

RESPONSABILITATEA SOCIALĂ A ÎNTREPRINDERILOR

**- *DE LA CONCEPT LA
NORMATIVIZARE* -**

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INTRODUCERE

Responsabilitatea socială a întreprinderilor este un concept care este tot mai des invocat de diverși autori și documentele internaționale, inducerea unei asemenea conduite actorilor economici fiind de natură să contribuie la diminuarea efectelor problemelor de natură socială cu care se confruntă societățile contemporane și să favorizeze dezvoltarea durabilă a acestora.

Este însă o realitate că literatura de specialitate din România care să se aplece asupra acestui subiect este relativ săracă, iar abordările sunt mult prea teoretizante și, în genere, orientate spre contribuțiile autorilor nord-americani. Or, realitatea economică și socială din țara noastră este, trebuie să recunoaștem, foarte diferită de cea luată drept etalon.

De aceea, ne-am propus, în cuprinsul acestei lucrări, să analizăm conceptul de responsabilitate socială a întreprinderilor prin luarea în considerare atât a opiniilor din literatura internațională, cât și a celor din spațiul științific autohton.

De asemenea, cei interesați vor putea găsi o analiză și un compendiu al standardelor cele mai importante și mai recente adoptate la nivelul Uniunii Europene și la nivel internațional care conțin principii și recomandări menite să favorizeze transformarea noțiunii de responsabilitate socială a întreprinderilor în acțiuni practice de implementare.

În plus, în lucrare se face și o analiză a modului în care întreprinderile de orice fel din România au asimilat în comportamentul lor și aspectele de responsabilitate socială, ceea ce ne-a permis să ajungem la o serie de concluzii pertinente privind gradul de conștientizare al agenților economici autohtoni cu privire la conținutul și utilitatea conduitei social responsabile.

Intenția noastră este, totodată, și una stimulativ-educatională. Prin această lucrare dorim să contribuim cât de puțin la procesul de conștientizare a celor implicați asupra adoptării unei conduite social-responsabile. Aceasta este rațiunea pentru care am optat pentru o abordare structurală și redacțională mai accesibilă, cu intenția de a facilita scoaterea conceptului de responsabilitate socială a întreprinderilor din “retorta” teoretică preponderent academică și a o deschide către o categorie cât mai largă de persoane interesate.

Această lucrare este expresia convingerii noastre că pentru o țară cum este România, confruntată cu serioase probleme sociale la nivel individual și la cel al comunităților locale, cu autorități publice slăbite prin lipsa personalului suficient și puternică subfinanțare, cu dramatice afectări ale mediului și biodiversității, o conduită social responsabilă a întreprinderilor, de la cele mici și mijlocii la multinaționale, constituie o șansă pentru asigurarea coeziunii și solidarității în întreaga societate și, pe această cale, instituirea cu adevărat a unui stat de drept funcțional.

Autorii

SUMMARY

CORPORATE SOCIAL RESPONSIBILITY FROM CONCEPT TO NORMALIZATION

Corporate social responsibility (CSR) is a concept that is increasingly invoked by various authors and international documents. Encouraging such behaviour in economic actors could contribute to the diminution of the social issues contemporary societies are facing and it might favour their sustainable growth.

The Romanian literature on this subject is relatively poor, and its approaches are much too theoretical and generally oriented towards the contributions of North-American authors. However, the economic and social reality in our country is, we must admit, very different from the one we take as reference. For that reason, we have decided to analyse the concept of corporate social responsibility, by taking into consideration both the opinions found in the international literature, and those in the Romanian scientific community. We have included in the paper an analysis and a compendium of the most important and most recent standards adopted in the European Union and internationally. These standards contain principles and recommendations meant to favour the transformation of the corporate social responsibility notion into actions. In fact, throughout the paper, we have

used this *interdisciplinary approach, economic and legal*, as this perspective is necessary in its process of transcending from a theoretical model to reality.

In this paper, we also analyse the way in which companies of any kind in Romania have assimilated social responsibility aspects in their behaviour. For this, we have complemented our scientific endeavour with a research of our own, which included a representative sample and which permitted us through data analysis, to reach a series of pertinent conclusions regarding the awareness degree of Romanian economic agents regarding the content and utility of the socially responsible behaviour. In the same chapter, we talked about indicators of corporate social responsibility and worked out a series of proposals in this regard.

Our intention is, at the same time, a stimulative and educational one. With this paper, we wish to contribute, however little, to raising the awareness of those involved about a socially responsible behaviour. This is the reason why we have opted for a *more accessible structural and editorial approach*, so that we may facilitate taking the corporate social responsibility concept away from the prevailingly academic theoretic “retort” and opening it up to a wide category of interested persons.

The theoretical and applicative approaches we have chosen are the expression of *our conviction that a country such as Romania*, with serious social problems for the individuals and for the local community, with weakened public authorities, due to insufficient personnel and serious underfinancing, with dramatic effects on the environment and biodiversity, a socially responsible conduct of

companies, from the small and medium ones to multinational ones, constitute a *chance for ensuring cohesion and solidarity* in the entire society.

Chapter 1, titled “Corporate Social Responsibility - A Theoretical Approach”, structures the corporate social responsibility concept and defines its content. In its traditional sense, the corporate social responsibility concept is a complex one, made up of four elements: economic, legal, ethical and philanthropic responsibilities.

Currently, corporate social responsibility is perceived as a new form of cooperation between the governments, the business environment and the civil society. Companies are aware of the fact that promoting social objectives has benefits on various levels: economically (the success of the business, a higher influence within the community), politically (a growing influence of governments and public authorities on companies), and socially (for various groups of stakeholders).

Social responsibility has advantages for both companies, and the society. We can summarise the advantages of a company with a socially responsible behaviour as follows:

- optimisation of operational costs, due to a more efficient use of resources ;
- a more dynamic, potent and stable business environment;
- better relations with clients by increasing their satisfaction;
- increasing the number of clients;

- management of human resources - the employees are more motivated, therefore they are more productive and loyal;

- popularisation of the brand or company and its positioning on the market;

- creation of a positive association for the products or services offered by the company, improved and responsible products and services;

- protecting the reputation of the company in crisis situations, a reputation of good employer and a good neighbour in the community;

- increasing the degree of credibility of the company and its trustworthiness;

- expanding the contact network to various levels and for various organisational functions.

Globally, corporate social responsibility is perceived as a means of *attenuating the deficiencies of a super-individualist economic system*, based on the promotion of exacerbated consumption, without taking into account the necessity of saving resources, promoting the protection of the environment and finding solutions for a fair allocation of the benefits of the economic growth. In this respect, the *social market economy* concept is relevant, a concept mentioned in the Lisbon Treaty of the European Union as a fundamental objective for the Member States.

For Romania, the promotion of corporate social responsibility is all the more important as, because the public authorities face serious difficulties with the financial and human resources, the stimulation of the social responsibility actions undertaken by companies might

contribute to the improvement of the problems of the local population and communities.

In this chapter, we discuss the aspects that define the corporate social responsibility notion, especially those related to the ethical and ecological components, as well as those related to food security and safety. We present notions, principles and standards that are currently operational at an international level.

An important role is played by those who are called upon to put into practice the social responsibility concept. We are talking, first of all, about managers. A management could be considered responsible when judged by taking into consideration the factors which define the very content of social responsibility, namely the economic, social and environmental factors.

A responsible attitude from the management of economic units entails taking into consideration the opinions of their own employees, but also of all those interested.

The norms of the European Union on social dialogue are representative in this sense, as they institute a veritable partnership between the management of the companies and the employees in promoting economic activities with a favourable impact on the social and natural environment.

The existence of a systematic and transparent dialogue with all stakeholders determines the management of companies to elaborate and put into practice better structured and more responsible strategies, especially from a social point of view. This way, any critical problems could be more easily overcome, there is a possibility for finding alternative solutions, and risks are diminished.

In economic organisations, *sustainability* refers to taking into consideration the fundamental and ethical principles which guide their action, as well as the management of short- and long-term economic, social and ecological risks that their activities might cause, thus ensuring the protection, support and improvement of their human, natural and financial capital. A company which takes into account the imperatives of sustainability has, therefore, a long-term approach and perspective. Thus conceived, the sustainability policy includes corporate social responsibility actions.

In the last part of the chapter we presented the connection between social responsibility and social economy. We see a common goal for which social enterprises and the traditional ones directed towards CSR are making efforts (human capital, financial resources) to meet: a better society and a better standard of living for present and future generations, in line with sustainable development principles.

Chapter 2 is dedicated to *the international policies and norms of the European Union concerning corporate social responsibility*, taking into account the last years' obvious tendency towards the normativisation of corporate social responsibility.

In this section of the paper, we review a series of important documents adopted in recent years, which have the merit of making a transition from the theoretical, more or less scholastic analysis of corporate social responsibility to concerted action programmes at a European level. Thus, the corporate social responsibility actions have a significant

role in solving economic, financial and social issues in Member States.

We consider *the presentation of this compendium of essential texts and of the most recent documents adopted in the area of corporate social responsibility* a useful undertaking, seeing as we have not found any similar scientific synthesising endeavour in the Romanian specialised literature. Thus, we reference European documents such as: Green paper - “Promoting a European framework for corporate social responsibility” (2001), Communication “Implementation of the partnership for growth and jobs: making Europe a pole of excellence on corporate social responsibility” (2006), “A renewed EU strategy 2011-14 for Corporate Social Responsibility”, European Parliament resolution of February 2013 on Corporate Social Responsibility: accountable, transparent and responsible business behaviour and sustainable growth (2012), Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups.

We have also analysed documents of other organisations operating at a global scale, such as the Organisation for Economic Co-operation and Development (OECD), the United Nations, the International Organisation for Standardisation (ISO), the International Labour Organisation.

Chapter 3 details corporate social responsibility within the specific social and economic conditions of Romania. We have highlighted the necessity to stimulate a responsible corporate social behaviour at a national level.

Our endeavour is not simple, as we start from a less than favourable social and economic reality, which hinders or discourages the carrying out of social responsibility activities by both Romanian companies and multinational ones. The economic system that exists in our country suffers due to chronic causes, such as the incoherent and unstable legislation, the endemic corruption, the unpredictable tax system, an absence of the infrastructure necessary for business, and the lawmakers' lack of vision.

But perhaps the most important impediment for the success of a generalised socially responsible policy and attitude lies in the major deficiencies in our education system, which should rely on the principle of social solidarity and voluntary involvement in the attempt to improve the quality of life in our own society.

As for social responsibility, it has emerged in the Romanian space, as we have seen, as a concept taken from the foreign specialised literature, especially the North-American one. The first activities carried out under the social responsibility label belonged to multinational companies, which restricted their actions only to aspects related to marketing or public image, and not to the real issues of the Romanian society. Thus, the process of assimilating the corporate social responsibility notion is at a critical moment, because, being an "imported" concept, it tries to develop in a difficult economic climate and in a largely uninformed and uneducated society.

On the other hand, the civil society in our country is relatively weakly structured. During the last 26 years, although a large number of associations and foundations have been registered, very few of them have been active in

promoting citizens' interests to the public authorities and economic agents, so as to determine them to adopt a conduct suitable with the expectations and needs of the population.

Non-governmental organisations, among which we include trade unions, entrepreneurs' unions and even religious organisations, could have done more for determining companies to implement policies that combine economic profit with social imperatives. Also, they could help educate the citizens to take responsibility in the society they live in, by developing their capability for solidarity and voluntary involvement for the good of all.

Considering the existing situation in the Romanian economic and social space, we believe that a short-term improvement of the way corporate responsibility is perceived in Romania, and an understanding of its role in the specific conditions of our country could be achieved by adopting and implementing quasi-normative regulations that would stimulate such behaviour from companies and stakeholders.

Paradoxically, although corporate social responsibility is an "imported" concept in the Romanian economic and social space, it must mature through the correct understanding of its role in the specific conditions of the Romanian society, but also through the support of a sustained activity of informing and educating all those involved (companies, interested parties).

Starting from the existing situation in our country, as we have presented it in the previous section, and somewhat forced by the increasingly structured evolutions in the European Union, the Government of Romania adopted the

National Strategy for Promoting Corporate Social Responsibility 2011 – 2016. The document is posted on the General Secretariat of the Government website and it is not clear if it has also been published as an official document; this only leaves the impression of a wish to check off an economic and social policy requirement. Moreover, the version posted on the site bears no marks related to its initiators, those who have elaborated this document or those who have taken responsibility for it.

The National Sustainable Development Strategy 2013–2020–2030 aims for these key objectives and proposes a vision of Romania's development in the next two decades, with objectives which might ensure, a short-, medium- and long-term economic growth and, as a result, a substantial reduction of the economic and social disparities between Romania and the other EU Member States.

The companies that operate in our country should take into account these objectives when elaborating their social responsibility policies.

In this chapter, we analyse the few programmes that propose to train specialists in the corporate social responsibility field, criticising their formalism and the failure to adapt them to the Romanian economic and social realities.

Our conviction, however, is that, as long as the information and training programmes, as well as the concrete activities in the social responsibility area, are not conceived and structured by taking into account the economic and social reality specific to our country, as well as the mean level of education of our citizens, there is a risk