Abstract

Corporate social responsibility (CSR) is a concept whereby companies integrate social and environmental concerns in their business activities and relationships with stakeholders. CSR is a voluntary initiative which refers to activities that are considered to go beyond the minimum statutory regulations. However, under the influence of globalization and information technology revolution, social expectations from companies have risen considerably, making CSR a prerequisite for survival and a source of positive differentiation from the competition. The objective of this study was to explore corporate social responsibility in Croatian companies, with the aim of identifying CSR programs represented in three broad categories: economic, social and environmental initiatives. To that end, the study employed content analysis to survey the websites of 20 Croatian companies. The research findings contribute to managers of Croatian companies as well as multinational corporations inside Croatia to improve CSR practices in the country with different value systems from more developed countries where contemporary CSR evolved.

Keywords: corporate social responsibility, management, Croatia, national context, content analysis
1. INTRODUCTION

Corporate social responsibility (CSR) has been in the focus of academic researchers and practitioners for the past few decades, mostly due to its strong impact on business performance, stakeholder behaviour and the society in general. By building trust among stakeholders and enhancing public image and reputation (Waldman et al., 2006), CSR programs have a considerable effect on company’s financial performance (Margolis, Elfenbein and Walsh, 2007; Margolis and Walsh, 2003; Orlitzky, Schmidt and Rynes, 2003; Pava and Krausz, 1996; Tsoutsoura, 2004). Furthermore, employees, customers and investors are not only demanding more social awareness and transparency (Capriotti and Moreno, 2007) but are also punishing those companies who are not socially responsible (Smith, 2003).

Under the influence of globalization and advanced information technologies, CSR has now become not only a desirable trait, but a prerequisite for survival in a highly competitive environment (Porter and Kramer, 2006). Scandals like those involving Enron, WorldCom and Parmalat have further consolidated stakeholders’ quest for corporate transparency and socially responsible behaviour (Bernardi and LaCross, 2005).

However, company’s CSR efforts can be best validated if communicated efficiently to different stakeholders including civil society groups, the government, non-governmental and community-based organisations as well as the general public. Although internet has become the primary medium of presenting socially responsible behaviour (Moreno and Capriotti, 2009), especially with larger companies (Esrock and Leichty, 1998), not all companies are successfully delivering the CSR information on their web sites (Lewis, 2003).

Given the importance of corporate social responsibility, the focus of this study was to investigate CSR activity of Croatian companies. Specifically, the study intended to examine the types of corporate social responsibility programs practices by Croatian companies as well as the extent to which companies display the image of a socially responsible organisation. To this end, the study employed a content analysis of 20 Croatian companies’ web sites. While the issue of factors influencing the concept and the range of CSR activities – on individual, organisational and institutional level (Silberhorn and Warren, 2007) has been much debated, for the purpose of this paper, factors such as company’s industry sector and turnover have been examined.

As the First National Conference on corporate social responsibility in Croatia was organised in 2004 (Omazić, Vlahov and Matešić, 2013, p. 113), the present study was intended to evaluate the current CSR practice in Croatian companies.

The paper is structured in the following way. After the introduction, the review of literature and research related to CSR and content analysis is provided, followed by methodology procedures. Then, results of the content analysis are presented. The final chapter draws conclusions from the findings and presents study’s limitations and recommendations for further research.
2. LITERATURE REVIEW

2.1. Definition of corporate social responsibility

A range of definitions of corporate social responsibility has been articulated, from Banerjee's (2008) “discourse designed to mask a corporation’s more insidious activities” (p. 52) to more positive definitions such as Hiatt, Sine and Tolbert's (2009) which assumes that CSR “refers to a company’s performance on a range of social and environmental issues over time” (p. 637). The European Union has defined CSR as “the responsibility of enterprises for their impacts on society”, that is efforts “to integrate social, environmental, ethical human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders” (European Commission, 2011, p. 6).

From a historical perspective, the concept of CSR has evolved significantly over the past 50 years. Initially, it was believed that maximising profit was company’s only duty (Friedman, 1970). However, since Carroll's (1979) widely-accepted four-dimension-model of social responsibility: economic, legal, ethical and discretionary; a number of authors (Wartick and Cochran, 1985; Wood, 1991) suggested a broader range of obligations toward society.

Despite numerous attempts of defining CSR, the concept remains vague and ambiguous (Schwartz and Caroll, 2003) with the tendency of interpreting it in accordance with company’s goals (O’Dwyer, 2003) and under the influence of national contexts (Bondy and Starkey, 2014; Gjolberg, 2009; Mattend and Moon, 2008).

2.2. Corporate social responsibility programs

Due to the non-existence of scholarly consensus on the definition of corporate social responsibility, researchers in the field have adopted a variety of different methodologies and frameworks, making research findings difficult to evaluate and compare.

Examining the extent and the content of business communication about corporate social responsibility, Maignan and Ralston’s (2002) comparative study between Unites States and several European countries developed a categorisation of CSR based on previous research by Langlois and Schlegelmilch (1990) and Bennett (1998). Accordingly, they organised their findings as follows: 1) CSR principles (motivational inputs driving the commitment to CSR), 2) processes (managerial procedures and instruments employed by businesses to bring the motivational principles into practice) and 3) stakeholder issues. Maignan and Ralston’s (2002) categorisation was further advanced by Silberhorn and Warren (2007) who explored 40 German and British companies’ public definition of CSR. They expanded the original framework and included additional CSR themes.
Ferguson and Popescu (2006) analysed CSR programs of 100 best corporate citizens from 16 countries. Their approach conceptualises CSR as a total of different types of CSR programs, represented in three main categories: 1) economic programs, 2) environmental programs and 3) social initiatives. Investigating CSR initiatives in 56 Iranian companies, Chapardar and Khanlari (2011) employed Ferguson and Popescu’s (2006) model and modified it according to the specificities of societal culture and governance structures in Iran.

More recently, in a project called CSR Quest, Athens University of Economics, researchers provided an elaborate categorisation of CSR themes, organised in three distinct areas: 1) workplace, 2) marketplace and 3) environment and society (Chapardar and Khanlari 2011).

2.3. Corporate social responsibility reporting

Corporate social responsibility report is the primary communications medium to indicate company’s CSR strategy and actions concerning its’ social and environmental commitment. In fact, according to Hooghiemestra (2000), CSR report is “a voluntary disclosure that they are caring about the society in which they operate in” (p. 57).

Under the influence of globalisation and the increasing information needs of the companies’ stakeholders (Orlitzky, Siegel and Waldman 2011), the number of CSR reports is continuously growing (Rodriguez and LeMaster, 2007). Furthermore, according to KPMG Survey of Corporate Responsibility Reporting in 2013, CSR reporting has become the norm among G250 companies (KPMG, 2013).

The quality of disclosure has also improved in recent years, moving from environmental reporting in the 1970s (Gatti and Seele, 2014) to triple bottom line of economic, social and environmental performance (Trevino and Nelson, 2010, p. 334.).

2.4. Content analysis

Content analysis (CA) is a research method for systematically coding symbolic content found in all forms of recorded communication (Bauer, 2000; Kolbe and Burnett 1991), covering both quantitative and qualitative approaches to analysis (Wilkinson and Birmingham, 2003). Krippendorff (1980) defines content analysis as a “research technique for making replicable and valid inferences from data to their context” (p. 21).

Content analysis has been widely used in analysing written mass media content (Herring, 2010). However, in the past few decades, CA techniques have also been employed to analyse content on the internet, using two main
methodological choices: computer coding (CATA- computer-aided text analysis) and “human coders” (Neuendorf, 2011).

Recently, website content analysis has also been extensively applied in corporate social responsibility studies (Asif, Searcy, dos Santos and Kensah, 2013; Capriotti and Moreno, 2007; Chapardar and Khanlari, 2011; Chapple and Moon, 2005; Esrock and Leichty, 2000; Ferguson and Popescu, 2006; Gatti and Seele, 2014; Holcomb, Upchurch and Okumus, 2007; Kundid, 2012; Maignan and Ralston, 2002; Moreno and Capriotti, 2009; Silberhorn and Warren, 2007; Snider, Hill and Martin, 2003), focusing on CSR reporting which “has become part of companies’ regular affairs” (Gatti and Seele, 2014, p. 89).

3. METHODOLOGY

The present study is a content analysis of 20 companies’ web sites’ CSR statements in Croatia. The selected method was found particularly adequate due to the nature and the main purpose of the study. The content analysis of official websites was carried out over a period of two weeks in January 2014.

Drawing on Krippendorf (1980) and McMillan (2000), who advocate adherence to traditional procedures when analysing web content, the research is structured as follows: 1) formulating a research question, 2) selecting a random sample, 3) defining categories for coding, 4) coding the content 5) analysing and interpreting the data collected during the coding process.

3.1. Research questions and objectives

The purpose of this study was to explore corporate social responsibility in Croatian companies, with the aim of identifying corporate social responsibility (CSR) programs represented in three broad categories: economic, social and environmental initiatives – based on the model developed by Ferguson and Popescu (2006). Also, the study intended to evaluate the extent to which companies attempt to publicly present themselves as socially responsible organisations. These objectives were defined in the following research questions:

RQ1: What are the types of CSR programs practiced by companies in Croatia?

RQ2: Which means are used to display CSR activities in companies’ web sites?
3.2. Sample and sampling procedure

Primarily, the study investigated Croatia’s largest companies according to their revenues. The most recent list of 500 largest companies in 2012 was used as a sample frame, based on Croatian Chamber of Economy database. Then, 20 companies were selected, using a systematic random sample, whereby every second case after the first company listed was considered. If a company’s web site could not easily be found and opened, or showed no evidence of CSR reporting, then the next company on the list was chosen. In this way, the final sample of 20 biggest companies who communicate their CSR practice publicly was formed.

Table 1

<table>
<thead>
<tr>
<th>INDUSTRY SECTOR</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture, forestry and fishing</td>
<td>1</td>
</tr>
<tr>
<td>Manufacturing, mining and quarrying and other industry</td>
<td>7</td>
</tr>
<tr>
<td>Wholesale and retail trade, transportation and storage, accommodation and food service activities</td>
<td>8</td>
</tr>
<tr>
<td>Financial and insurance activities</td>
<td>1</td>
</tr>
<tr>
<td>Real estate activities</td>
<td>1</td>
</tr>
<tr>
<td>Information and communication</td>
<td>2</td>
</tr>
</tbody>
</table>

Source: author’s research

The companies were sorted by industry of activity - NKD 2007 classification (which is in complete accordance with NACE - European Classification of Economic Activities) as follows (Table 1).

3.3. Coding process

Companies’ web sites were thoroughly investigated for direct CSR evidence such as: a sustainability report, a social responsibility report, or an annual report. Furthermore, the search was extended to information provided in “Social responsibility“ section.

The content analysis coding scheme was based on Ferguson and Popescu’s (2006) research on 100 best corporate citizens among 16 different countries, including USA, Canada, Europe, Australia and Japan, that generated categories from web site content analysis. Their framework was also used as a basis for Chapardar and Khanlari’s (2011) study of CSR themes in Iranian companies. Accordingly, CSR programs found in Croatian companies’ web sites were categorised under three main groupings: 1) economic programs, 2) environmental programs, and 3) social programs.
4. RESULTS

CSR programs have been classified in 24 themes and 21 subthemes, whereas Ferguson and Popescu’s (2006) model (reference model) listed 21 themes and 20 subthemes. Such scheme derives from the following: a) Ferguson and Popescu’s (2006) themes and subthemes referenced as "Other" were removed, b) new themes and subthemes resulting from national (Croatian) context were added. The developed model is shown in Table 2. The contribution index of particular CSR program was calculated as follows:

\[
\text{Contribution of CSR program} = \frac{\text{number of companies employing CSR program}}{\text{total number of companies}} \times 100
\]

Table 2

Developed CSR model

<table>
<thead>
<tr>
<th>Main group</th>
<th>CSR programs</th>
<th>Existence in reference model</th>
<th>Percent (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECONOMIC PROGRAMS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education/advice/mentoring about business/economics</td>
<td>Yes</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Financial aid/loans for businesses/farms</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Programs prohibiting business in countries with human rights violations</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>ENVIRONMENTAL PROGRAMS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Air/water/hazardous waste pollution programs</td>
<td>Yes</td>
<td>65</td>
<td></td>
</tr>
<tr>
<td>Air pollution programs</td>
<td>Yes</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Water pollution programs</td>
<td>Yes</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Hazardous waste programs generally</td>
<td>Yes</td>
<td>60</td>
<td></td>
</tr>
<tr>
<td>Natural resources programs</td>
<td>Yes</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>Conservation, generally</td>
<td>Yes</td>
<td>35</td>
<td></td>
</tr>
<tr>
<td>Contract only with environmentally sound vendors/contractors</td>
<td>Yes</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Environmental education</td>
<td>Yes</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Environmental management programs beyond compliance</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Environmental research generally</td>
<td>Yes</td>
<td>80</td>
<td></td>
</tr>
</tbody>
</table>
(Continued table)

<table>
<thead>
<tr>
<th>SOCIAL PROGRAMS</th>
<th>Global warming &amp; gas emission</th>
<th>No</th>
<th>35</th>
</tr>
</thead>
<tbody>
<tr>
<td>Philanthropy, $ or in-kind contributions</td>
<td>Yes</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Education programs or infrastructure</td>
<td>Yes</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>Educational Programs</td>
<td>Yes</td>
<td>45</td>
<td></td>
</tr>
<tr>
<td>Infrastructure</td>
<td>Yes</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Community program sponsorships/$</td>
<td>Yes</td>
<td>80</td>
<td></td>
</tr>
<tr>
<td>Crime/safety programs</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Anti-poverty programs</td>
<td>Yes</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Anti-racism/bigotry</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Community clean-up</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Employee volunteerism</td>
<td>Yes</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Religious causes/programs support</td>
<td>Yes</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>United Way/volunteer organizations</td>
<td>Yes</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Children &amp; youth programs</td>
<td>No</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>Community welfare</td>
<td>No</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Arts/music/culture/sports</td>
<td>Yes</td>
<td>65</td>
<td></td>
</tr>
<tr>
<td>Health programs &amp; research</td>
<td>Yes</td>
<td>55</td>
<td></td>
</tr>
<tr>
<td>Blood drive</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Diseases/illnesses</td>
<td>Yes</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>Drug/alcohol/tobacco abuse</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Exercise/healthy living</td>
<td>Yes</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Genetics/testing</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Health care</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Public health infrastructure</td>
<td>No</td>
<td>35</td>
<td></td>
</tr>
<tr>
<td>Political</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Disaster/Crisis/terrorism</td>
<td>Yes</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Technology for social benefits</td>
<td>Yes</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Human rights</td>
<td>No</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Quality of life</td>
<td>No</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Social values &amp; tradition</td>
<td>No</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>Anticorruption</td>
<td>No</td>
<td>45</td>
<td></td>
</tr>
<tr>
<td>Demining</td>
<td>No</td>
<td>15</td>
<td></td>
</tr>
</tbody>
</table>

Source: author’s research

**RQ1: What are the types of CSR programs practiced by companies in Croatia?**

Processed information found through various reports and other evidence of corporate social responsibility, showed that Croatian companies mainly engage
in social (95%) and environmental programs (85%) while only 10% of them invest in economic CSR programs (Fig. 1).

**Fig. 1**

**Main CSR groupings**

![Graph showing main CSR groupings with 95% social, 85% environmental, and 10% economic programs.](image)

*Source: author's research*

**Economic programs**

Programs aimed at developing business are almost negligible in the observed Croatian companies. The 10% of companies that do mention economic programs in their web sites provide education/advice/mentoring about business/economics. The findings differ significantly from the reference study (Ferguson and Popescu 2006) of best corporate citizens in USA, Canada, Europe, Australia and Japan. Top management of Croatian companies focuses on society’s concerns, which might be a common characteristic of transition economies.

**Environmental programs**

More than four-fifth of companies address the importance of environmental issues. “Environmental research generally” (80%), “Air/water/hazardous waste pollution programs” (65%) and “Natural resources programs” (50%) are recognized as the most important CSR initiatives (Fig. 2)
Due to the frequency of mentioning (35%), the program of “Global warming & gas emission” has been added to the original (reference) model.

**Social programs**

Nearly all companies (95%) engage in some sort of social programs whereby the most frequent ones are “Community program sponsorships” (80%), “Arts/music/culture/sports” (65%) and “Health programs & research” (55%) (Fig. 3).

Reflecting nation’s most pressing societal problems, “Anticorruption”, “Demining” and “Social values & tradition” are among the specificities of corporate social responsibility of Croatian companies.

In addition, the findings from “Community program sponsorships” also reflect the important role of national context in CSR practice.
Fig. 3

Social programs of Croatian companies

Source: author’s research

Fig. 4

Community program sponsorships of Croatian companies

Source: author’s research
Companies are mostly sponsoring community programs such as: “Children & youth programs” (40%), “Anti-poverty programs” (30%), and “Volunteer organizations” (30%) (Fig. 4).

Unlike economic programs, the share of environmental and social programs of Croatian companies is in complete adherence with the practice of most developed countries (Ferguson and Popescu, 2006, p. 9). However, varies the contribution of CSR programs within the main group. In more developed countries where contemporary CSR evolved, “Air/water/hazardous waste pollution programs” and “Conservation, generally” are the most significant environmental programs, whereas the predominant social programs are: “Philanthropy, $ or in-kind contributions”, “Education programs or infrastructure” and “Community program sponsorships” (Chapardar and Khanlari, 2011).

**RQ2: Which means are used to display CSR activities in companies’ web sites?**

Although companies whose web sites could not be easily found and opened, or showed no evidence of CSR reporting, were not considered for the research, it was interesting to establish the extent to which selected Croatian companies attempt to publicly present themselves as socially responsible organisations.

The findings show that only 15% of the sample displays both a sustainability and an annual report on corporate web sites. Most companies use annual reports (30%) and “Social responsibility” sections (30%) to publicly present their corporate social responsibility initiatives (Fig. 5).

**Fig. 5**

The means of presenting CSR activity

*Source: author’s research*
According to the most recent research (Gatti and Seele, 2014) on CSR in Europe, 50 leading European companies place the beginning of online CSR/sustainability reporting in 1998. In the period from 1999 to 2006 only few companies in Croatia published their reports online. Since 2007, website CSR reporting has increased significantly, reflecting the integration and the crucial role of CSR for companies’ mainstream business (Fig. 6).

![Number of “CSR” reports](image)

**Source: author’s research**

The conducted t-test (Table 3) confirmed a significant difference between the mean values for both the number of Annual and Sustainability reports in two different periods, at a significance level of 5%.

<table>
<thead>
<tr>
<th>Type of report</th>
<th>Time period</th>
<th>Mean</th>
<th>SD</th>
<th>t</th>
<th>Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>1999-2006</td>
<td>2.00</td>
<td>.926</td>
<td>-19.030</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>2007-2012</td>
<td>8.33</td>
<td>1.366</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sustainability</td>
<td>1999-2006</td>
<td>1.13</td>
<td>.835</td>
<td>-7.746</td>
<td>.001</td>
</tr>
<tr>
<td></td>
<td>2007-2012</td>
<td>5.00</td>
<td>.894</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Source: author’s calculations**

Analysis shows that Annual reports are a prevailing form of communicating CSR engagement of Croatian companies.
5. CONCLUSION

Corporate social responsibility (CSR) is a concept whereby companies take responsibility for their impact on society. Following the growing evidence on corporate social responsibility - business performance interdependence, the paper investigates corporate social responsibility practice in Croatia, with the aim of establishing the types of corporate social responsibility programs practiced by Croatian companies, as well as the extent to which companies display the image of socially responsible organisations. CSR programs were categorised under three main groupings: 1) economic programs, 2) environmental programs, and 3) social programs.

The lack of clear and accepted definitions of similar concepts of CSR and sustainability (Fassin, Rossem and Buelens, 2011) in the existing literature has resulted in different terminology in companies’ reporting practice, such as sustainability, corporate/social responsibility and annual reports.

Employing web site content analysis, more than 30 different CSR programs were identified and grouped into three main categories. Thus, it is noted that Croatian companies mainly engage in social (95%) and environmental programs (85%) while only 10% of them invest in economic CSR programs. Specifically, the dominant social programs are “Community program sponsorships”, “Arts/music/culture/sports” and “Health programs & research”, while “Environmental research generally”, “Air/water/hazardous waste pollution programs” and “Natural resources programs” are the most frequent environmental initiatives.

By the number of published reports in the last 14 years, the findings suggest that Croatian companies have relatively recently started to employ CSR website reporting. Investigating the types of these reports, content analysis indicated that in 2012 only 15% of companies used both a sustainability and an annual report, while most companies used annual reports or “Social responsibility“ sections.

The paper supports the idea of context dependency of CSR (Bondy and Starkey, 2014; Dobers and Halme, 2009), meaning that multinational corporations that are entering new markets have to adjust their CSR notion to the cultural and national values and traditions. Therefore, apart from the contribution to corporate social responsibility and content analysis literature, the paper aims at indicating specificities of Croatian CSR practice, such as emerging anticorruption, demining, children & youth and anti-poverty programs.

Naturally, the study has several limitations. Namely, the sample size does not allow generalisation about Croatian companies as a whole. Also, analysed companies are among the biggest ones in Croatia and their CSR activities may not be representative of those by smaller companies. However, small and medium sized companies are often expected to follow the practice of high-impact companies (Belyaeva, 2013).
Based on the research results and limitations, it is recommended to continue with future researches of bigger scale, including more detailed sector analysis. Also, there is a need to expand the above mentioned researches by using standardized methodology.

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PROGRAMI DRUŠTVENO ODGOVORNOG POSLOVANJA HRVATSKIH PODUZEĆA: ANALIZA SADRŽAJA

Sažetak

Društvena odgovornost poduzeća koncept je putem kojeg poduzeća integriraju društvena pitanja i zaštitu okoliša u svoje poslovne aktivnosti i odnose s interesnim skupinama. Društveno odgovorno poslovanje (DOP) je dobrovoljna inicijativa, koja se odnosi na aktivnosti za koje se smatra da nadilaze minimalno zakonom propisane. Međutim, pod utjecajem globalizacije i informacijske revolucije, društvena očekivanja od poduzeća znatno su porasla, čineći tako društveno odgovorno poslovanje preduvjetom opstanka te izvorom pozitivne diferencijacije od konkurencije. Cilj ovoga rada bio je istražiti društveno odgovorno poslovanje u hrvatskim poduzećima, s namjerom utvrđivanja programa DOP-a zastupljenih u tri široke kategorije: ekonomskoj, socijalnoj i ekološkoj. Tako je izvršena analiza sadržaja Internet stranica 20 hrvatskih poduzeća. Očekuje se da će rezultati istraživanja pridonijeti menadžerima hrvatskih poduzeća, kao i multinacionalnih korporacija unutar Hrvatske, u smislu unapređenja i boljeg razumijevanja prakse društveno odgovornog poslovanja u zemlji s različitim sustavima vrijednosti u odnosu prema razvijenijim zemljama – začetnicama suvremenih programa društvene odgovornosti.

Ključne riječi: društveno odgovorno poslovanje, menadžment, Hrvatska, nacionalni kontekst, analiza sadržaja

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