



The World's Largest Open Access Agricultural & Applied Economics Digital Library

This document is discoverable and free to researchers across the globe due to the work of AgEcon Search.

Help ensure our sustainability.

Give to AgEcon Search

AgEcon Search

<http://ageconsearch.umn.edu>

aesearch@umn.edu

*Papers downloaded from **AgEcon Search** may be used for non-commercial purposes and personal study only. No other use, including posting to another Internet site, is permitted without permission from the copyright owner (not AgEcon Search), or as allowed under the provisions of Fair Use, U.S. Copyright Act, Title 17 U.S.C.*

No endorsement of AgEcon Search or its fundraising activities by the author(s) of the following work or their employer(s) is intended or implied.

SOCIAL RESPONSIBILITY OF POLISH FOOD INDUSTRY LEADERS*

Joanna Wiśniewska-Paluszak^{1✉}, Grzegorz Paluszak²

¹Uniwersytet Przyrodniczy w Poznaniu

²Uniwersytet Warszawski

Abstract. The purpose of this paper is to assess the sustainable development measures adopted by food companies. This paper analyzes the scope of initiatives and programs undertaken by companies that publish Corporate Social Responsibility (CSR) reports. It demonstrates the importance of food companies in reporting social responsibility in Poland. This paper uses a qualitative method based on a summative content analysis of reports delivered by food companies. It notes that most of the reports are drawn up by market leaders affiliated to international corporations. However, Hortimex Plus Sp. z o.o. Sp. k., a Polish family-run business, is also among them. A positive relationship was identified between the number of implemented social responsibility measures and financial performance of companies under consideration. The leaders covered by this study adopt numerous sustainable development measures such as, in prime place, social initiatives, including charity and donations. Ranked second are environmental programs and initiatives, oriented mainly at reducing the consumption of water, energy products and raw materials. The third group consist of labor-related measures, primarily including those focused on ensuring occupational safety and employee benefits.

Keywords: social responsibility of business, CSR report, food industry, sustainable development

INTRODUCTION

The concepts of sustainable development require all economic operators to make a shift in their approach towards business processes and related social and environmental changes. While the basic objective of companies is to make profits, that goal cannot be pursued on a long term without understanding the nature of limits to growth that are inherent to the surrounding ecosystems. The natural limits of economic growth are particularly applicable to food economy and related industries, due to the nature of productive resources used and of its environmental impacts. Therefore, managing a modern food company requires to adopt a strategy which, in addition to business objectives, focuses primarily on environmental and social objectives.

The contribution of sustainable development leaders among businesses is manifested mainly by their search for new, innovative solutions aimed at reducing the adverse environmental impact. Today, social responsibility, environmental performance, and partnership with all stakeholders of sustainable development play an important role in the growth of each company. In business practice, companies who pursue the above objectives communicate their activities to the society in relevant

*This research was enabled by financial support from the Polish National Science Centre granted under decision No. DEC-2013/09/B/HS4/01494.

✉ dr Joanna Wiśniewska-Paluszak, Katedra Ekonomii, Uniwersytet Przyrodniczy w Poznaniu, ul. Wojska Polskiego 22, 60-637 Poznań, Poland, e-mail: wisniew@up.poznan.pl

reports. These are the basic source of knowledge on the lines for action, including implemented social responsibility programs and initiatives. Specific companies implement the social responsibility concept to various extents.

This paper analyzes the scope of initiatives and programs undertaken by companies that publish CSR reports. The purpose of this paper is to assess the social responsibility of food companies. This paper consists of three parts. The first one identifies the importance of corporate social responsibility in the food industry. Based on financial reports, the second one analyzes the economic performance ratios of food industry leaders in the area of social responsibility. The third part uses a summative content analysis to assess the main areas of activity, including social responsibility programs and initiatives.

THE IMPORTANCE OF CORPORATE SOCIAL RESPONSIBILITY IN THE FOOD INDUSTRY

The companies' interest in social responsibility is not entirely voluntary. Companies pay more attention to social issues when under external pressure, e.g. in the form of a boycott organized by consumers or environmentalists. For the businesses, the social area becomes important if it involves an opportunity to sharpen their competitive edge. According to Porter and Kramer (2006), social responsibility is usually underpinned by four motives: moral obligation, sustainability, license to operate and reputation. Usually, the companies' involvement in the development of social responsibility results from the need to compensate for the adverse environmental and social impact. Such measures are of strategic rather than responsive nature, and are not necessarily related to sensibility or to a protest against emerging environmental and social problems. Similarly, corporate philanthropy is usually manifested in the context of competitive advantages. Value chain activities are modified not only to ensure social benefits but primarily in order to strengthen the corporate competitiveness strategy.

Therefore, as an important driver for the development of CSR, social responsibility measures must be formalized under legal regulations that require economic operators to include and implement CSR principles in their business practice (Adamczyk and Nitkiewicz, 2007). Formal regulations provide for specific

requirements, including without limitation as regards the environment and occupational safety. On the other hand, they provide the businesses with the ability to voluntarily take various measures and social initiatives aimed at improved competitiveness. The sustainable development requires a redefined approach to strategic enterprise management. The most sought-after form of modern management is ecomanagement which means addressing social and environmental issues as important drivers of corporate growth (Kochalski, 2016).

In addition to economic performance, today's assessment criteria for agri-business production processes and the resulting products also include indexes of environmental and social performance, such as environmental safety, the way of using natural resources, health concerns, business ethics, inflationary effects, technical efficiency, social and environmental acceptability, ease of use, recycling and biodegradation, occupational safety and health (Rogall, 2012). In respect to food companies, the sustainable development imposes specific obligations regarding food safety and protection of the natural environment which is the main source of raw materials for food production (Piskalski, 2015). Today, food security is enhanced with a new dimension as the conditions of food production are changing and as new, previously unknown, food production risks emerge. They may even result in a situation where food production becomes a threat to the natural environment and to continued human existence while food itself becomes a threat to human health and life. Another significant aspect is the development of bio-business and its growing importance in the entire economic system. The role of the food industry shifts from producing conventional food to providing bio-organic food and biomass. Bio-business is based on biological production cycles that leverage the biologic activity of land and the related natural biodiversity.

New developments demonstrate that the food industry needs to establish new processing methods that are fully integrated with natural biological cycles; protect, renew and control the consumption of the earth's resources as a base of natural raw materials; optimize the consumption of raw materials used as industrial inputs; reduce the consumption of non-renewable resources; deliver renewable bio-resources, biomaterials and biomass for other economic sectors; minimize the adverse impact on human health and safety and on the natural environment; and reduce the quantity of production waste.

The basic social pressures on food companies include the changing consumption patterns based on the growing awareness of threats to human health and life and of environmental threats posed by production processes. The economic pressure on producers results from the growing scarcity of natural resources caused by overexploitation. Also, consumer expectations, requirements and needs regarding products and services are consistently growing. The producers themselves are increasingly aware of their production's dependency on the natural environment and of growing threats related to overexploitation of natural resources (Kronenberg and Bergier, 2010; Poskrobko, 2007).

Food companies are under pressure not only from consumers but also from other sustainable development stakeholders, including local communities, business partners, employees, trade unions, banks and other financial institutions, insurers, analysts who assess the risk of capital employment, media, NGOs, civil servants, social controlling institutions and competitors. The entrepreneurs must identify their expectations and initiate a dialog with them, as necessary to implement the principles of sustainable (long-term) development. In this context, social participation is an important concept which means co-deciding on the further development of the company, including its relationships with the immediate and wider environment (Kronenberg and Bergier, 2010).

As regards enterprises, including food companies, sustainable development is identified with Corporate Social Responsibility (CSR) and Corporate Environmental Responsibility (CER). Both of these concepts determine a general framework of desired behaviors of responsible enterprises. However, the companies implement the recommendations provided for in both concepts to a various extent. According to Rankin et al. (2011) sustainable development may be achieved on one of five levels:

- regulatory compliance, i.e. applying only the established laws and industry standards related to environmental protection and social requirements;
- profit-driven, i.e. the main aim of the activity is to make profits; the aim of environmental activity and of social capital development is to make additional profits and to improve the brand image and reputation;
- innovative, i.e. environmental, social and economic goals are sustained; the companies broaden and deepen their sustainability involvement through

increased efficiency and innovation, formalization of sustainability criteria and metrics, and increased communications with stakeholders;

- organizational, i.e. integrative sustainability throughout the business to optimize organizational designs and business models; an additional assumption is the sustained and sustainable development within the supply chain and across networks;
- societal, i.e. sustainability is a part of core business which is focused on serving and developing the society by creating new markets, developing local economies, partnering with social and environmental organizations, and becoming the industry's sustainability spokesmen.

Actually, most of the food companies make a large part of their sustainable development activities only to address pressures from stakeholders. Enterprises that are able to leverage the sustainable development requirements on a voluntary basis in order to redefine their business model become business leaders. They reap the greatest profits and have a guarantee of long-term development. The implementation of the sustainable growth concept in industrial companies often requires a redefinition of production processes and their outcomes. Usually, a new approach to organizational issues is also required. According to research, Polish food companies usually implement the social responsibility principles at the regulatory level (Stawicka, 2011; 2012; Wołoszyn et al., 2012). Therefore, it is interesting to look at the methods and targets of measures taken by industry leaders of social responsibility who, in addition to complying with the imposed requirements, make voluntary actions at other levels, i.e. the cost-driven, innovative, organizational and social level. These are food companies who decided to draw up reports on socially responsible activities, initiatives and programs, and to communicate the resulting benefits to the society.

PROFILE, SIZE AND PROFITABILITY OF FOOD INDUSTRY LEADERS

Food companies who publish social reports are usually the largest economic operators active in international or global markets. While one of them is a Polish family-run business, other are affiliates of international corporations. They have a diversified profile of activity. Most of them are beverage producers, including one professional organization grouping together spirit drink

producers. Also, there are two food producers, one provider of food additives and ingredients, and one producer of liquid packaging.

Companies whose core business is beverage production include Coca-Cola HBC Polska Sp. z o.o. (member of the Coca-Cola HBC AG Group and a part of the Coca-Cola system in Poland), responsible for the infrastructure, production, distribution and sales of beverages, marketing activities in points of sale, customer service, Corporate PR and CSR; Kompania Piwowarska S.A. (member of SABMiller, an international brewing group, one of the world's largest beer producers) composed of three breweries: Tyskie Browary Książęce, Browar Dojlidy in Białystok and Lech Browary Wielkopolski in Poznań; Żywiec S.A. Group consisting of 5 breweries located in Żywiec, Warka, Elbląg, Leżajsk and Cieszyń, member of the Żywiec Group of Companies, mostly owned by Heineken, the world's largest beer producer (in addition to beer production, the Group is also active in the distribution, marketing, promotion and sales areas); Żywiec Zdrój S.A., the Poland's largest producer of bottled water, owned by Internationale de Boissons and by the Association of Employers Polish Spirits Industry (ZP PPS). ZP PPS is a professional organization grouping together producers and importers of spirit drinks. Its responsibilities include establishing adequate legal and economic conditions for the development of this industry, strengthening the centuries-old tradition of spirits, promoting new technologies and implementing CSR measures in the spirits industry

Food producers include Danone Sp. z o.o., producer of dairy, including functional dairy products manufactured in Warsaw and Bieruń; the company runs distribution centers in Chorzów and Świecice (Produits Laitiers Frais Est Europe is the sole shareholder); Nestlé Polska S.A., owned by Nestlé S.A., the largest food holding; producer of foodstuffs, including culinary products (brands: Winiary and Maggi), beverages (including Nescafé which has been the most popular coffee in the Polish market for many years), sweets (including Princessa wafers, Kit Kat and Lion bars), ice cream (brands: Mövenpick, KIT KAT, Lion, Kaktus, Pirullo, Banan) and desserts (Winiary-branded products and Nestlé NESVITA porridge); in total, Nestlé Polska sells nearly 1,500 products under 46 brands; Cereal Partners Poland Torun-Pacific Sp. z o.o., a US-UK-Polish joint venture by Nestlé S.A. and General Mills Inc. (with each of them holding 50% of shares); in the Polish market, the

company offers a total of 28 brands of breakfast cereals and cereal bars; 70% of their production is exported; the company serves a total of more than 50 markets.

The reporting companies include two providers of auxiliary services for food producers, namely: Hortimex Plus Sp. z o.o. Sp. k., a representative of 14 global producers of food additives and ingredients in the Polish market; a family-run business based on domestic capital; and Ball Packing Europe Radomsko, a member of Ball Corporation, one of the world's largest packaging producers. The Radomsko plant manufactures aluminum beverage cans.

Basic financial indicators were used to assess the size and profitability of the companies considered (Jerzemowska, 2004). Equity ratio (ER), the ratio between total assets and equity, specifies the value of total assets per unit (PLN) of equity. Afterwards, net profit was used to calculate the return on net sales (ROS) which is the ratio between net profit and total revenue. It specifies the amount of after-tax profits per unit of revenue (1 PLN). The higher is the ratio, the greater is the return on sales which means a better financial standing of the company concerned. As regards return on assets employed, two indicators were calculated: return on total assets (ROA), which is the ratio between net profit and total assets, and return on equity (ROE). The first one allows for assessing the assets' ability to generate profit. It specifies the profit earned by each unit of assets employed by the company. The second indicator is the ratio between net profit and equity, and specifies the financial performance of equity. It shows the company's ability to generate profits based on equity employed, and determines the amount of net profit per equity unit.

In the food producers group, the ROA level beyond 24 pp. was exceeded by the first two companies (Table 1). They belong to the first subgroup of food manufacturers. The highest growth of ROA was recorded by Ball Packing Europe, because each PLN 100 invested in the company generated a profit of PLN 2.99 in 2000, and PLN 27.56 in 2011 (increase by as much as PLN 24.57). The second company, Coca-Cola experienced the same trend with ROA increasing from -14.83% to 9.50% (a growth by 24.33 pp). The next two companies reached a similar level of ROA. In the brewing industry, Kompania Piwowarska experienced a 13.17 pp increase in ROA which went up from 17.48% in 2000 to 30.66% in 2011. Similarly, growth was recorded by the Żywiec brewery with a ROA moving up by 12.83 pp (from

Table 1. Financial performance of food industry leaders who published CSR reports in 2001–2011
Tabela 1. Wyniki finansowe liderów przemysłu spożywczego sporządzających raporty CSR w latach 2001–2011

Measure Wskaźnik	Ball Pack- ing Europe Radomsko	Cereal Part- ners Poland Torun-Pacific Sp. z o.o.	Coca-Cola HBC Polska	Danone Sp z o.o.	Grupa Żywiec S.A.	Hortimex Plus Sp z o.o. Sp.k.	Kompania Piwowarska S.A.	Nestlé Polska S.A.	Żywiec Zdrój S.A.		
	2000		2009							2000	2001
TA PLN million AO mln zł	204.6	236.4	904.8	345.7	3 231.6	14.1	976.5	388.9	195.6		
ROS% WRS%	2.68	3.32	-13.97	10.36	3.72	0.31	13.19	3.64	21.33		
ROA%	2.99	4.10	-14.83	23.05	1.09	0.87	17.48	4.39	16.80		
ROE%	3.65	19.99	-20.19	37.25	1.50	2.50	25.20	31.90	18.74		
ER	1.22	4.87	1.36	1.62	1.37	2.89	1.44	7.26	1.12		
MK											
2011											
TA PLN million AO mln zł	324.8	403.5	1,263.7	3,584.1	2,130.9	17.2	2,610.0	1,272.6	3,228.5		
ROS% WRS %	13.76	6.39	5.96	9.49	8.16	0.71	16.43	5.87	20.61		
ROA%	27.56	11.06	9.50	4.48	13.92	1.99	30.66	12.35	4.10		
ROE%	49.20	26.96	13.20	9.30	99.26	7.07	63.76	29.03	8.13		
ER	1.79	2.44	1.39	2.08	7.13	3.55	2.08	2.35	1.98		
MK											
2011-2000											
TA PLN million AO mln zł	120.2	167.1	358.9	3,238.4	-1,100.7	3.2	1,633.5	883.6	3,032.8		
ROS pp WRS pp	11.08	3.07	19.93	-0.87	4.44	0.40	3.24	2.23	-0.72		
ROA pp	24.57	6.96	24.33	-18.57	12.83	1.13	13.17	7.96	-12.70		
ROE pp	45.56	6.97	33.39	-27.95	97.76	4.57	38.55	-2.87	-10.61		
ER	0.57	-2.44	0.03	0.46	5.76	0.65	0.64	-4.91	0.87		
MK											

Notes: TA – total assets, ROS – return on net sales, ROA – return on total assets, ROE – return on equity, ER – equity ratio.

Source: own calculations and elaboration based on Monitor Polski..., 2002–2012.

Uwagi: AO – aktywa ogółem, WRS – wskaźnik rentowności sprzedaży netto, ROA – wskaźnik rentowności aktywów ogółem, ROE – wskaźnik rentowności kapitału własnego, MK – mnożnik kapitałowy.

Źródło: obliczenia i opracowanie własne na podstawie: Monitor Polski..., 2002–2012.

1.09% to 13.92%). The third subgroup of food manufacturers includes two companies (Nestlé and Cereal Partners). In the case of Nestlé, the corresponding figures went up from 4.39 to 12.35 (a 7.96 pp increase). The second company experienced the same trend with ROA increasing from 4.10% to 11.06% (a growth by 6.97 pp). In the fourth subgroup of food manufacturers, Hortimex Plus reported a 1.13 pp increase in ROA, going up from 0.87% in 2000 to 1.99% in 2011. The last (fifth) subgroup was composed of two companies (Danone and Żywiec Zdrój). As regards ROA, Danone recorded the strongest decrease by 18.57 pp (from 23.05% in 2000 to 4.48% in 2011). In the soft drinks industry, Żywiec Zdrój reported a 12.70 pp decline in ROA, going down from 16.80% in 2000 to 4.10% in 2011.

As regards ROE, Browary Żywiec recorded the strongest increase (97.76 pp), reaching the highest level of ROE in 2011. Although the growth experienced by Kompania Piwowarska was more than two times lower (38.55 pp) compared to the first brewing company, both of them reported a ROE growth rate above the average for companies under consideration. However, Ball Packing Europe reported a 45.56 pp increase in ROA, going up from 3.65% in 2000 to 49.20% in 2011. Coca-Cola experienced the increasing trend with ROE going up from –20.19% to 13.20% (a growth by 33.39 pp). In the case of ROE, Browary Żywiec was the leader. The second subgroup of food manufacturers consisted of Ball Packing Europe, Kompania Piwowarska and Coca-Cola. In the third subgroup of food manufacturers, there are two companies (Hortimex Plus and Cereal Partners). Each of them enjoyed a growth of 4.60 pp and 7.00 pp, respectively. The fourth subgroup includes three companies. Among them, the strongest decline in ROE (by 27.95 pp) was reported by Danone. The following figures were recorded by the next two food producers: Żywiec Zdrój: decline in ROE by as much as 10.61 pp; Nestlé: ROE decreased at a rate nearly ten times lower (2.87 pp) compared to Danone.

As regards return on net sales (ROS), the highest growth (19.93 pp) was reported by Coca-Cola. A high growth of ROS (11.08 pp.) was recorded by Ball Packing Europe. The first two companies are members of the first ROS subgroup of food manufacturers. The second subgroup of food manufacturers consists of four companies. Both breweries recorded a slight increase in ROS: 4.44 pp for Browary Żywiec and 3.24 pp for Kompania Piwowarska. In turn, Cereal Partners, Nestlé

and Hortimex Plus reported an increase by 3.07 pp, 2.23 pp and 0.40 pp, respectively. In the third subgroup, two companies experienced a decreasing ROS trend. Danone and Żywiec Zdrój recorded a decrease by 0.87 pp and 0.72 pp, respectively. Although Żywiec Zdrój reported a 0.72 pp decline, it had a ROS level more than four times higher than the average for the companies considered.

ANALYSIS OF CSR REPORTS

This study is based on summative content analysis, one of the techniques used in qualitative research. It is particularly useful for identifying and gaining insight into general trends followed by the surveyed entities. The analysis covered the content of CSR reports made by food companies in Poland in the 2007–2016 period. Social responsibility measures were classified and coded by predefined categories of relevance for the food industry. The following specification of basic social responsibility categories was used in this study: environment, food safety, origin and relationships in the supply chain, corporate governance, labor, sustainable products and practices, and social development (Table 2).

While CSR reports have been drawn up in Poland since 2007, they usually included relevant reports from previous years. The number of reporting companies has increased progressively over the decade. In the period considered, a total of 231 CSR reports were presented, including 34 reports drawn up by food companies (a share of around 14.7%). A similar number of reports were delivered by the energy and finance industries (36 reports each). In total, the reports drawn up in these three sectors accounted for around 46% of all CSR reports published in Poland (Fig. 1).

There was a significant increase in the number of CSR reports in the 2012–2015 period. 2012 was the year with the highest number of reports (6). In the period under consideration, reports were drawn up by a total of ten companies. The largest numbers of reports were delivered by Coca-Cola HBC Polska Sp. z o.o (9) and Kompania Piwowarska S.A. (8), followed by, in decreasing order: Grupa Żywiec S.A. (5), Danone Sp. z o.o. (3), Association of Employers Polish Spirits Industry (3), Nestlé Polska S.A. (2). Each of the following companies published one report in the period concerned: Hortimex Plus Sp. z o.o. Sp.k., Żywiec Zdrój S.A., Cereal Partners

Table 2. Classification of corporate social sustainability categories of food companies

Tabela 2. Klasyfikacja kategorii odpowiedzialności społecznej przedsiębiorstw przemysłu spożywczego

Category Kategoria	Programs and initiatives Programy i inicjatywy
Environment Środowisko	Waste and emission reduction, energy consumption, including renewable energy, water and soil conservation, environmental stewardship Redukcja odpadów i emisji gazów, zużycia energii, w tym energii odnawialnych, ochrona wody i gleby, zarządzanie środowiskowe
Food safety Bezpieczeństwo żywności	Guarantee of food safety Zapewnienie bezpieczeństwa żywności
Sourcing and supply chain relationships Pochodzenie i relacje w łańcuchu dostaw	Vendor standards, responsible sourcing, supplier audit, stable relationships in the supply chain, supplier benefits Standardy dystrybutorów produktów, kontrola pochodzenia produktów, audyt dostawców, utrzymywanie trwałych relacji w łańcuchu dostaw, korzyści dostawców
Corporate governance Władztwo korporacyjne	Corporate governance Władztwo korporacyjne
Labor Praca	Diversity, employee safety, employee benefits Różnorodność w miejscu pracy, bezpieczeństwo pracy, benefity pracownicze
Sustainable products and services Zrównoważone produkty i usługi	Wellness, animal welfare Ochrona zdrowia, utrzymanie dobrostanu zwierząt
Community development Rozwój wspólnoty	Community projects, charity activity and donations Programy społeczne, działalność charytatywna i donacja

Source: own elaboration based on: Ross et al., 2015.

Źródło: opracowanie własne na podstawie: Ross i in., 2015.

Poland Torun-Pacific Sp. z o.o and Ball Packing Europe Radomsko (Table 3).

The content analysis of CSR reports and the classification of implemented programs and initiatives were the basis for summative inference regarding general trends followed by sustainable development measures adopted in food companies (Table 4). These mainly include social activities such as philanthropy and donation focused on the development of the local economy, including support for social organizations and for those in charge of development in the area of education, culture, sports, leisure and tourism. A vast part of CSR efforts are focused on organizing campaigns to fight the adverse effects of excessive alcohol consumption, extensively processed foods consumption or health deficiencies caused by bad diet, e.g. insufficient water consumption. Most of the companies considered also participate in actions to combat undernourishment, especially among children. As regards that area, as much as 328 various measures and actions were identified in the reports.

Ranked second are environmental measures, oriented mainly at reducing the consumption of water, energy products and raw materials. As regards that area, as much as 191 various measures and actions were identified in the reports. These include reducing the weight of packaging, reducing water consumption in production processes (e.g. washing) by installing own water supplies in addition to the local pipelines charged with high fees. As regards other measures, energy and natural gas consumption is reduced through the replacement of transmission equipment. When it comes to waste segregation and recycling, most of the companies considered use services provided by professional recyclers and packaging recovery organizations, primarily including Rekopol and Eko-Punkt.

The third group consists of labor-related measures, primarily including those focused on ensuring occupational safety and employee benefits. As much as 48 various programs and actions were identified among the measures taken, including organizing internships

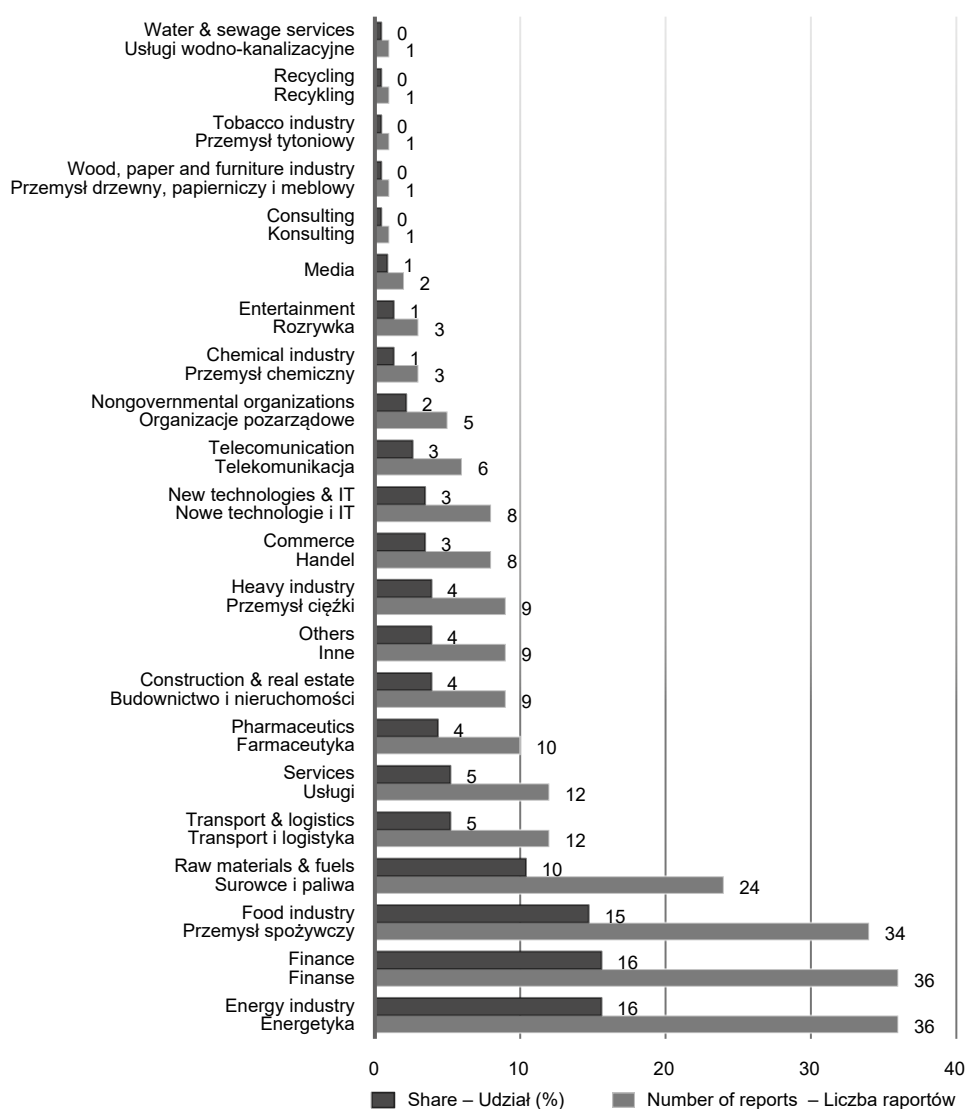


Fig. 1. Number of social reports published in Poland in 2007–2016 by industry

Source: own elaboration based on: Baza Raportów Społecznych, 2017.

Rys. 1. Liczba raportów społecznych przedsiębiorstw w Polsce w latach 2007–2016 według branż

Źródło: opracowanie własne na podstawie: Baza Raportów Społecznych, 2017.

and apprenticeships for graduates; implementing occupational pension schemes; adopting codes of professional ethics and labor ethics; implementing integrated occupational health and safety systems; organizing employee volunteering events; adopting the occupational diversity charter and fighting any forms of discrimination; financing and facilitating access to cultural, sports

and leisure facilities. Other categories of sustainability-oriented measures are taken pursuant to standard principles and rules of conduct as provided for, firstly, in basic state regulations regarding requirements for food safety and origin, and animal health and welfare. Most of the social responsibility leaders also take measures focused on strengthening their partnerships in supply chains.

Table 3. Number of corporate social reports published by food companies in Poland in 2007–2016
Tabela 3. Liczba raportów społecznych przedsiębiorstw przemysłu spożywczego w Polsce w latach 2007–2016

Years Lata	Coca-Cola HBC Polska Sp. z o.o.	Kompania Piwowarska S.A.	Grupa Żywiec S.A.	Danone Sp. z o.o.	Association of Employ- ers Polish Spirits Industry	Nestlé Pol- ska S.A.	Ball Pack- ing Europe Radomsko	Hortimex Plus Sp. z o.o. Sp.k.	Cereal Part- ners Poland Toruń-Pacific sp. z o.o.	Żywiec Zdrój S.A.	Total Razem
2007	–	–	1	1	–	–	–	–	–	–	2
2008	1	2	–	–	–	–	–	–	1	–	4
2009	1	–	–	–	1	–	–	–	–	–	2
2010	1	–	–	1	–	–	–	–	–	–	2
2011	1	1	–	–	–	–	–	–	–	–	2
2012	1	1	1	1	–	1	–	–	–	1	6
2013	1	1	1	–	1	–	1	–	–	–	5
2014	1	1	1	–	–	1	–	1	–	–	5
2015	1	1	1	–	1	–	–	–	–	–	4
2016	1	1	–	–	–	–	–	–	–	–	2
Total Razem	9	8	5	3	3	2	1	1	1	1	34

Source: own elaboration based on: Baza Raportów Społecznych, 2017.

Źródło: opracowanie własne na podstawie: Baza Raportów Społecznych, 2017.

Table 4. Number of programs and initiatives reported by Polish food companies in 2007–2016 by social responsibility categories
Tabela 4. Liczba raportowanych programów i inicjatyw przedsiębiorstw przemysłu spożywczego w Polsce w latach 2007–2016 według kategorii odpowiedzialności społecznej

Company Przedsiębiorstwo	Environment Środowisko	Food safety Bezpieczeń- stwo żywności	Sourcing and supply chain relationship Pochodzenie i relacje w łańcuchu dostaw	Corporate governance Władztwo korporacyjne	Labor Praca	Sustainable products and services Zrównoważo- ne produkty i praktyki	Community development Rozwój społeczny	Total Razem
Coca-Cola HBC Polska Sp. z o.o	50	1	–	–	1	1	68	121
Kompania Piwowarska S.A.	27	1	2	1	2	2	70	105
Nestlé Polska S.A.	33	1	5	1	18	5	40	103
Danone Sp. z o.o.	15	12	5	–	8	10	47	97
Grupa Żywiec S.A.	16	1	1	1	6	1	56	82
Żywiec Zdrój S.A.	33	6	1	–	7	3	17	67
Ball Packing Europe Radomsko	14	–	–	–	4	–	6	24
Hortimex Plus Sp. z o.o. Sp.k.	3	–	5	4	2	–	10	24
Association of Employers Polish Spirits Industry	–	–	–	–	–	–	14	14
Total Razem	191	22	19	7	48	22	328	637

Source: own elaboration based on: Baza Raportów Społecznych, 2017.

Źródło: opracowanie własne na podstawie: Baza Raportów Społecznych, 2017.

CONCLUSIONS

It has to be concluded that the analyzed measures, as reported by social responsibility leaders in the Polish food industry, go broadly beyond the basic regulatory scope. However, in most cases, they remain within the scope of cost-driven activities, i.e. are motivated by additional benefits. By taking social development measures, the companies under consideration contribute to the development of local communities while creating new, sustainable markets for their products. At the same time, by organizing campaigns to fight against adverse social and health effects of excessive consumption of their products (specifically including alcoholism and obesity), they make efforts to improve their reputation and image in the eyes of consumers. Similar remarks apply to the corporate environmental protection measures, mostly oriented at benefits which in this case mean the economies resulting from reduced consumption of water, basic energy products and raw materials used for production purposes (especially those used for the production of packaging). The social and environmental impact of measures taken is regarded favorably, especially when it comes to replacing chemicals with biological and biodegradable raw materials.

As may be noted in the reports under consideration, some measures are motivated by a genuine need to selflessly serve the society in general areas which are not significantly impacted by the companies, e.g. planting trees, protecting the disappearing fauna and flora, cleaning water areas and their surroundings (small ponds, creeks, rivers), and more. However, they are much less numerous than activities taken in the context of direct drivers of corporate competitiveness. In their reports, most of the companies considered declare a further need to take social responsibility at the organizational and innovativeness level which, so far, make the smallest contribution to the implemented sustainable development measures.

Note also that, as illustrated by the example of Hortimex Plus, a Polish company, the leadership in CSR cannot be attributed to the financial standing. This is contrary to a common belief, often found in the literature, that compliance with CSR requirements means high financial expenditure and thus can be afforded only by international corporations. Hortimex Plus provides a good example and an incentive for other Polish food companies to take sustainable development measures.

REFERENCES

- Adamczyk, J., Nitkiewicz, T. (2007). Programowanie zrównoważonego rozwoju przedsiębiorstw. Warszawa: PWE.
- Baza Raportów Społecznych (2017). Retrieved April 17th 2017 from: www.raportyspoleczne.pl/biblioteka-raportow/.
- Jerzemowska, M. (2004). Analiza ekonomiczna w przedsiębiorstwie. Warszawa: PWE.
- Kochalski, C. (2016). Spojrzenie controllingowe i finansowe na kwestie ekologiczne w przedsiębiorstwie. In: C. Kochalski (Ed.), *Zielony controlling i finanse. Podstawy teoretyczne*. Warszawa: Wyd. C.H.Beck.
- Kronenberg, J., Bergier, T. (Eds.). (2010). *Wyzwania zrównoważonego rozwoju w Polsce*. Kraków: Fundacja Sendzimira.
- Monitor Polski B, DZ.U.RP (2000–2012).
- Piskalski, G. (2015). Corporate Social Responsibility in the Polish Reality. Theory vs. Practice. Warszawa: Centrum CSR.PL Foundation.
- Porter, M. E., Kramer, M. R. (2006). The Link Between Competitive Advantage and Corporate Social Responsibility. *Harv. Bus. Rev.*, 84(1–2), 78–92.
- Poskrobko, B. (Ed.). (2007). *Towards the theory of sustainable development*. Białystok-Warszawa: Białystok School of Economics.
- Rankin, A., Gray, A. W., Boehlje, M. D., Alexander, C. (2011). Sustainability Strategies in U.S. Agribusiness: Understanding Key Drivers, Objectives, and Actions. *Int. Food Agribus. Manag. Rev.*, 14(4), 1–19.
- Rogall, H. (2012). *Nachhaltige Ökonomie. Ökonomische Theorie und Praxis einer Nachhaltigen Entwicklung*. Marburg: Metropolis.
- Ross, R. B., Pandey, V., Ross, K. L. (2015). Sustainability and Strategy in U.S. Agri-Food Firms: An Assessment of Current Practices. *Int. Food Agribus. Manag. Rev.*, 18(1), 17–48.
- Stawicka, E. (2011). Agrobiznes a społeczna odpowiedzialność. *Rocz. Nauk. SERiA*, XIII(5), 66–69.
- Stawicka, E. (2012). Praktyka społecznej odpowiedzialności w przedsiębiorstwach agrobiznesu. *Rocz. Nauk. SERiA*, XIV(1), 478–482.
- Wołoszyn, J., Stawicka, E., Ratajczak, M. (2012). *Społeczna odpowiedzialność małych i średnich przedsiębiorstw agrobiznesu z obszarów wiejskich*. Warszawa: Wyd. SGGW.

SPOŁECZNA ODPOWIEDZIALNOŚĆ LIDERÓW PRZEMYSŁU SPOŻYWCZEGO W POLSCE

Streszczenie. Celem artykułu jest ocena działań przedsiębiorstw przemysłu spożywczego na rzecz zrównoważonego rozwoju. W artykule analizowano zakres inicjatyw i programów podejmowanych przez przedsiębiorstwa sporządzające raporty społecznej odpowiedzialności (Corporate Social Responsibility, CSR). Wskazano na znaczenie przedsiębiorstw przemysłu spożywczego w raportowaniu odpowiedzialności społecznej w Polsce. W artykule zastosowano metodę jakościową, polegającą na sumatywnej analizie treści raportów przedsiębiorstw przemysłu spożywczego. Wskazano, że raporty są w większości sporządzane przez liderów rynku należących do międzynarodowych korporacji. Wśród nich znalazło się jednak polskie przedsiębiorstwo rodzinne Hortimex Plus Sp. z o.o. Sp. k. Wykazano pozytywną zależność między liczbą realizowanych działań w zakresie odpowiedzialności społecznej a wynikami finansowymi badanych przedsiębiorstw. Badani liderzy podejmują liczne działania na rzecz równowagi rozwoju, wśród których pierwsze miejsce zajmują inicjatywy społeczne, w tym działalność charytatywna i donacja. Na drugim miejscu znajdują się programy i inicjatywy środowiskowe, w tym głównie w zakresie redukcji zużycia wody, nośników energii i surowców. Na trzecim znajdują się działania związane z pracą, w tym głównie z zapewnieniem bezpieczeństwa pracy i benefitów pracowniczych.

Słowa kluczowe: społeczna odpowiedzialność biznesu, raport CSR, przemysł spożywczy, zrównoważony rozwój

Accepted for print – Zaakceptowano do druku: 29.09.2017