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LIST OF CHIEF EDITORS

We are presenting you the first issue of Journal of Quality and Environmental Studies. The first number is common success of Editors, Reviewers, Authors and Readers.

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AN IDEA OF THE CLEANER PRODUCTION IN THE PROCESS OF THE WASTE MANAGEMENT

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Abstract

Purpose: The aim of the study is to analyze the economic and environmental impacts of pro-environment activities and elements of Cleaner Production.

Design/methodology/approach: For the purpose of their research they used the method of critically analyzing the literature. Researchers used also a method of the comparative analysis to present their results of research.

Findings: Researchers have decided to introduce the Cleaner Production concept to present systems of waste management currently used in Western European countries, particularly Sweden, which should become a standard model for Poland.

Originality/value: The Cleaner Production concept allows companies and nature to receive positive results and benefits.

Keywords: cleaner production, waste management, environment.

Paper type: case study.

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Introduction

Currently deteriorating state of the environment is a crucial issue one should closely monitor. Since the start of the 19th century, the rise of civilization has severely impacted the environment as people have sought more comfortable ways of living in their daily lives. With resources running low, non-renewable energy providers are being forced to implement new ways to save materials and energy. One of the many strategies companies use to reduce negative impacts on the environment is the concept of "Cleaner Production". The Cleaner Production concept functions as a collective action designed for the preventive, systematic and comprehensive understanding of the entire production process and its products. This concept aims to reduce the consumption of raw materials, limit waste and all pollutants "at the source," including technologies "at the end of the pipe". The Cleaner Production concept allows companies and nature to receive positive results and benefits. The aim of the Cleaner Production concept is sustainable development. The aim of the study is to analyze the economic and environmental impacts of pro-environment activities and elements of Cleaner Production.

On the one hand, the Cleaner Production concept reduces the rundown of waste from all industrial plants, while on the other hand, when applied to sites dealing directly with management and processing of waste, it will lead to recycling waste more considerably, and that will benefit the environment. From here, researchers have also decided to introduce the Cleaner Production concept to present systems of waste management currently used in Western European countries, particularly Sweden, which should become a standard model for Poland. For the purpose of their research they used the method of critically analyzing the literature. In the empirical part was

used a method of the comparative analysis and results was presented in the table.

1. Of influencing the activity of companies in the environment

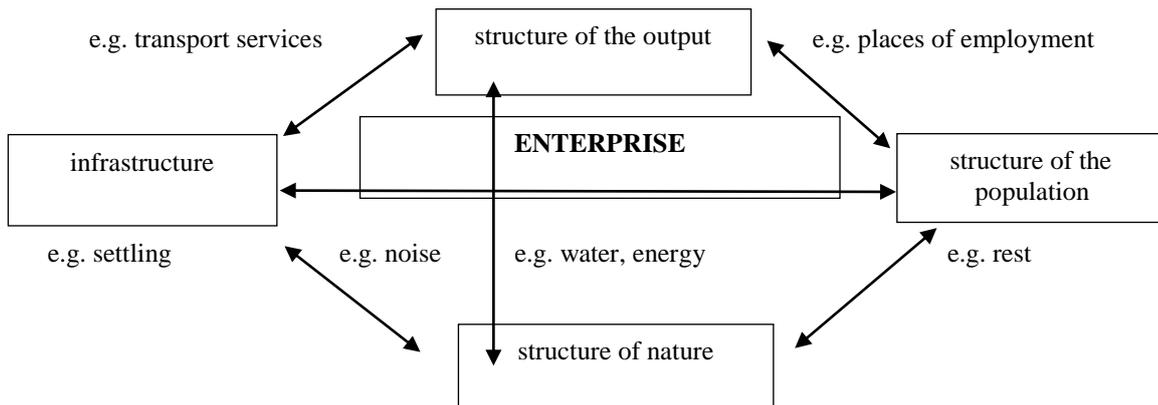
A company is an autonomous organization aimed to obtain economic benefits and regulate economic activities. Circulation is an important component of economic processes and functioning of the economy. Companies use natural resources at the expense of the environment by exploiting geographical space for raw materials, by assimilating parts of the environment for their use, or if they have permission, by releasing pollutants into the atmosphere [Kobyłko, 2007, p. 15].

The influence a company has on its surroundings, and how it affects the environment and local population's quality of life are outlined in the following ways:

- structure of nature - elements of ecosystems, e.g. water, organisms or the climate, ecosystems and the landscape,
- infrastructure - roads, transport facilities, social services, supply, education, trade, among others,
- structure of the population - population density, age structure, migration,
- structure of the output - links between companies, their amount and type, landscape and forest economy.

The structures are linked, feedback loops and relationships occur in the same structures as well as between them. They are presented in Fig. No. 1. The structures in varying degrees interfere with the activities of a company. Companies cause environmental decay but also expose themselves to different risks and impacts [Kramer, Urbaniec, Kryński, 2004, p. 3].

Fig. 1. Model relations among an enterprise and the environment

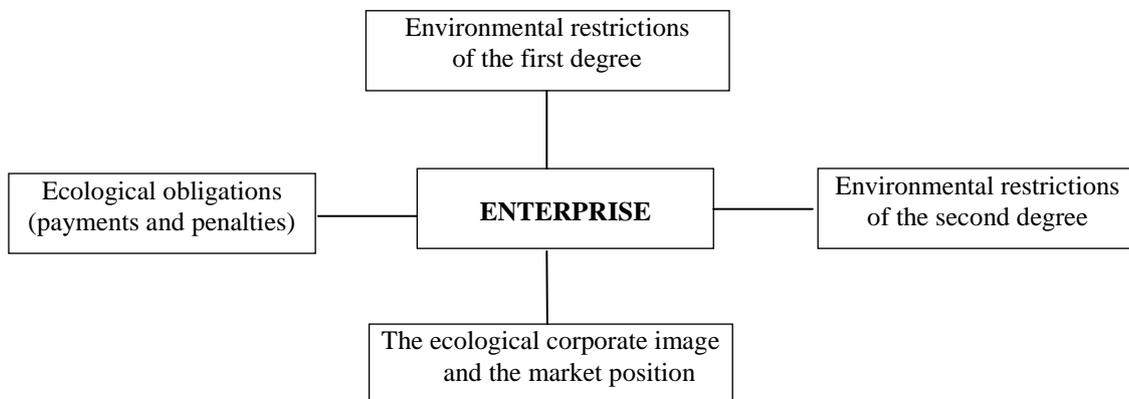


Source: own elaboration based on [Kramer, Urbaniec, Kryński, 2004, p. 3]

Activities of companies are based on converting basic elements into products, thereby generating pollutants and waste that remain after the production processes. As a result of producing and creating products, companies also create pollution and waste through the use of manufactured products.

Environmental conditions related to business operations are divided into traditional and contemporary [Becla, Czaja, 2007, p. 241] methods - (compare the Figure No. 2.). Traditional conditioning is in the barriers of the first and second row.

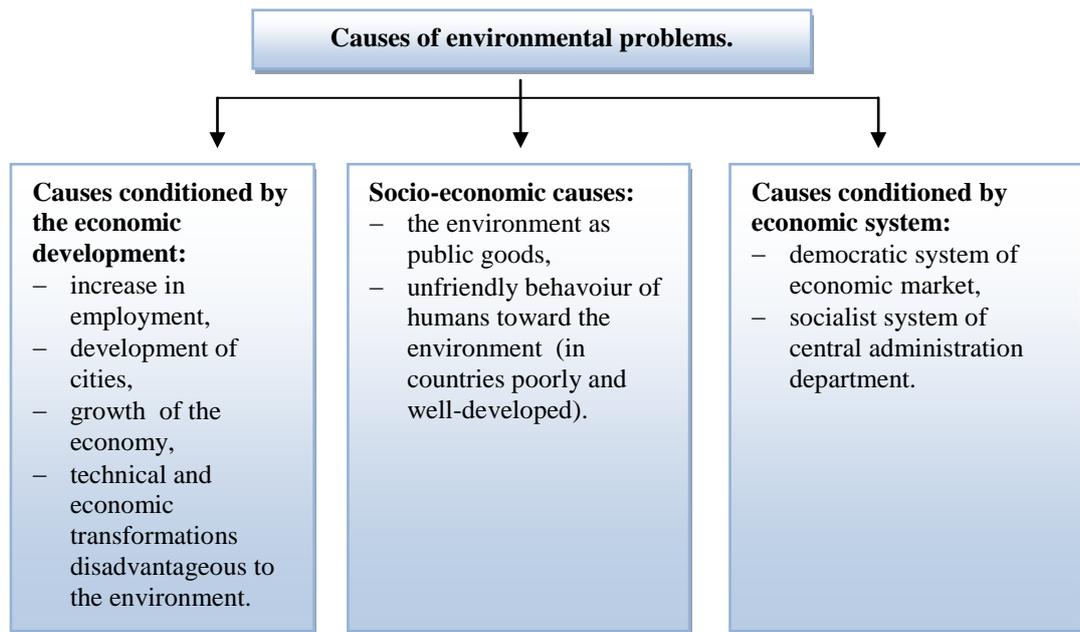
Fig. 2. Ecological conditioning of a company in the market economy



Source: own elaboration based on [Becla, Czaja, 2007, p. 242].

Public discussion on the causes of environmental problems already started

in the 1970s, mainly in developed industrial nations (compare Fig. No. 3.).

Fig. 3. Causes of environmental problems

Source: own elaboration based on [Kramer, Urbaniec, Kryński, 2004, p. 58].

Nations have struggled with environmental issues for ages. A threat to the environment has become a problem on a global scale. Initially problems occurred in localized areas, however, now the state of the environment is a problem that threatens all humanity and the planet. The idea of Cleaner Production cannot be implemented using traditional production methods that consume large amounts of raw materials, energy and that produce massive amounts of waste. Pollutants released into the environment irreversibly harm the environment, and the traditional economy is consuming non-renewable energy sources, impacting the environment. The environment is not only suffering due to the economy and pollution, society is also suffering as the quality of life for many is rapidly deteriorating. The natural beauty of the landscape is deteriorating; air and local waterways are being polluted, and views are laden with dumps, slag heaps and smoke rising from factory chimneys.

Environmental problems require a global solution, such as introducing new production methods and changing consumer behavior. Developing and

implementing new production methods that are environmentally-friendly is the main goal. Minimizing the consumption of energy and raw materials is possible to implement and should replace traditional methods. Such action is the basis for the application of Cleaner Production and protecting the environment from further progressive decline. Steps should be taken to replace non-renewable energy sources with renewable and sustainable natural energy [Kobyłko, 2007, p. 14].

Currently, pro-environment movements and the approach of environmental protection integrate action and methods through examining the use of raw materials and energy, reducing emissions, limiting the scope and reach of humanity's ecological footprint, and the joint efforts of minimizing pollutants at the source and at 'the end of the pipe.' Examination of potential and existing environmental issues is constantly increasing. The nature of the problems can affect communities on local, regional and global levels. Only by integrating the aforementioned aspects related to the environment and its existing relationships can provide opportunities

for the rational development of human

2. Nature of the Cleaner Production concept and its economic and ecological efficiency

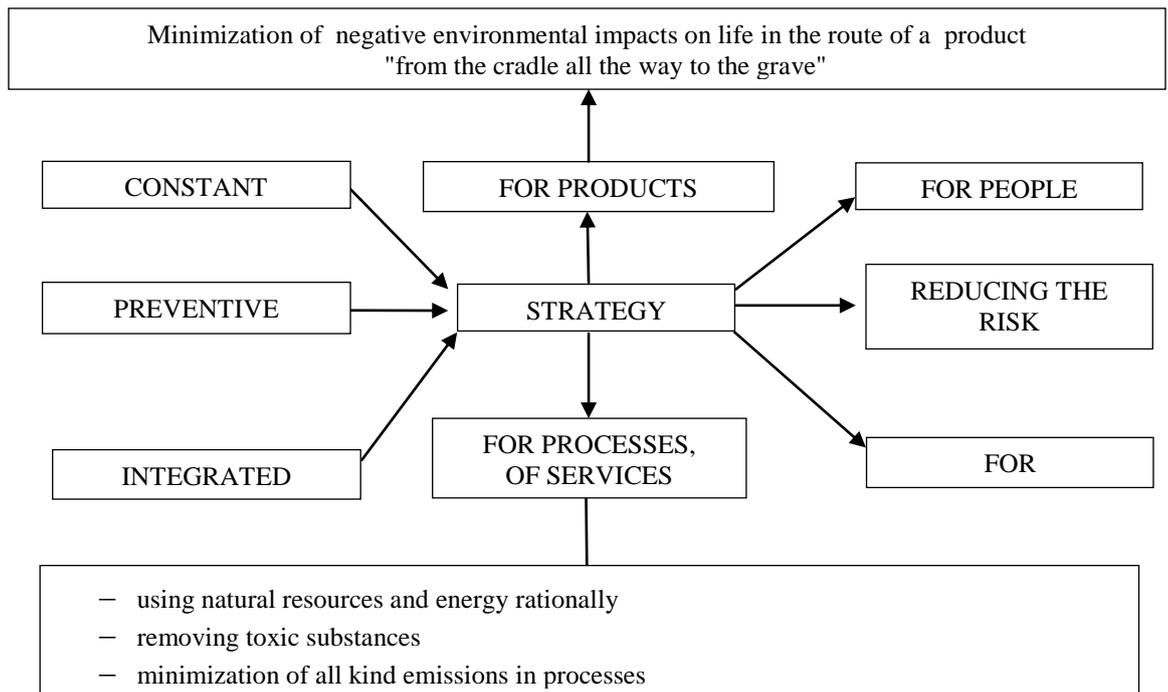
The purpose of Cleaner Production (CP) is to set regulations with the aim of systematic, comprehensive and preventive measures associated with products and manufacturing processes. The concept of this effort is aimed at the source in order to eliminate all waste and pollution as well as reduce the use of energy and raw materials. These measures are implemented to protect the environment, improve human health and life, and for more efficient company operations [Miłaszewski, 1999, p. 118].

The origins of practices related to the idea of Cleaner Production date back to the late 1980s. The Cleaner Production of the world was unveiled in 1987 during a worldwide United Nations Environment Programme (UNEP) debate. The nature of this debate is described in Figure No. 4. Major efforts have been translated into the idea of

civilization [Ejdys, 2004, p. 7].

environmental management as “local action but by thinking globally.” UNEP developed and issued an international declaration by signing the Cleaner Production Programme which implemented this declaration into daily economic activities. In 1992, the “Conference on Environment and Development”, held in Rio de Janeiro, expanded upon the concept of Cleaner Production (Cleaner Production concept- CPC) [Kramer, Urbaniec, Kryński, 2004, p. 294]. In order to spread the ideas of CP in transitioning and developing countries, UNEP and the United Nation Industrial Development Organization (UNIDO) developed the Programme for National Cleaner Production Centers (NCPC). The development of this program was to recommend environmental policies to individual countries as well as to companies. Since 1995, as a result of cooperation with local offices, 15 newly created centers of Cleaner Production have been founded in Poland [Kramer, Urbaniec, Kryński, 2004, p. 294].

Fig. 4. Definition of Cleaner Production according to UNEP



Source: own elaboration based on [Kramer, Urbaniec, Kryński, 2004, p. 299].

Key objectives achieved thanks to the actions of the CP program are:

- reducing waste and environmentally harmful substances,
- proliferation of products and production methods,
- thinking in terms of the full product life cycle (from the initial design, through production, distribution, the use and reuse of products, and waste management),
- rationality of the use of materials and energy during production,
- improving production efficiency by limiting generation and lowering the amount of waste disposed at the end of production,
- recycling waste and raw unconverted materials [Fijał, 2005, p. 37].

The two most important environmental goals of Cleaner Production are to decrease and reduce pollution and waste produced primarily at the source and at the "end of the pipe".

Minimization of waste at the source will eliminate and reduce hazardous and harmful waste from the start of production. Raw materials and finished products will not become waste. However, poor planning and oversight can result in raw materials and finished products becoming waste. Constant changes in management require that companies consider the amounts of waste being produced and the effects of

their activities. Analysis of methods to minimize generated waste should become an essential part of business planning [Miłaszewski, 1999, p. 117].

The phrase 'end of the pipe' refers to reducing and limiting existing pollutants which have already been produced. These measures are intended to remove the effects of waste and reduce the impact of pollution on the environment. Operating within this concept, businesses and their devices do not interfere in the production process - it can be conducted without them, for they are familiar with waste removal through extraction, filtering equipment, landfills and sewage treatment plants. They do not deal with elimination of contamination sources, only the consequences of their actions. Applied devices convert one type of waste into another, thus significantly reducing toxicity levels [Fijał, 2005, p. 73].

The most important methods of implementing the idea of the "end of the pipe" are mainly:

- industrial use of waste, usually in a different place than the place of origin,
- measures to ensure clean wastewater from all sorts of technology,
- minimizing impurities of dust and gas particles emitted into the atmosphere,
- waste disposal that takes place most thanks to primitive development

Table 1. Distinctive features making technologies of the "end of the pipe" different from the technology of the minimization "at the source"

Elements of the concept	Technologies of the "end of the pipe"	Technologies of the minimization "at the source"
Methodological assumptions	Actions associated with limiting the environmental impact of produced pollutants.	Preventive measures related to the liquidation of pollutants "at the source"
Range of activities	Fragmentary.	Comprehensive
Solving a problem	Minimizing specific risks.	Minimizing all possible risks
Type of the process	Static.	Dynamic
Ecological effect	Reduction of emissions and discharges of produced pollution, requiring additional power consumption and materials for the	Reduction of raw material, energy and material consumption, as a result effectively eliminate or reduce the amount of produced pollutants, in

	installation and the use of safety devices.	terms of actions connected with the liquidation of pollutants "at the source".
Economic effect	Increase in manufacturing costs associated with the installation and the use of safety devices.	Significant savings resulting from implementing environment-friendly projects, assuming efficient use of energy, raw materials and supplies.

Source: [Fijał, 2005, p. 81].

The Cleaner Production Programme is based on a proactive strategy to avoid creation of pollution, mainly as a preventative measure to minimize waste at the source. Complementing these efforts are the "end of the pipe" efforts, which is the final step.

The concept of Cleaner Production has a scientific and philosophical message, but it is still useful for service companies and manufacturing. From a conceptual point of view, the philosophical value of Cleaner Production involves creating new environmental ethics and use of natural resources adopted by buyers, business owners and ordinary workers [Miłaszewski, 1999, p. 119].

3. Poland's system of waste management in comparison to other EU nations

In Poland, management of municipal waste fails in comparison to the methods used in other EU nations. Poland's poor waste management is a result of decades of negligence in regards to environmental protection and the lack of developing an efficient waste management system. Numerous investments will ensure the efficiency of developed EU countries meeting the standards of Community Law. The most important actions should lead to reducing the amount of landfills and reducing the amount of stored biodegradable waste. Waste management based on the traditional storage method should be replaced with a comprehensive modern system and technology of incineration that

harnesses the energy content of waste [Pająk, 2008, pp. 21-30].

The main problems of waste management in Poland are [Dąbrowski, Górnik, Frątczak-Rudnicka, Liebscher, 2011]:

- 63% of municipal waste is disposed in landfills, only 29% is recycled. (Eurostat 2013) selective collection of the municipal waste is too low, especially hazardous waste that is often included and mixed with municipal waste low production capacity of the Installation of Thermal Processing Municipal Waste sites (ITPMW) and mechanical - biological processing - (MBP) of rendering waste harmless overwhelming number of communities struggling with illegal landfills (according to NIK control from April 2010, 92% of municipalities); about the 30% of waste may appear only at the moment to take over the illegal waste by municipalities,
- needs mechanical biological thermo disposal - MBT mixed municipal waste is not legally defined requirements,
- a proper collection of expired household prescriptions doesn't exist.

The use of ITPMW in EU countries – 15 has been common for decades. Incinerators in the EU have been growing rapidly since the 1960s as a response to the enormous growth rate of waste through development and consumption. ITPOK develop simultaneously with an increase of technical and environmental safety standards required by Community Law.

More than 400 municipal waste incinerators are located in Europe, and over 900 are located worldwide, but there is little ITPOK development in Poland. Around the world incinerators operate on these key factors [Pająk, 2008a, pp.4-6]:

- economically justified minimal productivity of the incinerator should be on the level of 60,000 tons of waste annually, average annual production of waste per capita should be 300 kg a year
- recycling 25% of waste, and incinerating the remaining 75%

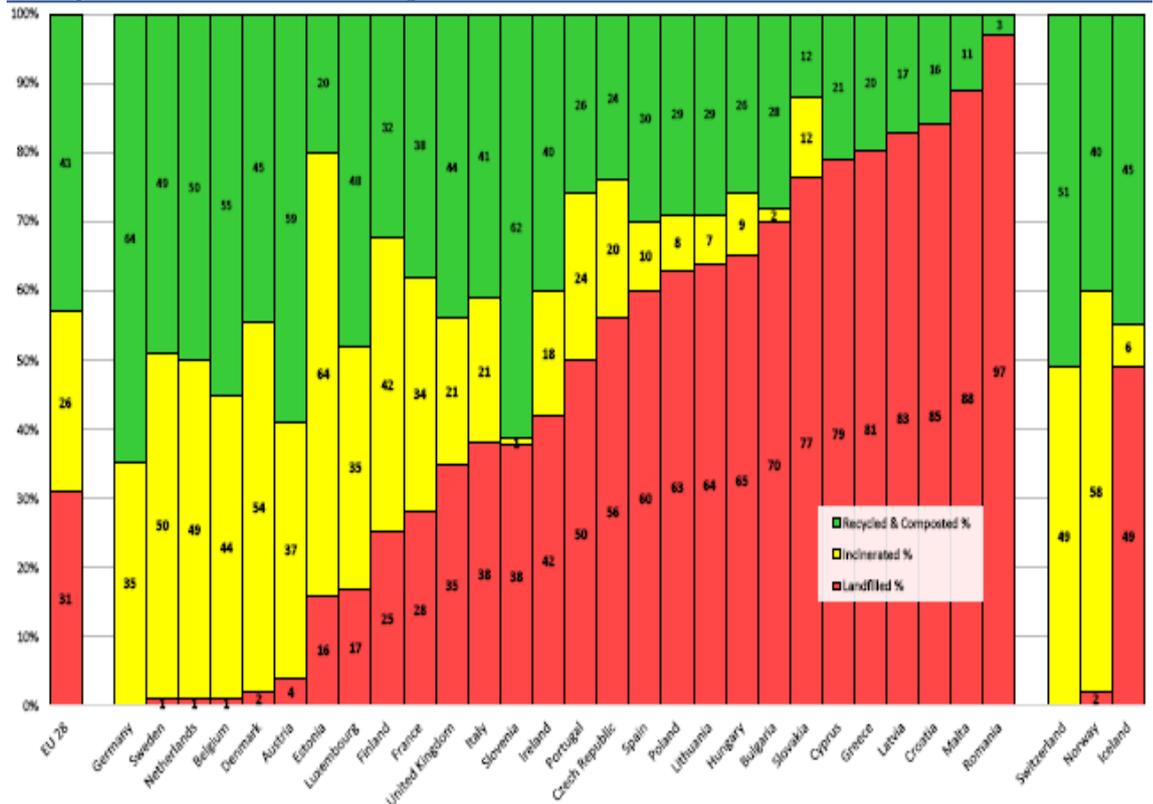
In the EU there are over 400 ITPMWs. The world has approximately 2180 - they burn about 210 m Mg/year., Japan burns about 58 m Mg/year. Presently, Poland has only 1 incinerator installed. UE- 2009: 70 Mg/year - m of the 28% share (EU- 15); 20% share - (EU- 27) in methods of processing municipal waste. By 2016, Poland has planned to contribute 10%.

Incinerators of medium and high productivity are found in the following countries: the Netherlands, Sweden, Austria, and Germany. They are large, cost effective and highly efficient. Incinerators are less efficient in countries such as France and Italy. For optimal incineration, construction and

investment costs incinerators should have a capacity of approximately 200-250 thousand tons per annum and should feature a mechanical grate air-cooler, water for producing steam boiling at 400 ° C and pressure of 40 bar, installation of fuel gas with dry or semi-dry cleaning, and a turbine to reduce overheating [Pająk, 2007, pp. 1133-120].

Fig. 5 presents waste management methods used by EU countries. The most developed EU countries incinerate, recycle and compost their municipal waste. Countries utilizing these waste management methods are Germany, the Netherlands, Austria and Denmark. Waste disposal in these countries doesn't exceed 1% of the total developed waste. Compared to other countries in Eastern and Central Europe that stockpile more than 80% or more waste, they allocate waste through recycling and composting a dozen or more % of waste. In contrast, incineration is less than 1-0% of waste. The Czech Republic and Slovakia are an exception, where thermo waste recycling is 10%. This figure demonstrates different attempts to combat waste problems that are being carried about by EU nations.

Fig. 5. Methods of the waste disposal in 27 EU countries in 2013



Source: [http://www.cewep.eu/information/data/graphs/m_1415 (date of the access: 09.05.2015)].

Table No. 2. represents the number of new EU countries that have installed municipal waste incinerators. Aside from the Czech Republic and Slovakia, all countries do not have more than one waste incinerator. In Poland, Slovenia, and Hungary there is only one

incinerator. This situation stems from historical, political and economic influence. A huge disparity exists between new and old EU countries because of the transition from traditional methods of landfill use to modern thermal incineration, recycling and composting methods.

Table 2. ITPMW in new EU countries

Country	Amount of waste incinerators > 3 Mg/h
The Czech Republic (Prague, Brno, Liberec)	3 (Brno- about 50 mln Euro from the ISPA fund)
Bulgaria, Romania	0
Estonia	0
Lithuania, Latvia	0
Poland (Warsaw)	1
Slovakia (Bratislava, Trnava)	2
Slovenia	1
Hungary (Budapest)	1

Source: [www.cewep.eu (date of the access: 09.05.2015)].

Waste incinerators play the dominant role mainly in developed UE-15 countries. New EU nations either have a small amount of incinerators or none at all, therefore, they mainly rely on

storage as a means of waste disposal. Group UE-15 includes countries which do not have incinerators yet, but they are being created through advanced ITPOK building projects (Dublin- 600 000 Mg/year costs approximately 200 m

pounds). An interest in incinerator construction increased among UE-15 countries after the implementation of regulations that restricted the storage of unprocessed waste. As a result, 5 new thermal waste transformation sites have been constructed in Austria since January 2004. Germany, Sweden and the Netherlands are other nations exhibiting the benefits of constructing new efficient incinerators.

Table No. 3. compares the waste disposal methods used in Poland and Sweden. In comparison, one can see a different economical approach in terms of waste disposal. In Poland, waste management is dominated by landfills,

only a small portion of waste is composted, recycled or incinerated. Sweden's waste disposal is the opposite of Poland's; Sweden has 32 incinerators that mainly transform its municipal waste. Landfill waste disposal barely constitutes one percent of the total, the majority of waste is handled by composting and recycling. The large disparity of waste disposal methods between Poland and Sweden, demonstrates the Poland's need to change its method and approach of waste disposal in order to reduce environmental decay.

Table 3. Comparing the waste disposal in Poland and Sweden

Comparative feature	Poland	Sweden
Average of waste kg/inhabitant	260	461,2
% of stored waste	63,00%	1,00%
% of waste for recycling and composted waste	29,00%	49,00%
% of waste burnt in ITPMW	8,00%	50,00%
Number of the incinerator	1	32

Source: own elaboration based on Eurostat.

According to researchers, one should follow Sweden's functional and efficient methods of waste management. The Swedish model of waste management is highly effective and environmentally friendly. Energy in waste isn't wasted by storage. Waste is used as fuel to produce electricity and heat. It is obtained by burning renewable energy, whose production is environmentally friendly, as opposed to the traditional burning of coal used in Poland. Thanks to this, homes and public institutions are heated. 32 incinerators in Sweden (the largest are located in Stockholm, Uppsali, Malmo, Göteborgu) utilize about 45 % of the nation's waste. For example, the incinerator in Stockholm recycles approximately 750 thousand tons of waste annually - the most in Europe. On account of the high profitability of waste incineration comes from Stockholm and

its surroundings, including Norway and Finland. Gradually, the extended incinerator is in the national park, 12 kilometres from the city centre. Areas around the incinerator are surrounded by densely populated residential housing estates. Ecologically, the incinerator is truly safe. Released values of pollutants are lower than the required e.g. emission of dioxins is 0,001-0,04 nanogram to metre³ at the norm 0,1 nanogram to metre³.

Conclusions

The idea of Cleaner Production concept in the process of waste management.

Waste, as every product, should be processed according to the idea of Cleaner Production. Environmental pollution caused by production and

waste disposal can be reduced thanks to thermal waste processing and recycling methods. In this way, Poland can follow the example of waste management solutions implemented in Western European countries. Traditional methods of storing waste used by new countries in the EU must be replaced with modern waste management methods. Storing waste is recycling only a few or one percent of waste. The example of Western countries signifies the need and effectiveness of applying modern waste disposal methods. Replacing existing waste disposal methods will require large expenses and major overhauls in legal and administrative offices.

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CORPORATE SOCIAL RESPONSIBILITY AND THE CONCEPT OF GOOD GOVERNANCE – DEPENDENCY ANALYSIS AND FUNCTIONING

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Abstract

Purpose: The primary purpose of this article is to present the relationship between the concept of good governance and social responsibility of the organization.

Design/methodology/approach: critical analysis of the text.

Findings: Social responsibility is one of the areas of management science, which for many years enjoyed unflagging popularity. Corporate social responsibility and public administration connect a strong relationship. Primarily public administration units should be responsible to society. The current socio-economic system forced the public administration to pay attention the social responsibility. The aim of the concept of social responsibility is besides sustainable development and improving the quality of life of local communities well as improving their position in the arena of regional, national and international. The priority for an entity operating in the spirit of social responsibility has become to achieve a balance between the interests of efficiency and social and environmental. An innovative approach to management in public administration is good governance - a concept brought to life by the World Bank by publishing the Principles for the change in the operation of public administration.

Originality/value: The article describes ethics as the foundation of social responsibility. It also describes the relationships that exist between sustainability and social responsibility and identifies good governance as a new concept of public management.

Keywords: corporate social responsibility, ISO 26000, good governance.

Paper type: theoretical analysis.

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Introduction

Human from his birth lives in the world of punishments and rewards. Ethical actions should be a moral instinct of every human being who has the ability to foresee the consequences of his behavior. Therefore, in what he does he can follow his own, selfish good, or ethical behavior. Therefore, the questions arise: What is the cause of immoral human behavior? Why do so many traders act unethically in their activities? Is making profit beyond the shadow economy effectively connected with a remarkable effort? The answer to the growing interest in business ethics became the concept of corporate social responsibility of an organization.

Responsibility and business - this combination often causes distrust. However, these two words are correlated from centuries. Often, as evidence are given, the words of Aristotle, who said that economy is the art of making the right decisions in the management, and requires many virtues. Social responsibility is one of the areas of management science, which has enjoyed enormous popularity. Although social responsibility is an idea developed by many different organizations, companies operating mainly for achieving profit and academic or international organizations, there is no clear definition of this concept. The phenomenon of social responsibility is also criticized from the very beginning of its establishment by the fathers of modern economics. As they said the company should be profitable. Corporate social responsibility is strongly associated with ethical issues. People cannot be responsible not acting ethically. Corporate social responsibility is strong associated with public administration. It means primarily that public administrations should be responsible towards the society. Paying attention to the social responsibility of public administration forced the current socio-

economic system. The aim of the concept is besides sustainable development and improving the quality of life of the local communities well as improving their position in the regional, national and international arena. The priority for an entity operating in the spirit of social responsibility has become to achieve a balance between efficiency and the social and environmental interest. Innovative approach to management in public administration is Good Governance a concept established by the World Bank by publishing of the Principles designed for changing in the operations of public administration.

The primary objective of the article is to present the relationship between the concept of Good Governance and social responsibility organization. The article describes ethics as the foundation of social responsibility, relationships that exist between sustainability and social responsibility and points out the Good Governance as a new concept of public management.

1. Ethics as the basis of social responsibility

Recent years have brought an increased interest in developing discipline at the interface between economics and ethics. Business is one of the forms of human activity and should be carried out according to certain rules to its effective implementation in the society. Failure to identify and comply with accepted rules can lead to a situation in which entrepreneurship becomes an enemy of the society, and functioning in public space without proper ethical attitude (of trust and responsibility) as a consequence may lead to its degradation. Business cannot be eliminated from society, therefore it is necessary to establish the rules for its implementation. These rules may not be contrary to the system of values acknowledged by the society - it is

necessary to be consistent with it. Setting such rules deals with ethics, which grows discipline called business ethics explaining specific issues related to the theory of value in the economic activity [Firma=Etyka, 2009]. To understand the sense of business ethics it is necessary to explain the concept of ethics and morality. A big mistake is to mix these concepts together. Ethics is one of the areas of philosophy, about morality and social norms of behavior. It is the science of human nature and this about human behavior and motives of his actions. While morality is a set of assessments and patterns of behavior in certain environments and for a specific time.

The term ethics comes in many contexts of meaning inter alia as a philosophical discipline [Gasparski, 1997], or as a theory of managing man's spiritual life [Kotarbiński, 1985]. Morality is a set of rules of conduct, ethics is the study while morality, examines what underlies the orders and prohibitions and the effects it causes. Ethics is the answer to the question "What does it mean to be a good person?". While business ethics specifies that question by reflecting on the question "What does it mean to be a good businessman?".

Economic activity which is ruled by its own laws and has a relatively independent status [Pratley 1998]. However, one must keep in mind that business ethics is the basis for the organization's compliance with the law. In highly developed societies, long-term success is related to entrepreneurs and investors who are not losing business opportunities and avoid making unlawful activity. The preferred strategy is to use all tolerated by law possibilities, and also to influence their formation. As in any, also in this case people need a moderation and prudence.

The development of business ethics occurred in the 80s of the twentieth century, when it became the subject of international conferences, and taught in

many business and management schools. This resulted in an increased awareness of ethical society, which has also brought other qualitative perspective on elements of strategic management in organizations, which resulted in sanctioning unethical progressive partners. Thus began a way to force businesses ethical behavior [Gasparski, 1997]. Responsibility in business should be based on the idea of the three "E", i.e. On the efficiency, economy and ethical action as the values that are dependent on each other [Bartkowiak 2011]. It can be seen as a gradual shift from the position in which liability has been enforced for criminal guilt, to the concept of assuming that business activities will be consistent with the idea of moral responsibility.

base business ethics is the social responsibility of the organization. As the foundation of the described concept we can consider two postulates formulated by A. Carnegie the first - charity, requiring the rich to support the poor, the second - trusteeship, requiring treatment of the rich, as good managers on behalf of other people and which have their wealth in a manner acceptable by the society [Ryan and Sójka, 1997]. There is no clear definition of social responsibility. People can recall often used complementary to each statement. An unambiguous definition of the concept of corporate social responsibility, because of his multi-faceted, social nature is very difficult. In the literature we can distinguish several types of definition that describes the concept. Frequently there are two of them that accept the social and ethical dimension. The essence of corporate social responsibility of the organization with a modern release closely reflects the ISO 26000 standard published in November 2010. by the International Organization of Standardization. We can find a record which says that corporate social responsibility is: "*a commitment of the organization to enable social and*

environmental aspects in decision-making and taking responsibility for the impact of their decisions and activities on society and the environment ".

Corporate social responsibility is not only the interaction of an organization with other companies in its immediate vicinity, but means both respect for the principles of human rights, labor standards, environmental surrounding, or the voluntary leading out socially useful activities [Spoleczna odpowiedzialność...].

Corporate social responsibility is strongly connected with public administration. People may ask themselves what public administration has to do with being responsible? Often, these are the questions made by officials working in administrative units. The truth is that public administration is or at least should have a lot in common with responsibility. Primarily public administration should be responsible to society. According to the idea of the new public management, the public sector is in fact becoming a subject to rules of the market, especially in terms of responsibility for the efficient and effective delivery of public services understood widely. In this context, the responsibility of public authorities is expressed with the availability of services, transparency and low cost of providing it. It also started a major public debate on the tasks of administration, indicating that public administration bodies should be especially responsible for developing appropriate conditions for effective application of law, transparency in decision making, prevention of corruption and bribery, promoting and dissemination of ethical behavior [Spoleczna odpowiedzialność ...].

2. Corporate social responsibility and sustainable development

Dissemination of interest in corporate social responsibility is a result of growing interest in the concept of

sustainable development. You can see many parallels between these concepts. Some authors even use those terms interchangeably corporate responsibility and sustainable development [Laszlo, 2008]. The first way of interpreting the sustainable development is understanding of the socio-philosophical ideas, understood as a requirement harmony of all links between business, human activity and nature [Kielczewski, 2008]. Therefore we can talk about sustainable only if there is homeostasis. The second approach to sustainable development is to treat it as a set of characteristics that are correlated with each other and describe three aspects of structural, temporary and creation of reserves and incentives for further development [Wskaźniki Ekorozwoju, 1999]. Sustainable development underlines the need to take into account in economic activity not only the economic dimension, but also points to take into account social and environmental factors. Sustainable development depends on such use and maintenance of natural resources and such oriented technology and institutions to achieve and maintain a satisfying human needs of present and future generations. This kind of development that is conserving soil, water, plant and animal genetic resources, does not degrade the environment and the use of appropriate technologies, is economically viable and socially acceptable [Wielofunkcyjność rolnictwa ...]. Without this acceptance we cannot talk about sustainable development. Corporate social responsibility and sustainable development have common objectives from the perspective of welfare economics. At the center of their attention are external effects. The social responsibility of sustainable development distinguishes indication of who should be responsible for the internalization of externalities. According to the well-being of Pigou's theory, these issues remain the domain

of the state. On the other hand, according to the concept of social responsibility, business entities are expected to voluntarily adopt commitments which go beyond the requirements of the rules and conventions that must be followed.

An important point connecting both described phenomenon is ethics, which is a kind of foundation of both social responsibility and sustainable development. It must be concluded that the overriding concept here is sustainable development, which is becoming more and more often a subject of scientific research which relate to connections mentioned to the idea of other management concepts, especially with social responsibility organization, which is a tool to achieve sustainable development throughout the organization. This is manifested in maintaining harmony towards orders: the social, economic and natural heritage. Such as sustainable development and integrated responsibility so it is important that homeostasis and balance between orders. It can be assumed that sustainable development is carried out in the spheres of national economies (macroeconomic scale), and integrated responsibility of the organization is its equivalent in a micro scale.

3. Good Governance a new concept in public management

For many years all over the world functioned primarily bureaucratic model of public administration. It was noted, however, that this model has many defects, which caused that the administration has ceased functioning in an efficient and conducive way to achieving its core tasks. As a result, a number of new concepts were created, their task were to improve and change face of the public administration. In the 70s of the twentieth century, a new trend called new public management have appeared. The reason for the

appearance of this trend was widespread criticism functioning at the time, of the models of public administration. So there was a need for reform. Not without significance of these changes was the theory of public choice. This theory analyzes the behavior of actors in the political arena. It assumes the presence of three groups of entities, i.e. The voters, politicians and officials. The primary postulate here is the postulate of self-interest (maximizing their benefits), which defines the behavior of individuals regardless of whether they are on the market, whether in the public sphere. However, unlike the private sector in public administration there is no mechanism of the invisible hand, which would held a coordinating function. Therefore actions of the officials are contradictory to the interests of society, because they are acting for their own benefit, which is to increase the power, prestige and income by increasing the budget for the maintenance of public administration and the growth of bureaucracy [Zalewski, 2005].

A large share of the public sector reform was also made in the twentieth century, technological development, and most of all the development in computer science, telecommunications and electronics. Development in the information technology allowed for easy and rapid collection and subsequent processing of the information which allowed to create databases. The continuing evolution of management in the administration had in time lead to its reform in managerial direction [Zalewski, 2005].

The basis for the radical reforms through, which was born the new public management was widespread criticism of the traditional bureaucratic model. Countries noticed the necessity of making changes that largely consisted of making cuts in expenses spent on administration. The new public management could be also understood as a special kind of reform that has

taken place in the administration, and which ran under the operation of instruments and mechanisms specific to private sector organizations [Hausner, 2003].

It was assumed that the management methods used in the private sector aimed at achieving effects can also check in public administration. This approach postulated progressive decentralization of power, change the personnel policy for more flexible remuneration of employees because of their achievements, objectives and tasks. All approaches to the new public management have much in common in spite of their differences.

The use of specific management methods for the private sector will improve the functioning of the organization. The organization operates more efficiently allowing to provide better quality services. Modern management techniques allow to motivate employees to do a better work by offering opportunities for training and further professional development.

New Public Management provides the basics for the concept of good governance. The first information about good governance appeared in the 90s of the twentieth century. It is connected with the programs conducted by the World Bank for assistance in developing countries and in response to calls to improve the effectiveness in terms of achieving development goals.

Public organization must accept the challenge of relationship management with public partners, aiming to use their resources for the benefit of the society. Such actions may prove to be extremely difficult to bind because of different character of these relationships. All these actors have an influence on the development of the region, the territorial authority and can use the potential of these entities for the development of the whole area [Rudolf, 2005]. A new look at the organization, its openness and the need for cooperation, is an essential element of

good governance. Under this concept, the public administration begins to increasingly recognize resident, citizen, entrepreneur, namely those entities for which it was established to serve, represent their interests and good care. Good governance is primarily the development of social capital, civil society and the high level of public participation in development planning and subsequent implementation of accepted plans. In the literature there is a view that good governance is also establishing cooperation between centers of power and management of networks [O'Toole, 2003].

The concept of good governance is inextricably connected to social responsibility. Public administration units should be primarily responsible to implement its tasks. Therefore, good governance can be defined as the exercise of public authority in the framework of mutual relations of the government, administration and society, characterized by openness, partnership, accountability, effectiveness, efficiency and coherence [*Koncepcja Good Governance...*].

Good governance is the exercise of public authority in a responsible manner while maintaining ethical principles. People cannot fulfill demands of good governance, not acting in a responsible way. The implementation of the concept of good governance requires the observance of certain principles that were developed by international organizations. The approach used by the United Nations and the European Union are different in several details in the approach to the problem but clearly part of this trend of corporate social responsibility organization, in this case public administration.

The concept of good governance is strongly linked to the new paradigm of development. It assumes the behavior of both intra-generational and intergenerational justice in access to goods. However, this requires access to

several types of environments: the natural, cultural, economic.

Good governance can be defined as a breath of fresh air in the previously fossilized public administration. This is a new quality in the management of public entities. Changing the approach to issues related approach to residents, care for the environment, taking responsibility for financial matters. Good governance is a reflection of the responsibility of local government for the communities in which they operate.

Conclusions

The topic of responsibility is directly related to ethics. In order to be responsible, people need to follow the generally accepted ethical principles. If a human or organization does not follow ethical principles then we cannot talk about any responsibility. Among all the types of organizations public administration units should primarily be guided by the responsibility towards the local community, because of the tasks they fulfill. Thinking about management in public administration have passed a long evolution. The answer to bureaucratic management style has become a concept of new public management. The main idea was to take over management methods and concepts used by private companies, and then transfer them and adapt to the conditions of public administration. Good governance is a new approach to management in public administration. Undoubtedly connections can be found between the principles of good governance and the new paradigm of development. In its activities the administrative units must follow the principle of justice within and between generations. The implementation of the new development paradigm takes place by development in three forms: self-sustaining, permanent and sustainable. Therefore, public administration units to operate in a proper manner should work based on a implementation of the four

orders: social, institutional, environmental, economic.

The relationships of social responsibility and good governance can be seen at the first sight. People cannot fulfill demands of good governance, not acting in a responsible way. The implementation of the concept of *good governance* requires the observance of certain principles that were developed by international organizations. Although organizations use different approaches to the issue it is clearly part of this trend of corporate social responsibility organization.

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ON THE TRACK OF A UNIVERSAL DEFINITION FOR CORPORATE SUSTAINABILITY STRATEGY

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Abstract

Purpose: The aim of the paper is to investigate the homogeneity of the sustainability strategies of corporates having subsidiaries located in different countries.

Design/methodology/approach: literature review and interviews conducted in Czech and German subsidiaries of international corporate.

Findings: Since the report Our Common Future published 1987 the terms sustainable development (SD), corporate sustainability (CS) and corporate social responsibility (CSR) rose to the prominence of mantras. Even though these terms are not exactly identical, they are often seen together and interchanged indiscriminately. The proliferation of these words over the last decade and their ambiguous character add uncertainty and confusion about their meaning and lead to heterogeneity of these strategies worldwide. These diversifications can be traced back to the different origins of these concepts, in which historical, cultural and socio-economic factors (including different language or views of the firm's role in society) have played a decisive role.

Originality/value: The results presented in this paper are based on the literature review and interviews conducted in Czech and German subsidiaries of international corporate.

Keywords: sustainable development, corporate sustainability, corporate social responsibility.

Paper type: case study.

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Introduction

Since the report Our Common Future published 1987 the terms sustainable development (SD), corporate sustainability (CS) and corporate social responsibility (CSR) rose to the prominence of mantras. Even though these terms are not exactly identical, they are often seen together and interchanged indiscriminately. The proliferation of these words over the last decade and their ambiguous character add uncertainty and confusion about their meaning and lead to heterogeneity of these strategies worldwide. These diversifications can be traced back to the different origins of these concepts, in which historical, cultural and socio-economic factors (including different language or views of the firm's role in society) have played a decisive role.

The aim of the paper is to investigate the homogeneity of the sustainability strategies of corporates having subsidiaries located in different countries. The results presented in this paper are based on the literature review and interviews conducted in Czech and German subsidiaries of international corporates.

The results presented in this paper are based on the literature review and interviews conducted in Czech and German subsidiaries of international corporates. The review of literature involved background study on sustainable development, corporate sustainability, and corporate social responsibility. This resulted in the development of a theoretical framework. Interviews were carried out between February and November 2014 among 18 sustainability coordinators in the Czech and 15 in German subsidiaries of international corporates. All surveyed were asked questions concerning interpretation and implementation of sustainability related strategy on the subsidiary level.

1. Theoretical Framework

The terms sustainable development, corporate sustainability, and corporate social responsibility are becoming intertwined as they mean different things to different people. For the purpose of this paper, to agree on a basic understanding of these words, definitions and territories of these terms will be reflected as follows:

1. Corporate Social Responsibility. According to A. B. Carroll corporate social responsibility involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive [Carroll, 1983. pp. 604-608.] The four main corporate responsibilities are defined as follows [Carroll, 1994, pp. 39-48]:

- 1) Legal responsibilities: corporations must ensure that their business practices are legal. Obeying regulations helps protect consumers, who rely on a business to be truthful about the products it sells.
- 2) Economic responsibilities: economic responsibilities include being profitable in order to provide a return on investment to owners and shareholders, to create jobs in their communities or to contribute useful products and services to society.
- 3) Ethical responsibilities: ethical responsibilities consist of what is generally expected by society over and above economic and legal expectations. These define what is right even when business is not compelled to do so by law.
- 4) Philanthropic responsibilities: Philanthropic responsibilities are to promote the welfare of society members and to spread goodwill through resources contributed by corporations toward others social purposes.

Already 1972 D. Votaw stated the term of CSR as a brilliant one as it means something, but not always the

same thing to everybody. To some it conveys the idea of legal responsibility or liability; to others it means socially responsible behavior in an ethical sense; to still others, the meaning transmitted is that of responsible for, is a casual mode. Many simply equate it with a charitable contribution [Votaw, 1972, pp. 15-31]. In the literature CSR is also compared to an umbrella term, overlapping with some, and being synonymous with other, conceptions of business - society relation [Matten, Moon, 2008, p 405].

2. Sustainable Development

The term sustainable development first came to widespread acceptance in the Brundtland report in 1987 where it was defined as development that fulfills the needs of the present without limiting the potential for meeting the needs of future generations [Report of the World Commission]. Sustainable development represents a balanced approach to environmental, economic and social progress [United Nations General Assembly]:

- 1) **Environmental Sustainability:** environmental sustainability means that a human being is living within the means of natural resources. Thus, it is necessary to ensure the consumption of natural resources at sustainable rate.
- 2) **Economic Sustainability:** economic sustainability requires that a business or country uses its resources efficiently and responsibly so that it can operate in a sustainable manner to consistently produce profit.
- 3) **Social Sustainability:** social sustainability is the ability of any social system, to persistently achieve a good social well being, so that a community can be maintained in the long term.

In the literature the term sustainable development is intertwined with sustainability, whereas **sustainable**

development is the pathway to sustainability.

Corporate Social Responsibility - often depreciated to the range of a marketing tool- as an approach has fostered a widespread commitment to sustainable development. **CSR corresponds to the macro-economic level and** looks backwards reporting on what a business has done (typically in the last 1-2 years) to make a contribution to society, while **sustainable development** goes one step further by taking into account the needs of future generations.

3. Corporate Sustainability

Corporate Sustainability is defined as meeting the needs of a firm's stakeholders without comprising its ability to meet the needs of future stakeholders as well [Dyllick, Hockerts, 2002, p. 130]. It refers o an organization's activities, typically considered voluntary, that demonstrate the inclusion of social and environmental concerns in business operations and in interactions with stakeholders.

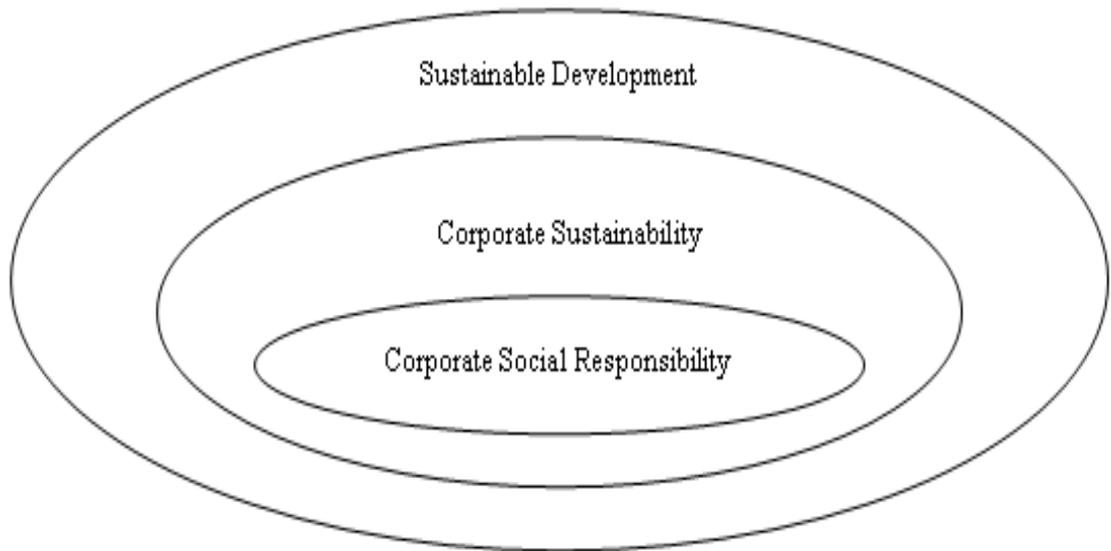
CSR and CS represent the way companies achieve a balance of economic, environmental and social imperatives addressing the concerns and expectations of their stakeholders. Both are a part of a new vision for the world and are based on a **global partnership for sustainable development.** However, while CSR concentrates more on the non-financial activities, corporate sustainability focuses on both the impact of environmental factors on a company and the company's impact on the environment. Moreover, there is the idea that CS strives primarily for fostering socio-economic development, whilst CSR is focused on stakeholder benefit considerations. Thus, CSR is understood in this context as a business approach that, if implemented in the business, leads to the corporation being

sustained [A multi dimensional view...].

In this paper the term CS will be used as an approach embracing all activities on the micro -economic level (also these related to CSR) that

contribute to sustainable development. Fig. 1 shows the correlations between approaches of Sustainable Development, Corporate Sustainability and Corporate Social Responsibility.

Fig. 1. Relationship between SD, CS and CSR



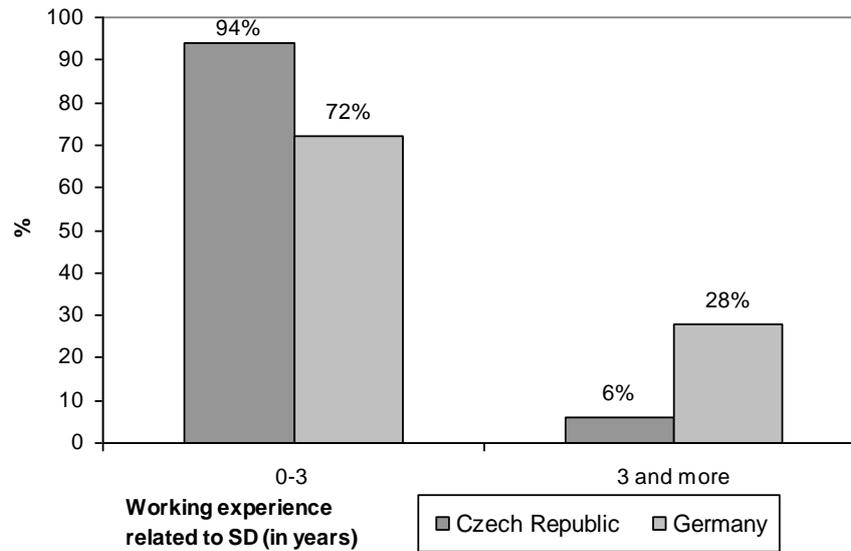
Source: Own elaboration.

4. Results

All interviewed coordinators admitted that the general sustainability strategy is urged and coordinated by the Sustainability Department located in the corporate headquarter. 42% of coordinators are obliged to report the results and all activities in this respect to local management, whereas 30% are directly submitted to the Sustainability Department in the headquarter. However, all of surveyed claimed that they are responsible for implementation

and necessary modifications of commissioned strategies on the regional level. Interestingly, the letter group included Czech and German coordinators representing the same corporate.

The profile of interviewed coordinators differed in both countries. Results showed that German coordinators had more working experience in the field of sustainability than their eastern neighbors, where 94% had less than 3 years experience in a position related to the current one.

Fig. 2. Working experience of interviewed coordinators

Source: Own elaboration.

Moreover, in Germany 73% of coordinators were male and of 30-45

age group, while in the Czech Republic 72% of coordinators were female and under 30 years old.

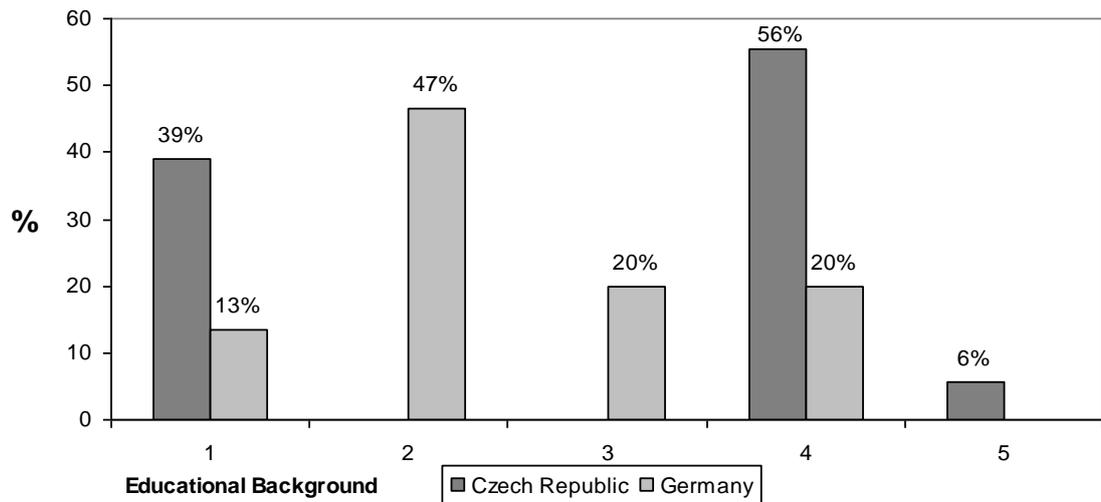
Table 1. Age structure of coordinators in Germany and the Czech Republic.

Age group	The Czech Republic (%)	Germany (%)
20-30	89	27
30-45	11	53
45 and more	0	20

Source: Own elaboration.

Also over 50% of the Czech group representatives graduated from economic or social related studies,

while most of the German coordinators had educational **background** in **environmental and technical sciences**.

Fig. 3. Educational background of interviewed coordinators in Germany and the Czech Republic

Source: Own elaboration.

Educational background legend:

- 1 Social science (sociology, psychology, politology, journalism, etc.)
- 2 Environmental Science (ecology, biology)
- 3 Engineering Science (environmental engineering, mechanical engineering, etc)
- 4 Economics Science (economy, business administration, etc.)
- 5 Others

Survey revealed that sustainability strategy in Germany is focused more on environmental issues and embraces interventions like informative activities for stakeholders that are aimed at involvement of these groups in environmental strategy implementation. Moreover most of the projects are conducted in close cooperation with the department responsible for environmental management in regional corporate. Focus on environmental aspect could be connected with high expectations of environmentally aware stakeholders and strict policy regulations. Germany, the third largest economy in the OECD, has been proactive in developing ambitious environmental policies during the last decades. Policies related to environmental protection and resource conservation have been mainstreamed in all areas of economic activity and have been described by a former government minister as central to Germany's recent success: "green policy is merely good industrial policy." [Green growth in action]

According to the 2013 Dow Jones Sustainability Indices Review Germany has more industry-leading sustainable companies than the United States, Britain and Japan combined [DJSI 2013 Review Results].

Most of the Czech coordinators admitted that in their strategy social goals prevail over environmental and economic issues. This is reflected in regional CS strategy that is abundant in activities of anti-corruption, anti-discrimination or philanthropy character. This may be explained by insecurity generated due to the social, **political** and economic alterations accompanied by radical changes in the public and private discourses in the Czech Republic. In light of Czech history, citizens for many decades were under the foreign supervision. Nowadays, many Czech people are reluctant to give authorities too much power, feel fewer obligations when it comes to the state and public property. Moreover, since the early 1990s, the Czech Republic has experienced number of corruption scandals. In the

2013 poll, the Czech Republic's Public Opinion Research Center found that around three-quarters of Czechs think most or almost all public officials are entangled in corruption [Czech Republic – Corruption]. These settings contribute to growing insecurity at the social level. Thus, in the corporate strategies, social issues are given priority over among others environmental dimension.

Conclusions

Based on the results obtained thanks to literature review and conducted interviews it can be concluded that there are many ways of interpretation of corporate sustainability, but there is not a unique and universal one. The experience in the last decades showed that CS is also a dynamic concept itself that changes over time. Moreover, historical events of the country, political systems, ideology, geography, social expectations or economic growth constitute the framework in which a company operates and applies CS strategies. Due to these different settings, CS strategies change over time, vary from one country or organization to another. The decisions in terms of CS strategy are determined by history and nature of the corporate, its role in the society and even the character of management. In case of different personal experience, training and personalities managers in different companies cannot be expected to react the same way, even in the same corporate, sector, country and to similar CSR problems.

The results of conducted examinations revealed disparities in the realization of one corporate strategy in two different regions, among two different cultures. As a result, a general CS strategy of a corporate has to be diverged accordingly to fit in with the regional settings and fulfill expectations of local stakeholders. Concluding, there is no universal definition of corporate

sustainability good practices, and it makes not much sense to deliberate any longer on agreement upon one and 100% homogeneous strategy in this respect. However, there is a strong need for common fundamentals for this approach in its implementation. Observing trends worldwide, one could say that corporates already took steps towards harmonization of their CS strategies on the international level. This is reflected in their strategies designed in respect of environmental, social and economical balance and considering organizations legal, ethical and philanthropic responsibilities.

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RATIONALITY OF THE STATE IN DEVELOPMENT OF THE HIGHER EDUCATION SYSTEM IN UKRAINE IN THE CONDITIONS OF THE SUSTAINABLE DEVELOPMENT

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Abstract

Purpose: To show the role of state in development of higher educational system in Ukraine.

Design/methodology/approach: literature review, critical analysis of the text.

Findings: The system of the higher education (further – SHE) has lines distinguishing it from other social and economic systems, producing the public benefits as consumption of educational services assumes an advantage not only directly to a consumer, but also society as a whole. As rationality activities of higher education rational behavior of all SHE subjects, whose interests have to be happy and connected during realization of the higher education mission, expediently gradual consideration of rational behavior characteristics of each subject of SHE in the presence of three main components of rationality.

Originality/value: Within this article it is necessary to define extents of existence in the state actions of rationality attributes in relation to mission of the higher school. This combination of interests of personality, society, labor market and itself in a context of three attributes of rationality: goal-setting, development of means and mechanisms of purpose achievement, and also a definition of the end result of its own actions.

Keywords: the higher education (HE), high school (HS), management of the higher education (MHE), system of the higher education (SHE), the National frame of qualifications (NFK).

Paper type: case study.

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1. Results of research

The first attribute of rationality – goal-setting existence in the state policy concerning SHE activity. The main themselves in which the state purposes before themselves and other subjects are recorded HE, the state doctrines, programs, concepts, strategy of SHE development are. The analysis of these documents will allow to reveal, to what degree the state cares of realization of the interests SHE subjects. The main component of the regulatory base of reforming HE is the Constitution of Ukraine, the State Education national program ("Ukraine the XXI century"), the National doctrine of a development of education and the Law of Ukraine "About the higher education". L. Antoshkina considers that by the National doctrine of a development of education in Ukraine almost for the first time was formulated education economy, intends to create constant preconditions for development of all directions of branch for the purpose of formation the high level of education Ukrainian people [Antoshkina, 2008, p. 208].

S. Barabanova [Barabanova, 2004, p. 320] defines state educational regulations as a sociocultural function of the state. Thus social activity of the state, protection the rights and freedoms of the citizens belongs to its main functions, and management of the higher education is in addition allocated as a part of the so-called nonbasic functions of the state of formation the high level of education Ukrainian people.

Actually, among the priority directions of Ukraine state policy are development of a personal orientation of education, creation for citizens equal opportunities of education, development of a continuous education and training during life system, healthy lifestyle promotion, formation of national and universal values, expansion of Ukrainian-speaking educational space.

Obviously, the provision of the educational doctrine has general declarative character [The National Doctrine of Education Development, 2002, p. 11].

Thus, goal-setting attribute is present in the actions of the state in terms of the interests of individuals, society and higher education.

The second attribute of rationality – existence at the state of accounting's mechanisms of the subjects interests of SHE at realization declared by it is more whole. At legislative level of means and mechanisms are fixed in the Law of Ukraine "About education", the Law of Ukraine "About the higher education", the Law of Ukraine "About scientific and scientific and technical activity" and other educational space. Obviously, the provision of the educational doctrine has general declarative character.

The law of Ukraine "About the higher education" defines ways of realization of the state policy in the field of higher education: preservations and developments of the system of the higher education and increase of quality, increase of the education level of Ukrainian citizens, expansion of their opportunities to obtain higher education, creating and providing equal availability conditions of higher education, granting the target, soft state loans to persons to obtain higher education in an order determined by the Cabinet of Ukraine, providing a balanced structure and volumes of training for specialists with higher education, is carried out in higher education institutions of the state and municipal forms of ownership, at the expense of the relevant budgets, physical and legal entities, taking into account needs of the personality, and also interests of the state and territorial communities, granting to the persons which are training in higher educational institutions, privileges and social guarantees in an order established by

the legislation [The Law of Ukraine "On Higher Education].

National Doctrine of education implies the existence of research tools for effective functioning of educational institutions: funding education, the formation of multi-channel system of financial security education receiving state funding for pre-school, full, secondary and vocational education, encourage investment businesses and individuals in the development of education, identify priority areas of funding education ensuring effective use of funds for the operation and development of education. There is also a set of instruments of state control on the quality of higher education, among which should be mentioned national standards of quality of education, licensing procedures and accreditation of higher education institutions as well as public procurement, training and certification of personnel SHE and others.

The first instrument is a public administration of higher education. It agreed with The cabinet of Ukraine through system of executive authorities carries out a state policy in the field of education, within the powers issues normative legal acts concerning the higher education and provides control of performance of the legislation on the higher education. Control in the field of the higher education within the competence is also examine by the Ministry of Education and Science of Ukraine of financial resources for their realization, ensuring effective use of funds for functioning and development of education.

The second instrument is the state educational standards. According to article 11th of a Law of Ukraine "On the higher education" standards of the higher education have a basis of an assessment of the higher education's quality and vocational training, and also quality of educational activity of higher education institutions irrespective of

their types, levels of accreditation and forms of education.

The third instrument is reception to higher educational institutions.

The fourth instrument is the organization of educational process. The president of Ukraine, the Cabinet of Ukraine and the branch of ministries consider that it is necessary to support training of specialists of some professions for further social and economic development of the country. The students who have accepted to higher education institutions, continue training on educational and qualification levels of the expert and the master according to selected specialties which list is defined by Resolutions of the Cabinet of Ukraine No. 787 of 27.08.2010 and No. 1719 of 13.12.2006 [The Resolution of Cabinet of Ministers of Ukraine № 787 from 27.08.2010, The Resolution of Cabinet of Ministers of Ukraine № 1719 of 13.12.2006].

The list of qualifications on the appropriate educational and qualification levels contains the list of names of qualifications, which are defined by professional names of works which experts of a certain educational and qualification level at primary positions have to carry out. Requirements to educational and qualification levels of the higher education contain requirements to vocational training of experts taking into account public division of labor.

From the beginning of process of the European and world integration of our state, accession of Ukraine to Bologna Process, there was a problem of modernization of modern educational branch and orientation to achievement of high levels of the international standards. All new requirements to the content of professional education created a learning efficiency problem. To the aid in the solution of the tasks stated above the Resolution of the Cabinet of Ministers of Ukraine approved the National frame of qualifications which is the system and

structured description of qualification levels on competences. NFK is developed taking into account the Frame of qualifications of the European space of the higher education (2005) and the European frame of qualifications for training during life (2008). The national qualifications framework used to implement European standards and principles to ensure quality of education in Ukraine. [The Resolution of Cabinet of Ministers of Ukraine № 1341 of 23.11.2011].

The fifth instrument is licensing of educational services. The order of licensing of activities for providing educational services establishes the general requirements and defines procedure of an assessment of ability of higher educational institutions for providing educational services, carrying out license examination and others. [The Resolution of Cabinet of Ministers of Ukraine № 1019 dated 08.08.2007].

Forms of licenses for educational activities and certificates of accreditation areas, specialties and universities, the order of their registration, renewal, issuance, storage and accounting were approved by the Ministry of Education and Science of Ukraine.

The sixth instrument is accreditation of higher education institutions which means the state recognition of its status (accreditation level). The Cabinet of Ministers of Ukraine, Ministry of Education of Ukraine and the State Accreditation Committee of Ukraine will control over the accreditation of higher education in state and communal ownership. In addition, each higher educational institution in Ukraine must pass state certification.

The seventh instrument is a financing of HE. For support of youth were based and established many social, nominal grants for students, graduate students. The state order for training of specialists, scientific, scientific and pedagogical and personnel, professional development and retraining of personnel

also means to meet the needs of the economy and society in qualified personnel, increase of educational and scientific potential of the nation, providing a constitutional law of citizens on education according to their calling, interests and abilities.

The eighth instrument is Scientific and technical activity. Acts regulate questions of preparation and protection of dissertation works, award of scientific degrees and assignment of academic statuses. Orders of the Ukrainian Ministry of Education were approved the provision on implementation of innovative educational activity and activity of technological parks, and also the order on carrying out monitoring of implementation of these orders.

The ninth instrument is a financial and economic activity, material base of educational institutions. The orders by Ukrainian Ministry of Education and Ministry of Culture of Ukraine approved instructions for using libraries in Ukraine, defined the account, redistribution and documents among libraries of Ukraine through system of exchange collections is defined.

The tenth instrument is the international cooperation and Bologna Process. Cooperation agreements in area of the higher education are signed between the Government of Ukraine and the governments of Mongolia, the state of Israel, the United Kingdom of Great Britain and Northern Ireland, the Republic of Moldova, the Federal Republic of Germany and B'day. Also the Government of Ukraine signed the cooperation agreement on formation of uniform educational space of the Commonwealth of Independent States [Shevlyakov, Borodchuk, 2011, p. 22].

Considering imperfection of modern public funds, methods and mechanisms of regulation of SHE, in state actions in relation to the higher education are rationality signs on the second attribute of rationality as the considerable attention of the state is paid to

improvement of operating system and quality of the higher education in interests of the higher school, the personality and society as a whole.

From positions of the state it should be noted extent of achievement of its general development. The economy in which workers have a high education level (qualifications), corresponds to technologies used in it, has obvious advantages over economy uses backward technologies. Differently, educational services, being on nature of consumption rather private benefits, cause a considerable positive outer effect. It is accepted to call such benefits socially significant [Stiglitz 2011, p. 152].

As researches show, human resources provide 70-80% of welfare of society. The most developed countries of the world as a result of development of an effective education system receive 40% of GNP. Each hryvna directed on a development of education, provides 3-5 hryvnas of profit. Thus, the human capital is a real factor of economic and socio-ecological development of society on the one hand, and the attractive sphere for investment on the other.

Low efficiency of public procurement leads to double government spending, first failing to train professionals in the labor market and workers, later on programs of social assistance payments for unemployment and retraining programs [Shevlyakov, Borodchuk, 2011, p.14].

During years of independence of Ukraine increases the number of students on 10 thousand population came nearer to the developed countries. If in 1990-1991 academic years this indicator made 316 people, in 2006-2007 academic year was 597, that is increased in 1,5 times. But unemployment rate among graduates constantly grows.

From positions of employers it is labor productivity and effect for the employer. Between progress in education and interrelation exists

scientific and technical and economic progress. But, of course, a significant amount of persons with the diploma of higher education not always is the guarantor of an exit of the country on the advanced boundaries of science and equipment areas. Some scientific and technical and industrialized countries (Sweden, Switzerland, etc.) in education place considerable emphasis on preparation of professional shots of the top skills within system of vocational training.

The perspective of the high school is a result of government action. The weak financing of education negatively affected of the development of higher school. It entailed considerable deterioration of material support of educational process, decrease in welfare of the professorial case, led to falling of prestige of teaching work, devaluation of the higher education in Ukraine. Shevchenko notes that existing practice testifies to formality or total absence of passing of procedures in the university quality system, has to be a leading driving force in providing a quality assurance of the higher education in Ukraine [Shevchenko, 2009, p. 190-196].

According to Ukrainian state committee of statistics during 1991-2000 the number of experts who performed scientific and scientific and technical works in high school sector, was reduced from 26,1 thousand to 11,2 thousand people. According to the Ministry of Education and Science in 2005 a half of higher education institutions at all weren't engaged in scientific work. At the same time, from 854 higher educational institutions which exist in our state, the majority are subsidized that lays down huge burden on the state budget [Pochtovyuk, 2015, p. 294].

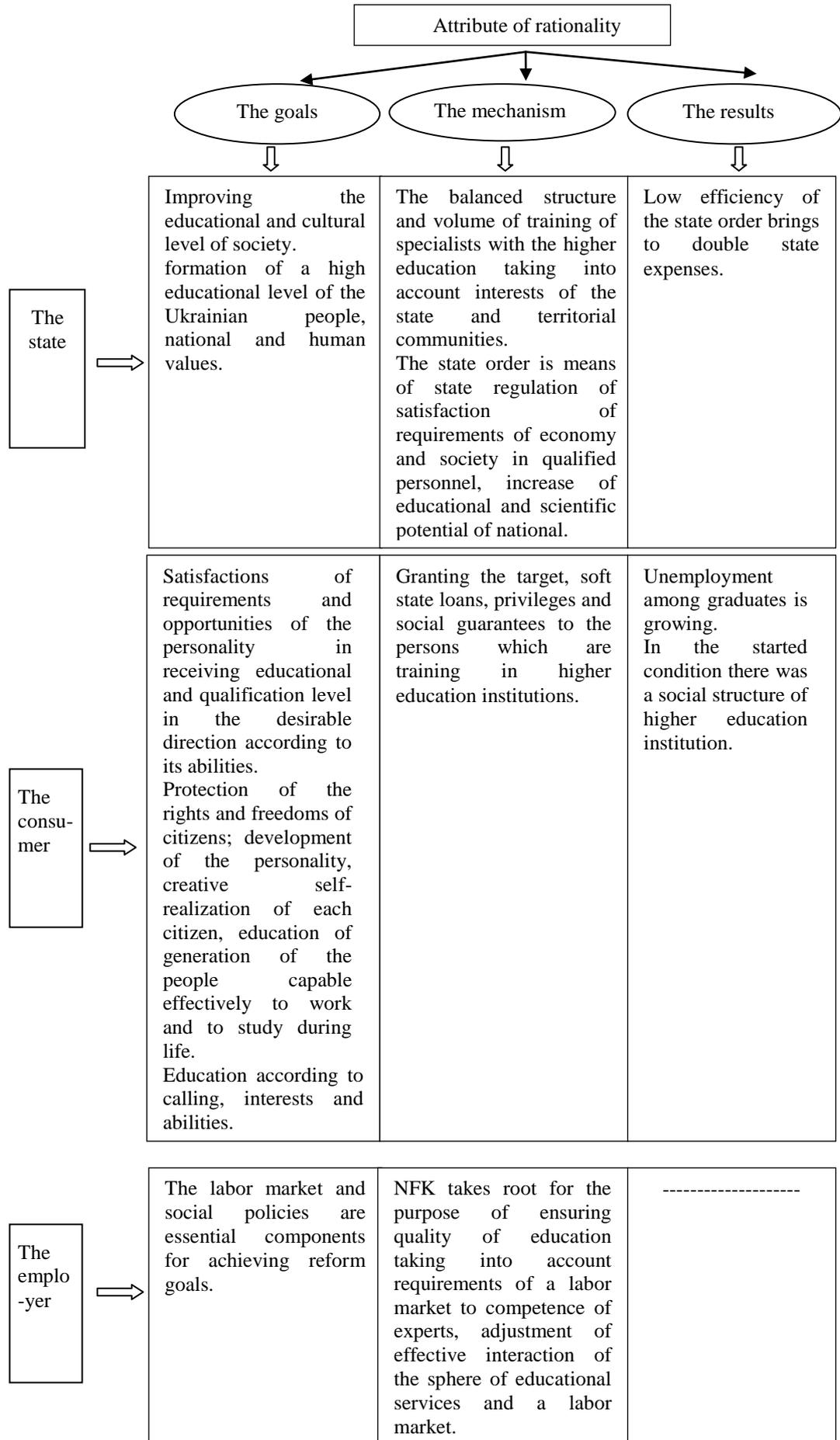
Such figures testify to a condition and efficiency of performance from the state of concrete actions for development of SHE. Insufficient funding of higher education have a

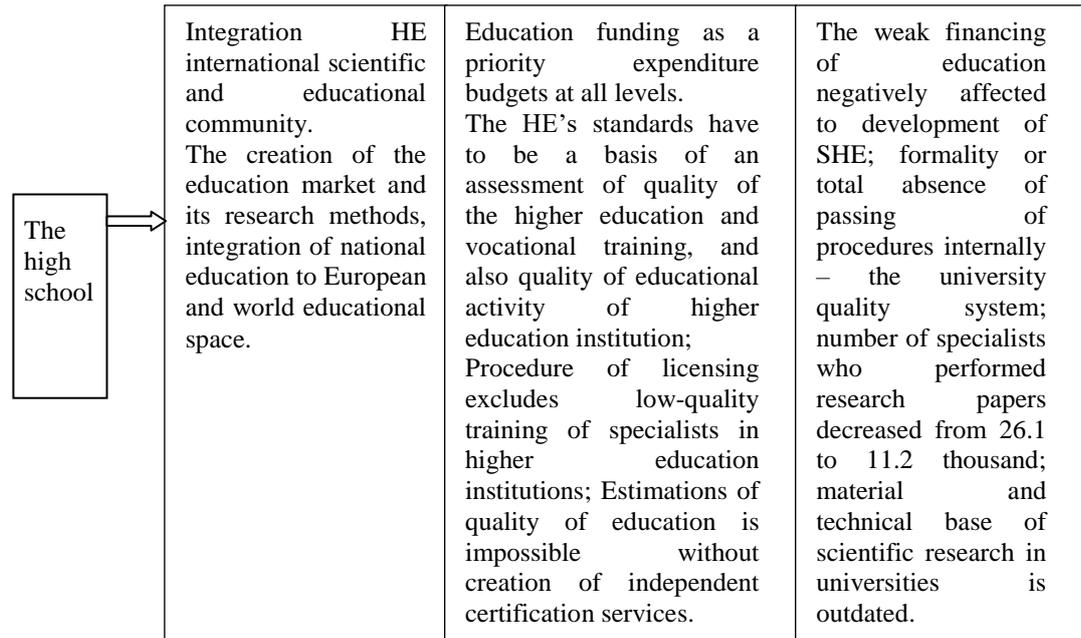
negative impact on the pace of its modernization. According to Art. 34 Law of Ukraine "On scientific and technical activities" is supposed to allocate 1.7% of GDP to science, but almost the last 15 years was allocated three times less. Consequently, the material and technical base of scientific

research in universities is outdated [Nikolaienko, 2005, p. 1-2].

In the Figure 1 are presented existence of all three attributes of rationality in state actions in relation to mission realization HE that allows estimating completeness of satisfaction the state of interests of consumers, employers and the higher school.

Fig. 1. Completeness of satisfaction the state of interests of subjects HE





Source: Own elaboration.

Attempts of the state to consider interests of all subjects HE at a goal-setting stage through national programs (doctrines) of development of the higher education in Ukraine are insufficient, especially it concerns interests of employers. The majority of operating means and mechanisms of realization of strategic tasks of reforming has education of general character without the accurate plan of action with certain terms. A number of acts for employment of students protect the rights of youth, open wide prospects, but in reality have no perfect legal mechanism and graduates of higher education institutions, generally have to provide themselves with workplaces independently. The main attention is paid directly to higher education without considerable emphasis on the interests of other stakeholders. Summing up, it is possible to tell that the uniform space of the higher education is a difficult structure which subjects have to establish constantly rational rules of communications between them. Representatives of the government have to present national interests of own citizens and society in the sphere of the higher education, at

the same time protecting interests of the higher school and a labor market which are capable to guarantee welfare of citizens and the state as a whole. Only performance of this condition will allow providing performance by the state of all three attributes of rationality as ultimate goal of realization of mission of the higher education.

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VARIA

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Scientific conferences on “Contemporary conditions of environmental management”

In 2013 and 2014 Department of Quality and Environmental Management in cooperation with the students scientific association “Oikos” organised two conferences on issues related to the environmental management. The 2014 conference has received the patronage of the Scientific Society of Quality and Environment.

The conferences were mainly addressed to young scientists, particularly undergraduate and graduate students. Important objectives of the conferences were to integrate academics and practitioners with an interest in sustainable development and to encourage joint research. The participants of the conference were the representatives of different research centres from Poland and abroad. Their research interests include inter alia: environmental protection, energy, waste management, natural resources, sustainable transport, organic farming, biodiversity, eco-tourism, eco-efficiency, corporate social responsibility and risk management.

The conferences’ proceedings were published as:

Bartniczak B., Rogala P. (eds.) (2014), *Challenges of sustainable development from environment protection to quality of life*, AD REM, Jelenia Góra.

Bartniczak B., Rogala P. (eds.) (2015), *The responsible business protection, improvement and development*, AD REM, Jelenia Góra.

Bartniczak B., Trzeciak K. (eds.) (2015), *Aktualne trendy w zarządzaniu środowiskiem*, AD REM, Jelenia Góra.

Dyrda D., Ptak M. (eds.) (2015), *Zarządzanie środowiskiem i zrównowazona energetyka*, AD REM, Jelenia Góra.

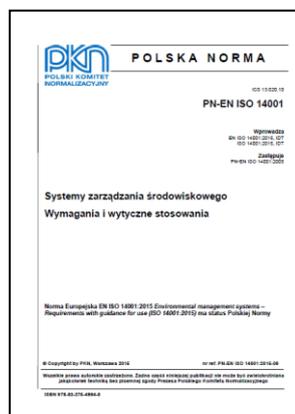
Both conferences were co-financed by the Regional Fund for Environmental Protection and Water Management in Wrocław.

The next conference on contemporary conditions of environmental management is planned for 2016. For more information, visit our website: zj.ae.jgora.pl.

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New ISO 9001 and ISO 14001- just published

The latest edition of ISO 9001 *Quality management systems - Requirements* and ISO 14001 *Environmental management systems - Requirements with guidance for use* has been published by International Organization for Standardization. All ISO standards are reviewed every five years to establish if a revision is required to keep it current and relevant for the marketplace. The new version features important changes, among others introducing a new unified structure. These two standards has been introduced by Polish Committee for Standardization (PKN) as a Polish Standards.



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Information about the international Conference:

“The potential of creating regional value through the ecosystems services”

Place and date of the conference: International Meeting Centre St. Marienthal (Ostritz/Germany), 24.11.2015, from 9.30 am to 4 pm.

The conference is organized within the framework of the international project "Regional value chains in the context of ecosystem services and biodiversity – based on example of the Czech-Polish-Saxon project collaboration". The project is implemented by an international team of partners, including the Department of Quality and Environmental Management at the University of Economics in Wroclaw and co-financed by the DBU (German Federal Foundation for the environment).

The main objective of the project is to support economic development in the border areas of the three countries: Poland, Czech Republic and Germany, by the empowerment of the value chains, including ecosystem services. This form of cooperation gives many economic benefits not only for the individual companies, participating in the project, but also for the whole region – the local economy and regional identity will be reinforced, there will be positive effects on the labor market created and the purchasing power and the financial ability will remain in the region. The project can also help to reduce pressure on the natural environment. A catalog of indicators, developed during the project, will provide enterprises a knowledge about their interactions with ecosystems, will help them to specify step towards their development and to inform customers with in an appropriate way about the value of biodiversity. This all will increase competitiveness and contribute to sustainable development of the region.