### ISSN 1392-2785 ENGINEERING ECONOMICS. 2007. No 1 (51) THE ECONOMIC CONDITIONS OF ENTERPRISE FUNCTIONING

## The Development of Socially Responsible Business in Lithuania

### Juozas Ruževičius, Dalius Serafinas

Vilniaus universitetas Saulėtekio al. 9, LT-10222, Vilnius

This article analyzes the peculiarities and development of the socially responsible business and conception of the corporate social responsibility (CSR). The CSR concept and those already being as part of socially responsible business, more and more often require the adequate behavior from the supply chain partners as well. The main purpose of this article is to initiate the peculiarities of the content and practice of socially responsible businesses worldwide and in Lithuania, as well as to determine the national companies' evaluation of the socially responsible business development and its main benefits.

Modern organizations are implementing mandatory as well as voluntary management systems. Management system that is based on social responsibility requirements fall to voluntary system category. Every organization chooses how it would like to implement the corporate social responsibility and accountability concept into its daily practices. One of the best known international networks of socially responsible businesses is Global Compact (GC), presented by the United Nations (UN) in 1999. Global Compact seeking two main goals: firstly - to help organizations to implement the principles of GC into business strategy, secondly - to force communication and partnership between various sectors inside and outside the country while seeking universal aims of world's development. Lithuania set the national network of GC in 2005. Today, this national network in Lithuania contains forty two organizations.

Other organizations choose standardized management systems of social accountability - SA 8000. Despite the fact that there are over 1000 certified organizations over the world, Lithuania makes its first steps in the area. SC "Utenos Trikotažas" is the first and the only company at the moment, which implemented and certified its socially responsible management system according to SA 8000 requirements in 2006. This company has other evident achievements, showing its socially responsible business significant part of its production is certified and marked with "EU flower" and "Öeko-Tex" environmental marks. In 2001 the company implemented environmental management system according to ISO 14000. The daughter Ukrainian enterprise "Mriya" is encouraged and supported by "Utenos Trikotažas" SC to implement principles, best practices and requirements of standards mentioned above

But there are lack of scientific resumes about the peculiarities of design and implementation of social responsibility standards, links between other management systems and resulting benefits. This paper provides the analysis of peculiarities when implementing SA 8000

system, it provides the new model of "cause-effect" cycle and continuous improvement in business organization. The paper reveals that certification of social accountability and responsibility system is not only to gain competitive advantage, but also it is a tool to reveal strengths and weaknesses of the company. Innovative Lithuanian companies are spreading the best business practices, including experience of social responsibility, to organizations from other countries accessing into EU.

Keywords: CSR, socially responsible business, SA 8000, case-study, cause-effect analysis, model.

### Introduction

Seeking for the highest quality of products and services companies must manage their work by following the principles of sustainable development. Because of the rising stakeholders' pressure, successful companies are engaged to deal their success with others and to benefit people, business and environment. Organizations are about to form informal social-economic contract between organization and its stakeholders. Today such a situation may be called "corporate life" (A guide..., 2000; Navickaite, 2006). Organizations are being motivated to improve both social and environmental practices and the cooperation with the stakeholders voluntary by the attempts of various international initiatives. In order to guarantee the durable partnership between the companies all around the world and the stakeholders concerned about the transparency of the business results, organizations consolidate into the global corporate social responsibility (CSR) networks, use various means to implement the concept of CSR into the business practice: from abstractly declared to standardized worldwide (Ruževičius, 2006; Žirgutis, 2006). Today companies, both small businesses and big corporations are constrained to work inside the complicated environment, being affected by the values, concerns and intentions of the society. Businesses must be ready to make decisions under the conditions of frequently changing environment. For this reason, organizations must cooperate with neighborhood community, and not to stay behind. The cooperation between society and organizations is being guaranteed by various good practice ideas, voluntary certified standards or systems, based on the concept of corporate social responsibility.

Scientific problem and novelty. There are no enough scientific conclusions and recommendations for business concerning peculiarities, benefits and links between this new system and other management systems.

SA 8000 (*Social Accountability*) standard implementation at "Utenos Trikotažas" SC is the first practical case in Lithuania. The summation of related experience, methodology, relations between others management systems, facilitating and constraining factors makes the essence of scientific novelty of this research.

The main **purpose** of this article is to initiate the peculiarities of the content and practice of socially responsible businesses worldwide and in Lithuania, as well as to determine the national companies' evaluation of the socially responsible business development and its main benefits. **Methodology** – this work was created using the methods of comparison analysis of company's CSR documents, scientific and legal literature, organizations' research and audit, case-study analysis, structurised interviews and statistical analysis

## Corporate social responsibility

Though the concept of corporate social responsibility firstly was introduced in 1930, there is no united definition of CSR and it is still being the target of various authors' dispute. In general the CSR may be defined as the guarantee of the organization's economic success, including social and environmental issues into its daily practice. The corporate social responsibility may be analyzed in two dimensions: the internal dimension and external dimension. Each of the latter contains other several aspects, based on the concept of CSR (Figure 1)

Socially responsible company firstly is being concerned about its employees and problems such as investment into the human resources, employees' health and safety guarantee. Organization must put in its practice the environment protection, usually related to the management of the natural resources used in company's production process. Organizing their daily work like this, businesses may guarantee and gain the competitive advantage. Companies depend on the local communities: they employ the majority of workers from the local labor market, so they are concerned about people's health and their qualified education. Organization's social performance may be also affected by other stakeholders, such as competitors, clients or suppliers. So CSR covers not only the company's performance itself, but the whole supply chain as well. We would note, that world-wide known quality testing company "Stiftung Warentest", that was formerly, announcing comparative testing of only goods is already running practical evaluations of CSR systems (Sieber, 2005; Stiftung..., 2006).

CSR concept as a guideline for the company's daily performance might guarantee business success and commercial benefit to the organization. Also it helps to gain a good reputation and company's image as well as community's assurance. There are commonly recognized benefits for all stakeholders. Customers want a reliable supplier that is well known for its high quality production and services.

On the other hand, suppliers would like to deliver goods for the client that won't run away and meet its financial commitments on time. The local community prefers to be assured that organizations' performances will guarantee social and environmental welfare. Finally employees would like to work for the company they might be proud of and realize their personal input value.

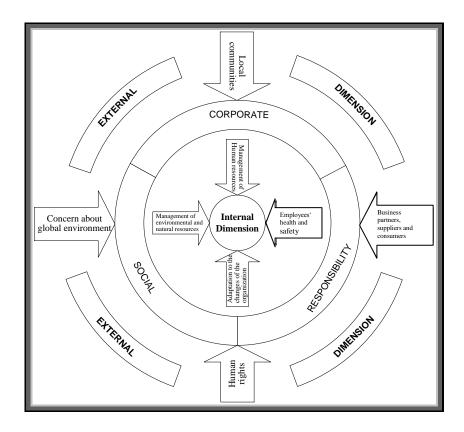


Figure 1. Corporate social responsibility and its dimensions (created according to: Kotler, 2005)

# The systems of social responsibility in companies

Modern organizations are implementing mandatory as well as voluntary management systems. Their effectiveness is presented in the model (Figure 2). Management system that is based on social responsibility requirements fall to voluntary system category.

Socially responsible organizations should take into consideration not only their own activities that influence social environment but also consider social conditions that are maintained within partners', suppliers', subcontractors' and other business partners' organizations. In practice that means support and respect of people within entire supply chain. Clients are one of the main factors, that insist companies to apply higher social standards. It is increasing part of consumers that are aware of social conditions of workers, who are producing goods for them. These consumers refuse goods produced under pressure and by using children's work. In order to assure customers the following accountability systems were introduced – *SA 8000, ISO 26000, CSR, GRI* (see table 1).

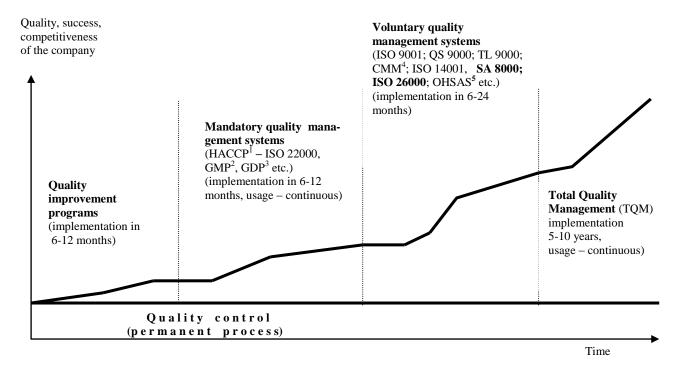


Figure 2. Quality management tools effectiveness model (source: Ruževičius, 2004;2005;2006):

<sup>1</sup>HACCP – Hazard Analysis Critical Control Point; <sup>2</sup>GMP – Good Manufacturing Practice; <sup>3</sup>GDP – Good Distribution Practice; <sup>4</sup>CMM – Capability Maturity Model; <sup>5</sup>OHSAS – Occupational Health and Safety Management System.

SA 8000 (Social Accountability) standard was developed with the purpose to reduce or even to eliminate unfair and not human work practice. Companies that are certified against SA 8000 standard declare to society that they are working according all norms stated in international conventions. SA 8000 certification means that all suppliers/subcontractors and sub-suppliers/sub-contractors are obliged to take care about their workers. Increasing awareness of society concerning inhuman work conditions in developing countries led to the establishment of CEPAA (Council on Economic Priorities Accreditation Agency) in 1997 (Corporate..., 2005). The main purpose of that organization was to develop the uniform requirement document for work conditions, and to assure, that goods (especially textile, toys, cosmetics, home apiece, etc.) in retail outlets are made according international requirements of social responsibility. Some companies already acknowledged the commercial benefit of using internationally recognized standards, but there was no single opinion that they practically should approve the social responsibility policy within the organizations. That

fact led to situations when emerged many codes of conducts, that were different and in some cases – contra dictionary. Also problems rose when auditing processes started. Organization *SAI* (*Social Accountability International*) was formed in 2000. The main purpose of this organization was to create original standards of social responsibility and accountability, and to certify organizations that comply with these standards. The first such standard got an identification as SA 8000. There are over 1000 certified organizations over the world, but in Lithuania there is only one certified company at the moment (2006, December).

Clients want guarantees that companies are producing goods without obvious or hidden exploitation of their employees. When introducing systems of social accountability, organizations show that actions are taken towards meeting of employee's rights, to assure humane work environment, and to assure ethic production. The system social accountability joints significant international *ILO* (*International Labour Organization*) conventions: Forced & Bonded Labour; Freedom of Association; Right to Col-

lective Bargaining; Equal remuneration for male and female workers for work of equal value; Discrimination; Workers' Representatives Convention; Minimum Age; Occupational Safety & Health; Vocational Rehabilitation & Employment/Disabled Persons; Home Work; Worst Forms of Child Labour; Universal Declaration of Human Rights; The United Nations Convention on the Rights of the Child; The United Nations Convention to Eliminate all Forms of Discrimination against Women (Corporate..., 2005; Mikšys, 2006; Wenger, 1999; Žirgutienė, 2006).

Table 1
The cross-reference between SA 8000, ISO 26000,
CSR and GRI system

	SA 8000	ISO 26000 (draft)	CSR	GRI
INITIA- TORS	International organization: Social Ac- countability International (SAI)	Internatio- nal Organi- zation for Standardi- zation (ISO)	EU Commission	UN Environ- ment Program and Coalition for Environ- mentally Re- sponsible Economies
scope	Social responsibility and accountability	Social responsibility and accountability	Social respon- sibility and environ- mental protec- tion	Public reports about social, environment- tal and eco- nomical activi- ties
require- ments to imple- ment	Voluntary	Voluntary	Voluntary	Voluntary
type of require- ment	International standard	International standard	Document	Conception, idea
Result	SA 8000 certificate			-

The certification of social accountability system is not only to gain competitive advantage, but also it is a tool to reveal strengths and weaknesses of the company. SA 8000 standard was introduced in 1998. The structure of SA 8000 standard has some similarities to quality management and environmental management standards ISO 9001 and ISO 14001. Actually it is not stress ed much on documentation, but rather on actual performance and satisfaction of employees. SA 8000 standard covers the following areas:

- Top management's commitment to act according to requirements and continually improve social accountability system.
- Involvement of all stakeholders into SA 8000 system (including worker representatives of all relevant sectors, labour unions, chambers, suppliers, investors, non-government organizations and authorities).
- Communication with society (it means, that companies involves into Corporate involvement program (CIP), have to prepare and publish reports on SA 8000 implementation, maintaining relevant indicators).
- Meeting needs of consumers and investors (SA 8000 certification and CIP helps customers and in-

vestors to identify and support those companies, which are committed to assure people's rights as it is required by this standard).

The comparison of SA 8000, ISO 26000, CSR and GRI systems. As it has been mentioned above, SA 8000 standard is uniform means to assure and certify, that company properly behave towards its employees. CSR is a conception and system of attitudes, which was announced in European Union document - Green paper. Promoting a European framework for Corporate Social Responsibility (2001). International organization for standardization ISO defines CSR as a balanced document, which helps the companies to solve local problems as well as broad community problems. GRI (Global Reporting Initiative) is internationally developed document that unites general system for economic, environmental and social responsibility system, which would bring reporting of areas mentioned to the same quality and attitude as to financial reports. Essential similarities and differences of these systems are given in table 1.

Every organization chooses how it would like to implement the corporate social responsibility and accountability concept into its daily practices. One of the best known international networks of socially responsible businesses is Global Compact (GC), presented by the United Nations (UN) in 1999. Global Compact – the biggest voluntary worldwide initiative of corporate social responsibility seeking two main goals: firstly - to help organizations to implement the principles of GC into business strategy, secondly - to force communication and partnership between various sectors inside and outside the country while seeking universal aims of world's development. This initiative, mentioned above, invites all the companies to implement ten main GP principles such as: human rights, employee rights, environment protection and dealing with corruption. Lithuania set the national network of GC in 2005. Today, this national network in Lithuania contains forty two organizations (Jakulevičiene, 2006; Vaitiekūnienė, 2006).

External factors resulting to following current and future developments of social accountability systems in Lithuania are the following ones:

- further expansion of social responsible business to other segments (e.g. from clearly defined to sophisticated services; from businesses to nonbusiness organizations; from relatively stable organizations to single projects, etc.);
- further integration with new organizational structures and new management areas;
- more orientation to end results e.g. people satisfaction, rather than formal compliance;
- more efforts to meet social requirements of people;
- to involve in developing of new values of "quality of life" understanding (Ruževičius, 2006).

# The case-study of SA 8000 implementation at "Utenos Trikotažas" SC

Textile company "Utenos Trikotažas" SC is the first Lithuanian company, certified in 2006 for social responsibility system according to the standard SA 8000. The

daughter Ukrainian enterprise "Mriya" of this organization was also involved in the process as the main subcontractor. The company was among the major entities in the Baltic States. The integral production cycle of the company composed of knitting, dyeing, finishing, cutting, sewing, inspection of quality and packaging. In 1999 the company obtained the ISO 9001 certificate, in 2001 -ISO 14001 certificate. In 2005 environmental eco-label "EU Flower" was granted to the products of this company (Ruzevicius, 2005). In January 2006 the company employed over 1000 people. Each year the company enters into a collective bargain agreement, which is signed by the chief executive officer on behalf of the employer and by the chairwoman of the trade union committee on behalf of the staff. Top management of the company established the following indicators of SA 8000 efficiency (see table 2).

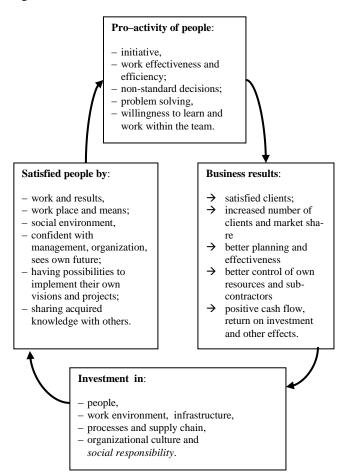
Table 2
SA 8000 targets – situation and further developments at
"Utenos Trikotažas" SC

Targets	Situation before the project and further developments			
1. No violations to reimbursement and collective barging contract observed.	The contract of collective bargaining was in use before SA8000 implementation. The agreement signed by chairwoman of labour union, as representative of employees. Minor changes have been made.			
2. No violations international conventions, as required by SA 8000 and to national normative requirements.	General control to maintain requirements stated in national laws and performed by State Work Inspection. International conventions were adopted after restoring of independence and implements before accession in EU.			
3. No cases of children employment.	The integrated policy of social accountability, approved by top management restricts children's employment. That will not change in the future.			
4. No cases to forced labour; No interference to labour union, and participation in similar organizations that represent needs of employees.	Internal policy and national laws strictly prohibits forced labour. Feed-back system on improvement areas was implemented during ISO 9001 project. More involvement of labour union in feed-back system, as a part of integrated management system.			
5. No violations to work safety and health safety; No cases in discrimina- tion, physical and psycho- logical violence; Less than 3 accidents at work.	National work health and safety requirements are conforming to EU directives and is strictly controlled by internal inspectors as well as by State Inspection for Health and Safety.			
6. Minimum non-conformances to SA 8000 requirements.	The ability to integrate basic documentation to quality and environmental management systems was realised; in addition major suppliers and subcontractors (over 30 companies) were involved into second party auditing and improvement process – their top management approved action plans to improve social aspects.			

As indicated in the table, implementation of SA 8000 has not required additional documentation and any new major activities to existing quality and environmental system, but instead it requires more "soft" management

methods – personal communication, informal feed-back, better sensing of psychological climate of organization. During third party audit about 150 people were interviewed – there fore no papers would cover actual performance of social accountability system.

During the implementation of integrated management system Ishikawa's "fish bone" approach was widely used, striving to move attention from effect to causes, which influence personnel satisfaction (Ruzevicius, 2006; Serafinas, 2006). Later it was discovered by the authors, that cause-effect analysis is more circular than linear, e.g. in some moments effects became as causes for further effect – it is like clock-wise rotation of squares shown in figure 3.



**Figure 3.** Cycle of "cause-effect" analysis and continuous improvement in business organization.

In this figure the term "people" was used instead of "worker" or "employee", because in today's business there are sometimes small differences between owners-managers-workers-suppliers/contractors-consumers and just ordinary citizens, that do not belong to any category. The lower rectangles in figure 3 basically mean the parts of action plans to improve conditions according SA 8000 requirements. The top management of the company would seek for end results of money spent – i.e. increased satisfaction of people working for the sake of the company.

The autors survey of Lithuanian enterprises showed, that the following most important reasons, influenced

companies' decision to initiate the socially responsible business, are:

- 1. To draw ones attention to all the badness tolerated by our society (corruption, "wages in the envelopes" ect.).
- 2. To encourage employees to be proud of the company they work for.
- 3. The consciousness of the directors and the share-holders of the organization, that their company cannot be separated from the society.
- 4. Attendance at the global market, partnership with foreign business' structures.
- 5. Concern about the image of the organization.
- 6. Demand to keep and take care of highly qualified employees.

All these squares are as causes to following square in clock-wise direction (as shown in fig. 2), and at the same time these causes are effects to predecessor square. Each square can be measured by indicators, defined inside. These indicators show how big or small result in the management area is achieved. According to the analysis of changes management practicies in over 100 Lithuanian organizations, the following barriers to achieve results were identified: a) generate ideas; b) articulate thoughts; c) listen; d)understand; e)decide to act, and finally – i) to get and sustain the result. The key point to minimise or even to remove these barriers is – human being; therefore implementation of socially orientated management systems is the first precondition for sustainability of businesses.

## **Conclusions**

Summarizing the importance of implementing the CSR concept into the companies' practice, it is noticed, that the image and reputation of organization in the social and environmental fields, more and more affect consumers and customers. The labor market is very competitive and qualified workers prefer to work for and to stay at those companies that do care about their employees.

Factors that force to implement social initiatives (including SA 8000 certifications) are:

- the awareness end users about outsourcing operations to developing countries, and requirements to employers to improve social welfare of workers, who produce goods;
- diminishing of supply of employees in labour market, because of decrease of fertility, large emigration, changes in competence needs;
- small choice from potential candidates, because of fast changing competence needs;
- Western approach in the management of joint ventures or foreign capital ventures.

The implementation of social accountability system brings internal benefits as well as external clients becoming more social aware of who are producers and how they are caring about people. Clear statements to keep to social requirements in everyday business can help to attract new employees, to inspire them to increase efficiency and loyalty. The certification of social accountability and re-

sponsibility system's is not only to gain competitive advantage, but also it is a tool to reveal strengths and weaknesses of the company with the purpose to initiate improvement actions.

Lithuania - is a participant of the global processes. Thus increasingly big numbers of organizations are interested in the CSR concept and those already being as part of socially responsible business, more and more often require the adequate behavior from the supply chain partners as well. Textile company "Utenos Trikotažas" SC is the first Lithuanian company, certified in 2006 for social responsibility system according to the standard SA 8000. The daughter Ukrainian enterprise "Mriya" of this organization was also involved into social responsibility process. It means that Lithuanian companies are spreading the best practices to organizations from other countries accessing into EU.

#### References

- A guide to social responsibility. Business Impact Task Force. 7 part. The guiding principles. UK: Business in the Community, 2000. 12 p.
- Anand, K.N. Quality: An evolving concept // Total Quality Management & Business Excellence, 1997, Vol. 8, No 4, p.95-200.
- Corporate Responsibility at United States. London: Context Group, 2005. 225p.
- 4. Deborah, L. SA 8000: The Definitive Guide to the New Social Standard. London: Prentice Hall, 2002. 174p.
- Green Paper. Promoting a European framework for Corporate Social Responsibility. Brussels: Commission of the European Communities, 2001. 32 p.
- Jakulevičienė, L. Pasaulinis susitarimas Lietuvoje. Kvadratinio stalo diskusija apie socialinę atsakomybę: pranešimo medžiaga. Vilnius: Jungtinių Tautų vystymo programa, 2006, p.14-18.
- Kotler, P. Corporate social responsibility / P. Kotler, N. Lee. NJ: John Wiley & Son, 2005. 295 p.
- Koziol, J. Commodity science and corporate social responsibility // Current Trends in Commodity Science. Proceedings of the 8th International Commodity Science Conference. Poznan, 2005, Vol.1, p.116-122.
- Lowenhav, U. Role of corporate social responsibility in investor relations management / U. Lowenhav, S. Žirgutienė // International conference "Challenges of Quality management: Value for a Consumer or Benefit for a Business" materials. Kaunas: Technologija, 2006, p.74-76.
- Mikšys, A. Etiškas verslas ir socialinio atsakingumo standartas SA 8000 // International conference "Challenges of Quality management: Value for a Consumer or Benefit for a Business" materials. Kaunas: Technologija, 2006, p.90-95.
- Navickaitė, V. Socialiai atsakingo verslo ypatumai ir plėtra / V. Navickaitė, J. Ruževičius // Business Development Possibilities in the New European Area, Part 2. Vilnius: Vilnius University, 2006, p. 359-367.
- Ruževičius, J. Kokybės vadybos modeliai ir jų taikymas organizacijų veiklos tobulinimui. Vilnius: Vilniaus universiteto leidykla, 2006. 215p.
- 13. Ruževičius, J. Motivation and efficiency of quality management systems implementation: a study of Lithuanian organizations / J. Ruževičius, R. Adomaitienė, J. Sirvydaitė // Total quality management & business excellence, 2004, Vol.15 (2), p.173-189.
- 14. Ruževičius, J. Motivation and Utility of Implementing Environmental Management Systems in Lithuania // Journal of Environmental Engineering and Landscape Management, 2003, Vol. XI, Supplement 1, p.I a I h.
- 15. Ruževičius, J. Quality management subsystems and their impact to

- the business competitiveness // Economics: Research papers, 2005, Vol.71, p.77-89.
- Ruzevicius, J. Quality models and systems and their application for the improvement of organizations activities // Forum Ware International, 2006, Vol.2, p.1-8.
- Ruževičius, J. Socially responsible business / J.Ruževičius, D. Serafinas // Commodities and Markets, 2006, Vol.2, p.27-36.
- 18. Ruzevicius, J. The problems of eco-labelling in Lithuania. Forum Ware International, 2005, No 1, p.15 22.
- Serafinas, D. Integrated Model of Quality Management Subsystems / D. Serafinas, J. Ruževičius // The Next Decade Challenges for Business: Proceedings of International Scientific Conference. Riga: RICEBA, 2006. P.113 – 124.
- Sieber, P. Comparative tests and ratings of corporate social responsibility // Current Trends in Commodity Science. Proceedings of the 8th International Commodity Science Conference. Poznan, 2005, Vol.1, p.422-428.
- Stiftung Warentest untersucht Spielzeughersteller auf CSR // Stiftung Warentest, 2006, No. 4, S.14-16.
- 22. Turner, M. Efforts to build a better world // Financial times "Business and Development", 2004, p.24.
- Vaitiekūnienė, J. Įmonių socialinė atsakomybė: gairės ateičiai // Verslo žinios, 2006, Nr. 241, p.16.
- 24. Walsh, A. Total Quality Management continuous improvement: is the philosophy a reality? / A. Walsh, H. Hughes, P. D. Maddox // Journal of European Industrial Training, 2002, Vol. 26, No 6, p. 299-307.
- Watson, J. G. The TQM jungle: a dialectical analysis // International Journal of Quality & Reliability Management, 1995, Vol.12, No. 9, p.100-109.
- Wenger, E. Communities of Practice: learning, meaning and identity. Cambridge: Cambridge University Press, 1999. 318p.
- 27. Žirgutienė S. Korporacinė socialinė atsakomybė ir atskaitingumas darnaus vystymosi kontekste // Konferencijos "Kokybės vadybos vaidmuo Lietuvos ūkio globalizacijos procesuose" medžiaga. Kaunas: Technologija, 2005. P.183-188.
- Žirgutis, V. Socialinis atsakingumas globalių programų kontekste // International conference "Challenges of Quality management: Value for a Consumer or Benefit for a Business" materials. Kaunas: Technologija, 2006. P.177-180.

Juozas Ruževičius, Dalius Serafinas

### Socialiai atsakingo verslo plėtra Lietuvoje

### Santrauka

Siekdamos aukščiausios gaminamų prekių ir teikiamų paslaugų kokybės, įmonės, valdydamos savo veiklą, turi remtis tausojančios plėtros principais. Dėl didėjančio įtakos grupių spaudimo sėkmingai veikiančios organizacijos yra įsipareigojusios tą sėkme pasidalyti su kitais, teikiant naudą visuomenei, verslui ir aplinkai. Organizacijoms atsiranda poreikis sudaryti savotišką neformalų socialinį ir ekonominį kontraktą tarp organizacijos ir jos veiklai įtaką darančių grupių. Socialiai atsakingos organizacijos turi apsvarstyti ne tik savo veiklos socialinę įtaką, bet atsižvelgti į sąlygas, kuriomis dirba visi jų tiekėjai ir kiti verslo partneriai. Iš esmės tai reiškia praktinį žmonių teisių rėmimą bei pagarbą visoje tiekimo, gamybos ir prekių pristatymo grandinėje. Tokių priemonių įmonės priverstos imtis dar ir dėl pirkėjų. Vis daugiau vartotojų, ypač ekonomiškai išsivysčiusiose valstybėse, nori būti garantuoti, kad produktai, kuriuos jie perka ir vartoja, buvo pagaminti socialiai atsakingomis sąlygomis - neišnaudojant darbuotojų, o ką jau kalbėti apie vaikų darbą. Šiuo tikslu diegiamos organizacijų socialinės atsakomybės ir atskaitingumo sis-

Mokslinė problema ir naujumas. Nėra vienareikšmiškų mokslinių apibendrinimų ir rekomendacijų apie socialinės atsakomybės sistemų diegimo ypatumus, jų teikiamą naudą verslui ir visuomenei bei minėtų sistemų sąryšį su kitomis vadybos sistemomis. Pirmosios ir kol kas vienintėlės organizacijos – AB "Utenos Trikotažas", įdiegusios ir sertifikavusios savo socialiai atsakingo verslo vadybos sistemą, šios srities patirties ir metodotologijos įdentifikavimas ir

apibendrinimas yra šio tyrimo naujumo esmę.

Nors organizaciju socialinės atsakomybės (angl. Corporate Social Responsibility) sąvoka pirmą kartą pavartota dar 1930 m., iki šiol ji neturi vienos apibrėžties, diskutuojama ir dėl jos turinio esmės ir aprėpties. Apibendrintai galima teigti, kad organizacijos socialinė atsakomybė (OSA) – tai jos verslo sėkmės užtikrinimas, itraukiant i kompanijos veiklą plačią socialinių ir aplinkosauginių klausimų įvairovę. OSA gali būti nagrinėjama dviem lygmenimis: vidiniu (angl. The internal dimension) ir išoriniu (angl. The external dimensijon) lygmeniu. Kiekvienas iš minėtų lygmenų sudarytas dar iš keleto aspektų, į kuriuos orientuojasi organizacijos socialinės atsakomybės koncepcija. Socialiai atsakinga organizacija pirmiausia rūpinasi savo darbuotojais ir sprendžia investicijų į intelektinį kapitalą, darbuotojų sveikatos, saugos užtikrinimo ir kitus uždavinius. Ji taip savo veikloje laikosi tausojamosios plėtros principų. Taip vystoma įmonės veikla gali užtikrinti organizacijos konkurencinio pranašumo augimą. Kita vertus, kompanijos yra priklausomos ir nuo vietinių bendruomenių: jos samdo daugumą darbuotojų iš vietinės darbo rinkos, todėl suinteresuotos gyventojų sveikata, tinkamu išsilavinimu ir kitais jų poreikiais. Įmonės socialinė veikla gali būti skatinama ir kitu itakos grupių - konkurentų, klientų, tiekėjų, subrangovų. Taigi įmonės socialinę atsakomybė apima ne tik jos pačios veiklą, bet visą tiekimo

Nuolat augantis visuomenės susirūpinimas dėl nehumaniškų darbo sąlygų besivystančiose šalyse sąlygojo Ekonominių prioritetų akreditavimo agentūros tarybos CEPAA (angl. Council on Economic Priorities Accreditation Agency) įsteigimą 1997 metais. Šios organizacijos veiklos pagrindinis tikslas - sudaryti universalų praktinių normų sąvadą, skirtą darbo sąlygoms organizacijose reglamentuoti ir tokiu būdu užtikrinti, kad išsivysčiusių šalių gyventojų perkamos prekės (dažniausiai drabužiai, žaislai, kosmetika, elektros prekės) buvo pagamintos laikantis tarptautinių socialinio atsakingumo standartų ir susitarimų reikalavimų. Ilgainiui nemaža dalis įmonių jau pripažino etinio aspekto pritaikymo įdarbinimo praktikoje komercinę naudą, nors ir nebuvo vienodos nuomonės, kas konkrečiai turėtų sudaryti įmonės socialinės atsakomybės politiką. Taigi atsirado gausybė prieštaringų, nesuderintų ir prastai audituojamų kodeksų bei veiklos praktikų modelių. 2000 m. Ekonominių prioritetų akreditavimo agentūra tapo žinoma kaip Tarptautinė socialinės atskaitomybės organizacija SAI (angl. Social Accountability International). Šio naujo subjekto pagrindinė veiklos sritis buvo kurti originalius socialinės atsakomybės ir atskaitingumo standartus bei sertifikuoti jų reikalavimus įgyvendinusias organizacijas. Pirmasis toks standartas ir yra SA 8000, reglamentuojantis darbuotojų darbo sąlygas įmonėse. Šis standartas apima šias sritis:

- vadovybės įsipareigojimą laikytis šio standarto reikalavimų ir tobulinti socialinės atsakomybės sistemą;
- visų tarpininkų įtraukimą į ŠA 8000 sistemą (visų svarbiausių sektorių atstovų dalyvavimą, įskaitant darbininkus, profsąjungas, prekybos organizacijas, tiekėjus, socialiai atsakingus investuotojus, nevyriausybines organizacijas ir vyriausybę);
- ryšius su visuomene (tai reiškia, kad įmonės, įsiliejusios į SA 8000 Bendrojo įsitraukimo programą CIP (angl. Corporate involvement program), turi paruošti ir viešai pateikti metines standarto SA 8000 diegimo, laikymosi bei tobulinimo proceso eigos ataskaitas, patvirtintas Tarptautinės socialinės atskaitomybės organizacijos;
- vartotojų ir investuotojų interesų paisymą (SA 8000 sertifikavimas ir Bendro įsitraukimo programa (Corporate involvement program – CIP) padeda vartotojams ir investuotojams identifikuoti ir palaikyti įmones, įsipareigojusias užtikrinti žmogaus teises darbo vietoje, kaip reglamentuojama SA 8000 standarte).

Straipsnyje palyginamos įvairių socialinės atsakomybės vadybos sistemos. Šiuo metu baigiamas parengti naujas pasaulinis standartas ISO 26000. Įmonės, įgijusios SA 8000 sertifikatą, atkreipia verslo partnerių ir visuomenės dėmes į tai, kad ji yra socialiai atsakinga organizacija. Tai reiškia, kad visi jos gaminami ar parduodami produktai buvo pagaminti laikantis minėto standarto reikalavimų. Šis sertifikatas taip pat patvirtina, kad ir visi įmonės verslo partneriai bei tiekėjai – taip pat yra socialiai atsakingi subjektai. 2006 m. pabaigoje šį sertifikatą turėjo daugiau kaip 1000 pasaulio įmonių.

AB "Utenos trikotažas" (UT) – ne tik pirmoji Lietuvos organizacija, įdiegusi socialinės atsakomybės SA 8000 sistemą. Ši įmonė turi ir kitų jos socialiai atsakingą verslą nusakančių atributų – dalis jos produkcijos yra sertifikuota ir ženklinama "Europos gėlės" (2005

m.) ir "Öeko-Tex 100" aplinkosaugos ženklais, o 2001 m. įmonė įdiegė aplinkosaugos vadybos sistemą (ISO 14001). UT vadovybės kredo: žinios ir mokymasis yra brangūs, tačiau nemokėjimas ar nežinojimas - dar brangesni. Darbininkų ir specialistų mokymas ir mokymasis, investicijos į darbo kultūrą ir darbo sąlygas šioje įmonėje laikomos vienodai svarbiomis kaip ir investicijos į įrenginius ir technologijas. UT vadovybė skatina darbuotojus tobulėti ir dirbti lanksčiai, kasmet organizuuja stažuotes Vakarų šalių lengvosios pramonės įmonėse, pateikia metodinę medžiagą, dalyvauja užsienio šalyse rengiamose parodose ir kt. Įmonėje yra sudarytos sąlygos idėjoms ir inovacijoms realizuoti, sistemingai ir veiksmingai keliama darbuotojų kvalifikacija, plėtojamas gamybos lankstumas, kiekvieno dirbančiojo atsakomybė už gaminių ir savo darbo kokybe. Šie veiksniai lėmė stambių užsienio kompanijų susidomėjimą įmonės veikla ir produkcija. Dirbant pagal įdiegtus kokybės, aplinkosaugos, socialinės atsakomybės tarptautinius standartus, pirmiausia stengiamasi skatinti darbuotojų iniciatyvą ir patenkinti jų ir klientų lūkesčius.

SA 8000 įgyvendinant nereikėjo esminių integruotos kokybės ir aplinkosaugos vadybos sistemų dokumentacijos papildymų, įvesti ir įmantrių bei sunkiai suprantamų vadybos priemonių (žr. 2 lentelę). Tačiau sistemą diegiant teko taikyti subtilias vadybos priemones – asmeninį bendravimą, sukurti neformalaus grįžtamojo ryšio užtikrinimo sistemą, pasikliovimą jausmais ir intuicija vertinant organizacijos mikroklimatą. Trečiosios šalies audito metu buvo bendrauta su beveik pusantro šimto žmonių, daugiausia darbininkų, todėl jokia "popierinė" deklaracija ar procedūra negalėjo "užmaskuoti" neatitikties socialinės atsakomybės reikalavimams. Sistemą diegiant naudotas Išikavos "žuvies kaulo" principas – perkelti dėmesį nuo priežasčių į pasekmes, darančias įtaką organizacijos personalo pasitenkinimui. Šio darbo autoriai įmonėje atlikto tyrimo metu nustatė, kad

priežasčių bei pasekmės tėkmė ir tampa cikliška, o ne linijinė – t.y. kai kuriais atvejais pasekmės tampa kitų pasekmių priežastimis. Į tai reikia atkreipti tyrėjų ir vadybininkų dėmesį rengiant veiklos gerinimo ir koregavimo veiksmus ir priemones. Ši priklausomybė apibendrinta straipsnio 2 pav. Šiame paveiksle teikiamame modelyje sąvoka "žmonės", o ne "darbuotojai" ar "darbininkai" vartojamas sąmoningai, siekiant pabrėžti, kad ta-koskyra tarp sąvininko-vadovotiekėjo-subrangovo-vartotojo socialinės atsakomybės požiūriu yra labai menka.

Socialinės atsakomybės sistemos įgyvendinimas sąlygoja organizacijos vidinės naudos atsiradimą, nes išorės klientai vis dažniau vertina, kokiomis sąlygomis dirba jų perkamų produktų tiekėjų darbuotojai. Socialiai atsakingi įsipareigojimai, pareiškimai bei socialinės atsakomybės sistemos ir jų įgyvendinimas padeda pritraukti naujų darbuotojų, skatina jų produktyvumą ir lojalumą. Socialinės atsakomybės sistemos sertifikavimas ne tik padeda įgyti konkurencinį pranašumą, bet yra ir priemonė atskleisti organizacijos stipriąsias ir tobulintinas sritis bei parengti veiksmingas veiklos tobulinimo priemones.

Tyrimas atskleidė ir dar vieną socialinės atsakomybės diegimo visoje tiekimo grandinėje privalumą – pažengusios šioje srityje organizacijos perteikia savo patirtį ir metodologiją kitoms minėtos grandinės įmonėms ir tuo padidina šios veiklos socialinį ir ekonominį veiksmingumą. AB "Utenos trikotažas" iniciatyva ir paramijos antrinė kompanija Ukrainoje "Mriya" taip pat įdiegė socialinės atsakomybės principus. Taigi, Lietuvos pirmaujančios organizacijos perduoda verslo kokybę laiduojančias gerąsias praktikas būsimų ES šalių kompanijoms, skleidžia socialiai atsakingo verslo įdėjas.

Raktažodžiai: socialinė atsakomybė, socialiai atsakingas verslas, SA 8000, atvejo studija, priežasčių-pasekmės analizė, modelis.

The article has been reviewed.

Received in December, 2006; accepted in February, 2007.