

University of Belgrade
Technical Faculty Bor

PROCEEDINGS

XVIII International Scientific and Professional Meeting

Ecological Truth

EcoIst '10

Edited by
Zoran S. Marković

Spa Junaković, Apatin
Serbia

01 - 04 June 2010

University of Belgrade – Technical faculty Bor



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**XVIII International Scientific and Professional Meeting
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PUBLISHER:

UNIVERSITY OF BELGRADE - TECHNICAL FACULTY IN BOR, BOR, MAY 2010

FOR THE PUBLISHER:

DEAN: Prof. Dr MILAN ANTONIJEVIĆ

EDITOR IN CHIEF:

Prof. Dr ZORAN S. MARKOVIĆ

TECHNICAL EDITOR

ŽELJKO PAJKIĆ, Dipl. ing.

*CIP – Каталогизacija y publikaciji
Народна библиотека Србије, Београд*

502 / 504 (082)

613 (082)

*INTERNATIONAL Scientific and Professional
Meeting Ecological Truth (18 ; 2010 ; Apatin)
Proceedings / XVIII International
Scientific and Professional Meeting
“Ecological Truth“ – Eco – Ist 10, 01 – 04 June
2010, Apatin, Serbia ; organizer University
of Belgrade, Technical Faculty Bor ;
edited by Zoran S. Marković. – Bor : Technical
Faculty , 2010 (Bor : Grafomed -trade). – XIII.
539 str. : ilustr. : 30 cm*

*Tiraž 350. –Napomene i bibliografske
Reference uz tekst. – Bibliografija uz svaki
rad. – Registar.*

ISBN 978-86-80987-79-1

1. Tehnički fakultet (Bor)

*a) Животна средина – Заштита – Зборници б)
Здравље – Заштита – Зборници*

COBISS.SR – ID 175499788

Cover designed by Ž. Pajkić

ORGANIZER:

University of Belgrade – Technical Faculty Bor

Co-ORGANIZERS:

West Backa Administrative District - Sombor

Institute for Public Health Sombor

"Vojvodina forests" Property of Sombor

Regional Chamber of Commerce - Novi Sad

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**IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY INTO
THE PROCESS OF COMPANY MANAGEMENT**

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ABSTRACT

One of the currently actual economic issues is social responsibility of companies. Corporate social responsibility is a constant ambition of the business sector to behave ethically and to contribute to the economic development, while at the same time it improves the lives of their employees, their families, the community and society with proactive elimination of potential negative impacts on the environment. This paper will emphasize the importance of introducing the concept of social responsibility in the process of company management. The means and ways of implementing this concept, as well as its costs, benefits and opportunities will be also analyzed.

Keywords: enterprise, social responsibility, economic development, management

INTRODUCTION

The concept of Corporate Social Responsibility (CSR) is still insufficiently present in our companies as well as the term itself is not yet clearly defined. This is a typical situation for the countries in transition. The former period left as its legacy the notion that donations, voluntary giving and the like make socially responsible businesses. These are, however, only elements of such behaviour and are insufficient if a company is to be defined as a socially responsible one. Corporate social responsibility is an attempt to engage all aspects of a business to function toward social welfare generally. Besides the profit, companies also take care of the employees, their families, the environment, local community and society in general. Nowadays, companies are usually more worth than their accounts books show. This difference comes from the intangible property, such as copyright, patents, licences or professional staff, as well as good practices and corporate social responsibility which has become a current issue in the last couple of years. This is the crucial factor that differentiates one company from other players in the market and makes it a desirable workplace – it ensures higher quality workforce and greater loyalty on the part of the employed and clients, and greater competitiveness along with all this. This concept enables the link between the company's own economic and broader social goals and building up the value system and management which will bring both profitability and growth to the company in the long

run, while ensuring the development of society as a whole. It should be emphasised that the concept of social responsibility is not obligatory, it is a matter of free choice and good will of every company.

THE COMPONENTS OF SOCIAL RESPONSIBILITY

Social responsibility is derived from the approach according to which a company in its doing business starts with social needs and social benefits. We will see its main functions through the dimensions of social responsibility.

There are four main dimensions of social responsibility and these are: economic, legal, ethical and philanthropic. [1]

Economic responsibilities make the essence of all business activities. The economic dimension of social responsibility refers to the distribution of production means within a social system and the company's orientation to ensure employment, profit and return of investments.

Legal dimensions of social responsibility refer to the laws and regulations brought by the government in order to ensure the minimum of behavioural standards. The laws which deal with doing business are brought because society, including customers, interest groups, competitors and lawmakers, believes that doing business has to be carried out according to the socially determined standards.

Ethical dimension of social responsibility refers to the behaviour and acts which all interested, above-mentioned, participants expect of a business organisation even if not clearly stated by the law. In order for ethics to be implemented in social responsibility, business strategies have to depict the understanding of values shared by the members of the organisation and stakeholders, as well as understanding the ethical nature of choosing a strategy.

Philanthropic dimension of social responsibility refers to the structure and dynamics of a society, as well as to the questions regarding the quality of life. Businesses are expected to contribute to the community and society. Companies help education, culture, solving the environmental problems and those who are not capable of taking care of themselves. Social responsibility means the awareness of the fact that business activities have a great impact on society, and social responsibility costs a lot of money. It may not be so obvious, except in particular cases, that social responsibility is a good business. Eventually, clients will know which firms behave in a socially responsible way and which do not. In the same way in which they give their value (in the form of money) votes for the company's products, they vote against the firm which pollutes the air or water, food products which are ecologically unfriendly or the companies that survive on corruption – their vote is seen in their refusal to use the products and services of such companies.

THE IMPORTANCE AND GOALS OF SOCIALLY RESPONSIBLE BUSINESS

The main pillar of sustainable development is the dynamic development and economic growth while remaining just, with the accent on hiring and increasing personal

income within a very competitive private sector. Socially responsible business is important for achieving sustainable development; in other words, it is the awareness of the new position and of the importance that companies have in modern global society and of the responsibilities which come out of the new situation. The practice of socially responsible business refers to the overall activities of a company: what it produces, how it buys and sells, whether it is law-abiding, how it treats its employees, whether it invests in the local community and in which way it contributes to the protection of the environment. [2]

Socially responsible business may bring the following business advantages [3]:

- protecting and improving the existing resources (human resources and the environment), on which the company's business depends;
- anticipating, avoiding and minimising business risks and the relevant operating costs;
- increasing the financial capacities of the company through the reduction of operating costs;
- opening new business possibilities and new markets;
- protection, creation and improvement of the company's reputation, especially its relation to customers;
- the company becomes attractive to investors and to qualified and motivated workers.

There are many arguments speaking in favour of the fact that there is a real business interest that companies should behave in a socially responsible manner; therefore, there is a more or less direct interest behind the company's every activity, even that which means incorporating social responsibility into its business. The first thing is certainly reputation, which is no longer an intangible category but a direct link to how much a particular company is worth. The other argument, which also refers to the employees, is their better motivation and loyalty, as well as a possibility of hiring higher qualified staff. [4]

Being socially responsible means not only meeting legal obligations, but also (and even more importantly) investing in human capital, the environment and relations to other stakeholders. [5].

As far as the social sphere is concerned, investing in education, work conditions and adopting good relations with employees can also increase productivity. Socially responsible behaviour directly influences the following groups [2]:

Consumers and clients – socially responsible business affects the consumers' behaviour in such a way that it increases their loyalty and strengthens the relationships. The impact is usually exerted through the production and sale of safe and high quality products at reasonable prices.

The employed and the partners – the loyalty of the workers is increased not only by improving work conditions and standards but also by encouraging their active participation in charity projects. Socially responsible business can be one of the reasons why some high qualified professionals decide on accepting a job in a particular company.

The public and local communities – a well formulated strategy as part of the concept of the general company's behaviour can strengthen its position at the regional and local level through the following:

- Environmental protection– for example, use of safe production processes;

- Taking part in improving the position and protecting marginalised groups;
- Taking care of sustainable development and responsibility in using natural resources.

The point of the social responsibility concept is precisely in accomplishing the company's interests while preserving the interests of the mentioned groups (stakeholders). [6].

THE DIMENSIONS OF SOCIALLY RESPONSIBLE BUSINESS

Socially responsible behaviour has two dimensions, the internal and the external one.

The Internal Dimension

Within a company, socially responsible behaviour includes the employed and refers to the areas such as investing in human capital, health care, safety and change management. Responsible practice in the field of the environmental protection mainly refers to the management of natural resources used in the production. [7].

Managing human resources. One of the great challenges companies face today is how to attract and keep workers who possess adequate knowledge and skills. Responsible behaviour at the hiring stage includes hiring the members of minority groups, older workers, women, people who have been unemployed for a longer period and people with special needs.

Health care and safety at workplace. Health care and safety at workplace is traditionally solved through regulations and obligatory measures. Enterprises, business organisations and associations are trying to find additional ways to promote health care and safety, as a marketing element or taking care when buying products of other companies.

Adjusting to changes. A modern trend nowadays is restructuring with the aim of reducing costs, increasing productivity and the quality of products and services. Conducting the restructuring in a socially responsible way means finding the balance and taking into account the interests of those who are influenced by these decisions and changes.

Managing the influences that affect the environment and natural resources. The influence on the environment can be reduced by the rational use of resources, by the reduction of emissions into the air, soil and water, and by waste reduction through separate waste gathering and recycling. Such practices reduce operating costs at the same time. [8].

The External Dimension

Socially responsible business stretches even outside the enterprise itself and includes the local community and different stakeholders: business partners and suppliers, consumers, public administration etc.

Local communities. Socially responsible business encompasses the process of integration of a company into its surrounding. Companies contribute to local communities through the supply of available positions or tax paying, and on the other side they depend on the health condition of the workforce as well as on the stability and prosperity of the community in which they operate.

Relationships with partners, suppliers and consumers. Relationships are built through gaining someone's trust, fair relationships and respecting the wishes and needs of partners, suppliers and customers as well as high quality products.

Global care for the environmental protection. A number of enterprises are subjects at the international and global plan and thus have influence on the global level. The role of the business sector in achieving sustainable development has become a very frequent issue lately.

The impact of shareholders. Shareholders very often use their influence to affect the company business and behaviour. When investors unite their interests with other relevant stakeholders such as local communities, workers and consumers, a very strong coalition can be made which can change the behaviour of the company. [9]

THE POSSIBILITIES AND LIMITATIONS IN IMPLEMENTING THE SOCIAL RESPONSIBILITY CONCEPT

The need for implementing the social responsibility concept into the process of company management appears due to the ever increasing pressure exerted by the state, consumers, workers, and other interest groups and with the aim of protecting the environment, workers, human rights and the like. The key limitations to the broader implementation of the social responsibility concept in enterprises with regard to domestic conditions are the following:

- Unstable political conditions
- Inadequate legislative regulations
- Insufficient number of people who are informed about the benefits and possibilities of the application
- Insufficient support of the state and other institutional infrastructure
- Resistance on the part of the management and the employed
- Insufficient support of financial institutions. [10].

In order for social responsibility to be more present in the management system, it is primarily necessary to give all the required support to the development of this concept. In the former period, entrepreneurs were literally left with and to their own skills and personal finances. They faced unfavorable ambience in which they operated without counseling, financial, organizational or any other support in the process of starting-up their business or its further development. As long as there are limitations of this kind, it is hard to expect of the company to see all the benefits which socially responsible business offers. In order for the social responsibility practice to be more present, a number of steps is necessary:

- Tax reduction
- Interest rate reduction with banks and other financial institutions
- Gaining support from the government and non-government institutions
- Carrying out the reform of legislative regulations dealing with the environmental protection, protection at workplace, etc.
- Enabling information exchange with other interest groups. [7].

The enterprises which decide to implement the social responsibility concept into their business systems, face the need to introduce certain means and procedures ("CSR tool") for implementation. In some cases, these are written instructions; in more ambitious enterprises they refer to the whole management system. Some enterprises in their desire to

formalize their dedication to this concept, issue certificates or report in some other way on the activities undertaken regarding this plan. The means and procedures for the implementation of the social responsibility concept used most often are the quality standards, reporting systems, management systems, documents and instructions, etc.

The success of the concept implementation primarily depends on the following:

- Costs - the management system which is expensive can be implemented only in medium and large enterprises, although it is frequently a problem even for medium enterprises. Therefore, the possibility of subventions is to be taken into account.
- Simplicity – the best management system is the one which is clear and which does not require a lot of time to be incorporated.
- Degree of integration in other existing systems - the management system ought to be related to or integrated into the existing systems depending on the company's sphere of business; in most cases it is the quality system or ecological management. [11].

Besides the unstable political situation, the factors such as high unemployment rate, low living standards, weak competitiveness of the economy, insufficient support of the banking system, that is, a number of economic factors also make it more difficult to apply the concept of social responsibility more broadly. The awareness that the environment needs to be protected is not on a high level while the technological conditions, meaning technical and technological support to enterprises or cooperation with universities, does not offer sufficient support for the introduction of this concept.

Serbian economy still functions on the basis of unfavourable economic structure, with the given natural and financial resources, technology and people. All of these resources are relatively scarce, partly due to the relatively weak natural, technological or financial sources.

In order to develop socially responsible behaviour in Serbia, it is necessary to create legislative regulations in this sphere (e.g. tax allowances, sanctions and fines for irresponsible behaviour) and to put pressure on the media and the public to point out the importance of this issue. It is also necessary for all the sectors and elements of the society to be mutually related and to engage the sector of education in this process. [2]

Due to the greater importance given to the consequences of economic activities on society and ecology, this issue has become quite frequent in Serbia. All sectors are beginning to think about and speak of the concepts such as sustainable development, corporate social responsibility or engaging resources from all social sectors in contributing to the general welfare.

CONCLUSION

In global economy, business has to be directed at social responsibility and adjusted to the demands for the preservation and advancement of the environment. Guidelines with reference to sustainable development are defined at the global level, a sustainable development which is to create balance between the goals of the economic development on one hand and the social development on the other, taking into account the need to advance and protect the environment. All this has its effect on business subjects to dedicate their time and resources to satisfying the goals of a number of

interest groups in their surrounding. The near future points to the necessity of incorporating the social responsibility concept into the company business practice.

A lot of companies do not understand the long-term benefits that are the result of the social responsibility approach, and a lot of entrepreneurs think they do not have enough resources or knowledge necessary for engaging in different strategies. The challenge is the following: to develop a market which rewards socially responsible practice and to create a government that would in turn generate that kind of practice which helps, encourages and enables responsible business practices and competition.

The main obstacles to the broader adoption of these practices are various: the relationship between the state and the legislative regulations, the non-existence of adequate institutions, the human factor (no awareness or understanding of the social responsibility concept, lack of knowledge, resistance on the part of the employees or the management), as well as the financial factors such as high costs and no direct link to the financial success.

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