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CORPORATE SOCIAL RESPONSIBILITY IN COAL INDUSTRY (PRACTICES OF RUSSIAN AND EUROPEAN COMPANIES)

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Corporate social responsibility (CSR) is built on interaction between companies and the society which is especially important for major companies that exploit natural resources and play the role of city-forming socially significant entities. Various interpretations of the notion of social responsibility define the varying levels of influence companies have on the society, different levels of contribution of companies in the said process and the degree and level of implementation of CSR. The relations between social responsibility and economic results and the effects of implementing CSR policies are often not obvious.

This study offers an assessment of present-day state of corporate social responsibility policies in coal companies of Russia and Poland and formulates proposals on implementing social responsibility projects with consideration of state-of-the-art CSR concepts.

The results of the study are as follows: the achieved level of social responsibility in coal companies of Russia and Poland has been assessed; it is proven that most companies in the coal industry are at the level of fragmentary application of CSR concepts; an analysis has been carried out of tools available in the area of social responsibility of coal companies.

Key words: corporate social responsibility, coal companies, social interests, interested parties, sustainable development, social effects.

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Introduction. Modern and effective systems of corporate social responsibility (CSR) in mining companies affect social and environmental development and promote higher economic efficiency. It is due to resource-intensive production, strong influence of mining companies on the territory of their presence, and also their role as city forming and socially significant enterprises.

The goal of the study is to assess the state of corporate social responsibility in coal companies of Russia and Poland and offer suggestions on improving social responsibility with consideration of current concepts of CSR.

The task of the current study consists in analyzing CSR concepts, studying the present-day level of progress of companies in implementing principal aspects of CSR, comparative analysis and assessment of CSR practices in Russian and Polish coal companies, generating proposals on development of CSR systems in coal companies.

Review of Literature The analysis of recent publications in management and practices of major companies testifies that quite often they are aligned with the concepts of CSR. A number of foreign and Russian studies showed a strong connection between the level of social responsibility of a company focused on interacting with its employees and consumers, and financial results that may underlie the synergy effect of sustainable development of business [1, 15].

The value of CSR for entrepreneurs was already noted by H.Bowen, C.Davis, R.Blomstrom, P.Dracker, M.Porter [10, 13, 14, 16, 21] who also pointed out the interconnectedness of activities in the social sphere and economic indicators of companies: «business has to «convert» social responsibility into new economic possibilities and advantages, into production capacities, personnel competences, well paid jobs and, finally, wealth» (as translated by the authors) [15, p. 62]. This explains the current understanding of growing company value for the society and the corresponding effects.

Activities in the area of personnel management and customer service are characterized by such positive effects. Improved personnel loyalty, improved performance, competence and professionalism, and cost-effective recruiting all follow from well-founded social policies in labor safety, in-service training, social security, motivation and corporate culture. Attending to customer needs in cus-

customer relations creates possibilities of advances in company competitiveness via accessing new markets, producing new types of products, and implementing innovations. Some authors have shown that improved economic and reputation effects is closer associated with social activities of business than with traditional techniques of sales promotion and advertising. For example, see [19, *Margolis J., Elfenhein H., Walsh J.* Does it pay to be good? A meta-analysis and redirection of research on the relationship between corporate social and financial performance: Working paper. Harvard University, 2007. 57 p.] that explored statistical relationships between the CSR and financial indicators; it was shown that more than half of major companies that had developed their social policies successfully, gained in their brand value, improved the quality of interaction with their business partners and their credibility.

The concept of social responsibility in different companies varies, which results in different levels of applying CSR principles. A number of companies have been implementing the traditional (limited) understanding of their responsibility towards their employees and counteragents. Some other companies understand the notion CSR broader, leaning on modern theoretical ideas that have shown much progress as of today (Table 1).

Table 1

Evolution of CSR concepts and contemporary vision

Period of time	Concepts	Contents
1950-1980	Business social responsibility. Social responsibility of business persons. Corporate social responsibility. Corporate social susceptibility. Corporate social activity. Corporate social integrity	Social responsibility of businesspersons consists in «implementing such policies, making such decisions or following such a line of behavior that would be desirable from the position of society goals and values» [10, p. 6]. Social responsibility refers to such «decisions and actions by business persons that are pursued for the reasons, which reach, at least partially, beyond the limits of direct economic or technical interests of a company», while «some socially responsible decisions in business may, in the course of a lengthy complex process of analysis, be explained as offering the company a good chance to gain long-term economic effects» [13, p. 70]. CSR aims towards «the duty of decision-makers to undertake actions that would not only meet their own interests, but also protect and augment public wealth» [14, p. 23]. «These are not only economic and legal commitments that a corporation has; it bears certain responsibility before the society that reaches beyond those limits» [20, p. 144]
1980-2000	Concept of interested parties. Concept of business ethics	«Bringing corporate behavior to the level corresponding to prevailing social norms, values and expectations» [22, p. 62]. «Adherence to economic, legal, ethical and discrete expectations, presented by the society to the organization during a given period of time» [11, p. 500]. CSR is a multi-level concept of responsibility that can be presented in the shape of a pyramid [12]. The economic responsibility lying at the base of the pyramid is directly defined by the basic function of each company on the market as a provider of commodities and services. Legal responsibility implies correspondence of company activities to expectations of the society that are fixed in legal norms and regulations. Ethical responsibility requires that business practices are in tune with expectations of the society based on existing moral standards. Philanthropic (discrete) responsibility stimulates the company to act in support and promotion of societal well-being via voluntary participation in implementing social programs
2000 – present time	The concept of sustainable development and corporate citizenship	Corporate responsibility «is a part of voluntary commitments that exceed the bounds of mandatory accountabilities stressing equal importance of social, environmental and economic responsibilities of the corporation» [17, p. 327]

The society is for companies a system of stakeholders that influence decisions taken by the companies and (or) affected by such decisions. Among such stakeholders are consumers, owners, employees, providers, competitors, state authorities, local communities and so on. Therefore the

company must react to an exceptionally complex system of contradictory expectations, forming its strategy within the scope of the concept of its sustainable development [1].

The category of CSR is used to analyze the interaction of society and business or to assess the role of business in social development. Recent publications in economics and regulatory documents present numerous interpretations of that category (Table 2), which results in varying interpretations and actions by different companies.

Table 2

Principal definitions of CSR

Sources of definitions	Definition
Association of Russian Managers [3]	«Corporate responsibility towards the society is defined as a <i>philosophy of behavior</i> and a conceptual understanding of activities in the following directions: <ul style="list-style-type: none">• Manufacturing high quality products and offering high quality services for consumers;• Generation of attractive jobs, payment of legal salaries, investments into developing human potential;• Adherence to legal regulations: tax, environmental, labor regulations, etc.;• Efficient conduct of business geared to producing added economic value and prosperity of company shareholders;• Consideration of social expectations and generally accepted ethical standards in business practices;• Contribution to forming the civil society via partnership programs and projects in developing local communities.» [3, p. 8]
International Forum of Business Leaders ¹	«Promoting responsible business practices, advantageous for the business itself and the society stimulate sustainable social, economic and environmental development via maximizing positive influences of business on the society and minimizing the negative environmental load.»
Vnesheconombank [4]	«A voluntary contribution of organizations to social, economic and environmental progress, related directly to principal activities of a business entity and executed mostly in excess of current legislative requirements» [4, p. 7]
Global Business Council for Sustainable Development ²	«Commitment by the business to make a contribution to sustainable economic development, to labor relations with employees, their families, the local community and society at large to improve their quality of life.»
Leading association of US corporations – Business for Social Responsibility ³	«Achieving commercial success by means based on ethical norms and respect towards people, communities, and the environment.»
ISO 26000 Standard ⁴	«Social responsibility is the responsibility of organization for the impact of its decisions and activities on the society and the environment by means of exercising transparent and ethical behavior that promotes sustainable development including personal health and wellbeing of the society at large, accounts for expectations of stakeholders, corresponds to the requirements of applicable legislation and agrees with international behavior standards, which is integrated into activities of the organization in general and applied in its relationships with others» [GOST R ISO 2600-2012, p. 13]

Notes. Italics in quotes in Table 2 is ours – Authors.

The analysis of these definitions shows that some of them stress the fundamental basic character of CSR, which suggests the possibility for their wide interpretation by specific companies. Some definitions point to a common direction of social responsibility activities, their voluntary nature and their relation to the notion of sustainable development. Some other extended definitions describe priorities in implementing CSR and specific ways of its implementation.

¹ International Forum of Business Leaders. URL: <http://www.iblfrussia.org/> (last accessed on 01.09.2016).

² Global Business Council for Sustainable Development. URL: <http://www.wbcsd.org/home.aspx> (last accessed on 01.09.2016).

³ Business for Social Responsibility. URL: <https://www.bsr.org/> (last accessed on 01.09.2016).

⁴ GOST R ISO 26000-2012. Social Responsibility Reference Book. M.: Standartinform, 2014. 125 p.

The analysis of studies in the area of CSR development, presented in the national reports on social investments indicates [5] that Russian companies often follow their own definitions (15 % of companies in 2008 and 40.5 % in 2014), which is explained by an insufficient level of standardization and the need to account for the specifics of each industry. The advantage of such an approach may show the desire of companies to develop and implement organizational innovations, with CSR activities fitting the definition of organizational innovations fully. The drawbacks of this approach include lack of consistency in interpreting the concept and a non-systemic approach to the notion of social responsibility, where various aspects dominate alternatively.

The study by O.A. Tretyak based on the Report from 2014 [2] and the analysis of original definitions by different companies demonstrated that the majority of companies (55.5 %) have been following the concept of sustainable development while others associate CSR with social policies or follow the concept of corporate citizenship with emphasis on social and environmental issues. Three companies follow the definitions of ISO 26000 standard, with corresponding adaptation to their specific activities. Interaction with stakeholders is taken into account by 92.5 % of the said definitions, and only three companies treat CSR as producing added value [5].

Different interpretation of the concept of CSR leads to varying degrees of implementation of social responsibility policies, its levels developed in the model by H. Johnson [1, 18] (Table 3).

Table 3

Levels of corporate social responsibility

Level of CSR	Characteristics	Examples
1. Level of illegality / irresponsibility	Companies fail to follow common or legal conventions, which are overall supported by the society.	Exploiting illegal immigrants with violations of safety standards, wages and shift length requirements, etc. Doctoring reporting. Unfair advertising
2. Level of law abidance	Companies abide by the letter of the law to the degree minimally necessary for their survival	Correspondence to product safety standards. Paying the wages not lower than the legal minimum. Disposing of production waste
3. Fragmentary level	Companies are involved in a limited number of activities associated with wide interpretations of the notion of social responsibility. The reasons may vary from orientation on long-term profits to meeting personal ambitions of company owners	Participation in charity programs. Sponsorship. Support of local communities. Starting and (or) supporting social facilities for company employees. Improving the quality of the management system, getting a quality management system certificate ⁵
4. Strategic level	Companies target systematically various personal aspects of activities as facilitators of financial results growth. Activity motives are of strategic nature.	Managing human resources aims at selecting, retaining and developing competent personnel. Consumer service includes defining their needs and getting their feedback. Developing total quality management certification according to quality management ⁵ and environmental management systems ⁶
5. Level of full support of the society	Companies build their development strategy in accordance with the vision that business has to be "good" independent of possible financial results, either positive or negative	Practices belonging to the strategic level. Hiring disabled individuals and minorities. Using natural environmentally friendly materials. Active support of the ban on nuclear testing, wild forest protection policies. Direct support of public organizations, such as Greenpeace

⁵ GOST R ISO 9001-2015. Quality Management Systems. Requirements. M.: Standartinform, 2015. 32 p.

⁶ ISO 14001-2015. International Standard System of Environmental Management. Requirements and Implementation Guide. <http://bsclass.org/sysfiles/files/Trebovaniya-ISO-14001-2015.pdf> (last accessed on 01.09.2016).

The levels developed in Johnson's model are closely related to the stages of CSR as defined by M. Porter and M. Kramer [21]; these authors believe that companies go through several stages in their development – from the reacting stages (including defensive, legal and functional substages) to strategic; while at the *defensive stage* companies do not recognize social responsibility; in their *legal stage* companies stick to strict adherence to the law; in their *functional stage* their scope of responsibility expands gradually due to implementing voluntary initiatives in the form of environmental and social undertakings, promotion of innovations and improvement of product quality, which are effective in short- and mid-term perspectives. At the *strategic stage* CSR is integrated into the development strategy. CSR becomes a philosophy oriented at long-term perspective while the concept of “social expenses” transforms into that of «social investments». At the *civil stage*, which is the highest step of the strategic level the principles of CSR expand to embrace the whole business community.

Following the typology by M. Halme and J. Laurila [17] the following types of CSR are identified: «charity», which usually lies outside the scope of principal business; «corporate responsibility-integration», i.e. integration with the principal business; and «corporate responsibility-innovation», i.e. business development.

Methodology and results. The study is based on secondary data. Various types of corporate reporting were used by companies in coal industry operating on the territory of Russia and Poland. The period from 2001 to 2015 was analyzed.

1. An analysis of current CSR practices in Russian coal companies was carried out.
2. An analysis of current CSR practices in Polish coal companies was carried out.
3. A comparative assessment is offered of the state of CSR systems in Russian and Polish coal enterprises.
4. Recommendations are formulated on improving CSR practices in current conditions.

Assessing Activities of Russian Mining Companies in Non-financial Reporting. In Russian practice publishing non-financial reports is a voluntary initiative. As of September 2016, the National Register of the Union of Industrialists and Entrepreneurs contains information on 19 oil and 17 metallurgic and mining companies (22.3 % of the total number of Russian companies that publish non-financial reports), which belong to the sector of natural resources. From 2001 to 2016 they presented 208 reports, 7 of them being integrated reports (IR), 103 reports on sustainable development (SDR), 59 social (SR) and 29 environmental (ER) reports (Table 4).

Table 4

CSR reports by industry

Company industry ⁷	Number of companies	Number of reports				
		IR	SDR	SR	ER	Total
Oil and Gas PJSC LUKOIL, PJSC Gazprom, PJSC Tatneft, PJSC Gazprom Neft (OJSC Sibneft), OJSC NOVATEK, OJSC Oil Company Rosneft, Sakhalin Energy Investment Companies Ltd., PJSC ANK Bashneft and others.	19	0	86	9	29	124
Metallurgy and Mining JSC SUEK, PJSC GMK Norilsky Nickel, PJSC Severstal, JSC Russian Aluminium, OJSC Magnitogorsk Metal Works Combine, PJSC Novolipetsk Metal Works Combine, JSC Atomredmetzoloto, JSC METALLOINVEST Holding Company, JSC ALROSA and others.	17	7	27	50	0	84

Overall, major companies from the natural resources sector have been publishing their non-financial reporting actively and systematically; however, while the number of such companies kept growing regularly from 2004 on, since recently the rate of such growth decreased. This is due to reorganization, takeover, suspension of operations or change of owners of various companies, e.g.: PJSC

⁷ National Register and Library of Corporate Non-Financial Reports. URL: <http://pcnn.pf/simplepage/157> (last accessed on 01.09.2016).

Polyus Zoloto, Nordgold Company, OJSC TNK BP-Holding, Shell Concern, OJSC NK YUKOS, LLC Gasprom Transgas Ukhta, CJSC Tamanneftegas and others.

Analysis of CSR activities of five leading companies of Russian coal industry. In 2013-2015 the leaders on the Russian market of coal mining, employers defining the social-economic situation in their areas of presence with a 60 % cumulative share in coal mining, were the following companies: OJSC SUEK, OJSC UK Kuzbassrazrezugol, JSC HK SDS-Ugol, LLC Vostsibugol Company, PJSC Yuzhny Kuzbass (Table 5).

Table 5

Principal activity indicators of Russian coal companies (2013)

Indicator	Siberian Coal Power Company	OJSC UK Kuzbass-razrezugol	JSC HK SDS-Ugol	LLC Vostsibugol Company	PJSC Yuzhny Kuzbass
Production, Mil t	96.5	43.9	25.7	15.7	15.1
Explored reserves, Bil t	5.6	2.0	Data not available	1.1	1.7
Industrial production personnel headcount, thou. pers.	More than 33	More than 25	Data not available	More than 5	Data not available
Turnover, Bil RUB	160	50	30	10	Data not available

The data were collected from open sources, including company reports and analytic reviews.

The analysis showed that only two companies, OJSC SUEK and PJSC Yuzhny Kuzbass presented annual reports and significant facts over the past several years, and only OJSC SUEK has been compiling social reports according to the requirements of ISO 26000 International Standard. In such conditions it appears impossible to compare the indicators of activities of various companies in the area of CSR. It must be noted that companies take an individual approach to defining social responsibility, to drawing their respective reports; lack of statistics and dynamics on social indicators makes the analysis of activities and results in that area difficult.

In our opinion the fragmented nature of information on company sites (except OJSC SUEK) indicates that companies fail to fully associate CSR with their strategic development and positive effects of turning social responsibility into economic possibilities. Such a situation is typical for many Russian companies, as studied in detail in Reports on Social Investments in Russia in various years [2, 3], which consider the position of socially responsible business in social development, particularities of the models of social activity, integration of CSR into the corporate strategy and generating added value for business and society.

Based on the analysis of information on official websites of coal companies their projects in CSR were grouped according to specific directions of activities: human resource policies, social policies, sponsorship and charity, environmental protection, labor safety, which presented principal qualitative results and plans of each company.

Study of information related to disclosing significant CSR topics and indicators from official reports by coal companies indicates that the majority of analytical data cover issues of industrial labor safety and environmental protection; second come social issues related to the system of staff relationships, next come interaction and relations with the society which are declared as programs and projects without any analysis or assessment of the effectiveness of such social investments. The results of activities in the sphere of social responsibility are not considered in the context of joint strategy and are only loosely connected to previous periods and planned future targets.

Following the Johnson model we conclude that Russian coal companies are at the fragmentary level in pursuing CSR principles. This is not enough today, and Russian companies need to progress to the strategic level of managing CSR.

Experience in Corporate Social Responsibility at Polish Mines. CSR in Polish Mining Industry as Compared to Other Polish Industries. In 2003-2006 the Global Reporting Initiative (GRI) developed the general principles applicable to reporting on economic, environmental and social aspects of activities, production and services by any company (GRI-3). 30 various indicators were presented for assessing the state of the environment, including: natural resources (materials, power and water resources), biodiversity, waste emissions (production, services and transportation waste), adherence to regulations, and the total amount of investments channelled into environmental protection.

The dynamic development of CSR concepts in Poland during the early 21st century is closely related to the inflow of a large number of foreign investors. That is why CSR principles started to present more and more interest for managers, institutions within the business community, investors and the government. This concept is gradually becoming the decisive factor of corporate management and a priority in comprehensive development strategies [6, 7].

Results of the study undertaken in 2007 within the scope of the Social Responsibility Project testify that most mining enterprises considered CSR in the context of their public relations effort, instead of making it a separate strategy of the organization. However, in recent years, as witnessed by the annual reporting of the Forum of Responsible Business, CSR is becoming the way of doing business for many companies. In 2009, Brown and Partners, a Polish consulting firm and the Polish Confederation of Private Employers undertook a study of 39 largest companies in Poland representing 13 sectors of economy. Among the areas of CSR included in the study were openness and communications, corporate management, relations with stakeholders, environmental responsibility, economic responsibility, society and human resources.

The study indicated [9] that CSR of fuel sector companies showed the most stable indicators (48 points out of 100 possible), while companies of the mining industry only made it to position 8 (23 points), the power sector to position 11 (17 points) and the metallurgy sector to position 13 (15 points).

Level of Interest of Polish Mining Industry in CSR Practices. Obtaining information on the experience of Polish mines in the area of CSR has not always been possible, since only a few of them present information on their CSR practices. However, there is a group of companies in the mining industry that provides every kind of information, allowing to make some conclusions regarding CSR practices in the Polish mining industry. Many mining companies in Poland have taken certain steps in CSR, as confirmed by the statistics available for the industry. Specific activities are described in such areas as environmental protection and creating new jobs for local communities. As a rule, though, public information in that area is not available, and new investment projects by mining companies are often perceived by local communities as threatening [9].

In 2012 the Central Mining Institute in Katowice carried out an analysis of participation of Polish mines in CSR practices. The goal of the study was to analyze existing regulatory and legal acts aimed at minimizing negative consequences of operations by mining companies and diagnose operational modes of enterprises with close attention to relationships with the local population. The project also paid special attention to the fact that the growing interest of mining companies to developing CSR policies presupposes their participation in projects dedicated to sharing best practices. In analyzing these activities, the focus should be not on the form of ownership of the company but on whether the company is quoted on a stock exchange (e.g., JSW, Bogdanka); it changes significantly the way the company is managed and results in higher acceptance of new trends and concepts in contemporary company management⁸.

⁸ Wymogi normatywne a praktyka działania w obszarze CSR podziemny chłazkładów górnicy chwałakamiennego”, pracostatutowa GIG 2012, nr: 11170122-360 (praca niepublikowana).

The following typical drawbacks of existing CSR practices have been identified for mining companies: insufficient maturity of managers for implementing CSR, lack of complete identification of all the stakeholders, lack of solutions in regulating interaction the groups of stakeholders involved and an insufficient number of measures in monitoring and assessment of CSR practices (Table 6).

Table 6

**Involvement of mining companies in CSR activities
in accordance with directions as listed in ISO 26000 [8]**

Organization	Corporate management	Buyers	Market practices	Social commitments
KW SA	Low	Medium	Medium	Medium
JSW SA	High	High	High	High
KHW SA	Medium	High	High	Medium
LW Bogdanka SA	High	High	High	High
Tauron SA	Medium	High	High	Medium
PG Silesia Sp. z o.o.	Medium	Medium	Medium	Medium
ZG SILTECH Sp. z o.o.	Low	Medium	Medium	Medium

Comment. Involvement was high for items Employers, Social Rights, and Environment.

Polish mining companies use multiple instruments in implementing CSR principles (Table 7). The main instrument employed by all mining companies is the Integrated Management System that includes the systems for managing quality, environment, labor and industrial safety.

Table 7

Principal instruments of CSR practices of mining enterprises [8]

Organization	Principal CSR tools
KW SA	Integrated Management System. Social Dialog
JSW SA	Integrated Management System. Responsibility Index. Communication Strategy. Social Dialog
KHW SA	Integrated Management System. Code of Ethics. Global Contract. Global Reporting Initiative. Communication Strategy. Social Dialog
LW Bogdanka SA	Integrated Management System. Respect Index. Code of Ethics. Advertising and Market Communications Code Social Dialog
Tauron SA	Integrated Management System. Global Reporting Initiative. Social Dialog

Data are absent for PGSilesiaSp. and ZG SILTECH Sp. companies; for this reason they have been omitted in the Table. Some instruments are not that well known, therefore short comments on their contents and application are offered below. The RI is the index of socially responsible companies that are quoted on the Warsaw Stock Exchange. Such companies meet high CSR standards. The UN Global Contract is a guide for business on social responsibility, including employment rights, ecological rights and anti-corruption measures.

Corporate social responsibility in mining enterprises is present at each stage of the Project (Table 8), from geological exploration onward. Designing and executing geological exploration activities in accordance with current standards defines the level of their impact on the environment. The effect of such activities, often quite significant, entails the need for mitigation and prevention of any negative consequences. Achieving their purposes and effects may be based on priority of legal control and public recognition. Each mining company that wants to implement the CSR strategy should take respective measures for continuous improvement of its business reputation.

Table 8

Elements of CSR strategy implemented by mining companies⁹

Stage	Activity	Results
Geological prospecting	Cooperation with R&D institutes. Cooperation with bodies of state authority. Information campaign. Report on Environmental Impact. Geological Research Projects. Laboratory analysis. Studying local pollution levels	Economic success. Investment possibilities
Deposit development	Cooperation with local enterprises. Generating new jobs. Bringing in human resources. Upgrading management techniques. Adequate remuneration policies. Organizing the system of professional training. Cooperation with universities. Support of local initiatives directed towards developing social prosperity institutions. Searching for sources of financing of safety measures for employees and the general population. Safe training. Cooperation with local administrations. Cooperation with state authorities. Waste Management. Environmental initiatives. Waste treatment. Search for low carbon technologies. Reduction of water and power consumption. Other types of activities. Publication of reports on emissions and environmental pollution. Setting categories of environmental performance	Regional development. A positive image of business owner working to decrease unemployment levels. Improving quality of life in the community. Adherence to ecological requirements. Improving employee safety standards. Reduction of hazardous emissions. Promotion of science and education. Personnel development
Liquidation of mines	Rehabilitation and recovery of mining areas. Monitoring facilities left after mine operation. Support of in-service training of experts Development of mining industrial sites. Support for retirees and labor veterans. Other economic activities in mining regions	Mitigation of consequences of mine operations. Sense of security of local population

Conclusions

1. Russian companies lack a comprehensive understanding of CSR principles and pursue a non-systemic approach to social responsibility where various directions dominate due to insufficient standardization of normative regulations.

2. The set of qualitative and quantitative indicators in various directions of CSR and sustainable development remains specific to each company, which impairs the process of comparing available information, its aggregation for the purposes of assessing CSR activities in the mining industry and its impact on the environment and the society.

3. Normative regulation of CSR processes shall take into account for industry specifics and include setting qualitative and quantitative indicators used to assess the level of CSR. Underestimating industry specifics and individual features of such processes prevents taking into consideration the needs of all stakeholders in these companies.

4. Following recommendations on drafting non-financial reporting by coal companies in accordance with modern standards at the initial stage shall help companies in covering important topics and priority tasks while reflecting their business activities using a representative set of universal basic indicators. The advantage of such an approach consists in optimizing data acquisition, presentation and further analysis of information.

5. The majority of companies in coal industry remain at the level of fragmentary application of the concept of CSR, which stipulates the need to progress to the strategic level of CSR and design an effective system to this end.

6. Coal companies fail to implement the techniques of assessing social investments, which calls for further development and implementation of such techniques in best practices.

7. The comparative analysis of activities of Russian and Polish coal companies indicates that they are active in implementing various elements of CSR processes in their production.

⁹ Hop N. Społeczna odpowiedzialność biznesu jako element strategii rozwoju przedsiębiorstwa górniczego // *Dziejegórnictwa – element europejskiego dziedzictwa kultury*, [ted.] P.P.Zagożdżon i M.Madziarz, Wrocław, 2013.



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