

Social Responsibility Discourse in Empirical and Theoretical Lithuanian Scientific Studies

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Corporate social responsibility (CSR) is the dimension of society's development, expressing the values, constituting the basis of the perception of sustainability of relations between organisations and society in real life. The development of the private sector in Lithuania relied on the principles of free market, rather than on the principles of social market. This sets additional tasks in pursuance of a broader practical development of corporate social responsibility, which is significantly influenced by scientific insights and research. To achieve the aim, the aspects of theoretical research on corporate social responsibility in the Lithuanian studies on the topic are discussed with the purpose to form guidelines for broader future research. Assessing empirical research in private and public sector organisations in Lithuania, focused on social responsibility, the threats posed by the lack of integral development of social responsibility are distinguished. It is stated that the scientific thought in this case should become the coordinating factor for a wider three-party social-organisation-individual discussion; therefore, theoretical and empirical studies should focus on this relationship, with the view of axiological congruence as the point of contact, which could accelerate social responsibility innovations. When carrying out empirical research in Lithuania, private and public capital should be methodologically distinguished, since the latter provides the obligation to serve the public interest, which is a conceptual opposite to profit maximisation. Based on these positions, it would be meaningful to assess in further studies how the earnings of the public sector managed enterprises are generated and used in the context of social responsibility.

Keywords: *Corporate Social Responsibility, Social Responsibility of Business, Social Responsibility of Organisations, Development of the Society, Relationships between Organizations and the Society, Values.*

Introduction

There is no doubt about the benefit of the practical implementation of the concept of social responsibility, when speaking about the expectations of the public, but it is quite difficult to realize and draw the boundary between this benefit and costs of socially responsible behaviour of the organisation, as the problem is heterogeneous. Stereotypical thinking, often making unilateral requirements on organisation to fulfil the concept of socially responsible behaviour and in the hope that it will be repaid, is tenacious. On the other hand, is the organisation, treating its partners, the state and its employees fairly, concerned about their welfare, but lacking the funds for charity, less responsible than an international corporation, which budgets for philanthropy, but uses the 21st-century slave work in third world countries? Western European companies are sensitive to media reports about the cases of exploitation, since the society has reached a certain level of civil maturity, which allows raising higher moral requirements for both business and public sector organisations. While the level of awareness of the Lithuanian society is rapidly rising, there is a lack of a wider public discussion on the issues of the concept of corporate social responsibility. According to Juscius (2008), however, despite the increasingly growing number of scientific publications on the issues of corporate social responsibility, the research

on the role of corporate social responsibility in modern society is still in initial stage. This was influenced by the objective reasons: after the restoration of independence a free rather than social market was developed in Lithuania (Kovaliov *et al.*, 2011a, 2011b), and this has led to a distinctive business culture; smooth dissemination of innovations of corporate social responsibility requires greater attention and expertise of entrepreneurs (Navickas & Kontautiene, 2013), during the economic crisis business has reduced all possible expenses, including the expenses for socially responsible activities.

Relevance of the research. A fairly large number of research papers of Lithuanian authors on issues of social responsibility show the timeliness and importance of this topic. The tendencies are that some authors mention social responsibility only on the basis of the papers of foreign scientists. Other authors form their conceptions, are observable, but nevertheless, it is quite complex to get an overall view. Empirical studies related to the issues of social responsibility in Lithuanian companies are sporadic, and fragmentary in their nature. The vast majority of research is of educational and incentive nature, ordered and carried out by public bodies (Dagiliene & Bruneckiene, 2010). Often the content analysis of theoretical academic literature and reports of organisations (annual, presented in Web sites, etc.) is carried out. There

is a lack of broader empirical research on corporate social responsibility.

Traditionally, social responsibility topics are analysed in different aspects of the private or public sector. Therefore a demand for analysis of empirical and theoretical research in both sectors, which would provide an opportunity to elaborate new research in Lithuania, arises. In spite of the scientific evidence and arguments and examples of good practice, the development of corporate social responsibility in Lithuanian organizations is going quite slowly. For example, only slightly more than seventy companies in the country are members of the UN Global Compact. Therefore, it is relevant to provide for new research directions that would enable a more elaborated evaluation of the problem and encourage changes.

The novelty of the research is revealed in the fact that it summarizes the directions of empirical and theoretical studies of CSR carried out in recent years in Lithuania, showing little analysed or not analyzed areas and offering guidance for new studies, which could affect the development of the theoretical and practical aspects of the concept.

Object of the research: empirical and theoretical studies of social responsibility.

Aim of the research: After identification of the main, commonly analysed focuses of some of the recent theoretical and empirical researches of Lithuanian science, the proposals in what directions to broaden the studies of corporate social responsibility in order to accelerate the implementation of the concept in practice of organisational activities are shaped.

To achieve the aim, the following *tasks of the research* are set:

1. to discuss the aspects of theoretical research on corporate social responsibility in Lithuanian studies, forming the guidelines for broader research.

2. to assess the empirical studies on private and public sector organisations in Lithuania, oriented towards social responsibility, distinguishing the threats posed by the lack of integral development of social responsibility.

Problem of the research: what the main focuses of some of the recent theoretical and empirical researches of Lithuanian science are and how to broaden the studies of corporate social responsibility, in order to accelerate the implementation of the concept in practice of organisational activities. *Problem exploration level.* Lithuanian scientists research different aspects of social responsibility. (Adomaviciute *et al.*, 2012) analyse social entrepreneurship in non-governmental organisations, (Astromskiene & Adamoniene, 2009) present the factors that determine the initiatives of corporate social responsibility, and (Augustiniene *et al.*, 2012) research the expression of social responsibility in the context of expectations of future social educators. (Bagdoniene & Paulaviciene, 2010) present the links between corporate social responsibility and management system of the organisation; (Banyte *et al.*, 2010) discuss the expression of green marketing in development of the concept of corporate social responsibility. Through the prism of the state, individual and family, (Butkeviciene, 2012) analyses public approach to shaping of social policy through the prism of the state,

the individual and the family in the formation of and social welfare in Lithuania. (Cepinskas & Sakalauskaite, 2009) provide an analysis of socially responsible companies in Lithuania and assess changes in corporate social responsibility during the period of economic crisis and its impact on the company's performance indicators. (Cesyniene *et al.*, 2011) state that application of social responsibility initiatives in regard to the employees of Lithuania's private and public sector organisations faces a growing gap between objective needs and subjective non-recognition. The authors assess the aforementioned gap in private and public sector Lithuanian organisations by analysing the state of implementation of social responsibility initiatives in respect of employees, obstacles and potential impact on people's performance indicators. (Ciegis & Norkute, 2012) discuss the conceptions of corporate social responsibility and sustainable development and evaluate banking practices in relation to these areas in Lithuania. (Dagiliene, 2010) analyses the level of disclosure of social information in annual reports of Lithuanian companies. (Dagiliene & Bruneckiene, 2010) analyse the relationship between voluntarily disclosed information and corporate social responsibility, research the level of disclosure of social information in financial statements and on the website of a particular company. (Giziene *et al.*, 2011) examine the role of state in the process of social responsibility with regard to knowledge economy. (Guogis, 2011) in his article introduces analytical material related to the creation of the welfare state and its current "retreat". (Guzavicius & Bruneckiene, 2010) research social responsibility of interests when providing asymmetric information. (Jasinskas & Simanaviciene, 2010) evaluate corporate social responsibility with regard to genetically modified products. (Valackiene & Miceviciene, 2013) highlight theoretical construct of the new methodological approach presenting the interaction between the corporate social responsibility and the performance of the sustainable enterprise, through the introduction of the methodological framework of the diagnosis of corporate social responsibility motivations at the level of a firm seeking to sustain. The authors note that acting without knowing all (or at least enough) answers may mean that we purposely shift our focus to those areas where possible solutions do not emerge. However, entrepreneurship as a phenomenon entails risk and other high level activities in daily activities that should be identified as an engine of profit-seeking. (Vveinhardt *et al.*, 2014) analyse the connection of social responsibility and social capital, providing guidelines for the development of social responsibility. The authors argue that corporate social responsibility can be identified as a moral regulatory mechanism oriented towards the social market, resulting from the will and expectations of civil society rather than from institutional power, what is marked by European and American value differences in social responsibility, highlighted in the studies.

An abundant number of Lithuanian scientists who analyse social responsibility (Vasiljevas & Pucetaite, 2005; Juscius, 2007; Juscius, 2008; Juscius & Snieska, 2008; Marcinskas & Seiliute, 2008; Melynyte & Rudzevicius, 2008; Melnikas, 2008; Astromskiene & Adamoniene, 2009; Vaitkevicius & Stukaite, 2009;

Pucetaite, 2009; Juscius, 2009; Juscius *et al.*, 2009; Cepinskis & Sakalauskaite, 2009; Bagdoniene & Paulaviciene, 2010; Banyte *et al.*, 2010; Dagiliene, 2010; Dagiliene & Bruneckiene, 2010; Stanciene, 2010; Simanskiene & Pauzuoliene, 2010a, 2010b, 2010c; Guzavicius & Bruneckiene, 2010; Jasinskas & Simanaviciene, 2010; Kovaliov *et al.*, 2011a, 2011b; Valackiene & Miceviciene, 2011; Guogis, 2011; Virvilaite & Daubaraite, 2011; Zickiene *et al.*, 2011; Jonkute *et al.*, 2011; Cesyniene *et al.*, 2011; Giziene *et al.*, 2011; Butkeviciene, 2012; Raipa & Giedraityte, 2012; Adomaviciute *et al.*, 2012; Augustiniene *et al.*, 2012; Ciegis & Norkute, 2012; Navickas & Kontautiene, 2013; Juscius & Sneideriene, 2013; Juscius & Jonikas, 2013; *et al.*), show the relevance of this question both in the academic and practical sense.

There are some studies, whose main purpose is not associated with the corporate social responsibility directly, but it touches it in one or another way. Some of them should be mentioned: (Ginevicius & Vaitkunaite, 2006) reveal multidimensional nature of organizational culture. When investigating its influence on success only performance influencing dimensions must be under consideration. The authors suggest the ways for reducing their number: content analysis and hierarchical structuring method. *Social responsibility* is inevitably mentioned when analyzing organizational culture profile and behaviour with subjects of external environment (e.g. clients). The hypothetical model of management of organizational reputation proposed by (Petrokaite & Stravinskiene, 2013) summarizes the factors of perception of organizational reputation specific to the users, the characteristics specific to the process of effective management of integrated communication and reputation, as well as the consequences of management of organizational reputation associated with the specific changes in consumer behaviour. According to the authors, a broader approach to the users as to members of the society enables to extend the set of factors of perception of the organizational reputation, adding the factor of *social responsibility*. (Greblikaite & Krisciunas, 2012) emphasise that features related with *social responsibility* of business became important to entrepreneurs as well as the concept of sustainable development became very relevant in a modern organization. The entrepreneurs develop their activity based on new assumptions and preconditions arising from the economic transformations. The strengthening competition rises new goals and new requirements for both large, small and medium-size companies. According to the authors, projective activity creates appropriate motives and financial support for solving ecological problems as sustainable development reveals new goals and aims. Saving resources and cleaner production are often expressed features in innovative SMEs supporting projects by the EC. In enterprises *social responsibility* features were not clearly expressed or supported in SMEs projects supported by EC. (Greblikaite & Krisciunas, 2012) note that social responsibility factors are mentioned in the EC documents. It can be assumed that the aim to develop social cohesion between the society and representatives of business is stronger from the side of the society rather from the business side. (Bartkus

& Grunda, 2011) comparing results of two studies in the context of business sustainability assessment, have found that elder people can be seen as a problematic group, as it is generally more difficult for them to get a job before or during the retirement age. This is why employing the elderly can be seen as a positive activity of a company. But one of the companies mentioned older age of the employees not from the *social responsibility* perspective, but also as a potential threat to the company, as employees that are close to the retirement age might leave the company, and the company would lose most of experienced workers. This could create problems because of the lack of qualified younger workers in the labour market. (Valackiene, 2011), conceptualizing the model of crisis management in organization, the structure of which is constructed in the perspective of communication and individual's social identification, also discusses *responsible corporate culture*. The author maintains that the efficient corporate communication is possible when developing the functions of strategic management, i.e. focusing on the following emerging challenges: the necessity to create confidence between internal and external audience of a company; to activate business forming *responsible corporate culture* as the prevention and management of crisis. (Christauskas *et al.*, 2012) researching theoretical and practical aspects of volunteers motivation, state that the most important motive to participate in voluntary activity is the feeling of communality. That is readiness to communicate, share, understand, *be responsible* and realize public interests as more important than personal, etc. Analysing the theories of sociology and management sciences of voluntary work, the author presents the social norms theory that states that reciprocity obligates to provide help for people who had helped someone in the past. The norm of *social responsibility* obligates people to help not only persons who helped us before but also other people who cannot repay in kind.

Methods of research: analysis and synthesis, comparison of scientific literature, content analysis.

Corporate Social Responsibility: Directions of National Studies

Neoliberalism and socially oriented market provide freedom for the initiative to search for harmonious social relationships between private and community interests, in contrast to politico-economic systems based on state administration. (Guogis, 2011) argues that the concepts of social justice, "social quality" and the new public management in the 21st century world are fundamental to the interpretation of the theory and practice of social market economy, and social policy is a key instrument for the development of the welfare state, characterised by the ability to enhance citizens' loyalty to their national state (Kovaliov *et al.*, 2011a, 2011b). The freedom of private initiative, acquired in Lithuania more than two decades ago, simultaneously presupposed new tasks of social relationships, which were based on agreement, and were analysed in the discourse on social responsibility concept. In this context social responsibility is an often accepted marketing tool (Juscius, 2007, 2009; Bernatonyte &

Simanaviciene, 2008; Jasinskas & Simanaviciene, 2010) which raises numerous discussions regarding the indeterminacy of the concept.

Corporate social responsibility is becoming both a part of successful business strategy and companies' concern for the realization of economic and social objectives (Cepinskis & Sakalauskaite, 2009). The use of responsible business practices can help an organisation to create a competitive advantage and have a positive impact on its reputation, employee loyalty and recruitment, as well as efficiency of performance and sales (Dagiliene, 2010). Moreover, the practice of corporate social responsibility (Juscus & Sneideriene, 2013) helps to get "the license to operate" from the society, to take into account environmental and social issues, to create tools for measuring success and strengthen the brand. It also helps to improve companies' financial performance, attract and retain the best employees, increase productivity, improve the quality of goods and services, prevent legal violations, raise capital and avoid public dissatisfaction. It is suggested that Lithuanian entrepreneurs should acquire the new knowledge regarding social responsibility standards faster in order to compete in international markets successfully. Integration and globalisation have provided a lot of new opportunities for companies, but also increased the complexity of their management and organisational problems. Significantly increased development abroad influences greater responsibility and the necessity to understand its global extent (Vasiljevas & Pucetaite, 2005).

Corporate social responsibility is a rapidly changing business strategy. This is a response to globalisation and the expansion of global multinational corporations. The idea of socially responsible business is applied on an international scale and adapted to the characteristics of the company (Juscus *et al.*, 2009). However, corporate social responsibility may become only a declaration or a mere marketing tool, if its provisions are not implemented in practical actions of companies (Juscus, 2007). Because it is a business ideology, policy and practice, that reflects such behaviour, when social and environmental issues are voluntarily included in business activities, and axiological principles of respect for individual, society and nature are followed in relations with all the concerned public, business and government representatives (Ciegis & Norkute, 2012). It is obvious that business organisations, by carrying out socially responsible activities (creating and safeguarding jobs, employee training, observance of quality standards, compliance with ethics rules), as well as presenting themselves as civil, socially responsible organisations, are pursuing their fundamental goal – economic benefit (Giziene *et al.*, 2011). Therefore, it is not by coincidence that V. Juscus (2009) points out the problems of the relationship between business and society; while building their identities organisations quite often only formally incorporate value provisions of corporate social responsibility into their management schemes and structures. As a result, a gap inevitably emerges between the publicly declared ideals and the real business practice. Organisations' drive to gain a competitive advantage is the main force behind their corporate social responsibility programs. The author raises a question, "If corporate social responsibility does not constitute the basis of the

organisation's identity, is it reasonable to doubt, whether the declaration of social responsibility of the organisation alone is truly the source of competitive advantage?"

Even though the concept is linked to the benefit of a business organisation, the excess of pragmatic aspects may cause more harm than good, especially if an organisation declares to be socially responsible, since incongruence of social, personal and organisational values deepens the conflict and devalues the very idea of social responsibility. According to (Vaitkevicius & Stukaite, 2009), the activities of the company are rational only if the public perceives the company's social responsibility. Beyond the limit of this perception, even if the activities are carried out on altruistic basis, the company starts conflicting with the social environment, which is not ready to understand and support its initiative yet. For example (Jasinskas & Simanaviciene, 2010), an organisation which is late to pay the wages to its employees, but actively supports public events, cannot be described as socially responsible. Quite the contrary, the implementation of corporate social responsibility begins first of all with meeting the expectations of internal (e.g. employees, shareholders), rather than of external (e.g., consumers, suppliers, the public) stakeholders and interests. It is evident that philanthropic activities, which are compensated by tax credits, cannot be regarded as social responsibility. Rather, it might sooner be called tax redistribution, which gives the initiative to the organisation, since this is done at the expense of the rest of the society, which did not get into the philanthropist's field of vision.

According to (Cepinskis & Sakalauskaite, 2009), the concept of social responsibility in Lithuania is more related to the concept of humane or responsible business. According to the authors, each organisation, while being socially responsible, aims at maximizing its benefit, and socially responsible businesses have costs that will provide benefits in the long term. Nevertheless, as (Cesnyiene *et al.*, 2011) state, the idea of corporate social responsibility, on which Global Agenda of 1999 is based, is still making its way in Lithuania. Organisations of thriving Western countries demonstrate new social responsibility initiatives on a daily basis. Their activities are based on the principles of environmental protection, transparency, staff training and other principles of development of the new coexistence. This is partly reflected in the studies of corporate social responsibility that do not encompass a wide spectrum of issues.

Several directions, which became apparent while analysing the studies carried out in Lithuania, are summarised in Table 1.

Table 1

Directions of research on corporate social responsibility

Object of research	Source
Issues of corporate social responsibility during the crisis	(Cepinskis & Sakalauskaite, 2009; Juscius, 2009; Briilius, 2010).
Social responsibility in the context of sustainable development of business and society	(Juscius, 2007; Ruzevicius, 2009; Jonkute <i>et al.</i> , 2011; Ciegis & Norkute, 2012).
Ecology-oriented corporate social responsibility	(Ruzevicius, 2009; Banyte <i>et al.</i> , 2010; Jasinskas & Simanaviciene, 2010; Zickiene <i>et al.</i> , 2011).
Human resources development, relations with employees and their expectations	(Vasiljevas & Pucetaite, 2005; Juscius, 2008; Melynyte & Rudzevicius, 2008; Cesyniene <i>et al.</i> , 2011; Augustiniene <i>et al.</i> , 2012).
Management within the organisation	Pucetaite (2009); Bagdoniene & Paulaviciene (2010); Juscius & Jonikas (2013).
Marketing and the role of social responsibility in economic activities of an organisation	(Juscius & Snieska, 2008; Juscius <i>et al.</i> , 2009; Simanskiene & Pauzuoliene, 2010; Virvilaite & Daubaraite, 2011; Valackiene & Miceviciene, 2011; Juscius & Sneideriene, 2013)
Communicating social responsibility to society groups	(Guzavicius & Bruneckiene, 2010; Dagiliene & Bruneckiene, 2010; Dagiliene, 2010; Zickiene <i>et al.</i> , 2011).
The role of the public sector and governmental organisations	(Marcinskas & Seiliute, 2008; Astromskiene & Adamoniene, 2009; Kovaliov <i>et al.</i> , 2011a; Kovaliov <i>et al.</i> , 2011b; Raipa & Giedraityte, 2012; Butkeviciene, 2012).
Knowledge and innovativeness	(Giziene <i>et al.</i> , 2011; Navickas & Kontautiene, 2013).
Links between social responsibility and organisational culture	(Simanskiene & Pauzuoliene, 2010; Simanskiene & Pauzuoliene, 2010; Valackiene & Miceviciene, 2011).
Corporate social responsibility: intellectual, human capital	(Barkauskas, 2009; Giziene <i>et al.</i> , 2011; Juscius & Sneideriene, 2013); <i>et al.</i>
Corporate social responsibility: social capital	(Vveinhardt <i>et al.</i> , 2014).

Thus, the above mentioned and other studies show that most of the research is focused on the initiative of the state, which can accelerate the introduction of the concept in order to keep up with foreign companies, which have gone through these processes naturally, over a long period of time, as well as on business pragmatics. Participation of the state, along with economic motives, will remain highly relevant in developing Lithuanian society for a long time to come. This research guideline may be regarded as an encouragement policy for business to become more socially responsible. However, during the analysis in accordance with more than two dozen separate areas of economic activity, a very fragmentary view comes to focus. For example, environmentally sensitive areas such as mining, chemical industry and agriculture can be named.

In recent papers of Lithuanian researchers (Bagdoniene & Paulaviciene, 2010) a number of concepts, such as “social responsibility of business”, “corporate social responsibility” and “social responsibility of organisations” is used to convey the same meaning. The first concept is often used in official documents of the government of Lithuania, research reports, contests and ongoing projects of governmental and non-governmental organisations, while the second is used in academic papers (in earlier works of Lithuanian researchers concepts of “corporate responsibility”, “shared social responsibility” were used instead). However, as pointed out by (Dagiliene & Bruneckiene, 2010), topics in the field of corporate social responsibility are relevant, but in developing countries these studies are mainly at a basic level: the definition of the concept is discussed and pilot empirical studies to identify the basic situation are carried out.

Legal corporate social responsibility, responsibility in the markets, i.e. while dealing with clients and competitors, is equally important, but often given relatively little attention. However, in spite of formally-defined standards of social responsibility, consolidated in international agreements, moral categories exist, and their changes in a particular society influence the successes and failures of practical development of the concept of social

responsibility. In addition to the state and organisations, is the third dimension of socio-cultural environment, which encourages certain guidelines of the development of social responsibility no less than standardization of activities of the organisations. Lithuanian society understands civil initiative fairly locally and narrowly. This is also demonstrated by the events of past several years, when plans to explore shale gas and to construct regional landfills and waste incineration plants have resulted in strong reactions from local communities. The use of chemical food additives has received a broader public interest, and this induced food companies to change tactics by offering new products. Corporate social responsibility defines the concern of organisations for the society, taking responsibility for the impact of its activities on customers, suppliers, employees, shareholders, communities and the environment (Cepinskis & Sakalauskaite, 2009), and, according to (Guzavicius & Bruneckiene, 2010), the distinctive features of the social responsibility of economic interest groups are direct public participation in the creation of value added or public goods and the principle of volunteerism and activities of social enterprises.

Therefore, the concept of corporate social responsibility involves the dynamics of relations with the public. However, the duality of social responsibility (the relationship between the economic and the public interests (Guzavicius & Bruneckiene, 2010; Giziene *et al.*, 2011) remains fully unanswered and the most complex question. While social responsibility of the public sector is not well defined by the public (society’s) interest, business context remains an object of a broad public discourse, which depends on the degree of development of society’s civic consciousness and axiological maturity. The public sector can become a catalyst for reaching consensus between business and the public (Streimikiene & Pusinaite, 2009; Kovaliov *et al.*, 2011a, 2011b). Although high expectations are placed on the public sector organisations to promote socially responsible activities, public sector organisations themselves remain in the shadow. A rhetorical question can be raised: what should be the level

of social responsibility of state organisations in order for them to become the leaders of the movement? For example, after the examination of the regional organisation of local government, the authors of this article have found that the level of social responsibility, evaluating on a five-point scale, is only slightly higher than the average. Thus, so far the public sector does not have the potential to become the leader in encouraging and implementing the concept of corporate social responsibility in Lithuania.

Results of Empirical Studies in Lithuania

After the analysis of more than four dozen (2008–2013) academic studies of Lithuanian authors, it should be noted that most of them are designed for theoretical studies of corporate social responsibility, and only a lesser part analyses practical activities of organisations, in particular of those organisations, which can be attributed to the public sector. The research of social responsibility in the public sector can be divided into two areas: public sector organisations and organisations, which operate in accordance with the Joint-stock Companies' Law of the Republic of Lithuania. This distinction is relevant because the latter group of organisations falls into the domain of public regulation, which is performed by the structures, representing the public interest.

Practical topics of social responsibility are reflected by the general conception of social responsibility as a value system in the society. According to (Virvilaite & Daubaraite, 2011), it is considered that the company, which wants to create a positive image in the society, has to pay most attention to strict compliance with legal norms in order to ensure the expression of socio-economic responsibility. Sponsorship, charity and other forms of ethical and philanthropic social responsibility are less significant. Philanthropy is more characteristic of the banks of the country (Ciegis & Norkute, 2012). Moreover, it is not reasonable to emphasize different aspects of social responsibility for the groups of consumers distinguished by different socio-demographic characteristics (Virvilaite & Daubaraite, 2011), when even the companies, which belong to the same area of economic activity, e.g. banks (Juscus, 2009), formulate and represent their values in different ways. It can be argued that this approach highlights the current issues of business organisations in Lithuania: the norms of the law and ethics are still not the norm of life; selective application of ethical standards and value duality, which justifies the use of social responsibility for marketing purposes or using ambiguous

legal regulation (Jasinskas & Simanaviciene, 2010; Cepinskas & Sakalauskaite, 2009; Cesyniene *et al.*, 2011) and exploiting indefiniteness of the concept (Simanaviciene *et al.*, 2011), is still relevant. Organisations participating in the movement of social responsibility are not an exception either. After surveying representatives of the companies involved in the movement, (Pucetaite, 2009) has noted that there is a lack of attention to teaching employees social responsibility and different employees are not treated equally fairly and impartially. The divide between organisation's policies and employees' expectations tends to increase. The survey of the future professionals, studying in higher education institutions, (Augustiene *et al.*, 2012) has shown that their expectations are connected with altruism, public interest, professionalism, social responsibility and responsibility for actions.

In business practice, the concept of social responsibility is not sufficiently known and adequately perceived, which is demonstrated by the research carried out by (Cesyniene & Neverkevicius, 2010). The term social responsibility is unknown to 47 % of managers of small and medium-sized companies. The main obstacles for the implementation of corporate social responsibility are inability to realize the importance to promote the rising value of the company and the long-term profit, as well as an inconsistent approach to social responsibility. Therefore, it's not a coincidence that a significant part of executives of Lithuanian organisations traditionally tends to transfer the problem of social responsibility to the state, thus lessening the role of private initiative. In addition to that, lack of a long-term vision and strategy (Cesyniene & Neverkevicius, 2010; Simanskiene & Pauzoliene, 2010b) should be emphasised. Representatives of small and medium-sized businesses, according to (Simanaviciene *et al.*, 2011), fear of growing costs and the resulting unequal opportunities in competing with large-scale businesses, therefore, the practical application of responsible business is seen especially negatively. However, while social responsibility tends to be promoted by large companies (Cepinskas & Sakalauskaite, 2009), no substantial differences between Lithuanian and foreign capital companies have been found.

Therefore, there is a clear problem of an integral approach to social responsibility and its understanding in practice. The most problematic areas, which became apparent during the analysis of empirical studies carried out in Lithuania, and which should be addressed in the development of corporate social responsibility in practice, are presented in Table 2.

Table 2

The threats posed by a lack of integral development of social responsibility

Problem	Source	Threats
The indeterminacy of the concept of corporate social responsibility results in the fact that business representatives often tend to abuse the trust of consumers and use it for marketing purposes.	(Simanaviciene <i>et al.</i> , 2011)	The risk of devaluing the idea of social responsibility and losing the trust of consumers and employees; possible deepening of the problems of organisation management and general culture.
Socially responsible innovations are already being implemented in Lithuanian companies, but smooth dissemination of innovations of corporate social responsibility requires greater attention and competence of businessmen.	(Navickas & Kontautiene, 2013)	Development can be stopped by prevailing distinctive corporate culture, typical of small and medium-sized enterprises, with an emphasis on investments in competencies, which bring direct benefit, without orientation towards the future prospects, and a lack of understanding of the principles of social integrity.

Problem	Source	Threats
Chaotic implementation of socially responsible activities.	(Marcinkas & Seiliute, 2008)	Systematic errors can lead to organisation's disappointment in the concept of social responsibility itself.
Strong connection between the awareness of the idea of social responsibility of the organisation and education.	(Juscus <i>et al.</i> , 2009)	The problem is relevant for organisations employing low-skilled or unskilled workers, in particular, when importing low-skilled labour force. Moreover, disregard for the principles of social responsibility or their implementation in an unintegrated way may give rise to the conflict with the expectations of the employees who have acquired higher education.
Incomplete knowledge of socially responsible action.	(Dagiliene, 2009)	Displays systematic problems of internal and external communication of the organisation that are a disturbance in employees' perception of social responsibility and cause problems for the reputation of the organisation both in the eyes of the employees and the public.
It can be assumed that the values declared by the management are different from their demonstrated behaviour.	(Cesyniene <i>et al.</i> , 2011)	A conflict of values arises, the trust in the organisation and loyalty of the employees decreases; that induces a negative response from the employees both from within and without the organisation.
Companies, implementing corporate social responsibility, usually do not comply with all the principles outlined in the standard of social responsibility.	(Simanskiene & Pauzuoliene, 2010b)	The opportunities for effective use of investments in social responsibility are limited; therefore, the return may be questionable.
Employees' approach to readiness of companies to become a socially responsible	(Vveinhardt, Andriukaitiene, 2014)	Negative evaluation of corporate social responsibility activities by the employees, and positive evaluation by the administration may lead to such threats as the formal implementation of the programme of social responsibility, and the absence of secure feedback. In this case, it should be stated that there is no effective system of internal audit of the social responsibility.

The social function is also attributed to public sector organisations, but the perception of the essence of social responsibility, according to (Marcinkas & Seiliute, 2008), is not an exclusive problem of businesses, but also of public sector organisations. For instance, (Cesyniene *et al.*, 2011) note that application of social responsibility initiatives in regard to the employees of Lithuanian businesses and public sector organisations faces the gap of increasing objective demand for their application and the subjective non-recognition of their importance, and sometimes the lack of understanding of these initiatives.

Because, as (Raipa & Giedraityte, 2012) state, multidimensional corporate social responsibility in the process of public management can be successful only given a certain climate of public interest and the level of the development (or degree of maturity) of civic society, when the vectors of behaviour of both local government organisations and civil servants, as well as citizens, are focused on the functioning of the sustainable social system and consolidation of rules, norms and qualitative parameters of the elements of the system. This fundamental approach is relevant to business organisations as well, but (Guogis, 2006) refers to social justice as an essential element of the principle of social responsibility of public and private sector organisations, in addition to efficiency, economy and effectiveness, as a constant for the public sector. The truth is that this methodological focus of public interest is not always emphasised in the analysis of public sector companies, a significant part of which fall into the sphere of state or municipal regulation, and/or are monopolies, e.g. in the study of water companies (Zickiene *et al.*, 2011).

However, there are some problems of communication too, which can aggravate the processes of assessment of social responsibility in both public and private sector

organisations. (Zickiene *et al.*, 2011) did not find any information regarding such services to the public as sponsorship or support in annual public announcements of water companies. However, presentation of information about socially responsible activities is a general problem of Lithuanian organisations. The studies (Melynyte & Ruzevicius, 2008; Dagiliene, 2009; Cepinskas & Sakalauskaite, 2009) have also revealed problems of communicating related to corporate social responsibility, which can lead to incorrect impression about the implementation of individual programmes of socially responsible activities.

The aspects of social responsibility and dialogue between stakeholders, as discussed above, are closely related to social capital theory, developed by foreign scientists. Trust, commitment, cooperation, relations between stakeholders, ethics (Bueno *et al.*, 2004; Coleman, 2005; Bergkvist, 2006; Antoni & Portale, 2011) – these and other criteria of social capital highlight the interdependence between social capital and corporate social responsibility. However, it should be noted that neither theoretical, nor empirical research on social responsibility of organizations in the aspect of social capital is actually carried out in Lithuania, although this angle of approach can provide answers to the question, why the development of social responsibility in practice of organizations is relatively slow. Thus, the role of social capital, alongside the other types of capital, in practice of CSR in Lithuanian organizations remains underestimated.

Conclusions

This article was aimed at highlighting the gaps in theoretical and empirical research, which may have influence on the development of the concept of social responsibility. The article began with the observation that

social responsibility of organizations is very often understood too narrowly, stereotypically, as one of marketing means, so this approach can become a source of disappointment to organizations, as the return on investment will not necessarily be reflected in annual financial reports. Therefore, when analysing theoretical and empirical works it was aimed to supplement the directions, in which effective social interaction between the stakeholders would be implemented.

1. This research allows determining the relevant and new trends in CSR analysis that would help evaluate the range of problems of social responsibility in the context of Lithuanian organizations deeper and more thoroughly. After discussing the aspects of theoretical research on corporate social responsibility in Lithuanian studies, the following basic guidelines for the wider research are provided: social responsibility of public (state) sector organizations; the influence of moral standards of the society on the development of CSR; feedback of initiatives and other stakeholders of organizations introducing CSR standards; the complex aspect of the impact of CSR on the growth of economic, intellectual, social, etc. capital. Corporate social responsibility is an axiological category, which is impossible to measure accurately by the amount of the profit that was discounted or by a contribution to the environment, but it can be felt and appreciated by the people who surround the organisation. Corporate social responsibility is dual, consisting of perception of social responsibility by the organisation, i.e. the executives and shareholders, and social responsibility of the society. When raising questions about corporate responsibility, it is necessary to determine how much responsibility the society, in which the organisation operates, is ready not only to demand, but also to assume. In the society, where moral criteria conform to and change according to the needs of an individual or a group, in which moral conformism is tenacious, fast development of corporate social responsibility is doubtful. There is a lack of studies oriented in this direction. The scientific thought in this case should become the coordinating factor for a wider three-party discussion, and theoretical and empirical studies should be utilized in order to integrate the organisations and the public into this discussion.

2. On the basis of evaluation of empirical studies of the private and public sector organizations in Lithuania focused on the social responsibility, it is concluded that a lack of integrity in the development of social responsibility of organizations, public authorities and the public poses such threats as: focusing of organizations only on marketing dimension of the CSR and the rising disappointment with the idea of the CSR with no any immediate financial effect received; declarativity, when the values of the CSR do not become a part of organizational culture (in both the public and private sectors); ineffective use of both private and public resources (financial and human) to promote and implement CSR ideas; excluding or removing employees (their representatives) as stakeholders from the process; disappointment of the public in the CSR and insufficient rise of moral standards for the private and public sector organizations. The development of CSR in the private

equity sector is directly related to the development of CSR values and standards in the public sector. Based on the results of empirical research it has been shown in what ways organizations implement the concept of social responsibility, and certain eclecticism in the perception of social responsibility is marked. It is paradoxical that the concept of social responsibility, which emphasizes social interaction and coherence, is implemented without the evaluation of the entire ecology of social relations even in organizations, which strive to become socially responsible. In accordance with the basic criteria of social responsibility, lack of detailed studies based on the individual criteria has been found in empirical studies carried out in Lithuania. Although most of the emphasis is on the legal aspects, the greater focus on ethics and philanthropy would enrich the public discourse. The majority of studies being carried out mainly focus on certain areas of economic activity and do not include the entire economy of the country. They do not take into account the fact that organisations not always communicate their socially responsible activities, even when content analysis is used, the image of social responsibility remains largely fragmented and incomplete. Therefore, recommendations for practitioners may not be sufficiently effective. There are some proposals for clearer regulation of corporate social responsibility by special norms, but it would disprove the very idea of the concept that social responsibility is an internal determination of an organisation, presupposed by expectations of the public (consumers) and the perception of its role and responsibility in the social system. So far, an incorrect understanding that social responsibility should be developed by the initiative of the state is tenacious. This approach signifies the tactics of avoidance of social responsibility and commitment, delegating initiative to external stakeholders and circumstances, related to economic, social and political climate. The state's contribution could be the development of public discourse and education of the public culture of consumption, as firstly organisations respond to consumers' expectations and public opinion. This motivates organisations to respect institutional requirements, related to relationships within the organisation, the consumers, the quality of service and the state. The discourse of the development of social responsibility is the most meaningful in the context of the development of civil society. Therefore, all the range of motives for withdrawal of shareholders of individual organizations from coordination of interests with external groups remains not clear.

Most of the empirical research on social responsibility carried out in Lithuania is focused on the private sector. In the studies, in which companies are discussed, it is appropriate to distinguish between private and public capital, since the latter provides the obligation to serve the public interest, and is a conceptual opposite to profit maximisation. Therefore, it is necessary to develop a methodological framework for elaborating the criteria of evaluation of social responsibility of public sector capital companies, operating under the Law on Companies. Based on these positions, it would be meaningful to assess in further studies, how the earnings of publicly managed enterprises are generated and used in the context of social

responsibility. After evaluation of the range of studies carried out by now the authors of this article propose to develop a new, for the meantime, dimension of empirical research of CSR in Lithuania, in which the influence of social capital would be evaluated. This would capacitate the purification of the role of social capital in the CSR, determining the significance of the processes of perception of its value and influence on the development

of social responsibility. In further theoretical and empirical studies, the relationships between the social capital of stakeholders and corporate social responsibility of public and private sectors should be evaluated, as in the meantime it remains a promising, but underexplored direction of research as it would contribute to the development of the CSR concept, influence the changes in culture of organizational management.

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