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CORPORATE SOCIAL RESPONSIBILITY IN SPATIAL SUPPLY CHAIN

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Abstract. Market entities promote ecological logistics by adapting to the legal changes taking place in Europe, seeing an opportunity in such actions to build positive relationships with consumers. The foundations of the concept of corporate social responsibility, emphasizing the reduction of energy consumption in favor of clean production, limiting post-production pollution emissions, reducing CO2 emissions from transport and warehouse activities, on the one hand, translate into cost reduction for the producer, improvement of the company's competitive position, and the establishment of lasting relationships with customers. On the other hand, they pose challenges where economic efficiency is a key factor. The aim of the article is to analyze the impact of CSR concepts on the efficiency and security of logistics supply chains.

Keywords: Effective Corporate Social Responsibility (CSR); security; supply chain; ecology; electromobility

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JEL Classifications:

1. Introduction

A strategic approach to CSR management is primarily the domain of large organizations in Poland; however, numerous efforts are being made to popularize this concept in the small and medium-sized business sector as well. From various studies and reports, it is evident that the vast majority of consumers expect producers to take environmentally motivated actions. This expectation has an impact on the costs of conducting activities. The implementation of socially responsible actions in business positively influences relationships between employers and employees, between the company and society, broadly understood as the organization's environment. Consumers want organizations to provide honest and transparent communication about products and activities. Most surveyed individuals expect companies to engage in CSR activities for the benefit of society and the environment. Entrepreneurs, in turn, expect their actions to translate into an improved reputation and the purchasing decisions of potential consumers.

The concepts of green management or eco-friendly management have been introduced into common language.

This trend can alter the profile of a company's operations, which previously focused solely on economic factors and economic growth, often overlooking the harm it caused to the environment and the local community (Ranaweera, 2022).

Managing a green supply chain, incorporating socially responsible business concepts, can enhance resource utilization efficiency in a company, leading to overall managerial effectiveness (Nassar, Tvaronavičienė, 2021; Zikhali et al., 2023). Introducing new and eco-friendly solutions at various stages of the supply chain, respecting their impact on the broader environment, can be a key to success and a source of long-term benefits (Chehabeddine et al., 2022).

The article aims to analyze the impact of pro-environmental attitudes, compelled by legal changes, on the efficiency and safety of supply chains in logistics. This analysis is based on secondary data, expert forecasts, and descriptive statistical analysis.

2. Market in Relation to CSR

Businesses that embrace social responsibility are gaining interest and expanding their presence in the market, sometimes becoming a crucial part of organizational strategies (Mishchuk et al., 2022, Oliinyk et al., 2023). Entrepreneurs are recognizing the path outlined by the European Union, which imposes restrictions on the use of fossil fuels in favor of green energy, both in production processes and transportation. The entire economy faces a significant challenge to meet legal requirements without compromising too much on existing resources and the ability to maintain their product offerings (especially in terms of the price of goods offered). Until recently, only two out of ten surveyed entrepreneurs had heard of the concept of Corporate Social Responsibility (CSR) (Bron, 2011; Karatsoli, Nathanail, 2021).

Currently, there is (presumably) no entrepreneur who has not considered how to integrate the mentioned solutions into the development strategy of their business. Informally, corporate social responsibility means that a company voluntarily takes into account social and environmental interests (Porada-Rochoń, 2011; Jahangiri et al., 2018).

In light of the above, environmental protection issues in business activities must be taken into account. It is a concept through which an organization, primarily focused on profit, incorporates social interests and maintains environmental balance in its strategy (PARP, 2011). Currently, we can be certain that CSR is perceived as a necessary factor in building the competitive advantage of businesses. We can trace the modern understanding of the concept of corporate social responsibility in business back to 1953 when Howard R. Bowen published a book titled "Social Responsibility of Businessmen." In this book, he argued that social responsibility is the "obligation of managers to conduct policies, make decisions, and direct activities that are consistent with the objectives and values of our society" (Odpowiedzialny biznes w Polsce, 2013).

Like any theory, this one also has its opponents. Worth noting is the position of Milton Friedman, who believed that the primary goal of a business should be profit multiplication, especially in the context of shareholder expectations in the realities of a free market based on consumer goods. Therefore, business activities should be solely focused on achieving economic objectives rather than environmentally and socially moral actions (Hu, Liu, 2016, p. 2354–2362; Stern, 2004, p. 1419–1439).

While we have no doubt about the principle that every market entity should adhere to transparent business practices (respecting the law, ethics, etc.), opinions are divided when it comes to implementing practices based on environmental respect. This is evidenced by the differences in the views of Bowen and Friedman. Fortunately for the environment, the market doesn't like a vacuum, and changing consumer expectations will necessitate businesses to adapt their operations to eco-friendly solutions. Consequently, market entities, in addition to ful-

filling tasks strictly related to profit-oriented economic activities, are becoming responsible for the entirety of their impact on people and the environment. Participants in the market game (employees, customers, business partners, investors, suppliers, retailers, etc.) will expect actions oriented towards ecology (Ouyang, Lin, 2015, p. 838–849; Simionescu et al., 2021).

Over the past decade, we have witnessed the blurring of boundaries between economies, and technological development has never progressed so rapidly. Consequently, information about global affairs and access to details about strategies implemented by entities reach potential consumers almost in real-time. Therefore, a responsible business development strategy is crucial, allowing the environment to realize that the company's policies align with the widely accepted trend of climate protection. What sounds simple and innocent in everyday language actually causes significant disorder in business management (Štreimikienė, Balezentis, 2016, p. 1108–1113). The shift is from reducing responsible business to classical philanthropic principles but rather towards actions carried out in the spirit of sustainable development. Development, especially in the face of the Fourth Industrial Revolution, raises concerns among employees. What is the only viable solution for consumers (environmental protection) may raise apprehension among corporate workers. Changes in the structure of organizations, new production processes, the implication of robotics and automation in production and distribution processes, changes in raw material acquisition, packaging, energy systems based on renewable energy sources, etc., contribute to concerns about the future (Nefzi, 2018, p. 45–58; Hrab & Minculete, 2023**)**.

3. Ecology in Supply Chains

Functioning in accordance with the concept of socially responsible business can be clarified through examples of activities outlined in Table 1.

Table 1. Examples and Benefits of Implementing the Sustainable Development Concept in the Supply Chain

Elements	Examples of actions	Potential benefits
Raw material sourcing	• Reduction of raw material consumption, • Sourcing materials from recycling, • Choosing environmentally friendly materials, • Selecting suppliers appropriately and considering the location.	Social and environmental: • Optimal use of resources. Economic: • Cost reduction associated with raw material acquisition.
Processing and manufacturing	• Closing the water and energy loop, • Reduction of packaging weight, • Opening new facilities preceded by thorough analysis, • Production of cost-effective/low-water consumption energy-efficient products.	Social and environmental: • Reduction of waste, • Creation of new job opportunities, • Reduction of water and energy consumption. Economic: • Reduction of distribution costs, • Costs associated with energy and water.
Distribution and transport	• New mechanisms reducing emission of pollutants, • Combined transport, • Elimination of empty runs, • Full utilization of transport capacity, • Implementation of innovative products.	Social and environmental: • Reduction of air pollution and carbon dioxide emissions. Economic: • Optimization of logistic processes, • Reduction of transportation costs.
Consumption	• Purchasing optimization, • Choosing eco-friendly products, • Waste segregation, • Selecting packaging suitable for recycling.	Social and environmental: • Reduction of waste, • Benefits for health. Economic: • Optimization of customer expenditures.
Waste disposal	• At each stage of the supply chain, a system for the collection of used products/packaging, containing information about their environmental impact.	Social and environmental: • Reduction of pollution. Economic: • Reduction of costs related to waste disposal, • Cost reduction.

Source: Świetlińska, 2014

Economic efficiency in business management compels actions geared towards cost reduction and profit, while operations based on CSR and environmental protection demand seeking solutions in the realm of so-called green initiatives (Pesaran, 2006, p. 967–1012; Ushenko et al., 2021). Attempts to reconcile the theories of Bowen and Friedman require the coexistence of these two business directions. This is presented in Table 2.

Table 2. Dissonance in Business Directions

Differences	Traditional Direction	Green CSR Direction
Primary Goal	• Cost reduction • Improvement of customer service quality • Maximization of profits	• Energy and natural resource savings • Optimization of economic benefits in the long term
Natural Environment	• Underestimation of environmental aspects	• Environmental impact at every process and stage of the supply chain development
Business Model	• Basic model utilizing traditional structure, product, and technology for revenue growth and profit maximization	• Expanded and updated to include environmental aspects
Processes	• Irreversible and one-way processes	• Reversible processes and closed-loop chain circulation
Consumption Model	• Initiated by the consumer	• Legal regulations and the influence of consumers and other stakeholders

Source: Practices and Innovation of Green Supply Chain, 2023

The effects of attempts to implement CSR theories and the necessity of environmental protection in profit-maximizing business have been presented in Table 3.

Table 3. Commonalities of the Classical and Green Operation Models

Sustainable Model				
Green Procurement	Green Production	Green Distribution	Green Transport	Reverse Logistics
Optimal supplier selection Purchase of materials and raw materials obtained in accordance with environmental standards	Low emission of harmful waste and pollutants Resource management Green products	Biodegradable or reusable packaging Limitation and/ or selection of intermediaries in distribution channels	Low carbon dioxide emission vehicles Intermodal transport Optimization of transportation routes (calculated by AI)	Increase in waste recovery Environmentally friendly forms of disposal

Source: original work based on Witkowski, Pisarek (2017)

Analysing the above proposals, one can deduce that the broadly defined business has been implementing the environmental protection agenda promoted by the EU for many years. Market economies and entities within them adjust their actions to market requirements, thereby implementing a green business policy. However, what may cause concern in the business security area, especially in the execution of deliveries of goods and services in supply chains, is the scale of changes proposed by European directives and policies. Among the most important of these are:

- by 2025, municipal waste should be prepared for reuse and recycling, with a minimum weight of 55%. By 2030, the target is a minimum of 60%, and by 2035, it should reach a minimum of 65% (UE.L.150, 2018);
- by 2030, a reduction in emissions within the EU ETS system is to be introduced, aiming for a level of approximately 43% compared to 2005. Achieving this goal would result in a reduction in the annual available number of emission allowances;
- by 2030, nuclear energy is planned to be implemented, potentially ensuring a 23% increase in energy efficiency compared to 2007 energy forecasts. The target is to have between 21-23% of renewable energy sources (RES) in final gross energy consumption and no more than 56% coal in electricity generation in 2030. By 2033;

- in 2030, the electrification of road transport is expected to be introduced in Poland, aiming to reduce the consumption of oil and liquid fuels by half, and even by 90% by 2050;
- by 2050: The European Parliament's Resolution of March 15, 2012, on the transition to a competitive low-emission economy calls for actions to reduce greenhouse gas emissions by 80 to 95% by 2050 compared to 1990 levels (Reduction of Greenhouse Gas Emissions: EU Goals and Actions, 2012).

Analyzing the proposed directions, one can conclude that they entail drastic changes, intentionally forcing significant reorganizations in economic activities. Imposed restrictions on greenhouse gas emissions towards climate neutrality pose a serious challenge for logistics. Transport, especially road, air, and sea transport relying on fossil fuels, the agricultural sector, waste management (with plastic as a major component), industrial emissions (mainly CO2), and even public transportation in urban agglomerations are economic sectors facing a true revolution (Simionescu, Wojciechowski, Tomczyk, Rabe, 2021).

The first challenge is the introduction of fees, taxes, and levies for vehicle emissions, upon which national logistics relies. It is through road transport that door-to-door deliveries are possible. The imposed tax will depend on the fuel consumption of a given vehicle, i.e., the amount of CO2 emissions per kilometer (Pesaran, 2021, p. 13–50). Based on assumed trends until 2050, fees for the total carbon dioxide content in the bloodstream (tCO2) and current data on fuel emissions from vehicles, additional costs incurred by drivers have been calculated. Fees will be imposed depending on the vehicle categories, introducing taxes on carbon dioxide emissions, which, for example, will contribute to an approximately 5% increase in operating costs in the passenger car sector in 2030 and a 15-20% increase in 2050 (European Green Deal, 2023). These figures are illustrated in Figure 1.

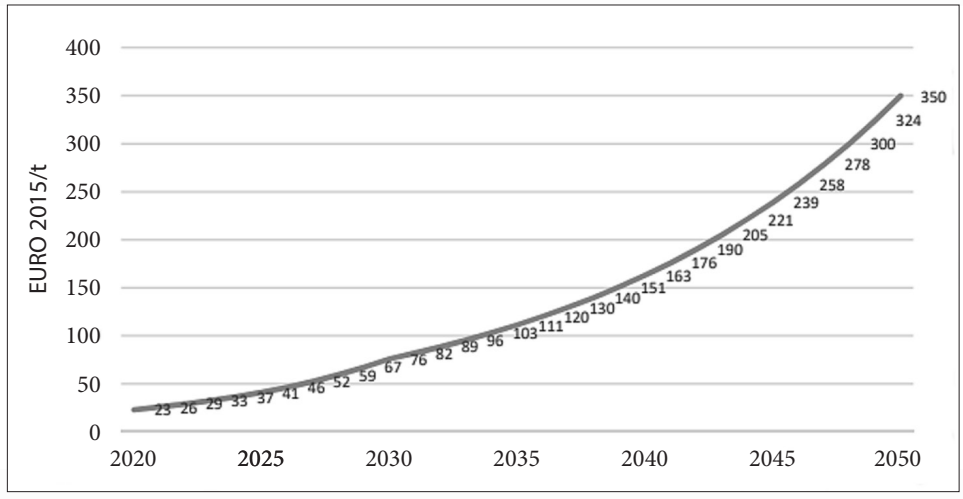

Figure 1. Projected Growth Path of Fees/Taxes for 1t CO2 Emission in the Coming Years

Source: IOS-PIB/ KOBiZE, 2020

According to the technology development scenario (Rabiega, Sikora, 2020), over the years, with the increase in fuel prices and CO2 emissions, low-emission technologies will become increasingly popular, and their cost should gradually decrease. Additionally, individual countries plan subsidies for the purchase of low-emission vehicles, which will increase demand and, at the same time, discourage the use of combustion engine vehicles. According to this scenario, the number of cars in 2030 is estimated to be about 50% higher, around 1.5 million units, and in 2050, it is expected to be around 120% higher, approximately 10 million units. However, there are concerns about the availability of resources for building batteries for low-emission vehicles. The increase in the cost of fossil fuels, along with the introduction of charges for carbon dioxide emissions, will result in a rise in fees for light commercial vehicles by around 10% in 2030 and up to approximately 30% by 2050. In the case of heavy-duty trucks, the increase in costs is projected to be around 18% in 2030 and approximately 50% by 2050 (Rabiega, Sikora, 2020). These trends are confirmed by the data in Figure 2.

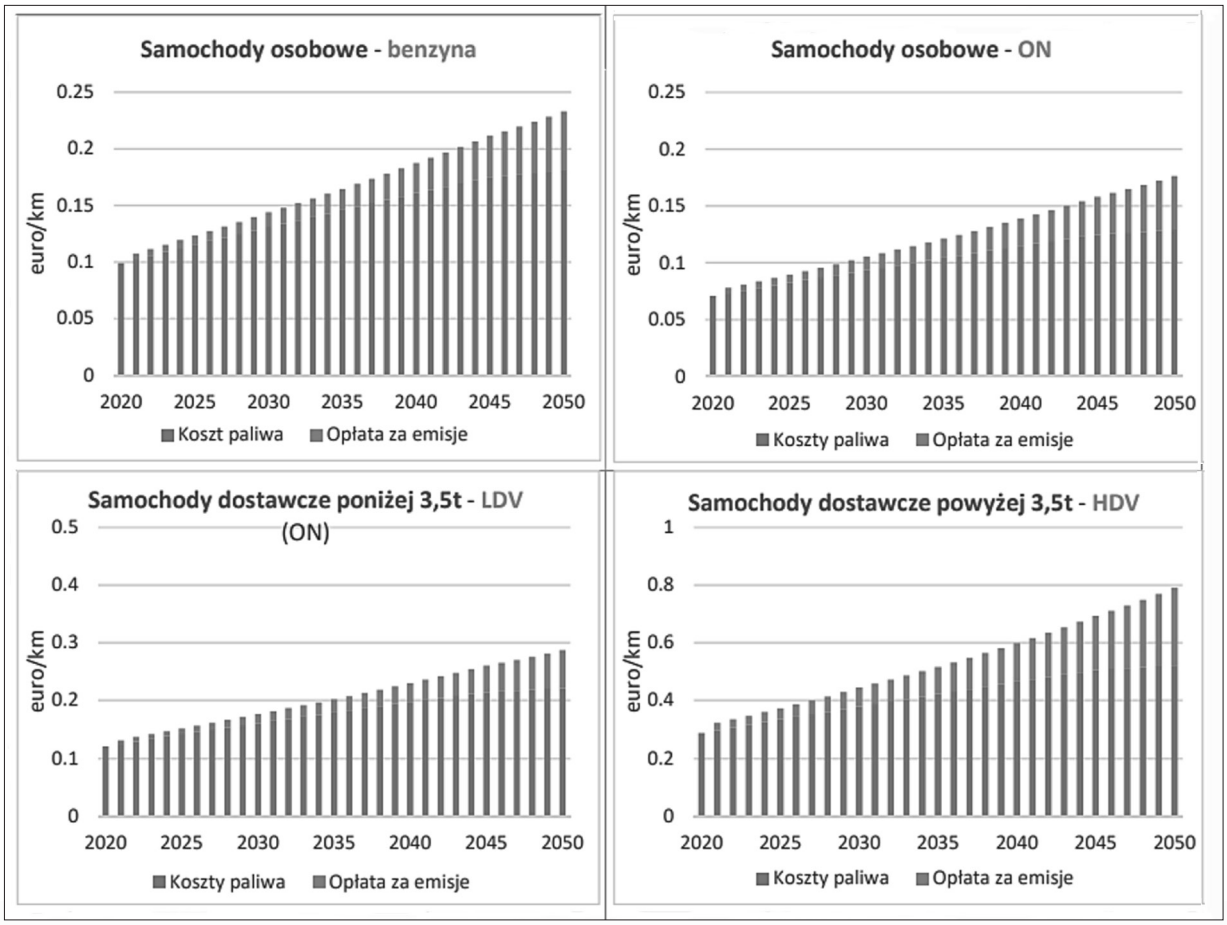

Figure 2. Costs of fossil fuels after the introduction of emission fees in Poland in the period from 2020 to 2050

Source: Rabiega, Sikora, 2020

It is highly likely that the introduced changes will lead to a shift in the vehicle structure in Poland. The share of traditional vehicles by 2030 may decrease to around 88%, and by 2050 to approximately 35%, with an increase in low-emission (fleet) vehicles to around 50% by 2050. It is worth mentioning the principle of the last link in economic activity, which states that ultimately, all costs of implementing changes will be passed on to customers and consumers.

The assumed reduction in carbon dioxide emissions, significant for diesel engines (mainly heavy-duty vehicles) by 15% by 2030 and 25% by 2050 in domestic transport, and 14% and 29%, respectively, in international transport, will likely lead to an increase in electric vehicles (especially when considering the rise in CO2 emission fees). The pragmatism of conducting business in Poland suggests that it is very likely that freight transport will shift to rail transport, strengthening the importance of intermodal and combined transport in the supply chain.

With the introduction of low-emission vehicles, the demand for electric energy may change. By 2030, the demand for electric energy for low-emission vehicles could be around 3 TWh, and in 2050, it could reach 22 TWh (Rabiega, Sikora, 2020). This could lead to an increase in demand for electric energy for low-emission vehicles to the level of 35 TWh, which, for an already heavily exploited power grid, will be a huge challenge (paradoxically contributing to an increase in CO2 emissions in the energy sector).

3. Summary and conclusions

Supply chain management, understood mainly as an efficient way of coordinating supply and distribution channels, will always be a topic of interest, primarily for economic reasons. However, current awareness of environmental impact requires the implementation of new, ecologically-oriented and socially-driven solutions that enable the reduction of environmental threats and sustainable development. The challenge of combining the pursuit of profit maximization with the need for environmental protection and reduction of harmful waste emissions is demanding. It will require entrepreneurs to plan, organize, and control the flow of goods in the supply chain effectively.

Effective supply chain management should enable easy and rapid transformation to meet new and changing market requirements. The goal of such management is to adapt organizations to the growing complexity of activities combined with constant efforts to improve efficiency, implementation of robotics, automation, and information technology systems. Waste generation in the supply chain and environmental pollution will be limited and planned in production and distribution processes before their actual occurrence. Attempts to adapt to ecological solutions in supply chains will pose risks and dangers of disruptions. In the era of global supply chains, minor disruptions in flows (such as the blockage of the Panama Canal) can pose a threat to delivery execution. Moreover, uncertainties in the functioning of the transmission and the efficiency of the energy system do not inspire optimism.

Implementing effective green supply chain management should start with creating a business model in which the company wants to operate. It involves establishing communication methods, customer service, supplier management, etc. The choice of suppliers, product quality assessment, prices, locations, customer service, and other indicators require flexibility and consideration of environmental aspects in the evaluation process (such as giving preference to suppliers whose actions are environmentally friendly). However, waste management, meeting product final requirements, or overcoming difficulties in supplier management are just the beginning.

Having an awareness of the environmental impact, the company should implement clean production solutions. This involves focusing on design improvement, energy and resource utilization, utilizing technologically advanced processes and infrastructure resources, as well as enhancing management. Reducing pollution, improving efficiency, and cost savings contribute to the efficient use of available resources, avoiding overproduction, and eliminating health and environmental risks.

Clean energy, improving customer service quality, and selecting suppliers are factors that effectively build socially responsible business strategies. Placing increasing emphasis on monitoring subcontractors and suppliers is reflected in numerous studies (Allianz Risk Barometer, 2013, 2013). The risk associated with supply chain security ranks first among global challenges for businesses. In the face of globalization in sourcing, distribution, and production, entities cannot afford to underestimate the importance of monitoring and verifying the standards of their subcontractors and suppliers. Therefore, organizations must take into account social and environmental aspects in their relationships with suppliers. In addition to the price and quality of products, other factors characterizing a supplier, such as minimizing the negative impact on the environment, ethics, and market reputation, should be considered.

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