

ZN WSH Zarządzanie 2018 (3), s. 229-249

Artykuł przeglądowy
Review Article

Data wpływu/Received: 28.02.2018

Data recenzji/Accepted: 6.04.2018/7.04.2018

Data publikacji/Published: 30.09.2018

Źródła finansowania publikacji: środki własne

DOI: 10.5604/01.3001.0013.0064

Authors' Contribution:

(A) Study Design (projekt badania)

(B) Data Collection (zbieranie danych)

(C) Statistical Analysis (analiza statystyczna)

(D) Data Interpretation (interpretacja danych)

(E) Manuscript Preparation (redagowanie opracowania)

(F) Literature Search (badania literaturowe)

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**REPORTING OF SOCIAL INDICATORS
IN THE PERIOD OF 2012-2017 ILLUSTRATED WITH
AN EXAMPLE OF SELECTED POLISH COMPANIES
FROM THE BREWING INDUSTRY**

**RAPORTOWANIE WSKAŹNIKÓW SPOŁECZNYCH
W LATACH 2012-2017 NA PRZYKŁADZIE
WYBRANYCH POLSKICH SPÓŁEK BRANŻY
PIWOWARSKIEJ**

Abstract: The main research goal of this study is to analyze the degree of implementation of the GRI guidelines in key enterprises from the brewing industry in Poland.

In the theoretical part of the work, using the desk research technique, key aspects of the concept of Corporate Social Responsibility and selected guidelines for social reporting were brought closer. This became the basis for the next part of the work, which is the empirical part containing the presentation of the degree of application of the CSR concept in key entities of the Polish brewing industry.

Keywords: brewing industry, ethics, enterprise, corporate social responsibility, GRI indicators

Streszczenie: Głównym celem badawczym niniejszego opracowania jest analiza stopnia implementacji wytycznych GRI w kluczowych polskich przedsiębiorstwach z branży piwowarskiej. W części teoretycznej pracy, przy wykorzystaniu techniki *desk research*, przybliżono kluczowe aspekty koncepcji Społecznej Odpowiedzialności Biznesu oraz wybrane wytyczne dotyczące raportowania społecznego. Stało się to podstawą do kolejnej części pracy, jaką jest część empiryczna zawierająca przedstawienie stopnia zastosowania koncepcji CSR w kluczowych podmiotach polskiej branży piwowarskiej.

Słowa kluczowe: branża piwowarska, etyka, przedsiębiorstwo, społeczna odpowiedzialność biznesu, wskaźniki GRI

Introduction

Enterprises functioning in the economic space are more and more often using new concepts to emphasise their position on the market and to create competitive advantage. We can observe an increased importance of building lasting relations with the environment as a consequence of acquisition of profit and development of companies. The changing attitudes in terms of management resulted in the creation of the concept of ethical management, focusing on the responsibility of business entities for the space in which they operate, among others, the sphere of the natural environment, the broadly understood social or patronage aspect. Such a perception of management along with the increasing lack of respect for standards initiated by the technological revolution, and then by the phenomenon of globalisation, led to the development of the concept of Corporate Social Responsibility.

The rich body of literature-based knowledge is not clearly reflected in the actual representation of the broadly understood ethical dimension of management. As a consequence, this paper is an examination of the diverse definitions of the concept of Corporate Social Responsibility, as well as the guidelines and indicators used to describe the impact of business entities on the environment.

The purpose of the article is to present the key experiences of Polish companies from the brewing industry in reporting environmental indicators prepared according to the guidelines of the Global Reporting Initiative.

The article uses analysis of the content of corporate social responsibility reports

drawn up by companies. The research results indicate that all three key companies from the brewing industry have been preparing CSR reports for years. The recently published summaries were prepared according to the GRI G4 guidelines in their core version. The main components of the presented reports are indicators from the G-EN and G-SO group, related to respect for the environment and the society. However, the diversity of reporting periods indicated in the examined entities does not allow for clearly comparing the data.

1. The concept of Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a concept intended to take account social interests, protection of the natural environment, as well as creation of responsible relations with broadly understood stakeholders in the company strategy¹. This approach indicates that the entrepreneur is characterised by a responsible business attitude if he behaves ethically not only in the area of legal formalities but, above all, he creates ethical relations with the close and remote environment in which his enterprise operates².

One of the oldest literature titles related to the concept of CSR is "The Social Responsibilities of Businessman" written by H. Bowen (1957). Bowen defined CSR as an entrepreneur's undertaking to conduct policy, make decisions and follow such lines of action that are desired as the goals and values of our society³.

In the opinion of P. F. Drucker (1999), "every business organisation bears full responsibility for its impact on the local community and the society in which it operates"⁴.

The distinctness of definitions presented in literature is presented in Table 1.

¹ A. Zachorowska, M. Płonka, *Effect of the European Union Environmental Requirements on Investment Strategies of Polish Enterprises*, Economic Challenges II, Miskolc 2007, p. 492; M. Daszkiewicz, *Budowanie relacji z otoczeniem – biznes wobec społecznej odpowiedzialności*, [in:] *Wybrane aspekty zarządzania*, (scientific ed. M. Przybyła). Indygo Zahir Media Publishing House, Wrocław 2009, p. 205-222.

² Ł. Makuch, *Normy i standardy społecznej odpowiedzialności biznesu (CSR). Przewodnik po kluczowych standardach społecznej odpowiedzialności biznesu oraz relacjach i współzależnościach pomiędzy nimi zachodzących*, Teacher Education School of the Society for the Popularisation of Knowledge, Warsaw 2011, p. 24; A. Pabian, *Działalność promocyjna w koncepcji sustainability*, "Marketing i Rynek" 2013, nr 8, p. 12.

³ H. Bowen, *The Social Responsibilities of Businessman*, Harper, New York 1953, p. 6.

⁴ P.F. Drucker, *Społeczeństwo pokapitalistyczne*, PWN Publishing House, Warsaw 1999, p. 87.

Table 1. The aspect of the concept of Corporate Social Responsibility

Tabela 1. Aspekt koncepcji Społecznej Odpowiedzialności Biznesu

Author	Year	Proposed definition
J. McGuire	1963	The idea of social responsibility assumes that a corporation has not only economic and legal responsibilities, but also certain obligations towards the society that go beyond these responsibilities.
K. Davis	1973	The company taking into account and responding to issues exceeding the narrow economic, technical and legal requirements towards it (...) to achieve social benefits other than the traditional economic profits that the company seeks.
S.P. Sethi	1975	CSR consists in raising corporate behaviours to a level, where they correspond to the dominant social standards, values and expectations.
K. Davis, R. Blomstrom	1975	CSR consists in obligations of the managerial staff to take actions aimed at protection and improvement of both the society's welfare and the organisation's interest
A.B. Carroll	1979	Corporate social responsibility covers economic, legal, ethical, and discretionary expectations of the society towards the organisation at a given time.
W.C. Frederick	1978	Social responsiveness of business is the corporation's capacity to respond to social pressure, a literal act of reaction; or to adopt a reactive attitude in general.
D.J. Wood	1991	Corporate social responsibility is a configuration of social responsibility principles, social responsiveness processes, as well as policies, programmes and visible results associated with the company's social relations, adopted in the business organisation.
D.J. Brown, P.A. Dacin	1997	The social outlook on CSR corresponds to the company's status and activities with regard to fulfilment of obligations towards the society.
M. McIntosh, A. Mohan	1998	A socially responsible business applies to the relations between companies and the society – both the local community that surrounds the business and whose members interact with the company's employees, as well as a broader community covering the whole world, which affects companies by means of their products, supply chain, distributor networks, advertisements, etc.
I. Maignan, O. C. Ferrell, G.T.M. Hult	1999	A socially responsible business means the extent to which the company undertakes economic, legal, ethical, and discretionary obligations imposed thereon by the parties involved in its activities.
European Commission	2001	Corporate social responsibility is understood as a concept in which the company voluntarily considers social and environmental aspects while carrying out commercial activities and in contacts with stakeholders.
W. Gasparski, A. Lewicka- Starzlecka, B. Rok, G. Szulczewski	2003	Social responsibility is an effective strategy in a company, which contributes to the growth of competitiveness of a given company, building reputation and, at the same time, shaping favourable conditions for the social and economic development.
O. Bazzichi	2003	Corporate social responsibility is a voluntary connection of social and economic matters in commercial operations and in relations with stakeholders, which are employees, customers, suppliers, the community in which the company operates, as well as the government and the media.

T. Wołowiec	2004	Social responsibility is understood as a philosophy of running business operations, taking account of building lasting, transparent relations with all the parties concerned. In his opinion, implement the CSR principle leads to building the strategy of competitive advantage based on provision of a permanent value both for shareholders as well as for other partners – stakeholders.
World Business Council for Sustainable Development	2004	CSR is the continuous undertaking of the business to behave ethically and to act for the benefit of economic development while simultaneously aiming at improving the quality of life of employees and their families, the local community and the whole society.
ISO 26000	2008	Social responsibility is understood as the organisation's responsibility for the effects of its decisions and actions towards the society and the environment. This responsibility is maintained through transparent and ethical behaviours, which: <ul style="list-style-type: none"> - contribute to sustainable development, health and social welfare; - take account of expectations of stakeholders; - are consistent with the binding law and international standards of conduct; - are integrated throughout the organisation and practiced in its relationships.
A. Paliwoda-Matiolańska	2009	Corporate social responsibility is an effective process of company management that, by responding to identifiable expectations of the company's stakeholders, contributes to the growth of its competitiveness, ensuring its stability and sustainable development, and at the same time shaping favourable conditions for the economic and social development, creating both social and economic value.
P. Roszkowska	2011	Corporate social responsibility is the voluntary consideration of social interests and dialogue with stakeholders in the company's strategy and operational activities, which allows for making decisions favourable for the business entity and its environment.

Source: prepared by the author, on the basis of J. Stecko, *CSR 1.0 a CSR 2.0 porównanie i analiza pojęć*, „Zeszyty Naukowe Politechniki Rzeszowskiej, Zarządzanie i Marketing”, No. 19 (3/2012), p. 120; A. Paliwoda-Matiolańska, *Odpowiedzialność społeczna w procesie zarządzania przedsiębiorstwem*, C.H. Publishing House. Beck, Warsaw 2009, p. 272; J. Piłacik, *Raportowanie wskaźników środowiskowych według wytycznych Global Reporting Initiative na przykładzie polskich spółek branży energetycznej*, „Scientific Papers of the Wrocław University of Economics” (470) 2017, p. 86; T. Wołowiec, *Spółeczna odpowiedzialność przedsiębiorstwa nową formułą zarządzania*, „Ekonomika i Organizacja Przedsiębiorstw” 2004, No. 3, p. 3; ISO 26000, https://www.pkn.pl/sites/default/files/sites/default/files/imce/files/discovering_iso_26000.pdf [access: 10.02.2018]; O. Bazzichi, *Spółeczna odpowiedzialność przedsiębiorstwa*, „Społeczeństwo” 2003(3), p. 496; World Business Council for Sustainable Development (WBCSD), <http://www.gaea.bg/about-GAEA/corporate-social-responsibility.html> [access: 20.10.2018]; S. Brzeziński, *Zarządzanie przedsiębiorstwem społecznie odpowiedzialnym a globalne procesy integracji. Wybrane zagadnienia*, PWE Publisher, Warsaw 2016, p. 62; K. Davis, R. Blomstrom, *Business and Society: Environment and Responsibility*, McGraw-Hill Inc., 1975; V. Swaen, *Corporate Social Responsibility: Do managers and consumers have the same conception of “doing good”?*, To be presented at the 10th international conference of the Greening of Industry Network June 23-26, Göteborg, Sweden.

The presented CSR definitions share the view of a strong bond between the organisation and the environment. Hence the call for responsible cooperation in the scope of promoting both economic and social interests, while respecting the broadly understood stakeholders⁵.

2. Guidelines concerning social reporting

The development of the concept of Corporate Social Responsibility led to the creation of numerous standards and norms related to presenting information on the organisation's responsibility. The most important guidelines and recommendations for social reporting undoubtedly include:

- *United Nations Global Compact* (UNGC) – containing ten guidelines within the scope of respect for human rights, environment protection, applicable labour standards, and anti-corruption⁶.
- *Sustain Ability Global Reporters Program* (SA 8000 standard), created on the basis of eight detailed preliminary conditions that the organisation needs to meet to be able to fulfil the key (item nine) objective - social responsibility towards the parties involved⁷.
- *Account Ability's AA1000 Standards*, consisting of three sub-standards related to, respectively, relations with stakeholders, stakeholder commitment and verification of undertaken actions⁸.
- *Global Reporting Initiative* (GRI) – G4, containing the underlying principles of non-financial reporting and available indicators⁹.
- *OECD Guidelines for Multinational Enterprises*, including the principles and practices (presented in 11 chapters) of corporate responsibility originating from OECD countries¹⁰.
- *ISO 26000*, a standard systematising knowledge related to corporate social responsibility by means of the practical guide for implementation of the concept¹¹.

According to the Directive 2014/95/EU introduced in 2014, concerning disclosure of non-financial information, certain large units and groups are obliged to publish informa-

⁵ D. Wielgórka, *Environmental Management in the Aspect of Sustainable Development in Micro-, Small-, and Medium-Sized Enterprises*, „Desalination and Water Treatment” 2016, Vol. 57, p. 982.

⁶ 10 *Zasad United Nations Global Compact*, <http://ungc.org.pl/o-nas/obszary-dzialan/> [access: 10.02.2018].

⁷ SA 8000, EY, <http://www.ey.com/pl/pl/services/assurance/fraud-investigation---dispute-services/ey-standardy-etyczne-sa8000> [access: 10.02.2018].

⁸ *Standard AA1000 Narzędzie Społecznej Odpowiedzialności Organizacji*, http://odpowiedzialnybiznes.pl/public/files/standardy_aa1000_przewodnik_csinfo_2011.pdf [access: 10.20.2018].

⁹ G4 Wytyczne dotyczące raportowania, <http://pihrb.org/wp-content/uploads/2016/06/Polish-G4-Part-Two-Final.pdf> [access: 10.02.2018].

¹⁰ *OECD Guidelines for Multinational Enterprises*, <http://www.oecd.org/investment/mne/1903291.pdf> [access: 10.02.2018].

¹¹ *ISO 26000 Guidance on social responsibility*, <https://www.pkn.pl/informacje/2013/09/iso-26000> [access: 10.02.2018].

tion concerning environmental, social and staff-related matters, human rights and anti-corruption¹². The guidelines indicated by Directive 2014/95/EU do not solve issues related to transparency, comparability, as well as credibility of non-financial reporting. This results from inadequate legal regime - companies may limit disclosures related to corporate social responsibility by invoking sensitive data that infringe on a business secret¹³.

The problem of comparability and transparency of financial data may be solved thanks to implementation of global recommendations and guidelines, such as *the Global Reporting Initiative* (GRI), in connection with respecting the guidelines of OECD, UNEP (United Nations Environment Programme) and UNGC (United Nations Global Compact), as part of creation of the G4 guidelines. The most recent GRI guidelines also take account of recommendations of the Earth Charter, the International Finance Corporation (IFC), the International Organisation for Standardization (ISO), and the United Nations Conference on Trade and Development¹⁴. It is estimated that, from 2012-2016, 78% of all reports were prepared according to the GRI reporting standard¹⁵.

3. Brewing industry in Poland

Since the beginning of the development of economic freedom in Poland, the brewing industry has been the most dynamic sector of the economy. It is estimated that, in 1922, Poland had the record number of breweries, namely 243 entities. This number had been gradually decreasing until 2010, when approximately 64 breweries existed on the territory of Poland¹⁶. Since 2011, the number of entities brewing and selling beer has been systematically growing. According to the data of *The Brewers of Europe*, Poland currently has 210 breweries¹⁷.

The described sector is highly dynamic not only in Poland. The Beer Statistics report for Europe, published in 2017, indicates that the largest manufacturers are Germany (94,957hl), followed by the UK (43,734hl) and Poland (41,369hl)¹⁸. The produc-

¹² Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups, <http://eur-lex.europa.eu/legal-content/PL/TXT/HTML/?uri=CELEX:32014L0095&from=PL> [access: 10.02.2018].

¹³ A. Szadzińska, *Przejrzystość i porównywalność informacji niefinansowych w sprawozdawczości spółek w świetle zmian regulacji unijnych*, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, 2015 (396), p. 147-148.

¹⁴ M. Mazurowska, *Analiza porównawcza wytycznych Global Reporting Initiative oraz International Integrated Reporting Comitee*, Studia Oeconomica Posnaniensia 2015, vol. 3, p. 138.

¹⁵ 10 lat raportowania niefinansowego w Polsce, <http://www.csrinfo.org/10-raportowania-niefinansowego-polsce/> [access: 16.02.2018].

¹⁶ M. Maranda, *100 browarów w Polsce i ciągle przybywa*, Festiwalu Birolifilia, Żywiec, <http://www.kierunekspozywczy.pl/arttykul,9076,w-polsce-mozemy-miec-az-600-browarow.html>, [access: 4.02.2018].

¹⁷ The Brewers of Europe, *Poland*, https://www.brewersofeurope.org/site/countries/figures.php?doc_id=687 [access: 4.02.2018].

¹⁸ The Brewers of Europe, *Beer Statistic 2017*, <https://www.brewersofeurope.org/uploads/mycms-files/documents/publications/2017/Statistics-201712-001.pdf>, p. 6 [access: 4.02.2018].

tion volume of beer in Poland within the last 7 years has increased by 13%¹⁹. It is estimated that, throughout Europe, there are currently 8,490 breweries that, over the last year, produced 400,168,000hl of beer in total, employing nearly 2,300,000 people²⁰.

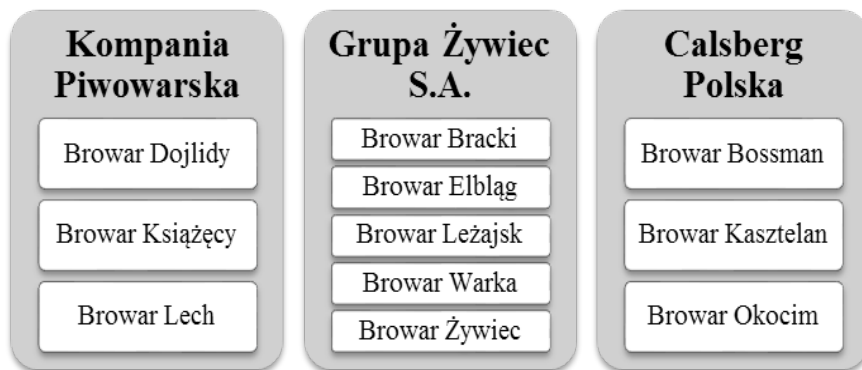
According to the statistics of the State Agency for the Prevention of Alcohol-Related Problems, *beer consumption* per capita in Poland has for several years remained at a stable level, oscillating within the range of 96-98 litres²¹.

Only in 2016, the overall consumption of beer in Poland amounted to 37,903,000 hl, which places us on the fourth place in the European ranking (Germany - 85,532,000 hl, UK 43,731,000 hl, Spain 38,634,000 hl)²². The size of our domestic beer market is proven by the fact that, in 2016, Poland received (due to import) 702,000 hl of beer, mostly from the areas of Europe, while breweries operating in Poland exported, mainly to the EU, 3,279,000 hl²³.

The majority of beer consumption on the Polish market takes place in households (85%), with only 15% being consumption of the HoReCA sector. Similar beer-relater habits in Europe are demonstrated by the inhabitants of Romania and Finland²⁴.

Figure 1. Key brewery groups in Poland

Rysunek 1. Kluczowe grupy piwowskie w Polsce



Source: prepared by the author, on the basis of Kompania Piwowarska <http://www.set.pl/o-nas/browary>, Grupa Żywiec S.A. <http://www.grupazywiec.pl/brewery/arcyksiazecy-browar-w-zywcu/>, Carlsberg Poland <http://www.carlsbergpolska.pl/FIRMA/BROWARY/Pages/default.aspx> [access: 4.02.2018].

¹⁹ Ibidem, p. 7.

²⁰ The Brewers of Europe, <https://www.brewersofeurope.org/site/countries/key-facts-figures.php> [accessed: 4.02.2018].

²¹ Państwowa Agencja Rozwiązywania Problemów Alkoholowych, *Statystyka*, <http://www.parpa.pl/index.php/badania-i-informacje-statystyczne/statystyki> [access: 4.02.2018].

²² The Brewers of Europe, *Beer Statistic 2017...*, p. 8.

²³ The Brewers of Europe, *Poland*, https://www.brewersofeurope.org/site/countries/figures.php?doc_id=687 [access: 4.02.2018].

²⁴ The Brewers of Europe, *Beer Statistic 2017...*, p. 12.

The annual payment of the beer sector under taxes to the budget is at the level of EUR 2,304 million, the majority of which constitutes excise tax (35.95%) and Value Added Tax (31.74%). The weighing, distribution and sale of beer is the driving force for the Polish economy. This sector employs over 10,000 people and constitutes the largest group of products exported from Poland²⁵.

Despite the substantial size of the brewing industry in Poland as well as the reputable position in Europe, this sector is formed on the domestic market mainly by three key entities, namely Kompania Piwowska, Grupa Żywiec S.A., and Carlsberg Poland (Figure 4),

According to the data presented by the breweries, the greatest market share in the settlement year of 2017 was recorded by Kompania Piwowska (34%)*, followed by Grupa Żywiec (31%)* and Carlsberg Poland (20.1%)*.

4. Social reporting in selected Polish companies of the brewing industry in Poland in the period of 2012-2017

In the recent years, the involvement in creation of non-financial reports has significantly increased (table 2). The pioneer in reporting of non-financial data in the Polish brewing industry is Kompania Piwowska, which is publishing a report on social responsibility already for the ninth time²⁶. The effects of operations with regard to CSR and Sustainable Development were appreciated in the form of the „Polityka” weekly awarding it with the Golden Leaf of CSR²⁷, a distinction for Sustainable Development Report in the international competition Green Frog Award, the „Eco Fleet” award in the category of the most environmentally-friendly fleet in the competition of the Polish Vehicle Rental and Leasing Association²⁸, as well as becoming part of the diamond nine of the 11th Ranking of Responsible Companies (with the result of 92 points)²⁹.

²⁵ The Brewers of Europe, *Poland*, https://www.brewersofeurope.org/site/countries/figures.php?doc_id=687 [access: 4.02.2018].

²⁶ Kompania Piwowska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018].

²⁷ Ranking Listki CSR Polityki, <https://www.polityka.pl/tygodnikpolityka/rynek/1702696,1,przyznalismy-zlote-srebrne-i-biale-listki-csr-polityki-2017.read> [access: 14.02.2018].

²⁸ Kompania Piwowska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018].

²⁹ *Ranking Odpowiedzialnych Firm 2017*, <http://rankingodpowiedzialnychfirm.pl/2017/05/xi-rank-ing-odpowiedzialnych-firm-wyniki/> [access: 14.02.2018].

Table 2. List of key entities in the brewing industry preparing CSR reports according to the GRI guidelines in the period of 2013-2017

Tabela 2. Wykaz kluczowych podmiotów branży piwowarskiej sporządzających raporty CSR według wytycznych GRI na przestrzeni lat 2013-2017

	2017	2016	2015	2014	2013	2012
Kompania Piwowarska	GRI - G4 core version	GRI - G4 core version	GRI - G4 core version	GRI - G4 core version	GRI - G4 core version	GRI - G3.1 level B+
Grupa Żywiec S.A.		GRI - G4 core version		GRI - G4 core version	GRI - G4 core version	GRI - G3.1 level B+
Carlsberg Poland	GRI - G4 core version	GRI - G4 core version				

Source: prepared by the author, on the basis of Kompania Piwowarska, *Sustainability Report 2011*, http://www.kp.pl/files/social_reports/pol/kp_sd_raport_2011.pdf, [access: 14.02.2018]; Kompania Piwowarska, *Sustainability Report 2012*, http://www.kp.pl/files/social_reports/pol/SD_raportKP_2012.pdf [access: 14.02.2018]; Kompania Piwowarska, *Sustainability Report 2013*, http://www.kp.pl/files/social_reports/pol/KP_raport_SD_2013.pdf [access: 14.02.2018]; Kompania Piwowarska, *Sustainability Report 2014*, http://www.kp.pl/files/social_reports/pol/kp_raport_2014_net_ok.pdf [access: 14.02.2018]; Kompania Piwowarska, *Sustainability Report FY16*, http://www.kp.pl/files/social_reports/pol/KP_raport_CSR_FY16.pdf [access: 14.02.2018]; Kompania Piwowarska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018]; *Impact Report Żywiec 2016r*, <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzemy-Lepszy-%c5%9awiati-Raport-wp%c5%82yw-Grupy-Kapita%c5%82owej-%c5%bbwywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018]; *Social Report Żywiec 2012 r.*, <http://raportyspoleczne.pl/wp-content/uploads/raport/s/07d4be7b37d0b45883e87e6f0131a30e.pdf>;

The social reports, http://raportyspoleczne.pl/biblioteka-raportow/?organizacja=35&industries=&title_term=&edycja=&filtered=yes [access: 14.02.2018]; Carlsberg, *Sustainability Report 2016*, https://carlsbergpolska.pl/media/21345/carlsberg_polska_csr_2016_low_res.pdf, [access: 14.02.2018]; Carlsberg, *Sustainability Report 2017* <https://carlsbergpolska.pl/media/22525/carlsberg-group-sustainability-report-2017.pdf> [access: 14.02.2018].

According to the comparison (*Table 2*), the key companies from the brewing industry in Poland has been for years reporting non-financial data in the core version, in accordance with the GRI guidelines. In the period of 2012-2017, only the market's leader – Kompania Piwowarska regularly prepared social reports, presenting information in comparable periods. In the examined period, Grupa Żywiec S.A. prepared the social report four times, and its quality is confirmed by the concerned entity being granted the Silver Leaf of CSR³⁰ in the ranking of the Polityka weekly,

³⁰ Ranking Listki CSR Polityki, <https://www.polityka.pl/tygodnikpolityka/rynek/1702696,1,przyznalismy-zlote-srebrne-i-biale-listki-csr-polityki-2017.read> [access: 14.02.2018].

as well as by getting the platinum spot (91 points) in the Ranking of Responsible Companies³¹. The third entity in terms of the market value - Carlsberg Poland has been publishing CSR reports according to the legal conditions. The previous contribution of Carlsberg Poland in the creation of responsible business was awarded with the White Leaf of CSR³² of the Polityka weekly and the crystal level (71 points) in the Ranking of Responsible Companies³³.

Social reports of the concerned entities cover similar indicators. The presented results are differentiated by the manner of implementation of the concept of Corporate Social Responsibility (table 3).

Table 3. List of selected subcategories of GRI indicators in key entities of the brewing industry in Poland

Tabela 3. Wykaz wybranych podkategorii wskaźników GRI w kluczowych podmiotach branży piwowarskiej w Polsce

GRI indicators	Kompania Piwowarska	Grupa Żywiec S.A.	Carlsberg Poland
G4-56 Ethics	Code of Ethics	Code of Conduct in Business HEINEKEN	Advertising Code of Ethics
	On-line platform <i>Whistleblowing Police</i>		
	Annual report on the operations of the Ethics Committee available for employees		Code of Ethics and Conduct for Employees
	Anticorruption Policy - <i>Fraud Risk Assessment Questionnaire</i>		Anonymous Helpline SpeakUp
G4-27 Stakeholders	E-mail Helpline Social media	Intranet Helpline Social media	E-mail Helpline Social media
		Corporate journal Bioma- niak Chat Satisfaction survey Conferences, events Roadshow	

³¹ *Ranking Odpowiedzialnych Firm 2017*, <http://rankingodpowiedzialnychfirm.pl/2017/05/xi-ranking-odpowiedzialnych-firm-wyniki/> [access: 14.02.2018].

³² *Ranking Listki CSR Polityki*, <https://www.polityka.pl/tygodnikpolityka/rynek/1702696,1,przyznalismy-zlote-srebrne-i-biale-listki-csr-polityki-2017.read> [access: 14.02.2018].

³³ *Ranking Odpowiedzialnych Firm 2017*, <http://rankingodpowiedzialnychfirm.pl/2017/05/xi-ranking-odpowiedzialnych-firm-wyniki/> [access: 14.02.2018].

G4-PR1 Risk management	ISO 14001 OHSAS 18001 ISO 50001 ISO 22000 FSSC 22000	ISO 14001 OHSAS 18001 ISO 22000 FSSC 22000 ISO 9001	OHSAS 18001 FSSC 22000
G4-DMA - Information on management approach	31% of the management staff are women	39% of the management staff are women	
	90% of hop and 40% of malt orders are executed on the market with the use of Polish producers	95.6% of hop came from Polish suppliers	
G4-LA - Work conditions, medical care	21 accidents resulting in sick leaves 0 severe and fatal	25 accidents resulting in sick leaves	4 accidents resulting in sick leaves
	Corporate Pubs in Warsaw, Tychy, Poznań, and Białystok, as part of the “KP after” hours campaign	Trainings as part of the SHE Week	Browar Okocim - the Best in Class OHS award
	Preferential sales offer for vehicles, bank products, as well as free vouchers for socio-cultural events	Work climate survey - questionnaire - 1416 respondents	Standardisation of personal protection equipment
	Personalised career path	Talent Development Programme - TalentsLabs 5.0 used by 95 employees	Information campaign “Traffic Safety”
	8,000 training days in the settlement year of 2017	1,243 training days in the settlement year of 2017	
G4-EC8 Impact of the economic development	PLN 3.3 billion paid to the state budget under fees and taxes	PLN 3.6 billion paid to the state budget under fees and taxes	
	PLN 2 million expenses for raw materials and services		
	6,854 small enterprises covered by programmes increasing revenues and improving the quality of life		

G4-SO Society	PLN 1mln transferred for the LECHSTARTER campaign	PLN 64,550 transferred to the Social Fund for local projects Męskie Granie	Global Beer Responsibility Days - 25mln recipients
	PLN 30,000 spent on the "Get moving" ("Postaw na ruch") campaign	Beer museum in Żywiec entered in the European Industrial Heritage	Odpowiedzialnysprzedawca.pl platform
	Generous "Kompania" of Volunteers	Employee Beer Contest and Beer-Lover Fairs in Żywiec	Initiatives grant programme - PLN 213,000
	Soberbuses at Mass Events	Future Development Foundation - scholarships for children of employees with total value of PLN 1.54 million	Responsible consumption labels
	Responsible consumption labels	"Trzymaj pion" campaign and responsible consumption labels	
G4-EN Environment	CO ₂ emissions at the level of 2.8kg/hl	CO ₂ emissions at the level of 6.4kg/hl	CO ₂ emissions at the level of 3.13kg/hl
	2.68hl of water/hl of beer	3.5hl of water/hl of beer	3.2hl of water/hl of beer
	"Be smart, go green" campaign	99% of electric power needed for production comes from renewable sources 53.8% of beers sold in returnable packaging	"Naturze się należy" campaign FibreBottle Green Office Certificate
	95.45% of waste recycled	At least 50% of waste recycled	17% of electric power needed for production comes from renewable sources

Source: prepared by the author, on the basis of Kompania Piwowarska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018]; *Report on the impact of the Grupa Żywiec 2016 r.*, <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzymy-Lepszy-%c5%9awiat-Raport-wp%c5%82ywu-Grupy-Kapita%c5%82owej-%c5%bbwywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018]; Carlsberg, *Sustainability Report 2017* <https://carlsbergpolska.pl/media/22525/carlsberg-group-sustainability-report-2017.pdf> [access: 14.02.2018].

The presented key entities of the Polish brewing market, in the G4-56 aspect, mainly focused on creating transparent codes of ethics and numerous channels for informing about violations, in particular anonymous helplines. In the last edition of its non-financial report, Kompania Piwowarska also presents the Fraud Risk Assessment Questionnaire document – where fraud risk analysis in various areas for the whole company (regardless of location) is performed every year³⁴. On the other hand, Carlsberg Poland expands the code of ethics out from the sphere of work, also in the scope of responsible marketing³⁵.

The aspect of Stakeholders (marked in the G4-27 indicator) is one of the most complex elements of the examined social reports. The presented entities demonstrate a similar range of Stakeholders (employees, consumers, recipients, suppliers, public administration, natural environment, media, experts, trade organisations – the Brewery Industry Employers Association “Browary Polskie” or the Packaging and Packaged Products Industry Employers Association EKO-PAK), with whom they are mainly communicating using e-mail, contact forms, free helplines or social media. Only Group Żywiec S.A. puts greater emphasis on communication with Stakeholders, using i.a. *the Road-show*, namely meetings of the Management Board members with suppliers, students or the local community, as well as conducting satisfaction surveys among stakeholders³⁶.

With regard to risk management (G4-PR1), the indicated entities adjust their operations to numerous standards related to environmental management (including responsible power management), food safety or occupational health and safety.

All the examined entities have committed themselves to complying with the principles included in the Diversity Charter created by the Responsible Business Forum. Despite that fact, only two out of the three presented reports contain details concerning preservation of diversity, i.a. in the form of the ratio of women on managerial positions.

Under the subcategory of G4-LA indicators concerning work conditions, the managerial staff of the entities in the brewing industry aims at reducing the number of accidents. The leader of safety in the presented comparison is the Okocim brewery belonging to Carlsberg Poland, where only one accident occurred within

³⁴ Kompania Piwowarska, *Sustainability Report FY16*, http://www.kp.pl/files/social_reports/pol/KP_raport_CSR_FY16.pdf [access: 14.02.2018].

³⁵ Carlsberg, *Sustainability Report 2017* <https://carlsbergpolska.pl/media/22525/carlsberg-group-sustainability-report-2017.pdf> [access: 14.02.2018].

³⁶ Report on the impact of the Grupa Żywiec 2016r, <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzymy-Lepszy-%c5%9awiat-Raport-wp%c5%82ywu-Grupy-Kapita%c5%82owej-%c5%bbwywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018].

the year³⁷. In order to minimise hazards, both Grupa Żywiec as well as Carlsberg Poland conduct a cycle of trainings related to OHS³⁸.

Additionally, employees of Kompania Piwowska can every month use a beer allowance and company pubs as part of tightening the bond between co-workers. They are entitled to preferential purchase offers of cars or bank products, as well as free vouchers³⁹. A similar way to create relations with internal Stakeholders is used in Grupa Żywiec, where an internal portal PrzyPiwie.net has been created for employees, used by 85% of the employees⁴⁰.

All the concerned entities have implemented personalised career paths. Employees of Kompania Piwowska spent on average 21.5 training hours, which altogether gives 8,000 training days in the settlement year of 2017⁴¹. Grupa Żywiec reports 29,837 training hours in total, which gives 1,243 training days in the same time⁴².

The brewing industry is a significant sector of the Polish economy. In the settlement year of 2017, only Kompania Piwowska paid PLN 3.3 billion to the budget⁴³, while Grupa Żywiec - PLN 3.6 billion⁴⁴.

In the presented social reports, the main part constitutes indicators from the G4-SO group, indicating activities related to the local community. All the discussed brewery groups jointly participate in responsible labelling of their products, as well as in campaigns for counteracting excessive consumption of alcohol (Soberbuses at mass events, which were used by 48,000 people, the "Trzymaj pion" campaign with 35,000 recipients or the Global Beer Responsibility Days joined by 25mln people)⁴⁵. Additionally, Grupa Carls-

³⁷ Carlsberg, *Sustainability Report 2017* <https://carlsbergpolska.pl/media/22525/carlsberg-group-sustainability-report-2017.pdf> [access: 14.02.2018].

³⁸ Report on the impact of the Grupa Żywiec 2016r, <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzyny-Lepszy-%c5%9awiat-Raport-wp%c5%82ywu-Grupy-Kapita%c5%82owej-%c5%bbwywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018].

³⁹ Kompania Piwowska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018].

⁴⁰ Report on the impact of the Grupa Żywiec 2016r, <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzyny-Lepszy-%c5%9awiat-Raport-wp%c5%82ywu-Grupy-Kapita%c5%82owej-%c5%bbwywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018].

⁴¹ Kompania Piwowska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018].

⁴² Report on the impact of the Grupa Żywiec 2016r, <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzyny-Lepszy-%c5%9awiat-Raport-wp%c5%82ywu-Grupy-Kapita%c5%82owej-%c5%bbwywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018].

⁴³ Kompania Piwowska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018].

⁴⁴ Report on the impact of the Grupa Żywiec 2016 r., <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzyny-Lepszy-%c5%9awiat-Raport-wp%c5%82ywu-Grupy-Kapita%c5%82owej-%c5%bbwywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018].

⁴⁵ Kompania Piwowska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018].

berg expanded its operation for responsible consumption from the previously preferred consumer group also onto the distribution channel by launching the platform odpowiedzialnysprzedawca.pl, which in the settlement year of 2017 was used by 10,000 sellers⁴⁶.

According to the data presented in the social reports, the examined business entities also took part in numerous charity campaigns. Kompania Piwowska supported the development of Polish cities and their inhabitants through an employee voluntary service program attended by 2,310 employees, in connection with transferring PLN 1mln for the benefit of the LECHSTARTER campaign. Furthermore, the leader of the brewing industry encouraged employees to support the “Get moving” (“Postaw na ruch”) project, in which each kilometre run or ridden on a bike supported the charity goal, which in last year covered tandem bicycle clubs for the blind and for people with poor vision in Poznań, Tychy and Białystok. Kompania Piwowska was also the employer with the most people attending the Szlachetna Paczka (Noble Box) campaign with 1,350 employees (almost 50% of all KP employees) and transferred packages with the total value of PLN 212,513⁴⁷.

As part of philanthropic activities, Grupa Żywiec focuses on local communities, in accordance with the guidelines of its Social Fund, which amounted to PLN 64,550 in total within the concerned period. Additionally, the group offers scholarships for children of employees and organises the music and cultural event Męskie Granie of national range, in cities where it conducts its main activities, thereby supporting local entrepreneurship⁴⁸.

With regard to support of local Stakeholders, Carlsberg Poland organises a grant programme - Local Initiatives, the total amount of which in the same period amounted to PLN 213,000⁴⁹.

The most measurable elements of the presented reports are G4-EN indicators concerning the „mute” Stakeholder – the environment. For years, the leader of the industry has had the lowest CO₂ emission factors or water consumption factors. Since 2012, Kompania Piwowska has reduced the emission of CO₂ by 32%, while the water absorption ratio per 1hl of beer - by almost 12%⁵⁰. In the same

⁴⁶ Carlsberg, *Sustainability Report 2017* <https://carlsbergpolska.pl/media/22525/carlsberg-group-sustainability-report-2017.pdf> [access: 14.02.2018].

⁴⁷ Kompania Piwowska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018].

⁴⁸ *Report on the impact of the Grupa Żywiec 2016 r.*, <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzymy-Lepszy-%c5%9awiat-Raport-wp%c5%82ywu-Grupy-Kapita%c5%82owej-%c5%bbzywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018].

⁴⁹ Carlsberg, *Sustainability Report 2017* <https://carlsbergpolska.pl/media/22525/carlsberg-group-sustainability-report-2017.pdf> [access: 14.02.2018].

⁵⁰ Kompania Piwowska, *Sustainability Report FY17*, http://www.kp.pl/files/social_reports/pol/Raport_SD_2017.pdf [access: 14.02.2018].

period, Grupa Żywiec has reduced water consumption by 15%⁵¹. Due to irregular social reporting of Carlsberg Poland, further analysis is impossible.

Conclusions

The growing awareness of both the society as well as the investors of business entities, supported by the use of various information dissemination channels, particularly including social awareness campaigns, has resulted in a significant interest in the concept of Corporate Social Responsibility among business entities in Poland.

According to the ranking of socially responsible entities, published by the *Polityka* weekly, and the ranking of Responsible Companies, the concept of CSR permeated almost all sectors of the Polish economy. Special attention should be paid to the brewing industry, which - under its constantly developing (growth in beer consumption, increase in quantity of breweries on the territory of Poland) operations – strongly correlates with other industries.

According to the GRI data for 2017, 48 social reports compliant with the G4 guidelines were drawn up in Poland. This result indicates the poor implementation of the main assumption of the concept of Corporate Social Responsibility - communication with the broadly understood Stakeholder.

The key companies from the brewing industry in Poland report non-financial data in the form of cyclic Social Reports, prepared in the core version according to the G4 guidelines. The main constituent part of those reports are environmental indicators, such as consumption of water needed to produce 1hl of beer, emission of CO₂ or the level of recycled waste. Entities from the brewing industry each year are sharing more information concerning local as well as internal Stakeholders.

For years, the leader of social reporting in the described industry has been *Kompania Piwowarska*, whose non-financial reports are clear, accurate and maintain frameworks enabling comparison of the presented results over the years.

All the examined entities cooperate under the campaign for responsible labelling of their products using “I never drink and drive” labels and pay more and more attention to reporting their impact on the natural environment or supporting the local community and internal company Stakeholders.

The obtained results should certainly not constitute general conclusions regarding the whole brewing industry in Poland, as the analysis covered only the three key entities of the economy sector that is extremely dispersed due to the numerous craft breweries. The conducted research may only constitute an introduction to in-depth analysis, the scope of which should cover a much greater research sample.

⁵¹ *Report on the impact of the Grupa Żywiec 2016 r.*, <http://www.grupazywiec.pl/wp-content/uploads/2017/08/Warzymy-Lepszy-%c5%9awiat-Raport-wp%c5%82ywu-Grupy-Kapita%c5%82owej-%c5%bbzywiec-za-2016-rok-16-sierpnia.compressed.pdf> [access: 14.02.2018].

It is estimated that the introduced legal conditions (Directive 2014/95/EU) will lead to an increased transparency of presentation of non-financial data of business entities related to the imposed responsibilities towards broadly understood Stakeholders.

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