

Has the COVID-19 pandemic changed the approach to ESG, CSR, sustainable reporting and sustainable development? Evidence from Poland

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* 1. Introduction

Sustainability reporting has become quite common among CSR organizations in recent years. The stimuli that determine the start of the reporting process may be different and refer to such extreme attitudes as, for example, promotional activity or the desire to inform the public about local problems that the organization is trying to combat. In times of any economic slowdown or recession, a challenge arises — how to keep the organization liquid? On the one hand, the liquidation or limitation of CSR initiatives (hereinafter: non-operational initiatives) may increase the free cash resources, but in the long run they may damage the reputation of the organization, the recovery of which may take time and much more money. Research conducted so far in relation to sustainable reporting indicates that reporting in the era of the COVID-19 pandemic increases the risk of entrenching gradual changes towards a new pandemic and post-pandemic normality, instead of motivating urgent responses needed in a crisis situation, while the GRI standard may play a significant normative role, guiding immediate and short-term best practices for COVID-19 reporting (Zharfpeykan and Ng, 2021; Pavlović and Denčić-Mihajlov, 2022). As

part of this work, an analysis of non-financial reports was undertaken and a survey was conducted among Polish organizations conducting social reporting. The study is important because, despite the growing interest in ESG reporting issues in Poland, previous research in this area in Poland has not focused on the economic slowdown. This is important because it is the time of recession/crisis/pandemic that is the time when we can actually see whether CSR and ESG are real activities or just marketing activities. The purpose of this work is to determine the impact of the increasing standardization of CSR reporting on the social activities of enterprises in the era of the COVID-19 pandemic. As part of this study, one research question was also posed — How does the COVID-19 pandemic change the CSR policies of enterprises? One hypothesis was also put forward that the activities in the field of social responsibility of organizations operating in Poland did not change due to the outbreak of the coronavirus pandemic. The research hypothesis refers to the discussion on the development of ESG and CSR in the pandemic reality of life in Poland — included in the report “Responsible business in Poland 2020. Good practices”. This report indicates, among others: that “*employees expect greater interest in them through frequent con-*

tact and focusing attention not only on their professional situation. One of the basic expectations during a pandemic for a responsible employer is to ensure health security. Employees count on greater care from the employer, conducting a systematic dialogue with employees. Effective communication is a priority in team management. Employees expect more interest in them through frequent contact and focusing attention not only on their professional situation. One of the basic expectations of a responsible employer during a pandemic is to ensure health safety. Employees count on greater concern on the part of the employer. Therefore, it becomes important to maintain a systematic dialogue with employees. Effective communication is a priority in team management. In the area of acting for the benefit of society, enterprises face a number of challenges. The most important of them include: implementation of an employee volunteering program in companies, thanks to which it is possible to support various social groups in need of help. It is also important to disseminate the idea of social responsibility by organizing various types of events. It is becoming important to implement projects for the local community that can help people find themselves in this difficult situation better.”

The conducted study refers to the statements of the other party, i.e. employers — how they see these issues. The presented research results will show that there is a discrepancy between the views employers and employees on this issue. At the same time, most of the activities indicated in the report had already taken place in the pre-pandemic reality. This work consists of five parts. The first part is an introduction. The second part presents a literature review. The third part is a description of the conducted own research. The fourth part indicates potential further directions of research related to the subject of this study. The work ends with a summary in which the goals, questions and hypotheses presented in the introduction were verified. That the activities in the field of social responsibility of organizations operating in Poland have not changed due to the outbreak of the coronavirus

pandemic. The results of the study (based on surveys) indicate that the CSR/ESG activities of companies have not changed significantly as a result of the COVID-19 pandemic. The respondents pointed out that there may be some reductions in budgets or the number of activities carried out, but socially responsible activities will not be abandoned. As part of a broad review of works on CSR/ESG in Poland, a research gap was noticed, saying that researchers do not focus on factors/phenomena that may slow down the spread of responsible business initiatives. What is extremely important in a situation when the “fever” of CSR/ESG implementation in organizations will subside and it will be necessary to look for new ways of promotion or explanation of what may result in limiting interest in responsible business.

2. Literature Review

The dominant view among business stakeholders is that CSR is a solution that can be implemented and used on a large scale most often in times of economic prosperity, while in times of recession CSR becomes devoid of key elements. Research related to the global financial crisis that began at the turn of 2007–2008 indicates that the recession significantly reduces expenditure on CSR. In turn, in the post-crisis period, companies increase their outlays to regain the trust of stakeholders (Giannarakis and Teotokas, 2011). The financial crisis is extremely often experienced by enterprises in the form of liquidity constraints. In extreme cases, they result in the abandonment of CSR initiatives. At the same time, it can be pointed out that the reduction of CSR expenditures is often associated with new development strategies in times of recession, which are aimed at increasing economic efficiency and productivity (Njoroge, 2009). In the era of recession, it is often noticed how much CSR is an expense and how difficult it is to find measurable benefits in the form of cash flows resulting from it. Research based on enterprises using uniform criteria for assessing social responsibility



→ (e.g. based on the Global Compact initiative) indicates that CSR can be a starting point for implementing changes aimed at improving operational activity (Arevalo and Aravind, 2010). Knowledge about the organization, its limitations and the processes taking place in it, obtained as a product of the CSR implementation process, allows you to limit the negative impact of the recession on the organization – both in the financial and social context. Measurements related to the preparation of CSR strategies and sustainable reporting allow to determine the organization's ability to function in various conditions, as well as to check the organization's ability to achieve goals that may consistently be overshadowed by other priorities (Stainer, 2006). The key issue related to the modification of CSR policies in the era of economic recession is the assessment of changes and their impact on performance indicators. There are many approaches to assessing modifications of CSR policies – there are various approaches, e.g. hybrid ones based on combining many methodologies and different perspectives. The results obtained differ dramatically depending on the adopted methodology, which results in the fact that it is impossible to clearly state how changes in CSR policy change the company (Bilbao et al., 2018). The managing agent plays a key role in shaping the change policy. To a large extent, it depends on him what approach stakeholders will take to additional non-operating expenses. A large role in shaping the attitudes of stakeholders towards non-operational initiatives is played by the regional business culture that shapes them (Karaibrahimoglu, 2010). This can be seen by looking at the differences in the approach to CSR from a continental perspective. CSR projects are liquidated with increased intensity in places where stakeholders look only through the prism of their own short-term benefits (a phenomenon visible in both Americas) regardless of higher goals (an example is the environmental policy in the European Union). The approach where the main value is the profit obtained by the owners is related to a certain economic dogma called dripping (Chang, 2002 and

Chang, 2011). Then, there is a kind of consent for companies to operate in such a way as to maximize the benefits of the owners at the expense of the environment (including the environment and employees). It is then assumed that the benefits generated for the owners will return to society in the form of investment (whether in the enterprise or in the local community). Empirical studies indicate that the share of profits returned to society by owners is relatively low (30–60%, depending on the study). Most of the generated profits are consumed or held in the form of savings that do not generate benefits for other stakeholders. A kind of consent to the drip economy phenomenon is largely due to the stakeholders' faith in the owners' good intentions – without this, it would not have rational reasons for functioning.

There are also a number of programs and initiatives that have not been standardized in strict technical documentation. Examples include Responsible Care (an initiative for the chemical industry aimed at protecting the environment by imposing responsibility on the manufacturer for the entire product life cycle) or the Electronic Industry Citizenship Coalition (code of conduct for electronics manufacturers creating a responsibility system in the entire supply chain).

CSR policy is largely shaped by a set of the company's own constraints (Tien and Anh, 2018). During the recession, the adjustment possibilities are significantly limited, which results in limiting non-obligatory outlays to the necessary minimum, most often required by law, e.g. the need to use purifying filters in factories. Shaping the “new order” within the organization is nowadays determined to a large extent by factors resulting from the ubiquitous globalization (Tanimoto, 2004). Globalization influences domestic actors to become socially responsible, following the example of newcomers. The impact is exerted by various means, e.g. industry reports relating to the implementation of CSR policy, where domestic and foreign entities are compared, or in the form of a change in legal regulations “updating” social requirements for domes-

Table 1 » Characteristics of selected CSR tools in the field of CSR implementation and its reporting.

Name	Elaborated by	Brief characteristics
S.A. 8000	International Labor Organization and the United Nations	It refers to working conditions and is based on the creation of a management system based on eight basic modules, i.e. child labour, forced labour, health and safety, freedom of assembly and the right to collective bargaining, discrimination, disciplinary practices, remuneration, working hours. The standard does not allow work under the age of 15, while minors over this age may not work more than 8 hours a day, and their work may not interfere with the school obligation. The standard working week should not exceed 48 hours. False forms of employment should be avoided in order to avoid contributions and any form of discrimination.
AA 1000 (family of standards)	AccountAbility	The AA 1000 APS (Principles Standard) is based on three pillars: Including stakeholders in the activities of the organization and recognizing their responsibility towards it. Focusing on issues relevant to both the organization and its stakeholders. Including feedback from other stakeholders in operational activities. AS (Assurance Standard) — relating to verification is used for audit purposes. The SES (Stakeholders Engagement Standard) describes the stakeholder engagement process. It consists of four stages: planning, preparation, implementation, operation (review/improvement).
ISO 26000	World Organization for Standardization	A set of recommendations based on a systemic approach to analyzing the relationship between the organization, stakeholders, society and the natural environment. Over time, it entered the catalog of national standards. In the case of Poland — PN-ISO 26000.
GRI	Global Reporting Initiative	The most popular form of reporting in the field of CSR activities. This report is a point of reference, an indication of impacts and is used to manage relations with stakeholders. A report according to the GRI standard should contain at least three types of basic information, i.e. on the company's strategy and profile, management approach and indicator data for three areas: economy, society, environment. The GRI reporting guidelines are considered a conceptual framework for other standards/norms, e.g. ISO 26000.
ECS2000	Business Ethics and Compliance Research Center	It is a Japanese model of a management system in accordance with ethics and law. The standard based on this model is based on the Deming cycle where there are four basic stages of implementation: planning, execution, checking, improvement. This standard presents model solutions in the form of procedures and structures in a form ready for implementation.
SGE 21	Foretic	This standard refers to a management system based on ethical and social values. The management system consists of nine technical modules: top management, customers, suppliers, members of the organization, local community, natural environment, owners, competitors, public administration. The promotion of the process and systemic approach in this case is of an inspirational, non-obligatory nature.
ISO 14001 (tooling standards also exist)	World Organization for Standardization	A standard referring to the environmental aspect of corporate responsibility. The foundations of the standard are the use of the Deming cycle and the process approach. A typical cycle consists of policy formulation, planning, implementation, testing, review and improvement. The standard does not present absolute requirements in the environmental aspect. Instead, it focuses on the design, implementation and maintenance of the environmental management system. Implementation of ISO 14001 is required as part of the European EMAS system.



Fair Trade	Fair Trade International	It is a standard (also indicated as an initiative) relating to fair trade, mainly in agriculture. It refers to better price conditions, work and quality of life for producers, suppliers and employees. The Fairtrade standard refers to six main areas: small producers, production standards for small producers, contract work standards, product standards for contract work, contract production standards, trade standards. The Fairtrade standard is mainly used in Africa and Latin America.
Global Compact	United Nations	It is an initiative that obliges participants to comply with a number of rules divided into four thematic areas: human rights, labor standards, environmental protection, anti-corruption. In its technical documentation, Global Compact refers to other standards, i.e. SA 8000 or ISO 14001. In turn, the standards of sustainable reporting repeatedly refer to Global Compact, e.g. GRI or SIGMA Project standards.
SIGMA Project	British Standard Institution	It is a project of sustainable and integrated management guidelines. SIGMA Project focuses on five basic types of capital that allow an organization to develop sustainably and responsibly, i.e. natural, social, human, productive and financial capital. Proper management of these capitals allows both the company and society to gain benefits. The SIGMA Project management process is based on four phases, i.e. planning, implementation, monitoring and leadership.

Source: own study based on Stanislavská et al., 2010 and Żemigala, 2013.

tic enterprises. It has already been mentioned that in the case of global enterprises, CSR at the highest level of quality is implemented in the country-headquarter, while in countries where CSR representatives are located, it is implemented on a smaller scale and it is “much easier” to reduce the related expenditure. This approach of international companies makes that entities operating on a smaller geographical scale are burdened with competitive pressure in times of economic acceleration related to the operation of international competition in the field of CSR (which limits their ability to maximize profit in the short term), while in times of recession, unlike foreign entities, they must maintain compliance legal basis of CSR policy – many international entities are exempt from this obligation or it is a negotiated issue (this is often due to preferential conditions for entering a new market offered by the government – this problem is particularly visible in the case of manufacturing enterprises). The asymmetric application of legal requirements to CSR is a relatively new phenomenon, which was revealed on a large scale only in the 21st century on the growing wave of interest in non-obligatory CSR, which began to be obligatory for selected en-

tities in some countries. Governments at different latitudes (no clear distinction in terms of per capita income or the scale of GDP growth) have started to introduce CSR into the legal order (Lambooy, 2014). A common feature of many of these solutions was the introduction of a transitional period, often lasting even several years. At the same time, no solutions were offered for the time of economic slowdown that would allow the CSR policy to remain unchanged. This allegation applies to most countries which introduced mandatory CSR for enterprises (in most cases, the criterion for entering the obligation was based on the size of employment or generated revenues/turnover or a combination of these indicators). Non-repayable loans or redemption of public levies may be considered such transitional solutions. In the opinion of private entities, this proves the lack of fair and uniform rules for conducting business.

The process of change resulting from the crisis largely depends on the responses of enterprises to three elementary questions:

- Should the decision-making process focus only on short-term indicators so as to survive the most difficult times?

- When better days come for the company, will we be able to become competitive again in terms of many non-operational criteria?
- Participation in which initiatives subject to CSR certification is crucial for the company in the long term?

The implications of financial crises are particularly dangerous for companies that put a lot of pressure on CSR (Jacob, 2012). In this case, the consequences of restrictions in social responsibility policies are much more severe in terms of market reaction. In pre-crisis times, the company's CSR policy could have been one of its competitive advantages, which it had to give up in times of recession. In addition, participation in selected certified initiatives requires meeting certain conditions over a longer period (3–5 years). Abandonment of certain activities often results in exclusion from a given initiative for a period of 1 to 2 years, depending on the frequency of audits. Recertification for most sustainability initiatives and standards is the same as for an entity applying for this certification for the first time, so it is not possible to recertify as part of an accelerated process. The reduction of CSR outlays forces certified entities to reformulate their long-term strategy, as some of the factors generating competitive advantages are eliminated. At the same time, the evolution of CSR attitudes over time makes it necessary to modify long-term policies. Making such modifications is necessary in order to maintain competitiveness in the area of CSR — at the same time, it is noted that the time of crisis is the best time to implement changes regarding management in the organization, environmental policy and remuneration policy. who is applying for this certification for the first time, so there is no possibility of re-certification under the accelerated process. Making such modifications is necessary in order to maintain competitiveness in the area of CSR — at the same time, it is noted that the time of crisis is the best time to implement changes regarding management in the organization, environmental policy and remuneration policy.

Due to the fact that the global COVID-19 pan-

demic broke out in 2020, many studies on CSR have already appeared. In one of them, D'Anselmi (2020) points out that today's pandemic is a test in critical conditions for the entire concept of responsible business. He also notes that now it is crucial to involve public entities in the idea of CSR. In order to maintain CSR as a real means of influencing the environment, government support and the creation of a common global CSR system are necessary. Carroll (2021) points out that the global pandemic is putting CSR to the test, and emerging evidence supports the view that many companies are trying to reset their CSR thinking and initiatives to meet this crisis and meet public expectations. Rahman and Islam (2021) indicate that CSR activities can help to get out of the pandemic situation better (creating new regulations, returning to social relations) thanks to having certain decision-making patterns that can be included, for example, in CSR policies. In another article, Czajkowska (2020) points out that the outbreak of the COVID-19 pandemic has become an opportunity to establish a new quality of communication with the environment thanks to the activities carried out to fight the pandemic, e.g. a clothing company providing part of its production capacity for the production of free clothing for medical staff. At the same time, the author noted that activities to combat the pandemic were widespread — mainly using social networks. In the study relating to the Spanish market, Sanchez and Sanchez (2020), in addition to indicating, like Czajkowska, involvement in actions mitigating the consequences of the pandemic, also identified that responsibility towards society should take into account the promotion of the well-being of particularly vulnerable groups. Raimo et al. (2021), in turn, undertook an analysis of cooperation between enterprises and non-governmental organizations in the era of a pandemic. The results of their study indicate that these partnerships are mainly aimed at providing food, health, social and technological support to society and vulnerable people. Meirun et al. (2022) used least squares structural modeling in a study on the



→ state of CSR in a pandemic for the Chinese market. The results indicated that employee CSR and organizational identity were positively and significantly associated with job embedding, while customer CSR, government CSR, and community CSR were not significantly associated with job embedding. Organizational identification fully mediated the relationship between CSR towards customers, CSR towards government, CSR towards society and job embedding, and partially mediated the relationship between CSR towards employees and job embedding. The results also suggest that engaging in CSR activities can lead employees to identify with the organization and strengthen their rooting. Ahmed et al. (2021) in an international study of 7 organizations operating in three countries indicate that the similar internal resources and capabilities of the seven organizations resulted in similar responses when they launched proactive initiatives to prepare sanitizers. The research shows that these organizations pursued goals other than economic ones. When the public needed help, these

organizations responded quickly, using and reorganizing their resources to help communities in need. Different organizations from different sectors behaved in a similar way, making a genuine contribution to the fight against the pandemic, which each of them was uniquely capable of. These organizations have also used their unique capabilities to offer their resources to local communities and governments. Billedeau and Wilson (2021), in a study on the Canadian market, indicate that the COVID-19 pandemic has created increased pressure on corporations in Canada to use their resources to develop and protect social interests. In particular, some industry leaders have recognized the increasing requirements for maintaining a social “licence” to operate and are therefore trying to expand CSR programs in times of financial uncertainty caused by the pandemic. As many civil society organizations continue to experience financial and operational pressures due to COVID-19, there is significant pressure on corporations to support community development initiatives. In

Figure 1 » Different views on CSR, sustainable development and ESG



Source: own study based on ANTEA Group, Alva Group, Corporate Governance Institute.

turn, Tafuro et al. (2022), in a study on the impact of the pandemic on the fashion industry, see the need to change the way of interpreting CSR activities and results.

The interchangeable use of the terms CSR, sustainable development and sustainable business results in more and more difficult quantitative analyzes in the field of CSR. This is due to the fact that reports presented according to one standard on a continuous basis are defined differently even by the same company depending on the year of publication.

Figure 1 presents examples of different views on the distinction between CSR, sustainable development and ESG.

To sum up, the period of economic turmoil is most often associated with a reduction in expenditure on the implementation of CSR policies. At that time, however, there are also frequent disclosures of corporate abuses, which necessitates an audit/reorganization of activities formulated as part of CSR strategies. CSR, both in theory and in the documents of certifying organizations, is treated as a continuous activity, so a short-term abandonment of its implementation in its original form may result in depriving one of the possibility of advertising with the use of social quality certificates held. In addition, stakeholders may perceive the loss of certification as an event that may negatively impact the company's performance in the long term.

3. Own study

As mentioned in the introduction, the own study was based on the analysis of the conducted survey and the analysis of non-financial reports.

As part of the completed survey conducted in 2022–2023, several limitations were noticed that could affect the interpretation of the results:

1. Treating ESG, sustainable development and CSR issues as CSR activities – this is due to the fact that there are both theoretical and practical difficulties in interpreting various types of non-operational activities.
2. Lack of a uniform survey group in terms of the position held – as part of the survey, information was obtained from organizations about various management structures in the field of defining and implementing CSR initiatives. At the same time, issues related to the functioning of CSR committees were omitted. This is due to the fact that their impact on the implementation of CSR initiatives and the financial results of enterprises has already been proven (Barai-bar and Diez, 2019).
3. The analysis of the role of CSR initiatives in shaping the strategies of the organizations that were subject to the study was omitted. This is largely due to the fact that issues related to the organization's non-operational activities (CSR activities) are defined in the organization's strategy in a general way.
4. The interpretation/assessment of the obtained ESG indicators by the respondents was omitted. This is due to the fact that there are discrepancies in the assessment of ESG performance – discrepancies, for example, between the results of one organization according to Sustain analytics and MSCI measures (Damodaran and Cornell, 2020). Despite the fact that organizations are assessed according to different standards, they most often omit information about the standards in which they obtained low results in information and promotional materials.
5. Information on cash outlays for non-operational initiatives is less informative due to approximations within the survey process. On the one hand, this resulted from the reluctance of representatives of organizations to provide exact amounts, and on the other hand, from difficulties in obtaining quick information for the survey in terms of the value of expenditure incurred.
6. In the own study, the study of the issue of organizational conflicts in the implementation of non-operational initiatives was limited. This was due to the assumption that the respondents would be reluctant to share details about prob-



- lems in the implementation of non-operational initiatives.
7. The issue of various awards for the implementation of CSR initiatives by the organization was omitted in the own study. This was due to the fact that many CSR awards are awarded on the basis of unquantified criteria.
 8. Due to the anonymity of the study (in terms of organization), the veracity of the data cannot be verified based on e.g. balanced reports
 9. The structure of the questions does not refer to specific years of the pandemic, e.g. 2020 and 2021 separately. Thus, respondents can provide information on completely different years.
 10. The study does not directly answer the presented research hypothesis. Only putting together all the elements and their interpretation allows us to assess its truthfulness.

The own study was carried out on the basis of 65 completed online surveys – using the Google Forms tool. The survey was anonymous. Respondents did not have to provide the name of the organization they come from – they were only asked to indicate the sector in which their organization operates (the answer according to their own interpretation of the organization's activity, no need to choose from the list of PKD classifications – classification of type of economic activity in Poland). The survey was addressed to people shaping the CSR policy in organizations operating in Poland – there is no uniformly indicated recipient. Most often, the original addressee of the survey was the management or the press/external communication department of a given organization, who forwarded the survey to the appropriate persons responsible for the issues contained in the survey. The survey made available to the respondents was divided into six thematic blocks (each block is one page of an interactive form):

1. commitment to social responsibility
2. budgetary difficulties and csr
3. csr and competition
4. csr in my organization
5. csr reporting

6. organization information

The questions asked were of a non-obligatory nature, i.e. it was possible to go to further elements of the form without answering selected questions or the entire thematic block. Most of the answers were closed questions with possible answers Yes/No/I don't know/It's hard to say. The fewest answers were obtained in the questions relating to the detailing of the answer resulting from the previous question. As far as the number of answers to specific thematic blocks is concerned, the largest number of answers was obtained within the 1st and 6th thematic blocks, while the fewest answers were obtained for the questions contained in the second thematic block, where there were five questions regarding the detailing of the answer resulting from the previous question. In the event of a negative answer to Question No. 1, i.e. Does your organization have a formulated policy/strategy in the field of corporate social responsibility? – the interactive form was designed so that if the answer No or I don't know, the respondent is transferred immediately to the sixth thematic block – this was to collect answers in blocks 2-5 only from organizations with a documented CSR policy/strategy.

This study focused on the analysis of the answers obtained in the second and fifth block of questions. Table 2 presents a list of questions asked to respondents in these blocks.

The following is an interpretation of the survey results in relation to specific questions presented in Table 3.

Summarizing the main conclusions relating to the survey. Firstly, the organizations tried to maintain the policy on socially responsible activities in an unchanged form – this applies to both inputs, implementation time and the subject of the activity. In selected cases, there were changes resulting from the pandemic – reduction of initiatives and expenditures – but in no case a complete abandonment of socially responsible activities. At the same time, there is a kind of snowball effect in terms of sustainable reporting. The popularization of the GRI standard means that most organizations

Table 2 » Survey questions on the COVID-19 pandemic and sustainable reporting.

BUDGETARY DIFFICULTIES AND CSR (13 questions)	
Has the COVID-19 pandemic caused changes in the selection of priority CSR initiatives in your organization?	
If you chose YES in the previous question — What has changed in the selection of priority CSR initiatives in your organization?	
Has the COVID-19 pandemic changed the schedule for the implementation of CSR initiatives in your organization?	
If you chose the answer YES in the previous question — Can you specify what changes in the schedules for the implementation of CSR initiatives have taken place in your organization?	
Has the COVID-19 pandemic changed the CSR budget in your organization?	
If you answered YES in the previous question — Can you describe how the CSR budget of your organization has changed due to the COVID-19 pandemic?	
Does your organization take into account potential outlays for CSR initiatives in long-term budget planning?	
Does your organization allow for the possibility of completely resigning from the corporate social responsibility policy in the event of extreme liquidity difficulties?	
If you chose the answer YES in the previous question — Can you specify in what cases and who would decide to resign from the CSR policy?	
Has the decision-making body in your organization dealing with CSR policy changed in the era of the COVID-19 pandemic?	
As decision-makers, do you see any changes in CSR policy since the outbreak of the COVID-19 pandemic?	
If you answered YES in the previous question — Can you indicate these changes?	
Does remote work affect the involvement of employees in the CSR activities of your organization?	
CSR REPORTING (6 questions)	
Do you prepare standardized CSR reports?	
If you chose the answer YES in the previous question — According to what standard is this report prepared?	
If you chose the answer OTHER in the previous question — What reporting standard does your organization use?	
What influenced the choice of this reporting method in your organization? (several factors can be indicated)?	
Where can I read your organization's sustainability report?	
If you chose the answer OTHER in the previous question — Can you indicate a place where you can read your organization's report on sustainable development?	

Source: own study.

also implement this method, indicating at the same time that it is a top-down decision — perhaps taken at the level of international management.

The second element of the own study was the

analysis of non-financial reports. The study of non-financial reports was aimed at obtaining information on how the growing standardization in non-financial reporting affects the implementation



→ **Table 3 » Survey answers on the COVID-19 pandemic and sustainable reporting.**

BUDGETARY DIFFICULTIES AND CSR (13 questions)	YES	NO	HARD TO SAY
Has the COVID-19 pandemic caused changes in the selection of priority CSR initiatives in your organization?	4,7%	82,8%	12,5%
If you chose YES in the previous question — What has changed in the selection of priority CSR initiatives in your organization?	Cost-intensive initiatives have been postponed in many cases. We have increased expenditures on programs that increase the comfort of employees' work — WLB idea		
Has the COVID-19 pandemic changed the schedule for the implementation of CSR initiatives in your organization?	10,9%	85,9%	3,1%
If you chose the answer YES in the previous question — Can you specify what changes in the schedules for the implementation of CSR initiatives have taken place in your organization?	Selected Activities For The Local Community Were Extended Extended Lead Time Minor Implementation Delays Numerous Delays The necessity of joint actions for a better tomorrow for all was noticed. To this end, we accelerated the implementation of initiatives that we identified as key. Some of the initiatives related to the modernization of the plant have been postponed to the following periods due to the expected increase in renovation costs. We have delayed the implementation of several programs that we considered not to be a priority in the current reality.		
Has the COVID-19 pandemic changed the CSR budget in your organization?	20,3%	76,6%	3,1%
If you answered YES in the previous question — Can you describe how the CSR budget of your organization has changed due to the COVID-19 pandemic?	Has Been Restricted Has Been Reduced From The Information Obtained, It Has Been Reduced By 10%. Reduction Of The Budget By About 15% — Ultimately By 25%. The Need For Changes In The Scope Of Expenditures For Selected Activities Related To Employee Support Was Noticed. Decreased By More Than 20 Percent Restrictions Have Been Introduced For Selected Activities Rose. Size Of The Order Of 20–25%. That Was What The Teams Expected. The Budget For New Initiatives Chosen By Employees Has Been Reduced. It Decreased By More Than 60% — Management Decision Reduction Of Inputs We Have Reduced Expenditures Related To Supporting Local Initiatives. We Have Reduced It By Almost 40%. Most Of The Funds Were Used To Maintain Current Operations.		
Does your organization take into account potential outlays for CSR initiatives in long-term budget planning?	53,1%	42,2%	4,7%
Does your organization allow for the possibility of completely resigning from the corporate social responsibility policy in the event of extreme liquidity difficulties?	23,4%	68,8%	7,8%
If you chose the answer YES in the previous question — Can you specify in what cases and who would decide to resign from the CSR policy?	management regional director management I don't want to answer head office management or general manager for EMEA Regional management possibly after consultation with the CSR team Corporate Headquarters I don't know who exactly, but the decision process would probably be quite long.		

Has the decision-making body in your organization dealing with CSR policy changed in the era of the COVID-19 pandemic?	12,5%	84,4%	3,1%
As decision-makers, do you see any changes in CSR policy since the outbreak of the COVID-19 pandemic?	15,6%	79,7%	4,7%
If you answered YES in the previous question — Can you indicate these changes?	<p>They have become an important stimulus for the candidates less interest</p> <p>1. LESS INTEREST OF BOTH EMPLOYEES AND OTHER STAKEHOLDERS 2. MORE INTEREST OF SUPPLIERS IN THESE ISSUES</p> <p>Less importance in relation to financial incentives ceased to be a priority. Maintenance issues became important.</p> <p>Less attention</p> <p>Budgets and ways to finance initiatives have been reduced. ceased to play a role in periodic expenditure planning</p> <p>Even our competitors have noticed an approach — we eliminate what is not needed to survive</p>		
Does remote work affect the involvement of employees in the CSR activities of your organization?	43,8%	45,3%	10,9%
CSR REPORTING (6 questions)	YES	NO	
Do you prepare standardized CSR reports?	79,4%	9,5%	11,1% (in the near future we will provide this initiative)
If you chose the answer YES in the previous question — According to what standard is this report prepared?	<p>64,7% GRI</p> <p>15,7% Other standard</p> <p>19,6% Reporting using few standards</p>		
If you chose the answer OTHER in the previous question — What reporting standard does your organization use?	<p>modification of the GRI standard for the needs of the energy processing sector</p> <p>SASB in a simplified specification for EMEA markets</p> <p>Reporting according to internal rules adopted by the Organizing Committee developed by a third party.</p> <p>I do not know exactly who the supplier is, but it is a dedicated solution.</p> <p>Reporting according to the standard within the capital group. I can figure out if it's needed. Please contact.</p> <p>The report is prepared by the company's headquarters in accordance with the standards adopted there.</p> <p>I do not know exactly. in the report We refer to selected standardization standards from the ISO family</p>		
What influenced the choice of this reporting method in your organization? (several factors can be indicated)?	<p>17,6 % Popularity</p> <p>2% Price availability</p> <p>7,8% easy going preparing</p> <p>94,1% Management board decision</p> <p>5,9% I don't know</p>		
Where can I read your organization's sustainability report?	<p>82,4% Website</p> <p>17,6% Website + Paperbook</p>		
If you chose the answer OTHER in the previous question — Can you indicate a place where you can read your organization's report on sustainable development?	No answers		

Source: own study.



Globalization influences domestic actors to become socially responsible, following the example of newcomers. The impact is exerted by various means, e.g. industry reports relating to the implementation of CSR policy, where domestic and foreign entities are compared, or in the form of a change in legal regulations “updating” social requirements for domestic enterprises. It has already been mentioned that in the case of global enterprises, CSR at the highest level of quality is implemented in the country-headquarter, while in countries where CSR representatives are located, it is implemented on a smaller scale and it is “much easier” to reduce the related expenditure.

of non-operational initiatives. Documents constituting “non-financial reports on responsible activities” were analysed. Such reports have different names, e.g. ESG Non-Financial Information Report, CSR Non-Financial Report, Integrated Report, CSR Report, etc. In general, there is a trend in terms of naming — CSR reports become ESG reports or integrated reports over time — in many cases, the very form of the report in terms of the presented content and its layout remains unchanged. As part of the analysis of non-financial reports, reports from 20 organizations from 2017–2021 were collected.

Conclusions based on the analysis of non-financial reports are presented below.

1. The visual identification of reports is of a continuous nature related to the current visual identification of the entire organization;
2. Reports for pandemic periods are characterized by references to how the organization contributed to the fight against the pandemic and how business processes were adapted to the new realities of social interaction;
3. Organizations use similar solutions in the field of CSR initiatives. The trend is visible both in the scale of the entire economy and individual sectors, e.g. the initiative to improve women’s access to senior positions is visible in a wide range of industries, while the issue of responsible financing of business ventures is noticeable mainly in the financial sector;
4. Selected organizations, in addition to the “standard” reference to GRI measures, try to transfer their achievements to the scale of reporting on UN Sustainable Development Goals (SDGs) and the Global Compact initiative;
5. Regardless of the industry, there is a growing trend in terms of content related to environmental issues, e.g. in terms of changes in operational processes or new ways for organizations to save energy;
6. Organizations are reluctant to share information on CSR policy failures. In the case of failures/delays in implementation, this information is not communicated with the same attention as information about successes in terms of, for example, successes in reducing environmental impact;
7. Reports are prepared largely schematically — regardless of the industry — most often the report is divided into specific blocks (and indication of which GRI factors apply to this segment), e.g. our organization (its functioning) — environment — employees — relations with the external environment;
8. The assessment of socially responsible activity is most often carried out using survey forms, which are later evaluated by the CSR Committees.

4. Discussion

Based on the research carried out so far, further problems/research directions related to the subject of this research can be identified:

1. An attempt to examine the issue of the popularity of the GRI reporting method in terms of competition analysis. What is the reason for the popularity of this reporting method compared to the others? Is the choice of this method determined mainly by management decisions and the popularity of this method in terms of another country or globally?
2. Conducting an international review of practices and changes in social reporting. Previous research in the context of the COVID-19 pandemic was regional in nature. Interesting conclusions could be drawn from a multinational study conducted according to a single research methodology. This would perhaps allow for the formulation of general conclusions regarding sustainable reporting in the era of the COVID-19 pandemic.
3. Is modeling on competitors' CSR initiatives beneficial for the organization's stakeholders? How is the process of replication/modification of competitors' CSR activities carried out? Conducting research in this direction may some-

how solve the most important problem related to social responsibility in terms of early work related to social responsibility – does it really improve the situation of others or are we doing all this purely for private financial reasons? (Jones, 1980, Walton 1998, Carroll, 1991) Do we imitate others because it is easier and cheaper or because their actions are worth imitating?

5. Summary

The increasing standardization of CSR reporting began in the pre-pandemic period. A kind of snowball effect means that new entities joining reporting often decide on solutions used by competitors – the GRI reporting method. At the same time, the decision on the selection of the reporting method is mainly determined by two factors – the top-down decision of the managing agent (to simplify the board/management), and the popularity of the method among the competitor. Generally speaking, the coronavirus pandemic did not significantly affect the socially responsible activities of organizations in Poland, in some cases there were budgetary restrictions or modifications of adopted policies, but there was no complete departure from this idea.

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Has the COVID-19 pandemic changed the approach to ESG, CSR, sustainable reporting and sustainable development? Evidence from Poland.

ABSTRACT

Sustainable reporting has become a global trend in recent years. The information contained in sustainability reports is becoming an important tool for assessing the organization's activities by various stakeholder groups, such as shareholders, lenders, climate activists and government institutions. The globally accepted standard for sustainable reporting is the Global Reporting Initiative (GRI) standard, used by both the world's largest organizations and smaller ones. As part of this article, a broad analysis of the sustainable reporting process in Polish organizations has been undertaken. The study used a survey addressed to representatives of Polish enterprises carried out in 2022–2023, as well as an analysis of available sustainability reports for 2017–2021. The study shows that the coronavirus pandemic did not adversely affect the implementation of sustainable development policies – organizations were able to adapt to the new economic realities without abandoning the implementation of previously adopted policies in the era of economic slowdown. At the same time, it was noted that the dissemination of the GRI standard may contribute to the standardization of the adopted responsible initiatives – organizations model their policies/initiatives on the activities of their competitors, and at the same time decide to report according to the GRI due to the presence of this →

- *standard among competitors. The study also allows us to conclude that despite the delays in the implementation of certain adopted sustainable policies, organizations did not abandon their implementation – they made delays in schedules and/or budget changes.*

KEYWORDS

Pandemic COVID-19; Sustainable reporting; ESG; CSR; GRI

JEL CLASSIFICATION

G01; Q01; Q59

