

## PREFACE

The aim of this e-book is to present the most important aspects related to Sustainable Development, Sustainability and Corporate Social Responsibility. They are discussed from macro- and micro-perspectives. Theory and case studies discussed in the e-book can be useful for readers who are interested both in the theoretical foundations of these concepts and practical examples of companies from Central and Eastern European countries that have implemented them in their everyday activities, further being translating into corporate and functional strategies.

As a result, the book consists of 4 parts. The first is theoretical in its foundations. It is dedicated to explaining the following key terms: Sustainable Development (SD), Sustainability (S) and Corporate Social Responsibility (CSR). The genesis of these related phenomena: sustainability and sustainable development concepts, as well as the range of definitions, are elaborated in order to suggest a definition that could be applied in the whole e-book. The authors also describe various determinants of sustainable development in the contemporary world, including those most important, such as globalisation, climate change, poverty, unlimited consumption as well as limited exhausted access to resources—all with regard to Sustainable Development Goals. They give the reader essential resources covering the topic from various viewpoints and a starting point for discussion about sustainability. Furthermore, the Corporate Social Responsibility concept, which is nowadays recognised as the process through which business contributes to sustainable development implementation, is discussed. How Sustainable Development and Corporate Social Responsibility are incorporated in strategies of organisations and influence corporate strategy on corporate and functional areas of organisation is demonstrated in the final chapter of the first part of the e-book.

The next part of the e-book helps readers to understand SD and CSR concepts in corporate strategy—strategic management and functional areas—marketing, human resources, marketing research, accounting and operational management. The authors explain motives as to why companies have to consider local and global perspectives when setting SD objectives, and the existence of conflicts in SD goals. When marketing is concerned, managers must consider that environmental and social awareness of all stakeholders is constantly increasing. This makes consumers, i.e. look for and choose eco-friendly products, avoiding excessive waste, while

reusing products and materials. Shifting to a more sustainability-oriented approach to the market is an opportunity for growth, as it is a source of value for customers. Marketers are always looking for new ways to satisfy their targeted customers by adding value to their offers. How different aspects of sustainability can be incorporated into a marketing strategy to create, communicate and distribute value to customers is widely discussed.

The issue of sustainable development is also the subject of market research—among companies manufacturing products and providing services, institutions dealing with environmental or consumer protection, scientists and students conducting various research projects related, for example, to sustainable, responsible consumption and production patterns, ensuring healthy lives and promoting well-being of all age groups, etc. How to use secondary data for analysis and how to prepare, conduct, analyse and interpret the results of primary research in the area of sustainable development (SD) is presented in detail in the following chapter of this part. The concept of sustainability is also referred to the basic functions of human resources—recruitment, motivation, assessment and control. They should embrace sustainability not just for organisational effectiveness and long-term economic benefits, but also for ethical reasons, however—owing to sustainable human resource management, the awareness and behaviour of the whole organisation may strongly express sustainable goals in planning and implementing the whole corporate strategy. The term ‘sustainable practices’ in SHRM (Sustainable Human Resource Management) is often congruent with CSR.

The growing importance of the sustainable development idea, as well as the concept of Corporate Social Responsibility, also gave rise to the need for accounting systems to develop solutions enabling the provision of information on the methods and results of implementing these concepts among entities operating on the market. The interest in accounting within the area of sustainable development has contributed to the creation of vocabulary related to measurement, calculation, disclosure, reporting and verification of information about the activities of units for sustainable development.

In that part of the e-book, production-operation is additionally analysed within the context of sustainable development. Production requires the involvement of various resource types, such as: raw materials, materials, machines, capital, information, energy, human factor and others, which are used in production processes. As a result many problems arise in operational activity: waste of resources or their wasteful use, mismanagement, excessive energy consumption, environmental pollution, exploitation of human potential, etc. These problems are reflected both in the growing costs of the company’s activities and in climate change. The purpose of implementing new solutions of production is to improve labour mobility, optimise the use of raw materials and resources, induce cost reduction, increase efficiency, productivity, etc. Such methods as the zero-waste concept, lean-manufacturing, six-sigma, circular

production, life-cycle product design and recycling as well as green and environment-conscious production, are presented. Taking the impact of operating activities on the environment into account, the purpose of the subsequent chapter is to discuss how to quality should be understood, and are the relationships between the involved issues are. In this chapter, it is argued that quality, Corporate Social Responsibility, innovation, competitiveness and sustainable development are interrelated concepts.

The next 2 parts include examples of companies from Central and Eastern European countries that have applied SD goals in their strategies. The main objective of these sections is both to build awareness of readers as to what companies do and what kind of innovative solutions can be implemented to carry out those goals. A further purpose of that the mentioned parts is to open and develop critical discussion on environmental and society-related problems existing in contemporary societies and businesses, which negatively influence the future of present and following generations. Some of the business models are extremely unfriendly and against SD—for instance, purposeful product obsolescence or fast fashion. It seems necessary to underline the side- or main, negative-effects of unlimited consumption and organisation policies to stimulate demand by shortening product life-cycle. Other business models presented in the e-book—such as all-inclusive or Airbnb—are also questionable as they create opportunities for local markets but, at the same time, cause environmental or societal problems.

Other examples presented in this part refer to the 3R concept—reduce, reuse, recycle, especially the role of the retail sector developing new type of supermarkets—social supermarkets.

Also, based on 3 examples, the problem of waste is discussed—from the consumer and organisation perspectives. Finally, information of renewable energy is also presented—from the perspective of the final consumer.

We understand that these are only part of the issues that should be addressed in this e-book. However, we hope that the content presented to the readers will provoke reflection and contribute to active participation in the implementation of SD goals—at organisations and in private life.

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the challenge of explaining the concepts of sustainable development, sustainability and Corporate Social Responsibility, Blaženka Knežević and I focused on locating the concept of SD and CSR within the strategic management of enterprises, showing how these ideas penetrate sectors, also at strategic and operational levels of the organisation and how they work in various functional areas. The authors: Agnieszka Chomiuk, Gabriel Grabowski, Natalia Jankowska, Krisztián Kis, Dariusz Nowak, Iwona Olejnik, Atanaska Reshetkova, Marzena Remlein and Petra Škrobot prepared the following parts of the publication, in which they explored the problem of SD regarding individual functional areas of enterprises and prepared case studies. They show what kind of problems organisations that wish to implement the ideas of sustainable development in their daily tasks face in practice. Thank you all.

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We have great optimism that our publication will contribute to a better understanding of the sustainable development concept, sustainability and Corporate Social Responsibility, and that discussions on the problems faced by industries or individual entities will encourage all those interested in the issues to pose further questions and take up challenges posed by modern business and societies around the world, in social, economic and environmental areas. The publication was created at a difficult time for everyone, when the world was hit by the COVID-19 pandemic. This factor strongly influenced our understanding of the issues raised, the form of cooperation and the problems faced by individual countries.

We hope, as a team of authors, that thanks to international cooperation on the book, a series of joint research, organisational and teaching works will be continued.

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