



## **Environmental Corporate Social Responsibility as a Tool for Creating the Future of Environmental Protection**

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### **1. The essence of environmental corporate social responsibility**

The development of civilization and, in particular, among others, creation of a free market, spatial economy based on the growing needs and expectations of stakeholders, the development of entrepreneurship, modern production and service technologies, etc., pose an increasing threat of poisoning and pollution of the natural environment (Ison 2010), often resulting in irreversible environmental degradation (Berry 2006). In order to minimize and eliminate the threats, all pro-environmental measures should be consciously undertaken (Welchman 2012) and carried out both in the administrative (Mikkila & Toppinen 2008, Wolniak et al. 2019) and governmental spheres (Basu & Palazzo 2008).

Environmental security can be perceived and interpreted differently by individuals (Mathevet et al. 2018, Matheve et al. 2016), social groups and business entities, as it affects different spheres of life, including quality of life, becoming a determinant of development or competitive advantage (Rozzi et al. 2015, Wolniak & Jonek-Kowalska 2020). Creating awareness and responsibility for the reality around us fits into the concept of social responsibility.

The concept of the *corporate social responsibility* (CSR) is a strategic approach to the actions desired by society and the created social values. In other words, it is a 'commitment' of business entities to create sustainable development with the participation of workers, their families, local communities and society as a whole, in order to improve the quality of life, with positive effects for both business (Bober et al. 2017) and social development (World Bank 2005, Payne 2006).

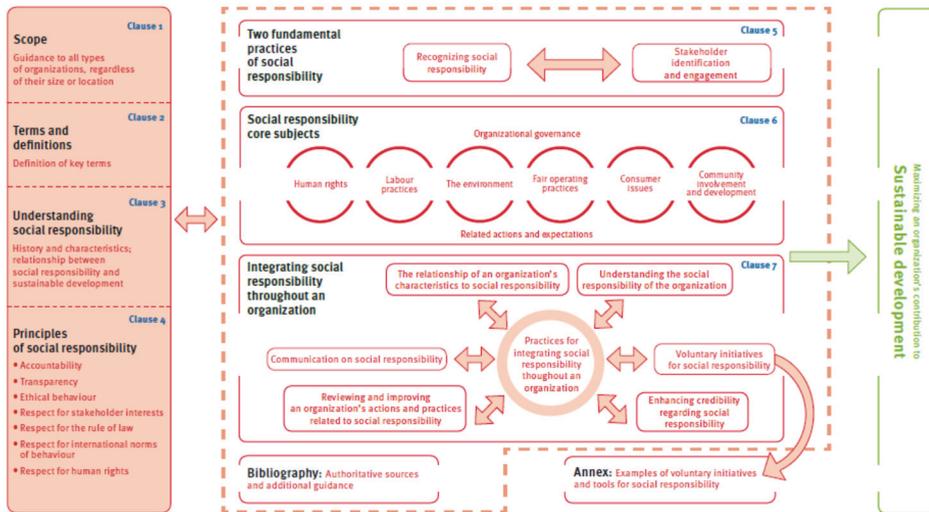
The analysis of the literature and the development of the concept of corporate social responsibility indicate the evaluation of the approach to the management and methods of integrating social and environmental problems

(Raymond et al. 2016) with everyday business activities and management systems (Wolniak & Sędek 2009) in favour of integrating environmental issues with regular management systems, such as ISO 14001 (Pacana et al. 2017, Pacana 2017) or ISO 50001 (Bober & Olkiewicz 2017). This results in comprehensive environmental, social, quality and health integration within the framework of the new standards created as SA8000 (Makuch 2011), ISO 2600:2010 based on codes of ethics or codes of conduct (Dobers 2009).

Attempts to describe, identify the idea of corporate social responsibility have been unified in the international standard ISO 26000, as the organization's responsibility for the impact of its decisions and actions on the society, environment and sustainable development of the organization through the adopted transparent and ethical behavior (ISO 2018). Process based approach to management/activity in the areas of: Community involvement and development; Human rights; Human resource management; Environment; Fair business practices and Consumer affairs are intended to enable an organization to achieve market success by recognizing, building appropriate stakeholder relations and enhancing the organization's value (Olkiewicz 2020). It should be noted that ISO 26000 is not a "strict" management standard, but a guideline to promote a commonly understood social responsibility, shaped by organizations' compliance with legal, environmental, cultural, social, organizational and economic requirements. Fig. 1 presents the idea of ISO 26000 and indicates the relations between individual elements of the standard including the methodology of its application.

The analysis of the mentioned respective literature shows that CSR is designed to:

- comply with the letter of the law and ethical standards,
- voluntarily create activities for the benefit of the natural environment and stakeholders,
- identify and record CSR principles in strategic documents,
- improve management systems, in particular in the area of stakeholder relations, meeting and monitoring their needs, etc.,
- develop products from innocuous materials or with little harm to the environment,
- implement innovative, pro-ecological, economically and socially justified solutions,
- reduce the use of natural resources, energy,
- monitor, reduce or eliminate potential threats to: respect for human rights, compliance with labor standards, environmental protection and fight against corruption, by creating environmental activity reports.



**Fig.1.** The idea of ISO 26000

Source: *Discovering ISO 26000 provides a basic Understanding of the voluntary International Standard ISO 26000:2010, Guidance on social responsibility*, 2018, International Organization for Standardization, Geneva, Switzerland

In practice, CSR (Lindgreen et al. 2009, Jamali & Mirshak 2007) is an area that is identified in different ways and is subject to scientific research, because the scope of activities and the extent of its impact are very broad, both in the set of instruments and in the areas of economy, including science (Rasche2009, Oskarsson & Malmberg 2005). It should be noted that CSR is an inspiring concept that offers many opportunities, freedoms of awareness-building and responsibility for actions taken, especially strategic ones (Chandler 2016, Rasche & Morsing 2017), which increase the credibility of a company both on business dimension and in non-business sphere. Popularization of the idea of corporate social responsibility, the creation of a "positive" image of the organization (Anderson et al. 2010), affects market stakeholders, which in turn allows entities to sustainable development by maximizing profits (Callan & Thomas 2009, Sivarama 2011), implementing innovations (Olkiewicz 2018), dominating the sector, improving the quality of products and services, optimizing manufacturing processes (Walker et al. 2014), etc., taking into account social and environmental issues (COEC 2001, Glachant 1994). Therefore, building awareness and an organizational culture of the company focused on meeting needs, as well as the growing threat of environmental degradation increases the need to identify and apply *environmental corporate social responsibility* (ECSR) (Farrow et al. 2017, Hynes & Wilson2016). In other words, it is an extension of the CSR concept to

management development, where the main determinant, the reference, is environmental protection.

The reluctance to raise environmental awareness, to recognize threats to environmental safety and to take responsibility or share responsibility for the wider good is significant, both in society and in business. Therefore, continuous improvement of the implemented activities, intensive educational work and activities for the safety and protection of natural resources are required from all stakeholders (Horan et al. 2011, Golob et al. 2019, Caillaud et al. 2016). It was also recognized that activities aimed at environmental responsibility are of a long-term nature (Opoku 2004, Moon 2007), also in the area of creating and complying with laws (Olkiewicz & Olkiewicz 2020), implementing pro-environmental management systems, but the results achieved are always assessed in terms of the environmental effect (Chiarini&Vagnoni 2017, Ostrom 2009).

The concept of ECSR assumes that: (Jabłoński et al. 2010),

1. it is a concept of increasing the company's value through the dynamics of using ecological criteria to meet the needs of shareholders and other stakeholders,
2. it is a platform for building an effective business model based on ecological criteria,
3. it is a source of creating eco-innovation for the long-term development and growth of the company,
4. it creates activities connected with striving to balance business needs between shareholders and stakeholders, where the dialogue platform is related to treating environmental protection as a key success factor, considering critical processes in relation to their greening and the development of bio-ecological products,
5. it is a source of effective use of the combination of tangible resources and intangible factors of the company's functioning in the context of the adopted ecological criteria (pro-environmental raw materials, pro-environmental machines, devices and other material resources of the company, ecological knowledge, ecological competence),
6. it is a link between the internal and external environment (comparison of macro-environmental factors, e.g. regulatory, legal and political factors in relation to the company's environmental impact),
7. it guarantees effective reporting of standards of conduct for stakeholders with regard to the internal functioning of the company (human and natural rights, work and technology, working and environmental environment, health and environmental protection, etc.),
8. it provides a platform for an effective use of the company's intellectual capital (relational, organizational, innovative and human) in terms of increasing social capital between all stakeholders, and

9. it is a source of reduction of the company's business risk (improvement of creditworthiness, improvement of business credibility, reduction of process risk of the company's strategic resources).

The ECSR activities, as voluntary, taking into account the social, ecological, business and legal spheres, are possible to implement using the appropriate competences, knowledge and management skills, as well as technology, while ensuring sustainable pro-ecological development (Callan & Thomas 2009, Stern2000), consumer loyalty (Homburg & Giering 2001) and the company's reputation (Cuesta-Valiño et al. 2018, Bormane et al. 2017), and providing customers with an appropriate level of satisfaction and improving the quality of life.

## **2. Actions for environmental corporate social responsibility – Legislative requirements**

The high and ever-growing awareness of the need for environmental protection measures resulted in the creation of a treaty in Kyoto in 1997 to support action against global warming. The Kyoto Protocol is a legally binding agreement under which industrialized countries have been committed to reducing their total greenhouse gas emissions by 5.2% by 2012 compared to 1990. This meant that all activities aimed at reducing gas emissions were directed at investments in new technologies, as part of renewable energies. An additional determinant of the need to implement modern solutions and change the perception and importance of the natural environment was the climate and energy package, adopted as a "green revolution" in 2008 by EU states. EU countries have declared that there will be a reduction in CO<sub>2</sub> emissions by 20%, an increase in the share of renewable energy to 20% and up to 20% energy savings until 2020. The term "3x20 objectives" is commonly used. Table 1 presents other normative acts determining the direction of pro-ecological activities.

Also Poland, under the ecological responsibility resulting from the ECSR, on 10. November 2009 adopted long-term measures aimed at the development of the energy sector, defining Poland's energy policy until 2030, taking into account pro-environmental aspects.

**Table 1.** Selected EU directives

Sing.	Directive	Objectives and main activities
1.	Directive 2002/91/WE on the energy performance of buildings	- establishment of minimum energy performance requirements for new and existing buildings, - housing energy certification, - inspection of boilers, air-conditioning and heating systems.
2.	Directive 2003/87/WE establishing a scheme for greenhouse gas emission allowance trading within the Community	- establishing a scheme for greenhouse gas emission allowance trading within the Community, - promoting reductions of greenhouse gas emissions in a cost-effective and economically efficient manner.
3.	Directive EC/2004/8 on the promotion of useful cogeneration	- increasing the share of combined production of electricity and heat (cogeneration), - increasing the efficiency of primary energy use and reducing greenhouse gas emissions, - promotion of highly efficient cogeneration and beneficial to the economic incentives (tariffs).
4.	Directive 2005/32/WE establishing a framework for the setting of eco-design requirements for energy-using products	- design and manufacture of the equipment and consumer electrical appliances with increased energy efficiency, - for establishing energy efficiency requirements based on the criterion of minimizing costs throughout the product life cycle (life cycle costs include the costs of acquiring, owning and decommissioning).
5.	Directive 2008/50/EC on air quality CAPE	- air quality objectives, - zones and agglomerations, - quality evaluation systems, - management and air quality plans.
6.	Directive 2009/28/WE on the promotion of the use of energy from renewable sources	- national action plans by 30 June 2010, - calculation of the RES shares, - joint projects of the EU-27, - joint support schemes.
7.	Directive 2010/31/WE On the Energy performance of buildings	- establishment of a minimum performance requirements for new and renovated buildings, - energy certification of buildings, - inspection of boilers, air-conditioning and heating systems.
8.	Directive 2012/32/WE on energy and energy services efficiency	- reduction from 2008 final energy consumption by 1%, achieving 9% in 2016, - obligation to establish and periodically update the National Action Plan for the improvement of energy efficiency.

Source: Olkiewicz & Bober 2017.

The assumptions of the Ministry of Economy include a fuel and energy demand forecast (by 2030 the demand for energy will increase by 29%, and in particular the demand for renewable energy will increase by 55%) and a programme of activities related to the development of renewable energy sources by 2012, which include, among others:

- an increase in the share of renewable energy sources in total energy consumption by at least 15% by 2020 and further increase in the following years (in 2009, the share was at the level of 8.6T i.e. 40 031 TJ) (GUS 2010),

- increase to 10% of the share of biofuels in the transport fuel market and increase of the use of second-generation biofuels,
- increase in the degree of diversification of supply sources by 2020 and creating optimal conditions for the development of dispersed energy generation based on locally available raw materials.

One of the most important points of the development strategy are restrictions on energy production using RES and the widespread use of green technologies by both producers and consumers, particularly in terms of legal conditions. The most frequently mentioned legal barriers include:

- problems with new power connections
- the lack of a clear definition of the division of costs related to the modernization and adaptation of the power grid between the investor and the operator,
- disproportionate differences in the determination of connection costs per 1 MW of capacity,
- difficult procedure under the scheme of applying for the issuance of connection conditions,
- interpretation of the definition of energy sources, such as waste,
- frequent changes in the amount of subsidies for the purchase of technology or connections.

The constantly changing legal conditions in the Polish and EU energy system cause that large investments in the implementation of pro-environmental measures are postponed because of the uneconomic calculation and the lack of local and regional support for this type of investments. Therefore, more and more often, business and local government entities are being forced to create distributed energy systems using local production sources and to create innovative technological solutions, in products as well as production processes, which minimize energy consumption and CO<sub>2</sub> emissions, which closely correlates with the concept of environmental corporate social responsibility.

### **3. Actions for environmental corporate social responsibility – Renewable energy sources**

Growing expectations, awareness, responsibility, the need for action by many countries and global organizations in the field of environmental protection and the introduction of all restrictions, including CO<sub>2</sub> emissions, as well as increased consumption, make it necessary to implement new, innovative energy production technologies, e.g. from renewable sources (RES). By reducing CO<sub>2</sub> emissions, the economies of various countries have begun to implement

production systems based mainly on traditional mine energy resources processed in power plants and refineries, as a result of the implementation of the ECSR.

Poland has also made efforts to minimize environmental destruction within the framework of ECSR activities. The highest demand for final energy from petroleum products (22.4 Mtoe) was determined, as well as for energy from coal (10.9), natural gas (9.5 Mtoe) and energy from renewable sources (4.6 Mtoe). Analyzing the existing demand, it is forecast that by 2030 the situation will change radically and the energy demand is to be met with a greater share of oil products (27.9 Mtoe), natural gas (12.9 Mtoe) and renewable energy (6.7 Mtoe). (Ministerstwo Gospodarki 2010).

These assumptions mean that investments will increasingly be directed towards activities promoting new energy sources, including low or zero-carbon renewable. Various technologies, such as biomass incinerators plants, biogas plants, wind farms, solar and photovoltaic systems, can be used for the main sources (providing green connection energy) of biomass, solar, wind and geothermal energy. Such a large possibility of using energy sources is of great importance, because there is still a growing demand trend for energy in Poland. This shows, for example, an increase of primary energy consumption per capita from 101.2 GJ in 2009 to 113.9 GJ in 2010, with the total primary energy consumption in Poland in 2010 amounting to 4351.8 PJ2 (GUS 2010a).

The need to increase the share of renewable energy sources in overall energy consumption is becoming more and more important due to the significantly increasing trend in energy demand. Changes in environmental measures that are in line with the ECSR and aim, inter alia, at reducing emissions of unwanted greenhouse gases and improving awareness among market participants and the general public are necessary. In order to increase the activation of investments aimed at the construction of ecological power plants, sewage treatment plants and other sensitive objects of the local self-governments and to make the local and regional area more attractive, an analysis of the investment attractiveness of renewable ecological activities has been created.

It should therefore be stressed that the national territorial potential, taking into account the factors of production (sun, wind, biomass, geothermal energy, etc.), is suitable for investing (as part of renewable energy sources) in modern, capital-intensive, innovative technological solutions, i.e. thermal power plants, biogas plants or agro-refineries. This means that ECSR activities can ensure a sustainable development of the country or its specific areas, while implementing pro-environmental measures. However, due to limited financial capacity, small or medium-sized installations are promoted in the country, most often located in rural or urban-rural areas. The assessment of the possibility of carrying

out pro-environmental activities has shown the need for local and regional support for:

- creation of appropriate investment instruments (infrastructure, financing, qualified human resources, tax reliefs and exemptions, appropriate relations between local and regional authorities, etc.),
- knowledge transfer between science and entrepreneurship (economy),
- a right climate – an ecological culture of the region.

#### **4. Actions for environmental corporate social responsibility – Improving quality in the field of environmental protection**

Evolutionary changes in governance, the development of entrepreneurship, the growing needs of stakeholders, environmental degradation, global warming, etc. led to, among others:

- modern management of organizations,
- the need to take account of environmental protection elements in production and quality management processes,
- increased awareness of the need to care for and improve the environment,
- improvement of environmental performance processes.

Modern governance of organizations, including of local self-governments, is caused by a change in the way of thinking, creating policies and strategies of action from central (autocratic) to decentralized (participatory), focused on long-term social and economic development of regions. Such model (standardized) governance makes it possible to create quantitative, task-oriented and qualitative correlations, ensure security (including those related to environmental protection (PKN 2016) in the region, strengthen administrative units and focus on market shareholders (especially entrepreneurs and residents (O’Sullivan & Dooley 2009), which is closely linked to the idea of the concept of environmental corporate social responsibility.

It should be assumed that the optimization of activities aimed at creating an appropriate environmental policy determines the process approach based on management instruments, and quality management in particular (PKN 2015). The need for constant monitoring, improvement, identification of newly emerging threats, as well as chances and opportunities, e.g. for investment, increasing competitiveness, economic attractiveness and local and regional as well as social and economic potential provides an opportunity for responsible governance aimed at improving quality, pro-quality measures, within the framework of environmental protection.

The instruments of quality management used in modern environmental protection activities are to have a significant, long-lasting impact on the shape, effectiveness and efficiency of the adopted system solutions. Due to the importance and the need to conduct radical measures aimed at improving the environment, guaranteeing the achievement of the assumed parameters, the formal modern quality management instrument implemented according to standards (developed and improved over the years and adopted) allow to ensure the maximum level of quality, safety, satisfaction, development, etc. as part of the implemented (production) processes. Such management instruments include international management systems according to the ISO family of standards. In its general assumption, management systems can be classified as tools for long-term activities relating through: quality policy, hierarchization of goals, tasks, identified processes and parameterization, to all areas of the organization as well as relations created with market shareholders. Within the framework of management systems, the following can be distinguished:

- quality management and/or quality assurance systems (ISO 9001 – Quality Management System; ISO 13485 – Quality Management System for manufacturers of medical devices; ISO/ TS 16949 – Quality Management System for automotive manufacturers, etc.),
- strategic management systems (BS 25999/ ISO 22301 – Business Continuity Management System, ISO 26000 – Social Responsibility Management System, etc.),
- environmental management systems (ISO 14001 – Environmental Management System; EMAS – Eco-Management and Audit Scheme; ISO 50001 – Energy Management System, etc.),
- risk-based management systems,
- health and safety management systems,
- food safety systems,
- management system of the laboratory or inspection body,
- and others.

ISO 14001 is the most widely used management system, which incorporates the elementary basis of pro-environmental activity correlated with the idea of ECSR *Environmental Management Systems* according to the PN-EN ISO 14001:2015-9 standard, complements the organization's comprehensive management system that identifies existing and potential environmental threats, as well as indicates ways to reduce and prevent them. The environmental management system, due to its multidimensional and multi-faceted approach to potential threats, as well as meeting certain requirements, makes the costs of adjusting the organization and maintaining the system, ensuring the clients that the offered

products and production process comply with all environmental requirements, very capital-intensive and time-consuming. Perhaps that is why this system is not very successful, as Table 2 presents in comparison with the enterprise management system from the Table 3.

**Table 2.** Number of entities certified under ISO 14001 for the period 2006-2017

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total	128211	154572	188574	222974	239880	243393	260852	273861	296736	319496	346147	317941
Europe	55919	65097	78118	89237	103126	101177	111807	115764	119072	119754	120595	111133
Poland	837	1089	1544	1500	1793	1900	2014	2220	2208	2798	3184	2921

Source: own work on basis of data from: ISO Survey 2018

The environmental management system in accordance with the PN-EN ISO 14001 standard is therefore aimed at pro-environmental activities that increase environmental safety while maintaining quality, economy and process optimization. It is worth noting that the environmental management system can exist independently, focused on environmental quality and safety, or together with another system of the ISI family, e.g. ISO 9001, as an integrated management system. That is also due to the fact that ISO 9001 refers to an organization's management system and is therefore the most widespread (Table 3) and has a structure that complies with other ISO family standards.

**Table 3.** Number of entities certified under ISO 9001 for the period 2011-2017

Year	2011	2012	2013	2014	2015	2016	2017
Total	1009845	1017279	1022877	1036321	1034180	1105937	1055028
Europe	459367	469739	458814	453628	439477	451415	386009
Poland	10984	10105	10527	9574	10681	12152	11846

Source: own work on basis of data from: ISO Survey 2018

A broader analysis of a country's environmental certificate density ratio expressed in the number of certificates per million inhabitants and the GDP per capita rate for each country calculated in accordance with the purchasing power parity method is presented in the publication Implementation of ISO 14001 standard in the European Union countries (Olkiewicz et al. 2019).

Another significant management system within the framework of comprehensive environmental protection measures is the energy management system ISO 50001:2012 that replaced the BS EN 16001:2009 standard. The new standard had significant differences in approach to energy management, as BS EN 16001:2009 focused on the energy aspects of environmental protection (contained in ISO 14001) while ISO 50001:2012 focused exclusively on the use and consumption of energy.

The new management standard has been developed to meet emerging needs and market requirements in the provision of energy services, ensuring that energy performance is improved and energy efficiency is achieved through the definition of appropriate energy consumption and use indicators, leading to reductions in costs and greenhouse gas emissions. Due to its membership in the ISO series of standards, the system is integrated with other systems such as ISO 9001 or ISO 14001.

The management system in accordance with the ISO 50001:2012 standard applies to all types and sizes of organizations, regardless of the industry, geographical location, cultural and social conditions (it proves its flexibility and functionality). It is particularly important for organizations operating in energy-intensive industries, which also have to meet the requirements and regulations on greenhouse gas emissions. The analysis of the literature shows that the ISO 50001:2012 standard can significantly reduce energy consumption by up to 60% (Olkiewicz & Bober 2017), which is why it is becoming increasingly popular, as shown in the Table 4.

**Table 4.** Number of entities certified under ISO 50001 for the period 2011-2017

Year	2011	2012	2013	2014	2015	2016	2017
Total	459	2236	4826	6765	11985	20216	21501
Europe	364	1919	3993	5526	10152	17102	17655
Poland	2	12	22	38	74	112	173

Source: own work on basis of data from: ISO Survey 2018

Efficient energy management is one of the main determinants of development and environmental protection, creating regional energy policies in the process of efficient use of energy resources and regulation of greenhouse gas emissions, which is why it also forms part of the ECSR.

To sum up, through continuous monitoring and research of degradation phenomena, the use of formal environmental management systems allows for the identification of best pro-environmental activities (practices) that guarantee environmental improvement and increase environmental awareness among market shareholders. The best-suited concept for such activities is the Environmental Corporate Social Responsibility (ECSR) concept based on the ISO 26000 standard.

## 5. Conclusions

Environmental issues, and in particular its care for it, has become the main determinant of modern management of organizations, as evidenced by various publications in the literature. The increasing awareness of the importance of environmental issues in a given country, company or household results in greater activity in pro-ecological activities. The analysis carried out in this publication has shown

that social and economic changes force organizations to implement or adopt pro-environmental solutions that are compatible with both international management systems (ISO 9001, ISO 14001, ISO 50001) and responsible practices as well as environmental corporate social responsibility (ECSR). In other words, compliance by business entities with pro-quality requirements or with recommendations and an appropriate, documented pro-quality policy.

It is worth noting that the idea of ECSR implemented by companies has a significant impact on the role and attitude of citizens towards environmental issues. There are also positive changes among ECSR users related to: building a stable development of the organization (pro-environmental organization, business success), reputation (building trust in the company or its products, loyalty, increased number of customers, etc.), easier ability to attract and retain employees (respecting employee rights, ethical behavior, etc.), better relations with market stakeholders (customers, suppliers, contractors, media, etc.) and quality of life. It should be kept in mind, however, that building a responsible environmental action strategy is a long-term process and requires appropriate resources, sometimes-innovative solutions that will bring the desired environmental and non-environmental effect in the future.

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## Abstract

The level of environmental safety culture depends on many factors, including the influence of parents and the education system, the media and the quality of life. In the current Economy 4.0, globalization, increasing greenhouse effect, etc., it is the information and education system and the pro-environmental strategic actions undertaken by organizations that are beginning to play a significant role in building awareness and care for the environment. It is precisely the environmental corporate social responsibility, both of state institutions, the legislator, business entities and society (every citizen) that can significantly change the phenomenon of environmental degradation. The aim of the article is to present the essence of ecological corporate social responsibility and the activities undertaken by selected market stakeholders. The analysis carried out implies that ECSR is built through the implementation of pro-environmental stakeholder's actions, e.g. legislative changes, implementation of management systems according to ISO standards, use of renewable energy sources, etc. that aim at ensuring safety or improving the current state of the environment.

## Keywords:

environmental management, social responsibility, ISO 14001, ISO 26000, environmental aspects, environmental corporate social responsibility

## **Ekologiczna społeczna odpowiedzialność biznesu narzędziem kreowania przyszłości ochrony środowiska**

### **Streszczenie**

Poziom kultury bezpieczeństwa ekologicznego uzależniony jest od wielu czynników między innymi wpływu rodziców i systemu edukacji, mediów, jakości życia. W obecnej gospodarce 4.0, globalizacji, zwiększającym się efekcie cieplarnianym itd., to system informacyjno-edukacyjny i podejmowane przez organizacje strategiczne działania pro środowiskowe zaczynają odgrywać znaczącą rolę w budowaniu świadomości oraz troski o środowisko naturalne. To właśnie ekologiczna społeczna odpowiedzialność biznesu, zarówno instytucji państwowych, ustawodawcy, podmiotów gospodarczych i społeczeństwa (każdego obywatela) może w znaczący sposób wpłynąć na zmianę zjawiska degradacji środowiska naturalnego. Celem artykułu jest przedstawienie istoty ekologicznej społecznej odpowiedzialności biznesu oraz działań podejmowanych przez wybranych interesariuszy rynku. Z przeprowadzonej analizy wynika, że ECSR budowane jest poprzez implementację działań pro środowiskowych interesariuszy np. zmian ustawowych, wdrożeń systemów zarządzania wg norm ISO, wykorzystywanie odnawialnych źródeł energii, itp. zmierzających do zapewnienia bezpieczeństwa lub poprawy obecnego stanu środowiska naturalnego.

### **Słowa kluczowe:**

zarządzanie środowiskowe, odpowiedzialność społeczna, ISO 14001, ISO 26000, aspekty środowiskowe, ekologiczna społeczna odpowiedzialność biznesu.