

THE IMPLEMENTATION OF THE CSR CONCEPT IN ENTERPRISES IN THE LUBELSKIE VOIVODESHIP ON THE PREMISE OF EMPLOYING PERSONS WITH DISABILITIES

Implementácia konceptu CSR v podnikoch Lubelského vojvodstva v predpoklade zamestnávania osôb so zdravotným postihnutím

Magdalena MACIASZCZYK, Agnieszka RZEPKA

ABSTRAKT

Vzhľadom na tempo zmien, globalizáciu a zvýšenú kontrolu etiky spoločnosti zo strany zainteresovaných strán musia podnikatelia pri podnikaní hľadiť za hranice ziskov. Účelom tohto príspevku je vysvetliť podstatu spoločensky zodpovedného podnikania, ktoré sa snaží o trvalo udržateľný rozvoj načúvaním miestnej komunite a preberaním zodpovednosti za jej činy. Zaoberá sa aj alarmujúcim tempom rastu fenoménu zdravotného postihnutia, analyzuje súčasný právny stav zamestnávania osôb so zdravotným postihnutím a uvádza štatistiky o participácii osôb so zdravotným postihnutím na trhu práce. V tomto dokumente boli použité rôzne prístupy. Fenomény zdravotného postihnutia a profesijnej aktivizácie boli prezentované na základe skúmania obsahu zákonníkov, zákonov a iných právnych dokumentov z *Pol'ska* a iných krajín. Faktory, ktoré prispievajú k neefektívnosti súčasného systému pomoci osobám so zdravotným postihnutím pri prechode na otvorený trh práce, boli identifikované pomocou faktorovej analýzy. Štatistické údaje však odhalili úroveň zdravotného postihnutia a povedomia o trvalo udržateľnom rozvoji. Interpretácia normatívneho správania, legislatívy a konvencií sa podobala základným právnym predpisom.

Kľúčové slová: Sociálna zodpovednosť podnikov. CSR. Zdravotné postihnutie. Zamestnanosť.

ABSTRACT

Due to the pace of change, globalization and increased stakeholder scrutiny of a company's ethics, entrepreneurs must look beyond profits when doing business. The purpose of this paper is to explain the essence of socially responsible business, which strives for sustainable development by listening to the local community and taking responsibility for its actions. It also treats the alarming rate of growth of the disability phenomenon, and analyzes the current legal status of the employment of people with disabilities and presents statistics on the labor force participation of people with disabilities. There were different approaches taken in this paper. The phenomena of disability and occupational activation was presented was based on an investigation of the content of codes, laws, and other legal documents from Poland and other countries. The factors that contribute to the inefficiency of the current system for assisting persons with disabilities in transitioning into the open job market have been identified via the use of factor analysis. However, statistical data revealed the level of disability and sustainable development awareness. Interpreting normative behaviors, legislation, and conventions resembled the basic legal regulations.

Key words: Corporate Social Responsibility. CSR. Disability. Employment.

INTRODUCTION

Corporate social responsibility (CSR) has evolved from being seen as a strategic

requirement and necessity to a voluntary activity and possible competitive benefit of the corporation Falkenberg and Brunsæl

2011. Over 80 % of major companies currently report on their social responsibilities in CSR reports, therefore this shift mostly concerns such organizations The KPMG Survey (2020). Small and medium-sized businesses (SMEs) have been largely overlooked in academic discussions on corporate social responsibility (CSR), which have mostly focused on giant companies. The problem is complicated by the wide variation in size, national context, development, and organizational structure among SMEs, all of which is reflected in the CSR initiatives undertaken by these organizations Jenkins (2004); Russo & Perrini (2010); Spence & Lozano (2000).

Time and financial constraints, as well as a lower level of human, technical, and organizational resources for the implementation of the social responsibility policy, have been identified by previous studies of SMEs' social responsibility as the key impediments to CSR implementation in SMEs. Unlike huge corporations, the owners of small businesses are motivated to participate in social media because of the practical benefits they see for their company. SME employees are key stakeholders for this group of enterprises, much more involved than employees of large companies, and more exposed to pr. Although employees have been studied for years and from the multiple perspectives (for example, from the perspective of employee outcomes [A], workplace innovation [B], or work engagement [C]), how the business case for CSR is understood and perceived by SME employees has not yet been studied Berniak-Woźny et al. (2023).

The following research hypotheses have been presented to describe the research approach taken:

H1. The fewest entrepreneurs implement socially responsible business concepts regarding human rights.

H2. Employers who create new jobs for the disabled as part of CSR are simultaneously active in other areas of corporate social responsibility.

H3. The main motivation for entrepreneurs to hire people with disabilities is the desire to improve the company's image by nurturing good practices.

This article is structured as follows: a literature review is presented at the outset, which will lay the foundation for the empirical part of the research; this review is divided into three sections: an overview of CSR and its evolution, the situation of disabled on the labor market. The second section presents the research strategy and characteristics of the sample. This is followed by the results and discussion. The article concludes with a summary of the study's findings, a discussion of its limitations and suggestions for further research.

In terms of study on the notion of CSR and its influence on business performance from the perspective of workers, this article adds to the international literature on management and, more specifically, to current research on corporate social responsibility. Previous research has focused on employee attitudes and behaviors including job satisfaction, dedication to the company, and retention, but the authors believe their study is the first of its kind Akhouri & Chaudhary (2019).

1 Literature review

CSR concept

For millennia, business or corporate social responsibility has been the subject of discussions. Asylums, shelters for the impoverished and elderly, hospitals, and orphanages or even creating an industrial community to improve employees' quality of life were the organization's early social activities Heald (2017). In the 1920s and 1930s, managers began to balance profit maximization with customer, employee, and community needs. Companies became socially responsible entities throughout World War II and the 1940s Carroll (2009).

Today, the subject of CSR, which stands for "Corporate Social Responsibility," is becoming increasingly popular and is the subject of much discussion in the world of business, as well as in academic circles, institutions, and among consumers. CSR is summed up nicely in the definition developed by the European Commission, defines corporate social responsibility (CSR) as "the responsibility of enterprises for their impacts on society." This covers how a company's actions impact the environment,

the community, workers, and the rule of law. CSR is "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis," according to a prior definition provided by the European Commission. CSR is described as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" by the EU. businesses for the influence they have on the environment. As a result, the idea of corporate social responsibility (CSR) is a step toward the shared accountability of businesses for the influence they have on the whole environment Fiechter et al. (2022).

Corporate social responsibility is based on two primary principles: stewardship and charity. The latter refers to the notion of brotherhood and requires the wealthy to assist the poor and needy. Modern businessmen, on the other hand, are more likely to apply the notion of fiduciary obligation. It gives wealthy individuals the ability to act in the public good. They should dispose of their money in a way acceptable to the community because they manage resources on behalf of others Chouten et al. (2014).

The popularity of CSR has been influenced by: - the ability to give a company a competitive advantage; - the use of CSR as a marketing tool that can cover up a company's unattractive offerings; - the need to adhere to established norms and standards that are required by investors when implementing socially responsible projects; - the rise of multinational corporations and the resulting growing expectations that business will take over societal responsibilities; - the emergence of the global marketplace and - the urge to maximize profits Teneta-Skwiercz 2013.

According to the PN-ISO 26000 standard Kosiń 2020, CSR is an organization's responsibility for the impact of its decisions and actions on society and the environment, which is provided through transparent and ethical conduct that: contributes to sustainable development, including the well-being and health of society; takes into account the expectations of stakeholders; is

consistent with applicable law and consistent with international standards of conduct; is integrated into the organization's operations; and is communicated to stakeholders. PN-ISO 26000, also known as "Guidance on social responsibility," provides guidance on social responsibility, which is defined as an organization's responsibility for the impact of its decisions and actions on society and the environment, through transparent and ethical behavior in key areas such as organizational governance, human rights, labor practices, environment, fair operating practices, consumer issues, and community involvement and community development.

The Forum for Responsible Business (FOB) has come up with its own definition of corporate social responsibility, which states that CSR is: "an effective management strategy that, by conducting social dialogue at the local level, contributes to increasing the competitiveness of enterprises at the global level and, at the same time, shaping favorable conditions for social and economic development.

Others Kosiń (2020) interpret CSR as the responsibility of management to make decisions and take actions that contribute to both the care of self-interest (multiplying the organization's profit) and the preservation and expansion of social welfare. He views CSR as the obligation of management to make decisions and take actions that contribute to both the care of self-interest (multiplying the firm's profit) and the care of others (improving society). P. Drucker expressed his opinion in a similar manner. He asserted that "a free enterprise operating under conditions of economic freedom cannot exist simply because it is good for business; the purpose of its existence is that it is needed by society" (a free enterprise operating under conditions of economic freedom cannot exist simply because it is good for business; the purpose of its existence is that it is needed by society Falkenberg & Brunsæl (2011). According to M. Friedman, who is widely regarded as one of the most prominent critics of CSR, the goal of any business should be to maximize profits. He proclaimed that "there is only one kind of social responsibility on the part of the business world," which is to use one's

resources and conduct activities to increase one's own profits in accordance with the game's rules. "There is only one type of social responsibility on the part of the business world," he stated. To engage in open and free competition that is honest and free of deception or fraud Bosch-Badia et al. (2013). Consequently, he compares CSR actions to collectivism. E. Sternberg has moved the indicator one position forward. According to her statement, "the consumption of corporate resources for non-economic purposes is in fact theft: the unauthorized appropriation of what belongs to the owners" Crouch & Maclean (2011).

Three distinct domains are encompassed by the concept of corporate social responsibility. Regarding the ecological sphere, the concept entails environmental protection; regarding the economic sector, profit maximization; and regarding the social sphere, the encouragement of workers and local communities. Consequently, businesses that implement the CSR concept take the needs of their various stakeholder groups into consideration. This enables the development of synergies between the aforementioned domains.

People with disabilities in the labor market

Every year, the number of individuals with disabilities increases. This does not appear to be a surprising occurrence when demographic shifts resulting in geriatric populations are taken into account. In the literature, numerous concepts of disability can be found Maciaszczyk (2014). However, the most prevalent definition, which accurately reflects the nature of the issue and is also the most frequently cited, is contained in the Polish Act on Vocational and Social Rehabilitation and Employment of Persons with Disabilities of August 1997. It reads: disabled persons are those whose physical, mental, or psychological condition permanently or intermittently impedes, restricts, or prevents them from fulfilling their social duties, and in particular their ability to perform professional employment Stec (2018).

The World Health Organization (WHO) has identified some distinctions between limitation, disability, and impairment. Any loss or deviation from normalcy of a

psychological, physiological, or anatomical structure or function constitutes an impairment. Disability is defined as any limitation or deficiency resulting from a reduction in the capacity to perform an activity in a manner or to an extent deemed normal for a human. Handicap, on the other hand, is defined as "an individual's disadvantage due to a limitation or disability that restricts or impedes the performance of a role considered normal according to the individual's age, gender, social and cultural factors." Given the nature of this article and the distinctions between the terms, however, they will be used interchangeably.

The number of individuals with disabilities represents a significant proportion of the global population and is continuously increasing. On the basis of observations made by researchers and population counts, it is estimated that as many as 500 million individuals are disabled. Unfortunately, one in ten individuals in most countries have a physical, mental, or sensory impairment. At least 25 % of each population is afflicted by a disability on average.

Multiple obstacles make it difficult for disabled individuals to access the open labor market. The main obstacles include: 1) the employer's fear of more frequent inspections for receiving subsidies obtained from public funds for the employment of a disabled person; 2) the employer's skeptical and stereotypical attitude towards the proper performance of duties and the low productivity of a disabled person or the need for constant care; 3) the bureaucratization of procedures and the related difficulties in relations with offices; 4) the lack of effective implementation of measures taken at the Labor Offices; 5) reluctance to incur additional costs for employing a disabled person and for him to exercise his right to additional paid leave; 6) a system of funding from public institutions that does not provide real motivation for people with disabilities to take up employment; 7) the need for constant monitoring of changes in legislation on the employment of people with disabilities; 8) the lack of existence of entities specializing in the employment of the disabled, which, functioning on the principles of, for example, temporary employment agencies, will be able to relieve

the employer of his duties and thus help save time Garncarz & Żak (2019).

Employers should view people with disabilities as a significant asset. This is because employing them is advantageous for a variety of factors. On the one hand, entrepreneurs acquire a motivated, need-driven, and loyal employee for their team. On the other hand, they incur no additional costs as a result, as any additional expenditures are covered by subsidies defined by relevant legal acts at American, the European Union and national levels Blanck 2000; Kock 2004; Konur 2002; Majka et al. (2018); Vornholt et al. (2018). There are of course numerous forms of assistance for employers who employ disabled individuals. These include reimbursement of the cost of adapting a workstation, reimbursement of the cost of training a disabled worker, reimbursement of the cost of employing a worker to assist a disabled worker, and reimbursement of the cost of workplace apparatus. However, for an entrepreneur, employing a person with a disability should primarily depend on their competence or lack thereof. On the other hand, the possibility of receiving concessions or salary subsidies is merely an added benefit Domańska (2016).

Currently, the disabled community more generally is seen as untapped potential. It represents a significant burden on the budgets of all governments by having to pay many benefits. The European Union, in an effort to increase labor force participation among people with disabilities, is attempting to implement ALMP's- Active Labor Market Programs), ie.: - secure employment, - creation of equal opportunities/anti-discrimination (e.g., use of quota system), - modification of the workplace, i.e. providing the position with suitable technology, etc., - preserving the current workplace, - supporting the development of entrepreneurship among dysfunctional individuals, - support for the workplace, and retraining, rehabilitation, and assistance for reentering the workforce.

2 Research objectives and methods

The purpose of the study was to determine the relationship between companies' awareness of the CSR concept's underlying assumptions and the employment of

individuals with disabilities. The empirical part of this paper is based on the structured survey distributed following the standards of the CAWI technique. Survey results were compiled using SPSS Statistics. The survey questionnaire in electronic form was distributed on the Internet on forums of employers' associations. The request to participate in the survey was also sent through the Organization of Employers of Lublin Region "Lewiatan", the Lublin branch of PFRON - State Fund for Rehabilitation of Persons with Disabilities, the Foundation for the Development of Lublin Region and the FOB - Forum for Responsible Business Organization. In addition, direct inquiry was made by e-mail to 33 companies. In addition, a list of sheltered workshops posted on the website of the Lubelskie Voivodeship Office was used to establish contact. Some of the employers were reached and spoken to in person.

Representatives of 43 companies operating locally in the Lublin market took part in the survey. The dominant group of companies surveyed were those of a manufacturing nature – 25 (58 %), followed by trade (n=14, 33 %) and only 4 (9 %) companies operating in services. This information suggests that manufacturing companies have the most jobs to offer people with disabilities. 39 (91 %) of the surveyed companies did not have sheltered workplace status. The majority of respondents (n=16, 37 %), operated limited liability companies. Slightly fewer n=13 (30 %) were general partnerships. Among the companies surveyed, there were 8 joint stock companies (19 %), while there were only 6 cooperatives (14 %). None of those surveyed operated a civil partnership or was a separate individual. This allows us to admit that both at the micro (Lublin Province) and macro scale (nationwide survey based on Central Statistical Office data

("Osoby niepełnosprawne na rynku pracy - Ministerstwo Rodziny i Polityki Społecznej - Portal Gov.pl," n. d.) are the most common legal form.

The survey questionnaire was covering 18 closed questions, with two filter questions. It included questions about the relationship between knowledge of the assumptions of the CSR concept and more frequent

employment of people with disabilities. Using the relevant questions, it was checked what is important for an employer when hiring people with disabilities, what kind of support they need and also what is the determinant of starting cooperation with such a person.

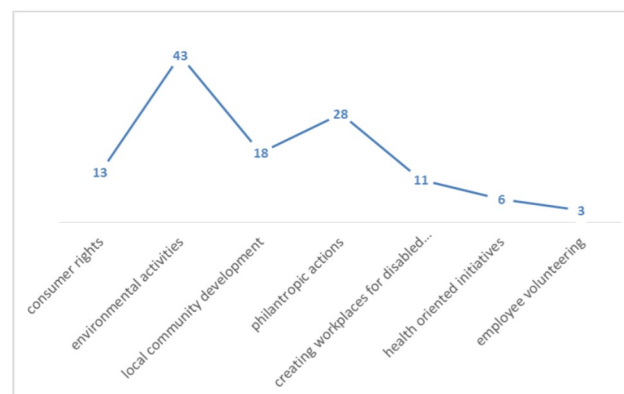
At the beginning of the questionnaire the information about the topic and purpose of the survey and its duration was placed. The fact that participation in the survey is completely voluntary and completely anonymous was also added. In the first section, respondents were asked to assess their familiarity with and implementation of CSR concepts. In the second section of the questionnaire, respondents were asked whether they employ individuals with disabilities. The queries in this section were also designed to help determine the employee's profile. In the third section of the survey, respondents were able to assess their level of satisfaction with working with a disabled employee and identify the advantages of employing disabled individuals. A metric was included at the conclusion of the survey.

3 Results

The analysis of the data made it possible to verify the previous research assumptions and come to some important conclusions regarding the activities of businesses in implementing CSR concepts to help make people with disabilities active in the workplace.

H1 assumed that the fewest entrepreneurs implement CSR concepts in the area of human rights. Although respondents indicated that they most often engage in pro-environmental activities, the frequency of involvement in philanthropic campaigns (charities) or consumer protection (regulations and a clear warranty and returns policy) is also notable. Employee volunteering and health-oriented activities are the least popular among respondents. Possibly this is due to the involvement in such activities of individuals acting on their own initiative, rather than within the company (Figure 1).

Figure 1: Areas of activity according to the CSR concept



Source: own processing

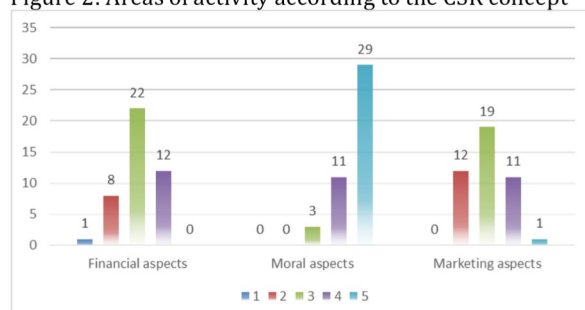
The obtained results do not support the hypothesis as stated. However, comparing the results of this survey with the results of the 2016 FOB report, which indicated that it is this area in particular that requires initiative, one can conclude that employers are attaching increasing importance to developing precisely the area of human rights in the broadest sense.

H2 stated that employers who create new jobs for people with disabilities as part of CSR are simultaneously active in other areas of corporate social responsibility. For the purpose of such a hypothesis, the responses of only n=11 who answered affirmatively about creating jobs da people with disabilities were analyzed. Elaborating on the collected data, it can be deduced that companies implementing the CSR concept are simultaneously active in multiple areas - none of the 43 surveyed companies indicated that they are involved in only one area (environmental). enterprises that confirmed their commitment to employing people with disabilities are also primarily involved in charity and local community development. It is also worth noting that all 3 companies indicating employee volunteering create workplaces suitable for people with disabilities.

H3 stated that the main motivation for entrepreneurs to hire people with disabilities is the desire to improve the company's image by nurturing good practices. Thanks to the survey, it is possible to see which benefits of hiring people with disabilities are most important to employers, and which are less important (Fig. 2). Respondents had to indicate how financial, marketing and moral aspect was important to them. The financial aspect included

subsidies for a sheltered workshop (employment of min 6 % or 25 persons with disabilities), reimbursement for furnishing, adapting a workplace, hiring an assistant for a disabled person or training a disabled person. The marketing aspect was limited to positive PR and improvement of the company's image in the market, while the moral aspect implied a desire to fight discrimination against disabled persons and their vocational activation in the labor market. Responses could be given on a 5-point Likert scale, where 1 meant that the studied factor was completely unimportant to the company, while 5 indicated its high importance.

Figure 2: Areas of activity according to the CSR concept



Source: own processing

It turns out that when hiring people with dysfunctions, employers declare that they are most often guided by the possibility of preventing discrimination against people with disabilities and their professional activation in the labor market. They strongly prioritize this factor over shaping their image and ensuring a positive perception of the company in the external environment, or the possibility of receiving financial gratification, which is a very positive aspect of the research conducted.

CONCLUSION

Employers are becoming increasingly aware of CSR activities, and as it turns out, the financial aspect is neither the main nor the only motivation for employers when hiring people with disabilities. Employers who create new jobs for people with disabilities as part of CSR are often simultaneously active in other areas of corporate social responsibility. Implementation of good environmental practices has always been more readily

undertaken than human rights activities, but there is now more emphasis on this particular area. In analyzing the statistical data, it was noted that people with disabilities very often drop out of primary education. This can be a sign of discrimination or is accompanied by a number of other barriers, including architectural ones. However, a disabled worker without a higher education can be employed just as readily as a non-disabled worker - in positions where he or she can perform simple and reproductive work, mainly in enterprises of a manufacturing nature. Employers mostly express satisfaction with employees with disabilities and are not bothered by their need for assistance and lack of independence in performing some duties. Managers say they are willing to establish lasting, long-term cooperation with them on favorable full-time employment terms. A good start on the road to employment for people with disabilities on the open labor market can be a previous job in sheltered workshops or the use of occupational therapy classes or a special work assistant.

The aim of the study was to determine the relationship between companies' awareness of the assumptions of the CSR concept and the hiring of employees with disabilities. Indeed, the study found that among companies aware of CSR assumptions, hiring people with disabilities is more common.

Our study has some limitations that suggest directions for further research. The first limitation is due to the narrowing of the study to the Lublin province. Since the concept of CSR depends on the level of wealth and culture, it would be worth expanding the survey to other regions and even countries in the future. In addition, the survey allowed us to learn the opinion of only a narrow group of stakeholders implementing the CSR concept to varying degrees. Therefore, future research could focus on more companies and could be expanded to identify factors that limit companies' commitment to selected activities.

It would be unwise to disregard the idea of socially responsible business, viewing it only as a passing fad and treating its assumptions as of marginal importance, while issues in

this area are increasingly discussed internationally and the CSR concept itself is of growing importance. It is important to emphasize the fact that only properly implemented CSR activities can become an investment that benefits all members of the market. Building awareness and striving to understand the issues related to diversity management will ennoble Polish business, and perhaps soon distinguish itself on the international arena by setting a good example of taking effective action.

Bibliography

- AKHOURI, Anuya, CHAUDHARY, Richa, 2019. Employee perspective on CSR: a review of the literature and research agenda. In: *Journal of Global Responsibility*, [online] Vol. 10, p. 355–381. ISSN: 2041-2568 [cit. 2023-08-18]. Available from: doi: 10.1108/JGR-11-2018-0057
- BERNIAK-WOŹNY, Justina, KWASEK, Artur, GAŚIŃSKI, Hubert, MACIASZCZYK, Magdalena, KOCOT, Maria, 2023. Business Case for Corporate Social Responsibility in Small and Medium Enterprises—Employees' Perspective. In: *Sustainability* [online] Vol. 15, p. 1660. ISSN 2071-1050 [cit. 2023-08-18]. Available from: doi: 10.3390/su15021660
- BLANCK, P. D., 2000. Employment, disability, and the Americans with Disabilities Act: Issues in law, public policy, and research. Northwestern University Press. ISBN 978-0810-116-894
- BOSCH-BADIA, Maria Tereza., MONTLLOR-SERRATS, Joan, TARRAZON, Maria Antonia, 2013. Corporate Social Responsibility from Friedman to Porter and Kramer. [online] Vol. 3, n. 3A, p. 11-15. [cit. 2023-08-18]. Available from: doi: 10.4236/tel.2013.33A003
- CARROLL, Archie B., 1999. Corporate social responsibility: Evolution of a definitional construct. In: *Business & Society*, [online] Vol. 38, p. 268–295. ISSN 1552-4205 Available from: https://www.researchgate.net/publication/282441223_Corporate_social_responsibility_Evolution_of_a_definitional_const_ruct
- CARROLL, Archie B., 2009. A History of Corporate Social Responsibility: Concepts and Practices. In: Crane, A., Matten, D., McWilliams, A., Moon, J., Siegel, D. S. (Eds.), *The Oxford Handbook of Corporate Social Responsibility*. Oxford University Press, [online] p. 19–46. ISBN 978-019-9211-593 [cit. 2023-08-18]. Available from: doi: 10.1093/oxfordhb/9780199211593.003.0002
- CROUCH, Chris, MACLEAN, Coal, 2011. *The Responsible Corporation in a Global Economy*. Oxford: OUP. ISBN 979-8200586035
- DOMAŃSKA, Lucia, 2016. Employment Assisted with a Chance for the Handicapped. In: *Opuscula Sociologica*, [online] p. 89–98. ISSN 2353-2882 [cit. 2023-08-18]. Available from: doi: 10.18276/os.2016.2-07
- DRUCKER, Peter F., 2002. *Myśli Przewodnie Druckera. MT Biznes*, Warszawa.
- FALKENBERG, Joyce, BRUNSÆL, Petter, 2011. Corporate Social Responsibility: A Strategic Advantage or a Strategic Necessity? In: *Journal of Business Ethics* [online] Vol. 99, p. 9–16. ISSN 0167-4544 [cit. 2023-08-18]. Available from: doi: 10.1007/s10551-011-1161-x
- FIECHTER, Peter, HITZ, Jorg-M., LEHMANN, Nico, 2022. Real Effects of a Widespread CSR Reporting Mandate: Evidence from the European Union's CSR Directive. In: *Journal of Accounting Research*, [online] Vol. 60, p. 1499–1549. ISSN 1030-9616 [cit. 2023-08-18]. Available from: doi: 10.1111/1475-679X.12424
- GARNCARZ, Jakub, ŻAK, Martyna, 2019. Osoby niepełnosprawne na rynku pracy w Polsce w latach 2006 - 2018. In: *Rynek - Społeczeństwo - Kultura*. [online] Vol. 2, n. 33, p. 29–32. ISSN 2300-5491 [cit. 2023-08-18]. Available from: <https://bazekon.uek.krakow.pl/rekord/171599317>
- HEALD, Morell, 2017. *The Social Responsibilities of Business: Company*

- and Community, 1900-1960*. Routledge, New York. ISBN 978-135131-7368
- JENKINS, Helled M., 2004. A Critique of Conventional CSR Theory: An SME Perspective. In: *Journal of General Management*. [online] Vol. 29, p. 37–57. ISSN 1759-6106 [cit. 2023-08-18]. Available from: doi: 10.1177/03063070040290
- KOCK, Martin, 2004. Disability Law in Germany: An Overview of Employment, Education and Access Rights. In: *German Law Journal*, [online] Vol. 5, ISSN 1373–1392. [cit. 2023-08-18]. Available from: doi: 10.1017/S2071832200013286
- KONUR, Ozcan., 2002. Access to Employment by Disabled People in the UK: is the Disability Discrimination Act Working? In: *International Journal of Discrimination and the Law*, [online] Vol. 5, p. 247–279. ISSN 1358-2291 [cit. 2023-08-18]. Available from: doi: 10.1177/135822910200500405
- KOSIŃ, Paweł, 2020. General models of shareholder value creation in the context of enterprise CSR policy. In: *Zeszyty Naukowe. Organizacja i Zarządzanie/Politechnika Śląska*, [online] p. 165–175. ISSN 1641-3466 [cit. 2023-08-18]. Available from: <https://yadda.icm.edu.pl/baztech/element/bwmeta1.element.baztech-61a789cc-4790-47e5-b2a2-4f9314e98eae>
- MACIASZCZYK, M., 2014. CSR szansa dla osób niepełnosprawnych. Zeszyty Naukowe Uniwersytetu Szczecińskiego. In: *Problemy Zarządzania, Finansów i Marketingu*, [online] Vol. 14, p. 159–167. ISSN 1509-0507 [cit. 2023-08-18]. Available from: <https://bazhum.muzhp.pl/media/files/>
- MAJKA, Paweł, WIELEBA, Ivona, RYDZEWSKA, Malgorzata, 2018. *Zatrudnianie osób niepełnosprawnych. Aspekty prawne i podatkowe*. Wolters Kluwer. *Osoby niepełnosprawne na rynku pracy* - Ministerstwo Rodziny i Polityki Społecznej - Portal Gov.pl [WWW Document], n.d. *Ministerstwo Rodziny i Polityki Społecznej*. [online] [cit. 2023-08-18]. Available from: <https://www.gov.pl/web/rodzina/osoby-niepelnosprawne-na-ryнку-pracy> (accessed 7.27.23)
- RUSSO, A Angeloantonio, PERRINI, Francesco, 2010. Investigating Stakeholder Theory and Social Capital: CSR in Large Firms and SMEs. In: *Journal of Bussines and Ethics*, [online] Vol. 91, p. 207–221. ISSN 0167-4544 [cit. 2023-08-18]. Available from: doi: 10.1007/s10551-009-0079-z
- SCHOUTEN, Corrie Mazereeuw. der D., GRAAFLAND, Johan, KAPTEIN, Muel, 2014. Religiosity, CSR Attitudes, and CSR Behavior: An Empirical Study of Executives' Religiosity and CSR. In: *Journal of Business Ethics*, [online] Vol. 3, p. 437–459. ISSN 0167-4544 [cit. 2023-08-18]. Available from: doi: 10.1007/s10551-013-1847-3
- SPENCE, Laura, J., LOZANO, Jose, F., 2000. Communicating about Ethics with Small Firms: Experiences from the U.K. and Spain. In: *Journal of Business Ethics*, [online] Vol. 27, p. 43–53. ISSN 0167-4544 [cit. 2023-08-18]. Available from: doi: 10.1023/A:1006417425446
- STEC, M., 2018. Pozapłacowe składniki wynagrodzenia jako determinantymotywowowania osób niepełnosprawnych zatrudnionych w zakładach pracy chronionej. In: *Konińskie Studia Społeczno-Ekonomiczne*, [online] Vol. 4, p. 379–406. [cit. 2023-08-18]. Available from: <https://journals.indexcopernicus.com/api/file/viewByFileId/659586.pdf>
- TENETA-SKWIERCZ, D., 2013. *Uwarunkowania realizacji koncepcji społecznej odpowiedzialności biznesu w przedsiębiorstwach polskich na tle doświadczeń Wielkiej Brytanii i Niemiec*. Monografie i Opracowania Uniwersytetu Ekonomicznego we Wrocławiu. ISBN 979-8200588989
- The Time Has Come: The KPMG Survey of Sustainability Reporting 2020, 63. ISBN 979-8200698532

VORNHOLT, Katarina, VILLOTTI, Patrizia, MUSCHALLA, Beate, BAUER, Jana, COLELLA, A., ZIJLSTRA, Fred, VAN RUITENBEEK, Gemma, UITDEWILLIGEN, Sierd, CORBIÈRE, Marc, 2018. Disability and employment – overview and highlights. In: *European Journal of Work and Organizational Psychology*, [online] Vol. 27, p. 40–55. ISSN 1359432x [cit. 2023-08-18].
Available from: doi: 10.1080/1359432X.2017.1387536

Affiliation

This article uses partial results of research conducted by M. Maciaszczyk and A.

Winiarska as part of an unpublished project on the employment of people with disabilities.

Author's contact information:

Magdalena Maciaszczyk, PhD

Agnieszka Rzepka, Associate Professor

Department of Economy and Economic Management

Faculty of Management

Lublin University of Technology

Nadbystrzycka 38D, 20-618 Lublin, Poland

Email: m.maciaszczyk@pollub.pl

Email: a.rzepka@pollub.pl