

## CORPORATE SOCIAL RESPONSIBILITY IN THE CONTEXT OF DEMOGRAPHIC CRISIS. CHOSEN RESULTS OF THE EMPIRICAL STUDY ON THE SME'S

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**Purpose:** The main aim is to present the results of research taken in small and medium-sized enterprises from Poznań powiat in the area of social responsibility.

**Design/methodology/approach:** The study was conducted by using both CATI and PAPI methods. The research sample consisted of fifty SMEs from the Poznań powiat. The respondents were asked to answer 24 questions.

**Findings:** In the analyzed companies one can notice very small manager's engagement in the sphere of older workers and very low care about the future of companies in the context of demographic crisis. Respondents suggested lack of respect of their value system and that the value conflict is the second biggest barrier in the cooperation of young and old generation in companies. What is more, one can observe the existence of age discrimination. Only four entities implemented so far the corporate social responsibility system.

**Research limitations/implications:** There is a need to conduct study on bigger research sample and extended it by younger respondents. Due to that a comparison between two generations will be possible to make.

**Practical implications:** Companies should focus on the values professed by all workers and try to create the strategy of existence based on common accepted values by both – young and old generation.

**Social implications:** All mentioned in the article recommendations may positively affect the labor market and lead to higher welfare of seniors.

**Originality/value:** The originality of the paper is the attempt to examine whether SMEs consider needs of older employees, especially in the social-psychologic sphere. Nowadays due to negative trends on the labor market managers should focus their attention on the system of values, creation the written books of values, implement the management strategy based on common values. Also there is a need to educate all the workers how to combine economic decisions with ethics.

**Keywords:** age, demographic crisis, age management, social corporate responsibility.

## 1. Introduction

The last phase in human life, i.e. old age, has been in the center of interest of representatives of various scientific disciplines in recent years. Sociologists, psychologists, demographers and economists are increasingly carrying out their research by choosing representatives of the 50+ population as a research sample of their studies. Such a situation is undoubtedly related to progressing - not only in highly developed countries - unfavorable demographic trends. For several decades, the global process of population ageing has been visible. According to World Bank data, in 1960 the share of people 65+ in the total world population was at the level of 5%, in 2020 it has already reached the level of 10%, and according to the forecast in 2050 - it will increase to the level of 16.5%. At the same time, the share of people aged 0-14 in the population is systematically decreasing. In 1960 it accounted for 37%, in 2020 this group already represented 25% of the population, and according to estimates, its share in 2050 will decrease to 20.7% (UK, 2023). It is worth adding that this situation is caused i.a. by the improvement of the calorific value of the diet and hygienic conditions, progress in medicine (i.a. resulting both in a decrease in infant mortality and in the number of fatal diseases), a lowering fertility rate (as a result of women entering the labor market, resignation from the traditional family model, as well as the currently observed so-called conscious childlessness). As a result, the population structure has now taken on a regressive character and the traditional population pyramid has been reversed.

The ageing of the population also affects Poland. According to World Bank estimates, in Poland the share of people 65+ in 2020 was at the level of 19%, and in 2050 it will increase to 30.01%. In turn, the share of people aged 0-14 in the entire population in 2020 was at the level of 15% and will decrease by about 3 pp. by 2050 (UK, 2023). It is not surprising therefore that the projected demographic dependency ratio for Poland (the ratio of people 65+ to people 15-64 years old) will be at the level of 52.9%, which means that there will be two people in productive age for one non-working senior (EU, 2023). Moreover, the average Polish citizen is now 42 years old, which means that Pole is two years younger than the average European. However, according to the forecast for 2050, the median age in Poland will be at the level of 50.9 years, and for the EU27 - 48.2 years. At the same time, this indicator will be higher for only three countries i.e., Portugal (median at 51.2 years), Lithuania (51.5) and Italy (51.6) (EU, 2022).

The demographic trends mentioned here have consequences not only in the sphere of public finances (longer period of pension's payment or an increase in spending money on health care), but also on the labor market. This is due to the fact that the ratio of economically active to inactive people changes very quickly in favor of the second group. Therefore, the shortage of labor noticeable over time forces both systemic changes undertaken at the central level (e.g. through the statutory extension of the retirement age) and changes that must take place in

the enterprises. They should not only concern such issues like: ergonomics of workplaces and their adaptation to physical conditions, the introduction of flexible forms of work. Nowadays they should present holistic approach to sociological and psychological aspects determining the well-being of seniors in the workplace (e.g. through the fight against ageism). Therefore, a specific challenge should be taken by managers to include these aspects in the strategic management of enterprises, and taking into account the issues of old age and ageing in the philosophy of corporate social responsibility. Therefore, companies should emphasize ethical aspects, including - in particular - interest in such matters as: norms and values, respect between manager – employee and employee – employee, trust, fight against stereotypes and a culture of diversity and inclusion, as well as age discrimination. There is a belief that the demographic crisis is becoming a kind of the opportunity to take a broader look at the philosophy of corporate social responsibility and to include the issue of old age in it. This proposal is treated as making both economics and management more ethical (Barcik, 2009).

The above findings became one of the prerequisites for conducting a quantitative survey among SMEs from the Poznań powiat. Through its implementation, answers were sought i.a. to the following research problems, which took the form of the following questions: 1) are the values professed by people 50+ respected by other employees? 2) do the analyzed companies have an implemented corporate social responsibility strategy? and 3) do employees experience age discrimination? In the phase of preparation of empirical research, three research hypotheses were adopted. In order to verify them, the CATI and PAPI methods were used.

The article consists of three main parts, in addition to the introduction and ending. In the first theoretical one, the concept of corporate social responsibility is characterized more broadly and age management is indicated as a practical exemplification of this concept. The second part presents the research criteria of the project implemented in 2022-2023. The results and discussion are presented in the last part of the article.

## **2. Corporate social responsibility in the time of demographic crisis**

Let us note at the beginning that corporate social responsibility (CSR) is a management strategy according to which enterprises voluntarily take into account social interests, environmental aspects or relations with various stakeholders, in particular with employees (EC, 2001). Jan Klimek states that "due to the disclosure of adverse defects of the "invisible hand" of the market – causing several adverse effects, conflicts and threats – there was a need to notice a number of other aspects of business activity. In this case, however, the phenomenon of the market is not only a source of order, but also of injustice, unacceptable threats, inequalities and social unrest. Therefore, the ethics of social responsibility fulfills a corrective function" (Klimek, 2013, p. 206).

Corporate social responsibility is a young field only at the formal level. Although the definition of CSR appeared in the twentieth century, its sources should be sought in distant epochs. The origins of corporate social responsibility can be found in the thought of ancient thinkers and in biblical texts. According to K. Majchrzak, "such issues as: morality, responsibility or honesty are the values that underlie the rules that build social responsibility and, above all, set the directions of proper conduct in business. Business ethics, which is an expression of the freedom of enterprises, according to the rule that "authentic freedom is aware of its limits" gave rise to later corporate social responsibility" (Majchrzak, 2019, p. 40).

One can briefly distinguish several stages of the development of thought and the application of ethics in business. The turn of the nineteenth and twentieth centuries was the time of the creation of the first philosophical, theological and economic works, which considered issues of both ethics and morality. The 60s of the twentieth century, in turn, were characterized by an emphasis on legal aspects. In the following decade, ethics was given the status of a research discipline. In turn, the first half of the 80s was a period of dissemination of business ethics in enterprises. It is also a period of formation of managerial ethics. The following years, in turn, were characterized by the creation of both methodological foundations of business ethics in the sphere of science, as well as the development of company codes of ethics (Majchrzak, 2019).

In the literature on economics or management, as well as in many reports and statistical studies, one can find numerous attempts to define the term corporate social responsibility. An example set of definitions is presented in the table below.

**Table 1.**  
*Summary of exemplary definitions of the CSR concept*

an internal organizational policy or a corporate ethic strategy	(Dann, 2009)
a form of business self-regulation	(Sheehy, 2015)
a set of commitments to organize and strengthen the society in which it operates	(Griffin, 2002)
a strategic initiative that contributes to a brand's reputation	(Johnson, Mao, Lefebvre, Ganesh, 2019)
a moral responsibility and obligation to account to the law and society for their activities, in particular to owners, employees, shareholders, customers, creditors, banks, environmental movements, suppliers, cooperators, state administration	(Zbiegień-Maciąg, 1997)
a voluntary action consisting in balancing three dimensions: economic, social and environmental by taking ethical actions addressed to a wide group of stakeholders	(Mazur-Wierzbicka, 2012)
a philosophy of doing business, including building long-lasting, transparent relationships with all interested parties	(Wołowiec, 2009)
a commitment to ethical behavior and to contribute to differentiated economic development by working with employees and their families, the local community and society to improve their quality of life	(Nelson, Grayson, 2013)
a company's responsibility for its impact on society; a business management style that integrates social, environmental, ethical and human rights issues into business operations and strategies in collaboration with stakeholders	(UE, 2011)
a responsibility of an organization for the impacts of its activities on society and environment, through transparent and ethical behavior that contributes to sustainable development	(ISO, 2010)
a company's responsibility in three areas: producing goods and providing services that are functional and safe for every consumer; concern for the environment and the depletion of natural resources; the quality of the enterprise as a moral community	(Pratley, 1998)

Source: own elaboration based on literature.

It is worth emphasizing here that the content of individual definitions confirms a wide range of activities of enterprises included under the term CSR. Undoubtedly, the common issues that are visible in most definitions include moral principles that companies should follow when implementing business strategies and responsibility for their actions in many spheres of enterprise operation (employment, production, logistics or the environment) (Kwarcińska, 2015).

The CSR philosophy can be implemented by small, medium and large enterprises, as well as non-governmental organizations. "Taking action as part of the concept is not treated as additional costs, but as an investment that is to result, among others, in an increase in the competitiveness of the individual" (Wieteska-Rosiak, 2012, p. 333). The dissemination of this idea helps the company's management to understand that modern enterprises are expected to be sensitive to the needs of stakeholders, an ethical way of making profits, as well as care for a positive image that may determine the competitive position of the company (MG, 2011).

It is worth adding here that the activities undertaken by the organization as part of the CSR concept can be divided into two groups. The first represents a number of activities that concern its interior, and therefore directly concern primarily employees. The second group, in turn, of an external nature, considers all activities undertaken mainly in relation to other entities. A list of the most frequently mentioned issues in the literature, around which the concept discussed in the article is focused, is presented below.

**Tabela 2.**

*Dimensions of activities in the CSR concept*

<b>Internal dimension</b>	<b>External dimension</b>
human resources management	local communities
ethical programs for employees	business partners, suppliers and customers
health and safety at work	human rights
ability to adapt to changes	principles of corporate governance
environmental management	
principles of corporate governance	

Source: (Kwarcińska, 2015) after (Rok, 2004).

Based on the table above, it can be indicated that selected elements of the internal and external dimension also perfectly fit into the elementary assumptions of the concept of age diversity management (also known as age management), which is treated as a specific response to contemporary unfavorable demographic trends. The real threat of destabilization of labor markets, and thus the functioning of the social security system, or exclusion of seniors from both professional, social or public life, through acts of age discrimination, forces a comprehensive approach to the issue of population ageing and taking it into account also in the management of modern enterprises. This approach is expressed by conducting "activities within the organization tailored to the preferences, needs and capabilities of employees of different ages, which will allow rational and effective use of the potential of the organization's human resources" (Liwiński, Sztanderska, 2013, p. 6). This definition, although it emphasizes

that the concentration of attention should be spread over the entire period of employment, i.e. on employees of all ages, due to progressive demographic problems, it emphasizes people 50+. However, this state should not have a social pejorative perception. Therefore, it should be treated not as a form of discrimination against younger people, but as a kind of remedy for the current problems of the labor market. As J. Osiecka-Chojnacka rightly states, “age management results from the fact that the functioning of ageing people on the labor market and their longest activity depends on the extent to which their professional potential is used and whether they receive support in matters in which they need help or training” (Osiecka-Chojnacka, 2012, p. 199). Age management can therefore be treated as a manifestation of voluntary consideration by business owners of the interests and needs of employees, so a significant part of the society (Gajowiak, 2015).

### 3. Research criteria

In the period of time 2022-2023 the project titled "Age diversity management. Intellectual capital of employees 50+" was conducted on a sample of 50 small and medium-sized companies located in the Poznań powiat.

The basic research problem was to identify the extent to which these entities take into account the phenomenon of aging employees in the management sphere. The author of the project is interested especially in such issues as: norms and values, equality and age discrimination. The selection of enterprises constituting the research population was deliberate, and the criteria for this selection were:

- 1) location (Poznań powiat characterized by the largest number of people in non-mobile age (45-59/64), i.e. 86,268 people, the largest number of unemployed aged 55-59 (12.7%) and aged 60+ (8.2%), as well as one of the highest demographic old age rates in the voivodship (GUS, 2020; USwP, 2020; PUP, 2019);
- 2) total number of employees (small and medium-sized entities, which are the largest group of enterprises in the Poznań powiat (just after the city of Poznań) (SWW, 2020);
- 3) section C according to PKD 2007 (it is one of the key industries of Wielkopolska and develops the most in the Poznań powiat) (Dąbrowska et al., 2019);
- 4) employment of a minimum of 4 people under 50 years of age and a minimum of 4 people over 50 years of age.

On the basis of the analysis of data from the database purchased from the Statistical Office in Poznań and their correction by research assumptions, a group of 362 entities was distinguished. Fifty enterprises, including 32 small and 18 medium-sized, agreed to participate in the survey. Two basic techniques (CATI and PAPI) were used. The main tool of the study was an interview questionnaire, which consisted of 24 questions. The implementation of

appropriate research required terminological determinations i.a. in a set of the following concepts: norms and values, elderly person, diversity, age diversity management, stereotype, ageism.

#### 4. Selected research results

The basic premise of the study is the statement that crises are an inseparable element of the modern world, including the demographic crisis observed for several decades (Gajowiak, 2022). This is evidenced by the statistics quoted above. As A. Kwarcieńska notes, "crisis situations, leading to specific significant turns, decisions and often making difficult decisions, affect various spheres of life of individuals, societies, as well as the economy and enterprises functioning in it. [...] Therefore, all that remains is to make people aware of the uniqueness of crisis events and the need to build a comprehensively understood resistance to them. The search for solutions hardened to crises is not easy and often requires difficult, unpopular decisions, also concerning the sphere of ethical values. [...] Conscious actions within the concept of corporate social responsibility, constituting a set of voluntary and strategic solutions, probably strengthen the mutual business relations of enterprises and organizations, as well as their stakeholders" (Kwarcieńska, 2018, p. 114). They can also contribute to improving the psychological well-being of people 50+. A friendly atmosphere at work that supports employees' self-esteem, mutual responsibility and respect for diversity can have a positive impact on extending the professional activity of seniors.

For this reason, it becomes important to recognize whether SMEs from the Poznań district take into account the basic assumptions of the CSR philosophy in their activities, which - as indicated in the previous paragraph - also include the basic guidelines for age diversity management. Therefore, the study sought to verify the following research hypotheses:

H1) The values of workers aged 50+ are respected in the companies.

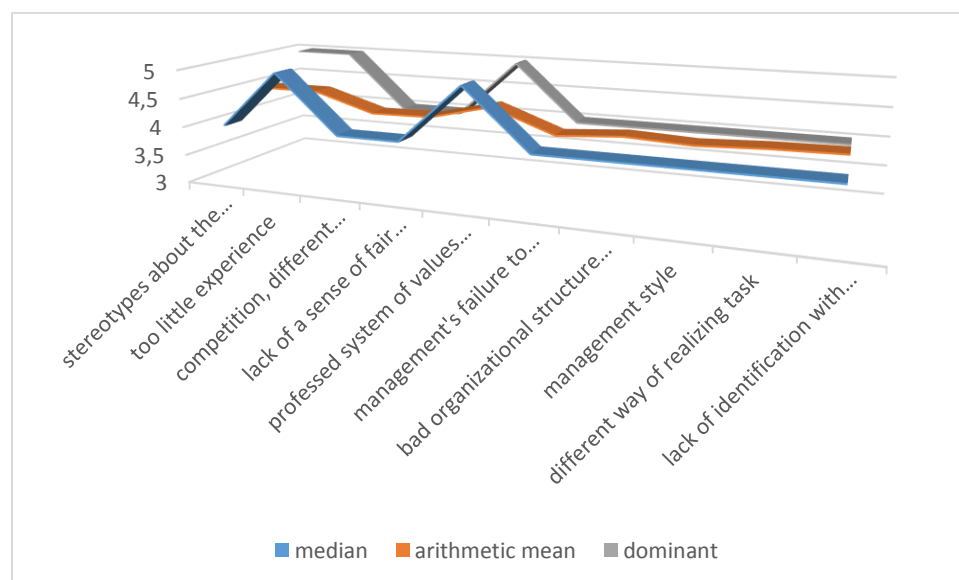
H2) The analyzed enterprises have implemented a system of corporate social responsibility.

H3) Employees do not experience age discrimination.

In order to verify the first research hypothesis, the interview questionnaire included a question about respecting the values represented by people aged 50+. The importance of this question stems from the fact that values are a unique set of beliefs and ideas that influence the attitudes and behaviors of employees. Unfortunately, in the analyzed companies, 64% of respondents indicated the lack of respect. The first hypothesis must therefore be rejected. Such a situation worries, as the lack of acceptance of professed values may lead to a narrowing of trust and a decrease in credibility. At the same time, such a state may affect the adoption of an attitude of passivity and - instead of creative actions - appears an element of adjustment. There is no question that "values create a friendly environment for work and the whole business,

because respect for each person in the team is of great importance for the flow of energy and motivation. Shaping the best environment means creating a space of kindness, triggering ideas, satisfaction of all team members, but also the effectiveness of processes. In such an ethical space, based on the principles of human dignity, solidarity, cooperation, justice and subsidiarity as well as the common good, the idea of one's own development and concern for the economy of business is triggered" (Barcik, 2009, p. 32). Lack of understanding of the essence of values threatens the existence of the company, as it may lead to earlier professional deactivation of employed seniors. Just at the moment, only 56% of respondents are willing to come to work. This is particularly dangerous in the context of the demographic crisis described above.

What's more, the urgency of business owners to take care of the aspect of respecting values is evidenced by further data obtained from the survey questionnaire. It turns out that the conflict of values is considered by the respondents of the survey as the second most important barrier to cooperation between the younger and older generation. The answers are summarized below.



**Figure 1.** Barriers to cooperation between the younger and older generations.

Source: own elaboration based on research results.

Based on the collected information, three dominant obstacles can be identified here: 1) too little experience ( $m_e = 5$ ,  $d = 5$ ,  $\bar{x} = 4.47$ ), 2) professed system of values (the so-called conflict of values) ( $m_e = 5$ ,  $d = 5$ ,  $\bar{x} = 4.43$ ) and 3) stereotypes about the older generation ( $m_e = 4$ ,  $d = 5$ ,  $\bar{x} = 4.47$ ). It is worth adding here after Alicja Smolbik-Jęczmień that people born in the years 1945-1995 differ in their experience resulting from the various economic, political and social situation in which they found themselves over the years. Therefore, it strictly determines their system of values, attitudes and behavior both in life and in the work environment (Smolbik-Jęczmień, 2019). For this reason, generational affiliation should be particularly considered in human resources management processes. Therefore, it is necessary for company managers to recognize the reasons for not respecting the values of employees 50+ through i.a. implementation of individual consultations with employees. It is also necessary



to consider the creation of a code of values common to employees and the company as a whole or - more broadly - a code of ethics. Such a collection would then constitute a unique and material proof that business owners recognize the importance of norms and values for the functioning of employees nowadays. Importantly, according to research, only seven companies have such a book and in four of them it is implemented as part of the implemented corporate social responsibility system. Therefore, this state does not allow to accept the hypothesis number two. Moreover, it is not optimistic, that only three respondents indicated the presence of an age management system in their company.

What is important, the obtained data also allow to additionally indicate two important issues in the area of CSR philosophy. Respondents were asked about the reasons for implementing or potentially implementing the system (multiple choice option). Thus, these answers express the subjective perception of the company and its owners. Aggregated answers divided into companies that already have the system in place and those that are not yet at this stage are provided below.

**Table 3.**

*Reasons for implementing or potential implementation of CSR*

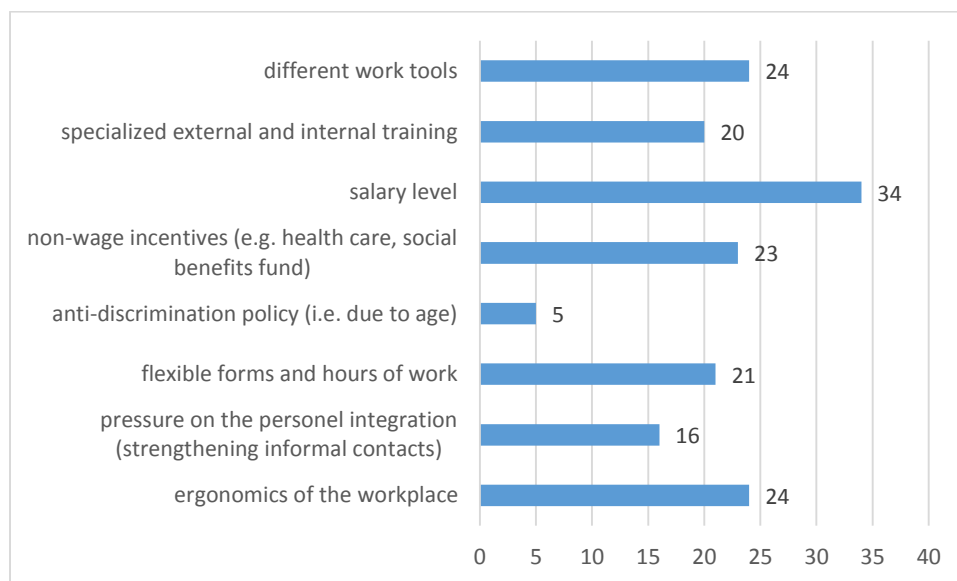
	Reasons	Number of responses
YES	image improvement	3
	willingness to prolong professional activity	0
	willingness to respect human rights	2
	fighting with stereotypes	0
	creation of social capital	0
	injunction from the headquarters	1
	sponsorship and charity activities	3
	rational and efficient use of available resources	1
NO	image improvement	22
	willingness to prolong professional activity	2
	willingness to respect human rights	11
	fighting with stereotypes	8
	creation of social capital	5
	injunction from the headquarters	6
	sponsorship and charity activities	19
	rational and efficient use of available resources	10

Source: own elaboration based on research results.

The above data allow us to draw some interesting conclusions. Among the answers given by employees of companies, in which the CSR system was implemented, it can be pointed out that the main goal was to improve the company's image and to carry out sponsorship and charity activities. The dominant number of such indications is also noticeable among companies that have not yet implemented this system. It should be added here that understanding the CSR philosophy only in terms of sponsorship activities is a significant barrier to the development of this concept, as it leads to its distortion (Gajowiak, 2015). What's more, based on the results, it is difficult to clearly indicate one reason for the unfavorable perception of the company by their employees. There are few indications that would confirm concern for the issues of ageing of employees, or care for the social capital of employees. Rather, respondents even point to the

instrumental treatment of employees and the lack of consistency of ethics with the company's activities. Among the potential ones, one can probably distinguish the above-described lack of respect for values, as well as - as confirmed by the study - the dissemination of stereotypes about old age and the elderly in companies, which consequently lead to acts of age discrimination. A lack of reaction or delayed reaction made by the management to such behavior may also have a big impact on such a way of not well perception. The most frequently forms of discrimination mentioned by respondents were: disregard (19 indications), ridiculing (16), negligence and paternalism (14 indications each). The lack of an anti-discrimination policy may raise concerns about mutual relations between working generations. The flow of knowledge, skills and experience may be hindered. It should be added here that the phenomenon of discrimination against employees should give rise to particular concern on the part of the managers of the enterprises concerned, since it reflects the existence of negative social capital. This can adversely affect the social potential of seniors and intensify their passivism, caution, distance and even alienation. In addition, lower subjective potential has a negative impact on the ability to act creatively and self-improve (Matysiak, 2006). This may result in a state when seniors will begin to be characterized by passivity and dependence on the environment. As M. Straś-Romanowska notes, older people show "low, compared to young people, motivation of achievements and low self-confidence, while increased need for peace and security, as well as a high level of fear of loneliness" (Straś-Romanowska, 2007, p. 28). Hypothesis number three must therefore be rejected.

It is worth adding here that the answers of respondents presented below do not present that managers care for taking into account the aspects of population ageing in the functioning of enterprises is at a high level.



**Figure 3.** Actions of companies in the face of the demographic crisis.

Source: own elaboration based on research results.

Based on the collected data, it can be pointed out that companies currently focus their concern for the future existence in the context of the progressing demographic crisis primarily on financial aspects (salary level), technical (ergonomics of the workplace, various work tools) and organizational ones (flexible forms and working time, non-wage benefits). However, it is not optimistic that business owners do not see anti-discrimination policy as an opportunity to stop the decline in labor supply on the market. Then such activities could contribute to a positive perception of the company in the eyes of employees and potential employees hired in the future. Therefore, they could also lead to an increase in the level of trust. As I. Grzanka states, "people-oriented strategy creates an atmosphere of harmony within the company and serves to use the richness and originality of employees' personality traits, fulfilling a broader social and cultural role. This makes people and the relations arising between them the greatest good of the company" (Grzanka, 2009, p. 10).

## 5. Conclusion

The demographic changes taking place, which are also nowadays called the "generational tsunami", force all economies and - in a micro scale - individual enterprises to revise the basic assumptions of doing business. The mutual coexistence and effective cooperation of the younger and older generation requires managers of modern enterprises to take care especially for the system of values. It is due to the fact that values determine the way of behaving, mutual respect, social capital, fight against stereotypes and acts of age discrimination. These issues perfectly fit into the philosophy of corporate social responsibility, and thus into the concept of age management, which can be treated as a specific part of this philosophy.

The research conducted on a group of fifty small and medium-sized enterprises from the Poznań powiat unfortunately confirms the low involvement of managers in issues related to employees 50+, as well as low concern for the future of business entities in the context of the begative demographic trends. Most respondents (64%) admitted that other people employed in companies did not respect their value system. The lack of such acceptance does not inspire optimism, because it may weaken the motivation to work. There may also be problems with the transfer of knowledge and experience, which - due to age - younger people do not have. What's more, the conflict of values is, in the opinion of respondents, the second most important barrier to cooperation between the younger and older generation. The vast majority of surveyed companies do not have a written code of common, acceptable values, age management system or CSR strategy. In addition, employees indicated that they experience acts of age discrimination, most often in the form of disregard, ridiculing, neglect or paternalism. Therefore, the lack of an implemented anti-discrimination policy raises concerns about mutual relations between employees.

The analysis of the research results entitles to indicate several recommendations. First, surveyed companies should implement management system based on precious values. In this approach, values become the basis of organizational culture. As I. Świątek-Barylska notes, "the issue of values, which for years was considered by managers as "too soft" to be included in any serious approach to management, has now become a central part in discussions about organizational strategy and changes" (Świątek-Barylska, 2010, p. 571). What's more, if values turn out to be well understood by all employees, it will be possible to achieve mutual benefits both by employees and the entire company. In the analyzed enterprises, there are opportunities to eliminate - mentioned in the article – cooperation's barriers. This is crucial in the context of progressing unfavorable demographic trends.

Second, this strategy should be based on a written code of values or an ethical code. Unfortunately, such books are not present in the analyzed enterprises. In today's turbulent environment, it becomes necessary to make business ethics the highest standard of the organization. In turn, "the conviction about the necessity of economic autonomy has led businesspeople to ethical abuses in social and cultural life, to violation of the dignity of workers, to the elimination of the principle of justice and social love, to exploitation and harm to the world of work, to the breakdown of proper relations between employer and employees through the violation of human rights" (Barcik, 2009, p. 25). It is recommended that the owners of the organization should identify the most precious values based on consultations with employees at all levels of the organizational structure, develop a set of norms and values in the form of the above-mentioned written code.

Thirdly, it is also worth considering the implementation of moral education, through which employees will be prepared for economic activity based on the principles of ethics, as well as taking responsibility for their harmful actions. In addition, managers themselves should be even more involved in creating and caring for moral order in the company and promoting ethical principles. Therefore, they should take into account in management strategy not only financial or organizational aspects but - in the context of the ageing of societies - also sociological, psychological and moral issues. Such actions may become crucial in reducing for example ageism. It is also worth considering periodic monitoring of compliance with codes of ethics and create a special team for equal and fair treatment of employees. Such actions seem to be necessary in the situation of demographic crisis and mainly the pejorative perception of old age and aging currently in Poland. What's more, they can be a contribution to the implementation of age diversity management, and consequently to the implementation of system of corporate social responsibility.

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