

Methodological Framework Analysing a Social phenomenon: Stakeholder Orientation Implementing Balanced Corporate Social Responsibility

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The paper reviews and constructs a comprehensive approach and presents the theoretical insights of the interaction between a corporate social responsibility and the performance of the stakeholders, through the introduction of the methodological framework of the diagnosis of corporate social responsibility motivations among stakeholders as well as developing strategic directions to encourage the former to achieve balanced and integrated orientation in providing the issues of social corporate responsibility. While many studies provide descriptions of a firm's CRS motivations both within and across sectors, there is a need to bring this literature together in a way that addresses, in a systematic way, the interaction of these influences at the level of the firm (Lynes, Andracuk, 2008). Though during decades numerous aspects of CRS have been the subject of the investigation in both academic and business studies. Apparently, this implicates a shift from the pure shareholder perspective of maximizing profits and corporate value towards a broader concept that encompasses multiple stakeholder concerns and values and, thus, involves various conflicting goals and objectives (Hediger, 2010). Neither the motives tools of an enterprise to operate in the manner are clear despite the fact that it is essential that business leaders assume responsibility in order to ensure the continuance of economic order and its sane evolution (Spector, 2008). Conceptually substantiated interaction between the corporate social responsibility and enterprise, high lightening motives through which the stakeholders are able makes it wealthy. Firms engage in CSR activities as a way to enhance their reputation, pre-empt legal sanction, respond to NGO action, and manage their risk and to generate customer loyalty. CSR can potentially decrease production inefficiencies, reduce cost and risk and at the same time allow companies to increase sales, increase access to capital, new markets, and brand recognition (Cruz & Wakolbinger, 2008). The analysis of scientific research has shown that academics are not scare in proposing insights helping describe the motivations for corporate social responsibility at the level of the enterprise, however, a generalizing view is still scare. This standpoint has a logical position: the construction of model helping to understand the construction of public relation and explain the potential influence in the process of CRS implementation and the role of stakeholders in it is needed.

The constructed methodological framework could be useful continuing academic discussion on the topic. The findings of the article seek to influence public attitudes stressing the effect of corporate social responsibility. Basing on the article, public and industry as well as a social leader

might determine essential strategic elements allowing achieving the mentioned objectives in the most efficient way.

The logical structure of the article was determined by the aim and the objectives of the scientific research solution sequence which is reflected in three parts. In the Introduction the topic relevance, scientific problem and level of its analysis, object, the aim, and tasks of the scientific research were presented. The methods of the research, results analysis, scientific novelty and significance of the work are introduced there as well.

The second part of the article is dedicated to the analysis of corporate social responsibility (CRS) in the market of virtue. The third part deals with – to the recognition of stakeholder values and pressure as well as the presentation of stakeholders' role in pursuit of CRS. This standpoint has a logical position: it can be constructed as a model helping to understand the construction of public relation and explains the potential influence in the process of CRS implementation and the role of stakeholders in it. The possible extension of the model and its application issues are presented in the last chapter of the paper.

Keywords: *corporate social responsibility, stakeholder analysis, social-environment reference, orientation.*

Introduction

Relevance of the topic The role of business has undergone a profound transformation in the last few decades. While companies have been given increasingly greater freedom, they have also been held responsible for a range of issues that were previously considered the sole responsibility of the state (Gjølberg, 2009). Generally it is believed, that societal development should not lead to constraints on the chances of future generations meeting their needs. Unfortunately, the current level of uncertainty about the future and about political, economic and ecological development does not facilitate decision making by public institutions, businesses or private individuals. However, corporate entrepreneurship entailing risk and high levels in daily activities is engines by profit-seeking motives. Under these conditions the uncertainty in sustainable entrepreneurship issues can hinder attempts to inject innovative ideas about social welfare into the mature businesses in other words to build a corporation's capacity for sustainable entrepreneurship. There is much discussion and scientific critical analysis of the extent to which real progress has been made towards sustainable development adoption in enterprise level. The academic press is scare in

what engages a firm to be committed to social issues. „While many studies provide descriptions of a firm’s CRS motivations both within and across sectors, there is a need to bring this literature together in a way that addresses, in a systematic way, the interaction of these influences at the level of the firm“ (Lynes, Andrucak, 2008). Furthermore, it is absolutely clear, that to make the sustainable entrepreneurship function in practice and to accomplish the goals (whilst they are not yet systemized and explained in the appropriate manner) companies must develop strategic objectives to guide entrepreneurs, a management structure to support their work and processes in the correct direction. As far as the societal expectations about the responsible role of business in society are on the increase and the recent research, the concept integrating the former pursuits – corporate social responsibility (CSR) was started developing with growing recognition. Though during decades numerous aspects of CRS have been subject of the investigation in both academic and business studies. Apparently, this implicates a shift from the pure shareholder perspective of maximizing profits and corporate value towards a broader concept that encompasses multiple stakeholder concerns and values and, thus, involves various conflicting goals and objectives (Hediger, 2010). Neither the motives tools of an enterprise are clear to operate in the manner despite the fact that it is essential that business leaders assume responsibility in order to ensure the continuance of economic order and its sane evolution (Spector, 2008). There is evolving a concern that organisations must focus not only on their customer (Ferrel *et al*, 2005), assumingly only profit pursuit. Stakeholder groups that hold the firm accountable for it actions must be also considered. To fill into this gap, we provide an analytical framework for understanding the role, activation and orientation of stakeholders in CRS implementation.

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The problem of scientific research. To fill into this gap, we provide an analytical framework for understanding the role, activation and orientation of stakeholders in CRS implementation.

So, the **objective of the article**, the goal pursued by the article authors allows highlighting the **scientific problem of the research**: how to achieve conceptual goals/target areas of corporate social responsibility development at an enterprise level by employing entrepreneurial tools emerging from the balanced perspective on stakeholders’ interests.

The **methods of the research**: this article utilizes existing knowledge on this topic introducing the systemic theoretical analysis, practical construction method of theoretical perspective. To solve the described problem the interpretative – constructive methodological approach was chosen, which enabled to reveal the estimation of the subjective phenomena and to develop the researcher’s attitude to the researched problems.

Corporate Social Responsibility in a Market of Virtue

Attention for corporate social responsibility (CSR) has increased significantly and the essential issues on the topic became a popular discussion in the academic research. Over the last fifty years, the concept of CSR has changed its focus many times – from an initial, vague awareness of the relationship between companies and their social-environmental reference context to an out-and-out identification of rules of conduct and management tools (Perrini, 2006). By recognizing the societal guiding model of sustainable development and its corporate derivative known as corporate responsibility, many firms started

reporting about their ethical, social and environmental conduct. And in marketing, being green and social is positioned as a relevant product and firm characteristic (Sholtens, 2007). As Kang, Lee&Huh (2010) notice, with a growing concern for corporate social responsibility (CSR), most powerful and successful companies in various industries, driven by companies' stakeholders, consumers, societies and governments, are accelerating initiatives to demonstrate their CSR commitments.

Analysis of the scientific literature has shown that generally CRS is understood as a concept where companies integrate social and environmental concerns into their business operations and interactions with their stakeholders *on voluntary basis* (Perrini, 2005). It is about the corporate behaviour whereby organizations voluntarily *commit to balancing and improving environmental and social impacts without damaging economic performance* (Vogel, 2005). The concept of CSR canters on the accountability of firms to society for the negative consequences of their wealth-creating activities (Perry & Towers, 2009). The scientists quoting Hemingway and Maclagan (2004) present the definition of CSR, which advocates the public accountability of firms for their social and environmental record as well as their financial performance. In specific terms CSR "should promote human rights, democracy, community improvement and sustainable development objectives throughout the world" (Perry & Towers, 2009). The World Business Council for Sustainable Development (WBCSD, 1999) summarizes CSR as: the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. Ethical behavior is further interpreted by the WBCSD as "management acting responsibly in its relationships with other stakeholders who have a legitimate interest in the business". Summarizing the following, it might be concluded that CSR requires a responsible firm to take into *full* consideration its *impact on all stakeholders* prior to making any business decisions which may affect them and captures the essence of this transformed relationship between state, market and civil society and signals a new role for private actors in future national and global governance (Perrini, 2005; Becker-Olsen, Cumore, Hill, 2006; Scholtens, 2008; Gjolberg, 2009, Steuer & Konrad, 2009; Perry & Towers, 2009; Maksimainen *et al* 2010). The specific emphasis in the field is made on social and economic dimension of CRS. Despite the fact that the social dimension is understood in a bit different manner it connects equity within corporations, internal and external social improvements (Steuer& Konrad, 2009). The principles of ethical trade which include demand transparency and accountability also match into the CSR framework. Regarding economic responsibility, the *CRS framework distinguishes three issues*: (i) financial performance, (ii) long-term perspective and (iii) economic impact (Seuer&Konrad, 2009). According to Sholters (2009), other simple argue that good environmental and social performance will result in good financial performance because of the efficient use of resources and commitment of the workforce and other stakeholders. Lynes, Andrachuk (2008) explain the essence

of corporate environmental responsibility, however, key players in the financial and consumer markets are asking companies *to demonstrate their ability* to improve corporate processes and day-by-day operations both socially and environmentally, Perrini (2006) concludes.

In fact Noruzi (2010) explains that the word entrepreneurship is a mixed blessing. The author notices that "on the positive side, it connotes a special, innate ability to sense and act on opportunity, combining out-of-the-box thinking with a unique brand of determination to create or bring about something new to the world. On the negative side, entrepreneurship is an *ex posts* term, because entrepreneurial activities require a passage of time before their true impact is evident" (Noruzi, 2010). Commonly, being an entrepreneur is associated with starting a business, but the term has a rich history and a much more significant meaning. The author also argues that the term "entrepreneur" originated in French economics and points out the date almost 17th and 18th centuries. In French, as it was established, it means someone who "undertakes," not an "undertaker" - someone who undertakes a significant project or activity. In the 19th century the term described someone, who shifts economic resources out of an area of lower and into an area of higher productivity and greater yield (Noruzi, 2010). Later on entrepreneurs were described as the innovators who drive the "creative-destructive" process of capitalism. In his words, "the function of entrepreneurs is to reform or revolutionize the pattern of production. But the common among them is that *entrepreneurs have a mind-set that sees the possibilities rather than the problems created by change*. As most authors notice (Grüner, 2006; Lynes, Andrachuk, 2008; Kovaliov, Snieska & Simanavicius, 2009; Noruzi, 2010, Perry, 2010; Palma, Dobes, 2010 and *etc.*) because of this mission, they face some distinctive challenges and any definition ought to reflect this. Ruzevicius & Serafinas (2007) also analyzed the peculiarities and development of the socially responsible business and conception of the corporate social responsibility initiating the peculiarities of the content and practice of socially responsible businesses worldwide and in Lithuania, as well as determining the national companies highlighting socially responsible business development and its main benefits.

One argument for this is that only the founders of socially beneficial organizations primarily rely on earned income from paying consumers. Others say that this definition is too narrow – that income should also include contract payments, grants and donations (Noruzi, 2010). Thus, a successful enterprise must be able to sustain its own activities while contributing to balanced development of the larger social-ecological system. It means maintaining a balance between the human need to improve lifestyles that means-feeling of well-being. Secondly, while making business to preserve natural resources (Figure 1).

However, the calls for business leaders to expend resources on behalf of "societal good" tend to downplay, if not ignore, what is fundamentally an ideological question: just what is a "good" society and who defines "goodness" (Spector, 2008). Parrish (2008) assumes that entrepreneurs are by definition driven by self-interested profit-seeking motives.

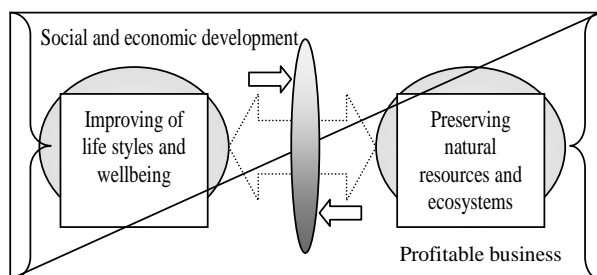


Figure 1. Principal understanding of balanced entrepreneurship (modified by the authors of the article)

That means that entrepreneurs can be motivated to contribute to sustainable development by making it profitable to do so. There is, therefore, a need for researchers to recognize that the above discussed principles are more of theoretical than practical manner. This paper considers the fundamental question: what might encourage and orient the stakeholders making entrepreneurs act socially responsible?

Corporate Social Responsibility and Stakeholder Values

It is believed that the hallmark of a profession is the sense of duty. No business would prosper for long if its sole concern is to make as much money as possible as quickly as possible and without concern for other values (Spector, 2008). The author concludes that at the sense of responsibility rested a “patriotic motive” that business leaders possess a special capacity to fight the “conflict of social systems” based on the skills required of business stewardship. The executives’ daily task of making it possible for the people within his business to work toward a common goal is not unlike the one society now faces on a somewhat large scale. “Firms engage in CSR activities as a way to enhance their reputation, pre-empt legal sanction, respond to NGO action, and manage their risk and to generate customer loyalty. CSR can potentially decrease production inefficiencies, reduce cost and risk and at the same time allow companies to increase sales, increase access to capital, new markets, and brand recognition (Cruz & Wakolbinger, 2008). For the reason, it is clear that larger firms are better positioned to implement CSR than smaller firms, who are less able to overcome obstacles businesses are „socio-economic institutions upon which we all are dependent, and may allow the vista of “life ethic“ to temper the debilitating effects of the mutation of citizens into consumers who are also determinants of corporate performance“ (Valackiene, 2010) as far as CSR practices between countries differ in a wide range of areas, including CSR reporting and self-presentation (Gjelberg, 2009). According to the author, organizations still appear under pressure or seek themselves to demonstrate initiatives that take balanced perspective on stockholder interest as well. *Stakeholders* here are understood as “the individuals or groups that can directly or indirectly affect or be affected by firms’ activities” (Gjelberg, 2009) and they might be grouped into separate groups:

- **PRIMARY:** employees, customers, investors, suppliers and infrastructure providers, whose

continuing participation is absolutely necessary for business survival;

- **SECONDARY:** media, trade associations, non-governmental organizations and other, whose are usually engaged in transactions with the focal organization and are not essential for its survival.

It is essential that stakeholder communities are likely to exercise pressure on the focal firm ad on each other in order to push forward their own values and norms that commonly are abstract but define acceptable behavior in society, like ethic sale practices, consumer rights environmental protection product safety and proper information disclosure (Ferrell *et al*, 2009). But the essence here is that stakeholder ability to withdraw or threaten to withdraw needed resources gives them power over the organization. For example employees are interested in compensation and benefits, training and development, occupational health and safety. Customer, on their side, are responsible for product safety, and customer rights investors – transparency of stakeholder communications suppliers – encouraging, community – public health and safety protection, support of local organizations and et. The prevailing view among most economists and business scholars is that corporate directions have fiduciary duty to maximize profits for stakeholders: to sacrifice profits in the public interest (Reinhardt *et al* 2008). But the question here rises how much the stakeholders are intended to accept and press the firm to act so. Reinhardt *et al* (2010) assume, that whether or not firms are able to engage in stockholder interest satisfaction depends on manages incentives and constrains. Which in turn are determined by managers’ preferences ethical believes contracts and goals? To conclude, Tafel Viia & Alas (2009) present the understanding that the context of CSR brings out the conflicts between managers and owners more clearly, or even intensifies the conflicts between them. Organizational culture may also be significant, as well as firms size, etc. As Übius & Alas (2009) indicate, connections between corporate social responsibility and organizational culture are cardinally tie. The authors emphasize, despite the enormous amount of theoretical writing about the connections between corporate social responsibility and organizational culture, there are relatively few empirical studies about the connections between the facets of CSR - the firm performance concerning social issues and the firm respecting the interests of agents and organizational culture types – clan, market, hierarchy and adhocracy. Furthermore, the direct costs of CRS are the loss of consumer surplus, resulting from firms producing less output at higher cost and hence at higher prices. There are a number of reasons to believe that firms do not make socially optimal CRS investments in the sense influenced by a factor that are unrelated to social benefits and costs. At this point it is necessary to mention the ability to match the interests of such wide spectrum of stakeholders and an entrepreneur as well. It is believed that *CSR benefit* a firm in the following manner:

- source of opportunity, innovation and competitive advantage;
- plays a role in supporting business strategy;

- can help establish good industrial relations which leads to higher productivity levels and higher employee morale, which in turn leads to less absenteeism and turnover as well as attracting better quality labor and lowering recruitment costs the enhancement of competitive advantage is more likely to happen when corporate philanthropy relates directly to the firm's core business activities. In these circumstances, it is possible for shareholder interests and societal interests to converge and produce gains for both (Perry&Towers, 2009)
- long-term financial strategy (e.g. investing in efficient and low-emission technologies);
- eco-efficiencies (e.g. reduction in expenses as a result of savings achieved through waste reduction);
- competitive advantage;
- a good corporate citizenship;
- image enhancement;
- stakeholder pressures;
- a desire to avoid or delay regulatory action (Lynes & Andrachuk, 2008)

Taking into account, that not all of these motivations apply to every economic sector as far as the direct gains that can be made by a firm that commits CRS might be more or less tangible, Lynes, Andrachuk (2008) proposed a model, helping to diagnose and describe the motivations for corporate social responsibility at the level of the enterprise (Figure 2).

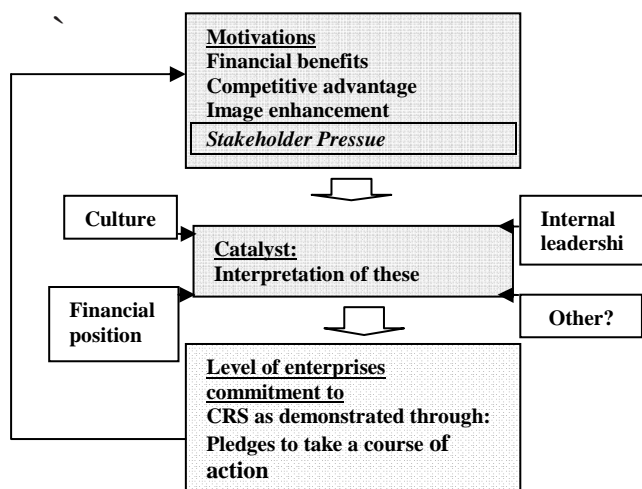


Figure 2. Model, helping to describe the motivations for corporate social responsibility at the level of enterprise (adopted from Lynes & Andrachuk, 2008)

For example, culture “shapes” individual values and serves as a broad context in guiding the actions of individual and corporate actors, endorsing specific ideologies governing the relationships between firms and their natural environment, and shaping social expectations regarding the adequacy of corporate acts. The importance of cultural dimension at enterprise activities emphasized Jarvis, Tint (2009), Alas&Kraus (2009) as well. Internal leadership, as the authors note, is the degree to which a firm takes on corporate responsibility, despite the fact so

called „social champions” do not appear so prominently in the empirical evidence. According to Macerinskiene & Vasiliauskaite (2007), social capital is an essential asset in contemporary business world where timely information, proactive adjustment to the market changes and flexibility are the main competitiveness factors. Social capital enables efficient cooperation, facilitates exchange of knowledge and information, lowers the costs of contracts and has many other positive impacts. *Financial position* is commented too briefly, but the context of the research allows concluding that financial motivations remain as achievable efficiencies in the short to medium. However, it must be stressed here that so called CRS objectives do “not stand-alone objectives, but they are integrated with all the objectives of the company and contribute ultimately to achieving the financial goals of the business” (Palma& Dobes, 2010). Despite the fact that Lithuanian scientists also prepare model “proposed to be employed to set up long-term goals and choose the main directions of business strategy of an enterprise, to distribute financial, human and other resources for strategic actions to be designed and implemented” (Ginevicius, Krivka & Simkunaite, 2010), work at a problem of strategic decisions evaluation under changing environment conditions (Zinkeviciute, 2007) examples of objectives that reflect the environmental and social dimensions linked to the three key functions of a company are summarized by Palma & Dobes (2010). Finally, *stakeholder pressure* here was circled purposely, because major or so called primary stakeholders may have different needs and a fine-grained approach, on the other hand, usually, a certain number of individual stakeholders share similar expectations about desirable corporate practices and impacts (Ferrell et al, 2005). Not all of them are tended to clarify the former despite the fact that certain organizational values and norms overlap with these of some stakeholder groups and especially with those of primary shareholders since they re in the best position to exercise and influence on organization (Ferrell et al, 2005). Furthermore, in order too gauge stakeholder’s perceptions of the firms’ contribution its specific issues, more qualitative methods may be desirable, despite the fact that different approaches enable assessment of the firm’s progress in addressing specific stakeholder’s issues. They also highlight areas that require further improvements. As Ferrell et all (2005) notice. Therefore as depicted in Figure 3, we suggest that stakeholder’s feedback be used as an input for the audit of firm’s CRS pursuit.

The authors argue that in spite of across communities, stakeholders conform to broad and abstract norms that define acceptable behavior in society and recommend the eight step model of CSR implementing, three of them are connected with stakeholders: *stakeholder identifications, identifying stakeholder issues and gaining stakeholder feedback*. Linking CRS, stakeholder orientation and strategic planning in this context Tsai, Chou (2009) suggest to implement four management systems (to receive sustainability certificates) to have great potential for the companies those have not yet implemented to achieve sustainable entrepreneurs. “To achieve the goal of “triple bottom line of sustainability“, the implementation and certification of quality (ISO 9001), environmental (ISO

14001) and occupational health and safety (OHSAS 18001) systems has become an important activity. ISO 9001 has contributed to better quality, higher productivity, greater customer satisfaction, and greater profit. ISO 14001 has contributed to better environmental performance, greater eco-efficiency, greener products, and more transparency for and acceptance by external environmentally concerned stakeholders. OHSAS 18001 has contributed to safer and healthier workplaces, more

efficient work processes, improved employee perceptions of the working environment, and greater recruitment attractiveness. SA 8000 has contributed to achieving higher social accountability and better employees' quality of life (Tsai, Chou, 2009). In other words, these measures would generate benefits for profit (quality is marked), planet (environment is emphasized) and people (health & safety and social accountability is mentioned) to become sustainable entrepreneurs.

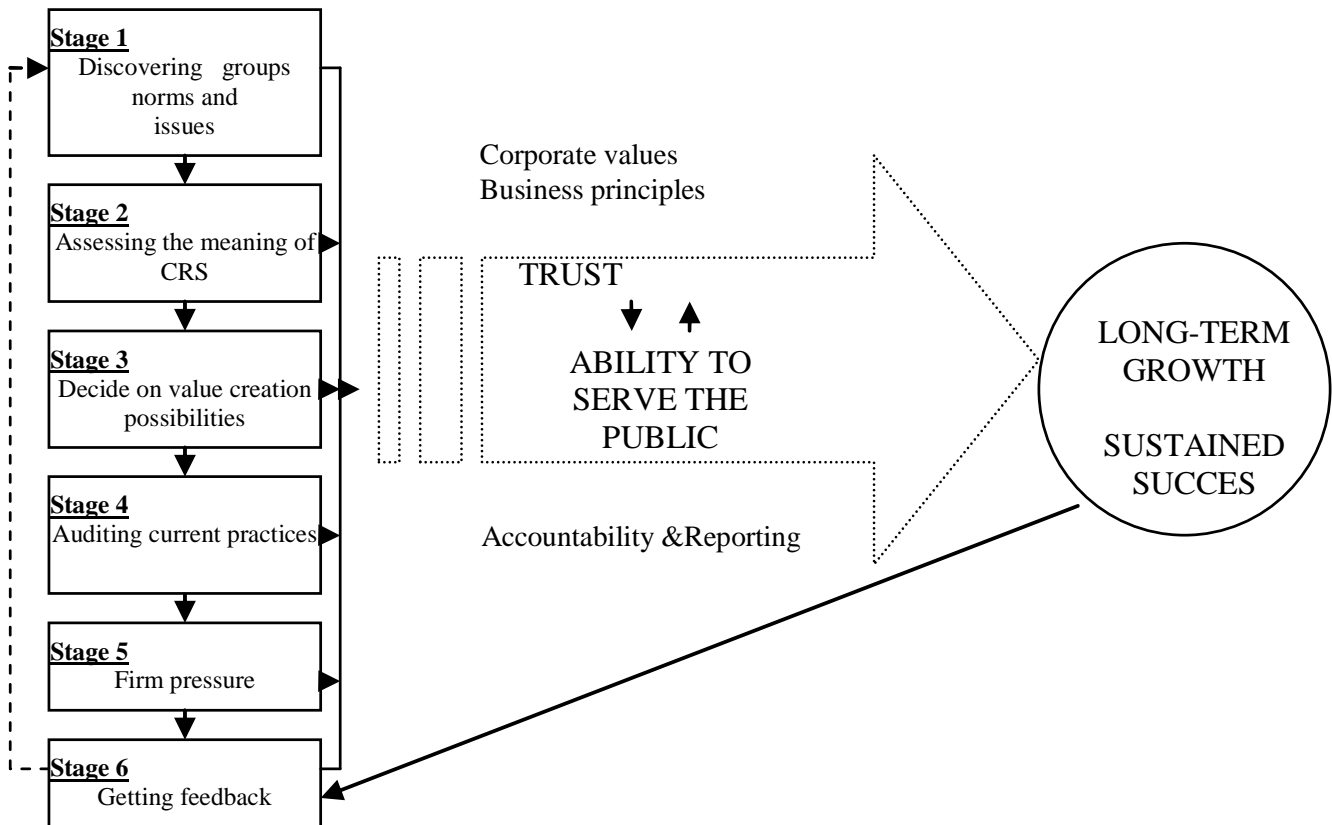


Figure 3. Stakeholder role in CRS pursuit (adopted by authors from Ferrell, 2005; Perrini 2006)

This standpoint has a logical position: can be constructed as a model helping to understand the construction of public relation and explains the potential influence in the process of CRS implementation and the role of stakeholders in it (Figure 3). The conceptual issues of the system elements was overviewed in previous chapters of the paper considering that strategy must be given due to the consideration in sub-themes that come together to compose a more detailed and specific CSR portrait of the enterprise as a whole influenced by active and oriented stakeholders. In other words, the scientific problem on the conceptual framework on the interaction between corporate social responsibility and stakeholder impact on the process still remains as an opened ground for the academic discussion.

Conclusions

1. The discussed social phenomenon is both theoretically and practically significant. Worldwide management practice demonstrates the appearance of rather new management area – relations between corporate social responsibility and entrepreneurial behavior. This highlights the acknowledgement of the benefits of this area and application possibilities in business as well as social environment generally. The understanding is focused on two methodological aspects: to describe the relation of corporate social responsibility and its business expression in maintenance of company's business strategy. The main understanding of corporate social responsibility as a system is connected. Despite the lack of a generally accepted definition of corporate social responsibility (CSR), there is common ground in the different interpretations

that it can be comprehended as a program where firms act to maximize profits and at the same time to improve the welfare of other stakeholders.

2. The analysis of separate methodological insights of the selected social phenomenon has shown that the external systems of corporate social responsibility are employed to influence the publics. This position shows that business is both an economic and a social institution and profit maximization despite all the rest issues it is a core business activity, while sustainable development emerges as an influential concept for entrepreneurship policy, practice, and theory as a significant conduit for a more sustainable society. Here remains considerable uncertainty regarding the nature of this role and how it will unfold. We outlined recent research in the area, acknowledging that the majority of studies exploring the relationship between sustainable development and entrepreneurship have been published outside of the mainstream entrepreneurship research.
3. The methodological approach showed that the effective pursuance of the above stated objectives

must take into account not only the organization as a supra-system but also as a composite of various subsystems. After the recognition, that CRS involve four-dimensional elements (economic, social, environmental and second order ones), the question of the substantiation of maintaining them arises. For the reason the model is based on existing literature by unpacking the layers of influences determining firm's motivation to maintain at least one of the objectives. We suggest the discussion on the necessity of identification of the coordinated strategic decisions in the field. The survey has shown that ability to serve stakeholders is central to the list of universals that enter prices should consider in order to become profitably acting sustainable entrepreneurs. Conceptual framework on the interaction between corporate social responsibility and stakeholder sustainable enterprise is delighted assuming enterprises capabilities to serve stakeholders interests and creating the value, which pursuits the sustainability objectives in a long run perspective.

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Suinteresuotųjų šalių vaidmuo siekiant įgyvendinti įmonių socialinę atsakomybę: šio socialinio reiškinių analizės metodologiniai pagrindai

Santrauka

Temos aktualumas ir naujumas. Verslo vaidmens supratimas per pastaruosius kelis dešimtmečius labai pakito. Nors įmonėms kasdienėje veikloje buvo suteikta daugiau laisvės mažinant valdžios intervencijos mastus, tačiau dabar antrepneriams priskirta atsakomybė už tam tikrus socialinio gyvenimo aspektus, kurie anksčiau buvo laikomi išskirtinai valstybės įtakos ir interesų sritis (Gjølberg, 2009). Šiuo metu vis didėjant neapibrėžtumui dėl ateities politinių sprendimų, ekonomikos raidos tendencijų, ekologinių katastrofų, pasunkėja sprendimų priėmimo procesas tiek viešųjų institucijų, tiek ir įmonių ar privačių asmenų veikloje. *Esant tokiam neapibrėžtumui, antrepnerystės idėja tampa rimtu iššūkiu ir riboja įmonių iniciatyvų plėtoti socialiai inovatyvias programas.* Mokslinėje literatūroje plačiai diskutuojama apie įmonės principų diegimo įmonės lygmeniu pagrįstumą, galimybes ir perspektyvas. Daugelis mokslininkų, nagrinėjusių įmonės socialinės atsakomybės (ISA) koncepcinius klausimus, remiasi pozicija, jog ISA principų diegimo įmonėse paskatų ir motyvų spektras gana platus ir praktinio jų taikymo įmonėse rezultatai vienareikšmiškai pozityvūs. Antra vertus, įmonės, diegiančios ISA principus praktinėje veikloje, turi itin atsakingai vertinti pokyčius verslo aplinkoje kartu diagnozuodamos adekvačias strateginio valdymo korekcijų kryptis. Atsižvelgiama į tai, kad socialinėje aplinkoje lūkesčiai, siejami su socialinės atsakomybės raiška ir pozityviais pokyčiais, lemia augantį ISA idėjų populiarumą ir populiarinimą. Tikėtina, kad būtent šios aplinkybės skatina verslą persiorientuoti: tik akcininkų interesų tenkinimas (šia prasme „išreiškiamas“ sistemingu pelno augimu ir įmonės vertės didinimu) keičiamas į verslą, paremtą suinteresuotųjų grupių vertybėmis.

Šio straipsnio analizės objektas - suinteresuotųjų šalių vaidmuo diegiant ISA principus įmonėje.

Mokslinio tyrimo problema – kaip įgyvendinti koncepcinius ISA tikslus įmonėje naudojant vadybines priemones, paremtas tvarios plėtros principais ir suinteresuotųjų vertybėmis.

Mokslinio tyrimo tikslas – įvertinti suinteresuotųjų vaidmenį, diegiant ISA įmonėse, rengiant konceptualias strategijas, pasiūlant pastarųjų poveikio įmonėms intensyvavimo prielaidas bei galimybes tvaraus plėtojimo kontekste.

Mokslinio tyrimo metodai: siekiant suvokti nagrinėjamą problemą, taikomi bendrieji mokslinės literatūros lyginamosios struktūrinės analizės, sintezės ir loginės analizės metodai. Šiame straipsnyje atliekama sisteminė teorijų analizė, taikomas praktinis teorinių perspektyvų konstravimo metodas. Siekiant išspręsti aprašytą problemą, taikytas aiškinamasis konstruktyvusis metodologinis principas, leidęs atskleisti subjektyvaus reiškinių įvertinimą, išryškinant atskiras koncepcijas.

Straipsnio struktūrą lėmė suformuluotas mokslinės analizės tikslas ir iškelti uždaviniai, kurių sprendimo seka atsispindi trijuose straipsnio poskyriuose.

Pirmajame poskyryje pateikiamas atliktos analizės mokslinis aktualumas, pagrįsta metodologija. Antrajame poskyryje atsakyta į klausimą, kaip įmonės apibendrina ISA koncepciją, tvarios plėtros principus ir jų raišką. Pagrindinė loginė suvokimo schema:

- Remiamasi pozicija, kad įmonių politika ir praktika, kai jos, laikydamosi įstatymų, tarptautinių susitarimų ir sutartų elgsenos normų, į savo veiklos vidinius procesus ir išorinius santykius savo noru įtraukia socialinius, aplinkosaugos ir skaidraus verslo principus.
- Įmonės kartu su visuomeniniais ir valstybinio sektoriaus partneriais ieško novatoriškų sisteminių socialinių, aplinkosaugos ir platesnių ekonominės gerovės problemų sprendimų būdų.

Taip pat apibrėžiama tvarios enterprenerystės samprata, detalizuojant pusiausvyros tarp verslo siekių didinti pelną ir visuomenės gyvenimo kokybės pokyčių socialinės bei ekonominės raidos procese sąlygas. Šiame poskyryje taip pat aptariama, kiek pelno aukojimas visuomenės labui, verslininkų požiūriu, yra socialiai patraukli alternatyva.

Trečiajame poskyryje svarstoma ĮSA sąnaudų ir socialinės naudos tematika. Tyrinėjant minėtas sąsajas, ypač akcentuojamas žmogiškasis veiksnys. Mokslinėje literatūroje (Spector, 2008; Parrisch, 2008; Lynes & Andrachuk, 2008; Tafel & Alas, 2009; Reinhard, 2008 ir kt.) pabrėžiama, kad ĮSA perspektyvos įmonėje glaudžiai susijusios su aukščiausiojo lygio vadovų pozicija, vertybine orientacija, asmeninėmis savybėmis ir kt. asmenybei būdingomis savybėmis. Organizacinė kultūra taip pat yra svarbus veiksnys, įgyvendinant ĮSA. Taip pat svarbus įmonės dydis, rinkos aplinkos, kurioje veikia įmonė, ir kt. aspektai. Atlikti tyrimai taip pat parodė, jog ĮSA „kaina“ įmonei gali būti nustatoma vartotojų pertekliaus kitimu, susiformuojančiu dėl įmonių, gaminančių mažiau produkcijos didesnėmis sąnaudomis (siekiant padengti patirtas išlaidas). Straipsnyje pagrįstas ĮSA „naudos“ konceptas. ĮSA „nauda“ apibrėžiama kaip inovacijų šaltinis, konkurencinio pranašumo didinimo prielaida, darbuotojų produktyvumo augimas, ekologinis efektyvumas, verslo pilietiškas, mokesčių lengvatos. Kita vertus, yra pagrindas manyti, kad įmonėse, diegiant ĮSA principus, priimami inovaciniai sprendimai, kurie nėra socialiai optimalūs, nes pasigendama apibendrintų metodologinių principų, leidžiančių atskleisti visuomenės ir suinteresuotųjų interesus (suinteresuotosios šalys suprantamos kaip asmenys arba grupės, kurios gali tiesiogiai ar netiesiogiai paveikti įmonių veiklą (Gjølberg, 2009). Taip pat nustatyta, kad mokslinėje literatūroje pasigendama samprotavimų pačių suinteresuotųjų šalių skatinimo ir aktyvinimo tematika: atlikti empiriniai tyrimai įrodo, jog šios suinteresuotosios šalys aiškiai suvokia savo vaidmenį ĮSA įgyvendinimo įmonėse procese, kaip ir įvaldę poveikio toms įmonėms priemones ir būdus. Todėl tęsiant mokslinę diskusiją šiame poskyryje ne tik išskiriamos tiesioginių suinteresuotųjų grupės (darbuotojai, klientai, investuotojai, tiekėjai ir infrastruktūros), kurių dalyvavimas yra absoliučiai reikalingas verslui, ir netiesioginių suinteresuotųjų grupės (media, nevyriausybinių organizacijų, verslo asociacijų ir kt.), kurių veikia tiesiogiai nesusijusi su įmonės funkcijomis. Straipsnio autorės pateikia konceptualią išvadą, kad, atsižvelgiant į sudėtingą suinteresuotųjų grupių struktūrą ir sąveiką verslo aplinkoje, derinti kiekvienos jų interesus su konkrečios įmonės veiklos principais itin sudėtinga, nors tvarumo principas to reikalauja. Toks suvokimas išryškina ir lemia tolesnes straipsnio autorių tyrimų gaires. Antra vertus, nėra aišku, ar suinteresuotųjų grupių interesų ir vertybių skalė yra teisingai suvokiama ir jų pačių apibrėžta. Tokios metodologinės kliūtys išryškėja analizuojant suinteresuotųjų grupių priemones ir būdus, nukreipiant įmonės veiklą konkrečiai tai grupei palankia kryptimi. Remiantis tokiu požiūriu, parengta struktūrograma, leidžianti sukonkretinti ne tik galimą suinteresuotųjų grupių įtaką ĮSA įgyvendinimo procese, bet ir nustatyti jos įgyvendinimo atskiruose įmonės gyvavimo cikluose būdus. Konceptualiai pagrįsti šeši etapai: grupės vertybių nustatymas → ĮSA sampratos konkretinimas grupės atžvilgiu → konkrečios įmonės naudos grupės atžvilgiu išaiškinimas → esamos poveikio įmonei praktikos įvertinimas → įmonės „spaudimas“ → grįžtamąjį ryšio įvertinimas.

Straipsnio pabaigoje pateikiami apibendrinimai. Apibendrinus atliktos analizės rezultatus, pabrėžtina, jog aptartas socialinis reiškinys yra teoriškai ir praktiškai reikšmingas. Besiformuojanti postmoderni vadybos praktika rodo, kad santykiai tarp įmonių, socialinė atsakomybė ir verslo elgsenos korekcijos – pakankamai naujas ir rimtas visos verslo aplinkos iššūkis. Tikėtina, kad konceptualizacijos problemą gilina ir mokslinėje literatūroje neišryškinta ĮSA apibrėžtis. Esminis suvokimo aspektas apibrėžiamas tokia logine seka: įmonės siekia tvarios antreprenerystės tam, kad kiek įmanoma padidintų pelną ir kartu pagerintų suinteresuotųjų šalių padėtį, plėstų socialinės atsakomybės lauką. Atlikta atskirų metodologinių įžvalgų analizė parodė, kad verslo siekis dirbti pelningai, nepaisant visų kitų aspektų, yra natūraliai prioritetas. Nors tvarios plėtos koncepcijų sklaidos poveikis verslo raidai yra neginčijamas, tačiau lieka neaišku, kaip tai įgyvendinti praktiškai. Gal todėl ir nėra daug taikomųjų tyrimų aptariama tema.

Konceptualios įžvalgos leido išskirti nagrinėjamos problemos loginę išvestį: tvarios antreprenerystės idėja realizuotina (ilguoju laikotarpiu) ne šiaip tenkinant suinteresuotųjų šalių interesus, bet ir didinant įmonės vertę, kuri labiau apibrėžiama kaip „socialinė“ vertė. Praktiniu požiūriu tai reiškia, jog įmonė, suvokdama savo socialinę atsakomybę, kaip veiklos pagrindą, kartu savo noru prisiimdama papildomus įsipareigojimus tobulinti verslo praktiką, diegdama modernias žmogiškųjų išteklių vadybos technologijas, naudodama gamtos išteklius tausojančias technologijas, žmogaus sveikatai nekenksmingas medžiagas bei gamybos procesus, kurdama verslo strateginius planus, numatydamą galimas neigiamas gamtai ir socialinei aplinkai pasekmes, harmonizuodama darbo santykius bei aktyviai dalyvaudama socialiniame dialoge, planuodama savo veiklą, atsižvelgdama į suinteresuotųjų šalių išreikštas pozicijas bei visuomenės lūkesčius, užtikrindama skaidrų valdymą, taip pat plėtodama etiškus santykius su partneriais, užtikrina bendrą teigiamą verslo klimatą. Būtent šie įmonės veiklos aspektai turėtų būti skatinami ir remiami suinteresuotųjų šalių.

Raktažodžiai: *įmonės socialinė atsakomybė, suinteresuotosios šalys, socialinės aplinkos vertinimas.*

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