

*Review article / Pregledni rad*

## **PHILOSOPHY AND CORPORATE SOCIAL RESPONSIBILITY (ETHICAL, ECOLOGICAL AND CULTURAL APPROACH)**

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### **ABSTRACT**

*Corporate social responsibility (CSR) is defined as an intelligent and objective concern of a company for the wellbeing of a society which limits the behavior of individuals as well as corporations from highly destructive activities, regardless of their profit-making potential. It should lead into the direction of positive contributions to the welfare of people, which can be specified in different ways. In addition, CSR implies private companies' policies and programmes which go beyond the legal obligations as a response to public pressure and expectations of society and entails ethical as well as socially responsible attention to interest groups which are both outside and inside an organization. In this paper we will try to consider the importance and meaning of the corporate social responsibility within one company in the way it has been described in numerous definitions in which it was pointed that along with the fulfillment of the legal obligations it is actually about the investment in human capital, environment, and relationships with environment ad intra and ad extra. Our focus will be on the external elements and the contributions to the corporate social responsibility such as cultural, religious, and ecological contributions and demands. On the basis of briefly presented cultural, religious, and ecological contributions and demands, in the conclusion of this paper, we will try to offer directions for high-quality implementation of corporate social responsibility into a society.*

**Keywords:** *ecology; ethics; culture; integrativity; religion*

## 1. INTRODUCTION

When we speak about corporate social responsibility we can distinguish between two dimensions of social responsibility, inner and outer. Both dimensions participate in their own way in the strengthening of an institution, either on an internal or external level.<sup>1</sup> The inner dimension (ad intra) of corporate social responsibility refers to events and processes within the company itself, and it includes human resources, health, and security at work, adjustment to change as well as influence on the environment and natural resources. The outer dimension (ad extra) of corporate social responsibility refers to local community, relationships with partners, suppliers and consumers, respect for human rights, religious contributions, cultural differences, and views, as well as global environmental concern.

Environmental protection is by all means one of the most important topics of sustainable development and social responsibility. It is also evident in the planning document The Environmental Protection Plan of the Republic of Croatia for the period between 2016 to 2023, which will be used as a reference in this paper, along with the other sources. This plan is a national strategic planning document concerning the protection of the environment, which is connected with the corporate social responsibility. Although the corporate social responsibility is a concept with which companies and firms integrate social and ecological concerns into business activities and relationships with copartners on a voluntary basis, governments should do more to provide support with measures, policies and regulations, as well as strategic and planning documents.

The research conducted in 2013 as a part of a project and also the making of the national study Corporate Social Responsibility for all (CSRforall), financed by The European Commission (EC), showed that government activities to support CSR are almost non-existent in Croatia. There are some exceptions, like the existence of the anti-corruption policy, the general interest of some individual structures in developing CSR strategy, and finally some strategic documents which are important for responsible business activities and sustainable development. The research conducted showed that the environmental issues were well perceived, however, the positive examples are mostly the result of the progressive activities of individual companies, and not the result of a systematically good practice on the national level which can be contributed to by measures, policies, and regulations passed by the government.

The basic concept and one of the reference points for the draft of The Plan is the good practice of CSR and sustainable development in the protection of the environment. The Plan is the example of how the Government should support CSR through measures and activities connected with the area of environmental protection. The procedure of public discussion and online counseling has been done for this Plan.<sup>4</sup> However, although there is a legal obligation for the passing of the Plan, it still has not been adapted and accepted. It is absolutely clear that the necessity and importance of the passing of such an act has not been developed and established yet, especially in terms of commitments taken by the state, ministries, and agencies to implement stipulated activities and measures.

This paper will focus on one segment of the corporate social responsibility – environmental protection. Nevertheless, the stated focus in the development of the topic – environmental protection, will be considered in the wider context of the new paradigms (integrative economic ethics, world ethos, the social doctrine of the Church), through the aspects of the stated paradigms of social responsibility.

Besides the above-mentioned foundation, Küng's project world ethos, Ivan Cifrić's reflections on the subject (sociologically), as well as religious values (the social doctrine of the Church) will be used through the method of comparison and analysis, in order to raise awareness to the cultural moment. Considering all that, the essence of the paper will suggest possible ways to strengthen CSR and enable its foundation for the more concrete effects both for humans and the world (planet) in the future.

## **2. THE PLANNING DOCUMENT ON ENVIRONMENTAL PROTECTION FOR THE REPUBLIC OF CROATIA**

*The Environmental Protection Plan of the Republic of Croatia for the period between 2016 to 2023* is one of the basic national documents for sustainable development and environmental protection which determines priorities in the protection of the environment and represents the main framework for the enforcement of the environmental protection policy for the sustainable development and corporate social responsibility in the Republic of Croatia. The Plan has its vision which should connect the comfortable life of citizens – a healthy and clean environment – with sustainable development economy now and in the future. Here, we can ask, as Jonas would, what we are leaving for the future generations and if the future generations will have at least the same living conditions and the environment we have (Marinčić, 2016, Jonas 1990). Contrary to the focus of humans to their own artifice and themselves (anthropocentrism), it is inevitable for the environment (nature) to become the field of human responsibility. According to Jonas, the characteristic of ethics to date has been anthropocentrism plus the orientation towards the present without the plan for the future. A whole new dimension of responsibility focused on the future is being implemented. Theology according to Jonas has already offered the answer to this question while philosophy has yet to find the answers (Marinčić, 2016, p. 113-114).

Considering all this, the Plan clearly determines the key measures for better integration of both horizontal and vertical cohesion of policies with the aim to protect the environment and provide sustainable development in Croatia. The Plan further includes the vision of the contemporary environmental protection policy which supports sustainable production and consumption. It also supports the measures towards the transformation of the Croatian economy into a sustainable and competitive low-carbon economy with the clear view to the problem of climate change which is becoming a bigger and bigger threat to sustainable development.

As a part of the European Union Croatia actively participates in creating and implementing the common environmental policy. With the membership in the EU

Croatia faced new requests to harmonize regulations and obligations with the EU *acquis communautaire*. Croatia also agreed with the mechanisms of acceptance and implementation of the EU strategic documents regarding the area of environmental protection, and at the same time, the European Funds became accessible. The funds should be used to significantly improve environmental protection for sustainable development of Croatia.

The most important challenges of the protection of the environment in Croatia are connected with sustainable development and corporate social responsibility.

They are, as presented in the Plan:

- to reduce the environmental print of production and consumption,
- climate changes,
- air pollution in cities,
- waste economy,
- management and protection of water resources,
- maintaining biodiversity,
- challenges connected with the supervision and implementation of reforms in accordance with the EU legislative and strategic framework.

The Plan follows the guidelines of the Europe 2020 strategy, the 7th European Action Programme to 2020 (“To live well within the limits of our planet”), Closing the Loop – an EU Circular Economy Action Plan, the 2030 Agenda for Sustainable Development of the United Nations, and the Roadmap for Moving to the EU Competitive Low-carbon Economy in 2050. The necessary price of the technological civilization is the loading of an environment which undoubtedly requires both ecological and cultural legislative (religious, intercultural, multicultural) as the essential criteria for the definition of the future direction of the development of both people and the world. The ethical dimension (social responsibility) must also follow the field of environmental protection. Regardless of the omnipresent anthropocentrism (focus on people), a new environmental law is inconceivable without the clear redefining of the ethical attitude towards nature and the environment.

All this clearly states the need for a bigger synergy of the environmental protection and economy, which will lead to a green transition of the economy by promoting a larger share of renewable energy, reducing the amount of waste and pollution, as well as protection of biodiversity and ecosystem services. Of course, it is of the utmost importance to consider the possibilities to make the afore-mentioned processes faster, bearing in mind not to lose sight of the call for the universal responsibility. It will be possible to achieve a faster progress if eco-innovations are encouraged in addition to wider usage of the information and communication technologies (ICT), which have not had a sufficiently big role in the environmental protection so far.

A novelty regarding the former plans is an even stronger need to integrate different topics and horizontal actions, a stronger coordination of the economic development

planning and environmental protection, a development of the environmental management system which should be dynamically adaptable to changes, in the context of one's own needs and global aims of sustainable development. Namely, almost all the sectors today have their own strategic and planning documents. Therefore, the draft of the Plan aims to connect those documents and recognize the measures which will have an integrative function and support their implementation. In addition, the Plan introduces some new topics which are not covered in other documents and which should be elaborated upon for the purpose of the protection of the environment for the sustainable development of Croatia.

With due respect for the vision of the relevant national, European and international strategic documents connected with the protection of the environment, sustainable development, corporate social responsibility, and circular economy transition, the Plan determines thematic priorities, specific aims and key measures which should be implemented on a national, regional and local level, respectively.

All the facts mentioned above will systematically help create the platform for a long-term social responsibility and development, as sustainable as possible. However, as always, problems arise the moment we need to put into practice something planned ahead. When carrying the Plan into action, it is important to reflect on the other segments of the society and look at other possible views and perspectives, thus taking religious, cultural or scientific settings on both local and global level into consideration.

## 2.1. Hans Küng's World Ethos

The kind of technological development we see today in the world is extremely accelerated and it is necessary to raise a justifiable question of each individual's responsibility. We are witnesses of numerous different consequences caused by people's irresponsible behavior towards nature, whether it is about actions done in the past or the ones being done today (deforestation of rainforests, gas emissions, overwhelming amounts of plastic materials both on land and in the oceans, natural resources depletion), with which people have put not only their own health but also their own survival at risk. The facts show that we have gone too far with such conduct where the focus of our interest is only the profit, accelerated progress, and economic development. They are consequently used only for competition in making fortunes, while little or no care is taken to protect the very natural resources we owe to preserve for the future generations. "Thus ecological problem becomes the question of the world democracy, humanistic and democratic consciousness, especially in the post-socialist world." We are called upon, as Küng says, to be responsible for our actions and procedures and therefore, in given circumstances, social management can still achieve real effects, not only with constant state interventions but also with its influence on convictions and consciousness about the responsibility of each individual citizen (Čović, Marinčić, 2016).

Humanity needs social and ecological reforms. Religions can provide people with basic confidence in life and the atmosphere of meaning with a demonstration of

respect for tradition. Nobody is above good and evil, not a single person or a social class, not a single interest group, not a single center of power, not a single police apparatus, not a single army, and not a single state.

The world needs economy and economics which will not be aimed only at an economic judgment or market value of a trade, but the economy and economics which will be connected with true humane reasons. That was exactly the way in which the German economy functioned after World War II. It is interesting to notice, while reading Kung, that the German economy at that time was neither socialist-oriented nor capitalist-oriented: it was simply socially responsible. The father of the concept which regenerated the German economy is Ludwig Erhard. He is the one who introduced free-market competition into the German economy. Although he was not popular at the beginning (both chancellors and Adenauer barely tolerated him), Erhard distinguished himself with his professionalism, political dignity, and complete honesty.

In the Universal Declaration of Human Rights (UDHR) the important approaches which should help humans during their walk into the future have clearly been emphasized. Kung has taken those approaches as foundations for his project World Ethos putting all his hopes and expectations into two basic principles: humanity and reciprocity, from which he derived four guidelines or commands which he has modernized to fit the needs of the contemporary people. The guidelines are a commitment to a culture of non-violence and respect for life, solidarity and just economic order, tolerance and a life of truthfulness, equal rights and partnership between men and women.

Historical dialogue existed, but the question is how it was possible to overlook the achievement of the concrete tasks which that dialogue had posted before an individual and the society. It is exactly in this oversight that Kung sees the task of World Ethos: to correct those historical oversights which have disappeared in the dialogue and make an honest and responsible step towards the realization of those things which have so far been in vain. Kung says that the crisis of the present moment in the world is not the result of a short-term, but the product of a long-term crisis development. It was actually the human pursuit of power and authority which lead humans into many conflicts and wars throughout history. Suffice it to mention the consequences of the First and the Second World Wars where unexpected amounts of hatred, famine and death were experienced. Not to mention thousands of demolished homes and towns, while it is even more unnecessary to talk about the present day destruction in the war-torn areas. We undoubtedly live in a very dynamic globalized society where individual problems quickly become global. Therefore, Kung claims that the globalization of economy and technology requires constant management of the global politics. The global economy, technology, and politics need a foundation in the global ethos. World politics and world economy require a single world ethos (Kung, H. 2007, p. 34).

Facing the need for the development of such a concept in the form of world ethos, Kung will, by way of two basic ideas "World Ethos for World Politics" and "World Ethos for World Economy", specify who should take responsibility regarding the world and an individual, emphasizing how meaningless it is to pass the new laws

if there is no consciousness, that is, responsibility, ethical will, and motivation in people to respect and accept those laws.

Küng says that it is essential to start from an individual and to change an individual's consciousness. An individual becomes two, then a family, a community and in that way, a shift in collective consciousness happens.

A modern individual faces a double challenge, ecological and ethical. The problem of water and air is becoming central to humanity. The legislature is unable to solve all newly created problems. Laws can make a good foundation for initiating something within an individual and directing human conscience towards responsibility. Corporate responsibility in the future will certainly require integration of both economic strategies and ethical judgments as well as the constant review of economic activities concerning their effects on society (individuals) and also on the environment.

Regarding the development so far, Ivan Cifrić states that there have been several disorders in the field of social law and the fields of ecology and economics. These disorders had substantially different causes and characteristics because their participants were substantially limited in their actions, while the consequences of the economic crisis were resolved in a more or less successful way. The situation today is factually completely different and also more alarming. Pollutants are becoming more mass-produced, there are even more advanced technological means which help natural resources depletion more devastatingly than ever. The question is how to resist such a system which regenerates itself, that is, it produces its own agents in the incurred crisis, increasing in that way general anxiety and instability. In such "a revelation of knowledge, people use the Earth as a laboratory in which they themselves become Guinea pigs" (Cifrić, 1988, p.26-27). Ivan Cifrić says that the new ethical paradigm as a bioethical ecumene may be needed. Here the institutionalized educational system is not the only important participant (family, kindergarden, school, university) there are other equally important participants as well: mass media, private enterprises, civil society, unions, religious communities, etc. (Cifrić, 2007, p. 10-77).

## **2.2. The social doctrine of the Church**

Hans Küng's World Ethos the author refers to is not the only work on this subject. This implies that The Environmental Protection Plan mentioned before in this paper makes a theoretically good foundation, the same as the World Ethos itself. We can also add certain religious contributions to the list for the promotion and enlargement of the social responsibility on all levels. The social doctrine of the Church has been especially prominent in this field for over one hundred and twenty years. However, it would be wrong to think that the social doctrine has lasted for only 120 years (from the encyclic *Rerum Novarum*). It would be more correct to say that the Church has been dealing with the social needs of society for the last 120 years. The importance of the instructing believers for the social activities of the Church was indicated by the Second Vatican Council. Late Pope St. John Paul II

said that crises the modern world goes through, like the environmental crisis, are primarily the crises of morality and the real contempt for an individual.

The most important principles of the social doctrine of the Church are:

the principle of personality, which is, as Iris Ticac said, inevitable for the ethical orientation and essential in the ethics of John Paul II (Ticac).

the principle of subsidiarity, which enables the distribution of responsibility. What a lower instance can do, should be left for the lower instance to do, and the higher instance should only be there to help if the lower instance has problems.

the principle of the greater good which includes the absolute good starting with the individual, through groups for the good of all (the world) including the care, survival, and sustainability of both the world and an individual.

the principle of solidarity which means that each person is responsible for the good of others as well as the common forms of coexistence, including sustainable life and economy.

The social doctrine of the Church is not only possible but also necessary as a part of any context which considers the survival of humans (society) and the world (environment, natural and other resources) in the context of social responsibility.

### 2.3. Cultural approach

One could question on a daily basis if there is any social responsibility at all, in Croatia or other countries in the world. Is it at all possible to guarantee any responsibility based on scientific, political, economic, cultural, religious or other preferences? Will, otherwise, the profit, the wish for success, power, or other things arbitrarily direct the rules of the game creating thus their space with their own "laws" and behaviors, disrespecting everybody in the process? The European Union has several times confirmed the importance of CSR, including 2005, which was the year proclaimed as the year of corporate social responsibility. The corporate social responsibility itself does not only refer to the basic business concepts (business subjects and workers), but also to the determinants of the company production, purchase, sale, the environmental impact, employees, society, human rights, interpersonal, intercultural, interreligious, and multicultural relationships.

The involvement of philosophy in the holistic approach and an attempt to reconcile the situations in which an individual is alienated from nature becomes almost inevitable. We have already mentioned Jonas before because he warned us of all the traps of the technical and technological progress and the tendency of an individual towards the pure materialism without the sense for immaterial. Küng also warned against the same conditions. Maybe there is a small piece of a solution hidden in the so-called alter-globalization and its assumptions and modalities such as the globalization of solidarity, justice, human rights, and finally the globalization of responsibility (Letunić, 2016, p. 171). It is also possible to mention here the civilization of love which is based on the social doctrine of the Church and Pope John

Paul's doctrine. The golden rule can be quoted as a moral principle (only do unto others as you would have them do unto you) as the particularity of Christian ethics but it can also be found in Hinduism, Confucianism, Hellenism, Judaism, and Islam.

The fact is that something has to be done regarding social responsibility. Here are some examples of initiatives: SA8000 - Social Accountability 8000, The European Union Initiative, International Chamber of Commerce: The Approach to Responsible Business Conduct, OECD: Guidelines for Multinational Enterprises, ETI Basic Code Ethical Trade Initiative, World Business Council for Sustainable Development: The Social responsibility matrix, and so on. It would certainly be good to work on a reflective consideration of the above-mentioned initiatives because partialization can mean the loss of their original essence. In addition to this, people should systematically be informed, trained, and educated about the need for universal social responsibility, as well as the need for environmental protection responsibility.

Several important elements which CSR should fulfill were published on the Croatian CSR website. Among other things, there is ISO 26000 which comprises the influence of the enterprises to society and environment, the comparison with the best enterprises, investing in the community, reputation, and effectiveness of the measures which the planned results achieved according to the norm HRN EN ISO 9000, measurement of the contribution of CSR when people – profit – planet are concerned (three Ps: People – Profit – Planet) and finally corporate social responsibility. CSR is an attempt of a committed economy to contribute to sustainable economic development by working with people, their families, local community and society in general so that all of them could improve their living conditions. The European Commission defines social responsibility of enterprises as a concept through which companies integrate social and ecological aims into their business activities as well as their relationships with their copartners on a voluntary basis.

In 1996 Jasna Omejec clearly indicated institutions whose scope includes environmental protection activities in the Republic of Croatia. She also identified that ecological ethics should be developed through communicative ethics and that it will play a very important role in the future. Omejec stated that the institutionalization of the environmental legislation through the normative institutions such as the legal system, state administration, etc. (institutions for environmental protection in the Republic of Croatia) will be of an utmost importance (Lončarić-Horvat, Cvitanović, and others 1997).

Even social scientists slowly realize that the history of humanity is standing on a threshold of a new and uncertain period which requires a special philosophical engagement because the essence and survival of the world and people are concerned. Individual corrections will surely not be found in political handbooks but first and foremost in history. New historic period in which the values will change should be developed through a long-term process of both cultural and spiritual self-reflection which could influence both the attitudes of the western and non-western world. It is always possible to ask how to raise awareness among private entrepreneurs, CEOs and managers about the need to transcend their existing considerations in the business where the only aim is profit and winner principle. It

is essential to understand that the future of business activities, economy but also of the world is in an individual human being who will know how to exist and live in the environment and also how to value and protect it the right way.

How to make a highly responsible society and an individual the driving force of the new rules of the game, not only in political and economic but also in cultural, scientific, technological or technical, religious, ecological, and in any other sense which will guide to good?

### 3. CONCLUSION

CSR is defined as a responsibility of an organization for the influence of its decisions and activities on the society and environment, which includes transparent and ethical conduct and contributes to sustainable development, health, and well-being of society.

In modern states, the support to organizations is given and the development of CSR is covered even on a national level through the measures of policy and regulations passed by governments. As a part of national politics, regulations, and measures the Environmental Protection Sector is, by all means, one of the key sectors which should be the platform for the activities connected with corporate social responsibility. In the period of the National Environmental Policy Plan for 2002, most of the monetary resources were spent on waste management, reduction of the industrial pollution, remediation of the locations highly loaded with waste, water supplies, and air and water protection. Looking at the Plan in hindsight we can notice numerous challenges of this documents. To start with, the Plan was too long and individual measures too general. The Plan is in a way a mixture of strategic and planning documents. One of the reasons for this is that the appropriate authority hadn't previously made a new and real strategy with which the strategic aims important for the Republic of Croatia would be determined. Instead, the basis for the Plan was the strategy for the year 2009. In addition to that, the EU guidelines for the development of the Plan included the need for the inclusion of numerous sectoral strategies and plans. There are many sectoral strategies in Croatia, but there isn't one integrated national strategy with national aims, which would unify the sectoral strategies and provide a good foundation for the development management in Croatia. The Plan should, without doubt, take into consideration attitudes and opinions as well as the good suggestions of the civil society, scientific community contributions, religious and cultural views, and other contributions. However, how to act globally if there are no solutions offered even locally.

On the basis of the Environmental Protection Act (Narodne Novine, issues 80/13, 78/15) Croatia is obligated to pass the Plan for an eight-year period which will substitute the current National Plan of the Environmental Impact from 2002 (Narodne Novine, issue 46/02). The draft of the Plan is prepared but it hasn't been administratively accepted yet.

The draft of the Plan is in concordance with The Environmental Protection Act as well as with the Strategy of the Sustainable Development of the Republic of

Croatia (Narodne Novine, issue 30/09), which is a strategic document and a long-term guideline with which economic and social development and environmental protection lead to sustainable development of the Republic of Croatia.

The making of the Plan itself raises the question of responsibility for the implementation of the individual measures. The challenge of the Plan is also the question of the responsibility of the implementation of the measures. The problem of taking responsibilities is one of the reasons why some plans never attain the objective although they pass through all the necessary administrative processes and preparations.

The Plan undoubtedly has its own value and that value should be recognized, accepted, and modified, if necessary improved, and then implemented within the deadlines. It is necessary to take the responsibility because the Plan identifies the key measures for better integration and horizontal and vertical cohesion of the policies with the aim to protect the environment for the sustainable development of Croatia. The Plan also has a visionary note. It is setting a modern environmental protection policy which supports the sustainable production and consumption and the measures towards the transformation of the Croatian economy into a sustainable, competitive low carbon economy. It is absolutely clear that the importance and the necessity to pass this kind of a document is not developed and accepted well enough, especially when it implies the commitment of the state, ministries and agencies to implement the regulated activities and measures.

Regardless of all the listed disadvantages of the Plan (there is bound to be more of them), the rejection of it would be a considerable mistake. Certain activities of the Plan could have already been completed or at least started with. The Plan could have already been revised, improved, and discussed with all the relevant national and European partners. All possible shortcomings of the Plan can be solved through scientific discussion which allows all the segments of society to express their attitudes and opinions within the framework of the afore-mentioned Plan. When the Plan was not passed and the responsibility for the implementing of the Plan was not taken, it also led to the failure to form the firm platform for the activities connected with corporate social responsibility.

Together with the listed plans, strategies, and legal documents it was inevitable to take into consideration innovative steps of some religions as well as some scientific paradigms which have been established in a special way at the end of the second and the beginning of the third millenium (World Ethos, the Social Doctrine of the Church, Integrative Bioethics, Integrative Economy Ethics, etc.) all of which warn us of the inhumane consequences of the technical and technological progress and globalization (the issue of resources, traffic problems, environmental pollution, deforestation, acid rains, waste, climate changes, unemployment, migrations, debt crisis) but theoretically they are making foundations for the possible solutions of the described problems.

How to connect markets and politics into a universal world order for the good of all, equalize human rights, set culture which will overcome political, economic, socio-

cultural, and religious diversities and offer global ecological consciousness filled with universal world ethics?

As an answer in the right direction, an integrative (integrated) moment is offered. This would enable the cooperation of the science, philosophy, theology, religious traditions, and cultures, the union of interdisciplinary and multidisciplinary approaches to the complex problem of the sustainable development and the meaningful reflection on the problem.

From everything shortly listed here through the ethical-environmental-cultural-religious view, we can see the need for one common integrated, or even better, integrative approach to the problem. This would enable introduction of different thesis and perspectives into one horizon with the aim to find the best quality solutions in the relationships business-society-economics-politics-environment so as to accomplish an objective and sustainable development which will at the same time take good care of an individual, nation, unions of nations, but also of the planet and the survival of the planet Earth in general. There already are some good examples of the integrative and integrated approach to the problem. For example, there is a project Integrative Bioethics at the Faculty of Humanities and Social Sciences in Zagreb, but there are also good examples of higher education institutions such as University College Nikola Šubić Zrinski which has a programme which comprises the following subjects: Integral Enterprise Management (College Lecturer: Zdravko Tkalec) and also Economy Ethics (which strides towards the integrative economy ethics; College Lecturer: Mile Marinčić). We still have to see how many of the good theoretical concepts it will be possible to put into practice. Unless there is a more serious turn in education starting with kindergarden children, continuing through elementary school, and then through secondary school and higher education, we will have hardly any progress in the field of social responsibility, regardless of what kind and how many quality documents we pass concerning those topics. On a well-prepared foundation of the education for CSR, it would be easy to establish and implement quality legislation framework and regulations prescribed by either states or international institutions. Very often everything looks good on paper (everything is regulated), but the problem arises when the regulations should be brought into practice.

To conclude, we have the Plan we made along the lines of the EU Laws, but which is being implemented at a slower pace than it should be. On the other hand, there are reflections of philosophers, sociologists, theologians, culturologists and others who all overlap in the same fact - that for the sustainable development it is necessary to educate the future generations. Therefore, we suggest to first offer the strategy for education and training of generations to come whenever the environmental protection plan or sustainable development plan is concerned.

## FILOZOFIJA I DRUŠTVENO ODGOVORNO POSLOVANJE (ETIČKO-EKOLOŠKO-KULTUROLOŠKI POGLED)

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### SAŽETAK

*Društveno odgovorno poslovanje (DOP) definira se kao inteligentna i objektivna briga poduzeća za dobrobit društva što ograničava ponašanje pojedinaca i korporacija od krajnje destruktivnih aktivnosti, bez obzira na to koliko one brzo bile profitabilne te vodi u smjer pozitivnih doprinosa dobru ljudi što može biti definirano na različite načine. Nadalje, DOP podrazumijeva politike i programe privatnih poduzeća koji idu izvan zakonskih obveza kao odgovor na pritiske javnosti i očekivanja društva te podrazumijeva pažnju s kojom se na etičan i društveno odgovoran način odnosimo prema interesno-utjecajnim skupinama koje se nalaze izvan, ali i unutar organizacije. U ovom radu pokušat će se sagledati važnost i značenje termina društveno odgovorno poslovanje poduzeća onako kako ga opisuju brojne definicije koje upućuju da se uz ispunjavanje zakonskih obveza, u osnovi radi o investiranju u ljudski kapital, okoliš i odnose s okolinom ad intra i ad extra, a u fokusu rada bit će eksterni elementi i doprinosi društveno odgovornom poslovanju poput kulturoloških, religijskih i ekoloških doprinosa i zahtjeva. Na temelju ukratko predstavljenih kulturoloških, religijskih i ekoloških doprinosa i zahtjeva, zaključak rada pokušat će ponuditi smjernice za što je moguće kvalitetniju implementaciju društveno odgovornog poslovanja u jedno društvo.*

**Ključne riječi:** ekologija; etika; integrativnost; kultura; religija

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