

BENCHMARKING AND ENTREPRENEURS' ACTIVITIES IN THE AREA OF GOOD CSR PRACTICES IN THE FIELD OF WORK

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Summary. The aim of the study is to present benchmarking as an element of management towards the implementation of social responsibility in an organization. The concept of benchmarking is created on the basis of best practice models implemented in management processes. The issue of benchmarking was presented in terms of theory and practices of social responsibility in Poland in terms of ISO 26000 standard in practical terms. The data from the Good Practice Reports prepared by the Responsible Business Forum were analysed. The data indicate that year by year there are more and more examples of good practices in all areas according to the ISO 26000 standard. Particular attention was paid to the growing number of solutions in the field of work, as a result of benchmarking. It was found that in the years 2008–2018 within the framework of mutual benchmarking of companies, the number of good practices in the field of work increased from 16 to 237 practices. Benchmarking of good practices in the field of work is also a confirmation of the implementation of trends contained in the Objectives of Sustainable Development, especially Objective 3, 8 and 4. The article is a contribution to a detailed analysis of what type, course and scheme of the benchmarking process occurs most frequently in Polish organizations and what is the effectiveness of the phenomenon.

BENCHMARKING A DZIAŁANIA PRZEDSIĘBIORCÓW W OBSZARZE DOBRE PRAKTYKI CSR Z ZAKRESU PRACY

Słowa kluczowe: benchmarking, dobre praktyki, rynek pracy

Streszczenie. Celem opracowania jest przedstawienie benchmarkingu jako elementu zarządzania w kierunku realizacji społecznej odpowiedzialności

w organizacji. Koncepcja benchmarkingu utworzona jest na gruncie wzorców najlepszych doświadczeń wdrożonych w procesach zarządzania. Zagadnienie benchmarkingu przedstawiono w ujęciu teoretycznym oraz w zakresie praktyk społecznej odpowiedzialności w Polsce w aspekcie Normy ISO 26000 w ujęciu praktycznym. Przeanalizowano dane z Raportów Dobrych Praktyk przygotowywanych przez Forum Odpowiedzialnego Biznesu. Dane wskazują, że z roku na rok przybywa przykładów dobrych praktyk z zakresu wszystkich obszarów według normy ISO 26000. Szczególną uwagę zwrócono na wzrastającą liczbę rozwiązań z zakresu pracy, na skutek benchmarkingu. Stwierdzono, że w latach 2008–2018 w ramach wzajemnego benchmarkingu firm liczba dobrych praktyk z zakresu pracy wzrosła z 16 do 237 praktyk. Benchmarking dobrych praktyk z zakresu pracy to również potwierdzenie realizacji trendów zawartych w Celach Zrównoważonego Rozwoju, szczególnie celu 3, 8 oraz 4. Artykuł stanowi przyczynek do szczegółowej analizy, jaki rodzaj, przebieg, schemat procesu benchmarkingu występuje najczęściej w polskich organizacjach i jaka jest efektywność tego zjawiska.

Introduction

Modern and responsible business seeks synergy between the economic, environmental and social aspects of its functioning. The chances of implementing the Sustainable Development Goals adopted by the UN (ONZ) in 2015 without the application of social responsibility will be negligible¹. However, it is not about using fashion trends, but about actual social changes. Practices in the field of work are one of the most represented areas in social reports of enterprises. Employers more and more often strive to make the employee feel connected with the company. Responsibly managed companies have well-motivated employees who work more effectively and are not interested in changing their employer.

However, organizations operate in difficult conditions nowadays. The environment in which they operate is very volatile and complex. Such a situation requires from companies continuous improvement and adaptation, demonstrating flexibility and at the same time responsible attitude². There is a need for continuous learning, but also for using the experience of other, better entrepreneurs and leaders. In practice, this is often described as creative imitation, comparing with the best, benchmarking³.

¹ *Advancing the Sustainable Development Goals: Business actions and Millennials views*, Corporate Citizenship 2016, 6.

² N.M.P Bocken, *A literature and practice review to develop sustainable model archetypes*, "Journal of Clean Production" 2014, no 65, p. 42–56.

³ A. Biesada, *Strategic Benchmarking*, "Financial World" 1992, p. 32–35.

Modern economy requires not only economic and technical knowledge, but also knowledge about the ethical context of economic activity. Especially with the appearing on the Polish market of Western companies and new expertise, innovations began to appear. Solutions and good ideas began to merge into management practice. Worldwide experience shows that not all solutions should be used uncritically. Good practices and their implementation should be equivalent to creating new opportunities, increasing benefits and better controlling of risks.

For European markets, responsible market practices have been an integral part of business strategies for a long time. Polish entrepreneurs have also undertaken an educational process. They quickly realised that one should be perceived as a responsible company, that one should think in terms of the future, perceive and consider possible implications⁴.

New solutions are aimed at humanization of work, features of healthy work organization are emphasized, such as low stress level, high level of engagement and satisfaction with work, lower level of morbidity, improvement of the organization's effectiveness level. Initially, benchmarking was not treated as a strategy; the lack of strategic management caused a blind spot and mistakes were made in organisations that showed high aspirations without analysing the situation of competitors⁵.

The aim of the study is to present the issue of benchmarking as an element in management, comparing the organization with other, better leaders. The analysis concerned good practices on the Polish market. The data concerning the application of CSR principles among Polish companies included in the Good Practice Reports prepared by the Responsible Business Forum in the years 2008–2018 were analysed. The basis for the discussion was also literature studies, mainly Polish and foreign-language scientific journals, as well as results of research conducted by Polish and foreign scientists.

⁴ J. Klimek, *Etyka Biznesu. Teoretyczne założenia, praktyka zastosowań*, Difin, Warszawa, 2014, s. 7.

⁵ Ch. E. Bogan, M. J. English, *Benchmarking for Best Practices: Winning Through Innovative Adaptation*, Printed and bound by R.R. Donnelley and Sons Company, 1994, p. 46.

Benchmarking as an effective method of managing an organization

There are many definitions of benchmarking in the literature. According to Wiesław M. Grudzewski and Irena K. Hejduk, benchmarking means comparing the organisation with other entities that have the best results or that set out the directions of development and adjusting their good ideas in order to improve themselves⁶.

Allan S. Carrie and others define benchmarking as a process of continuous comparison and measurement of processes making up a business activity, taking business leaders from all over the world as a point of reference. This comparison and measurement serves the purpose of acquiring information that will help a given organisation to undertake actions aimed at improving its own effectiveness⁷.

Benchmarking is often referred to as techniques that enable comparisons with leaders inside and outside the organisation. They are aimed at continuous learning and creative use of the experiences of others⁸.

Benchmarking is based on certain elements, such as:

- identification, search for the best options and benchmarks in the sector,
- knowledge and process of understanding the activity of leaders,
- adaptation, implementation of knowledge to the practice of organization's operations,
- systematisation, the information gathered should be verified, systematised, collected in a coherent whole,
- continuity, continuous process of learning, improvement, verification, striving for perfection⁹.

The word *Benchmarking* is borrowed from the English language and is a word „bench-mark”, a destination that is visible from afar, a point of reference, a norm, a pattern. It gained in importance in the 1950s, when the Japanese started visiting Western European and American companies to observe organisational, technical

⁶ W.M. Grudzewski, I.K. Hejduk, *Metody projektowania systemów zarządzania*, Difin, Warszawa 2004, s. 168.

⁷ A.S. Carrie, P. Higgins, P. Falster, *Modelling for Benchmarking*, [in:] A. Rolstadas (ed.), *Benchmarking – Theory and Practice*, Chapman & Hall, London 1995.

⁸ B. Nita, *Rachunkowość w zarządzaniu strategicznym przedsiębiorstwem*, WoltersKluwerBusiness, Warszawa 2008, s. 358.

⁹ T. Luque-Martinez Munoz, F. Leiva, *City Benchmarking: “A methodological Proposal Referring Specifically to Granada”* 2005, vol. 22, no. 6, p. 423.

and technological solutions in order to catch up quickly with the economic downturn. Thanks to learning from others, in many cases they have developed better versions of many solutions, sometimes even at lower costs. Some claim that Japan has become one of the most economically developed countries in the world thanks to learning from others¹⁰.

It also turned out that a company can draw on benchmarking not only from companies operating in the industry itself, but can also apply solutions of leaders from other industries.

Benchmarking can be used to improve all areas of a company's operations. Objects can be: processes, products, strategies, and organizational structures¹¹. The aim of the method is to strive for perfection, the desire to be a leader.

Joanicjusz Nazarko, Katarzyna Kuźmicz and others stress that the benchmarking objectives can be divided into direct and indirect ones. Direct ones include: better identification of processes, comparison with others, identification of strengths and weaknesses, learning from others, improvement in practice. On the other hand, the indirect objectives of benchmarking include: development of management skills, overcoming reluctance to ideas, increasing customer satisfaction, and achieving competitive advantages¹².

One can talk not only about the objectives, but also about the resulting types of benchmarking. A distinction is made between, among other things, the following types of approach: internal, competitive and functional benchmarking¹³.

Strategic benchmarking is becoming very popular, where the mission, vision and strategy of investments or research and development works are analyzed. Strategic benchmarking:

- determines the position of the organization in comparison to other companies, both competitive and the best from outside the industry;
- sets short and long term goals;
- allows you to improve your organization's strategy;

¹⁰ A. Skowronek-Mielczarek, Z. Leszczyński, *Controlling, analiza i monitoring w zarządzaniu przedsiębiorstwem*, Difin, Warszawa 2007, s. 88.

¹¹ E. Czyż-Gwiazda, *Benchmarking Index czyli jak porównywać się z najlepszymi?* Centrum Benchmarkingu Polska, Katowice, 2006, s. 13.

¹² J. Nazarko, K. Kuźmicz, E. Szubza, J. Urban, *Ogólna koncepcja benchmarkingu i jego stosowność w szkolnictwie wyższym*, [w:] J. Woźnicki (red.), *Benchmarking w szkolnictwie wyższym*, Fundacja Rektorów Polskich, Warszawa 2008, s. 17.

¹³ J. Świerk, *Rola benchmarkingu w doskonaleniu przedsiębiorstwa*, „Annales Universitatis Mariae Curie-Skłodowska”, *Oeconomia*, vol. XLIV, UMCS, Lublin 2010, s. 888.

- confirms that basic processes, technologies, structure, performance, prices, products and services are at the level of success of an organization in a competitive market;
- it gives an opportunity to evaluate suppliers, conduct a dialogue as to their capabilities and cooperation, whether they are also at the right level and have the capacity;
- identifies the key factors of advantage that can lead to leadership¹⁴.

There is also product benchmarking, where products and services are compared in terms of customer needs and innovation of solutions.

Benchmarking of management methods, ways of implementing the organisational structure, the way of delegating tasks and engaging employees is also very popular¹⁵.

Among the successes of implementing benchmarking in management are such companies as Ford, Motorola, Microsoft or Johnson & Johnson¹⁶.

Benchmarking is considered a universal method and can be used in different types of organizations. It is relatively inexpensive and changes can be low-risk. It is a concept with a high meaningful capacity; therefore it is in the interest of both practitioners and management theoreticians. A broad approach to benchmarking leads to the discovery of new areas of application of the concept.

Analysing domestic and foreign literature, one can find a broad view of the model course of the benchmarking process. For example, Khurram Bhutta and Faizul Huq report that companies most frequently use 33 stages in the implementation of benchmarking¹⁷. B. Anderson and R. M. Moen identified 60 different existing models of the benchmarking process, presented various different stages in the phases or activities of companies¹⁸. Differences may be caused by the organisation's individual approach due to the area of application, complexity and size of the project, differences in processes or industry. It would be impossible to present all the existing models of the benchmarking process and it would be difficult to recommend one, best model. It is generally accepted that the most

¹⁴ Ch. E. Bogan, M.J. English, *Benchmarking jako klucz do najlepszych praktyk*, Helion, Gliwice 2006, s. 224.

¹⁵ Ibidem, 223.

¹⁶ N. Tichy, N.M. Sherman, *Control Your Destiny or Someone Else Will*, Doubleday, New York, 1993, s. 26.

¹⁷ K.S. Bhutta, F. Huq, *Benchmarking – Best Practices: An Integrated Approach*, "Benchmarking: An International Journal" 1999, vol. 6, no. 3.

¹⁸ B. Anderson, R.M. Moen, *Integrating Benchmarking and Poor Quality Cost Measurement for Assessing the Quality Management Work*, "Benchmarking: An International Journal" 1999, vol. 6, no. 4.

universal model is the one created by Robert C. Campa. It is the precursor to all other existing models on the market and has been used by many companies without modifications¹⁹.

However, as benchmarking is a continuous process, there is a need to search for new and better solutions in the pursuit of excellence. On the Polish market, benchmarking in practice is still in the development phase.

Conditions and benchmarking in the practice of Polish enterprises

In Poland we are dealing with a relatively „young” market economy. During the communist period, the capitalist entrepreneur was perceived rather negatively. After the fall of communism, Poland entered the phase of transformation. Trust in entrepreneurs remained at a very low level for many years. After the accession to the European Union, other opportunities also appeared. Many models appeared together with international corporations, which brought their standards and culture. Gradually, benchmarking became more and more important. More and more examples of good practices in the field of environmental protection, internationalisation of ecological values, respect for human rights and prevention of discrimination against employees have been developed. Observation of trends in the behaviour of market operators. Hence the need to shape new rules and their enforcement, legal regulations, obtaining certificates also at the international level. It turns out that entrepreneurs who observe and implement new and effective solutions more quickly gain competitive advantage on the market. Good practices and examples of leader companies (benchmarking) have become particularly important in Poland. An example is good CSR practices, i.e. activities of companies aimed at positive effects in the company and its environment.

Data from the Responsible Business Forum show how important benchmarking is in the application of CSR principles among Polish companies. Data on the number of good practices in the years 2008–2018 increased year on year by about 30%. In 2018, 177 companies submitted themselves to the Responsible Business Report, presenting 639 new good practices and 551 examples of long-term practices. Most of the good practices concerned social involvement and

¹⁹ R. Camp, *Benchmarking, The Search for Industry Best Practices that Lead to Superior Performance*, ASQC Quality Press, Milwaukee 2006.

local community development²⁰. Many good practices have developed in the environmental field. More and more entrepreneurs are observing good practices in relation to closed-loop practices, CO2 reduction solutions or energy and water savings. They are also encouraged by the good performance of other entrepreneurs.

However, increasing importance is being attached to workplace practices. In times of problems with employees, employers are sensibly starting to imitate other entrepreneurs and seek good employees by making things easier for them. Practices in this area concern solutions previously rarely taken up, such as: solutions favouring young parents, practices favouring the maintenance of a life balance, supporting the fight against stress.

In 2018, 129 companies out of 177 reported that they declared changes in good work practices as a result of benchmarking. The data indicate that it was 237 new practices and 180 long-standing practices. Compared to 2008, the number of good work practices in 2018 was very high, as shown in Table 1.

Table 1. Number of new good practices in the field of „work practices” undertaken by entrepreneurs in Poland (data refer only to entrepreneurs reporting their practices to the Responsible Business Forum Report for 2008–2018)

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Number of practices	16	16	14	66	60	67	84	113	99	175	237

Source: Own calculations based on Raporty. *Odpowiedzialny biznes w Polsce* (Reports. Responsible business in Poland), FOB, Warsaw 2008–2018.

The information in Table 1 shows that benchmarking in the measurement of labour market solutions resulted in an increase in the number of good practices. For comparison, when analysing detailed data from the following years in 2016, 75 companies reported good practices in the scope of work, including 99 new practices and 106 long-term practices, in 2017 102 companies reported practices, including 175 new practices and 137 long-term practices, and in 2018 it was 129 companies, 237 new practices and 180 long-term practices²¹.

In general, the number of good practices in all areas of social responsibility according to ISO 26000 (organisational governance, human rights, labour

²⁰ FOB, *Raporty Odpowiedzialny Biznes w Polsce. Dobre Praktyki*, Warszawa 2008, 2009, 2010...2018.

²¹ *Ibidem*, 2016, 2017, 2018.

practices, environment, fair operational practices, consumer issues, social engagement and community development) increased over the years 2008–2018 (figure 1).

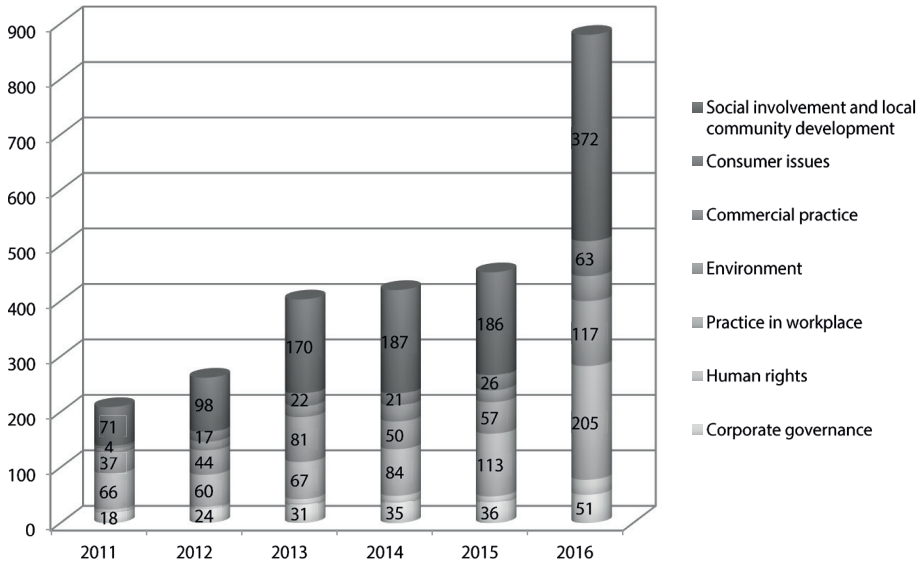


Figure 1. Number of good practices in CSR areas according to ISO 26000 in companies preparing social reports of good practices on the Polish market in 2011–2016

Source: own elaboration based on [*Raport Odpowiedzialny...* 2011, 2012, 2013, 2014, 2015, 2016].

The information presented in Figure 1 shows that there is a growing interest in the implementation of socially responsible activities in all areas of responsibility according to the ISO 26000 standard. Implementation of the principles of socially responsible towards society, employees or the environment also results in greater market success, usually such companies show higher revenues, profits are higher listed on the stock exchange²².

One of the important elements building commitment among employees is the sense of responsibility, the ability to take action, come up with an initiative that is appreciated in the company. The number of examples of such solutions in companies is growing. Popularity of innovation reporting systems or competitions for the most active employees. Some organizations introduce the possibility

²² G. Aniszewska, *CSR na stronach internetowych – wykorzystanie Internetu w komunikacji z interesariuszami*, [w:] P. Płoszajski (red.), *Spółeczna odpowiedzialność biznesu w nowej gospodarce*, SGH, Warszawa 2012, 95–96.

of direct conversation or asking questions to the CEO. The number of practices in the field of training and development of employees is growing. Organisations improve working conditions and encourage volunteering and safety. Employers significantly improve attitudes to good worker health and quality of life.

The growing number of good practices in the field of CSR is in the vast majority the result of benchmarking.

As indicated by the Responsible Business Forum, the implementation of solutions from various areas of enterprise activity results from the observation of the best. In general, the lack of strategic management is typical for Polish entrepreneurs. Undertaking more radical solutions is usually a consequence of previous observations of, for example, the successes of competition, the proverbial “neighbour”. In the Business Leaders Forum publications from 1999 one could read the first inspirational Polish statements of CEOs and managers from companies such as Levi Strauss, Body Shop or BP on the role of business in society²³.

Good practices were developing successively. Enterprises look for solutions and responsible practices, as there is also a growing interest of consumers in company practices. Increasing the number of solutions for employees is a result of benchmarking. The best employees want to work in responsible companies and entrepreneurs were forced to observe the best practices on how to keep a valuable employee. In this case, benchmarking consists in comparing with the best organisations, learning from them the principles or even methods of managing the enterprise, and then implementing improvements and improving the standards in its own activity. In the statements of leaders and practitioners on the market one can observe the emphasis on benchmarking. For example, Igor Klaja, the founder of 4F, emphasizes that he built the 4F brand from scratch when nobody believed that such a challenge could succeed. He took advantage of the opportunities when sports competitors were collapsing around and he could learn from their mistakes. In business, he is successful because he learns from better ones, listens to his co-workers and does not lose his fighting spirit²⁴.

In benchmarking, entrepreneurs may draw on benchmarks not only from companies operating in the same industry, but may also apply solutions implemented by leaders in other industries.

²³ FOB, *Raport Odpowiedzialny Biznes w Polsce...*, 2008.

²⁴ www.forbes.pl (26.09.2019).

Strengths and weaknesses of benchmarking – theoretical approach

Benchmarking is referred to as a universal method. It can be used by different organizations. It generates low costs, is associated with low risk and can be very effective. In the case of benchmarking, a special code of conduct has been developed and adopted. It regulates issues related to ethical behaviour. It concerns, among other things:

- legality, rules on the legality of operations;
- confidentiality, especially the confidentiality of data;
- exchanges, in particular rules on the transmission of information of a variety of kinds;
- the application, concerns the use of information;
- contact, the principle of communication;
- the preparation, concerns the principles of approach to activities related to benchmarking;
- understanding and action, concerns ethics and respect for business partners – benchmarking ones²⁵.

The advantages of benchmarking include:

- gaining knowledge on the improvement of the process of activities in the organization, improvement of effectiveness and efficiency;
- better approach to customers, increasing the level of satisfaction with services;
- allows for the identification of actions that should be implemented and improved;
- better recognition of its position on the market;
- it helps to set new challenges, ambitious goals and verifies the possibility of achieving them;
- it enables to set directions for action and priorities that can be achieved.

The method is also flawed. Very often it is mistakenly considered to be the action of striving for the ideal. Such an approach discourages and makes benchmarking a method not for everyone but only for the best. The biggest limitations in the method are:

- difficulties in finding information, perceiving it as spying;

²⁵ Kodeks zachowań odnośnie benchmarkingu został opracowany przez The American Productivity & Quality Center (APQC), jest to organizacja *non profit*, www.apqc.org (30.09.2019).

- excessive imitation and limitation of own creativity, inability to transfer the solution to one's own industry;
- lack of understanding of imitation by stakeholders or employees, unwillingness to observe and imitate;
- possibility to encourage unethical activities, theft of intellectual property²⁶.

However, benchmarking is becoming more and more popular and is an educational method. Learning organisations using benchmarking work out specific ways of performing. As a rule, companies that use the method become even better, but some cannot use this management tool. The method is a specificity of learning organizations, an encouragement to learn from the best, watch and draw patterns. The method also teaches leaders that others watch their actions, creates a kind of “business leader ethos”. The decisive factor is the recognition of one's own strengths, understanding of individual conditions, uniqueness, not losing one's own specificity.

Solutions analysed in the area of socially responsible organisations eliminate the fears of unethical practices. The growing number of good practices in the area of social responsibility with a very high result of activities in the area of good practices in the field of work indicate an increase in the importance of benchmarking on the Polish market.

Conclusions

Benchmarking is a method of developing and improving the functioning of companies, which involves comparing the effectiveness of one's own organization with the results obtained by companies that can be considered as a model, and then implementing changes resulting from the analysis. Managing change and replacing old practices with new solutions is a practical way to provoke a fundamental change in the way of thinking in organizations. Benchmarks create an opportunity to make a significant improvement in quality resulting from the assimilation or adaptation of current best practices in force at a given time in the market. In addition, they help to promote creativity through being open to alternative practices. In practice on the Polish market:

- companies observe the activities of leaders, their good practices, analyze them as competitive forecasts;

²⁶ B. Koźuch, *Nauka o organizacji*, CeDeWu, Warszawa 2011, s. 160.

– development of benchmarks, i.e. comparable performance indicators, is extremely important in the planning process (market share, products, services, performance, customer satisfaction, costs), but companies analyse it as a part of management and not as an approach to strategic management;

– there are more and more good practices that are imitated and observed, benchmarking stimulates companies to long-term planning that ensures the competitiveness of key business processes;

– thanks to benchmarking, a company can evaluate its own structures and operating systems in terms of their adaptation to the effective implementation of the strategy.

Benchmarking can be used as a practical way of provoking changes in the way of thinking. It is a method to improve quality by adapting best practices; it promotes creativity and openness to alternative concepts. It is a challenge to overcome the best.

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