
**ANNALS OF THE POLISH ASSOCIATION
OF AGRICULTURAL AND AGRIBUSINESS ECONOMISTS**

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STOWARZYSZENIA EKONOMISTÓW ROLNICTWA I AGROBIZNESU

Received: 22.12.2022
Acceptance: 12.02.2023
Published: 22.03.2023
JEL codes: M14

Annals PAAAE • 2023 • Vol. XXV • No. (1)

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DOI: 10.5604/01.3001.0016.2450

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**CORPORATE SOCIAL RESPONSIBILITY IN THE OPINION
OF MANAGERS OF SMALL AND MEDIUM-SIZED
ENTERPRISES IN THE FOOD INDUSTRY FROM
THE WARMIŃSKO-MAZURSKIE PROVINCE IN POLAND**

Key words: CSR, CSR pyramid, SMEs, values, stakeholders

ABSTRACT. The aim of this article is to present the assumptions underlying the corporate social responsibility concept, and to evaluate its perception by managers of small and medium-sized enterprises in the food industry in the Warmińsko-Mazurskie Province in Poland. Contemporary managers face the challenges arising from operating in an unpredictable and high volatile environment. Changes are often revolutionary in character, creating completely new conditions for business activities. Corporate social responsibility (CSR) has enriched the world of management with other than economic values. It promotes building a new type of relations with key stakeholders of an organisation. The implementation of actual CSR in an organisation is a difficult, time-consuming and risk-prone process. To a large extent, it depends on the level of awareness of its importance among the managerial staff. The research object consisted of decision-making persons employed in the analysed SMEs. The study was conducted in 2019 and in 2022, using a customised survey. The companies included in the survey focus on internal stakeholders, where the activities undertaken are mostly proactive in character. Regarding external stakeholders, such activities do not typically go beyond the legal norms. Most of the CSR-related activities tend to have an informal character. The importance of socially responsible values according to the surveyed managers working in the food industry is higher than the average value assigned by the sector of small and medium-sized enterprises.

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INTRODUCTION

Over the past few decades, the economy has gone through the post-industrial era, characterised by the dominance of knowledge and provision of services alongside progressing automation of routine work. Leading companies in nearly all sectors are able to develop new models of business, while many companies struggle due to the lack of flexibility, low level of the staff's dedication, increasing complexity of the environment, and disturbances in process of the implementation of changes [Pasmore et. al. 2019]. Competition, its intensity, character and applied instruments undergo changes. There is a growing number of aware consumers, whose decisions are based on several criteria and the price is no longer most important. They become involved and engaged, often *pro public bono*, in social activism, through which they shape the main current in the public and media discourse. Social media play an increasingly important role in shaping acceptable behaviours [Siemiński et. al. 2020]. In the context of the above transformations and some recent developments and events in the world, such as climate change, the Covid-19 pandemic, war in Ukraine, recurring financial crises, transformations in the power generation industry, growing interest displayed by investors as well as the pressure from stakeholders and non-governmental organisations, companies are more willing to adopt an approach based on corporate social responsibility [Britel, Cherkaoui 2022, Zhang et. al. 2022].

The available literature focuses on description of CSR performance in large business entities, where such measures are often of a formal nature, carried out in separate CSR units [e.g. Russo, Perrini 2010, Vázquez-Carrasco, López-Pérez 2013, Soundararajan et al. 2017, Britel, Cherkaoui 2022]. Meanwhile, small and medium-sized enterprises are the prevalent form of business entities in most countries around the world. In 2016, 99.8% of companies in the EU were classified as small ones. They generated 67% of work places in the non-finance sector, and were responsible for 57% of added value [Cantele, Zardini 2020]. In 2019, the share of SMEs in the GDP generated in Poland reached 49.6% [Skowrońska, Tarnawa 2022]. This notwithstanding, publications on CSR in SMEs are relatively few.

The objective of this article is to present the assumptions underlying corporate social responsibility, and to evaluate the awareness of this concept among managers of small and medium-sized enterprises in the food industry in the Warmińsko-Mazurskie Province in Poland.

LITERATURE REVIEW

Corporate social responsibility refers to the formulation and implementation of social goals and programmes, and to the integration of ethical sensitivity in all decision-making processes, policies and actions [Carroll 1991]. CSR is generally perceived as a complex set of policies and practices which are integrated with the actions and decision-making processes of a company, embracing issues related to business ethics, local society and environmental protection, human rights and the rights of employees and consumers [Koh et al. 2022].

The public awareness of social responsibility of any undertaken business activity is a relatively recent development, although its historical roots can be sought in the Roman Empire [Chaffee 2017] and even in ancient Greece [Hetzner 1987]. In the past few decades, the firm's responsibility to the society has become a subject of social debate but has been developing in a variety of ways. Differences occur in the scope of the CSR notion, its origin, development pathways, character of the engagement of stakeholders and in the institutional aspects (regulations, cultural and cognitive questions) [Yevdokimova et. al. 2018]. Elisabet Garriga and Domènec Melé [2004] drew attention to the multitude of CSR theories and classified them into four major groups:

1. Instrumental theories, focusing on economic factors.
2. Political theories, concentrating on the social power of corporations and a responsible use of this power.
3. Integrative theories, demonstrating that corporations should be socially integrated.
4. Ethical theories implicating that relationships between corporations and the society are based on ethical values, and social responsibility is seen as a corporation's ethical responsibility.

Archie B. Carroll [1979, p. 499] claimed that „for a definition of social responsibility to fully address the entire range of obligations business has to society, it must embody the economic, legal, ethical, and discretionary categories of business performance”. [Carroll 1979, p. 499]. In later years, this model was further developed by the researcher and closed in a pyramid of Corporate Social Responsibility, where the following categories of responsibilities were distinguished: economic, legal, ethical and philanthropic ones [Carroll 2016]. The economic dimension is historically conditioned, the profit motive is the primary incentive for entrepreneurs, and is profit is understood as a bonus for the risk taken. Legal responsibility concerns the expected compliance of business activity with the laws and regulations. In connection with the first dimension, organisations are expected to pursue their economic targets within the framework of the law [Da Silva Junior et al. 2022]. If an enterprise does not generate profit, it will not survive; however, if it is unable to be profitable while abiding to the law and, in a broader perspective, to the

ethical code, is the existence of such an organisation justifiable from the viewpoint of the society [Baden 2016]? Ethical responsibilities embrace standards, norms, stakeholders' expectations, which they consider as fair or just ones. Some of the ethical expectations are that firms will respond to the spirit rather than to the letter of the law. Ethical responsibilities encompass these actions, standards, policies and practices that are expected or prohibited even though they are not legally regulated. Ethical norms can be more restrictive than legal norms and, in a sense, they precede the law [Carroll 2016]. The philanthropic level obliges organisations to provide examples of actions concordant with being a good citizen, by contributing time, effort and resources where they are needed [Carroll 2016]. Philanthropy is an altruistic action, without expecting reciprocity although it can pursue such goals as the improvement of a firm's image [Halme, Laurila 2009].

Results of the study conducted by Denise Baden indicate the increasing role of ethical factors in managerial decisions. This illustrates a change in the attitudes with time, and the growing pressure by stakeholders. For an enterprise to obtain a licence to conduct business and be trustworthy, also in the distribution of rare natural resources and valuable human force, it must first and foremost accept its ethical responsibility not to cause harm and to adjust to ethical norms and societal expectations [Baden 2016].

Regardless of whether CSR is seen as an ethical stance or a business strategy, stakeholders are always in its centre. The notion of stakeholders calls to question the traditional borders between the private and public space. According to Archie B. Carroll [1991], the concept of stakeholders embodies societal responsibility, defining specific groups or persons that an organisation needs to take into consideration in its CSR orientation. The main idea behind the stakeholder theory is that enterprises should create value for all its stakeholders – those who can influence the attainment of the organisation's goals (broad definition) or those whose support is indispensable for the organisation's existence (narrow definition) [Dmytriyev et. al. 2021]. Typically, the firm's list of stakeholders embraces customers, suppliers, investors, employees and local communities or any of these groups or persons (they do not have to be natural persons) who can affect the firm's actions (or be affected by such actions) [Shah, Guild 2022].

The stakeholder theory assumes that enterprises can be understood as a set of relationships between stakeholders. Shareholders' interests should not be given primacy over interests of stakeholders. Thus, in the light of the stakeholder theory, one of the basic tasks of managers is to generate mutual values for various stakeholders, rather than concentrate on compromises [Wan Saiful 2006]. Business and social objectives are not mutually exclusive and can be achieved through strategic CSR [Siemiński 2020]. Thus, organisations can be perceived as political arenas in the constant fight for power, ideology and interests, while CSR actions are identified with the consensus being negotiated. This can be considered as paradoxical because CSR is presented as harmoniously coupled

goals of stakeholders, whereas these goals are often not complementary; in fact, they can be incompatible and contradictory [González-González et al. 2019]. In reality, reaching a consensus among stakeholders may prove difficult for a company. Stakeholders may have different needs and expectations [Camilleri 2021]. The stakeholder theory is an operational theory, which enables firms to identify, develop and also evaluate their strategies. Identification and negotiation with stakeholders is the best way to develop an organisation. Once again, an organisation turns into a centre where the expectations, stakes and interests are analysed, regardless of whether they are convergent or divergent [Bonnafous-Boucher, Rendtorff 2016]. From the point of view of an organisation, the most important issue is to maintain the balance when trying to achieve the strategic goals [Mazur-Wierzbicka 2012] and to create appropriate communication channels to serve undertaken actions [Żychlewicz, 2015].

The stakeholder theory leads to a change in the perspective for studying organisations, by including new factors in the management process, such as a growing number of global, private and public organisations, emergence of new types of organisations, e.g. hybrid ones, and the importance of questions concerning coordination between organisations, agreements, regulations and negotiations [Bonnafous-Boucher, Rendtorff 2016].

The social responsibility of business can be successfully implemented and attain a realistic character only when it is pursued in a purposeful and planned manner [Krzysztofek 2017]. The key component is to become aware of social responsibility, its role and meaning in the functioning of organisations, among internal stakeholders, especially the employees, and external stakeholders [Żychlewicz 2015]. Corporate social responsibility treated as an organisation's strategy is not just a fashionable trend, but it is essential for securing a stable competitive advantage of the organisation [Sikora 2019].

MATERIAL AND METHODS

The main objective of this article is to present the assumptions of corporate social responsibility and to evaluate its perception by managers of small and medium-sized production enterprises from the food industry sector in the Warmińsko-Mazurskie Province. The choice of this sector was dictated by the role it plays in this province. The food manufacturing sector is one of the key industries in this province and has been indicated as such in the Regional Operational Programme of Warmia and Mazury. The research subject consisted of micro-, small and medium-sized food manufacturing and processing enterprises located in the Warmińsko-Mazurskie Province. According to Statistics Poland data, there were 584 such companies operating in this province in 2021. 93 correctly completed questionnaires were returned in our study, which corresponded to 15.9% of the population. Accordingly, this study should be treated as a diagnostic survey.

Quantitative methods were employed in our study. The adopted research procedure consisted of a survey study and contact with entrepreneurs using the CASI (Computer-Assisted Self-administered Interviewing) application. Data were collected with the help of the key informant technique, which is consistent with previous studies [Liu et al. 2010]. The choice of managers as respondents was substantiated by the fact that they have knowledge in the field of corporate social responsibility owing to their managerial position in the firm.

The study followed a two-stage procedure. A pilot study was carried out in 2019, and was addressed to 5 purposefully selected business entities. Having verified the research tool, a proper study was completed in 2022. The delay was due to the Covid-19 turbulences. Considering the systematic error of the method (CMB), the Brewer sample division method [Brewer 2006] was used to create the questionnaire. This approach was assumed in order to eliminate CMB by using one sample of respondents to assess the independent variable and the other one to measure the dependent variable. The following step was composed of running the Cronbach's alpha, Kaiser-Meyer-Olkin and Bartlett tests (Table 1).

Table 1. Results of the tests

Alfa Cronbacha	Testy Kaisera-Mayera-Olkina	Test Bartletta
0.899	0.782	856.472*

* $p < 0.000$

Source: own calculation based on the research results

The Cronbach's alpha and Kaiser-Meyer-Olkin test results confirmed the reliability of the applied research tool. The factors selected for the study were mutually correlated. This, however, was due to the fact that they concerned the same phenomenon. On the other hand, the purpose of this study was to identify their presence rather than a relationship between them, and to evaluate them in the context of their effect on the social responsibility of actions pursued by enterprises.

In order to determine the characteristics of CSR activities carried out in SMEs, a research questionnaire designed for this study was used. It made it possible to describe three areas: relationships of an organisation with internal stakeholders, its relationships with external stakeholders, and the perception of socially responsible activities. The questionnaire consisted of predefined closed questions. A five-point Likert scale was used to determine the intensity of a given phenomenon. The responses were unambiguous, i.e. no more than one answer to a question was allowed. Results of cultural studies on the conditions underlying social responsibility in micro-, small and medium-sized enterprises completed by Marek Siemiński [2020] served as the benchmark.

RESEARCH RESULTS

The area of the perception of socially responsible behaviours identified the position of CSR in the awareness of the respondents and its role in the daily management practice. Based on this factor, two extreme approaches to CSR in each of the identified areas were determined – reactive and pro-active. Activities in the sphere of reactive CSR are performed when the obtained result is within the range of 1 to 2.5 points, while proactive CSR activities are identified when the score exceeds 3.5 points. The area between these two ranges is occupied by sustainable CSR, hence no activity can assume characteristics of the two extreme forms at the same time.

While the analysed indicators achieved higher values in the food industry than for all SMEs, none of the indicators exceeded the threshold set for proactive CSR even though some of the indicator components did so. The highest value was achieved by the indicator of the perception of internal stakeholders (3.44), which means that the analysed enterprises undertake activities surpassing the minimum requirements stipulated in the law (Table 2). One of the key parameters describing the quality of relationships in the organisation and its approach to its personnel is the rate of workforce turnover. In the food industry, this parameter reached 3.8 points, which is slightly higher than obtained by all SMEs, but falls in the sphere of proactive behaviour. Good relationships and the role of cooperation in the analysed firms are confirmed by the support that new employees can count on from their more experienced colleagues (4.24). The value of this factor is higher by as much as 22% relative to the indicator of the perception of internal stakeholders in the food industry, and by 20% relative to SMEs. In micro-, small but also in medium-sized enterprises, an individual employee plays a key role in ensuring the effective work of all the staff, and the weakest link can be the cause of a failure. Relationships between employees in a company are typically direct in nature, and the basis for success is independence and competence of the staff. The factor denoting the development of employees' competences also falls in the active sphere. Issues related to standards of behaviour are the closest to the legal regulations (2.68, less by 22.1% than the value achieved by the food industry for this dimension, and by 20.2% than for SMEs), which means that most activities are not codified, for example in ethics codes. The quality of relationships is often determined by the attitude of the company's owner, and such a situation should be considered as typical of SMEs, which is confirmed by results of other studies [Russo, Perrini 2010, Hsu, Cheng 2012, Vázquez-Carrasco, López-Pérez 2013, Spence 2014, Soundararajan et al. 2018, Cantele, Siemiński 2020, Zardini 2020]. This conclusion is also verified by the character of incentive schemes, which according to the respondents.

The relationships with external stakeholders for the SMEs in the food industry are assessed as being on a sustainable level (2.84), but the distribution of values assigned to particular components is not even. The key role in the success of an organisation is played

Table 2. Identification of the perception of CSR – comparative analysis

Specification	SMEs – bench- mark [points]	Food industry			
		points	change relative to		
			MSP factor [%]	MSP indicator [%]	sector's indicator [%]
Perception of internal stakeholders					
Standard of behaviour	2.56	2.68	4.7	-20.2	-22.1
Rate of employee turnover	3.68	3.80	3.3	13.1	10.5
Character of the incentive scheme	2.80	2.92	4.3	-13.1	-15.1
Support to new employees	4.20	4.24	1.0	26.2	23.3
Development of employees	3.52	3.56	1.1	6.0	3.5
Indicator	3.36	3.44	2.4	2.4	-
Perception of external stakeholders					
Response to a difficult situation	3.64	3.88	6.6	42.6	36.6
Problems during negotiations with customers	3.60	3.68	2.2	35.3	29.6
Cooperation with local government	2.68	2.68	0.0	-1.5	-5.6
Relations with suppliers	2.40	2.60	8.3	-4.4	-8.5
Relations with customers	2.32	2.44	5.2	-10.3	-14.1
Relations with competitors	2.28	2.40	5.3	-11.8	-15.5
Relations with the firm's stakeholders	2.60	2.40	-7.7	-11.8	-15.5
Relations with the natural environment	2.32	2.64	13.8	-2.9	-7.0
Indicator	2.72	2.84	4.4	4.4	-
Perception of socially responsible behaviours					
Communication and marketing process	2.32	2.36	1.7	-22.4	-26.3
Ethical standards	3.24	3.44	6.2	13.2	7.5
Inviolability of ethical standards	3.60	3.76	4.4	23.7	17.5
Ethics as a value for customers	3.40	3.60	5.9	18.4	12.5
Importance of social responsibility	3.48	3.68	5.7	21.1	15.0
Financing social initiatives	2.72	2.96	8.8	-2.6	-7.5
Non-financial support of social initiatives	2.60	2.68	3.1	-11.8	-16.3
Indicator	3.04	3.20	5.3	5.3	-

Source: own calculation based on SMEs benchmark [Siemiński 2020]

by customers, even though relationships of an organisation with its clients are not based on codified sets of rules (2.44, -14.1% and -10.3%); nevertheless, when problems occur during negotiations (3.68, 35.3% and 29.6%) or in difficult situations (3.88, 36.6% and 42.6%) proactive behaviour is stimulated. With respect to other stakeholders, companies undertake activities which tend to have a reactive character. This means that managers will respond dynamically to ongoing developments, adjusting their activities to the current conditions. They will generally arrive at *ad hoc* solutions, not going beyond legal norms.

The final dimension analysed is connected with the perception of socially responsible behaviours. Three of the defined measures exceed the threshold of active CSR, namely perception of ethical standards in daily life of a company (3.76, 17.5%, 23.7%), the belief that violation of ethical standards will be met with a negative response of the market (3.68, 15.0%, 21.1%), and the meaning of socially responsible activities seen through the prism of creating conditions for the long-term development of the company (3.6, 12.5%, 18.4%). In the respondents' opinion, customers' expectations are shifting towards higher ethical standards (3.44, 7.5%, 13.2%). A conclusion can therefore be drawn that respondents at least declare they are aware of the important role of ethical standards in the decisions they make and resulting actions; customers and a threat of their negative reactions are a significant pro-change factor, which intensifies the company's efforts to engage in socially responsible activities. However, studies around the world show that the threat of customers boycotting SMEs is actually small [e.g. Jenkins 2006, Fitjar 2011]. Locally, enterprises are known but 'invisible' to customers, media or broadly understood stakeholders. Only one measure in the sphere of the perception of social responsibility was diagnosed below the reactive CSR. The role of ethical standards in the process of communication and marketing was evaluated at 2.36 (-26.3%, -22.4%), which means that companies in the food industry in this area will be guided by the binding legal regulations.

DISCUSSION

The results obtained in this study and reported in the article are confirmed by other studies conducted among managers in Poland. The study by Magdalena Wysocka [2017] in the Warmińsko-Mazurskie Province did not yield optimistic results. The awareness of CSR among the managers was low. In another study, by Maja Żychlewicz [2015], a much higher level of the awareness of the corporate social responsibility concept was detected, although it was considered by managers mainly through the prism of public relations, and the actual activities did not go beyond the legal regulations. Ewa Stawicka [2014] demonstrated a growing interest in CSR among managers of Polish SMEs, although again the main motivation behind the implementation of CSR measures was the company's image. The study reported by Wojciech Leoński [2015] indicated that the key areas of

CSR shown by entrepreneurs were relations with consumers and employees as well as the organization of work. According to managers of SMEs, the least significant elements of CSR were social involvement and care of the natural environment. Conclusions from the study by Maciej Zastempowski and Szymon Cyfert [2021] suggest that the perception of CSR is gaining a more practical angle, and the measures implemented for the sake of social responsibility improve chances of SMEs to implement innovative products and processes, which may further increase the motivation of company owners and managers to develop competences in the scope of CSR.

SUMMARY

The review of the literature indicates the growing social awareness and, in consequence, pressure on organisations, which must change the perspective of identifying their role and position in the complex economic system in order to retain the legitimacy of their functioning in that system. In order to achieve the goals set by company owners, managers must identify and at least partly take into account also the objectives reported by the most important stakeholders.

The average value of the indicator of the perception of corporate social responsibility by the sample of managers of small and medium-sized production firms in the food industry sector, located in Warmia and Mazury, was within the range assigned to sustainable CSR (3.16) and was slightly above the average scored by MSEs (3.04). This means that activities undertaken by the companies included in the study will be characterized by the adherence to the legal framework in which they operate, and in some aspects may go beyond these legal regulations. In general, the respondents point to an important role of ethical standards in processes carried out in their companies, although it seems to be a declarative attitude, as the description of their approach to stakeholders indicates that their relations are based mainly on the codified law and hardly ever go beyond it. Because of their nature, SMEs focus on internal stakeholders. Direct, close relations mean that bonds forming between internal stakeholders and a given company and its owners assume a personal character. A relatively small penalty for non-compliance with ethical standards does not build much pressure to engage large amounts of resources in the performance of CSR. Most of the activities in this sphere are not systemised, formalised or expressed in internal codes of ethical conduct. Such circumstances mean that the motivation and activities related to CSR in small and medium-sized enterprises are typically different from those in large corporations. In the former groups of businesses, the main incentive comes from a company owner and their needs, and not from the fear of possible response of the company's environment, to which such small firms often remain "invisible".

The study presented in this paper brings about theoretical implications by showing the role of CSR activities in the daily operation of the analysed firms, helping them to fill in the gap in the knowledge about the current situation. The research results cited in the literature review revealed that the socially responsible activities carried out in Polish companies, especially in SMEs, were mainly of a public relations character. However, this study has shown that socially responsible values in the analysed companies are becoming an element of the daily management practice, especially in these areas which – according to the managers – are of key importance for the success of the companies they manage.

The authors of this article are aware of certain limitations in their study. The main ones are the relatively small research sample and the research area limited to the Warmińsko-Mazurskie Province in Poland. Future studies should be expanded to include companies located in other parts of Poland, also taking into consideration the cultural factor. As demonstrated by Marek Siemiński [2020], corporate culture has an effect on the success of CSR implementation and its genuine rather than PR-related nature. The study and literature review reported in this article revealed another interesting aspect, namely the problem of SMEs being ‘invisible, and how it influences the CSR activities undertaken by such business entities.

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SPOŁECZNA ODPOWIEDZIALNOŚĆ BIZNESU W OPINII MENADŻERÓW MAŁYCH I ŚREDNICH PRZEDSIĘBIORSTW BRANŻY SPOŻYWCZEJ WOJEWÓDZTWA WARMIŃSKO-MAZURSKIEGO

Słowa kluczowe: CSR, piramida CSR, MSP, wartości, interesariusze

ABSTRAKT. Celem artykułu jest prezentacja założeń społecznej odpowiedzialności biznesu oraz ocena jej postrzegania przez menadżerów małych i średnich przedsiębiorstw produkcyjnych branży spożywczej województwa warmińsko-mazurskiego. Współcześnie menadżerowie mierzą się z wyzwaniami związanymi z funkcjonowaniem w nieprzewidywalnym i wysoce zmiennym otoczeniu. Zmiany mają często rewolucyjny charakter, kreują całkowicie nowe warunki działania. Społeczna odpowiedzialność biznesu (CSR) wprowadziła w świat zarządzania wartości inne niż tylko ekonomiczne – promuje budowę nowego typu relacji z kluczowymi interesariuszami organizacji. Proces wdrożenia realnego CSR w organizacji jest jednak procesem trudnym, czasochłonnym i narażonym na wiele niebezpieczeństw. W dużej mierze zależy od poziomu świadomości jego znaczenia wśród kadry zarządzającej. Podmiotem badania były osoby decyzyjne w badanych MSP. Badania przeprowadzono w latach 2019 i 2022, z wykorzystaniem autorskiego kwestionariusza badawczego. Badane przedsiębiorstwa w głównej mierze koncentrują się na interesariuszach wewnętrznych, gdzie podejmowane działania mają proaktywny charakter. W odniesieniu do interesariuszy zewnętrznych działania raczej nie wykraczają poza normy prawne. Większość wykazanych działań w zakresie CSR ma charakter nieformalny. Znaczenie wartości społecznie odpowiedzialnych dla badanych przedsiębiorstw branży spożywczej jest wyższe niż średnia dla sektora MSP.

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Proposed citation of the article:

Siemiński Marek. 2023. Corporate Social Responsibility in the opinion of managers of small and medium-sized enterprises in the food industry from the Warmińsko-Mazurskie Province in Poland. *Annals PAAAE XXV* (1): 235-249.