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Management paradigm in social enterprises in the light of a comparative study

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Abstract

Motivation: Social enterprises are gaining importance in the modern economy. This entails the need for a better understanding of their mechanisms. For this reason, it is necessary to study the basic assumptions on which their effective management is based.

Aim: The aim of the article is to identify the management paradigm in social enterprises, compared to commercial companies, on the basis of financial reports created by their management boards. In order to identify the management paradigm adopted in a given group of enterprises, reference was made to the concept of responsibility. The conceptualization of responsibility is based on the Triple Bottom Line (TBL) model, which includes three dimensions: social, environmental, and economic.

Results: The research method is a comparative analysis of the content of financial reports of 30 selected social enterprises and commercial companies representing the dairy, trade, and insurance industries in Poland. The survey is qualitative in nature. Results confirmed that there are essential differences in the management paradigms of the two types of enterprises. The reports contain statements confirming responsibility in every dimension but compared to commercial enterprises, the social and environmental aspect in management reports of social enterprises is more often presented, has more manifestations, a broader and a deeper scope. The scope of the content of these reports allows for the conclusion that they have greater awareness of responsibility for society and the natural environment than commercial enterprises. On the other hand, the analysis of the content of management board reports of commercial enterprises shows that their dominant sense is economic responsibility. The picture that emerges from the analysis of social enterprise reports shows the regular use of elements of the humanistic paradigm, while the economic paradigm is more frequently applied in commercial companies.

Keywords: social enterprises; commercial enterprises; management paradigm; Polish enterprises; humanistic management

JEL: D21; L29; L39; P13

1. Introduction

Two different paradigms meet in contemporary management theory. The first — the dominant — is the economic paradigm, while the second — more and more clearly emphasized, but still rarely used — is the humanistic paradigm. The economic paradigm assumes that business activity aims at profit maximization, and interpersonal relations are perceived in the perspective of short-term transactions (Pirson, 2017). In this paradigm, the mechanism of utility and self-interest prevails. It is considered to be the main motive of human actions, while disregarding moral considerations (Dierksmeier, 2011; Melé, 2003). According to its assumptions, people seek increasing the material usefulness of the broadly understood benefit. It is appropriate, however, to favor individual benefit rather than the social, collective one.

Management theory created by economists derives from neo-classical human theories (Ghoshal, 2005, p. 75). Economic management assumes a priori that a person enters into relationships with other people primarily to meet his or her own needs (Pirson & von Kimakowitz, 2010). In this way, the human being is searching for the quickest possible gratification of his or her actions, often acting opportunistically for the sake of own gain.

The management based on the economic paradigm is founded on the concept of *homo economicus*, which guarantees the rational economic efficiency of human activities. Proponents of this orientation assume that the main purpose of a business is to maximize profit, while the primary and only responsibility of managers is to make money for the shareholders who own the business. However, in recent years, a humanistic paradigm, referring to the broadly understood humanity, has appeared (Melé, 2013).

Humanistic management flourishes as an almost natural response to management models where the main search for financial returns damages the well-being of people, both inside and outside of the company. It is an alternative proposal to the management of the companies where the well-being of people is prioritised above the achievement of merely financial goals (Arandia, Garcia-de-la-Torre, 2021, p. 17).

In this approach the human being is conceived as a *zoon politicon* who has the right to unconditional respect for dignity (Gintis et al., 2019). The principle of unconditional respect for human dignity refers to the Kantian motto stating that every human being should be seen as an objective, and not merely as a mean of reaching the goal (Mott Machado & Mendes Teixeira, 2017, p. 85). The employee's use in humanistic management is limited to the role that a person voluntarily accepts, and never to the person him-/herself. This must be a result of the individual's free will to become an "instrument", a mean leading to the goal. In this way, employees become the means of achieving business goals that they consider to be consistent with their own values and that are worthy, in their view, to participate in as an "instrument" (Pirson & von Kimakowitz, 2010).

Humanistic management critically evaluates the one-dimensional goal of economic management — maximizing profit, recognizing that economic rationality is contradictory to respect for human dignity. Shifting from the one-dimensional goal of profit maximization to the multi-dimensional and value-based understanding of organizational success is a fundamental principle of humanistic management. It appears that humanistic management, which is gaining importance, remains in close connection with social enterprises, which in Poland have become the subject of a new law.

2. Literature review

Social enterprises are organizations distinguished by social rooting and directing activities to the needs of the local community. Profit is not their main motivation for action, but they highly value a specific type of socio-moral commitment to action, willingness to help, kindness or forgiveness, compassion, altruism and disagreement with existing inequalities and injustice (Miller et al., 2010). Empathy, independence, and freedom are also important. These specific values may also be dictated by the organizational and legal form of a social enterprise (Defourny & Nyssens, 2012). In the legal light, the activity of a social enterprise serves local development and is aimed at: social and professional reintegration of people at risk of social exclusion or the provision of social services.

Although social enterprises are, similarly to commercial enterprises, economically oriented, they differ with regards to the social orientation. The interplay of social and economic goals is an inherent feature of these enterprises. In some cases, social enterprises modify the business models originally applied by commercial enterprises in order to adapt them to suit their socially oriented

needs (Nair, 2022). There are literature sources that focus on this hybridity of the applied business models (Doherty & Kittipanaya, 2021). Unlike commercial enterprises, social enterprises have a broad social mission that goes beyond their economic role. They promote social stability and alleviate poverty in the communities in which they are located. Regarding social enterprises, the emphasis is always placed on combining economic and social values (Pelizza Vier Machado et al., 2021).

Examples of enterprises belonging to this group include cooperatives and mutual societies (Czerwiec, 2011).

Cooperatives were primal to social enterprises. In fact, cooperatives were created in the first half of the 19th century, while first studies related to social enterprises were conducted only in the 21st century (Defourny & Nyssens, 2012). Cooperatives have a bimodal character, being both an association and an enterprise. They are originally created as associations of people with specific interests and needs, but in order to meet those needs, they must lead economic activity. In recent years, there were 9,000 cooperatives in Poland. They had over 8 million members and employed approx. 400,000 people. Available data show that cooperatives employ three times as many people with disabilities as in the entire national economy (11.6% and 3.6% respectively), and the average percentage of women employed in cooperatives is 59%, while in the entire economy — 45%. They offer long-term employment to those who are of immobile working- or retirement age (the percentage of these employees in cooperatives is about 53%, while in the entire national economy it is only 36%). At least 38% of the cooperatives are significant local employers (KRS, 2010, p. 22). The specific essence of a cooperative is manifested in the implementation by members of common rules expressed in formulating the cooperative's goals differently from the goals of other private entities and in the use of specific instruments for their implementation (Kožuch & Książek, 2014, p. 184). This difference results from the fact that a cooperative is a voluntary association, based on democratic principles, of people conducting activities in the interest of its members. Cooperatives are a form of collective activity of the local community. The activity of the cooperative creates conditions for economic and social activity. They perform self-help, social and welfare functions to varying degrees. Therefore, cooperative activity can mitigate social problems and wealth inequalities occurring in a market economy (Kožuch & Książek, 2014).

The values that characterize, for example, the cooperative movement include self-power, responsibility, equality, solidarity, and democracy. The International Cooperative Alliance (ICA), which associates the largest group of cooperatives in the world, also promotes the key role of democratic control of members, their economic commitment, independence, autonomy of cooperatives, etc.

The Declaration of the Cooperative Identity, adopted in 1995, assumed that cooperatives base their activities on the values of self-help, self-responsibility, democracy, equality, justice, and solidarity. In line with the traditions of the founders of the cooperative movement, members of the cooperative pro-

fess the ethical values of honesty, openness, social responsibility and caring for others (ICA, 2022). Although these are informal values, they undoubtedly shape both the governance system proper to a social enterprise and its organizational culture.

Another form of a social enterprise is a mutual enterprise. The principle of reciprocity is one of the oldest forms of interpersonal relations, enabling the emergence of permanent relationships, transactions and exchanges beneficial to the community. On the basis of this idea, mutual insurance was born in order to bear the common risk. They ensure their members on the basis of reciprocity, but they are not profit-oriented, and offer their members cheap insurance cover in exchange for premiums covering only the benefits paid and operating costs. “Such social enterprises are of (not only) economic importance, but also of another, no less importance: integration. Due to the fact that it is a mutual insurance, people create agreements, a community, a kind of society” (Wujec, 2006).

More and more research is also undertaken in Poland, also in the field of promoting social entrepreneurship (Pachura, 2021). However, both in Poland and abroad, the group of cooperative enterprises and mutual societies is rarely studied. The reasons for the limited interest in the study of cooperative enterprises were presented by Camargo Benavides and Ehrenhard (2021). The research undertaken by the authors is intended to fill the existing gap in this respect.

3. Methods

The aim of the study was to identify the management paradigm in social enterprises — cooperative and mutual enterprises in particular — compared to commercial enterprises. It was assumed that actions for responsibility will be an effective way of identifying the management paradigm adopted in a given group of enterprises in Poland, as they affect the market, its employees (workplace), the society, and the natural environment.

The conceptualization of responsibility was based on the Triple Bottom Line (TBL) model also known as 3Ps model (Profit, People, Planet). It assumes that a company should be responsible for Profit, People and Planet, that it should take economic, social, and environmental responsibility.

To identify the management paradigms in social and commercial enterprises, a qualitative study was carried out. It consisted of content analysis of management reports. The study assumed that the content of the management reports is an effective source allowing to identify the management paradigm. Taking into account the concept of responsibility and its three dimensions: social, environmental and economic, a comparative analysis of the content of the reports was conducted. It was anticipated that the research would confirm the information contained in the literature which differentiates the types of enterprises and their management paradigms with regards to the CSR aspects. It was as-

sumed therefore that social enterprises, having social and environmental values at its core, would reflect this in their management reports. Similarly, given that the core aim of a commercial enterprise is to maximize profits, it was assumed that the economic aspect would prevail over other CSR aspects in the management report. Two research hypotheses were adopted:

- H1. In the reports of the management board of social enterprises (including cooperative enterprises) information on activities for the benefit of society and the natural environment dominates over information on economic activities.
- H2. In the reports of commercial enterprises, information on activities in the economic aspect dominates, and the presented activities for the benefit of society and the natural environment are less numerous and have a smaller scope and impact.

It was assumed that managing the diversity of employees (age, gender, physical and mental fitness, ethnicity) expresses the company's social responsibility. Responsibility in the environmental aspect is expressed by activities aimed at the protection of the natural environment. The economic aspect is expressed by activities leading to maximizing revenues, minimizing costs, and increasing the financial surplus.

The study was carried out in four steps:

- Step I — searching in the National Court Register for entities with an organizational form of social enterprises (cooperatives and mutual enterprises);
- Step II — determining the industries in which these enterprises are most numerous and operate on the Polish market;
- Step III — selecting entities representing industries in which social enterprises and companies operate at the same time;
- Step IV — analyzing the content of the reports;
- Step V — drawing conclusions.

The applied research methods were document analysis and comparative analysis. These methods allowed for quantitative and qualitative analysis of the content contained in the management board's reports on the companies' activities. Those reports, which are prepared by the representatives of the management board, expresses achievements, serve to reproduce the actual activity of the examined organizational structure in the form of a legally or customarily drawn up document. (Apanowicz, 2000). The comparison method, on the other hand, is an important component of most research methods. The applied methods contributed to the creation of the model presented in Fig. 1. The model reflects the adopted hypotheses. At the center of the model, the CSR aspects are placed. They reflect the axis of reference of the research. On the one side of the model, the two management paradigms are shown. On the other side, the two types of enterprises are shown. Although both management paradigms include activities related to every CSR aspect, information shared on the activities related to some CSR aspects dominate in one type of enterprise compared to the other.

Using the e-KRS system (Electronic access to documents and information of the National Court Register) and the e-Sprawozdania (e-reports) application of the Polish Ministry of Finance, 30 reports on the activities of the management board of social and commercial enterprises attached to the financial statements for 2019 and 2020, were analyzed.

The researched enterprises and the industries they represent are presented in Table 1. In order to verify the first and second research hypotheses, the content of reports on the activity in the area of responsibility was analyzed. Information on the company's activities in the social, environmental and economic areas was sought.

4. Results

Social responsibility means being accountable for the social effects of the company. Table 2 presents the statements of both groups of enterprises relating to the dimension of corporate social responsibility. Both groups of enterprises recognize diversity of employees, however, they perceive this diversity differently. Aging of the society is a stimulus for social enterprises to act in favor of older workers and retirees and pensioners, while for commercial enterprises it is portrayed as a threat.

Social enterprises work with universities to support young and talented students, while commercial enterprises organize internships to select and hire the most talented young people. Social enterprises employ disabled people and foreigners, while commercial enterprises help these groups through philanthropic activities.

The environmental aspect is another key pillar of responsibility. Table 3 presents the statements of both groups of enterprises relating to the activities for the environmental dimension of responsibility. Social enterprises have a long-term view of current and future environmental needs. They take steps to reduce the negative impact on the natural environment. Commercial enterprises inform about the expenditures incurred for the implementation of the principles of sustainable development and about the activities that financially support non-profit organizations in their activities for the protection of nature.

Economic aspects of responsibility consist of understanding the economic impacts of the company's operations. Table 4 presents the statements of the management boards reports of both groups of enterprises regarding the economic dimension.

Management boards of cooperative enterprises in their reports, unlike the management boards of commercial enterprises, provide more information on pro-social and pro-ecological activities, while commercial enterprises more often inform about activities aimed at maximizing profit.

According to the analysis, both groups of enterprises feel responsible and declare that they conduct activities in this area. Social enterprises emphasize the social aspect of responsibility by informing about relations with em-

ployees, local communities, members of organizations and subcontractors, emphasizing their importance. The boards of social enterprises recognize their role and devote more space to *people* in their activity reports than the boards of commercial enterprises. Social enterprises report on activities for their members aimed at supporting the development and modernization of their farms. In the case of social enterprises, management reports were more extensive and included more words connected with human resources management such as: employees, people, young, elderly, women, disabled, psychological help etc. In the case of companies, there were reports with no mention of employees. In the few in which the management board mentions its activities in the social sphere, it mainly indicates those actions which concerned customers more than employees. Commercial enterprises provide a general understanding of responsibility without pointing to its specific dimensions. They cite numbers that prove the financial efficiency of the enterprise and emphasize the awards and prizes obtained for their activities to support other entrepreneurs. The smallest differences in the approach to responsibility were noted within companies in the insurance industry. The comparative analysis showed that in the case of social and commercial enterprises, much of the same content is emphasized.

The results of the conducted analysis, presented in Scheme 1, allowed for a positive verification of the adopted hypotheses.

5. Conclusion

After the analysis of the management board reports, it can be noticed that social enterprises are managed according to the humanistic paradigm. Their board reports contain statements confirming responsibility in each aspect but compared to statements made in commercial companies' board reports, the social and environmental aspect is more often presented, has more manifestations, a broader scope, and a deeper impact. The content of these reports allows for the conclusion that they are more aware of responsibility for society and the natural environment than commercial enterprises. It results from the very essence of a social enterprise, which has an imprinted social dimension, which permeates all aspects of its operation, is its DNA. On the other hand, the analysis of the content of management board reports of commercial enterprises shows that their dominant sense of responsibility is economic. The other aspects seem to be only an external addition to a commercial enterprise. The economic dimension, in the form of profit maximization, is a dimension that prevails over others. It is the DNA of these companies, penetrating all their activities.

The study confirmed that there are differences in the paradigms adopted by management boards of the analyzed types of enterprises. Regarding the responsibility operationalization applied in the study (the concept of three Ps), it should be stated that the social and environmental aspect is more strongly and clearly emphasized in the reports of the management boards of social enterprises, while the economic aspect dominates in the reports of commercial enterprises. Refer-

ring to the concept of 3Ps, it should be stated that in the reports of management boards of social enterprises, *People* and *Planet* prevail, while in the case of reports by commercial enterprises — *Profit*.

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Note: the results of this study were presented at *12th International Conference on Applied Economics Contemporary Issues in Economy* (June 29–30, 2023, Poland).

Appendix

Table 1.

The surveyed cooperatives and mutual enterprises as well as commercial enterprises in selected industries

Cooperatives and mutual enterprises		Commercial enterprises	
Name	KRS	Name	KRS
Dairy industry			
Spółdzielnia Mleczarska Mlekovita	000074309	Danone Sp. z o.o.	000014227
Spółdzielnia Mleczarska Mlekpól	0000045142	Hochland Polska Sp. z o.o.	0000106528
Spółdzielnia Mleczarska w Gostyniu	0000039485	Lactima Sp. z o.o.	0000111384
Okręgowa Spółdzielnia Mleczarska w Krasnymstawie	0000107925	Laltopol Sp. z o.o.	0000138494
Okręgowa Spółdzielnia Mleczarska we Włoszczowej	000125546	Zott Polska Sp. z o.o.	000044920
Trade			
PSS “Społem”	000012323	Auchan Polska Sp. z o.o.	000032892
PSS “Społem” w Katowicach	0000049222	Arhelan Sp. z o.o. Sp. k.	0000658443
PSS “Społem” Białystok	000028056	Jeronimo Martins Polska SA	0000222483
PSS “Społem” w Szczecinie	000035565	Stokrotka Sp. z o.o.	000016977
WSS “Społem” Praga Południe	2000020644	Żabka Polska Sp. z o.o.	0000636642
Insurance			
Towarzystwo Ubezpieczeń Wzajemnych “TUZ”	0000171062	TUiR Allianz Polska SA	000028261
Towarzystwo Ubezpieczeń Wzajemnych “Cuprum”	0000050969	Towarzystwo Ubezpieczeń i Reasekuracji “Warta” SA	0000016432
“Saltus” Towarzystwo Ubezpieczeń Wzajemnych	0000117377	Aviva Towarzystwo Ubezpieczeń Ogólnych SA	0000009857
Towarzystwo ubezpieczeń Wzajemnych “TUW”	0000033284	Sopockie Towarzystwo Ubezpieczeń “Ergo Hestia” SA	000024812
“Polski Gaz” Towarzystwo Ubezpieczeń Wzajemnych	0000643093	LINK4 Towarzystwo Ubezpieczeń SA	0000142452

Source: Own preparation based on financial statements of entities submitted to the National Court Register via the eKRS portal.



Table 2.
The social aspect in cooperatives and commercial enterprises' management reports

Social responsibility		
Key concepts	Social enterprises	Commercial enterprises
age diversity	<ul style="list-style-type: none"> – The age of the crew is similar, the crew is young, educated and there are people with professional experience who serve younger people with advice and help (Mlekovita). – The average age of the employees is 47 years. (SM in Gostyń). – We work with universities to acquire highly qualified staff (including University of Warmia and Mazury in Olsztyn, Białystok University of Technology, University of Białystok, University of Information Technology and Entrepreneurship in Łomża, SGGW in Warsaw). – We are open to young people with ideas who can enrich Mlekovita with their knowledge, creativity, and innovative solutions. (Mlekovita). – The cooperative offers retirees and pensioners 7-day holiday and rehabilitation at the Spa Clinic "Pod Tęźniami" in Ciechocinek. (SM w Gostyniu). 	<ul style="list-style-type: none"> – The employment structure of employees in 2021 did not change significantly; the majority of women, who constituted 56.4% of the total number of employees, was maintained. The average age of the employees was 41.7 years, while the average length of employment in the Company is 10.1 years (TUIR Warta SA). – Analytical internships are a particularly important source of attracting young specialists. More than half of the participants of the analytical internships receive a job offer. (Ergo Hestia). – Changes in market trends and/or customer preferences carry a risk of negative impact on the Company's results. Risk factors include (...) aging of the society / increase in social poverty. (Żabka).
gender diversity	<ul style="list-style-type: none"> – (...) at the end of 2021 416 people were employed: 126 women and 290 men. (SM in Gostyń). – The Cooperative employs 306 women and 35 men. In 2021, 22 people were hired and 70 people were dismissed. (PSS "Społem" in Katowice). 	<ul style="list-style-type: none"> – Żabka focuses on diversity and equality — the gender parity in the Management Board is maintained, and nearly 40% employees are women. (Żabka). – The average age of employees is 38 years. 63% of the employed are women. (Ergo Hestia).
national diversity	<ul style="list-style-type: none"> – At the end of December 2021, the cooperative employed 23 people from Ukraine. (Społem WSS Praga Południe). 	
other diversity dimensions: people with disabilities	<ul style="list-style-type: none"> – At the end of December 2021, 7 people with a disability certificate were employed (Społem WSS Praga Południe). 	
other social aspects: charity donations		<ul style="list-style-type: none"> – In the reporting year, the company made donations for a total amount of PLN 3.2 million, including food donations to Caritas, ho-spice and food banks for the amount of PLN 2.3 million, and as part of a direct fight against the virus, donations of protection measures (masks, gloves, visors, disinfectants) for hospitals for the amount of almost PLN 0.9 million. (Transgourmet Polska sp.z o.o.).

Source: Own preparation based on financial statements of entities submitted to the National Court Register via the eKRS portal.



Table 3.
The environmental aspect in cooperatives and commercial enterprises' management reports

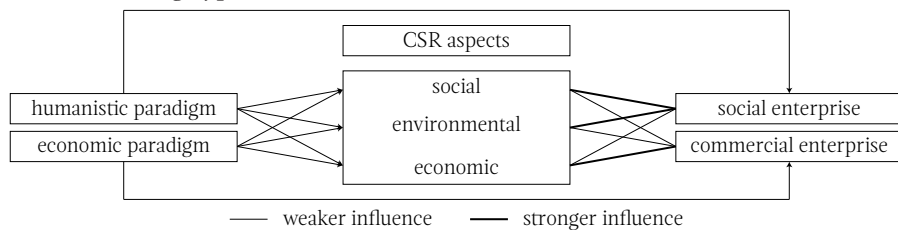
Environmental responsibility		
Key concept	Social enterprises	Commercial enterprises
environmental protection	<ul style="list-style-type: none"> – Investments are made at the plant to reduce water consumption, reduce loads in discharged wastewater, reduce electricity consumption and the amount of emitted pollutants (Mlekovića). – The obtained biogas is a “green” energy source obtained from the so-called renewable sources that in the future should eliminate fossil fuels as it has much lower emission of dust and zero emission of carbon dioxide to the atmosphere (Mlekopol). – Commitments of the Cooperative in relation to quality, food safety and environmental protection are included in the implemented IMS Policy, which is verified and updated every six months during IMS Reviews. (SM in Gostyń). – In 2021, no trees were cut, and no costs were incurred for tending works and new plantings (PSS “Społem” in Katowice). 	<ul style="list-style-type: none"> – Several spots were produced, such as songs and short educational stories on environmental protection, and the target audience was extended to kindergartens. (Biedronka). – Activities aimed at preparing the Company for the related energy transformation were carried out with the shift away from carbon risks in favor of energy from renewable sources by: – establishment and operation of the RES Team; – implementation of reporting on coal risks (Warta). – During the year, Biedronka implemented several initiatives for sustainable development, a clear example of which is the premiere of the second book, of which the entire earnings are dedicated to helping. In 2021, the entire proceeds from the sale of the book were donated to the Polish Society for the Protection of Nature “Salamandra”, to which the company transferred as much as PLN 1.5 million in the first year of cooperation to support the protection of 6 endangered species of animals in Poland. By the end of the year, over 246,000 books had been sold. (Biedronka).

Source: Own preparation based on financial statements of entities submitted to the National Court Register via the eKRS portal.

Table 4.
The economic aspect in cooperatives and commercial enterprises' management reports

Economic responsibility	
Social enterprises	Commercial enterprises
<ul style="list-style-type: none"> – We granted loans to 173 members-suppliers for the amount of PLN 9,654,993.28. The money was used to buy dairy cattle, modernize farms, build barns, buy equipment needed for milk production and many agricultural machines. (SM in Krasnystaw). 	<ul style="list-style-type: none"> – In the general third-party liability insurance line, the Company collected PLN 109.5 million gross in written premium in 2021 (Allianz). – The Management Board positively assesses the current financial situation of the Company. (Zott Polska Sp. z o.o.)

Source: Own preparation based on financial statements of entities submitted to the National Court Register via the eKRS portal.

Scheme 1.**Model following hypothesis verification**

Source: Own preparation.