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1.3. THE ISSUE OF RESOURCE THEORY AND CORPORATE SOCIAL RESPONSIBILITY

Summary

In this paper, the problematic issues have been undertaken with regard to the management of intangible resources in an enterprise. There has been an indication of the changes in an enterprise as the consequence of functioning in a turbulent environment. The environment forces the social approach of enterprises. The significance of organizational culture in the process of creating the social approach of enterprises has also been emphasized, while simultaneously acknowledging organizational culture as one of the intangible resources. In the further sections, models of the relations between enterprises and institutions have been presented, coupled with an illustration of the social approaches.

Keywords: intangible resources, culture of organization, social approach of enterprises

Introduction

The functioning of enterprises requires the possession of resources. Their structure indicates a significant differentiation and generally speaking, the tangible resources and intangible resources are distinctive. In the resource theory, the focus is being increasingly moved from the tangible resources to the intangible resources. In this group of resources the competitive potential of an enterprise functioning on a global market is perceived. The intangible resources are termed as a catalyser for the activation of the tangible resources. In terms of the intangible resources their usefulness is illustrated. Of all the varied forms, the usefulness of intangible resources evolves in the direction of creating the social approaches of enterprises. In the sphere of the issues of the social approaches of enterprises, there is an indication of organizational culture in terms of ontological, semantic and nomological notions. Organizational culture has been included in the organizational creation, constituting a base for the strategies of enterprises. The differentiation of the forms of organizational activity has become the basis of the generalization presented in business models. The social basis of enterprises has been taken into consideration as an element of the intangible resources.

Processes of changes in management of intangible resources

In the process of the functioning of enterprises, there is an indication of change as an intrinsic element of the activities of an organization. Their very nature and scope indicates great differentiation, while Krzakiewicz claims that the contemporary world of business favours those organizations that may display that their activities are tried and trusted and may appraise its activities in a rational way. Selection within the framework of the organizational populations usually eliminates organizations of a low reliability and a lack of social responsibility (Krzakiewicz, 2014) By way of continuing deliberations in this sphere of change, it is possible to refer to the premise

of their introduction. The fundamental premise is that of competitiveness. Gawron (2014) claims that with the aim of increasing the competitiveness of an enterprise, improving the economic results, increasing the market value and increasing productivity, the management of the organization should implement changes that will make the development of the enterprise dynamic. The development of enterprises is currently being determined to an increasingly wider scope by intangible resources.

Intangible resources have become a significant base of the functioning and development of enterprises. Their essence places them in the resource theory, by indicating their usefulness and effectiveness in terms of the business activities of enterprises (Krupski, 2012). It is claimed that intangible resources constitute a catalyser for the activation of the tangible resources (Rzemieniak, 2013). The structure of intangible resources indicates a high level of complexity and variation. This fact causes the case whereby the analysis of the intangible resources in terms of various aspects is carried out, one of which is that of its usefulness (see Table 1).

On the basis of the afore-mentioned data as results of empirical research, it is possible to state that knowledge illustrates the highest level of usefulness of the intangible resources. Following this, it is possible to distinguish the worker approaches and behaviour. Non-formalized relations are also significant. The employees determine the development of an enterprise by means of creativity and innovativeness. The features of the employees of knowledge mentioned above enable the competitive advantage of enterprises (Myjak, 2014). These features also constitute the base for implementing change to the nature of the social approaches of enterprises. In the process of change, arising out of a turbulent environment, but also caused by the implementation of new technologies, an enterprise is forced into the realization of the strategic aims as derivative of the business activities on a global scale (Borowiecki, 2013).

The competitiveness and requirements of society in terms of the social approaches of enterprises in the sphere of the social approaches of enterprises force enterprises to base on key competences and the processes systematically supplemented, updated and intangible resources created. As a result of the aforesaid change, the enterprises adjusting to the environs undergo a transformation into a learning organization that adjusts to the economic and social needs and requirements (Nogalski and Niewiadomski, 2014).

In making an evaluation in terms of the sphere of change in enterprises, it is necessary to emphasize the growth in the importance of intangible resources, while also the increasing trend of the occurrence of the social approaches of enterprises. It would seem to be justifiable to acknowledge the social approach of enterprises as one of the newly forming intangible resources.

Culture of organization as an element of social approach of enterprises

The problems of organizational culture are inextricably connected with the functioning of enterprises. The scope and forms of impact on an enterprise have however undergone significant change over time. In the past few years, the growth in significance and interest in the culture of the organization of an enterprise has been noticeable in terms of various aspects.

Table 1: Usefulness of intangible resources in cross-section of types of activity of enterprises (Results of empirical research)

Types of activity	Usefulness of intangible resources	Comments	Types of activity	Usefulness of intangible resources	Comments
Strategic level	1. Knowledge (3,80) 2. Non-formalized relations (1,00) 3. Formalized relations (0,89) 4. Image of firm (0,76) 5. Worker approaches and behaviour (0,16)	Decisively greatest use is with knowledge	Replication	1. Knowledge (4,13) 2. Formalized relations (1,39) 3. Worker approaches and behaviour (0,59) 4. Non-formalized relations (0,37) 5. Image of firm (0,07)	Decisively greatest use is with knowledge
Operational level	1. Worker approaches and behaviour (2,66) 2. Knowledge (2,08) 3. Formalized relations (0,84) 4. Non-formalized relations (0,74) 5. Image of firm (0,35)	Decisively greatest use is with worker approaches and knowledge	Competition	1. Knowledge (3,47) 2. Non-formalized relations (0,86) 3. Image of firms (0,85) 4. Formalized relations (0,69) 5. Worker approaches and behaviour (0,43)	Greatest use is with knowledge
Availing of opportunities	1. Non-formalized relations (2,63) 2. Knowledge (2,49) 3. Formalized relations (1,21) 4. Worker approaches and behaviour (0,35) 5. Image of firm (0,06)	Greatest use is with non-formalized relations and knowledge	Cooperation with competitors	1. Knowledge (2,87) 2. Formalized relations (1,33) 3. Image of firm (0,56) 4. Non-formalized relations (0,55) 5. Worker approaches and behaviour (0,36)	Greatest use is with knowledge
Avoidance of threats	1. Worker approaches and behaviour (2,60) 2. Knowledge (1,80) 3. Formalized relations (1,39) 4. Non-formalized relations (1,06) 5. Image of firm (0,09)	Decisively greatest use is with worker approaches and behaviour	Acquisition of clients	1. Knowledge (2,98) 2. Image of firm (2,33) 3. Non-formalized relations (0,69) 4. Formalized relations (0,41) 5. Worker approaches and behaviour (0,26)	Decisively greatest use is with knowledge and image of firm
Development of a firm	1. Knowledge (3,51) 2. Non-formalized relations (1,21) 3. Worker approaches and behaviour (0,89) 4. Image of firm (0,32) 5. Formalized relations (0,27)	Decisively greatest use is with knowledge	Maintenance of clients	1. Knowledge (2,67) 2. Image of firm (2,49) 3. Worker approaches and behaviour (0,67) 4. Non-formalized relations (0,54) 5. Formalized relations (0,41)	Decisively greatest use is with knowledge and image of firm
Existence of a firm	1. Worker approaches and behaviour (2,53) 2. Knowledge (2,12) 3. Formalized relations (0,69) 4. Non-formalized relations (0,63) 5. Image of firm (0,53)	Decisively greatest use is with worker approaches and knowledge	Realization of processes	1. Knowledge (3,89) 2. Worker approaches and behaviour (1,96) 3. Formalized relations (0,94) 4. Image of firm (0,18) 5. Non-formalized relations (0,04)	Decisively greatest use is with knowledge
Innovations	1. Knowledge (3,25) 2. Worker approaches and behaviour (2,22) 3. Formalized relations (0,48) 4. Non-formalized relations (0,19) 5. Image of firm (0,04)	Decisively greatest use is with knowledge, worker approaches and behaviour	Realization of results	1. Knowledge (3,29) 2. Worker approaches and behaviour (2,62) 3. Image of firm (0,53) 4. Formalized relations (0,48) 5. Non-formalized relations (0,18)	Decisively greatest use is with knowledge worker approaches and behaviour

Source: (Krupski, Osyra 2014)

One of these is the direction of the culture of an organization towards the social approach of an enterprise. In order to indicate the aforesaid relation, it is necessary to refer to the genesis of the culture of an organization. Hence, it is necessary to place the culture of an organization under analysis in terms of ontological, semantic and nomological notions.

The systemic aspect constitutes the basis of acknowledging the ontological approach to organizational culture in terms of a collection of employees, coupled with the existing relations in the creation of the organizational structure. The semantic context however indicates that the culture of an organization in constituting a set of culture-creating processes requires the adding of mutual ties, together with the exchange of information via the system. The nomological context displays the culture of an organization in a system of elements that are first and foremost complex relations (Leśniewski, 2013). The processes of analysing organizational culture in an enterprise confirm the level of importance of this issue in terms of the management of economic units. It is significant to encompass activities in the sphere of organizational culture into the strategies of an enterprise with the aim of emphasizing the various consequences accepted or planned patterns of procedure (Gajewska and Kubański, 2014). In organizational culture, a premise of the effective management of an enterprise is sought after (Bubel, 2014). Empirical research confirms the significance of organizational culture in terms of improving the effectiveness of management. Likewise, the significance of the social approaches of enterprises is growing.

By way of example, we may refer to the research of enterprises which revealed that social capital and organizational culture in enterprises may be acknowledged as the pro-effectiveness factor of development. Thus, enterprises shall be able to achieve success by encompassing organizational culture into the built-up networks of the organization. Simultaneously, the social approaches of enterprises are shaped.

The afore-mentioned activities appeal to the requirements of clients, the qualifications of employees and the strategies of enterprises. Bylok highlighted that “the selection of highly qualified employees enables the appropriate realization of the strategy of a firm in a situation when the market requirements are first and foremost taken into consideration, or in other words, when employees shall display the skills to satisfy the needs of clients” (Bylok, 2013). In these activities, the relations in management in terms of the legislative and social aspects are important (Dziwiński and Barcik, 2014).

The fundamental problem is thus becoming the definition of the role of humanistics in the development of management and shaping the social approaches of enterprises. The marking out of the ontological and epistemological assumptions, as well as the scope of the applied research methods are characterized by complexity, while simultaneously creating the opportunities of development. In this context, it is necessary to pose the question relating to the range of values that humanistics contribute to management. By way of answering this question, it is essential to indicate two fundamental reasons for the interest in humanistics. One of them is identified as the fundamental role of humanistics in the teachings of management. The second reason involves the provision of the model patterns of science by means of an inherent interdisciplinarity and non-paradigmatics (Prawelska-Skrzypek and Lenartowicz, 2013). Referring to the aforementioned reasons marks out the framework in terms of organizational creativity.

Organizational creativity is activity aimed at the generation of new and useful concepts in the form of a multi-dimensional construction. Following the execution of empirical research in the field of indicators, the characteristic dimensions of organizational creativity, as Bratnicka defines that Hypothesis 1 has been confirmed, namely by stating that organizational creativity has two dimensions- novelty and usefulness (Bratnicka, 2014). Further deliberations have led to the case whereby the author formulated questions relating to the direction and field of research on organizational creativity in the future (Bratnicka, 2014). In this creativity, it is necessary to adopt the direction of the creation of the social approaches of enterprises as the creation of values is to be perceived there (Kaplan and Norton 2006). This is simultaneously the indication of the necessity to update the strategies of enterprises by taking account of new value that is the result of the social approaches of economic units. The social approach constitutes one of the intangible resources of the enterprises.

Models – intangible resources – social approach of enterprises

The model formulation of the concept of the intangible resources is related to the general relations in a community. Likewise, it is also connected with the dependencies between enterprises, public institutions and consumers. Each of these groups realizes different aims, although they create an integrated set of a socio-economic nature. By way of conclusion, the essence of these relations, the determinants of success and the boundary conditions are reflected in the general models of organization. (Czekaj and Ziębicki, 2014) The scope of identification of the business model in terms of the social aspects is presented in Table 2.

Table 2: Business entrepreneur vs. social entrepreneur

	Business Entrepreneur	Social Entrepreneur
Economic value	Priority	Secondary
Social value	Secondary	Priority
Origin of project's "vision"	Individual or a small group	Associative
Concept of "client"	Unique and clear definition	Presence of "user" or "double clientele"
Origin of business "know-how"	Radical innovation, imitation or adaptation	Based on knowledge and experience from advanced societies
Degree of business innovation	Limited to high	High
Expectation of personal economic rewards	Moderate at the beginning and make related later on	Secondary issue: presence of "psychological salary"

Source: (de Pablo Lopez 2014)

The characteristics of the model reveals each of them bases itself on the organization that is identified from the subjective and action notions. The determinants of success are of great importance as the functioning of each model of an organization is directed towards the achievement of success thanks to the utilization of the resources of the enterprises. These models are thus becoming a significant pattern of activity in the strategies of enterprises and regions (Bojar, 2009).

Business entrepreneur vs. social entrepreneur

Social entrepreneurs, unlike business entrepreneurs, are more concerned with creating social change. Profit seems to be of secondary importance here. Business entrepreneurs set up a venture and expect to make as much profit as possible, and social entrepreneurs expect to profit as much as the previously mentioned group, however, the difference is that the latter does not consider generating profit in the money-making sense-profit as a condition for achieving success and an indication of business activity efficiency.

Table 3: Features of HR management and human capital management

Feature	Human resource management	Human capital management based on commitment
Effects	- productivity	- innovations - quality - customer satisfaction
Organizational culture	- individualism - specialization - autocratic management	- collective approach - universalism-flexibility - leadership
Development of employee activity	- occasional - system of incentives and suggestions	- process - proper attitude - commitment
Labour organization	- tight control - detailed job description - competence - stand procedures	- lax control - autonomous groups - project teams - assessment of objective fulfilment
Communication	- vertical (up-down)	- multi-dimensional
Assessment	- individual goals - assessment made by controller - main criterion for the assessment –financial success	- team goals - assessment made by customers - priority given to improvement in the quality of customer service
Motivation	- competition - financial remuneration	- cooperation - rewards for teams - financial and non-financial rewards
Training	- Job related skills: a) functional b) technical	- Wide range of skills: a) cross-functional b) diagnostic c) problem solving d) quality-oriented e) interpersonal
Career development	- narrow skills - development based on individual achievements - vertical career tracks	- interdisciplinary nature - development based on team achievements - horizontal career tracks

Source: (Czernachowicz, 2011)

In the "customer", or "client" aspect, business entrepreneurs consider such people as customers who bring them profit, and social entrepreneurs prefer to address social needs and focus on the positive impact of a business on a society. A client is a user and a person who benefits from business operations, not a money-maker from the business

entrepreneur's point of view. Finally, business entrepreneurs prefer to take their "know-how" from slightly unknown sources, betting on unknown, radical and innovative ideas, often adapted from other businesses, while social entrepreneurs are rather methodical and base their business strategy of knowledge and experience.

The problem of human resources requires the illustration of the conditions, essence and relations in terms of the aspect of management (see Table 3).

Employee commitment can only be achieved if a staff member is treated more like "capital" rather than a "resource" and while a resource is constantly used, capital is to be grown and increased. If an employee is treated as an asset, namely an individual who is worth investing in, there is also a sense of stabilization that is being developed, that is, belonging to the organization and identification with the values that the company represents. Employees in the human capital management model are most likely to work in groups and take collective responsibility for their actions. The model notion of the intangible resources in the context of the social approaches of enterprises is the basis of deliberations and construction of the appreciation of new resource elements.

Summary

In the herein paper, the aspects of intangible resources in the process of shaping the social approaches of enterprise have been presented. On the basis of the cited empirical research, the usefulness of the intangible resources have been indicated in terms of the cross-section of the types of activities of enterprises. Particular usefulness was indicated by such intangible resources as knowledge, worker approaches and behaviour, as well as non-formalized relations. Resource usefulness is leading to the growth in the level of competitiveness of enterprises. The usefulness of intangible resources is also a social determinant in terms of the approaches of enterprises. The reflection of the social approaches of enterprises has been presented in business models. The model elements and the mutual ties between them confirm the level of importance of intangible resources in terms of the creation of the social approaches of enterprises.

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