



AGNIESZKA KOS

Witelon Collegium State University
in Legnica, Poland

ORCID iD: 0000-0001-7286-4076

GUDOWSKI JANUSZ

University of Economics and Innovation
in Lublin, Poland

ORCID iD: 0000-0001-7538-3884

CORPORATE SOCIAL RESPONSIBILITY IN USE. THE EXAMPLE OF ACTIVITY BY LEGNICA SPECIAL ECONOMIC ZONE JOINT-STOCK COMPANY, POLAND

SUMMARY

This paper discusses the issue of corporate social responsibility, including in particular the aspect of implementation of this phenomenon in companies, paying attention to responsible and ethical conduct of business towards social groups affected by it, with the greatest possible respect for the natural environment.

The interest in the CSR model stems primarily from such prerequisites as the development of civil society, the concept of sustainable development, business self-regulation and the progressive processes of globalization.

The involvement of the managers of special economic zones has long gone beyond the rigid requirements resulting from the implementation of investments in the selected Zone. Today, Special Economic Zones are organizations that have a strong impact on the local community, not only creating new jobs, generating revenue for local governments, but also dynamically supporting the local, regional and even international community in areas such as business, sports, cultural events, education, health care and environmentally friendly projects.

The basic research method is the analysis of legal acts, scientific studies (books, scientific articles) and Internet sources in the area of corporate social responsibility and the activities of special economic zones in Poland.

KEYWORDS: *Polish Investment Zone, Legnica Special Economic Zone, corporate social responsibility, application of CSR, special economic zones in Poland, Lower Silesian Educational Cluster, Lower Silesian Automotive Cluster, Lower Silesian Aviation Cluster, Space Technology Cluster*

INTRODUCTION

The concept of CSR can be interpreted in different ways. The Polish dictionary defines *responsibility* as a moral or legal obligation to be responsible for one's or someone's actions or to take care of someone or something (Marrewijk, 2003, p. 95). In turn, *social responsibility* extends the meaning of responsibility to a wider group than the individual, e. g. to local, regional, national, and even to all people in the world. According to the Polish Language Dictionary, the term *social* has many meanings: referring to a society or a part of it, produced by a society and owned jointly by it, dedicated to serving the society, acting selflessly for the good of a part of the society, affecting the attitudes or actions

of most members of a given community, organised by a community without the involvement of the state. The literature distinguishes between two types of social responsibility – the first describes how a company affects society and the second describes what can be done for society (Drucker, 2001, p. 83).

Corporate social responsibility is interdisciplinary issue (Żemigała, 2021, p. 76). It draws on the achievements of various disciplines and areas of knowledge. The diversity of concepts derived from philosophy, economics, law or sociology, as well as other scientific studies of the concept, gives rise to a multitude of definitions of corporate social responsibility. To the aforementioned definitions, it is worth adding today's interpretation of the term. In the introduction to *The Oxford Handbook of Corporate Social Responsibility*, we read: *For a subject that has been studied for so long, it is quite unusual to find that researchers still lack a common definition or set of basic principles, that they still argue about what it means to be socially responsible, and even whether companies should be socially responsible in the first place* (Crane, 2008, p. 138). In the light of international documents, CSR is a modern style of business management that departs from the traditional concept of business as an activity focused on the multiplication of financial benefits according to Friedman's theorem *business of business is business* (Friedman, 1999, p. 139). Friedman does not negate the essence of CSR, does not question the importance of ethics in business, the role of respect for stakeholders. He only questions the responsibility for the decision to engage in CSR resting with the company's managers. According to Friedman, it is the owner who should judge the company's strategy, set the main goals, make independent decisions about the method of possible involvement in social activities.

According to the definition of CSR proposed by Bolesław Rok, one of Polish theoreticians of the CSR concept, *responsible business is a strategic and long-term approach, based on the principles of social dialogue and the search for solutions beneficial to all stakeholders, i. e. it is: conducting business, taking into account the law, ethical values, respect for employees, society, the environment and applying transparent business practices; creating and implementing social engagement strategies that exceed obligations. – voluntary consideration of social and environmental interests in strategy development; strengthening relations with different stakeholder groups and using dialogue with them to*

improve corporate strategy; management of a company whose effects coincide with the values and expectations of society; management strategy that maximises the chances of a company achieving a competitive advantage in the long term (Rok, 2004, p. 18).

Despite constant research into the meaning of CSR, it is more and more accepted and used in both developed and developing countries, and the notion that companies have a responsibility to society beyond maximising profits has a long lineage (Łudzińska 2021, p. 42).

The main objective of the article is to show the pro-social activities at the level of specific economic institutions, which are special economic zones in Poland. As the example the Legnica Special Economic Zone S. A. was used. The hypothesis formulated for the text purposes is that activities related to corporate social responsibility can be effectively implemented by economic organizations having an impact on the investment climate of the whole country.

1. IMPLEMENTATION OF THE CSR CONCEPT IN ENTERPRISES

The implementation of the concept of CSR does not result from a statutory obligation. The assumptions of this concept are accompanied by the following premises: companies establish relationships with various stakeholders who, on the one hand, have a significant impact on their lives and, on the other hand, are dependent on them; the analysis of relationships is considered both in the light of the benefits achieved by the organisation and by the stakeholders; each stakeholder aims to maximize its own benefits (Jastrzębska, 2011, p. 106). Key instruments used in CSR management include: social campaigns, i. e. actions aimed at changing the attitudes or behaviour of a selected group of people through the media; socially engaged marketing; socially ethical programs (i. e. involving employees around shared values); socially responsible investments; social and eco-labelling; and corporate supervision.

From a company's point of view, implementation in the area of CSR can bring measurable benefits, including social, environmental, ethical, as well as economic ones. Such profits should be considered in the long term as

improving the image of the company, increasing investor interest, attracting and long-term retention of the best employees, higher staff productivity, shaping a positive image of the company among employees, increasing competitiveness, increasing consumer and stakeholder loyalty, improving relations with the community and local government, raising the level of organizational culture of the company, building better relations with the socio-economic environment, higher profitability of assets and salaries. (Pastusiak, Jasiniak, 2014, p. 243).

2. FUNCTIONING CHARACTERISTICS OF SPECIAL ECONOMIC ZONES IN POLAND

Special Economic Zones are an instrument of government policy, which aims to activate and restructure the economy of certain areas of the country, especially those where the application of other instruments has not brought result (Gosek, 2021, p. 14). The reason for creating economically privileged areas in Poland, such as Special Economic Zones (SEZs), was to stimulate the development of regions less attractive for investors, industrialised areas and areas with high unemployment. There was fourteen Special Economic Zones (SEZs) in Poland, where, after obtaining a permit, economic entities may operate under certain conditions, benefit from public aid and other facilities for investment in the zone.

SEZs support the development of new investments within the meaning of Article 2(1) of the Act of 10 May 2018 on the Support of New Investments. Each of them operates in a specific area of Poland, in accordance with the Regulation of the Minister of Entrepreneurship and Technology of 29 August 2018 on determining areas and assigning them to managers.

The main tasks of the management managing the Special Economic Zones include: issuing decisions on behalf of the Minister for Economic Affairs to support new investments under the PSI (*Polish Investment Zone*) regulation, monitoring the fulfilment of the conditions contained in the decision, carrying out activities promoting business activity and new investments, undertaking actions contributing to improving cooperation between entrepreneurs,

local community and social partners, cooperation in the field of taking into account the needs of the labour market in the education process, creating tools for the development of innovative economy, providing entrepreneurs with an optimal location for new investments (<http://paih.gov.pl/wp-content/uploads/0/110501/110589.pdf>, date of access: 19.12.2023).

The Polish Investment Zone is now the main investment support instrument available in Poland as part of the SEZ. Investors within the Polish Investment Zone have the opportunity to obtain exemption from taxes in connection with the implementation of a new investment throughout the country. Entrepreneurs are increasingly willing to use this investment support instrument, creating thousands of new jobs every year. Attracting new investment is a remedy for socio-economic problems such as unemployment. PSI is a support for entrepreneurs that positively changes the economic panorama of the whole country. Under the PSI (from September 2018 to the end of December 2022) a total of 1967 support decisions were issued, amounting to PLN 98.5 billion of the declared value of investments, under which entrepreneurs undertook to create at least 40,830 new jobs. The Polish Investment Zone provides optimal investment conditions, which stimulates a constant inflow of new investments.

NUMBER OF DECISIONS ISSUED WITHIN THE POLISH INVESTMENT ZONE BY YEAR:

Capital by:	2018	2019	2020	2021	2022
Polish big companies	59	52	40	83	74
Foreign big companies	121	76	73	169	88
Polish medium & small scale companies	138	210	241	427	252
Foreign Medium & small scale companies	30	15	18	34	32

Source: www.biznes.gov.pl/pl/efekty, access date: 12.04.2023

Since the very beginning of PSI, we have seen an increasing trend in the number of decisions issued, which shows that entrepreneurs are willing to use the available support. Positive experiences of entrepreneurs influence the increase of PSI's recognition and, consequently, the interest of other entrepreneurs.

The share of the Polish medium and small scale companies (MSC) in the number of projects was 57% throughout 2022. The share of the Polish MSC sector in new jobs creation at the end of 2022 was 15%. The Polish Investment Zone is a development of the idea of Special Economic Zones, now available throughout the country. In 2021, the average proportion of investment value fully invested outside the former Special Economic Zones was 59%, compared with 44% in 2022. The above figures show the increase in the availability of the investment credit, which is now available in any investment area. Currently, all areas located in Poland are one Investment Zone (www.biznes.gov.pl/pl/efekty, date of access: 12.04.2023).

3. CHARACTERISTICS OF LEGNICA SPECIAL ECONOMIC ZONE JOINT-STOCK COMPANY

Legnica Special Economic Zone (LSSE) was established by the Regulation of the Council of Ministers of 15 April 1997. It currently covers 18 subzones located in the central part of the Dolnośląskie Voivodship. The zone covers a total area of nearly 1,400 ha. There are 77 companies of large, medium and small business. The excellent location of the areas in the vicinity of important transport routes connecting West and East and North and South of Europe, as well as the convenient connection with the airport in Wrocław, are advantages that strengthen the attractiveness of this place. Thanks to investments worth PLN 12 billion, more than 20 000 new jobs were created here (<https://lsse.eu/>, date of access: 19.12.2023).

The main objective of economic zones is to attract investors. As an incentive to invest in the area managed by the zone, as well as other areas in Poland, the decision on support, consisting in a tax exemption for a period of 15 years (the area managed by the zone) or 10 years other areas, serves as an incentive to invest in the area managed by the zone.

The Act of 10 May 2018 (Journal of Laws of 2018, item 1752, as amended) on support of new investments introduced a new mechanism for granting public aid to entrepreneurs. New legal regulations allow entrepreneurs carrying out new investments to benefit from income tax exemption throughout Poland, both in public and private areas. Support is provided to the entrepreneur implementing a new investment, in the form of a decision on support. Under the current legislation, a new investment is to be understood as: setting up a new company, increasing the production capacity of an existing company, diversification of production by introducing products not previously produced in the plant, a fundamental change in the production process of an existing plant, the acquisition of assets belonging to a plant which has been closed or would have been closed if the purchase had not taken place, the assets being acquired by a trader not related to the seller and excluding the mere acquisition of shares in the company. In the case of an investment by a large entrepreneur in the Dolnośląskie Voivodship, the new investment may only concern investments for new business activities. The following companies are eligible for public aid, in the form of a tax exemption within the framework of the support decision: (except enterprises producing, among others: explosives, alcohol, tobacco products, steel, or companies operating in the energy generation and distribution sector; wholesale and retail trade; construction and construction works; accommodation and catering services; and gaming facilities). Companies from the metallurgy, iron and steel and coal sectors are also excluded from receiving support under EU legislation.

Selected companies from the modern services sector (BSS) providing services such as IT, R&D in the field of natural and technical sciences, accounting and auditing, accounting (excluding tax returns), technical research and analysis, telephone centres, architecture and engineering are also eligible for tax relief.

A detailed register of exemptions covering activities for which no Support Decision is issued is contained in § 2 of the Regulation on State aid granted to certain enterprises for the implementation of new investments (Journal of Laws of 2018, item 1713).

4. CSR IN PRACTICE ON THE EXAMPLE OF LEGNICA SPECIAL ECONOMIC ZONE

One of the results of the activity of special economic zones in Poland is the development of sector-specific areas. This is probably the motivation behind the creation of industrial clusters with a clearly sectoral character. This certainly has a significant impact on supporting the activity of the zone in the area of attracting investments to a given region, and at the same time initiates activities involving corporate social responsibility. The existence of clusters constitutes an additional *infrastructure* of the region, which is conducive to economic activity.

As already noted earlier, the emergence of special economic zones in Poland as an instrument of regional policy was related to the need to actively stimulate the development of individual regions by directing investment flows to their area. From this point of view, special economic zones are treated as an expression of state interventionism. A very current topic of discussion is the relationship between special economic zones and clusters, which rightly points out a number of benefits resulting from the presence of clusters in the area of these zones (Każmierski, 2013, p. 88).

The success of clusters is largely determined by the ability to associate and convince the widest possible group of entities representing business, as well as local authorities and research units to cooperate. In the long term, both clusters and special zones could benefit significantly from synergies. The entities managing special zones would act as the initiator, support and/or co-finance the creation of cluster organisations within and around the zone. Some examples of clusters acting in Legnica Special Zone are described below.

LOWER SILESIA EDUCATIONAL CLUSTER

It is an alternative in creating prospects for the development of industry and technical education, but also cooperation, thanks to which it is possible to educate well-specialized and trained staff, which will have a real impact on the development of the region's economy in the future. Within the framework of cluster activities, the Legnica Economic Zone has set itself the goal

of combining economic and scientific potential, creating a foundation for cooperation for schools, investors, local governments and business-related institutions. As part of CSR activities, in 2023 a project was carried out together with Collegium Witelona State University. *Competences of the Future in Education* as part of the 2nd edition of the Leaders' Academy. Another CSR project is a series of meetings under the slogan *Entrepreneurship Zone*. Only in April 2023, Legnica Zone employees visited 7 educational institutions where they conducted workshops on soft skills. Students who took part in the meetings got to know the specifics of the functioning of the Zone and also had the opportunity to take part in workshops improving communication and negotiations in the group. Since the beginning of 2023, the Zone has conducted free classes for more than 450 students of partner schools. As part of the same project, principals, teachers, heads of practical vocational education and vocational counselors from partner schools of the Lower Silesian Education Cluster also took part in workshops, during which they learned about modern teaching methods and tools as well as innovations that can be used in schools. The next event promoting corporate social responsibility is the cyclical organization of the event entitled *Corporate Social Responsibility – Employer Zone*. *Employer Zone* is an event organized by the Zone together with partners from the business world, i. e. investors operating in the area managed by the Zone and local and regional universities. The aim of the meetings is not only to improve the quality of practical vocational education, but also to acquire skills useful in the labour market and prepare graduates for employment through joint initiatives. During the meetings, students had the opportunity to get acquainted with the offer of companies, as well as to get to know the details of work in selected positions. Presenters drew attention to the positive aspects of development, further education and encouraged students to proceed to secondary school exams. The project was very successful. *My first business* implemented jointly with the Regional Development Agency ARLEG S. A. The main goal was to equip participants with the skills to prepare a needs map of the newly created company, to develop competencies in risk assessment, to stand out effectively from the competition, and ways to raise funds for their own business. During the hands-on workshops, students could try their hand at creating their own business plans. CSR activities also include a series of free

conferences organized under the slogan *From Education to Business – School of New Technologies*. Among the topics discussed at the meetings were topics in the area of, among others, future professions and modern technologies, cooperation between schools, universities and companies, the use of digital tools in competence development and the impact of artificial intelligence (AI – Artificial Intelligence) as the system's ability to correctly interpret data from external sources and its impact on the social environment (https://lsse.eu/opal_portfolio/dolnoslaski-klaster-edukacyjny/, date of access: 19.12.2023).

LOWER SILESIA AUTOMOTIVE CLUSTER (DKM)

It was appointed by letter of intent on November 14, 2014, to meet the needs of automotive industry companies operating in Lower Silesia and the South-Western Poland Region. In December 2014, a consortium agreement was signed by companies located in the Legnica Special Economic Zone. Since 2015, the supporting leader is the Wałbrzych Special Economic Zone *INVEST-PARK*. On 24 May 2018, the Cluster Council was established, which is an advisory and supervisory body. The tasks of the Council include, among others, setting development directions, strategies and supervising the current implementation of projects and tasks. The aim of the DKM is to increase the innovative potential of automotive companies operating in the Legnica Special Economic Zone S. A. , the Wałbrzych Special Economic Zone *INVEST-PARK* and the entire South-Western Poland Region by providing joint access to modern technologies, educational base and supporting the transfer of knowledge, experience and technology. The Legnica Zone offers the partners joining the cluster to establish contacts with companies from the automotive industry, universities and other specialized companies with which it cooperates, access to the sales network of the cluster, in which partners are such companies as e. g. Volkswagen Motor Polska Sp. z o. o. , SITECH Sp. z o. o. , Sanden Manufacturing Poland Sp. z o. o. , FAIST, Pittsburgh Glass Works Poland Sp. z o. o. , Faurecia S. A. , assistance in finding funds for projects, acquiring project partners, creating consortia of companies for large projects, research institutes and universities for R & D projects, promotion of the Cluster's offer and offers of its members, free trainings, purchasing groups (logistics,

production, HR), commercialization of solutions and innovations institutions, establishing long-term cooperation and participating in large projects, thanks to joint initiatives of the Cluster partners. Currently, the structure of DKM brings together more than 50 companies and organisations (<https://lsse.eu/dolnoslaski-klaster-motoryzacyjny/>, date of access: 19.12.2023).

LOWER SILESIAN AVIATION CLUSTER (DKL)

It was created in 2015 by 17 companies, institutions and organizations related to the aerospace industry and business environment. Since its inception, the leaders of the cluster have been Legnica Soecial Zone and HS Wrocław sp. z o. o. The initiative to create the cluster was supported by the Ministry of Development and Technology, the Marshal's Office of the Lower Silesian Voivodeship, the City of Wrocław and the Wrocław Agglomeration Development Agency. The Zone actively supports the participation of the cluster in industrial exhibitions (especially the defence industry since the outbreak of the war in Ukraine) and in organizing visits of students to companies located in the Lower Silesian Voivodeship. The purpose of the DKL Cluster is to communicate with companies, organisations and institutions in the aviation industry and around it in order to create the ideal conditions for action. DKL focuses on state-of-the-art technologies, innovative methods of managing production and distribution processes, cooperation between business and science, to create yet another aviation valley. DKL financially supports so-called good ideas, which is why it is involved in the promotion of, among others, the Flaris LAR 01. It is the first and only such aircraft in the world that combines jet performance with safety and accessibility previously reserved for small tourist units. The companies affiliated to DKL are joining forces to create the right conditions for the development and location of new aerospace companies, as well as its promotion abroad, not forgetting the development of the research and development sector in this area, especially taking into account environmental aspects, which are so important from the point of view of CSR management strategy (<https://lsse.eu/dolnoslaski-klaster-lotniczy/>, date of access: 19.12.2023).

SPACE TECHNOLOGY CLUSTER (KTK)

It is a new institution established by Legnica Zone with four most important companies in the space industry and new technologies: SatRev, Saule Technologies, Columbus Energy and TUATARA. Market analysis and the use of available business opportunities allowed the creation of the Silesian Space Valley consortium, which is to strengthen and help the development of companies in the industry. The aim of the cooperation is to increase and combine the technological, scientific and educational potential of entrepreneurs from the space technology industry. The main objectives of the KTK are: consolidation of companies operating in the space industry and related companies in Poland and EU Member States and abroad, as well as providing them with opportunities for technological development, increasing the innovative potential of entities operating in the space technology industry and related companies operating in Lower Silesia and south-west Poland by providing them with common access to modern technologies, an educational base and supporting the transfer of knowledge and experience, optimal combination of technological, scientific and educational potential of entrepreneurs from the space industry, scientific and business environment institutions. SatRev (a Polish start-up), a leading Polish entity in the space sector, will produce nanosatellites in Legnica. This is the result of the letter of cooperation signed with the Legnica Zone on 11 May 2023. It will be the first project in Poland where nanosatellites will be created in commercial quantities, by 2026, a constellation consisting of a thousand satellites for real-time observation of the Earth is to be created. The company aims to be the world's first satellite manufacturer to use 100% renewable energy in its production process. As is well known, integrating renewable energy into the company's strategy is one way to adopt CSR and move towards a green future. By investing in renewable energy, companies not only reduce their carbon footprint, but also reap the financial benefits of the transition. Membership in the Cluster allows for cooperation, support of industrial activity, transfer of knowledge and exchange of production, commercial and organizational experience, as well as mutual assistance in the search for qualified personnel.

The development of clusters is by definition an expression of optimization of the effects of Special Economic Zones activity. In other words, the better and more efficient the cluster structure works, the more the benefits for the zone and the region. Clusters foster the formation of cooperative ties between entrepreneurs located in the zones. At the same time, the development of clusters can stimulate economic activity in the Special Zones and provide long-term benefits for the enterprises operating within them, also translating into increased competitiveness and innovation of regions and good practices promoting corporate social responsibility (https://lsse.eu/opal_portfolio/klaster-technologiei-kosmicznych-silesian-space-valley/, date of access: 19.12.2023).

5. OTHER ACTIVITIES

Legnica Zone as the first economic zone in Poland established its foundation in 2022, this event coincided with the outbreak of war in Ukraine. Thanks to its founders, external funds and its own activities, the Foundation has so far provided Ukraine with aid worth approx. PLN 2 million, including funds, transports with professional medical equipment, specialist first aid kits and medicines (in cooperation with the KGHM Foundation on the project *Solidarity with Ukraine*), food products and personal hygiene items. In addition to the typically material support, the Foundation together with the Legnica Zone organized thematic conferences – *OdNowa School, OdNowa Business*. It was also a partner of the training *Business ABC for refugees from Ukraine*, which was very popular. The Foundation is not only aimed at helping Ukraine. It is primarily a support for local projects. During the year of its activity, the Foundation provided support to more than 150 institutions, associations and organisations. The aid was earmarked for a wide range of cultural, educational and social events in the region.

The Legnica Zone Foundation is a natural consequence of zonal activities, undertaken in the sense of corporate social responsibility, aimed at comprehensively shaping the conditions for sustainable economic and social development.

Among the many Legnica Zone expenditure there are also funds earmarked for CSR-related objectives. The social responsibility of companies, companies

and institutions means taking into account social and environmental issues in their activities, maintaining good relations with employees, local governments and NGOs. Social responsibility of the Legnica Zone is also the responsibility for the impact of their decisions and actions on society and the environment, it is a management concept oriented not only on profit and economic aspects, but also on social and environmental issues (Jastrzębska, 2013, pp. 37–42).

FINAL CONCLUSIONS

Special Economic Zones are not a Polish invention, they operate in many countries. Entrepreneurs mainly use the so-called. *tax holidays*, but they are also offered other benefits such as simplified administrative procedures or access to developed infrastructure. As has been pointed out in many United Nations reports, the creation or development of special economic zones is one of the latest, widespread trends in promoting the inflow of foreign direct investment. A noticeable trend in highly developed countries is the use of tax breaks as a tool to stimulate innovation. These actions aim to promote R & D and the deployment of innovative technologies, which are seen as a tool for building the international competitiveness of companies.

Corporate social responsibility in the Legnica Special Economic Zone is a consistent effort to act ethically and contribute to economic development, while at the same time contributing to improving the quality of life of people and even local communities through various tools resulting from its organizational structure and directions of activity.

Commonly used tools include activities related to the activities of clusters and the Legnica Zone Foundation. Events aimed at changing the behaviour of individuals or social groups, projects aimed at integration around common values, dissemination of volunteering, transfer of profits to social goals. The activities of the Zone for CSR are investments that benefit companies, the economy and society. Society benefits from the improvement of the state of the environment, the development of cooperation, charitable attitudes, the creation of civil society, the acquisition of new knowledge, skills and competences. In the last few years, the social responsibility activities of the Legnica Zone have

been developing dynamically and depend on the company's capital, profits, activity of management boards, as well as the commitment of employees.

The contribution of the Legnica Zone clusters to the promotion of vocational and technical education, the creation of patron classes, networks of career advisors, scholarships for secondary school pupils, students, practical vocational training workshops, the organisation of conferences and festivals is impressive and brings tangible results. Thanks to the financial support of the Zone, students of many schools were able to develop their skills, creativity, activity, equipment and assets of dozens of schools increased. Conferences organized by the LSEZ served: exchange of experience, knowledge, shaping cooperation, cooperation, reducing the costs of many companies, obtaining information about new technologies, markets, management methods. The activity of clusters affects the improvement of professional qualifications of employees of companies operating in zones and outside zones, also serves to build the brand of companies, their image in local and regional socio-economic structures. The dominant methods of obtaining source materials were (in addition to desk research) in-depth individual interviews in the form of a free categorized interview and extensive research of social media and other channels of distribution of Zone information. Interviews were conducted with a group of experts and managers employed in the Zone, who have considerable knowledge of the functioning of clusters and special economic zones.

REFERENCES

- Crane, A., (2008). *The Oxford Handbook of Corporate Social Responsibility*. New York: Oxford.
- Drucker, P. (2001). *Myśli przewodnie*. Warszawa: Wydawnictwo MT Biznes.
- Friedman, M. (1999). Społeczna odpowiedzialność biznesu to zwiększenie zysków. In: G.D. Chryssides, J.H. Kaller (ed.), *Wprowadzenie do etyki biznesu*. Warszawa: Wydawnictwo Naukowe PWN.
- Gosek, M. (2021), *Funkcjonowanie przedsiębiorstw w Specjalnej Strefie Ekonomicznej oraz Polskiej Strefie Inwestycji. Aspekty prawne, podatkowe, księgowo*. Warszawa: Wydawnictwo C.H. BECK.
- Jastrzębska, E. (2013). *Społeczna odpowiedzialność liderów CSR w Polsce – wyniki badań*. Wrocław: *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, vol. 288.

- Kazimierski, J. (2013). Klustry a specjalne strefy ekonomiczne w ocenie menedżerów i kadry kierowniczej. Łódź: Zeszyty Naukowe Organizacji i Zarządzania, vol. 50.
- Łudzińska, K. (2021). Ewolucja Koncepcji Społecznej Odpowiedzialności Biznesu – analiza retrospektywna. In: M. Żemigąła (ed.), Współczesne problemy organizacji i zarządzania: Wydawnictwa Uniwersytetu Warszawskiego.
- Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: between agency and communion, *Journal of Business Ethics*, vol. 4.
- Pastusiak, R., Jasiniak, M. (2014). Społeczna odpowiedzialność biznesu w Polsce na przykładzie aktywności specjalnych stref ekonomicznych. Łódź: Uniwersytet Łódzki, Wydział Ekonomiczno-Socjologiczny, Zakład Finansów Korporacji.
- Rok, B. (2004). Odpowiedzialny biznes w nieodpowiedzialnym świecie. Warszawa: Akademia Rozwoju Filantropii w Polsce–Forum Odpowiedzialnego Biznesu.
- Żemigąła, M. (2021). Społeczna odpowiedzialność biznesu – aktualne tendencje w badaniach In: M. Żemigąła (ed.), Współczesne problemy organizacji i zarządzania: Wydawnictwa Uniwersytetu Warszawskiego.

LEGAL ACTS

- Ustawa z dnia 10 maja 2018 r o wspieraniu nowych inwestycji (Dz.U. 2018 poz.1162). Rozporządzenia w sprawie pomocy publicznej udzielanej niektórym przedsiębiorcom na realizację nowych inwestycji (Dz.U. 2018 poz. 1713).
- Rozporządzenie Rady Ministrów z dnia 15 kwietnia 1997 r. w sprawie ustanowienia legnickiej specjalnej strefy ekonomicznej (Dz.U. 1997 nr 44 poz. 274).

INTERNET SOURCES

- <https://lsse.eu/>, date of access: 19.12.2023
- <http://paih.gov.pl/wp-content/uploads/0/110501/110589.pdf>, date of access: 19.12.2023).
- https://lsse.eu/opal_portfolio/dolnoslaski-klaster-edukacyjny/, date of access: 19.12.2023
- <https://lsse.eu/dolnoslaski-klaster-motoryzacyjny/>, date of access: 19.12.2023
- <https://lsse.eu/dolnoslaski-klaster-lotniczy/>, date of access: 19.12.2023
- https://lsse.eu/opal_portfolio/klaster-technologiei-kosmicznych-silesian-space-valley/, date of access: 19.12.2023
- <https://lsse.eu/wp-content/uploads/2022/02/Statut-Funadcji-LSSE-rejestrowy.pdf>, access date 25.05.2023 r.
- <https://lsse.eu>, data dostępu: 13.04.2023 r.
- www.biznes.gov.pl/pl/efekty, access date: 12.04.2023 r.