

Joanna Jolanta Pilacik

Doctoral thesis

**Identification and measurement of the costs of social responsibility in
the forest farm.**

Summary

Most of Poland's forests are public forests, owned by the State Treasury and managed by the State Forests National Forest Holding (hereafter referred to as State Forests). The State Forests fulfill the statutory obligation to carry out permanently sustainable forest management aimed at preserving the permanence of forests, continuity of their multifaceted use and expansion of forest resources. The State Forests, through the specifics of their activities, directly and unequivocally fit into the essence of the trend of corporate social responsibility, which is an attempt to meet the challenges of contemporary problems of sustainable global economy. In the era of development of a conscious information society, more and more attention is paid to the value of nonproductive functions of the forest. The State Forests, while conducting sustainable forest management, incur certain costs for the implementation of environmental and social tasks. The current accounting system of the State Forests, which generates financial information, does not have the tools to link the costs of implementing economic activities under specific natural, economic and social conditions of State Forest units with the effects of their activities (income and financial result).

The aim of the dissertation is to improve the accounting system of the State Forest, especially in its management aspect, by presenting a proposal for the identification and measurement of costs, which will allow the generation of social responsibility cost information from the accounting system.

PhD main thesis was formulated as follows: the accounting system of the State Forests does not allow the direct generation of information on social responsibility costs, which are closely related to the implementation of the statutory and strategic functions of this entity, and thus their identification and measurement are possible and necessary.

Research methods such as literature studies, surveys (using structured questionnaires) and a case study were used to confirm the theses formulated above and to achieve the set goals of the dissertation.

The dissertation is theoretical and empirical in nature and consists of an introduction, five chapters, a conclusion, a bibliography, lists of tables and illustrations, and appendices. The

structure of the dissertation was subordinated to the realization of the adopted research objectives.

Chapter I discusses the theoretical background of the concept of social responsibility, and then focuses on the role of the accounting system in corporate management, in the context of corporate social responsibility. The chapter also discusses the main research areas and conclusions on social responsibility reporting, and points out the differences between sustainability and social responsibility.

Chapter II focuses on the model of sustainable forestry in Poland and Europe. It presents the basics of sustainable forest management and the different organizational and legal forms of forest farms in Europe and Poland. The literature on nonproductive functions of forests and the costs of their implementation is reviewed. Next, the legal aspects of the functioning of the state forest farm in Poland are presented and selected areas of research related to this organization are discussed.

Chapter III aims to present the studied entity, namely the State Forests, its organizational structure and other economic conditions. The assumptions of social responsibility in the strategy of this organization are presented here, and selected projects and activities in this area are discussed. Particular attention was paid to the non-reproductive functions of the forest, and a review of the literature made it possible to develop the structure of a study assessing the occurrence of social responsibility tasks in the activities of the State Forests National Forest Holding. In addition, the chapter identifies the processes of social responsibility of state forest holdings related to non-reproductive functions of the forest. The presence of these processes in the activities of State Forests was also verified on the basis of the created questionnaire.

Chapter IV describes the structure of the accounting system of the State Forests. Through a critical evaluation of this system, the need for changes in this system was emphasized. On the basis of a review of the national literature, the lack of use in the existing accounting system of the State Forests of solutions and tools used to measure the nonproductive functions of the forest was confirmed. A survey of employees of forest districts was carried out, confirming that the measurement of costs and their appropriate formation is important in the assessment of the economic efficiency of forest management. The chapter concludes with a model formulation of proposals for identifying and measuring the costs of the entity's social responsibility.

Chapter V is an analysis of a case study that shows the practical application of the proposed method of measuring and identifying social responsibility costs in the context of the State Forests. The case study had a dual purpose - it allowed both to study a specific phenomenon in real conditions and situations, as well as to apply the theoretical assumptions

in practice and verify their effectiveness in a specific case. The study provided valuable information and conclusions about the correctness of the proposal for identifying and measuring the costs of social responsibility of the State Forests in real conditions, and also allowed the proposal to be adapted to specific conditions.

The dissertation concludes by presenting the main conclusions and recommendations for further research and action.