

Abstract

Today's business environment is characterised by a high degree of changeability, including in the areas of a value system, interpersonal relations and competencies. The signals coming from the external environment of an enterprise force its management to adopt managerial principles and tools that are new or adjusted to the current reality and involve creation of lasting relationships with key stakeholders (who significantly impact the organisation's value). Consequently, in the business domain, the 21st century saw a growing interest in the issues of ethics in the context of organisational management, which led to the emergence of the concept of *Corporate Social Responsibility*.

Corporate Social Responsibility is an increasingly popular idea in the Polish business domain¹ as a result of investors' growing awareness of the need to respect ethical values. A factor contributing to the ethical context of management in Poland was the establishment of the Entrepreneurs' Social Responsibility Group in 2009 (in 2016 its activity was extended to include sustainable development objectives²) to advise the President of the Council of Ministers. The group has been cooperating with the Minister of Economy since 2013, sending a clear message of the significance of responsible, ethical development of Polish economic entities.

The issue of ethics in management is also impacted by legal regulations, including in particular the European Union's directive (2014) obliging large economic entities to reveal selected non-financial data.³

Analyses and studies on the implementation of the concept of Corporate Social Responsibility in corporate management strategies conducted over the last decade are mainly concerned with large (in terms of the number of employees) economic entities, overlooking the aspect of small and medium-sized enterprises, which play a significant part in the national economy. *Desk research* conducted by verifying a wide range of Polish and foreign literature on the subject did not reveal any specific management models created having regard to the guidelines of the concept of Corporate Social Responsibility or the characteristics of the different economic branches, including the specific features of the SME sector.

¹D. Wielgórka (2016), *Zarządzanie środowiskiem w zakładach pracy chronionej w aspekcie zrównoważonego rozwoju [Managing the environment in sheltered workshops in the aspect of sustainable development]*, "Zeszyty Naukowe Politechniki Częstochowskiej. Zarządzanie", no 24, vol. 1, p. 178; I. Otolá, T. Nitkiewicz (2013), *Wykorzystanie zasobów relacyjnych przez przedsiębiorstwa produkcyjne z sektora MŚP przy podejmowaniu przedsięwzięć proekologicznych [The use of relational resources by manufacturing SMEs in undertaking pro-environmental projects]*, [in:] Brzóška J., Pyka J. (ed.), *Nowoczesność przemysłu i usług w warunkach kryzysu i nowych wyzwań [Modernity of industry and services in conditions of a crisis and new challenges]*, TNOiK, Katowice, pp. 518–520.

²More on that in: Decree No 38 by the President of the Council of Ministers on establishing the Entrepreneurs' Social Responsibility Group, 8th of May, 2009; Decree No 53 by the Development Minister of 21st of September 2016 on establishing a Sustainable Development and Entrepreneurs' Social Responsibility Group, Official Journal of the Development Minister, Warsaw, 22nd of September 2016.

³More on that in: Directive 2014/95/EU altering Directive 2013/34/EU on disclosure of non-financial and diversity information by certain large companies and groups, EU's Official Journal, 15th of November 2014 PE-CONS 47/1/14 REV 1.

Since the early 1990s, the brewing industry in Poland has been the most dynamic sector of the economy. According to *The Brewers of Europe* report published in 2017, there are 210 breweries currently operating in Poland.⁴ The trend of dynamic development of the brewing industry is also visible across Europe.

According to data from the State Agency for the Prevention of Alcohol-Related Problems, *beer consumption* per capita in Poland has been at a stable level – around 96–98 litres⁵ – for several years.

Due to the dynamic development of the brewing industry in Poland, the beer sector's annual contributions to the state budget in taxes at EUR 2.304 million (with excise tax and VAT accounting for 35.95% and 31.74% of that amount respectively), employment of over 10 000 employees and manufacture of the largest group of products exported from Poland, the brewing industry constitutes an important research area. Yet, in the Polish literature there are only few publications on the brewing industry. The gap in research on the brewing industry also pertains to the development dynamics of this sector, including the increase over the recent decade in the number of craft breweries classified as SMEs.

In light of the presented discussion, addressing the issue of the concept of Corporate Social Responsibility in the context of the strategy of managing small and medium-sized enterprises operating in the brewing industry is a significant task requiring the undertaking of theoretical and empirical studies. The findings of the research carried out as part of the present dissertation enable development of an original model of managing an SME operating in the brewing industry in the aspect of corporate social responsibility which takes into account both the characteristics of small and medium-sized enterprises and specific conditions of the brewing industry.

Primary sources – survey research constituting a multi-faceted comparative analysis of the conditions determining of the implementation of the concept of Corporate Social Responsibility in the SME sector, brewing industry, were used when writing the present doctoral dissertation. The research covered Polish SMEs operating in the brewing industry classified according to the Polish Classification of Economic Activities (PKD) under section C – *Manufacturing*, division 11 – *Manufacture of beverages*, subclass 11.05Z – *Manufacture of Beer*. Secondary sources, including in particular data from *The Brewers of Europe*, the Union of Brewing Industry Employers, the State Agency for the Prevention of Alcohol-Related Problems, EUROSTAT, European Commission, the Responsible Business Forum, *Sustainable Development Solutions Network*.

The main motivation for undertaking the dissertation's topic was an attempt to present solutions that increase effectiveness of managing economic entities by implementing the concept of Corporate Social Responsibility in the management strategy in micro, small and medium-sized enterprises of the Polish brewing sector. The main aim of the dissertation is to examine the impact

⁴ More on that in: *Beer Statistic, 2017 Edition, Poland*, The Brewers of Europe, Brussels, p. 21.

⁵ More on that in: The State Agency for the Prevention of Alcohol-Related Problems, *Statistics* <http://www.parpa.pl/index.php/badania-i-informacje-statystyczne/statystyki> (retrieved on: 04.04.2018).

of the implementation of the CSR concept on competitiveness, profit and number of customers of micro, small and medium-sized enterprises of the Polish brewing sector. The achievement of this aim was possible thanks to specific tasks that included theoretical, research and practical objectives.

The theoretical objective of the dissertation is to systematise the theory concerning the concept of Corporate Social Responsibility, whereas the research objective is to analyse and assess the implementation of the key postulates of the CSR concept in micro, small and medium-sized economic entities of the Polish brewing sector as well as to determine the impact of the implemented measures on the profit, competitiveness and number of customers of the enterprises under study. Therefore, it was important to investigate which independent variables impact the process of implementing responsible management. The practical objective of the dissertation is to present an original model solution for the implementation of the CSR concept that could be used by SMEs operating in the Polish brewing sector.

The main research hypothesis adopted in the present dissertation was the statement that the implementation of the CSR concept in the strategy of managing small and medium-sized enterprises in the Polish brewing sector has a positive impact on the increase in their profits, competitiveness and number of customers. In the context of the verification of the main hypothesis and accomplishment of the objectives of the dissertation, the following sub-hypotheses were formulated:

1. The degree of the implementation of the concept of Corporate Social Responsibility in management depends on barriers to the development of an SME operating in the Polish brewing industry.
2. The implementation of the concept of Corporate Social Responsibility in management of micro, small and medium-sized enterprises in the brewing industry depends on the development phase of a given economic entity.
3. The degree of the implementation of the concept of Corporate Social Responsibility in management of micro, small and medium-sized enterprises in the Polish brewing industry depends on the extent to which the managerial staff correctly identified the concept.
4. The degree of the implementation of the concept of Corporate Social Responsibility in management of micro, small and medium-sized enterprises in the Polish brewing industry depends on the managerial staff's attitude to social responsibility.

The dissertation consists of an introduction, five theoretical and empirical chapters and a conclusion. The first three chapters are theoretical and based on *desk research* of a wide range of Polish and foreign literature as well as legal acts. The remaining two chapters (fourth and fifth) constitute the empirical part of the dissertation, which presents qualitative variables by means of a measure of central tendency (median) and dispersion measures (first quartile Q1, third quartile Q3 and minimum and maximum values). Quantitative variables, in turn, were presented by means

of the measure of number n , measures of central tendency (Arithmetic mean M , Median Me) and dispersion measures (standard deviation SD , first quartile $Q1$, third quartile $Q3$ and minimum and maximum values). Further, two statistical methods – Spearman's rank correlation coefficient and Mann-Whitney U test – were used in the analysis.

The first chapter presents the issue of ethics in the context of management studies. It defines the concept of business responsibility, characterises international factors underpinning ethics in the process of managing enterprises in today's world, as well as factors impacting the extent of the implementation of ethics in the aspect of management.

The second chapter indicates the genesis and legal context of the concept of Corporate Social Responsibility as well as possible implementation models. An important element was presentation of the polemics about two opposing, it would seem, issues - business responsibility and generation of profit and/or enterprise value.

The third chapter is a theoretical study of the existing body of work on the genesis of classification of micro, small and medium-sized economic entities. It presents historical and current qualitative and quantitative characteristics determining classification of economic entities as SMEs, and identifies various, possible life cycles of an organisation. It characterises the different development phases of economic entities as well as potential economic barriers and the potential of the environment.

The fourth chapter presents the development of the brewing industry in Poland and Europe, with a particular focus on legal, economic and cultural conditions. It analyses beer production in European Union countries as well as changes in the number of entities operating in this sector and export and import directions on the Old Continent.

The fifth chapter contains analysis of the implementation of the concept of Corporate Social Responsibility in SMEs operating in the Polish brewing sector based on the author's own research. It characterises the entities under study and presents results of a survey on responsibility, life cycle of individual entities and barriers to development. It also investigates correlations between different extends of the implementation of the different key postulates of the concept of Corporate Social Responsibility and selected variables. For that purpose, Spearman's rank correlation coefficient and Mann-Whitney U test, inter alia, were used. This part of the dissertation also presents verification of the formulated research hypotheses as well as an original model of the implementation of the concept of Corporate Social Responsibility in micro, small and medium-sized enterprises in the Polish brewing industry. The conclusion presents the most important findings of the author's own research as well as change directions leading to increased responsibility among Polish SMEs operating in the brewing sector.

The research covered SMEs operating in the Polish brewing sector, and 285 micro, small and medium-sized enterprises participated in it. Due to the desire to conduct analysis as reliable

as possible and data accessibility considerations, the main source of information was a survey questionnaire.

The conclusion of the work presents the most important final conclusions resulting from the conducted own research and the directions of changes leading to an increase in the implementation of the concept of Corporate Social Responsibility in the management strategy of micro, small and medium-sized enterprises in the brewing industry.

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