issue and being the subject of much discussion. One of the opponents of the concept of CSR is "The Economist", the newspaper says that since the beginning of a negative effect on CSR, in the 90's, said that CSR is just a temporary fad and practice of CSR, companies are only cosmetic changes in the nature (Guthy & Lange, 2006). However, at present, CSR has more supporters than critics, and the discussion on CSR has moved from purely academic considerations for having the nature of practical considerations, such as how to introduce CSR Today, CSR is understood as a central function in the business strategies of companies, including large energy companies resources are used to the idea of CSR. An example of this may be spending large corporations (an international) on CSR: GM issued 51.2 million dollars and Merck - 921 million dollars (Polonsky & Jevons, 2006).
2. CSR DEFINITION

Theoretical approach to CSR is based on the question for what companies are responsible and how they are motivated to accept this responsibility. According to the theory of Milton Friedman’s, the only responsibility of business is to maximize profit (increase the value of the shares of shareholders), but today, there is the view that companies also have a social responsibility (Porter & Kramer, 2003).

Corporate Social Responsibility is a concept defined in various ways, as each author of economics defines them in its own way. One of the broader definitions of CSR is the definition given by Vogel who sees CSR as: "Policies and programs of private firms that go Beyond legal requirements as a response to public pressures and societal expectations” (Baron, 2006). Some sources stress the altruistic nature of the motivation to implement CSR, and also that the activities of companies in CSR is not only accepted by a group of shareholders, but they also expect the next steps. Another definition of CSR is the definition created by Business for Social Responsibility who understands CSR as: „achieving commercial success in ways that honor ethical values and respect people, communities, and the natural environment” (Bhattacharya, et al., 2004). However, the definition that summarizes the key aspects of CSR is the definition given by the European Commission in 2001, contained in the Green Paper: „Social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Being socially responsible mean not only fulfilling legal expectations, but also going beyond compliance and investing ‘more’ into human capital, the environment and the relations with stakeholders” (Promoting a European framework for Corporate Social Responsibility, 2001).

It is also worth quoting the definition of CSR given by Kellie McElhaney'a, a professor at the University of California, who stated that: „CSR is not about how you spend the Money – it is about how you the Money!” (Bueble, 2008).

The importance of CSR in maintaining long-term competitive advantage was confirmed by a person widely regarded as the "guru" in the field of management - Kotler, Drucker and Porter and Freeman. The European Commission also mentions CSR as one of the major factors affecting the competitiveness of the European economy. Even formed a company whose main task is to provide consulting services on CSR. Clearly, CSR is a business strategy is peeled by a majority of companies operating in the market.

3. STAGES OF CSR IMPLEMENTATION IN THE ENTERPRISE
(Kompendium CSR, 2009)

The first stage of implementation of CSR in the company is to define business objectives in the long term. After their definition, it becomes important to answer the following question: "why in relation to the above, defined objectives of the company the CSR is needed?". Because the assumption of CSR is based on the socially responsible company that tries to maximize its profits and value both for itself and its shareholders (the investors), while respecting their work and ethical conduct. At the
same time trying to minimize any negative effects of their activities. The company, along with the market, society and environment are the dishes together, therefore, introducing a measure to improve the condition of one of these elements, a positive impact on other elements may be expected. The same effect can be noted in the other direction - worsening the condition of one element, the other elements also deteriorate.

The second step is to define the implementation of CSR purposes but for business strategy and its shareholders. At this stage, the first action the company should define the term "sustainable development" - that is, a development that will be possible to achieve and maintain over a long period of time and which also will be beneficial for the environment - society, economy and environment. At this stage, companies must ask ourselves, depending on the nature of its activities, many questions that require answering. These questions in fact are part of the market analysis by which it may be that the conduct of business in its present form (without CSR) in the long run may become unprofitable. This analysis allows defining the company in relation to four areas:

- The company and the market - building company in accordance with the precepts of sustainable development, and issue clear message to all market participants on the effects and consequences of actions taken by the company;
- The company as a place of work - building a culture based on dialogue with employees and addressing the needs of workers and their value in the company's strategy;
- The Company and Society - building relationships with society through dialogue, acceptance of feedback messages and the desire to establish cooperation;
- The company and the environment - minimizing any business activities that have an adverse impact on the environment, such as improvement of technology, keeping proper waste management.

CSR objectives should be closely linked with the strategic objectives of companies - their implementation should support business objectives and impact on minimizing the risks accompanying business activities. The ideal situation would be a situation in which the objectives of CSR leads to new business opportunities and lead the implementation of any kind of innovation in the enterprise. At this stage, it becomes important to also make a complete identification of the persons connected with the company (customers, employees, suppliers, contractors) and to determine the relationships between them and the company. This also applies to business relationships with governments, NGOs or the environment. With this identification will be possible to identify a group that has strategic importance for the company and by understanding their role in setting the company will gain more knowledge about the factors that significantly affect the success of the company.

The third step of the implementation of CSR is planning and benchmarking, this step is treated as a project and the company is prepared in accordance with the methodology used by various projects. The basic tasks and milestones are determined, a group of people responsible for implementing them are assigned and who is determined and how will be responsible for CSR after its implementation. It should be noted here that this step is treated as a project may take several months and his
artificial acceleration may result in improper implementation of CSR will result in its malfunctioning. Useful tool in the implementation of this step may be to compare CSR with leaders operating in the same economy, the environment or sector. It is here more to learn from "the best" than the same competitiveness.

Implementation and communication is the next stage of implementation of CSR. At this stage, after completion of the project of CSR, the next steps of actions and their effects should be communicated both within the company and outside. Adequate communication allows creating transparency and is the basis of an appropriate relationship with the environment. Lack of communication makes it impossible to carry out the project or the continuation of activities which are socially responsible. Lack of communication leads to lack of capital base to build trust, so necessary to conduct effective business operations.

The last step is the evaluation of CSR implementation, monitoring and reporting. Evaluation covers all activities that relate to previously established goals. After the payment, all due to be presented to all interested parties and persons connected with the company. It is also important that the CSR strategy has found its permanent place in the communication that exists between employees and company.

At this stage there is continuation of the company in accordance with accepted principles of social responsibility. This activity requires a systematic monitoring and reporting of results. Monitoring may include the level of CO₂ emissions, waste and environmental response to the actions of the company.

Note, that the conduct of business in accordance with CSR requires consistency and continuous improvement. CSR is not only on increasing competitiveness, CSR is a strategy which results in greater competition but also more beneficial to the environment business. CSR ensures consistency of the company in the sphere of economic, social, ecological and ethical.

4. CSR IN POLISH OIL CONCERN LOTOS

Polish Oil Concern Lotos is the result of the decision taken in 1971, starting construction of the refinery in Gdansk. Construction of the refinery was to be a response to costly imports of petroleum products from the west. In 1975, the refinery came first cargo of crude oil originating from the United Arab Emirates on the tanker "Kasprowy Wierch". Currently, the activities of the Lotos Group focused on three main areas:

- Mining Area – Lotos Group is the only Polish company which conducts mining operations in the Baltic,
- refining – Lotos Group’s activity in this area is focused on delivering to the market high quality products with optimal use of production potential. In order to increase the efficiency of this area, Lotos Group has pledged to implement the 10+Programme\(^1\),

\(^1\) 10 + Programme is a strategic task of investment realized by Grupa LOTOS in the development of the company belonging to the refinery in Gdansk. In terms of scale and value is one of the biggest projects implemented in the Polish economy until 2010. Within the 10 + at the refinery in Gdansk created several new technologically advanced plant, which will effectively produce sought on domestic and foreign oil...
commercial - the main objective of the Lotos Group in the area of this activity is to further strengthen its market position, achieving 30% share in the Polish fuel market by 2012 and to strengthen the image of a modern and dynamically developing company.

The mission of the LOTOS Group is an innovative and sustainable development in the area of exploration and extraction and processing of hydrocarbons, trade in products of the highest quality, ensuring sustained growth of shareholder value and achieving total customer satisfaction. Development which enables continuous improvement and use of potential employees, implemented in a responsible manner towards society, environment-friendly and consistent with the policy of energy security.

Lotos Group strives to be best assessed by oil company in the Baltic Sea region in terms of: the quality of petroleum products; quality customer service; professional management. Lotos Group as a company operating in the area of fuel is received very negatively by the environment, because it is the oil companies are regarded as The Master polluters of the environment. Therefore, from the very beginning of its activity is trying to be a socially responsible company. The task group is to reconcile the various expected from both customers and society as well as shareholders and employees. Therefore, realizing what the company's primary task is to systematically increase its value, the company also draws attention to how it is pursued. CSR in Lotos Group is understood as a long-term management strategy, in which the company takes responsibility not only for financial performance but also the impact on the environment. Therefore, since 2003, Lotos Group is involved in the Global Compact initiative, following the guidelines as well as presenting their own practices in CSR. Participation in this initiative ensures transparency and is also the company's public commitment and willingness to submit to verification of the solutions. As a result of CSR policy in 2009, the company joined a group of 16 companies which are listed on the Stock Exchange within the index RESPECT².

The strategy of corporate social responsibility (CSR) is an undertaking given to the implementation of the Lotos Group, along with business strategy. Long-term strategy for social policy is not only a source of competitive advantage, but also complement and support the business strategy. This follows from the belief that the achievement of business objectives would not be possible without taking into account social and environmental objectives in relation to key stakeholder groups.

products of the highest quality. Its implementation will ensure an increase in national energy security, which will also contribute to diversification of supply sources and increasing their oil production. Sulfur-free fuel, reducing emissions of heavy metals and particulates as a result of the 10+ is a direct benefit to the environment. The scheme will significantly improve the competitiveness of the Group's largest production facility of LOTOS, and investment in infrastructure is outsourced Polish companies new opportunities for businesses and new jobs.

November 19, 2009 after months of effort made its debut on the Stock Exchange Securities in Warsaw, the first in Central and Eastern Europe index of socially responsible companies – RESPECT Index. The idea underpinning the creation of the index, this award of companies which, in respect of social responsibility and sustainable development endeavor going well beyond their obligations under law and include an element of social responsibility internship in the business. The possibility of finding in the index is all companies listed on WSE excluding NewConnect and beyond WSE (dual listing).
Social responsibility strategy of Lotos Group defines short and long term objectives, actions and measures of the following areas: human resource management; occupational safety and health; environmental protection; relationships with the local environment; Market Partnership; community involvement.

Lotos Group is one of the most dynamic oil companies in the Central European region and also one of the largest Polish companies. Responsibility for the environment, community, employees and contractors, and energy security of the country is seen as a duty to the company. Principles of corporate social responsibility are therefore permanently inscribed in the mission and values of the company.

5. MAIN ACTIVITIES IN THE CSR AREA

Below the main key activities of Lotos Group in the area of Corporate Social Responsibility are presented.

The company uses its facilities exclusively the best available technologies to preserve the purity of production, namely the systematic reduction of emissions, reduction of raw materials, energy and water, solid waste treatment and prevention of accidents. Implemented in the company monitoring system enables continuous monitoring of the environmental impact of the plant. Today Lotos Group is continuing its modernization program guides sewage treatment and containment facilities, which will reduce the level of pollutants emitted to the lowest possible today to reach the level. Thanks to this production company currently has the smallest possible environmental impact. According to an independent expert conducted in 2007, implemented in the Lotos Group projects in the field of the 10 + Programme do not cause significant deterioration of the environment in areas adjacent to the refinery, including sites belonging to the Natura 2000 network. The new investments will be used among other solutions such as dissipation of any leakage directly into the sewer system to prevent leakage of pollutants into soil and groundwater, an early warning sensor system for leakage apparatus, a closed drainage system, version of the device in a reduced volume of work, constant monitoring of sources pollution and low emission burners in furnaces.

Another way to reduce any negative impact on the environment is the philosophy of producing only safe products - high quality fuel with the lowest achievable disturbance to the environment and humans. As the first manufacturer in Poland, Lotos Group started to use in fuel additives, which ensure proper cleanliness of the intake of fuel and the combustion chamber and protect engines from corrosion, which ensures proper combustion of fuel and thereby reduces air pollution.

This year, the Lotos Group has been working with the Foundation for the Development of Gdansk University and provided financial support to environmental activities related to protection of biodiversity of the Baltic Sea. The transferred funds are to be purchased include equipment supporting protection against by-catch of porpoises. The scale of involvement of LOTOS in the environment provides the best amount earmarked for this purpose. Environmentally friendly investments in 2008 amounted to approximately 225 million plz and accounted for almost 12% of all investments (1.911 billion plz).
Lotos Group’s initiative directed towards the region of Pomerania in operation since 2005. Assumes cooperation with Regional Authorities of concern in the implementation of economic projects and major events located in the Pomerania region, promoting the metropolis and the region in Poland and the European Union. The initiative in January 2007 an agreement was signed between the presidents of Lotos Group Gdansk, Gdynia and Sopot and the governor and the Speaker of the province. The aim of the initiative was to create a platform for the development agreement and the Tri-Pomerania - both economic and social as well as cultural. The agreement provides for on-going communication between Lotos Group and provincial and local authorities on joint ventures of cultural and social life. The individual events are selected taking into account the social dimension and importance for the promotion of the Pomeranian region. Co-operation and care of the communities surrounding the refinery are entered permanently in the company's social responsibility strategy. The company is committed to local initiatives - both those that are used to solve local economic and social problems, and those that support and promote the culture of the region in Poland and abroad.

In May 2008, Lotos Group joined the public campaign "not only save the fuel." The campaign is conducted in 29 countries by the European Petroleum Industry Association (Europe) and the European Commission. The campaign aims to initiate a social dialogue with the environment of consumers - through their car users to encourage efficient driving style, allowing the fuel savings, but also reducing traffic nuisance for the environment. The campaign was based on the ten tips to help motorists to drive in such a way to increase fuel efficiency.

Lotos Group cooperates with many universities, including the Technical University of Gdansk, Gdansk University and the Academy of Mining and Metallurgy in Krakow. In collaboration education students have access to concern’s internship programs, internships and scholarships. The best of them receive job offers at Lotos Group. To support educational projects Lotos Group is working with the Department of Chemistry, Gdansk University of Technology. In cooperation substantive experts and representatives of the group of universities in academic year 2007/2008 a new specialization was created - Technology refinery and petrochemical industry. Employees of the Lotos Group support in the conduct of University classes in the specialization of their experience and substantive knowledge. Students also have the opportunity to participate in practices and organized by the group in laboratory classes conducted in the laboratories of LOTOS Lab. Experts from Lotos Group also sit on the Advisory Council at the Faculty of Chemistry. The emergence of a new specialization is, on the one hand, the answer to the lack of professionals in this field in the labor market, on the other - a chance for universities to attract new volunteers to study at the faculty and the students themselves the opportunity to acquire specialized training, attractive from the perspective of employers.

Lotos Group contributes to the improvement of road safety, not only by improving product quality, but also engaging in social actions. One of them is directed to children education program - preventive "Safe route to school with Lotos", realized by Lotos Group. The program is targeted at early school age children and their coverage in 2007 took over nine thousands children in the Pomeranian province and
four thousands children from Jasło and Czechowice. The initiative aims to prevent road accidents involving children. This program cooperates with the police and local authorities. In 2007, the company also took an active part in the social campaign "Safe Eight" organized by the General Directorate for National Roads and Motorways. The campaign aimed to raise awareness of drivers in driving safety. Campaign concerned the national road No. 8, but it has to be extended by another road. The campaign was attended by 21 Lotos petrol stations located along the road No. 8.

Lotos Group also financially supports public medical institutions. Donations are forwarded to purchases of medical equipment and activities in the field of health promotion. Activity of concern related to health care focuses on the territory of Pomerania, and in the south of the country, where the largest manufacturing companies are located. In cooperation with medical institutions, Lotos Group purchased equipment for the nitric oxide therapy for Traumatology Centre of the Pomeranian Voivodeship Specialist Hospital - Pediatric Cardiac Surgery Department, pulsoxymetr for internal medicine hospital pediatric Polanki Gdansk, gamma-ray detector for Division of Surgical Oncology Cancer Center, apparatus for diagnosis of coronary artery disease heart for the University Hospital in Krakow. Lotos Group endowed in 2007, the Department of Diabetology, Children's rooms in Gdansk Medical Academy.

The company does not forget about their employees, in view of these programs are created to improve the professional qualifications of employees. The most important activities the group carried out in this area are:

- Academy of LOTOS "On the way to excellence" - a comprehensive program of professional development and continuing education of employees, operating since 2004. The aim of the Academy is to implement an organizational culture where employees are motivated to consciously participate in creating added value for customers and shareholders. University employees can improve in a systematic way and to achieve continuous improvement in work efficiency,
- "Leader of the Future 2007-2009" - a program aimed at developing the best managers in the company, whose task will be to meet the challenges that may face the concern in the future,
- "Staff 2009 - 10 + Programme" - a project set to attract employees involved in the 10 + Programme,
- "The certification of knowledge for employees in the area of production" - a project which aims to support the preparation of production workers to perform the tasks within the 10 + Programme,
- "The development of human resources" - its purpose is to provide business continuity management processes.

All these actions taken by the Lotos oil company, show clearly that the company is fully aware that the implementation of CSR strategies will not only improve the company's financial results, but will contribute to its perception as a business friendly environment, not only but also the environment, both internal as and external.
6. CSR IN ING BANK

In 1988, as a result of arrangements made by the Council of Ministers the Bank of Silesia region was created. At the beginning, the bank was owned by the state, but in 1991 it was transformed into a limited company. And in 1993, the bank is permitted to introduce its shares to the public. Since the bank has been introduced on the stock exchange, its shares are successively bought by ING Group (International Nederlanden Group), and in 1996, the number of shares held by this group causes that ING has a 54.08% of share capital. This share risen to 82.81% in 2001, causing, that in the same year, Bank Slaski has begun a member of the ING group, and runs its business under the name ING Bank Slaski.

Today, the bank offers a wide range of products, both, for individual and corporate clients (companies, concerns and local states). Bank offers products such as private accounts, savings, loans and credits, also, offers insurance and investments services. The bank’s offer, directed to the corporate clients, it can be found service, profits management, financing and risk management. And the concerns may use the services such as finance market service, securities service and cooperation with other banks services.

ING Bank Slaski was the first polish bank, which has started a cooperation with a very famous polish actor – Marek Kondrat, he has been a “face” of the bank for ten years. Thanks to the commercials with this actor, bank not only, increased the number of its clients, but also, got many prizes, especially prizes granted for commercials campaign.

In a daily work, ING Bank Slaski, is guided by the follows values: act with integrity; act in an open and clear way; mutual respect; act in a responsible way towards the environment and society. These values fully reflect what the bank wants to highlight and in what way it wants to be perceived by the customers.

The CSR strategy adopted by the ING Bank Slaski, is based on international standards and relates directly to Universal Declaration of Human Rights and UN Global Compact principles³. Since the year 1991, bank as a body of public trust, has used the Principles of Good Banking Practices⁴ and Corporate Governance⁵. Its action have been run towards to the Best Practices Principles, which had been adopted by the Board of Stock Exchange. Confirmation of these practices is bank’s presence at the Respect Index (like Lotos Group).

Bank’s action carrying out the Corporate Social Responsibility are taken in the following areas: relation with the clients; relations with the employees; relation with the community; environment.

³ Global Compact is the world's largest initiative for corporate responsibility and sustainable development. Global Compact is a call directed to a business that in its operations guided by the 10 basic principles of human rights, labor rights, environmental protection and anti-corruption and to promote corporate social responsibility (CSR).

⁴ Principles of Good Banking Practice are a set of rules of conduct related to the activities of banks and relate to the banks, people are employed and those through which banks carry out banking transactions.

⁵ That the rules defining standards of relations between listed companies and their market environment, can be an important instrument strengthening the competitiveness of the market. They can also be an innovative approach to the problems of the stock market, and by building its international attractiveness.
Relation with the clients. In this area, the bank focuses on efforts to adapt products and services according to customer’s needs and expectations, particularly for continuous quality improvement in its services. For the bank, the responsibility for the business relationships with customers is a clear and understandable offer, ethical marketing and communications, reaching for the highest standards of its services, fair complaint process and a dialogue with the clients. With these realized values, today, the bank is a leader in the field of Internet banking, in the year 2011, it was the first bank in Poland, had conducted a survey directed to the users, in order to rebuild the site and improvement on its use. Thanks to this survey, and its opinion, the bank’s website has been rebuilt. As a result of this, the bank received the "Crystal Symmetry" award for the best website. And thanks to the high quality of service, the bank was among the TOP 100 most friendly companies in Poland, taking the third place in the banking and finance category, it has also won the "Quality Emblem Service 2011" which is awarded on the basis of the consumers’ opinion. In the year 2011, the bank has continued its activities related to research in the areas of customer satisfaction:

- individual clients - thanks to the method of Walker Information6, and Net Promoter Score7, it was possible to diagnose the level of customer satisfaction resulting in bank’s recommendation to other customers;
- Corporate and strategic clients – the carries out studies has related to quality of service, financial circumstances, to carry out any improvements or adjustments to customers' expectations.

Also in the year 2011, the bank continued to modernize its facilities (67 retail branches). Changes made to the facilities are intended to bring interior design to customer needs and expectations together with ensuring the access to modern and comfortable handling. Customers can use the Waiting Zone and a meeting room, and for the little ones are the corners of children's media. Additionally, for the corporate customers, bank has made a service of ING Meeting Place available – the bank's customers can use the conference rooms of the bank.

In order to conduct a dialogue with the customers, to which the bank pays a great attention, the bank uses tools such as a forum, Skype, Facebook, the channel on the You Tube and video calls.

And in the year 2011, the bank has introduced a procedure for supplier management, which is the basis for determining a coherent vision and strategy for collaboration with suppliers. By taking a consistent and uniform supplier management process, it is possible to maintain the right balance and efficiency, cost optimization and the minimization of the risk occurring in co-operation.

Relation with the employees. The Bank strives to offer a friendly, safe, attractive and stimulating the development job positions. With the implementation of solutions such as the ability to work from home (at least one day during the month), it facilitates a balance between the work and private life.

The Bank also supports the professional development of employees by encouraging them to achieve high results, including to provide tools such as Navigator

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6 This method is used for the diagnosis of attachment, satisfaction, customer loyalty and satisfaction with services received.

7 This method is used to diagnose satisfaction.
Development (the path for planning their own development) and development internships (used to know the specifics of work of other units of the bank). Bank runs the initiatives directed to the outstanding employees and managers: Conference with the authorities and the Academy of Arts and Orange meeting.

Employees also have the opportunity to anonymously express an opinion on the work at the bank - this objective is carried out by yearly employee satisfaction survey WPC (Work Performance Culture), the last study included 88% of employees’ opinions, providing valuable information on issues such as the realization of the strategy, openness and attractiveness of the bank's growth in the labor market.

Relation with the community. Together with ING Foundation for Children8, the bank supports and promotes social activities among the employees through the implementation of employee volunteering program (8 hours of annual working time, bank employees can devote to volunteering). Under this program, the bank throughout the year, performs volunteer actions:

- projects for local communities - as a part of the competition for the good idea of volunteering initiatives. In 2011, 560 employees realized the 39 actions in favor of social clubs, hospitals, schools, kindergartens,
- projects for selected social partner - actions in most of the gathering a large number of employees working for the benefit of selected individuals – including children's homes, treatment centers, in 2011, was held on 16 of such shares, the largest of which was attended by nearly 100 employees.

Bank supports education and development of entrepreneurship among high school students, the result of this support was to obtain the bank's active title on Enterprise Businesses, for the 130 preparation of practice and conduct training day.

Another initiative was the Global Challenge of the bank - the bank's volunteers organized a meeting for children on which the book "Snapper lion, which was not" issued by ING Bank Slaski, was read. The effect of this action was to give to local community centers, hospitals, schools and kindergartens more than 3,500 copies of this book.

The tradition of the bank are also charities collections organized by the employees, for children who are the wards of the ING Foundation for Children - in September, schoolchildren received a dowry gifts, and Christmas presents in December.

Environment. Besides all the above activities, the bank also leads efforts to protect the environment and its resources. These actions are manifested, among others:
- Organization of the "I turn trash to the parking lot for a mouse," whose purpose was to limit the number of baskets and discarded plastic bags;

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8 The Foundation was established on the foundations established in 1991, the Foundation Bank. With the knowledge and involvement of people associated with the Foundation and ING employee volunteers help already received several thousands of children throughout the country. The Foundation's mission is to equalize opportunities for children from deprived areas, both geographic and social. The Foundation implements educational programs such as Internet Day-ING. It helps chronically ill children, provides financial assistance to schools educating children and youth with special needs, and organizes educational rehabilitation stays Smile for dependents of those institutions.
"clean office" action, through which was collected 150 tons of waste (paper, electronic equipment or furniture), which were disposed of in an environmentally friendly way;

"Spring teleCleaning" action, during which was carried out the collection of used cell phones. The purpose of this action was the realization that thrown into the dustbin the mobile phones are a hazardous waste, and ultimately carried out the collection - no longer phones have been safely disposed of;

"Earth Hour" action is a worldwide actions which the aim is to express support for the climate of the planet. Awareness is to turn off lights for an hour in the headquarters and branches;

"A week for Earth" action which aims to raise employees' environmental awareness, shaping attitudes that promote good practice at work and at home as well as paying attention to the impact that each employee can have on the environment.

With actions undertaken, the bank was the winner of the Pantheon of Polish Ecology, which is a prestigious award for operators to protect and improve environmental quality. In addition, the report Responsible Business Forum on "Responsible Business in Poland" is presented to implement the Environmental Management System according to ISO 14001 in ING Bank Slaski, as an example of good practice in CSR companies in Poland.

7. CONCLUSION

CSR (Corporate Social Responsibility) is taking action today by companies, and treated them as a natural duty. Increasingly it is known that the company has focused solely on maximizing profit rather remiss in matters relating to their immediate environment: workers, the environment and society, in a certain period of time will feel the negative effects of their ignorance. Employees as the power of the companies and often has an impact on the results achieved by the financial and market position, should be adequately treated, as well as motivated and rewarded. With this treatment of workers, the company is gaining a solid and reliable opinion of the employer. By limiting the negative impact of its activities on the environment becomes, in popular opinion, the company cares about the environment. While taking care of the immediate community - gaining the opinion of the company responsible. Today, more and more companies are trying to be "socially responsible", because looking at companies that were leaders in CSR can be certain that the introduction of CSR brings many benefits and adverse effects of CSR has not yet been found.

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