

# CORPORATE SOCIAL RESPONSIBILITY<sup>1</sup>

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## *Summary*

*The goal of the paper is to explore the influence of responsibility of companies to their corporate business, as well as perception of consumers in relation to components of social responsibility of companies. The companies are looking at this from the point of sustainable competitive advantage. Socially responsible corporate behavior contributes to the welfare of the community, through discrete, voluntary acting to the benefit of own interests. On the one hand, socially responsible acting improves social goods, and on the other hand it establishes correct and solid business relation with its stakeholders, including employees, consumers, investors, local community, suppliers and other. In that way companies differentiate and establish competitive advantage. It is important for the companies to create optimal strategy that enables them to build up advantage over the competitors. The research showed that strategic approach to the concept of corporate social responsibility helps the companies to create solid and long term relations with employees, consumers, investors, local community, suppliers and other stakeholders.*

**Key words:** Social corporate responsibility, competitive advantage, theory of interest groups

**JEL classification:** D6, D7

## INTRODUCTION

Business environment is getting more and more complex. The complexity is irreversibly moving towards increase of differentiation/integration, growth, development of organization. Systems of management are getting deeper quality, with a particular reflection to corporate social responsibility (CSR) and corporate sustainability (CS). The new role of organization in the society showed much higher degree of complexity. The globalization concept enabled innovation in transport, telecommunications and computer technologies, and thus many companies opened consumer markets and/or production units all around the world.

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1 Paper submitted for the International Scientific Conference 'European Union-Challenges of Enlargement and Western Balkans', 29 May 2014, Banja Luka College

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# KORPORATIVNA DRUŠTVENA ODGOVORNOST<sup>1</sup>

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## **Sažetak**

*Cilj rada je da se istraži i uticaj korporativne odgovornosti kompanija na njihovo poslovanje, kao i percepcije potrošača vezano za komponente društvene odgovornosti preduzeća. Kompanije korporativnu socijalnu odgovornost, njenu ulogu i mogućnosti uglavnom posmatraju u svjetlu održive konkurentske prednosti. Socijalno odgovorno ponašanje kompanije doprinosi dobiti zajednice kroz diskreciono, dobrovoljno djelovanje u korist sopstvenih interesa. Svojim odgovornim djelovanjem štite se i unaprjeđuju društvena dobra, a sa druge strane uspostavlja korektan i čvrst poslovan odnos sa svojim stejkholderima, među kojima su zaposleni, potrošači, investitori, lokalna zajednica, dobavljači i drugi. Na taj način, kompanije se diferencijaciju i ostvaruju konkurentsku prednost. Za kompanije je važno da kreiraju optimalnu strategiju koja kompaniji omogućava izgradnju prednosti nad konkurentima. U istraživanju se došlo do saznanja da strateški pristup prema konceptu korporativne socijalne odgovornosti potpomaže kompanijama u izgradnji čvrstih dugoročnih odnosa sa zaposlenima, potrošačima, investitorima, lokalnom zajednicom, dobavljačima i drugim stejkholderima.*

**Ključne reči:** socijalna korporativna odgovornost, konkurentska prednost, teorije interesnih grupa

*JEL klasifikacija: D6, D7*

## **UVOD**

Poslovno okruženje postaje sve složenije. Složenost se nepovratno odvija u pravcu povećanje diferencijacije/ integracije, rasta i razvoja organizaciju i povećanje složenosti. Sistemi upravljanja organizacijom dobijaju dublji kvalitet, sa posebnim osvrtom na korporativnu društvenu odgovornost (DOP) i korporativnu održivost (KO). Nova uloga organizacije u društvu je pokazala mnogo veći stepen složenosti. Koncept globalizacije omogućava inovacije u transportu, telekomunikacijama i računarskim tehnologijama i samim

1 Rad dostavljen za Međunarodnu naučnu konferenciju 'Evropska unija-izazovi proširenja i Zapadni Balkan', 29. maj 2014., Banja Luka College

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The managers can no longer look only for maximum profits in business. They have to establish solid relations with all stakeholders. Corporate social responsibility demands the companies to pay attention to the consequences of their decisions, in all aspects of work, before themselves and before the society. If they wish to be competitive, companies have to be socially sensitive and react to various social problems.

## WHAT IS CORPORATE RESPONSIBILITY?

Corporate social responsibility is a relatively new concept, that will only gain in importance. Porter and Kramer,<sup>4</sup> state that companies cannot function isolated from the surroundings. Socially responsible companies pay attention to the consequences of their decisions.

The concept of corporate social responsibility is one of key ethical and morale problems of corporate decision making and behavior.<sup>5</sup> In theory, social responsibility of companies is defined in various ways. In that way, Kilcullen and Kooistra<sup>6</sup> look at social responsibility as “the degree of moral obligations that can be attributed to corporations above the simple obedience to the state laws”.

According to Kotler and Lee<sup>7</sup>, social responsibility of companies represents the company determination for improvement of welfare through discrete (voluntary) business practice and contributions to the account of own resources..

According to Jones and Bartlett, social responsibility of companies, put as a strategic approach, is essentially contained in a long term relationship with all the stakeholders, which is not simple to copy, and therefore it is a possible source of strategic competitive advantage.<sup>8</sup>

In its Green Book (2001), the EU stated: To be socially responsible means not only to fulfill legal obligations, but to go further from mere obeying the law and invest more in human capital, environment and relations with stakeholders.

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4 Porter M. E., and Kramer, M. R., (2002) *The competitive advantage of corporate philanthropy*, „Harvard Business Review”, Vol. 77, No. 6, 121–30

5 Branco, M. C. and Rodrigues, L. L., (2006) *Positioning stakeholder theory within the debate on corporate on corporate social responsibility*, „Electronic Journal of Business Ethics and Organization Studies, Vol. 12, No 1, 61–80

6 Kilcullen, M., and Kooistra, J., (1999) *At least do not harm: sources on the changing role of business ethics and corporate social responsibility*, „References Services Review”, 2, MCB University Press

7 Kotler, Ph., i Lee, N., (2009) *Društveno odgovorno poslovanje, suvremena teorija i najbolja praksa*, Zagreb, M.E.P., str. 14

8 Jones, K., and Bartlett, J. L., (2009) *The strategic value of corporate social responsibility: a relationship management framework for public realtionship pracice*, PRism 6 (1): [http://praxis.massey.ac.nz/prism/online\\_journal.html](http://praxis.massey.ac.nz/prism/online_journal.html)

tim, mnoge kompanije su otvorili tržišta potrošača i / ili proizvodne jedinice u svim dijelovima svijeta. Menadžeri ne mogu više u biznisu posmatrati maksimizaciju profite. Oni moraju uspostavljati čvrste odnose sa svim stejkholderima. Socijalna društvena odgovornost od kompanija zahtijeva da vode računa o posljedicama odluka koje donose u svim aspektima poslovanja, kako pred sobom, tako i pred društvom. Ako žele biti konkurentne, kompanije moraju biti društveno osjetljive i reagovati na razne društvene probleme.

## POJAM KORPORATIVNE ODGOVORNOSTI

Korporativna društvena odgovornost predstavlja relativno nov koncept koji će sve više dobijati na značaju. Porter i Kramer,<sup>4</sup> navode da kompanije ne mogu funkcionisati izolovano od okruženja. Društveno odgovorno kompanije vode računa o posljedicama svojih odluka.

Koncept korporativne društvene odgovornosti jedno je od ključnih etičkih i moralnih problema kojima je okruženo korporativno odlučivanje i ponašanje.<sup>5</sup> Društvena odgovornost kompanija u teoriji se definiše na razne načine. Tako, Kilcullen i Kooistra<sup>6</sup> društvenu odgovornost posmatraju kao "stepen moralnih obaveza koje se mogu pripisati korporacijama iznad jednostavne poslušnosti zakonima države".

Prema Kotlera i Lee<sup>7</sup> društvena odgovornost kompanija predstavlja opredjeljenje kompanija za unaprjeđenje dobrobiti zajednice kroz diskrecionu (dobrovoljnu) poslovnu praksu i doprinose za račun sopstvenih resursa.

Prema Jones i Bartlett, socijalna odgovornost kompanija, postavljena kao strateški pristup, u suštini je sadržana u dugoročnom odnosu sa svim stejkholderima, što nije jednostavno kopirati i zbog toga ona je moguć izvor strateške konkurentske prednosti.<sup>8</sup>

Evropska unija, u Zelenoj knjizi (2001), navodi: Biti društveno odgovoran ne znači samo ispunjavati zakonske obaveze, već ići dalje od pukog pridržavanja zakona i ulagati još više u ljudski kapital, okruženje i odnose sa stejkholderima.

4 Porter M. E., and Kramer, M. R., (2002) *The competitive advantage of corporate philanthropy*, „Harvard Business Review”, Vol. 77, No. 6, 121–30

5 Branco, M. C. and Rodrigues, L. L., (2006) *Positioning stakeholder theory within the debate on corporate on corporate social responsibility*, „Electronic Journal of Business Ethics and Organization Studies, Vol. 12, No 1, 61–80

6 Kilcullen, M., and Kooistra, J., (1999) *At least do not harm: sources on the changing role of business ethics and corporate social responsibility*, „References Services Review”, 2, MCB University Press

7 Kotler, Ph., i Lee, N., (2009) *Društveno odgovorno poslovanje, suvremena teorija i najbolja praksa*, Zagreb, M.E.P., str. 14

8 Jones, K., and Bartlett, J. L., (2009) *The strategic value of corporate social responsibility: a relationship management framework for public realtionship pracice*, PRism 6 (1): [http://praxis.massey.ac.nz/prism/online\\_journal.html](http://praxis.massey.ac.nz/prism/online_journal.html)

According to Hauard Bouen,<sup>9</sup> social responsibility comprise of a businessman obligation to follow those regulations, makes such decisions and takes such steps that are desirable in relation to the goals and values represented in our society.. Social responsibility contains one important truth that will have to be the guidance in business in the future.

Dejvis<sup>10</sup> believes that social responsibility relates to the obligation of a person to consider the consequences of his/her decisions to the whole social system. Business people use social responsibility when they consider the needs and interests of those who can suffer consequences of their business moves. By doing so, they bear in mind the interests that are far wider than narrow, technical interests of their own firm.

The European Commission defines corporate social responsibility as “responsibility of companies for their impact to the society”. The precondition for securing this responsibility is respect of legal regulations and collective agreements between the social partners.

*Table 1: Conceptions of social responsibility*

<b>Study</b>	<b>Conceptions of Social Responsibility</b>
Bowen, H. R. (1953)	Businessmen have an obligation to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.
Davis, K. (1960)	The social responsibility refers to businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest.
Davis, K. & Blomstrom, R. L. (1960)	The social responsibility refers to a person's obligation to consider the effects of his decisions and actions on the whole social system.
Frederick, W. C. (1960)	The social responsibility means that businessmen should oversee the operation of an economic system that fulfils the expectations of the public.
McGuire, J. W. (1963)	The firm has not only economic and legal obligations, but also certain responsibilities to society which extend beyond these obligations.
Johnson, H. L. (1971)	A social responsible firm is one whose managerial staff balances a multiplicity of interests. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation.
Manne, H. G. & Wallich, H. C. (1972)	The main aspect of corporate social responsibility is that the behaviour of the firms must be voluntary.

<sup>9</sup> Bowen, Howard R. (1953) *Social Responsibilities of the Businessman*. New York: Harper and Borthers, 1953

<sup>10</sup> Davis, K. (1960). Can Business Afford to Ignore Social Responsibilities? *California Management Review*, 3, 70-76.

Prema Hauard Bouen,<sup>9</sup> društvenu odgovornost čini obaveza biznismena da slijedi one propise, donosi one odluke i preduzima one korake koji su poželjni u odnosu na ciljeve i vrijednosti zastupljene u našem društvu. Društvena odgovornost sadrži jednu važnu istinu koja ubuduće mora da bude vodilja u poslovanju.

Dejvis<sup>10</sup> smatra da se „društvena odgovornost odnosi na obavezu osobe da razmotri posljedice svojih odluka i postupaka na čitav društveni sistem. Poslovni ljudi primjenjuju društvenu odgovornost onda kada uzmu u obzir potrebe i interese onih koji mogu da pretrpe posljedice njihovih poslovnih poteza. Tako čineći, oni imaju u vidu interese koji su znatno širi od uskih tehničkih interesa opstvene firme.

Evropska Komisija društvenu korporativnu odgovornost definiše kao „odgovornost preduzeća za njihov uticaj na društvo“. Pretpostavka za obezbjeđenje ove odgovornosti je poštovanje zakonskih propisa i kolektivnih ugovora između socijalnih partnera.

*Tabela 1: Konceptije društvene odgovornosti*

<b>Studija</b>	<b>Konceptije o društvenoj odgovornosti</b>
Bowen, H. R. (1953)	Privrednici imaju obavezu da nastave one politike , da donosi one odluke, ili da prate one linije akcije koje su poželjne u pogledu ciljeva i vrijednosti našeg društva .
Davis, K. (1960)	Društvena odgovornost se odnosi na aktivnosti i odluke koje su barem djelimično van direktnog ekonomskog ili tehničkog interesa firme privrednika
Davis, K. & Blomstrom, R. L. (1960)	Društvena odgovornost se odnosi na obavezu osobe da razmotri posljedice svojih odluka i akcija na cijelom društvenom sistemu .
Frederick, W. C. (1960)	Društvena odgovornost znači da privrednici treba da nadgledaju rad ekonomskog sistema koji ispunjava očekivanja javnosti
McGuire, J. W. (1963)	Firma ima ne samo ekonomske i zakonske obaveze , već i određene obaveze prema društvu koje prevazilaze iz ovih obaveza .
Johnson, H. L. (1971)	Društvena odgovorna ima ona firma čiji menadžerski kadar balansira mnoštvo interesa. Umjesto težnje samo za većim profitom za svoje akcionare, odgovorno preduzeće takođe uzima u obzir zaposlene, dobavljače, dilere, lokalne zajednice i nacije .
Manne, H. G. & Wallich, H. C. (1972)	Glavni aspekt korporativne društvene odgovornosti je da ponašanje firmi mora biti dobrovoljno.
Eilbert, H. & Parket, I. R. (1973)	Koncept korporativne društvene odgovornosti podrazumijeva dvije stvari. S jedne strane, to znači da ne radi stvari koje kvare okolinu. S druge strane, ona može biti izražena kao dobrovoljni pretpostavkom obaveze da pomogne u rješavanju problema u komšiluku.

9 Bowen, Howard R. ( 1953) Social Responsibilities of the Businessman.. New York: Harper and Borthers, 1953

10 Davis, K. (1960). Can Business Afford to Ignore Social Responsibilities? California Management Review, 3, 70-76.

Eilbert, H. & Par- ket, I. R. (1973)	The corporate social responsibility concept involves two phases. On one hand, it means not doing things that spoil the neighbourhood. On the other, it may be expressed as the voluntary assumption of the obligation to help solve neighbourhood problems.
Backman, J. (1975)	The social responsibility refers to the objectives or motives that should be given weight by business in addition to those dealing with economic performance (e.g. profits).
Sethi, S. P. (1975)	The social responsibility implies bringing corporate behaviour up to a level where it is congruent with the prevailing social norms, values, and expectations.
Steiner, G. A. (1975)	The corporate social responsibility is a continuum of responsibilities ranging from “traditional economic production” to “government dictated” to a “voluntary area” and lastly to “expectations beyond reality”.
Hay, R. D., Gray, E. R. & Gates, J. E. (1976)	The social responsibility requires the firm to make decisions and actually commit resources of various kinds in some of the following areas: pollution problems, discrimination problems, consumerism and other social problem areas.
Carroll, A. B. (1979)	The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.
Jones, T. M. (1980)	The corporate social responsibility is the notion that corporations have an obligation to constituent groups (stakeholders) in society other than stockholders and beyond that prescribed by law and union contract.
Wartick, S. L. & Cochran, P. L. (1985)	Business exists at the pleasure of society; its behaviour and methods of operation must fall within the guidelines set by society. Like government, business has a social contract – an implied set of rights and obligations.

Source: Modified according to (Carroll, 1979), (Carroll, 1999), (Tetřevová & Sabolová, 2010) and (Wartick & Cochran, 1985).

The following table presents, in a similar way as in the previous table, some interpretations of CSR by representatives of business and society. In that sense, the meaning and scope of CSR is often more practical or managerial.

*Table 2: Definitions of social responsibility*

Organisation	Definition
World Business Council for Sustainable Development (WB-CSD) (2003)	Corporate Social Responsibility is business' commitment to contribute to sustainable economic development working with employees, their families, the local community, and society at large to improve their quality of life.
CSR Europe (2003)	Corporate Social Responsibility is the way in which a company manages and improves its social and environmental impact to generate value for both its shareholders and its stakeholders by innovating its strategy, organisation and operations.

Backman, J. (1975)	Društvena odgovornost se odnosi na ciljeve i motive koji trebaju dati težinu biznisu, pored onih koji se bave ekonomskim performansama (npr. profitom).
Sethi, S. P. (1975)	Društvena odgovornost podrazumijeva dovođenje korporativnog ponašanje do nivoa gdje je ono podudarna sa važećim društvenim normama, vrijednostima i očekivanjima.
Steiner, G. A. (1975)	Korporativna Društvena odgovornost je kontinuum odgovornosti u rasponu od » tradicionalne ekonomske proizvodnje » prema »diktatu Vlade » ka "dobrovoljnoj zoni" i na kraju prema "očekivanjima izvan stvarnosti "
Hay, R. D., Gray, E. R. & Gates, J. E. (1976)	Društvena odgovornost zahtijeva od firme da donose odluke i zapravo angažuju resurse raznih vrsta u nekim od sljedećih oblasti: problemi zagađenja okoline, problemi diskriminacije, konzumerizam i druga socijalno problematična područja.
Carroll, A. B. (1979)	Društvena odgovornost poslovanja obuhvata ekonomska, pravna, etička i diskreciona očekivanja koje društvo ima od organizacija u datom trenutku.
Jones, T. M. (1980)	Korporativna društvena odgovornost je ideja da korporacije imaju obavezu prema konstitutivnim grupama (stejholderima) u društvu, osim akcionara i šire od zakonskih propisa i ugovora sa sindikatima.
Wartick, S. L. & Cochran, P. L. (1985)	Poslovi postoje zbog nezadovoljstva društva; njegovo ponašanje i metode rada moraju ići u skladu sa smjernicama datim od strane društva. Kao i vlasti - biznis ima društveni ugovor - podrazumijeva skup prava i obaveza

Izvor: Modified according to (Carroll, 1979), (Carroll, 1999), (Tetřevová & Sabolová, 2010) and (Wartick & Cochran, 1985).

Na sličan način, kao i u prethodnoj tabeli, u tabeli ispod predstavljene su neke interpretacije DOP-a od strane predstavnika biznisa i društva. U tom smislu, značenje djelokrug DOP-a je često više praktičan ili menadžerski.

*Tabela 2: Definicije društvene odgovornosti*

Organizacija	Definicija
Svjetski poslovni savjet za održivi razvoj (World Business Council for Sustainable Development – WBCSD - 2003)	Društvena odgovornost je poslovna posvećenost da se doprinese održivom ekonomskom razvoju u radu sa zaposlenima, njihovim porodicama, lokalnom zajednicom i društvom u cjelini kako bi se poboljšao njihov kvalitet života.
CSR Europe (2003)	Društvena odgovornost je način na koji kompanija upravlja i poboljšava svoj društveni uticaj i uticaj na životnu sredinu za generisanje vrijednosti i za svoje akcionare i zainteresovane strane po inoviranjima svoje strategije, organizacije i poslovanja.



Organisation for Economic Co-operation and Development (OECD) (2003)	Corporate Responsibility involves the 'fit' businesses develop with the societies in which they operate. [...] The function of business in society is to yield adequate returns to owners of capital by identifying and developing promising investment opportunities and, in the process, to provide jobs and to produce goods and services that consumers want to buy. However, corporate responsibility goes beyond this core function. Businesses are expected to obey the various laws which are applicable to them and often have to respond to societal expectations that are not written down as formal law.
Amnesty International – Business Group (UK) (2002)	Companies [have] to recognise that their ability to continue to provide goods and services and to create financial wealth will depend on their acceptability to an international society which increasingly regards protection of human rights as a condition of the corporate licence to operate.
The Corporate Responsibility Coalition (CORE) (2003)	As an 'organ of society', companies have a responsibility to safeguard human rights within their direct sphere of operations as well as within their wider spheres of influence.
Novethic (2003)	Linked to the application by corporations of the sustainable development principle, the concept of CSR integrates three dimensions: an economic dimension (efficiency, profitability), a social dimension (social responsibility) and an environmental dimension (environmental responsibility). To respect these principles, corporations must pay more attention to all the stakeholders [...] which inform on the expectations of civil society and the business environment.
Unilever (2003)	We define social responsibility as the impact or interaction we have with society in three distinct areas: (i) voluntary contributions, (ii) impact of (business's direct) operations, and (iii) impact through the value chain.
Novo Nordisk (2003)	Social responsibility for Novo Nordisk is about caring for people. This applies to our employees and the people whose healthcare needs we serve. It also considers the impact of our business on the global society and the local community. As such, social responsibility is more than a virtue – it is a business imperative.

Source: Kakabadse, N.K. Rozuel, C. and Lee-Davies, L. (2005) 'Corporate social responsibility and stakeholder approach: a conceptual review', *Int. J. Business Governance and Ethics*, Vol. 1, No. 4, pp.277–302.

Often there is a question of motivation of corporations for the concept of social responsibility. Marrewijk<sup>11</sup> proposed a concept of five "levels of ambitions", that is based on a relation of management of corporation towards social, economic and ecologic responsibility. The five types of corporate social responsibility philosophy include:<sup>12</sup>

11 Marrewijk, N. Van (2003) *Concepts an definitions of CSR and corporate sustainability: between agency and communion*, „Journal of Business Ethics”, No. 44, pp. 95–105

12 Marcel van Marrewijk, *Int. J. Business Performance Management*, Vol. 5, Nos. 2/3, 2003

Organizacija za ekonomsku saradnju i razvoj (Organisation for Economic Co-operation and Development – OECD - 2003)	Korporativna odgovornost podrazumijeva usklađivanje biznisa sa društvima u kojima posluju. [ ... ] Funkcija poslovanja u društvu je da se dobije adekvatan povraćaj vlasnicima kapitala kroz identifikovanje i razvijanje obećavajuće mogućnosti za investiranje i u tom procesu, da obezbijedi radna mjesta i da proizvede robu i usluge koje potrošači žele da kupe. Međutim, korporativna odgovornost prevazilazi ovu osnovnu funkciju. Od preduzeća se očekuje da poštuju različite zakone koji se primjenjuju na njih i često moraju da odgovore na društvena očekivanja koja se propisuju kao formalni zakon.
Amnesti internacional – poslovna grupa (Amnesty International – Business Group (UK) - 2002)	Kompanije treba da shvate da će njihova sposobnost da nastavi da nude robu i usluge i da ostvare finansijske bogatstvo zavisi od njihove prihvatljivosti u međunarodnom društvu koje sve postavlja zahtjev u pogledu zaštite ljudskih prava kao uslov za korporativne dozvole za rad.
Koalicija za korporativnu odgovornost (The Corporate Responsibility Coalition (CORE) - 2003)	Kao organ društva, kompanije imaju odgovornost da štite ljudska prava u okviru njihove uže sfere poslovanja, kao i u okviru svojih širih sfere uticaja .
Novethic (2003)	U vezi sa primjenom od strane korporacija po principu održivog razvoja, koncept DOP integriše tri dimenzije: ekonomska dimenzija (efikasnost , rentabilnost), socijalna dimenzija (društvena odgovornost) i ekološka dimenzija (odgovornost prema životnoj sredini). Da bi ispoštovale ove principe, korporacije moraju da obrate više pažnje svim akterima [...] koje informišu o očekivanjima civilnog društva i poslovnog okruženja.
Unilever (2003)	Mi definišemo društvenu odgovornost kao uticaj ili interakcije koje imamo sa društvom u tri različite oblasti : (i) dobrovoljnih priloga, (ii ) uticaj (direktnie poslovne operacije), i (iii ) uticaj kroz lanac vrijednosti.
Novo Nordisk (2003)	Društvena odgovornost za Novo Nordisk je briga za ljude. Ovo se odnosi na naše zaposlene i ljudi čije zdravstvene potrebe obezbjeđujemo. Ovo takođe podrazumijeva uticaj našeg poslovanja na globalno društvo i lokalnu zajednicu. Kao takva, društvena odgovornost je više nego vrlina - to je poslovni imperativ .

Izvor: Kakabadse, N.K. Rozuel, C. and Lee-Davies, L. (2005) 'Corporate social responsibility and stakeholder approach: a conceptual review', *Int. J. Business Governance and Ethics*, Vol. 1, No. 4, pp.277–302.

Često se postavlja pitanje motivacije korporacija za koncept društvene odgovornosti. Marrewijk<sup>11</sup> je predložio koncept od pet „nivoa ambicija”, koji se bazira na odnosu menadžmenta korporacije prema društvenoj, ekonom-

11 Marrewijk, N. Van (2003) *Concepts and definitions of CSR and corporate sustainability: between agency and communion*, „Journal of Business Ethics”, No. 44, pp. 95–105

1. Pre-CSR – compliance driven, no ambition for CSR at this level. Some steps characterized as CSR may be initiated through external pressures, such as legislation or consumer's boycott. Securing the social welfare is understood, with acting in accordance with regulations. Corporate responsibility motive is perceived as an obligation.
2. CSR based on respect – relates to care reflected in balancing economic, social and environmental interests, which are above legal compliance and profitability, and relates to social responsibility for the planet.
3. CSR stimulated by profit – presents integration of social, ethic and ecological aspects of business operations, that should contribute to financial performance of the company (profitability). It comprise of giving welfare to the society within the boundaries of legal regulations.
4. Synergetic CSR, comprise of searching for well balanced, functional solutions for creating values in economic, social and ecology areas of corporate performances, in synergy approaches with all relevant interested parties. The motive of this action means that sustainability is significant in itself.
5. Holistic – corporate social responsibility is fully integrated in every aspect of the company and is oriented to contributing to quality and length of life. The motive is seen in the perception that all beings and phenomena are mutually interconnected.

As it can be seen, each new level encloses and surpasses the previous levels. Each organization has an option to select the level of ambition in such a way that it is based on her consciousness about own terms of performing business activity and its existing system of values. Each level of ambitions will result in appropriate business practice and institutional development, showing different level and performances of corporate sustainability. Differentiated set of definitions and approaches to CSR may help the company in finding the appropriate way, considering its context and dominant values in the company.

The practice showed that companies that included business ethics into their system of work achieve better results.<sup>13</sup> Kotler advocates that the reason for good doing is in doing good, and not to leave the good impression. It is an advantage of companies that have developed strategy with present principle of social responsibility, as they have the possibility to build stronger relations with all stakeholders.

In order to secure social responsibility, companies should cooperate with interested parties, to secure the process that integrate human rights, social,

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13 Aleksić, A., (2007) *Poslovna etika – elemenat uspješnog poslovanja*, „Zbornik Ekonomskog fakulteta u Zagrebu”, god. V, str. 419–428

skoj i ekološkoj odgovornosti. Pet tipova filozofije korporativne društvene odgovornosti uključuju:<sup>12</sup>

1. Pred-DOP - Podstaknut saglasnošću (*compliance driven*) – na ovom nivou, nema ambicija za DOP. Neki koraci označeni kao DOP mogu biti pokrenuti preko spoljnih pritisaka, kao što su zakonodavstvo ili bojkot kupaca. Podrazumijeva obezbjeđivanje društvenog blagostanja, uz postupanje u skladu sa propisima. Motiv korporativne odgovornosti je percipiran kao obaveza.
2. DOP zasnovana na poštovanju – odnosi se na brigu koja se ogleda u uravnoteženju ekonomskih i socijalnih interesa i interesa životnog okruženja, koji su iznad pravne saglasnosti i profitabilnosti i odnosi se na socijalnu odgovornost za planetu.
3. DOP podstaknuta profitom – predstavlja integraciju socijalnih, etičkih i ekoloških aspekata poslovnih operacija, koji treba da doprinesu finansijskoj performansi firme (profitabilnost). Sastoji od pružanja blagostanje u društvu u granicama regulacije od zakonite vlasti.
4. Sinergijski – DOP se sastoji od traganja za dobro izbalansiranim, funkcionalnim rješenjima za stvaranje vrijednosti u ekonomskim, socijalnim i ekološkim područjima korporativnih performansi u sinergijskim pristupima sa svim relevantnim zainteresovanim stranama. Motiv ove akcije znači da je održivost sama po sebi značajna.
5. Holistički – korporativna socijalna odgovornost je potpuno integrisana u svaki aspekt kompanije i orijentiše se na doprinos kvalitetu i produžetku života. Motiv se ogleda u tome, da su sva bića i pojave međusobno zavisne.

Kao što se može vidjeti, svaki nivo obuhvata i prevazilazi prethodne nivoe. Svaka organizacija ima opciju da izabere nivo ambicije tako da bude zasnovan na njenoj svijesti o njenim uslovima poslovanja i njenom postojećem sistemu vrijednosti. Svaki nivo ambicija će rezultirati odgovarajućom poslovnom praksom i institucionalnim razvojem, pokazujući različit nivo i performanse korporativne održivosti. Diferencirani skup definicija i pristupi DOP-u mogu da pomognu organizaciju u pronalaženju odgovarajućeg puta, s obzirom na njen kontekst i dominantne vrijednosti u organizaciji.

Praksa pokazuje da kompanije koje su u svoj sistem poslovanja uključile poslovnu etiku, pokazuju bolje rezultate.<sup>13</sup> Kotler afirmiše stav da je razlog dobrog činjenja u činjenju dobra a ne kako bi se ostavio dobar utisak. Prednost je kompanija koje imaju izgrađenu strategiju u kojoj je prisutan princip

12 Marcel van Marrewijk, Int. J. Business Performance Management, Vol. 5, Nos. 2/3, 2003

13 Aleksić, A., (2007) *Poslovna etika – elemenat uspješnog poslovanja*, „Zbornik Ekonomskog fakulteta u Zagrebu”, god. V, str. 419–428

environmental, ethical and consumer issues, into their business strategy with the following goals:

- Creating common values for owners/stockholders and other interested parties and the society as a whole;
- Identification, prevention and alleviation of its possible unwanted influences (side affects).

BiH started its political and social-economic transition relatively recently (late), causing that many companies still do not have well developed awareness about the benefits of socially responsible practice. Such companies perceive social responsibility as a non-profitable and impractical experience. On the other hand, most consumers do not value enough the socially responsible acting of companies. It is evident that some of great corporations, present in BiH, have in mind advantages of social responsibility and understand it as a great marketing move. With such an approach these companies distant themselves from their competitors as companies that do not care only about realizing profit, but behave socially responsibly.

## **CORPORATE SOCIAL RESPONSIBILITY, CONCEPT AND THEORIES OF INTERESTED PARTIES**

There are two rival theories, i.e. approaches, that offer opposite answers about social responsibility. The first, classical approach, *stockholder theory*, believes that profit is the only goal and there is no space for any other goals or obligations save that social responsibility of companies in in function of maximizing the profit. The other approach, *stakeholder theory*, rests on a position that the role of corporations is of essential significance for all aspects of present and future life, and their social obligations cannot be limited only at maximizing the profits, for companies have the direct responsibility towards the society, followed by various obligations that have nothing to do with realizing profit.

Realization of business profit is limited with legal and moral limitations, main being that *no direct damage is caused to anyone*. Corporations must not cause damage directly. This limitation surpasses the right and the obligation to achieve profit. The moral obligation of not causing damage surpasses all other pbligations, and it is stronger then manager's obligation to realize profit, if it causes damage to others. This theory is called "theory of moral minimum" and is completely contained in the classical corporate responsibility theory.

The basic problem of CSR incudes the answer to the question – who should the company be responsible to? In the 1960s, Dejvis and Blomstrom

socijalne odgovornosti, jer imaju mogućnost da izgrade čvršće odnose sa svim stekholderima.

Kako bi obezbijedila društvenu odgovornost, kompanije treba da u saradnji sa svojim zainteresovanim stranama osiguraju proces koji integriše ljudska prava, socijalna, ekološka, etička i potrošačka pitanja u njihovo poslovanje i strategiju koja ima sljedeće ciljeve:

- kreiranje zajedničkih vrijednosti za vlasnike/dioničare i ostale interesne strane i društvo u cjelini;
- identifikovanje, prevencija i ublažavanje njihovih mogućih nepovoljnih uticaja (nuspojava).

Bosna i Hercegovina je relativno skoro započela političku i društveno-ekonomsku tranziciju, zbog čega mnoge firme još uvijek nemaju dovoljno razvijenu svijest o koristi društveno odgovorne prakse. Takve firme društvenu odgovornost doživljavaju kao neprofitno i nepraktično iskustvo. Sa druge strane, većina kupaca nedovoljno vrednuje društveno odgovorno ponašanje preduzeća. Primjetno je da neke od velikih korporacija, koje su prisutne u BiH, imaju u vidu svrhu i prednosti društvene odgovornosti i shvataju je kao odličan marketinški potez. Ovakvim pristupom, one se distanciraju od konkurencije kao kompanije kojoj nije samo stalo do ostvarivanja profita, već se ponaša društveno odgovorno.

## KORPORATIVNA DRUŠTVENA ODGOVORNOST, KONCEPT I TEORIJE ZAINTERESOVANIH STRANA

Postoje dvije rivalske teorije, odnosno pristupa koje po pitanju društvene odgovornosti daju suprotne odgovore. Prvi, klasični pristup *stockholder theory* (teorija interesnih grupa), smatra da je profit jedini cilj i da nema mjesta ni za kakve druge ciljeve ili obaveze osim da socijalna odgovornost kompanija bude u funkciji maksimalizaciju profita. Drugi pristup *stakeholder theory* polazi sa stanovišta da je uloga korporacija od suštinskog značaja za sve aspekte sadašnjeg i budućeg života i da se njihove društvene obaveze ne mogu ograničiti samo na maksimalizaciju profita i da kompanije imaju direktnu odgovornost prema društvu iz koje proizlaze razne obaveze koje nemaju nikakve veze sa sticanjem profita.

Stvaranje biznisa biznis je ograničeno zakonskim i moralnim ograničenjima, od kojih je glavno da se nikome *direktno ne nanosi šteta*. Korporacije ne smiju direktno da nanose štetu. Ova zabrana prevazilazi pravo i obavezu realizacije profita. Moralna obaveza nenanošenja štete nadilazi sve ostale obaveze, koja je jača i od obaveze menadžera da stvaraju profit a to

(1966) stated that companies should be socially responsible to those who could influence them with their business activities, i.e. their interested parties, as these entities are called these days.

The concept of interested parties, created by Freeman in 1984, was intended to help managers to reveal who are those they should pay attention to and decide who they should be socially responsible to.

Interested party (group) is "every group or an individual who can influence on achieving the purpose of its organization"<sup>14</sup> According to Carroll,<sup>15</sup> an interested party is "every individual or a group, who can influence on actions, decisions, policies, practice or goals of the organization". In some other definitions, an interested party is "an individual or a group that have some kind of participation in business, and may influence the organization in some way"<sup>16</sup>; "persons or interests that have a share, can achieve a gain or lose as a result of its activities (of the organization)"<sup>17</sup>; "persons or groups with legitimate interests in procedural and/or material aspects of corporate activities"<sup>18</sup>.

From the aforementioned it could be concluded that a stakeholder is everyone who influences the business of a corporation, or is influenced by the business activity of a corporation. Speaking of interested parties, i.e. stakeholders, there are specifics differentiating some groups, and there are different groups of so called 'primary stakeholders'. According to 'input-output' model advocated by the classical theory, on the 'input' side we have the stockholders. Two more groups can be put onto the 'input' side: employees and suppliers. On the 'output' side are the consumers.<sup>19</sup> However, nobody except the stockholders has particular rights since the market enables all the resources to be purchased, and no group has exclusive rights except those won on the market. Authors give different classifications of interested parties. According to Edward Freeman, there are six groups: Owners (stakeholders), employees, consumers, managers, suppliers and local community.<sup>20</sup> Donaldson and Preston divide interested parties into eight groups: Investors,

14 Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman.

15 Carroll, A. B. (1996). *Business and Society: Ethics and Stakeholder Management*. Cincinnati: South-Western College Publishing.

16 Buchholz, R. A., & Rosenthal, S. B. (2005). Toward a Contemporary Conceptual Framework for Stakeholder Theory. *Journal of Business Ethics*, 1-3, 137-148.

17 Clarkson, M. B. E. (1998). *The Corporation and its Stakeholders: Classic and Contemporary Readings*. Toronto: University of Toronto Press.

18 Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concept, Evidence and Implications. *The Academy of Management Review*, 1, 65-91.

19 Upor, T. Donaldson & L. E. Preston, "The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications", *Academy of Management Review*, 20 (1995), p. 68. Navedeno iz J. R. Boatright, *op. cit.* p. 390.

20 R. Edward Freeman, "A Stakeholder Theory of Modern Corporation", u: T. L. Beauchamp & N. E. Bowie, *Ethical Theory and Business*, Prentice Hall/Pearson 2004, p. 59.

nanosi štetu drugima. Ova teorija se naziva »teorijom moralnog minimuma«, u potpunosti je sastavni dio klasične teorije korporativne odgovornosti.

Osnovni problem korporativne društvene odgovornosti uključuje odgovor na pitanje kome bi preduzeće trebalo da bude društveno odgovorno. U 60 - im godinama 20. vijeka, Dejvis & Blomstrom (1966) navode da bi prirednici trebali biti društveno odgovorni prema onima koji bi mogli da utiču svojim poslovnim postupcima, odnosno prema njihovim zainteresovanim stranama, kako se ovi entiteti sada zovu.

Koncept zainteresovanih strana, koji je stvorio Freeman u 1984., bio je namijenjen da pomogne menadžerima da otkriju ko su oni na koje treba da obrate svoju pažnju i odrede prema kome treba da budu društveno odgovorni.

Zainteresovana strana (interesna grupa) je "svaka grupa ili pojedinac koji mogu da utiču ili utiču na postizanje svrhe organizacije".<sup>14</sup> Prema Carroll,<sup>15</sup> zainteresovana strana je "svaki pojedinac ili grupa koji mogu da utiču ili utiču na akcije, odluke, politike, prakse ili ciljeve organizacije". Prema još nekim definicijama, zainteresovana strana je "pojedinac ili grupa koja ima neku vrstu učešća u biznisu, a može da utiče na neki način i na organizaciju"<sup>16</sup>; "lica ili interesi koji imaju udeo, mogu nešto dobiti ili izgubiti kao rezultat svojih aktivnosti (organizacije)"<sup>17</sup>; "lica ili grupe sa legitimnim interesima u proceduralnim i/ili materijalnim aspektima korporativne aktivnosti".<sup>18</sup>

Iz navedenog možemo zaključiti da je stejkholder svako ko utiče na poslovanje korporacije ili na koga poslovanje korporacije ima uticaj. Kod zainteresovanih strana, odnosno stejkholdera, postoje specifičnosti koje neke grupe izdvajaju, i tu postoje različite grupe tzv. „primarnih stejkholdera“. Prema „input-output“ modelu koji je zagovarala klasična teorija, na „input“ strani imamo dioničare. U „input“ stranu mogu se ubrajati još dvije grupe: zaposleni i dobavljači. Na „output“ strani su potrošači.<sup>19</sup> Međutim, niko osim dioničara nema posebna prava jer tržište omogućava da se svi resursi mogu kupiti i nijedna grupa nema ekskluzivna prava osim onih za koja se izborni na tržištu. Autori navode različite klasifikacije zainteresovanih strana. Po Edvardu Frimanu ima šest grupa: vlasnici (dioničari), zaposleni, potrošači,

14 Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman.

15 Carroll, A. B. (1996). *Business and Society: Ethics and Stakeholder Management*. Cincinnati: South-Western College Publishing.

16 Buchholz, R. A., & Rosenthal, S. B. (2005). Toward a Contemporary Conceptual Framework for Stakeholder Theory. *Journal of Business Ethics*, 1-3, 137-148.

17 Clarkson, M. B. E. (1998). *The Corporation and its Stakeholders: Classic and Contemporary Readings*. Toronto: University of Toronto Press.

18 Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concept, Evidence and Implications. *The Academy of Management Review*, 1, 65-91.

19 Upor. T. Donaldson & L. E. Preston, "The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications", *Academy of Management Review*, 20 (1995), p. 68. Navedeno iz J. R. Boatright, *op. cit.* p. 390.



employees, consumers, managers, suppliers, communities, government and political groups.<sup>21</sup> Lukas gives larger division in eleven groups:<sup>22</sup>

1. Stockholders (owners, employers)
2. Employees and managers
3. Customers/clients
4. suppliers
5. creditors
6. competitors
7. Industry branches or professions in whole
8. Local community
9. state
10. International community and mankind in whole
11. Environment.

## COMPONENTS OF CORPORATE SOCIAL RESPONSIBILITY

Speaking of focus of social responsibility, different opinions are present. This problem was first processed by Carrol, who distinguished four main components of CSR – economical, legal, ethical and discretion responsibility.<sup>23</sup>

Economic component of the CSR is an obligation to produce goods and give services that the society wants, and to sell them with profit.

Legal responsibility is determined by laws and regulations expected to govern the company activity.

Ethical component of the CSR encloses additional activities and behaviors not envisaged in law, but the society nevertheless expects it from the business activity.

Discretionary (or voluntary) responsibility presents activities not envisaged in law, and it is even not expecting working in ethical sense, e.g. philanthropic contributions, unemployment programs, or fight against drug addiction, daily centers for marginalized categories, etc. Carrol (1991) made a review of the fourth part of CSR definition and renamed the discretion component to philanthropy, its principle rests mainly in implementing the activity of donors (Carrol, 1999).

21 T. Donaldson & L. E. Preston, "The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications", *Academy of Management Review*, 20 (1995), p. 69. Navedeno iz J. R. Boatright, *op. cit.* p. 391.

22 J. R. Lucas, "The Responsibilities of a Businessman", u: W. H. Shaw, *Ethics at Work: Basic Readings in Business Ethics*, Oxford University Press, 2003, p. 20.

23 Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *The Academy of Management Review*, 4, 497-505.

menadžeri, dobavljači i lokalna zajednica.<sup>20</sup> Donaldson i Preston dijele zainteresovane strane u osam grupa: investitori, zaposleni, potrošači, menadžeri, dobavljači, zajednice, vlada i političke grupe.<sup>21</sup> Lukas daje još brojniju podjelu u jedanaest grupa:<sup>22</sup>

1. dioničari (vlasnici, poslodavci)
2. zaposleni i menadžeri (posloprimci i poslodavci)
3. mušterije/klijenti
4. dobavljači
5. kreditori
6. konkurenti
7. grane industrije ili profesije u cjelini
8. lokalna zajednica
9. država
10. međunarodna zajednica i čovječanstvo u cjelini
11. okolina.

## KOMPONENTE KORPORATIVNE DRUŠTVENE ODGOVORNOSTI

Kada su u pitanju fokusi društvene odgovornosti, prisutna su različita mišljenja. Ovaj problem je prvi put obradio Kerol, koji razlikuje četiri glavne komponente DOP - ekonomska, pravna, etička i diskreciona odgovornost.<sup>23</sup>

Ekonomska komponenta DOP predstavlja obavezu da se proizvode robe i pružaju usluge koje društvo želi i da ih prodaju uz profit.

Pravna odgovornost je određena zakonima i propisima pod kojima se očekuje da firma posluje.

Etička komponenta DOP obuhvata dodatne aktivnosti i ponašanja koji nisu predviđena u pravu, ali društvo ipak to očekuje od poslovanja.

Diskreciona (ili voljna) odgovornost predstavlja aktivnosti koje nisu predviđene zakonom, a čak se i ne očekuje poslovanje u etičkom smislu, npr filantropskih doprinosa, programi za nezaposlene ili za borbu protiv narkomanije, dnevne centre za marginalizovane kategorije i dr. U 1991. godini, Kerol je uradio reviziju četvrtog dijela definicije DOP i preimenovao diskre-

20 R. Edward Freeman, "A Stakeholder Theory of Modern Corporation", u: T. L. Beauchamp & N. E. Bowie, *Ethical Theory and Business*, Prentice Hall/Pearson 2004, p. 59.

21 T. Donaldson & L. E. Preston, "The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications", *Academy of Management Review*, 20 (1995), p. 69. Navedeno iz J. R. Boatright, *op. cit.* p. 391.

22 J. R. Lucas, "The Responsibilities of a Businessman", u: W. H. Shaw, *Ethics at Work: Basic Readings in Business Ethics*, Oxford University Press, 2003, p. 20.

23 Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *The Academy of Management Review*, 4, 497-505.

According to Leisinger<sup>24</sup> (2007) and Adamoniene & Astromskiene<sup>25</sup> the following key components of the CSR can be identified:

- Profitability, good working conditions, friendly decision making,
- b) corporate responsibility, feeling of citizenship,
- c) corporate philanthropy.

The second point of view of social responsibility may be found in the work of Muijenili Pavlik & Belčík,<sup>26</sup> who define the 3P of social responsibility, relating to economic field (*Profit*), social areas (*Peoples*) and environmental field (*Planet*). As the emphasis is put on voluntarism of CSR, it could be said that respect of legal standards is a basic obligation, where legal accountability cannot be viewed as a part of social responsibility, but is viewed as a key precondition for functioning and future existence of the society. The SRB should cover the following five areas:<sup>27</sup>

1. Economic space – ensuring products and services beneficial for the society in the required quantity and quality, and at a reasonable price, along with the adequate profit for the owners;
2. Social area – respecting a wide range of interests and needs of human resources; 3) in the field of environment – prevention of occurrence of negative impacts and proactive measures of protecting the living environment;
3. Ethical space – creating, fulfilling and promoting wide application of ethical standards; 5) philanthropic area – support of voluntary activities of employees and donations.

One of the concepts of social responsibility components define the following four areas:<sup>28</sup>

1. Markets (focus on transparent business, positive relations towards investors, buyers, suppliers and other business partners, positive company impact on economy),
2. Work/labor area (focus on employees, their salaries, working conditions, quality and loyalty),
3. Local community (establishing good relations with neighbors and taking part in resolving local problems), and

24 Leisinger, K. M. (2007). Corporate Philanthropy: The Top of the Pyramid. *Business and Society Review*, 3, 315-342.

25 Adamoniene, R., & Astromskiene, A. (2010). The Influence of Motives on the Tendencies of Business Philanthropy. *Economics and Management*, 15, 337-342.

26 Pavlík, M., & Bělčík, M., et al. (2010). *Společenská odpovědnost organizace*. Prague: Grada Publishing.

27 Liběna Tetřevová (2011). Corporate social responsibility in the czech gambling industry. *Economics and management*: 2011. 16. ISSN 1822-6515, str. 615.

28 Steinerová, M., & Makovski, D. (2008). Koncept CSR v praxi, průvodce odpovědným podnikáním [on-line], <http://www.csr-online.cz/NewsDetail.aspx?p=3&id=581> [cit. 2010-12-12].

cionu komponentu u filantropiju, njen princip počiva uglavnom u sprovođenju aktivnosti davaloca (Carrol, 1999).

Prema Leisinger<sup>24</sup> (2007) i Adamoniene & Astromskiene<sup>25</sup> mogu se identifikovati sljedeće ključne komponente DOP-a:

- a) profitabilnost, dobri uslovi za rad, prijateljsko odlučivanje,
- b) korporativna odgovornost, osjećaj državljanstva,
- c) korporativna filantropija.

Druga tačka gledišta fokusa društvene odgovornosti može se naći u radu Muijenili Pavlik & Belčík,<sup>26</sup> koji definišu 3P društvene odgovornosti, koji se odnose na ekonomsku oblast (*Profit*), društvene oblasti (*Peoples*) i oblasti životne sredine (*Planet*). Kako se naglasak stavlja na dobrovoljnosti korporativne društvene odgovornosti, može se reći da poštovanje pravnih standarda predstavlja osnovnu obavezu, a samim tim i pravna odgovornost ne može se pomatrati kao dio društvene odgovornosti, ali se gleda kao ključni preduslov za funkcionisanje i buduće postojanje društva. DOP treba da pokrije sljedećih pet oblasti:<sup>27</sup>

1. ekonomski prostor - osiguranje proizvoda i usluga koji su korisni za društvo u potrebnoj količini i kvalitetu i po razumnoj cijeni, zajedno sa adekvatnim profitom za vlasnike;
2. socijalni prostor - poštovanje širokog spektra potreba i interesa ljudskih resursa;
3. u oblasti životne sredine - sprječavanje nastanka negativnih eksternalija i proaktivne mjere zaštite životne sredine;
4. etički prostor - stvaranje, ispunjenje i promocija široke primjene etičkih standarda;
5. filantropski oblast - podrška volonterskih aktivnosti zaposlenih i donatorstvo.

Jedan od kocepata komponenti društvene odgovornosti definiše sljedeće četiri oblasti:<sup>28</sup>

1. tržišta (fokus na transparentnom poslovanju, pozitivni odnos prema investitorima, kupcima, dobavljačima i ostalim poslovnim partnerima, pozitivan uticaj kompanije na ekonomiju),

24 Leisinger, K. M. (2007). Corporate Philanthropy: The Top of the Pyramid. *Business and Society Review*, 3, 315-342.

25 Adamoniene, R., & Astromskiene, A. (2010). The Influence of Motives on the Tendencies of Business Philanthropy. *Economics and Management*, 15, 337-342.

26 Pavlík, M., & Bělčík, M., et al. (2010). Společenská odpovědnost organizace. Prague: Grada Publishing.

27 Liběna Tetřevová (2011). Corporate social responsibility in the czech gambling industry. *Economics and management*: 2011. 16. ISSN 1822-6515, str. 615.

28 Steinerová, M., & Makovskí, D. (2008). Koncept CSR v praxi, průvodce odpovědným podnikáním [on-line], <http://www.csr-online.cz/NewsDetail.aspx?p=3&id=581> [cit. 2010-12-12].

4. Environment (lowering negative impacts to living environment and activities in the field of environment).

## ADVANTAGES OF SOCIALLY RESPONSIBLE BEHAVIOR OF COMPANIES

The benefits of socially responsible business depend on type of business, given moment or market conditions. Companies in transitional countries, especially small and mid-size companies, may benefit from this business practice through lowering the costs, but also better approach to international markets. Large international companies may benefit in human resources area and marketing, in strengthening the image of the company.

Today, the companies are considering positive results of their SRB efforts, such as:

1. Improved reputation: Expands the organization or brand towards potential consumers, employees and investors. Brands with good reputation will probably experience positive media coverage.
2. Increased sales and customer's loyalty: In the bottom line, it initiates the people's care about how the company is doing its business. The Hill & Knowlton study showed that 79% of Americans take in consideration the SRB when deciding on purchasing of products.<sup>29</sup>
3. Strengthening the ties and expanding the market share: Opens the doors for new products, services and partnerships
4. Competitive advantage: It can help the companies on positioning in the market. According to a recent IBM study, more than 1100 directors said they were planning to increase expenses for corporate social responsibility of their companies by 25% in average.<sup>30</sup>
5. Ease of mind and satisfaction – these come if one does the right thing. It also prevents potentially 'hot' relations with the public, something other companies often face when they adopt rigid relation towards the public.

## CONSUMERS AND SOCIAL RESPONSIBILITY

There are different attitudes towards the relation between CSR and business, from doing business in SRB perspective, where companies believe they are capable for a longterm profit and success, while the opponents claim that SRB only discourages the firms from economic role of business,

<sup>29</sup> Hill & Knowlton's "Corporate Reputation Watch 2002

<sup>30</sup> Dver, Alyssa. "Irresponsible Corporate Responsibility: Doing Good Isn't Always Done Well." *MarketingProfs: Marketing Resources for Marketing Professionals*. 25 Aug. 2009. Web. 20 May 2010. <<http://www.marketingprofs.com/9/irresponsible-corporate-responsibility-doing-good-not-done-well-dver.asp>>.

2. radna sredina (fokus na zaposlene, njihova primanja, radna sredina, kvaliteta i lojalnost),
3. lokalna zajednica (uspostavljanje dobrih odnosa sa susjedima, i učešće u rješavanju lokalnih problema), i
4. okruženje (tj. smanjenje negativnih uticaja na životnu sredinu, i aktivnosti u oblasti životne sredine).

## PREDNOSTI DRUŠTVENO ODGOVORNOG PONAŠANJA KOMPANIJA

Koristi od društveno odgovornog poslovanja, zavise od tipa poslovanja, datog trenutka ili tržišnog okruženja. Kompanije u tranzicionim zemljama, posebno mala i srednja preduzeća, mogu imati korist od ove poslovne prakse u kroz smanjenje troškova, ali i bolji pristup međunarodnim tržištima. Velike međunarodne kompanije mogu imati koristi u oblasti ljudskih resursa i marketingu i jačanju imidža kompanije.

Danas, kompanije sagledavaju pozitivne rezultate njihovih DOP napora, kao što su:

1. Poboljšana reputacija: Širi organizaciju ili brend prema potencijalnim potrošačima, zaposlenima i investitorima. Brendovi sa dobrom reputacijom će vjerovatno doživjeti pozitivnu medijsku pokrivenost.
2. Povećana prodaja i lojalnost kupaca: U krajnjoj liniji pokreće brigu ljudi o tome kako organizacija posluje. Studija reklamne agencije Hill i Knowlton, utvrdila je da 79% od Amerikanaca uzimaju u obzir prakse DOP prilikom odlučivanja o kupovini proizvoda.<sup>29</sup>
3. Jačanje veza i proširenje udjela na tržištu: Otvara vrata za nove proizvode, usluga i partnerstva
4. Konkurentsku prednost: To može da pomogne preduzećima u pozicioniranju na tržištu. Prema nedavnoj studiji IBM, više od 1.100 direktora su rekli da planiraju povećati izdatke za korporativnu društvenu odgovornost svojih kompanija po u prosjeku za 25 %.<sup>30</sup>
5. Spokojstvo i zadovoljstvo - Ovo dolazi ako sa radi ono što je ispravno. Takođe, sprječava potencijalne "vruće" odnose s javnošću, sa čime se mnoge druge kompanije suočavaju kada imaju krut odnos prema javnosti.

<sup>29</sup> Hill & Knowlton's "Corporate Reputation Watch 2002

<sup>30</sup> Dver, Alyssa. "Irresponsible Corporate Responsibility: Doing Good Isn't Always Done Well." *MarketingProfs: Marketing Resources for Marketing Professionals*. 25 Aug. 2009. Web. 20 May 2010. <<http://www.marketingprofs.com/9/irresponsible-corporate-responsibility-doing-good-not-done-well-dver.asp>>.

i.e. profit, and presents the loss of energy.<sup>31</sup> Both sides presented a list of rational reasons to defend their attitude. Despite the ongoing 'yes' and 'no' debate, the social responsibility should be the care of decision makers in a corporation, and it cannot be denied that CSR is becoming more and more present in the present world. The research shows that the consumers take care of it and that today most consumers expect a company to have rather high level of SRB.<sup>32</sup>

The consumers are very significant actors for a company and a success of SRB of the company and they determine to a large degree its policies. Some authors believe that consumers support only those companies that are engaged in SRB, if they receive some kind of value from the exchange.<sup>33</sup> It should be mentioned that despite the significant number of researches, the authors failed to agree on a commonly acceptable definition of SRB. Definitions offered in publications may be confusing, and sometimes even contradicting.

In the 1990s a number of consumers' associations and NGOs initiated campaigns in order to point to companies that acted irresponsibly and whose actions were damaging or ethically unacceptable. Particular point was made towards unethical acting of companies towards employees in the developing countries. These campaigns led to boycotting of products. That was the case with the *Nike* company in the early 1990s, when the consumers boycotted their products after revealing company's inadequate treatment of its employees in Indonesia. The boycotting actions were implemented at US universities, due to the bad working conditions in their factories in south-east Asia. Ecological pollution of environment by oil companies caused founding of a movement for preservation of living environment. In London, offices and gas stations of oil corporation *Shell* were blocked, due to their exploitation of oil in Nigeria causing huge damage to the nature and negative consequences for the local population.

Many instances could be listed, where companies acted in a socially irresponsible way, such as human rights violations (*Shell*, *Enron*, *BP*, *Rio Tinto*...), employees rights violations (*Nike*, *Reebok*, *Gap*, *McDonald's* ...), child labor abuse (*McDonald's*, *Monsanto*, *Syngenta*, *bayer*...), pollution and endangering the health of local population (*Shell*, *Unilever*, *Coca-Cola*...),

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31 Buhr, H., & Grafström, M. (2007). The making of meaning in the media: The case of corporate social responsibility in the Financial Times. In F. den Hond, F. G. de Bakker, & P. Neergaard (Eds.). *Managing corporate social responsibility in action: Talking, doing and measuring* (pp. 15-32). Aldershot: Ashgate Publishing Limited.

32 Boulstridge, E., & Carrigan, M. (2000). Do consumers really care about corporate responsibility? Highlighting the attitude-behaviour gap. *Journal of Communication Management*, 4(4), pp. 1-22.

33 Green, T., & Peloza, J. (2011). How does corporate social responsibility create value for consumers?. *Journal of Consumer Marketing*, 28(1), 48-56.

## POTROŠAČI I DRUŠTVENA ODGOVORNOST

Postoje različiti stavovi o odnosu između korporativne društvene odgovornosti (DOP) i biznisa, od poslovanja iz DOP perspektive, gdje kompanije vjeruju da su sposobne za dugoročnu dobit i ostvarenje dugoročnog uspjeha, dok protivnici tvrde da DOP samo odvraća firme od ekonomske uloge biznisa, odnosno profita i predstavlja gubitak energije.<sup>31</sup> I jedni i drugi, predlagači kao i protivnici predstavili su listu racionalnih razloga da brane svoj stav. Uprkos tekućoj debati o razlozima za da ili ne, socijalna odgovornosti treba da bude briga donosilaca odluka u korporaciji, te se ne može poreći da je korporativna društvena odgovornost sve više prisutna u današnjem svijetu. Istraživanje pokazuje da potrošači brinu o njoj i da danas većina potrošača očekuje da kompanija ima prilično visok nivo DOP.<sup>32</sup>

Potrošači su veoma važni akteri preduzeća i uspjeh DOP kompanije i oni u velikoj mjeri određuju njene politike. Neki autori vjeruju da potrošači podržavaju samo firme koje se bave DOP, ako dobiju neku vrstu vrijednosti iz razmjene.<sup>33</sup> Treba napomenuti da uprkos znatnom broju istraživanja, autori nisu uspjeli usaglasiti opšteprihvaćenu definiciju DOP-a. Definicije koje se nude u literaturi može biti zbunjujuće i ponekad čak i kontradiktorne.

U devedesetim godinama XX vijeka jedan broj udruženja potrošača i nevladinih organizacije pokrenuli su kampanje kako bi ukazalo na kompanije koje se neodgovorno ponašaju i čije aktivnosti su štetne ili etički neprihvatljive. Posebno je ukazivano na neetično ponašanje kompanija prema zaposlenima u zemljama u razvoju. Kampanja prema neodgovornim kompanijama dovela je do bojkota proizvoda. To je bio slučaj sa kompanijom *Nike* ranih devedesetih, kada su potrošači bojkotovali njene proizvode jer je otkriveno neadekvatno tretiranje zaposlenih u Indoneziji. Na američkim Univerzitetima provodile su se akcije bojkotovanja Nikeovih proizvoda zbog loših radnih uslova u njihovim tvornicama u jugoistočnoj Azij. Ekološko zagađenje prirodne okoline od strane naftnih kompanija izazvalo je osnivanje pokreta za očuvanje životne sredine. U Londonu su blokirane kancelarije i benzinske pumpe naftne korporacije *Shell* zbog iskorištavanja nafte u Nigeriji što je imalo za posljedicu uništavanje prirode i negativne posljedica po lokalno stanovništvo.

31 Buhr, H., & Grafström, M. (2007). The making of meaning in the media: The case of corporate social responsibility in the Financial Times. In F. den Hond, F. G. de Bakker, & P. Neergaard (Eds.). *Managing corporate social responsibility in action: Talking, doing and measuring* (pp. 15-32). Aldershot: Ashgate Publishing Limited.

32 Boulstridge, E., & Carrigan, M. (2000). Do consumers really care about corporate responsibility? Highlighting the attitude-behaviour gap. *Journal of Communication Management*, 4(4), pp. 1-22.

33 Green, T., & Peloza, J. (2011). How does corporate social responsibility create value for consumers?. *Journal of Consumer Marketing*, 28(1), 48-56.



imposing the GMO food, etc. Some companies have aggressive marketing approach to the consumers through commercials (McDonald's, Nike, food corporations, clothing and footwear corporations, leisure industry...). The campaigns of consumers' associations and NGOs show that consumers 'punish' the socially irresponsible companies.

The research shows increased expectations of customers, in relation to social engagement of companies. About 70% of the EU consumers consider it important that companies they purchase goods or services from, are socially responsible. In almost the same percentage, 71% of British people stand that multinational companies should provide good working conditions and a fair relation towards the employees, regardless of legal obligations.<sup>34</sup> Even 95% of Americans perceive that, besides profit, their goal and obligation is responsibility towards local community.

Research of consumer behavior shows that there is no obvious direct correlation between what consumers state as a criterion for deciding on purchase of goods and their choice of product in a concrete act of purchase. It is very difficult to single out the influence of social responsibility factor from other factors that influence the consumers' choices, such as price, quality, past experience, etc. Porter and Kramer<sup>35</sup> state that the relation between 'good actions' and consumers' attitude is indirect and hard to measure. Lack of direct link may be explained with lack of relevant information on socially responsible activities, which is why the producers do not base their choices on these attributes of products or services. The logical question is how to disseminate information on socially responsible activities, and what would be the most efficient way of approaching the customers. Researching the stakeholders in Japan showed that half of the polled believe newspaper articles, some 40% believe in personal contacts, while only 3% believed in commercials.<sup>36</sup>

The customers prefer different factors of the SRB in a different way. The below table shows results of research of consumers' perception relating to SRB factors.

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<sup>34</sup> Organisation for Economic Cooperation and Development, *Informing Consumers on CSR in International Trade*, Workshop on Informing Consumers about Corporate Social Responsibility in Production and International Trade (Rotterdam: 2006), 8.

<sup>35</sup> Michael Porter and Mark Kramer, *Strategy and society: the link between competitive advantage and corporate social responsibility* (Cambridge, MA: Harvard Business Review, 2006), 4.

<sup>36</sup> Ibidem

Mogu se nabrojati brojna područja u kojima su se kampanje ponašale društveno nedgovorno, ka što su kršenje ljudskih prava (Shell, Enron, BP, Rio Tinto...), kršenje radničkih prava (Nike, Reebok, Gap, McDonald's...), zloupotreba dječije radne snage (McDonald's, Monsanto, Syngenta, Bayer...), uništavanje prirode i ugrožavanje zdravlja lokalnog stanovništva (Shell, Unilever, Coca-Cola...), nametanje genetski modifikovane hrane i sl. Neke kompanije imaju agersivan marketinški pristup na potrošače kroz reklame (McDonald's, Nike, korporacije prehrambenog i sektora odjeće te obuće, industrija zabave...). Kampanje udruženja potrošača i NVO-a pokazuju da potrošači "kažnjavaju" kompanije koje su društveno neodgovorne. Istraživanja pokazuju porast očekivanja potrošača vezano za društvene angažovanosti kompanija. Oko 70% potrošača Evropske unije smatra da im je važno da kompanije čije proizvode ili usluge kupuju budu društveno odgovorne. Gotovo u istom procentu, 71% Britanaca smatra da bi multinacionalne kompanije trebalo da obezbijede dobre radne uslove i pošten odnos prema zaposlenima bez obzira na zakonsku obavezu.<sup>34</sup> Čak 95% Amerikanaca imaju percepciju da osim profita, za ciljeve imaju obavezu i odgovornost prema lokalnoj zajednici.

Istraživanja ponašanja potrošača ne ukazuju da postoji direktna korelacija između toga šta potrošači navode kao kriterijum na kom zasnivaju odluku o kupovini proizvoda i njihovog izbora proizvoda u konkretnom činu kupovine. Veoma je teško izdvojiti uticaj faktora društvene odgovornosti od ostalih faktora koji utiču na izbore potrošača, u koje spadaju cijena, kvalitet, prethodno iskustvo i sl. Porter i Kramer<sup>35</sup> navode da je veza između „dobrih postupaka“ i stava potrošača posredna, a i teško mjerljiva. Nedostatak direktne veze može se objasniti nedostatkom relevantnih informacija o društveno odgovornim aktivnostima, zbog čega potrošači ne zasnivaju svoje izbore na ovakvim atributima proizvoda, odnosno usluga. Logično se postavlja pitanje načina informisanja o društveno odgovornim aktivnostima i na koji način najefikasnije pristupiti potrošačima. Istraživanje stejkholdera u Japanu pokazuje da polovina ispitanika veruje novinskim člancima, oko 40% ličnim kontaktima, dok svega 3% reklamama.<sup>36</sup>

Potrošači različito preferiraju različite faktore DOP-a. U tabeli ispod dati su rezultati istraživanja percepcije potrošača vezano za faktore DOP-a.

<sup>34</sup> Organisation for Economic Cooperation and Development, *Informing Consumers on CSR in International Trade*, Workshop on Informing Consumers about Corporate Social Responsibility in Production and International Trade (Rotterdam: 2006), 8.

<sup>35</sup> Michael Porter and Mark Kramer, *Strategy and society: the link between competitive advantage and corporate social responsibility* (Cambridge, MA: Harvard Business Review, 2006), 4.

<sup>36</sup> Ibidem

Table 3: Frequency of positions regarding activities believed to be the expression of SRB.

Indicate which of the following activities you believe to be an expression of CSR	No (absolute)	No (in %)	yes (absolute)	Yes (in %)	TOTAL	Type of activity
less energy	9	6.2%	136	93.8%	145	BP
less pollution	12	8.3%	133	91.7%	145	BP
energy efficiency	13	9.0%	132	91.0%	145	PR activity
recycle	23	15.9%	122	84.1%	145	BP
ethical	26	17.9%	119	82.1%	145	BP
child labor	29	20.0%	116	80.0%	145	BP
organic products	31	21.4%	114	78.6%	145	PR activity
good quality	48	33.1%	97	66.9%	145	PR activity
no animal testing	52	35.9%	93	64.1%	145	BP
good treatment	67	46.2%	78	53.8%	145	BP
correct information	71	49.0%	74	51.0%	145	BP
work environment	71	49.0%	74	51.0%	145	BP
invest relations	83	57.2%	62	42.8%	145	BP
recall products	85	58.6%	60	41.4%	145	BP
donate products	9	6.2%	136	93.8%	145	philanthropy
donating money	12	8.3%	133	91.7%	145	philanthropy
volunteering	13	9.0%	132	91.0%	145	philanthropy
charity events	23	15.9%	122	84.1%	145	philanthropy

Source: Liesbet VAN DER SMISSEN (2012) The value of Corporate Social Responsibility for consumers. Hogeschool - Universiteit Brussel Faculty of Economics & Management, September 2013, str. 60.

It is important for the companies to understand the customers. One of the things companies should focus at is to try to understand why do the consumers buy from companies that are actively engaged in SRB. The research shows that the consumers most often connect the SRB with the ecological dimension. Dahlsrud's<sup>37</sup> research shows that this dimension is least present in all exiting definitions in publications. This shows that publications and consumers' perceptions are not in accord, which creates confusion among the companies, adding to the one already experienced due to the lack of clear definition of the SRB. Clearly the consumers do not recognize all SRB activities of companies as SRB activities. From the 18 SRB activities listed in the above table, only 12 were justly recognized as SRB activities by the surveyed subjects. The SRB activities in actions related to cate-

37 Dahlsrud, A. (2006). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1-13.

Tabela 3: Frekvencija stavova o aktivnostima za koje se vjeruje da su izraz DOP-a

Navedite za koje od sljedećih aktivnosti verujete da su izraz DOP	ne (apsolutno)	ne (u %)	da (apsolutno)	da (u %)	UKU-PNO	Vrsta aktivnosti
Manje energije	9	6.2%	136	93.8%	145	poslovne prakse (PP)
Energetska efikasnost	12	8.3%	133	91.7%	145	PP
Manje zagađenja	13	9.0%	132	91.0%	145	PR aktivnosti
Reciklaža	23	15.9%	122	84.1%	145	PP
Etika	26	17.9%	119	82.1%	145	PP
Dječiji rad	29	20.0%	116	80.0%	145	PP
Organski proizvodi	31	21.4%	114	78.6%	145	PR aktivnosti
Dobar kvalitet	48	33.1%	97	66.9%	145	PR aktivnosti
Nije testirano na životinjama	52	35.9%	93	64.1%	145	PP
Dobar tretman	67	46.2%	78	53.8%	145	PP
Tačne informacije	71	49.0%	74	51.0%	145	PP
Radno okruženje	71	49.0%	74	51.0%	145	PP
Odnos prema investiranju	83	57.2%	62	42.8%	145	PP
Povlačenje proizvoda	85	58.6%	60	41.4%	145	PP
Doniranje proizvoda	89	61.4%	56	38.6%	145	filantropija
Doniranje novca	102	70.3%	43	29.7%	145	filantropija
Volontiranje	120	82.8%	25	17.2%	145	filantropija
Dobrotvorne priredbe	125	86.2%	20	13.8%	145	filantropija

Izvor: Liesbet VAN DER SMISSEN (2012) The value of Corporate Social Responsibility for consumers. Hogeschool - Universiteit Brussel Faculty of Economics & Management, September 2012, str. 60.

Za kompanije je važno da shvate potrošače. Jedna od stvari na koju kompanije treba da se fokusiraju je da pokušaju da razumiju zašto potrošači kupuju od kompanija koje se aktivno angažuju u DOP-u. Istraživanja pokazuju da potrošači povezuju DOP najčešće sa ekološkom dimenzijom. Dahlsrudovo<sup>37</sup> istraživanje ukazuje da je ta dimenzija najmanje prisutna u svim izlaznih definicijama u literaturi. To pokazuje da literatura i percepcije potrošača nisu u skladu, što stvara konfuziju kod kompanija, koju već doživljavaju zbog nedostatka jasne definicije o DOP-u. Očito da potrošači ne prepoznaju sve DOP aktivnosti kompanija kao DOP aktivnosti. Od liste 18 DOP aktivnosti koje su date u tabeli iznad, samo 12 od njih su od ispitanika s pravom priznate kao DOP aktivnosti. DOP aktivnosti u aktivnostima vezanim za kategoriju proizvoda se najčešće priznaju, dok su aktivnosti kategorije filantropije najmanje priznate.

37 Dahlsrud, A. (2006). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1-13.

gory of products are most often recognized, while the activities in the category of philanthropy are least recognized.

Mohr<sup>38</sup> pointed that „consumers first need to become aware of the level of a social responsibility of a company, so that this factor might influence their purchase”. According to Liesbet<sup>39</sup> there are five different types of values of consumers: Social value, emotional value, functional value, procurement value, and egocentric behavior value. The last two may be assessed as weak and instable factors. Functional value is marked as the most important type by the surveyed subjects. This kind of conclusion is in line with positions of Mohr<sup>40</sup> and Essoussi<sup>41</sup>. The results show larger influence of SRB policy to the customer's decision, with social, emotional and functional values.

## CONCLUSION

By analyzing classical and modern theory through prism of interested parties it may be concluded that there is a growing awareness among corporations that CSR should be viewed as an integral part of a corporate strategy. Corporate social responsibility is more and more viewed as important means for creating competitive advantage. Companies with strategic approach to application of corporate social responsibility concept and with firm relations with stakeholders, may acquire distinctive abilities that will enable them successful fight with competitors.

Companies may expect numerous benefits from SRB efforts, such as improved reputation, increased sales and customers' loyalty, strengthening the connections and expanding the market share, competitive advantage, ease of mind and satisfaction.

Research of consumer behavior shows that there is no obvious direct correlation between what consumers state as a criterion for deciding on purchase of goods and their choice of product in a concrete act of purchase. The logical question is how to disseminate information on socially responsible activities, and what would be the most efficient way of approaching the customers.

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38 Mohr, L. A., Webb, D. J., & Harris, K. E. (2001). Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behavior. *Journal of Consumer Affairs*, 35(1), 45-72.

39 Liesbet VAN DER SMISSEN (2012) The value of Corporate Social Responsibility for consumers. Hogeschool - Universiteit Brussel, September 2012, str. 81

40 Mohr, L. A., Webb, D. J., & Harris, K. E. (2001). Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behavior. *Journal of Consumer Affairs*, 35(1), 45-72.

41 Essoussi, L. H., & Zahaf, M. (2008). Decision making process of community organic food consumers: An exploratory study. *Journal of Consumer Marketing*, 25(2), 95-104. European Commission. (2011). *A renewed EU strategy 2011-14 for corporate social responsibility*. Retrieved from [http://ec.europa.eu/enterprise/newsroom/cf/\\_getdocument.cfm?doc\\_id=7010](http://ec.europa.eu/enterprise/newsroom/cf/_getdocument.cfm?doc_id=7010)

Mohr<sup>38</sup> ističe da “potrošači prvo treba da postanu svjesni nivoa društvene odgovornosti jedne firme, kako bi ovaj faktor mogao uticati na njihovu kupovinu”. Prema Liesbet<sup>39</sup> postoje pet različitih tipova vrijednosti potrošača: društvena vrijednost, emotivna vrijednost, funkcionalnu vrijednost, vrijednost snabdjevanja i vrijednost egocentričnog ponašanja. Dvije posljednje mogu se procijeniti kao slabi i nestabilni faktori. Funkcionalna vrijednost je označena kao najvažniji tip od strane ispitanika. Ovakav zaključak je u skladu sa stavovima Mohr<sup>40</sup> i Essoussi<sup>41</sup>. Rezultati ukazuju da veći uticaj DOP politike na odluku potrošača, imaju društvene, emotivne i funkcionalne vrijednosti.

## ZAKLJUČAK

Analizom klasične i savremene teorije kroz prizmu teorija zainteresovani strana, može se konstatovati da kod korporacija sve više se razvija svijest da se korporativna socijalna odgovornost treba posmatrati sastavni dio korporativne strategije. Korporativna socijalna odgovornost se sve više posmatra kao značajno sredstvo za stvaranje konkurentске prednosti. Kompanije koje imaju strateški pristup u primjeni koncepta korporativne društvene odgovornosti i imaju čvrst odnos sa stejkholderima, mogu steći distinktivne sposobnost koje će im omogućiti uspješnu borbu sa konkurencijom.

Kompanije, mogu očekivati brojne prednosti od DOP-a napora, kao što su poboljšana reputacija, povećana prodaja i lojalnost kupaca, jačanje veza i proširenje udjela na tržištu, konkurentsku prednost, spokojstvo i zadovoljstvo.

Istraživanja ponašanja potrošača pokazuju da ne postoji direktna veza između toga šta potrošači navode kao kriterijum na kom zasnivaju odluku o kupovini proizvoda i njihovog izbora proizvoda u konkretnom činu kupovine. Iz tog razloga, postavlja se pitanje načina informisanja o društveno odgovornim aktivnostima i kako najefikasnije pristupiti potrošačima.

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