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Conversion of sustainability imperative – from wishful thinking to reality. Management strategy transformation

Konwersja imperatywu zrównoważonego rozwoju – od myślenia życzeniowego do rzeczywistości. Transformacja strategii zarządczej

Abstract

In the world of the global economy, organisations must respond swiftly to adapt their operations to a turbulently changing environment. The market pressure for organisations to operate in this way constantly stimulates their change and development. In addition, new market phenomena have emerged that organisations must deal with. These are the new customer, i.e. Generation Z, and the global legal change, i.e. the CSRD Directive that has just been implemented by Poland. Both determinants will set a new standard for the organisation's management strategy. The customer through certain purchasing decisions and the Directive's new regulations through obligations stemming from it, i.e. the requirement to measure and report enhanced strategic non-financial information. The aim of the article is to systematize knowledge about the CSRD directive ratified for Polish conditions and the resulting changes in the context of creating a management strategy.

Keywords

sustainability, Generation Z, CSRD, management strategy

JEL: L10, G00, K20

Streszczenie

W świecie globalnej gospodarki organizacje muszą szybko i responsywnie reagować, aby zaadaptować swoje działania do turbulently zmieniającego się otoczenia. Presja rynkowa na takie funkcjonowanie organizacji jest stałą stymulantą ich zmieniania się i rozwoju. Dodatkowo, pojawiły się nowe zjawiska rynkowe z którymi muszą poradzić sobie organizacje. Są to: nowy klient, którym jest generacja Z, oraz globalna zmiana prawna, jaką wprowadza implementowana właśnie w Polsce dyrektywa CSRD. Obie determinanty wyznaczą nowy normatyw dla strategii zarządczej organizacji – klient poprzez określone decyzje zakupowe, a nowe przepisy dyrektywy poprzez obowiązki z niej wynikające, czyli wymóg opomiarowania i raportowania rozszerzonych, strategicznych, informacji niefinansowych. Celem artykułu jest systematyzacja wiedzy dotyczącej dyrektywy CSRD wdrażanej do polskiego prawa i wynikających z tego zmian w kontekście tworzenia strategii zarządczej.

Słowa kluczowe

zrównoważony rozwój, pokolenie Z, CSRD, strategia zarządcza

Introduction

An organisation's management strategy is largely determined by external factors. These are usually of an economic, business or political nature. However, in recent years, two factors have emerged in business reality that are completely different

from each other, yet strongly intertwined. These are the new modern customer, i.e. Generation Z, and the change of a legal nature, i.e. the development and implementation of the CSRD that modifies the assumptions of the already historic CSR Directive. In the long term, they will undoubtedly result in redefining the management strategies of organisations operating in the market.

Transformation of a key stakeholder – who is today's customer, Generation Z?

Generation Z, born between 1995 (Hernandez-de-Menendez et al., 2020) and 2010, has so far been associated with computers, smartphones and a constant need to be online (Yadav & Rai, 2017). Superficially identified with an attitude of strong indifferentism, it surprises more and more not only because of its high awareness, but also because of the need to turn attention to the responsibility of business for important social, environmental, climate, ecological, ethical and human rights issues that determine how the world functions and will function in the future. All these aspects relate to the trend of Corporate Social Responsibility, or CSR in short, which has become an integral part of business, often conditioning not only what purchasing decisions today's consumers make, but also how loyalty, attachment, commitment, attitude and ultimately trust in certain brands, products and services are formed. There is no doubt that representatives of this generation have become an important player in the market in deciding who has a chance to meet the consumer needs of Generation Z representatives and how they will do it.

The category of responsible corporate development includes business ethics understood as morality practised in the dimension of doing business, Corporate Social Responsibility (CSR) taking into account social and ecological aspects in business activities and implementation of goals and Triple Bottom Line (3BL/TBL), which assumes that the success of the organisation depends on its achievements in the economic, ecological and social dimensions (Gierszewska & Seretny, 2018). Analysing the young generations in Poland, it is recognised, on the one hand, that the globalisation of the market and consumption promotes the development of people's activity, but also, on the other hand, limits it. Consumption for the young has become a reason for manifesting feelings, rationalising the workplace, alienating people from nature. It is not seen as a sphere that enables the satisfaction of existential needs. It has become an area where social and psychological needs are realised. Consumption and labour activity are considered the most important spheres of human life in which individual goals can actually be realised (M. Wardzała, 2018). Recent years also show that market behaviours of the young are becoming more autonomous and independent of consumer will. A clear interest in new technologies and individualisation of the needs and aspirations of young people are becoming visible, which is due to the norms and values they have adopted, but also a readiness to invest in their own intellectual and psycho-physical development (J. Wardzała,

2013). Thus, consumption is an activity in which a person shapes their own image and embodies their professed values through behaviour. Consumption activity is a major area of self-expression and self-realisation for the individual (Karczewska, 2016) and can be considered not only as a behaviour, but a certain lifestyle or state of mind. Individualism seen as one of the most important needs of the younger generations and the resulting consumerism manifest itself in the acquisition and disposal of ever newer items. In its negative dimension, it generates groups that do not stand a chance in such a race, not being able to keep up with buyers and individualists. This causes a number of negative consequences including the formation of groups of excluded people, rich and poor people or differentiation of quality of life, which consequently undermines the identity of the individual (Skawina, 2018). On the other hand, in the age of consumerism, young generations are looking for new consumption patterns that can be considered conscious and ethically responsible. The change in attitudes and behaviour of young buyers takes into account a shift away from the unbridled drive to accumulate goods and reduce their own material needs. An attitude of moderation and a rejection of traditional patterns focused on increasing the amount of things owned is becoming apparent. Those who represent a hedonistic and selfish attitude are transformed into socially and ecologically responsible consumers (Paczka, 2020). In a sense, perceptions of one's own needs and expectations are changing, which in an era of dynamic changes and opportunities should theoretically increase. However, young consumers express a high awareness of their social and natural environment. Rationality in the satisfaction of needs is perceived, and the anti-consumerist attitude is revealed in many dimensions – this includes the simplification of purchasing behaviour, the reuse of purchased goods, the abandonment of purchasing goods in favour of gaining access to them (Kolasińska-Morawska, 2016). These transformations indicate that not only the consciousness, but also the mentality of young consumers is changing and, consequently, the way of reaching them, gaining their interest, trust and loyalty will change.

The increasingly resounding philosophy of Generation Z involves minimalism, which focuses on the fact that not everything needs to be owned, and many things can be shared and rented. As research indicates, young consumers (aged 25–31) are willing to pay for goods they actually use and only when they actually perceive a need for them (Ziobrowska, 2018). This approach only intensifies global "sharing" activities by changing the approach to consumption in its traditional dimension.

"The enculturation of children to function in a consumer society aims at forming such an individual who, on the one hand, will follow the current of modernity and rationality while, on the other hand, being emotional, sceptical and distrustful of absolute truths" (Kolasińska-Morawska, 2016). The role of the young consumer in purchasing processes is evolving and, despite appearances, is extremely important. This is because they can decide from the position of a buyer directly for themselves, a buyer for their family, a designer of purchases, an advisor and an informant in relation to the articles that concern them, thus influencing what product or service will ultimately end up in the basket of adults in general as well as their own. The virtual world, which is the domain of young generations, including Generation Z, as well as real contact, is a condition for the formation of new trends in consumption. Sharing information about a product and related experiences, emotions and sensations elicited by it is possible immediately through being available online. It is the development of technology that clearly supports the emergence of prosumer attitudes among young buyers and related behavioural trends. Among the most important are noticed collective intelligence (exchange of information between consumers), sellsumerism (selling or renting owned products or selling the products of one's own labour), crowdfunding, collaborative consumption (sharing goods; e.g. exchanging different goods) (Sowa, 2015).

Generation Z shopping – consumer behaviours in the context of generational values

The multiplicity and intensity of the changes that people experience today are causing a redefinition of needs, but also of expectations, which influence certain purchasing behaviours. The literature on the subject perceives the Generation Z consumer as a creator of significant changes in the market, pointing to high expectations of manufacturers and brands, who before making a final purchase decision analyses product reviews on the Internet, seeks advice from friends and close circle when making decisions and is inspired by influencers and micro-influencers. It is said that this is a consumer with broad knowledge which generates higher expectations from the goods and services offered (Szymańska, 2022).

When analysing the market behaviour of young people, it is impossible to ignore the importance of

opinion leaders, who, as never before, by indicating ways of satisfying needs and making certain market choices, indirectly create influence on purchasing decisions regarding specific products and brands (Kowalska, 2017). The modification of shopping patterns that occurs due to the intensive development of technology is characteristic primarily of the youngest generations including Generation Z. Purchasing decisions are the result of a number of stimuli, and among the key factors are social, economic, cultural, personality and psychological ones (Zięba, 2010). Values and authorities remain particularly important (Zięba, 2010) but also the preferred lifestyle that determines consumer behaviour (Sobotko, 2017). It is with regard to the values of Generation Z that the importance of sustainable consumption is pointed out, which is becoming part of this generation's experience. Sustainable consumption (Kryk, 2013) is seen as choices that embody the tenets of sustainable development and its essence is manifested in consuming ecological goods, economical, rational use of goods and natural resources or reducing the consumption of products. The causes of sustainable consumption are attributed to consumer fatigue and being overwhelmed by an excess of information, the number of new products and services being produced.

The concept of CSR, which involves conducting business in accordance with the values and principles of the community in which the company operates, is just one of many that respond to the challenges of today's world. Despite this, studies show that the idea of sustainable consumerism and responsible shopping is very underdeveloped in Poland. A study by the Polish Green Network indicates that 40% of Polish Internet users had encountered the phenomenon of buying responsibly produced products, but more than half could not give a clear answer as to whether this was actually the case (Andrejczuk, 2012). Green and ethical consumerism manifests itself in people's daily choices and motives. It's respect for human labour, safety at work, fair wages, maintaining appropriate production and distribution standards. Green consumerism takes environmental issues into account, pays attention to ecology, but also to the 3R principle (Reduce, Reuse, Recycle) (Andrejczuk, 2012).

Young consumers are seen as collectors of experiences – they collect things secondarily as derivatives of experiences. Young generations as equal consumers are not free from sociocultural factors that determine purchasing behaviours. Nowadays, consumption gives young people the opportunity to distinguish themselves, to choose their own identity, their biography (Perchla-

Włosik, 2011). The strong need for individualism, but also for autonomy, means that freedom of choice and informed purchasing decisions are becoming a characteristic of increasingly younger market participants. The strong involvement of representatives of Generation Z in many problems of today's world is evident, and their activity can be seen in many areas. In addition to social issues, they are well versed in the area of ecology and environmental protection. They focus on the quality and durability of the products they are offered, as well as their ecological qualities (eco-generation Z). In this view, environmental benefits should be one of the important reasons for choosing certain products (Dębski & Borkowska-Niszczoła, 2020). The modern world is characterised by a highly disturbed equilibrium, which forces the search for such solutions that are aimed at the symbiosis of economic, social and environmental progress (Mączyńska, 2009).

EU Taxonomy as a determinant of the vision of new sustainable development

A socially responsible organisation is one that is aware of the wide-ranging consequences of its activities on its environment and stakeholders.

Modern organisations must, because society expects them to, take responsibility for their business decisions and their consequences. For example, for the successful delivery of specific products and services determined by customer expectations. Each organisation acting in accordance with the philosophy of CSR, in order to be accepted by customers and the market, should take responsible action and react proactively in order to anticipate possible adverse consequences of its activities. This type of functioning in today's economy and competitive environment is closely related to the need to build an appropriate strategy, correlated with CSR ideas. The levels of strategy building in line with the corporate social responsibility (CSR) trend are shown in Table 1.

In view of the above, organisations should not limit their actions to building image or reputation alone. They should treat CSR as a set of activities of a strategic nature from which specific tasks to be implemented are derived. The areas of activity shown in Table 1 theoretically should determine additional activities of the organisation beyond the sphere of basic economic relations (Young & Marais, 2012). All recommendations of EU directives as well as ISO standards (for example, ISO 26000) not only encourage but actually mandate clear open communication to the organisation's stakeholders about the CSR strategy being pursued and the tactics used to

Table 1. Levels of building a corporate social responsibility/CSR strategy

Main objective	Detailed objectives
Level 1 – legal and ethical regulations	
Fulfilling legal regulatory obligations	The basic level of corporate social responsibility is the ability to achieve economic stability, profitability and growth by complying with the law
Level 2 – company's reputation	
Building and protecting the company's reputation	Processes that reinforce social commitments through corporate social responsibility policies, e.g.: • respect for human rights, i.e. prohibition of child labour, right to association • respect for workers' rights, i.e. health and safety at work, fair pay, development and work-life balance • protection of the environment • anti-corruption policies and regulations • transparency of business information • respect for the customer through quality and safety of products and services, good marketing practices (including advertising)
Level 3 – social engagement	
Creating a distinctive business model	Treating social responsibility as a corporate differentiator; philanthropic, sponsorship and charitable activities

Source: own elaboration based on: Adamczyk, 2009, p. 117.

implement it. In practice, however, messages of this kind are more of a marketing nature (Adamczyk, 2009). They can also be perceived as hypothetical actions that are hypocritical of those in charge. This often results in a distorted picture of these activities and, even if true, can even paradoxically contribute to the creation of resentment among consumers towards a particular organisation. The idea of CSR, however, was to work to strengthen the value of the organisation, and in the case of products, activities in CSR areas were to benefit by communicating that the product offered is qualitatively better, more environmentally friendly or user-friendly which will contribute to meeting the needs of users (Gregory et al., 2014). An analysis of the impact of CSR strategy on organisations leads to the conclusion that over the past years it has also contributed to a number of negative phenomena such as the so-called greenwashing¹ or the creation of a number of negative risks for organisations that have implemented and practised socially responsible activities (Adamus-Matuszyńska, 2014):

- marketing risk arising from the way CSR activities are communicated and the hard-to-predict reaction of consumers,
- financial risk arising from the necessary costs and long-term rate of return in the case of commercial organisations,
- social risk resulting from unpredictable reactions of the local community and society as a whole,
- employment risk rooted in policies of equality, diversity, human rights, humanisation of production, etc.,
- environmental risk – taking care of one aspect of the environment can have a negative impact on others,
- supply chain risk arising from the need for all co-operators to comply with CSR requirements,
- the risk of lack of understanding, public awareness resulting from different perceptions of this activity, as well as the process of changing awareness about the role of social responsibility, which is much longer than the process of implementing changes.

Due to the lack of expected authoritative, positive and long-term effects of building a strategy using CSR principles in 2020, a regulation commonly referred to as the EU Taxonomy was issued by the European Union. This piece of legislation, specifically Regulation 2020/852 of the European Parliament and of the Council of 18 June 2020,² was created to establish a modified legal framework, which this time was intended not only to facilitate sustainable activities and investments, but above all to

measure and evaluate them. The legislation, called the Corporate Sustainability Reporting Directive (CSRD), was intended this time to do more than just mandate CSR activities. The provisions therein were created to force companies of various types (including financial companies like banks, insurers, etc.) to strive and cooperate in redirecting capital of an investment nature to activities that are pro-environmental in nature and result in improving the so-called well-being of the organisation's stakeholders. Thus, CSR has been redefined, so to speak. This is because the directive is designed to make companies review, assess and possibly revise their short- and long-term strategic activities in terms of whether they are environmentally friendly, as they will be subject to measurement and reporting to stakeholders, as well as evaluation by specialised rating agencies designated for this purpose. Each activity should collectively meet the following conditions:³

- it makes a significant contribution to one or more of the six environmental objectives;
- it does not cause serious damage to any of the environmental objectives;
- it is carried out in accordance with minimum guarantees;
- it meets the technical qualification criteria.

The directive also explicitly indicates the environmental objectives that all organisations operating in European Union countries are required to achieve. These include:⁴

- climate change mitigation;
- climate change adaptation;
- sustainable use and protection of water and marine resources;
- transition to a circular economy;
- pollution prevention and control;
- protection and restoration of biodiversity and ecosystems.

From the Taxonomy, or CSRD, there are basic obligations for organisations, both formal and practical. It will be necessary to implement the reporting of CSRD measurement indicators with the annual financial report. It will be in the form of new, expanded non-financial information, in addition to that previously required by the Polish Accounting Act. The standard itself (the CSRD, also known as the Taxonomy) divides the scope of reported content into three basic categories:

- management area,
- environmental area,
- social and labour area.

Within each, the thematic components are distinguished, as shown in Figure 1.

Organisations are obliged to make an extended analysis of these areas – descriptive and indicative. Their descriptions should include:

Figure 1. Reporting areas along with topics

Environmental area	Social and labour area	Management area
•energy efficiency and energy management •greenhouse gas emissions •risks associated with climate change •water management •waste management and circular economy •loss of biodiversity •pollution management •environmental management system •sustainable construction	•health and safety •human rights •human capital and its management •diversity, equality and accessibility •health and well-being •education •supply chain management •fair working conditions •stakeholder involvement •community involvement and service availability •impact of the product or service on customers •marketing and communications	•management and composition •board diversity •policies implemented •remuneration of management staff •shareholders' rights •tax and accounting practices •ethics/anti-corruption •lobbying •security and cybersecurity •ESG oversight at the board level •certifications

Source: own compilation.

- environmental issues – detailed information on the current and projected impact of the entity's activities on the environment and, where applicable, on health and safety, use of renewable or non-renewable energy, greenhouse gas emissions, water consumption and air pollution;
- social and labour issues – the information presented in the report may concern measures taken to ensure gender equality, implementation of the fundamental conventions of the International Labour Organisation, working conditions, social dialogue, respect for workers' rights to information and expression, respect for trade union rights, occupational health and safety, and dialogue with local communities or measures taken to ensure the protection and development of those communities, as well as consumer relations and responsible marketing and promotion;
- human rights – the statement should include information on the policies in place to respect human rights and counter discrimination;
- anti-corruption and bribery – the statement may include information on the anti-corruption and bribery instruments used, including, for example, codes of ethics.

Key, however, under the new provisions of the CSRD, has become the fourth area hidden under the letter "D". It refers to development. And for the organisation, with the actual entry into force of the new Directive, it means real measurement of the actions taken and accountability for what their impact and progress are for improving the efficiency and quality of implementation of the recommended actions. Thus, it is not so much whether and what actions are taken that will be evaluated, but, first and foremost, whether the

organisation has planned its long-term strategy in such a way as to be able to finance them, implement them, and strive for self-improvement understood as increasing efficiency within particular areas.

Organisational management strategy – a new imperative

There are many views in the literature on the essence of strategic management, hence the variety of definitions of the concept. A few snapshots of the most characteristic ones are presented below for comparison purposes:

- strategic management – the process of defining and redefining strategy in response to changes in the environment, or anticipating or even causing these changes, and the coupled process of implementation, in which the resources and skills of the organisation are disposed in such a way as to realise the adopted long-term goals of development, as well as to secure the existence of the organisation in potential situations of discontinuity (Krupski, 1998);
- strategic management – a management process focused on the formulation and implementation of strategies that foster a higher degree of compatibility between the organisation and its environment and the achievement of strategic objectives (Griffin, 1996);
- strategic management – a management concept based on the values characteristic of a global orientation;
- strategic management involves deciding on

future courses of action and implementing those decisions. Accordingly, two phases can be distinguished in strategic management: strategic planning and strategy implementation (Wawrzyniak, 1989).

Implementation of the strategy, on the other hand, is aimed at (Byars, 1987):

- the development and adaptation of the organisational structure to the chosen strategy,
- maintaining or introducing necessary functions to the company's operations in order to successfully implement the adopted strategy,
- monitoring the effectiveness of the various stages of strategy implementation.

Strategic management, therefore, is a component of decisions and activities related to the development and implementation of plans in accordance with the established goals of the company. Specific tasks of strategic management include (Pearce & Robinson, 1991):

- formulating the company's mission,
- developing the company's profile in terms of its development capacity and external conditions,
- examining the environment in the context of the factors determining the strategic and competitive position of the company,
- assessing strategic options given the resources at hand and the requirements of the environment,
- adjusting options to fit the adopted mission,
- establishing forward-looking goals and developing basic strategies for business management,
- formulating specific annual goals and short-term strategies, according to the selected core strategies,
- implementing the strategy (budgeting and resource allocation, task allocation, personnel selection, changes in organisational structure),
- estimating the effectiveness of strategy implementation, taking into account future changes.

It can be said that strategic management represents a kind of path to a new, different way of thinking about the future of the company, involving the creation of multi-variant management concepts. Any strategy should provide for an appropriate number of options for proceeding (adapted to the anticipated developments of the situation) and be planted on a vision of the future of the company. The modern concept of strategic management includes (Krupa, 2006):

- analysing the company's starting position and prospects for growth,
- identifying the company's goal and determining how far current products and markets allow it to achieve it,
- detailed identification of the company's capabilities, i.e. its strengths and weaknesses,

- constructing options for the development of the enterprise,
- formulating the optimal variant of the strategy to ensure success in the market and a favourable position in relation to the environment,
- developing a strategic plan and detailed plans for projects,
- shaping the company's strategic culture to support strategy implementation,
- conducting strategic control on a controlling basis.

The CSRD and the transformation of the key stakeholder of all organisations – customers, among whom Generation Z is now dominant – will be important determinants of changes in the organisational strategies of modern companies. In the short term, both sources, drivers of change will effectively redefine short- and long-term strategies and lead to an entirely new imperative for strategic management of organisations.

Conclusion

In the world of the global economy and Industry 5.0, organisations must respond swiftly to adapt their operations to a turbulently changing environment. The market pressure for organisations to operate in this way constantly stimulates their change and development. In addition, the market phenomena that organisations have to cope with are, first of all, hyper-competitiveness, which now occurs in virtually all economic sectors just like globalisation or the need to constantly improve knowledge. This complex and multidimensional composition of phenomena occurring in the competitive environment of the organisation makes flexibility of operation necessary for survival in the market.

The analysis of the new market phenomena presented in this paper, which are Generation Z as a customer and the CSRD, shows that all organisations that want to achieve effective financial results and optimally shape and improve their competitiveness will be forced to cope with completely new external stimuli. After all, a new standard for the organisation's management strategy will be created by the modern customer, i.e. Generation Z, who, through the desire to satisfy their own needs manifested in specific purchasing decisions, will cause the spread of flexibility in the organisation's operations to provide personalised product offerings and the CSRD. Through the obligations arising from it (the requirement to measure and report expanded strategic non-financial information), a global marketplace such as the European Union will enforce an expanded view of an organisation's

long-term development primarily in terms of its structured and consistent vision. Therefore, it will not be advisable to build the image of an organisation operating in accordance with CSRD requirements with impunity. The reporting of indicators and a measured vision of the organisation's sustainability will undoubtedly end the existence of only marketing visions of such activities in companies' strategies. Generation Z as a conscious, engaged, modern customer, characterised by strong individualism and autonomy in terms of

freedom of choice through its conscious purchasing decisions so characteristic of representatives of this generation will accelerate the implementation of CSRD changes in the strategies of organisations. The visible involvement of representatives of Generation Z in many of the problems of today's world and their activity so noticeable in various areas, including social, ecological and environmental protection, will only seal the requirements imposed by the CSRD as a new strategic imperative.

Notes/Przypisy

- ¹ A phenomenon of giving customers looking for goods made in accordance with the ecological and environmental principles the impression that the product or the company producing it is in harmony with nature and ecology.
- ² Official Journal of the European Union, L 198/13, 22.06.2020.
- ³ Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund, Official Journal of the European Union, L 231, 30.06.2021.
- ⁴ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088. Official Journal of the European Union, L 198/13, 22.06.2020.

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