

## **Relationship between Corporate Social Responsibility and Human Resource Management - as New Management Concepts – in Central and Eastern Europe**

**Nemanja Berber<sup>1</sup>, Gizela Stangl Susnjar<sup>1</sup>, Agnes Slavic<sup>1</sup>, Milan Baosic<sup>2</sup>**

<sup>1</sup>*University of Novi Sad*

*Segedinski put, 9-11, Subotica, Serbia*

*E-mail: berber@ef.uns.ac.rs, susnjarg@ef.uns.ac.rs, slavica@ef.uns.ac.rs*

<sup>2</sup>*University of Novi Sad*

*Novi Sad, Serbia and HR department, NIS GAZPROM NJEFT, Novi Sad, Republic of Serbia*

*E-mail: milan.baosic@nis.eu*

**crossref** <http://dx.doi.org/10.5755/j01.ee.25.3.4222>

*Corporate social responsibility (CSR) as a management concept based on the creation of a balance between economic, social and environmental goals is more and more accepted as an indicator of the success of the company as a whole and as a possibility for the achievement of sustainable development. In one of the most important developments in this area, in 2001 when the Commission of the European Communities brought the Green Paper for Promoting a European framework for Corporate Social Responsibility, the main definitions about CSR and external and internal dimension have been explained. Inside the internal dimension human resource management (HRM) was emphasized as an area which is primarily included in the CSR practices. Since employees and managers are usually seen as very important factors of successful CSR implantation, in this paper the relations between these two concepts are analyzed.*

*Based on the above mentioned, the aim of this study was to explore the existence of CSR in organizations from the Central and Eastern European (CEE) region and the relationship between CSR and HRM. The analysis was done through the exploration of the differences between organizations that have or not CSR statements in relation to the level of environmental matters and existence of the HRM action plans. Subjects of the research are the concepts of CSR and HRM, as well as the empirical analysis of data from the countries of Central and Eastern Europe (CEE) and Serbia related to the implementation of CSR in organizations. Based on data obtained in the Cranet research project from 2008 to 2010, it has been explored whether companies from CEE and Serbia have statements on social responsibility, or doing business based on some unwritten standards, and if there is a connection between these statements, the level of environmental matters and HRM practices in the organizations. Statistical techniques as descriptive statistics, crosstabs, chi-square tests and ANOVA test were used in SPSS Version 17.0. Based on the literature review on CSR and HRM, as well as on data analysis the authors attempted to explain the connection between these management concepts.*

**Keywords:** *corporate social responsibility, human resource management, training, recruitment, career development, CEE, Cranet.*

### **Introduction**

Business practices and policies developed under the term of corporate social responsibility (CSR) have been gaining ground both, in public and in academic sphere. Acting in a socially responsible manner has become a modern management philosophy and marketing tool to gain success on the market that can be attractive to companies. It is a type of decision that takes into account the strategic positioning of companies (Vasconcelos *et al.*, 2012). CSR is increasingly seen as an indicator of the business performance and as an opportunity for achieving sustainable development in business and wider environment. By the late 1990s the idea of CSR became almost universally sanctioned and promoted by all constituents in the society from governments and corporations to NGOs and individual consumers (Lee, 2008).

*The aim of this study was to explore the existence of CSR in organizations from the Central and Eastern European (CEE) region and the relationship between CSR and HRM. The analysis was done through the exploration of*

*the differences between organizations that have or not CSR statements in relation to the level of environmental matters and existence of the HRM action plans. The subjects of the research were the concepts of CSR and HRM, as well as empirical analysis of data from the countries of Central and Eastern Europe and Serbia related to the implementation of CSR in organizations. Based on data obtained during Cranet project from 2008 to 2010, it has been explored whether companies from CEE and Serbia have statements on social responsibility, or doing the business based on some unwritten standards, and if there is a relationship between these statements, the level of environmental matters and HRM practices in the analyzed organizations. The research problem in this paper was proposed as determination of the actual level of CSR strategies in organizations from the CEE region, and connections with the HRM practices that are presented as social responsible. The authors tried to find relations between CSR strategy implementation and existence of the HRM social responsible practices such as staffing, training and career development.*

The research methodology included the theoretical analysis of the available literature on CSR and HRM, and the empirical analysis of the Cranet ([www.cranet.org](http://www.cranet.org)) data base, with the application of statistical techniques – descriptive statistics, crosstabs, chi-square tests, Spearman's correlation and ANOVA test in SPSS program. During Cranet project a standardized questionnaire has been used – the questions related to the main areas of the HRM, where a special part of the questionnaire intended to explore CSR in the company. Based on the literature review on CSR and HRM, as well as on the data analysis, the authors attempted to explain and reduce the gap between mentioned concepts and to emphasize the actual level of the existence and usage of the CSR activities related to HRM and environmental matters.

### Theoretical background

According to the structural viewpoint, corporate social responsibility comprises economic performance, social accountability and environmental management (Ubius & Alas, 2012). It represents a commitment to improve the community's well-being through discretionary business practices and contribution of the companies' resources (Kotler & Lee, 2008). Corporate social responsibility is a broader mechanism and a new approach for enhancing accountability for the society and country by the company's top management (Gholami, 2011), consisted of four kinds of responsibilities: economic, legal, ethical, and philanthropy (Carroll, 1999; Aras & Aybars, 2010; Valackiene & Miceviciene, 2011). These authors suggested different variables to reveal the value in each part of CSR. It was offered that full disclosure, equal positions for employees, philanthropy, environmental actions, and quality of products and services can be used as a variable to measure four types of CSR (Juscus & Jonikas, 2013).

On the other hand, there are some contrary opinions listed, too. Adam Smith emphasized only the "economic responsibility" of the businesses, expressed through the profit maximization (Figar, 2010, p. 570). Friedman's (1977; 2007) agency theory also supports the idea that CSR applies to the obligation of the organization to maximize profits in accordance with the laws and minimum ethical constraints since the usage of corporate resources for noncommercial activities has a negative effect on the value for all stakeholders. Governments and individuals should take social responsibility rather than business (Buciuniene & Kazlauskaite, 2012).

When describing CSR, it is important to mention the relations between CSR and environmental matters. In case of the relationship between CSR and sustainable development, it can be noted that CSR implementation directs organizations on the road to sustainable development, both in economic and environmental terms (Payne, 2006; Moon, 2007; Juscus, 2007; Vaitkevicius & Stukaite, 2009; Tureac *et al.*, 2010; Virvilaite & Daubaraite, 2011). The concept of CSR assumes that organizations will voluntarily incorporate social and environmental criteria in their economic activities and relationships with stakeholders. This was investigated in

the research of credit institutions and their degree of concern about CSR (Segui-Alcaraz, 2012). In their paper, authors from Serbia, Pasic and Paunkovic (2010) pointed out the importance of creating an environment for the implementation of CSR in our companies, and the benefits that the companies will have if they adopt CSR practices which support the achievement of the principles of the sustainable development. As the level of the development of CSR in the Serbian strategy of developing and promoting corporate social responsibility for the period 2010–2015, CSR is defined at three levels:

- Compliance with the legal obligations and industry standards.
- Reducing or eliminating the negative effects of the business on the society and adequate risk management practice.
- Enlarging the positive effects of the business and creating value through innovation, investment and partnerships aimed at social good, and good for the environment (Vlastelica-Bakic *et al.*, 2012).

### The linkage between HRM and CSR

The most dynamic development of CSR happened in 2001, when the Commission of the European Communities brought the Green Paper for Promoting a European framework for Corporate Social Responsibility – in this document it has been explained main definitions about CSR and external and internal dimension. It is important to emphasize two more important directions for CSR development: United Nations Global Compact and ISO 26000 standard: corporate social responsibility (Berber, 2013). In these entire documents a human factor was emphasized as a very important, so the rest of the theoretical analysis will be directed to the social responsible HRM, which can include appropriate measures such as continuous learning, better information flow, a balance between work, family and leisure time, equal pay and conditions for women's advancement, job security, etc.

Implementation of CSR policies and practices is highly dependent on employees in terms of cooperation, which also emphasizes the critical role of HRM. In order to harmonize the values of the organization, they must select and employ workers with certain moral principles, develop and reward systems that will improve the social performance of their employees, reward the employees for the harmonization of the values and provide appropriate training and development for them (Orlitzky & Swanson, 2006).

In terms of CSR and HRM it is important to explore the internal dimension of CSR. As stated, the internal dimension is primarily oriented on the workforce of the company, the organizational changes and environmental matters. HRM activities that are socially responsible (Commission of the European Communities, 2001):

- responsible recruitment;
- training and career development;
- flexible management of working time and job rotation;
- communication and information flow;
- better defined training needs;
- profit-sharing and share ownership schemes;

- empowerment of employees;
- looking after the health and well-being of employees;
- balance of working and family life and concern for the safety of the workplace.

Authors worldwide have investigated the relationships between HRM and CSR (Preuss *et al.*, 2009; Kim & Scullion, 2011; Buciuniene & Kazlauskaite, 2012; Berber, 2013). Greening and Turban (2000) and Lis (2012) found that the perception of people that have applied for the job and employees in the company about current CSR practices determine the attractiveness of the company. Good relationships with the employees also enable the company to gain additional benefits, including improved public image, increase employee’s morale and support from the community (Zappala & Cronin, 2002). Lockwood (2004) pointed out the current role of the HRM leadership, accompanied with the increasing importance of human capital as a factor of success for the organization, in the guidance and education of the CSR values and its adequate implementation to CSR strategies, policies and programs in the country and abroad. Vountisjarvi (2006) has conducted a research in eight groups of HRM activities related to CSR: training, development, employee involvement, job security, employee’s health and well-being, equal opportunities, work-life balance, and social inclusion. Aguilera, Rupp, Williams and Ganapathi (2007) investigated the relationship between communication, HRM practices and CSR since CSR requires the employees' ability to judge the social concerns of their managers and the quality of their relationship with them. Other authors have explored the involvement of HRM professionals in the implementation of the corporate social responsibility. They suggest that human resources should take a leading role in promoting CSR activities at all levels. The combined effects of CSR and HRM activities that reinforce desirable behavior can make a major contribution to the creation of long-term organizational success (Sharma *et al.*, 2009). Based on data of the Lithuanian Cranet sample, the authors performed the analysis of HRM and CSR in terms of exploring the relationships and connections between HRM, CSR and corporate performances and found that companies with a more developed HRM and better position of HRM managers in the company have a more developed and more successfully implemented CSR (Buciuniene & Kazlauskaite, 2012). In order to understand the nature of the relations between HRM, human capital management and CSR, authors from Finland investigated the relation of two management paradigms, HRM and HCM, and CSR. Their results illustrated that there is a strong relationship between those two and CSR. HRM concentrates on the external and organizational aspects of management, while HCM emphasizes on the internal employee relations. These two management approaches can support each other in improving CSR in corporations (Maksimainen & Saariluoma, 2010). On the other side, Schoemaker *et al.* (2006) explored human value management approach by comparing it to HRM and linking it with CSR. Melynyte and Ruzevicius (2008) formed three groups of linking functions: first, CSR functions identical to HRM functions

– functions presented in this group are validated in the most countries by laws (in Lithuania it is the code of labor, which is supervised by governmental inspection of labor), hence they coincide with obligatory requirements of an organization, though an honest implementation of them is attributed to SR activities; second, HRM functions making impact on CSR; third, CSR functions making direct or indirect impact on HRM. Some studies also affirmed the existence of the nexus between the two concepts and charged management to see the nexus as a strategic business decisions to unlock the human capital of an organization (Inyang *et al.*, 2011).

### Methodology and hypothesis

In this paper CRANET methodology has been used to identify relations between HRM and CSR in the CEE region. This international organization organizes comparative researches on the policies and practices of human resource management, using a standardized questionnaire. In the research period from 2008 until 2010, when Serbia participated in it for the first time, 32 countries were involved in the research. For the purposes of this analysis the authors decided to explore data for organizations from the CEE region.

Table 1

#### Participating countries and number of organizations

Country	Frequency	Percent
Bulgaria	267	26,0
Czech Republic	54	5,3
Estonia	74	7,2
Hungary	139	13,5
Slovakia	225	21,9
Slovenia	219	21,3
Serbia	50	4,9
<b>Total</b>	<b>1028</b>	<b>100,0</b>

Source: The authors' research

CRANET methodology and data were also used in researches on the influence of the specific policies and organization of HRM department on economic success of the company (Dolan *et al.*, 2005), SHRM in SMEs (Slavic & Berber, 2013) compensation and benefits (Karoliny *et al.*, 2009; Stangl-Susnjar & Slavic, 2012; Gurkov *et al.*, 2012; Kramar, 2012), HRM outsourcing (Susomrith & Brown, 2013; Stangl-Susnjar *et al.*, 2013a), training and development (Hansson, 2007; Lekovic & Stangl-Susnjar, 2010; McNamara *et al.*, 2012), HRIS (Stangl-Susnjar *et al.*, 2013) so as a very interesting topic - the relation between CSR and HRM concept, and the influence of that in relation to the organizational performances (Buciuniene & Kazlauskaite, 2012; Berber, 2013).

Based on the available data it has been explored whether companies from CEE and Serbia have written statements on social responsibility, or doing the business based on some unwritten standards (written, unwritten and without CSR statements), and is there a relationship between these statements, and between the level of environmental matters (from 1 to 5) and the HRM practices of the companies (do companies perform or not such activities). Environmental matters were obtained in

the CRANET questionnaire in general. Respondents were asked to rate the level of these matters from 1 (poor) to 5 (superior) with no avoiding actual performance's measures which they use. Statistical techniques have been used such as descriptive statistics; chi-square tests, Spearman's correlation, Kruskal Wallis and ANOVA test (SPSS Version 21,0). Descriptive statistics was used to present the existence of CSR statements in companies. The analysis of the variance was made between two variables, the existence of CSR statements and the level of the company's environmental matters. Also, it has been analyzed whether companies with CSR strategies have programs for training, career development and recruitment for special groups of workers.

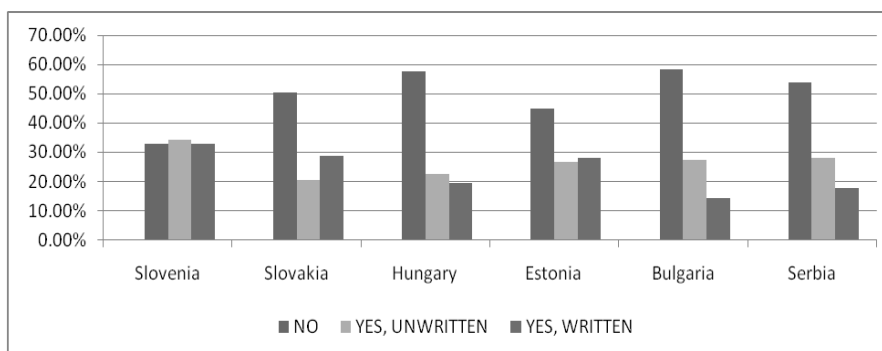
The hypotheses of this paper, based on the literature review from the previous section, were placed as:

- **H1:** Companies in the CEE region and Serbia with written CSR statements have higher level of environmental matters than companies which do not have those kinds of statements.

- **H2:** Companies in the CEE region and Serbia with CSR statements use HRM action plans for training, career development and recruitment for special groups of employees more than companies which do not have those kinds of statements.

## Results and discussion

Although CSR was explained in detail in the theoretical part, the implementation of CSR concept has some limitations, as confirmed by the results of this research. Specifically, Figure 1 presents the proportion of the companies with written and unwritten CSR statements in the analyzed countries. The major part (50,8 %) of the companies in the CEE region have some form of CSR statements, and these are the official, written statement (24,2 %) and unwritten statements (26,6 %), while 49,2 % of the companies do not have CSR statement. The countries in Central and Eastern Europe, such as Hungary, Bulgaria and Serbia have low existence of statements on CSR (between 14 % and 20 %). Slovenia, Slovakia and Estonia have higher level of written CSR statements, from 28 % and 32 %. In Serbia, 54 % of the companies do not have a CSR statement, while only 18 % have a written and 28 % unwritten CSR statement. This situation can be explained by the fact that CSR is still not well understood and supported business concept there. While promoting values like social welfare and environmental protection, many companies are afraid that the orientation on the social and environmental objectives will divert their attention from the main economic goal – the profit



**Figure 1.** Existence of CSR statements in organizations in CEE and Serbia.

Source: The authors' research

Table 2 presents the correlation between the rating of environmental matters and the existence of CSR statements. A weak but positive correlation ( $r_s=0,227$ ;  $p=0,000$ ) has been found between these two variables. From Table 5 it can be seen, that in the case of Serbia, a statistically significant correlation has not been found ( $r_s=0,289$ ;  $p=0,078$ ). Also, the analysis of the variance was used to test the first hypothesis. Table 3 shows the relationship between the rating of environmental matters and the existence of CSR statements. The mean value is the highest ( $M=3.73$ ) when companies have written CSR statement. The ANOVA test (Table 4) showed that there is

a statically significant ( $F(17,963)=33,822$ ,  $p<0,05$ ) difference among companies with written CSR statements and those that have such statements in an unwritten form, or none at all, in relation to the level of environmental performance. In the CEE region there are significant differences between companies that have and those who do not have statements of CSR in terms of environmental matters. Companies with CSR statement have better assessment of the effect on the environment. The results show that in Serbia, there are no significant differences among companies, but the same tendency is present, like in the CEE region (Table 6).

Table 2

### Correlations between the ratings of environmental matters and CSR strategy in the CEE companies

Correlations Spearman's rho		Does your organization have a CSR statement?	Rating of environmental matters
Does your organization have a CSR statement?	Coefficient	1,000	
	Sig. (2-tailed)	.	
Rating of environmental matters	Coefficient	,227**	1,000
	Sig. (2-tailed)	,000	.

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: The authors' research

Table 3

**Rating of environmental matters in the CEE companies in relation to the possession of CSR strategy**

Rating of environmental matters								
CSR	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
No	324	3,22	,998	,055	3,11	3,33	1	5
Yes, unwritten	190	3,57	,910	,066	3,44	3,70	1	5
Yes written	182	<b>3,73</b>	,980	,073	3,59	3,87	1	5
Total	696	3,45	,994	,038	3,38	3,52	1	5

Source: The authors' research

Table 4

**ANOVA test for the EU companies in relation to the environmental matters**

ANOVA					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	33,822	2	16,911	17,963	<b>,000</b>
Within Groups	652,418	693	,941		
Total	686,240	695			

Source: The authors' research

The Tukey post hoc test showed that there are statistically significant differences among companies with written, with unwritten and without CSR statements. Companies with written CSR statements rated environmental matters (M=3,73) better than companies that have unwritten CSR statements (M=3,57), and companies that do not have a CSR statement (M=3,22).

The nonparametric test (Kruskal Wallis) for Serbia (Table 6) shows that there are differences among those companies which have written CSR statements and those that such statements have in unwritten form or not have at

all, but these differences were not statistically significant ( $p > 0,05$ ;  $p = 0,205$ ). The highest mean rank in terms of environmental matters in companies that have a written statement of CSR is MR=24,79, which is higher than in companies that do not have it in written form (MR = 20,82), or do not have CSR statements at all (MR = 16,93). In addition, the mean value of the rating of environmental matters is high (more than 3,00, which means that companies evaluate their effects "at the average" or "better than average levels").

Table 5

**Correlations between the ratings of environmental matters and CSR strategy in Serbian companies**

Correlations Spearman's rho		Does your organization have a CSR statement?	Rating of environmental matters
Does your organization have a CSR statement?	Coefficient	1,000	
	Sig. (2-tailed)	.	
Rating of environmental matters	Coefficient	<b>,289</b>	1,000
	Sig. (2-tailed)	<b>,078</b>	.

Source: The authors' research

Table 6

**Kruskal Wallis test for Serbian companies regarding CSR statements and the ranking of environmental matters**

Rating of environmental matters	Does your organization have a HR strategy?		N	Mean Rank
	No		20	16,93
	Yes, unwritten		11	20,82
	Yes written		7	<b>24,79</b>
	Total		38	
Test Statistics				
Chi-Square	3,167			
df	2			
Asymp. Sig.	<b>,205</b>			

Source: The authors' research

The paper also analyzed the relationship between the existence of these written and unwritten statements and the implementation of specific HRM activities such as training, recruitment and career development, highlighted in the Global Compact, the internal dimension of CSR and ISO standard 26000. The analysis has been performed in order to determine the level of the activity of HRM in the

training and development of specific employee groups such as: national minorities, older workers, and people with disabilities, women, and women returning to the labor market, unskilled workers and young workers. A Chi-Square test has been used to find out the level and strength of relationship between the existence of CSR and HRM practices.

**The existence of HRM action plans for special groups of employees in organizations from CEE and Serbia (%)**

EXISTENCE OF CSR STATEMENTS	RECRUITMENT		TRAINING		CAREER DEVELOPMENT	
	Minority ethnics		Minority ethnics		Minority ethnics	
No	3,3	X <sup>2</sup> =4,919	3,1	X <sup>2</sup> =3,983	1,8	X <sup>2</sup> =5,628
Yes, unwritten	5,9	p=0,085	6,2	p=0,136	5,2	p=0,085
Yes written	7,2	Phi=0,079	5,9	Phi=0,072	4,3	Phi=0,079
	Older workers		Older workers		Older workers	
No	8,1	X <sup>2</sup> =1,231	7,0	X <sup>2</sup> =14,303	2,3	X <sup>2</sup> =14,715
Yes, unwritten	10,7	p=0,540	17,1	p=0,001	9,3	p=0,001
Yes written	9,8	Phi=0,039	12,8	Phi=0,136	7,5	Phi=0,139
	People with disabilities		People with disabilities		People with disabilities	
No	7,6	X <sup>2</sup> =8,647	6,8	X <sup>2</sup> =20,907	3,4	X <sup>2</sup> =16,778
Yes, unwritten	12,9	p=0,013	18,6	p=0,000	12,2	p=0,000
Yes written	15,0	Phi=0,105	16,0	Phi=0,165	9,1	Phi=0,149
	Women		Women		Women	
No	8,4	X <sup>2</sup> =8,405	7,6	X <sup>2</sup> =16,844	5,5	X <sup>2</sup> =19,257
Yes, unwritten	14,9	p=0,015	19,1	p=0,000	15,2	p=0,000
Yes written	15,2	Phi=0,103	14,1	Phi=0,149	15,0	Phi=0,159
	Women returners		Women returners		Women returners	
No	6,9	X <sup>2</sup> =6,228	6,5	X <sup>2</sup> =16,729	4,4	X <sup>2</sup> =21,642
Yes, unwritten	10,5	p=0,044	16,5	p=0,000	13,2	p=0,000
Yes written	13,1	Phi=0,089	15,1	Phi=0,148	15,1	Phi=0,169
	Low skilled labor		Low skilled labor		Low skilled labor	
No	8,7	X <sup>2</sup> =6,298	8,6	X <sup>2</sup> =25,209	3,9	X <sup>2</sup> =11,960
Yes, unwritten	14,8	p=0,043	22,2	p=0,000	11,1	p=0,003
Yes written	14,1	Phi=0,090	21,0	Phi=0,181	9,2	Phi=0,125
	Younger workers		Younger workers		Younger workers	
No	19,2	X <sup>2</sup> =25,217	24,8	X <sup>2</sup> =13,018	17,3	X <sup>2</sup> =14,194
Yes, unwritten	31,1	p=0,000	37,2	p=0,001	29,1	p=0,001
Yes written	37,6	Phi=0,178	36,1	Phi=0,129	28,3	Phi=0,135

Source: The authors' research

Table 7 presents data on the implementation of the HRM action plans for training, recruitment and career development for specific employee groups. Organizations that do not have CSR statements have lower level of these programs. The proportion of companies using HRM training programs is higher if the company has a CSR statement. These differences are statistically significant (proved by Chi-Square test: X<sup>2</sup> and p value in table). If the p value is lower than 0.05, differences between companies that perform HRM action plans are significant in respect to the existence of the CSR statements. Phi value shows that almost all HRM action plans have weak but positive correlation with CSR strategy. Regardless of the existence of CSR statement, HRM programs for minorities, older workers and people with disabilities are used in very small proportion of the companies – between 1,8 % and 17 % of analyzed companies. These programs are mainly used for younger workers (from 17,3 % to 37,6 %). In case of recruitment it has to be emphasized that if organizations have written CSR statements they have a more remarkable usage of HRM plans for younger workers, women, and minorities. In case of training and career development, the results are different and show that companies with unwritten CSR statements have the highest level of usage of these programs for all groups (again, the highest proportion of companies that use this program are related to the younger workers, 37,2 % for training and 29,1 % for career development). In the case of Serbian companies, they use special training activities only in the case of young workers, beginners. About 42 % of Serbian companies develop such a program, which is a relatively

satisfactory result, since in the EU the proportion of companies in the field is about 30 % (Berber, 2013). Other categories are relatively neglected (used in less than 5 % of companies). Except the training for the members of national minorities, HRM training plans are not used at all. As far as career development and recruitment programs are concerned, Serbian companies have a similar view as for training. Only the category of younger workers is covered by special plans for career development (28,6 % of companies use special programs for their career development and 33 % for their recruitment). Other employee categories are covered by these plans in a very small proportion of companies (less than 10 %). In general, the existence of CSR in Serbia does not prejudice the application of HRM plans for special employees groups.

## Conclusions

CSR, as a management concept that provides a balance between economic, social and environmental goals of the organization, is a relatively new business philosophy that companies worldwide accepted to a greater or lesser extent over the past twenty years. Still, there is not strong enough evidence of the superiority of the system, since in addition to the many advantages, some authors continue to emphasize and support the Smith's and Friedman's theory. Nevertheless, global companies increasingly use the elements of CSR in their business, and many have joined the international project of the strengthening and implementation of CSR principles in business through the ISO standard 26000, Global Compact, etc.

According to the results, and in the line with the proposed scientific problem in this paper, main conclusions can be presented as:

- There is a positive relationship between the existence of CSR statements and the level of environmental matters of companies in the CEE region and Serbia. Companies that have written CSR statements have higher level of environmental matters than companies which do not have these statements. Differences are statistically significant. On the basis of these results, the authors proved the first hypothesis.

- 51 % of companies in CEE countries have some form of CSR statements, and these are the official, written statement (24 %) and unwritten statements (27 %), while 49 % of the companies do not have CSR statement.

- Some Central-Eastern European countries as Slovakia, Hungary, Bulgaria and Serbia have low level of the existence of written CSR statements (between 14 % and 28 %).

- Training, recruitment and career development programs for specific groups of workers are used in a small proportion of companies in CEE - with the most remarkable usage for young workers. The lowest use of these programs is related to older workers, minorities and persons with disabilities.

- There is a weak but positive and statically significant relation between the HRM practices (related to the career development, training and recruitment) and CSR

strategy in organizations in the CEE region. The proportion of companies using special HRM training programs is higher if the companies have a CSR statement. These differences are statistically significant (proved by Chi-Square test). The differences between the companies that perform HRM action plans are significant in respect to the existence of CSR statements. On the basis of these results, the authors proved the second hypothesis.

It can be concluded that although the relationship between CSR and HRM is well described and analyzed in the literature, as it was presented in the theoretical part of this paper, in the practice of the companies from the CEE region it has been found that these phenomena are still not implemented, especially regarding to HRM activities such as recruitment, training and career development for special group of employees. But, it is important to emphasize that companies which have CSR statement also have a higher level of the usage of HRM action plans.

Recommendations for the future researches will be to measure some other activities, such as compensation and benefits, selection, work-life balance and communication between employees and managers, and find out the actual level of these socially responsible HR activities. Also, it will be interesting to compare the state of CSR implementation in organizations before and after economic crisis, which will be possible to do after next round of Cranet research.

## References

- Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: a multilevel theory of social change in organizations. *Academy of Management Review*, 32(3), 836–63. doi:10.5465/AMR.2007.25275678
- Aras, G., Aybars, A., & Kutlu, O. (2010). Managing corporate performance: Investigating the relationship between corporate social responsibility and financial performance in emerging markets. *International Journal of Productivity and Performance Management*, 59(3): 229–254. <http://dx.doi.org/10.1108/17410401011023573>
- Basu, K., & Palazzo, G. (2008). Corporate social responsibility: A process model of sense making. *Academy of Management Review*, 33(1), 122–136. doi:10.5465/AMR.2008.27745504
- Berber, N. (2013). *Linkage between human resource management and corporate social responsibility*, 18th International Scientific Conference Strategic Management and Decision Support Systems in Strategic Management SM 2013, Subotica: Faculty of Economics, 1024–1036.
- Buciuniene, I., & Kazlauskaitė, R. (2012). The linkage between HRM, CSR and performance outcomes. *Baltic Journal of Management*, 7(1), 5–24. <http://dx.doi.org/10.1108/17465261211195856>
- Carroll, A. B. (1999). Corporate social responsibility evolution of a definitional construct. *Business & Society*, 38(3), 268–295. <http://dx.doi.org/10.1177/000765039903800303>
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: a review of concepts, research and practice. *International Journal of Management Reviews*, 12(1), 85–105. doi: 10.1111/j.1468-2370.2009.00275.x
- Commission of the European Communities, (2001). *Promoting a European framework for corporate social responsibility*. Green paper, Brussels.
- Cooke, F. L., & He, Q. (2010). Corporate social responsibility and HRM in China: a study of textile and apparel enterprises. *Asia Pacific Business Review*, 16(3), 355–376. doi: 10.1080/13602380902965558
- Dolan, S. L., Mach, M., & Olivera, V. S. (2005). HR contribution to a firm's success examined from a configurational perspective: An exploratory study based on the Spanish CRANET data. *Management Revue – The International Review of Management Studies*, 16(2), 272–290.
- Figar, N. (2010). Corporate social responsibility: From disagreement to integration into the business strategy. *Teme*, 34(2), 569–584. doi: 0353-79191002569F

- Friedman, M. (1977). Adam Smith's relevance for today. *Challenge*, 20(1), 6–12.
- Friedman, M. (2007). The social responsibility of business is to increase its profits. U W.C. Zimmerli, M. Holzinger, & K. Richter (ur.), *Corporate ethics and corporate governance* (str. 173–178). Berlin Heidelberg New York: Springer.
- Gholami, S. (2011). Value Creation Model through Corporate Social Responsibility (CSR). *International Journal of Business and Management*, 6(9). <http://dx.doi.org/10.5539/ijbm.v6n9p148>
- Gurkov, I., Zelenova, O., & Saidov, Z. (2012). Mutation of HRM practices in Russia: an application of Cranet methodology. *The International Journal of Human Resource Management*, 23(7), 1289–1302. doi: 10.1080/09585192.2011.581633
- Hansson, B. (2007). Company-based determinants of training and the impact of training on company performance: Results from an international HRM survey. *Personnel Review*, 36(2), 311–331. <http://dx.doi.org/10.1108/00483480710726163>
- Hartog, M., Morton, C., & Muller-Camen, M. (2008). CSR and sustainable HRM. In: Muller-Camen, M., Croucher, R., & Leigh, S. (eds.) *Human resource management: a case study approach*. Chartered Institute of Personnel and Development, London, 467–488.
- Inyang, B. J., Awa, H. O., & Enuoh, R. O. (2011). CSR-HRM Nexus: Defining the Role Engagement of the Human Resources Professionals. *International Journal of Business and Social Science*, 2, 118–126.
- Juscus, V. (2007). Corporate social responsibility and sustainable development. *Organizaciju vadyba: sisteminiai tyrimai*.(44), 35–44.
- Juscus, V., & Jonikas, D. (2013). Integration of CSR into Value Creation Chain: Conceptual Framework. *Inzinerine Ekonomika-Engineering Economics*, 24(1), 63–70. <http://dx.doi.org/10.5755/j01.ee.24.1.2016>
- Karoliny, Z., Farkas, F., & Poor, J. (2009). In focus, Hungarian and Central Eastern European characteristics of human resource management—An international comparative survey. *Journal for East European Management Studies*, 14(1), 9–47.
- Kim, C. H., & Scullion, H. (2011). Exploring the links between corporate social responsibility and global talent management: a comparative study of the UK and Korea. *European Journal of International Management*, 5(5), 501–523. doi: 10.1504/EJIM.2011.042176
- Kotler, P., & Lee, N. (2008). *Corporate social responsibility: Doing the most good for your company and your cause*. John Wiley & Sons.
- Kramar, R. (2012). Trends in Australian human resource management: what next? *Asia Pacific Journal of Human Resources*, 50(2), 133–150. doi: 10.1111/j.1744-7941.2011.00009.x
- Lee, M. D. P. (2008). A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. *International Journal of Management Reviews*, 10(1), 53–73. doi: 10.1111/j.1468-2370.2007.00226.x
- Lekovic, B., & Stangl – Susnjar, G. (2010). Learning, education and development in comparative human resources management. *Strategic Management*, 15(4), 53–74. doi: 1821-34481004053L
- Lis, B. (2012). The Relevance of Corporate Social Responsibility for a Sustainable Human Resource Management: An Analysis of Organizational Attractiveness as a Determinant in Employees' Selection of a (Potential) Employer. *Management revue – The International Review of Management Studies*, 23(3), 279–295.
- Lockwood, N. R. (2004). *Corporate Social Responsibility: HR's Leadership Role*. <http://www.mandrake.ca/bill/images/newsletter/documents/HR's%20Leadership%20Role.pdf>.
- Maksimainen, J., & Saariluoma, P. (2010). How Human Resource Management and Human Capital Management Influence Corporate Social Responsibility (CSR). *International Journal of Knowledge, Culture and Change Management*, 10(5), 111–126.
- McNamara, T. K., Parry, E., Lee, J., & Pitt-Catsoupes, M. (2012). The effect of training on organizational performance: differences by age composition and cultural context. *The International Journal of Human Resource Management*, 23(6), 1226–1244. doi: 10.1080/09585192.2011.561253
- Melynyte, O., & Ruzevicius, J. (2008). Framework of links between corporate social responsibility and human resource management. *Forum Ware International*, 1, 23–34.
- Moon, J. (2007). The contribution of corporate social responsibility to sustainable development. *Sustainable Development*, 15(5), 296–306. doi: 10.1002/sd.346
- Orlitzky, M., & Swanson, D.L. (2006). Socially responsible human resource management. U J.R., Deckop (ur.), *Human Resource Management Ethics*. Greenwich, CT: Information Age.
- Pašić, V., & Paunkovic, D. (2010). Corporate social responsibility company of sustainable development. *Ecologica*, 17(59), 373–380. doi: 0354-32851059373P
- Payne, A. (2006). Corporate social responsibility and sustainable development. *Journal of Public Affairs*, 6(3/4), 286–297. doi: 10.1002/pa.230



- Preuss, L., Haunschild, A., & Matten, D. (2009). The rise of CSR: implications for HRM and employee representation. *The International Journal of Human Resource Management*, 20(4), 953–973. doi: 10.1080/09585190902770893
- Schoemaker, M., Nijhof, A., & Jonker, J. (2006). Human value management. The influence of the contemporary developments of corporate social responsibility and social capital on HRM. *Management Revue – The International Review of Management Studies*, 17(4), 448–65.
- Segui-Alcaraz, A. (2012). Development of a Classification of Spanish Credit Institutions Based on the Concept of Stakeholder. *Inžinerine Ekonomika-Engineering Economics*, 23(5), 442–451. doi: <http://dx.doi.org/10.5755/j01.ee.23.5.667>
- Sharma, S., Sharma, J., & Devi, A. (2009). Corporate Social Responsibility: The Key Role of Human Resources Management. *Business Intelligence Journal*, 2(1), 205–213.
- Slavic, A., & Berber, N. (2013). Strategic Human Resource Management at Small and Medium-Sized Enterprises in Serbia. In *Proceedings-11th International Conference on Management, Enterprise and Benchmarking (MEB 2012)* (pp. 93–106). Budapest: Óbuda University, Keleti Faculty of Business and Management.
- Stangl-Sušnjar, G., & Slavic, A. (2012). Changes in the Human Resource Compensation Systems of European Companies – Based on the CRANET Research Result Analysis. *Strategic Management*, 17(4), 32–40. doi: 1821-34481204032S
- Stangl-Sušnjar, G., Slavic, A., & Berber, N. (2013). Human Resource Information Systems: Trends and Advantages. *Metalurgia International*, 18(Special Issue 8), 57–61.
- Stangl-Šušnjar, G., Slavic, A., & Berber, N. (2013a). The Analysis of Human Resource Outsourcing in Central and Eastern Europe. *Metalurgia International*, 18(11), 57–61.
- Susomrith, P., & Brown, A. (2013). Motivations for HR outsourcing in Australia. *The International Journal of Human Resource Management*, 24(4), 704–720. doi:10.1080/09585192.2012.697479
- Tureac, C. E., Turtureanu, A. G., Bordean, I., & Modiga, G. (2010). Corporate Social Responsibility and Sustainable Development. *Acta Universitatis Danubius. Economica*, 5(1), 111–118.
- Ubius, U., & Alas, R. (2012). The Impact of Corporate Social Responsibility on the Innovation Climate. *Inžinerine Ekonomika-Engineering Economics*, 23(3), 310–318. <http://dx.doi.org/10.5755/j01.ee.23.3.1935>
- Vaitkevicius, S., & Stukaite, D. (2009). Imonių socialinės atsakomybės formavimas racionalaus veikimo kontekste. *Ekonomika ir vadyba*, (4), 624–632.
- Valackiene, A., & Miceviciene, D. (2011). Methodological Framework Analysing a Social phenomenon: Stakeholder Orientation Implementing Balanced Corporate Social Responsibility. *Inžinerine Ekonomika-Engineering Economics*, 22(3), 300–308. <http://dx.doi.org/10.5755/j01.ee.22.3.520>
- Vasconcelos, I. F. F. G., Alves, M. A., & Pesqueux, Y. (2012). Responsabilidade social corporativa e desenvolvimento sustentável: olhares habermasianos. *Revista de Administração de Empresas*, 52(2), 148–152. <http://dx.doi.org/10.1590/S0034-75902012000200002>
- Virvilaite, R., & Daubaraitė, U. (2011). Corporate Social Responsibility in Forming Corporate Image. *Inžinerine Ekonomika-Engineering Economics*, 22(5), 534–543. <http://dx.doi.org/10.5755/j01.ee.22.5.972>
- Vlastelica-Bakic, T., Krstovic, J., & Cicvaric-Kostic, S. (2012). The business case for corporate social responsibility. *Marketing*, 43(3), 191–198. doi:0354-34711203191V
- Vountisjarvi, T. (2006). The European context for corporate social responsibility and human resource management: an analysis of the largest Finnish companies. *Business Ethics: A European Review*, 15(3), 271–291. <http://dx.doi.org/10.1111/j.1467-8608.2006.00449.x>
- Zappala, G., & Cronin, C. (2002). The *Employee Dimensions of Corporate Community Involvement in Australia: Trends and Prospects*, 6th ANZTSR Conference; 27–29 November, Auckland, 1–24.

Nemanja Berber, Gizela Štangl-Šušnjar, Agneš Slavić, Milan Baošić

#### **Ryšys tarp įmonių socialinės atsakomybės ir žmoniškųjų išteklių valdymo – kaip nauja valdymo koncepcija Centrinėje ir Rytų Europoje**

Santrauka

Šiuolaikinės aplinkos reikalavimai nurodė ankstesnės valdymo koncepcijos, kuri buvo nukreipta tik į pelną, trūkumus. Aplinkos apsauga ir socialinis jautrumas yra naujos verslo politikos būtinybės ir svarbus paradigminio pasikeitimo rodiklis, mąstant apie socialinę plėtrą. Dabartinės plėtros ir valdymo koncepcijų kryptys pasirodė esančios nepakankamos, kalbant apie ilgalaikį išlikimą, augimą ir plėtrą. Dabartinė valdymo koncepcija, kuri buvo vertinama kaip galimybė plėtrai, yra įmonės socialinė atsakomybė.

Šio darbo tikslas buvo parodyti ryšį tarp įmonių socialinės atsakomybės (ISA) ir žmoniškųjų išteklių valdymo (ŽIV). Tyrimo objektais buvo ISA ir ŽIV sąvokos, taip pat su ISA įdiegimu susijusių empirinių duomenų iš Centrinės ir Rytų Europos šalių ir Serbijos analizė. Remiantis duomenimis, gautai *Cranet* projekto metu, nuo 2008 iki 2010 metų, buvo iširta, ar Centrinės ir Rytų Europos regiono ir Serbijos kompanijos turi socialinės atsakomybės formuluotes ir vykdo savo verslą, pagrįstą tam tikrais nerašytais standartais, ir ar egzistuoja ryšys tarp šių formuluočių. Taip pat ištyrė analizuotų organizacijų aplinkos klausimų ir ŽIV praktikos lygį.

Tyrimo metodika apima galimas literatūros apie ĮSA ir ŽIV teorinę analizę ir empirinę analizę, pagrįstą *Cranet* (www.cranet.org) duomenimis, tam pritaikant statistinius metodus – aprašomąją statistiką, lenteles, chi-kvadrato testus, Spearman koreliaciją ir ANOVA testą SPSS programos Versijoje 17.0. Remiantis literatūros apie ĮSA ir ŽIV apžvalga, taip pat duomenų analize, autoriai bandė paaiškinti ryšį tarp šių dviejų valdymo koncepcijų.

Įmonių socialinę atsakomybę sudaro ekonominė veikla, socialinė atskaitomybė ir aplinkos valdymas struktūriniu požiūriu (Ubius ir Alas, 2012). Jie parodo įsipareigojimą pagerinti visuomenės gerovę per diskretišką verslo veiklą (Kotler ir Lee, 2008). Įmonių socialinė atsakomybė yra platesnis mechanizmas, o naują metodą, skirtą stiprinti aukščiausios vadovybės atskaitomybę visuomenei ir šaliai (Gholami, 2011), sudarė keturios atsakomybės rūšys: ekonominė, teisinė, etinė ir filantropinė (Carroll, 1999; Aras ir Aybars, 2010; Valackienė ir Micevičienė, 2011).

Ryšio tarp ĮSA ir patvarios veiklos atveju, galima pastebėti, kad ĮSA įdiegimas nukreipia organizacijas į tvarios plėtros kelią ir ekonomine, ir aplinkos prasme (Payne, 2006; Moon, 2007; Juščius, 2007; Vaitkevičius ir Stukaitė, 2009; Tureac ir kt., 2010; Virvilaitė ir Daubaraitė, 2011).

Viso pasaulio autoriai nagrinėjo ryšį tarp ŽIV ir ĮSA (Preuss ir kt., 2009; Kim ir Scullion, 2011; Bučiūnienė ir Kazlauskaitė, 2012; Berber, 2013). Greening ir Turban (2000) bei Lis (2012) atrado, kad žmonių, kurie kreipėsi dėl priėmimo į darbą ir kompanijos darbuotojų supratimas apie dabartinę ĮSA praktiką, nustato kompanijos patrauklumą. Geri santykiai su darbuotojais taip pat leidžia kompanijai įgyti papildomą naudą, įskaitant patobulintą viešą įvaizdį, aukštesnę darbuotojų moralę ir visuomenės paramą (Zappala ir Cronin, 2002). Vountisjarvi (2006) atliko tyrimą aštuonių ŽIV veiklų, susijusių su ĮSA, grupėse: mokymo ir plėtros, darbuotojo įtraukimo, darbo saugos, lygių galimybių, pusiausvyros tarp asmeninio gyvenimo ir darbo, asmenų su negalia įtraukimo į darbą, ir panašiai. Aguilera, Rupp, Williams ir Ganapathi (2007), ištyrė ryšius tarp komunikacijos, ŽIV praktikos ir ĮSA, nes ĮSA reikalauja darbuotojų sugebėjimų įvertinti savo vadovo socialinį susirūpinimą ir jų santykių kokybę. Remiantis Lietuvos *Cranet* pavyzdžio duomenimis, autoriai atliko ŽIV ir ĮSA analizę santykių ir ryšių tarp ŽIV, ĮSA ir įmonių veiklos tyrimo požiūriu ir nustatė, kad kompanijos, turinčios tobulesnę ir geresnę ŽIV vadovų padėtį kompanijoje, labiau išplėtojo ir sėkmingiau įdiegė ĮSA (Bučiūnienė ir Kazlauskaitė, 2012). Mėlynytė ir Ruzevičius (2008) suformavo tris, susijusių funkcijų grupes: pirma, ĮSA funkcijos identiškos ŽIV funkcijoms – šios grupės funkcijos yra įstatymais pripažintos daugelyje šalių (Lietuvoje tai darbo kodeksas, kurio vykdymą prižiūri valstybinė darbo inspekcija), vadinasi, jos sutampa su organizacijos privalomais reikalavimais, nors sąžiningas jų įdiegimas yra priskiriamas ĮSA veiklai; antra, ŽIV funkcijos, kurios daro įtaką ĮSA; trečia, ĮSA funkcijos, kurios daro tiesioginę arba netiesioginę įtaką ŽIV.

Remiantis turimais duomenimis, buvo iširtos kompanijos iš Centrinės ir Rytų Europos šalių ir Serbijos, kurios turi rašytines socialinės atsakomybės formuluotes, ar vykdo savo verslą pagal tam tikrus nerašytus standartus. Buvo tiriama ar egzistuoja ryšys tarp analizuotų kompanijų formuluočių, aplinkos klausimų lygio ir ŽRV praktikos. Buvo panaudoti tokie statistiniai metodai, kaip aprašomoji statistika; Kruskal Wallis ir ANOVA testas (SPSS Versija 17.0). Rezultatai parodė, kad dalis Centrinės ir Rytų Europos regiono kompanijų, turi kažkokios formos ĮSA formuluotes (51 %) ir tai yra oficialios, rašytinės ir nerašytinės formuluotės, o 49 % tirtų kompanijų neturi ĮSA formuluočių. Kai kuriose Centrinės ir Rytų Europos šalyse, tokiose kaip Vengrija, Bulgarija ir Serbija yra žemas ĮSA formuluočių egzistavimo lygis (nuo 14 % ir 20 %). Slovėnijos, Slovakijos ir Estijos kompanijos turi aukštesnį rašytinių ĮSA formuluočių lygį, nuo 28 % iki 32 %. Serbijoje 54 % kompanijų neturi ĮSA formuluočių. Tik 18 % turi rašytines ir 28 % nerašytines ĮSA formuluotes. ANOVA testas parodė, kad egzistuoja statistškai svarbūs skirtumai kompanijų, turinčių rašytines ĮSA formuluotes ir kompanijų, kurios turi tokias formuluotes nerašytinės formos, arba visai jų neturi, dėl klausimų, susijusių su aplinkosauga Kompanijos, turinčios ĮSA formuluotes, turi geresnį įvertinimą aplinkai. Serbijos duomenys parodė, kad nėra svarbių skirtumų tarp kompanijų, panaši tendencija kaip Centrinės ir Rytų Europos regione.

Antra vertus, organizacijos, kurios neturi ĮSA formuluočių, turi žemesnį ŽIV veiklos programų specialioms darbuotojų grupėms lygį. Specialių ŽIV mokymo programų įdiegimas prastesnis kompanijose, kurios turi ĮSA formuluotes. Nepaisant ĮSA formuluotės egzistavimo, ŽIV programos mažumoms, vyresniems darbininkams ir žmonėms su negalia, yra naudojamos nedaugelyje kompanijų – nuo 1,8 % iki 17 % kompanijų. Programos jaunesniems darbuotojams yra labiausiai įprastos ŽIV programos (jas turi nuo 17 % iki 38 % kompanijų).

Samdymo atveju buvo pabrėžta, kad jei organizacijos turi rašytines ĮSA formuluotes, jos turi daug geresnių ŽIV panaudojimo planų jaunesniems darbuotojams, moterims ir mažumoms. Mokymo ir karjeros plėtros atveju, rezultatai skiriasi ir rodo, kad kompanijos, kurios turi nerašytas ĮSA formuluotes, turi aukštesnį šių programų panaudojimo lygį visose grupėse (ir vėl, didžiausia dalis kompanijų naudoja šią programą jaunesniems darbuotojams, 37,2 % mokymams ir 29,1 % karjeros plėtrai). Serbijos kompanijų atveju, apie 42 % jų naudoja specialias mokymo veiklas tik jaunų darbuotojų atveju. Kitos kategorijos yra iš dalies apleistos (naudojamos mažiau nei 5 % kompanijų). Išskyrus nacionalinių mažumų narių mokymą, ŽIV mokymo planai nenaudojami visai. Tai susiję su karjeros plėtros ir samdymo programomis. Serbijos kompanijos į šias programas turi panašų požiūrį kaip ir į mokymus. Tik jaunesnių darbuotojų kategorijai yra specialūs karjeros plėtros planai (28,6 % kompanijų naudoja specialias jų karjeros plėtros programas ir 33 % jų samdymui). Kitoms darbuotojų kategorijoms, šių planų turi labai maža kompanijų dalis (mažiau nei 10 %). Apskritai, ĮSA egzistavimas Serbijoje nedaro žalos ŽIV planų specialioms darbuotojų grupėms taikymui.

Raktažodžiai: *įmonių socialinė atsakomybė, ŽIV, žmogiškųjų resursų valdymas, mokymas, samdymas, karjeros vystymas, Centrinė ir Rytų Europa, Cranet.*

The article has been reviewed.

Received in April, 2013; accepted in June, 2014.