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UDK: 005.35:658/(497.5)
Original scientific article

Received: January 27, 2017
Accepted for publishing: September 6, 2017

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CORPORATE SOCIAL RESPONSIBILITY AS AN IMPORTANT FACTOR OF BUSINESS SUCCESS IN CROATIAN COMPANIES

ABSTRACT

Corporate social responsibility (CSR) is becoming an increasingly important subject of public discussion because application of this concept does not only affect company's business, but also the narrow and the wider community in which the company operates. The Republic of Croatia is an example of daily exposure of political and economic scandals, and the question arises to what extent the community and society are truly informed about the activities of many companies, and if there are written or unwritten laws and rules that seek to ensure adequate presence of morality in daily operations. The purpose of this study is to research the frequency of application of the concept of corporate social responsibility and code of ethics in companies (both public and private) in the Republic of Croatia and their effect. The paper tries to answer two research questions: a) how do Croatian companies perceive corporate social responsibility, and b) is there a link between corporate social performance of the company and signing the Code of business ethics. The empirical part of the paper is based on an anonymous survey of 95 respondents employed in different companies. The following parameters were investigated: respondents' sociodemographic characteristics, familiarity with the concept of CSR, application in companies, year of introduction in the company, areas of application, and the effect that the application of corporate social responsibility has on the company. Furthermore, the level of presence of the code of ethics, and its availability and success in preventing non-ethical behaviour in companies were examined. The application of CSR and ethical business practice in Croatia has been rising in the past decade, but in order for the implementation to be fully successful, detailed changes of educational, economic and political systems are necessary.

Keywords: Corporate social responsibility, Croatian companies, business ethics

1. Corporate social responsibility – the beginning and development

Although it is not possible to determine the exact time period in which corporate social responsibil-

ity appeared as a concept in general, Bežovan (2002) believes that certain forms of this type of business conduct appeared as early as the Middle Ages, more precisely, at the end of the 14th century. At that time, the concept of CSR was associated with flour-

ishing of different fields of commerce, and there is evidence that this kind of progress and flourishing of trade led to increased financial investments in institutions of public interest, such as hospitals, schools and orphanages, which, in addition to the betterment of traders themselves, greatly contributed to the betterment of the wider community. Delić (2013) states that more active engagement to integrate the concept of CSR in different types of economic operations took place in the late 19th and early 20th century because of the emergence of the industrial revolution as a major historical turning point. The beginning of corporate social responsibility as voluntary business practice is related to the year 1983, namely, the establishment of *Business in the Community*, an English non-profit organisation whose main objective is the promotion of corporate social responsibility. The infamous 1995 scandal with Nike's footballs, which revealed that children's forced labour was in fact behind company's falsely presented corporate social responsibility, enabled the establishment of *CSR Europe*, the first European organisation for the promotion of corporate social responsibility, which was considered more than necessary. Today it is considered one of the largest business networks for promoting responsible business practices and brings together more than 5,000 entrepreneurs from all over Europe (Petričević, 2014).

Triple bottom line (or otherwise noted as TBL) is the most comprehensive approach to achieving sustainable business performance (i.e., integrating economic, environmental and social aspects into core business) (Dweyer, 2015). The triple bottom line model is focused on sustainable development through the mechanisms of planning, decision-making and reporting, with two major assumptions: compliance with the law and fulfilment of obligations that it imposes, and efforts to achieve more than the mere observance of the law, through moral responsibility and environmental awareness. Capital appears in three forms: financial capital, natural capital and social capital. According to Dweyer (2015), the ability of the company to survive in a healthy condition for as long as those who are running it want to, stems from achieving a positive and balanced return on each of the three forms of capital that make up the triple bottom line. According to the triple bottom line model, making profits is a legitimate process of doing business, but companies that want to create a reputation as a socially responsible organi-

sation should base their business operations on a developed and socially responsible relationship with all stakeholders.

Petričević (2014) also stresses the importance of the TBL model, which was in 1996 included as a key element of the ISO 14001 quality system (Environmental Management System), and a year later as an element of the SA8000 Standard (Standard for auditing and certification of conformity for social accountability).

The importance of corporate social responsibility is confirmed by various global movements, initiatives, international regulations and reports. One such major initiative is the Global Compact, an initiative launched by the UN in 2010, which defines *10 principles of corporate social responsibility* aimed at encouraging companies to be socially responsible and to support the basic values through their operations:¹

Human Rights

- Principle 1 Businesses should support and respect the protection of internationally proclaimed human rights; and
- Principle 2 Make sure that they are not complicit in human rights abuses.

Labour

- Principle 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- Principle 4 The elimination of all forms of forced and compulsory labour;
- Principle 5 The effective abolition of child labour; and
- Principle 6 The elimination of discrimination in respect of employment and occupation.

Environment

- Principle 7 Businesses should support a precautionary approach to environmental challenges;
- Principle 8 Undertake initiatives to promote greater environmental responsibility; and
- Principle 9 Encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

- Principle 10 Businesses should work against corruption in all its forms, including extortion and bribery.

The most recent released social responsibility guidance standard ISO 26000 is focused on providing companies with assistance in operating in a socially responsible way that ethically and transparently contributes to the health and welfare of society.² According to Zinenko et al. (2015) the goal of ISO 26000 is to provide guidance on managing social responsibility in the areas of human rights, labour practices, environment, fair operating practices, organisational governance, community involvement and development, and consumer issues. The authors state that the main achievement of ISO 26000 is the agreement on several CSR definitions developed by 450 multi-stakeholder experts, and being a guidance standard, it does not require third-party certification.

Focusing on achieving financial gain without thinking about consequences of such operations has negatively affected the functioning of man as a member of the community and its impact on overall social and environmental development. Just as Rifkin (1989) predicted, humanity is today confronted with reduction of non-renewable Earth's energy reserves, dangerous creation of gases that increase global temperature and gradual decline of biodiversity, which is another reason why corporate social responsibility is increasingly viewed as a lifeline without which sustainable and social development of any country cannot be achieved.

1.1 Corporate social responsibility in Croatia

It is believed that corporate social responsibility as a concept included in various activities emerged under the influence of various economic, social and political factors that have operated on the territory of today's Republic of Croatia throughout history. According to Vrdoljak-Raguž and Hadžovac (2014: 47), the beginnings of this concept in the region have been recorded in the time of socialism, which was primarily based on the principles of "social ownership" as opposed to the system of "state ownership", which at that time was popular in communist countries such as the USSR. The principle of "social ownership", to a certain extent, represented corporate social responsibility, i.e., activity, primarily in the spheres of improvement of workers' rights, care for children, disabled and athletes, while environmental protection and sustainable development were given almost no importance, and in that case, there can be no talk about the adoption of the con-

cept of corporate social responsibility. Regardless of the good predispositions in the period from 1945 to 1990, the economic development of the Republic of Croatia was nevertheless extremely weak. Given the wartime events and devastation, even the process of transition from socialism to capitalism did not allow adequate development of the Croatian economy, and the processes that accompany the transition, such as transformation and privatisation, have led to further damage to the Croatian economic system, in particular due to a large number of acts of corruption, the consequences of which are greatly felt to this day.

It may be said that Croatian membership in the European Union was the main trigger for the introduction of the concept of social corporate responsibility in everyday work and activities, and a major effort will be needed for the regulation and harmonisation of different social and business norms that will provide preconditions for the full adoption of this concept. A step towards this was made by the introduction of the Code of Business Ethics, which was adopted by the Croatian Chamber of Economy in 2015, as well as by the establishment of the National Network for Corporate Social Responsibility, an independent umbrella body composed of public, private and civil sector organisations, which brings together various stakeholders interested in the development of corporate social responsibility (Šijaković et al., 2013).

1.2 Areas of application of corporate social responsibility

Corporate social responsibility as a concept can be applied in different areas of business, both within and outside the company. It is often used within the company to ensure the attraction and retention of highly valuable employees by applying some kind of continuing education for employees. In addition, it is endeavoured to ensure safe conditions for preserving the health and safety of each employed individual, both by complying with the laws and norms and by implementing voluntary activities for their protection. Special attention is often given to particularly vulnerable groups, such as women, younger employees with less work experience and the need to learn, but also the elderly and workers with special needs. Besides taking care of human resources, continuous changes within the company are an important factor, taking place in the form of

restructuring costs and adopting new strategies, seeking to involve all the company's stakeholders in these processes. On the outside, the company seeks to adopt and promote regular practice of caring for the environment. Efforts are made to decrease the negative effects through the rational use of energy resources, reduction of emissions of various harmful substances into the soil, air and water, but also by increasingly frequent concern for conscientious disposal, collection, and recycling of waste. It is unavoidable to once again emphasize the activities in the local and wider communities, in the form of helping various non-profit organisations or associations involved in charitable or humanitarian work, often in the form of sponsoring of various educational projects for children and youth, as well as through reconstruction of infrastructure of major importance for the wider community, such as hospitals, schools and kindergartens (Krkač, 2007: 386). Corporate social responsibility can have an effect on the psyche and behaviour of the end consumer, which is mostly achieved through marketing, which, it can be argued, has the most important role in the sale of products today, and so the application of this business concept has significantly expanded into the field of marketing. Using social responsibility to influence consumers and their product selection is becoming more and more frequent (Becker-Olsen, 2005). Srblijinović (2012) believes that by using the concept of social responsibility in marketing companies can influence the decision-making about the purchase of a particular product. Consumers today have a much greater awareness of certain social values, and more often expect companies to demonstrate compliance and orientation towards these values. There is evidence that those companies whose values consumers identify with achieve better profit results, while companies that have been deemed socially irresponsible by consumers are often penalised because of that (Leko Šimić, Štimac, 2009). Some of the marketing campaigns implemented in the field of corporate social responsibility, recognised as positive by the consumers are those that deal with various health issues (breast cancer, HIV, smoking, alcoholism, etc.), preventing traffic accidents and suicide, preservation of the environment as a whole (protection of water, air, soil, saving electricity, recycling, etc.) and issues related to social engagement, such as fight against crime, voluntary donation of organs or blood, and many others (Kotler, Lee, 2009: 116).

1.3 Positive effects and challenges of application of CSR on the company

It can be safely argued that any form of corporate social responsibility has numerous benefits in different sectors of business. These positive business effects include the ability to retain regular buyers and clients who recognise ethical and socially responsible business conduct and show their support by being loyal to a certain product or service. Acquiring new buyers or clients who identify their personal views and goals with the socially responsible objectives of the company is also considered positive. Enterprises sometimes use corporate social responsibility to distinguish themselves from other companies since such business conduct improves their reputation in the long-term and builds possibilities for opening new market opportunities.

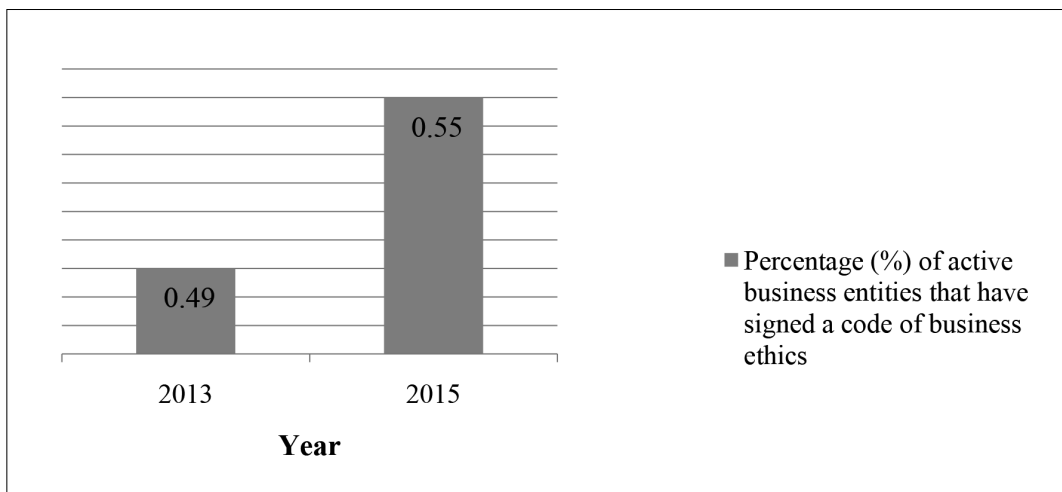
One of the positive effects is the strengthening of corporate image because companies, by showing that they operate in such a way, do not only meet, but also exceed the prescribed requirements. In addition to the positive effect on company competitiveness, this kind of business conduct may also cause a positive effect on the environment in which the company operates, as well as on the working environment, i.e., company employees themselves, as it allows attracting, and later motivation and retention of good workforce and satisfied workers. Corporate social responsibility has a positive impact on relations with other stakeholders and often leads to improved financial performance of the company and sustainable business. Besides the benefits, application of corporate social responsibility brings numerous challenges. The decision whether to implement corporate social responsibility is certainly among the most significant challenges, because in the short term, this type of business conduct most often represents an expense, and it may seem that it would be more profitable and useful for the company to focus its time, effort and energy on the main goal of the business. Corporate social responsibility is certainly a very complex and sensitive topic, because it requires focusing not only on the social problem, but also on the impact of CSR on the business objectives, shareholders and stakeholders, and it is very often difficult to measure its contribution at the beginning.

2. CSR and signing of code of ethics in Croatia – statistical overview

Related to positive trends of accepting the concept of corporate social responsibility and signing a code of business ethics, it is interesting to display data that will show these trends with a certain degree of accuracy. According to data from 2013, there were 144,356³ active business entities in the Republic of Croatia, of which 712⁴ have signed a code of business ethics. At the end of 2015, there

were 185,297 active business entities, while the number of signatories of a code of business ethics was 1,026⁵. Given the above data, it can be seen that the number of signatories of a code of business ethics in relation to the number of active business entities has increased in the observed years, but not significantly, suggesting weak activity of acceptance and practice of CSR as a strategy among business entities in the Republic of Croatia. The mentioned weak, but still positive growth trend is clearly shown in Figure 1.

Figure 1 Share of signatories of a code of ethics in relation to the total number of active business entities in 2015



Source: Authors' compilation

Precise data about implementation of corporate social responsibility in the economic system of the Republic of Croatia unfortunately do not exist, but it is safe to say that the awareness of this issue in the business world has risen significantly. Srblić (2012) states that today in Croatia there are many activities indicating successful application, which would enable this business concept to truly become a reality, but the main and biggest problem is the lack of tailored and structured reports, which would include the above activities, as well as the lack of appropriate measures that would encourage corporate social responsibility. Furthermore, the same author states that for a more effective development of CSR in Croatia, it would be necessary to “focus on raising awareness of CSR, conduct education about building partner-

ships for all sectors, improve coordination among business organisations in creating a platform for the exchange of best practices of social responsibility, and, most importantly, provide a supportive environment for this form of business conduct, as well as all the technical assistance for its implementation.” However, it should be noted that there already are certain activities that suggest that this concept is recognised and supported in the business world. One of the examples for this is the CSR Index award for socially responsible companies, which is granted in the Republic of Croatia in the category of small, medium and large companies. The award is granted by the Croatian Chamber of Economy and the Croatian Business Council for Sustainable Development taking into account the following company characteristics: economic sus-

tainability, inclusion of corporate social responsibility in business strategy, working environment, environmental protection, market relations and relations with the community.

According to the research regarding CSR in Croatia carried out by UNDP in 2007 around 200 Croatian companies applied at least some form of CSR practices in one of the key areas (environmental protection, labour rights, community development, strategic or value orientation). However, this number has been significantly decreasing according to the latest relevant research of CSR in Croatia conducted as the analysis of the results of the CSR Index, which was drawn on five years of data collection, based on company participation in the CSR Index. This analysis showed that there is a lower interest among companies for CSR practice (98 participants in 2010 and 78 participants in 2012). The reason of such stagnation lies in the lack of outside pressure, lack of customer interest and non-existing public policies for CSR promotion.⁶

2.1 Examples of good socially responsible practice in Croatia and the world

The concept of socially responsible companies today has a wide range of meanings, and for the majority of companies in the Republic of Croatia this area of activity is relatively new. There are many more European and global examples, given that the concept of social responsibility was implemented in operations of these companies much earlier than in companies in Croatia. Thus, depending on the duration and progress in the application of this type of concept in the business, socially responsible companies can be classified into three groups. The first group includes companies in which the dimension of social responsibility is systematically accepted and fully embedded into everyday practice, to the extent that this type of business conduct cannot be left out from a single sphere of activity of the company in question. The second group comprises companies that have recently introduced the concept of social responsibility, but have most often done so because of various external pressures on the company, i.e., activity, such as laws that oblige companies to perform a variety of actions based on these concepts. The third group are companies that have, by gradually questioning their own business model, reached the conclusion that strategic changes are necessary and therefore

the concept of social responsibility became a part of these companies' operations. Some of the most common projects of socially responsible companies are: employee volunteering in the form of accepting young employees for professional training in the company, protection of animals, sponsoring the community, usually in the form of various scholarships, supporting various projects in the local and wider community, charitable and humanitarian donations, and various other activities (Krkač, 2007: 382-383).

According to the latest survey of the Ethisphere Institute, which is considered the global leader in defining and improving the standards of business ethics, customer satisfaction and business success, 131 companies from 21 countries and 5 continents were proclaimed the most ethical companies of 2016⁷. These companies are representatives of 45 different industries, from the banking sector to technology, food, construction and cosmetics industry. It is interesting to mention some of them, such as the National Australia Bank, L'Oreal, Tata Steel Limited, Illycafe S.p.A., etc. The criteria according to which the above institute selects the most ethical companies are complex, and they consist of an appraisal of the company's involvement in social projects of the local and wider community, especially taking into account the awareness of the need to preserve the environment, evaluation of the level of application of ethical standards and norms among employees of an individual company, but also an assessment of compliance with ethical standards in the market in relationship toward stakeholders.

3. Methodology

This paper sought to define the notions related to corporate social responsibility (CSR), ethics and code of ethics, analyse the application of CSR in Croatian companies and benefits for companies that implement CSR into their operations, as well as the challenges they face in doing so. An online questionnaire was used to analyse the current situation in two sectors, private and social (public) and thus provides an answer to questions how Croatian companies perceive corporate social responsibility, and if there is a link between corporate social performance of the company and signing the Code of business ethics. The questions were focused on the level of understanding and acceptance of CSR, ac-

ording to different population groups with respect to age, gender, level of education, personal and social responsibility, and culture. Questionnaires were sent to 100 companies, after which all the managers of all companies were called by telephone and asked to fill out the questionnaires. The method of primary data collection on a sample of 95 respondents was used for the purposes of the paper. The randomness of selection was ensured by choosing the public and private sector based on the directory of municipalities and cities, schools and scientific institutions, and business entities within the Croatian Chamber of Economy. The questionnaire was created by authors themselves and was processed using statistical methods of the SPSS-Statistical Package for the Social Sciences. The sample of respondents is composed of employees in the state sector, private sector, and in public-private companies, in which both the state and small shareholders have an ownership share.

The research was conducted using an online anonymous survey that consisted of 17 questions related to knowledge and application of the concept of corporate social responsibility and code of ethics in companies. Of the total number of respondents, 46.32% were male, while 53.68% were female. The youngest respondent was 23 years old, while the oldest respondent was 63 years old. The major-

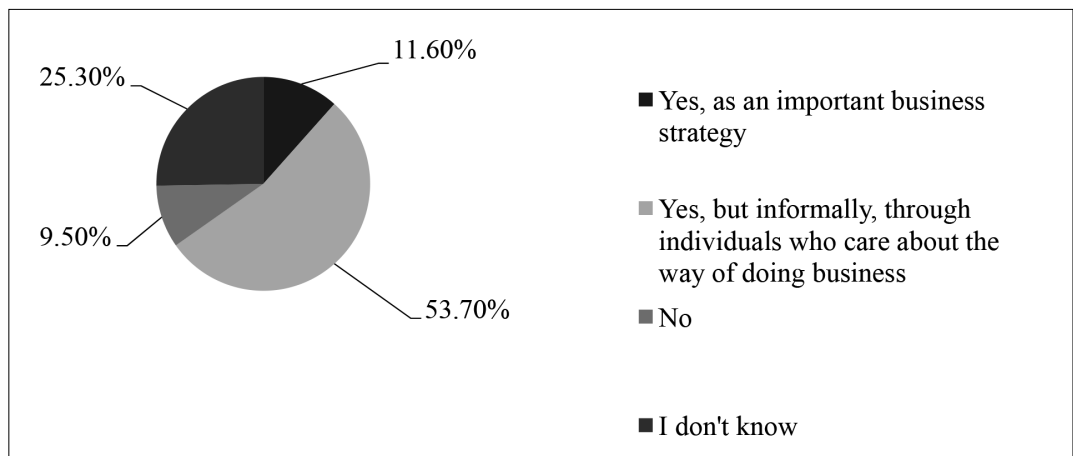
ity of the respondents, 31.58%, belong to the 51-63 age group. Given the level of education, the largest number of respondents, 86.3%, are highly educated.

According to the type of sector in which the respondents are employed, 69.50% are employed in the private, while 30.50% of respondents are employed in the public sector. Respondents were also divided into groups depending on whether they belong to a micro, small, medium or large enterprise. The majority of respondents, 32.60% of them, are employed in micro enterprises, an equal percentage of respondents, 18.90%, are employed in small enterprises and medium-sized enterprises, while 29.50% are employed in large enterprises⁸.

4. Application of corporate social responsibility in Croatian companies

The majority of respondents are familiar with the concept of CSR, and with regard to the level of education, this concept is more recognised by people with a higher level of education. However, despite recognising the concept, 25.30% of respondents cannot assess whether the concept is being applied, while 53.70% believe that their company applies the concept of corporate social responsibility only informally (Figure 2).

Figure 2 According to your opinion, is CSR implemented in your company?



Source: Authors' compilation

Most companies usually operate in a socially responsible manner in the areas of working environ-

ment and environmental protection, and the least in market relations (Table 1).

Table 1 Areas of implementation of CSR according to respondents' opinion

Area of implementation of CSR	Number of responses (N)	Percentage (%)
Economic sustainability	25	11.96%
Business strategy	29	13.88%
Working environment	40	19.14%
Environmental protection	38	18.18%
Market relations	25	11.96%
Relations with the community	34	16.27%
Other areas	18	8.61%
Total number of responses	209	100.00 %

Source: Authors' compilation

Although more than half of respondents believe that CSR has a positive effect on the company, 35.79% believe that CSR is tied exclusively to the image of the corporation, 24.21% believe that CSR has an impact on market positioning, while 12.63% believe that the application of this concept in company's operations has absolutely no effect on business performance.

58.90% of companies apply a code of ethics in their operations. The largest number of respondents (60%) believe that the most important role of a code of ethics is informing employees about the criteria of professional conduct, while 13.68% of respondents believe that the main objective is informing the public on what kind of behaviour is expected of members of a particular company. A somewhat smaller number of respondents (11.58%) see enabling protection of clients from unfair business practices as the most important objective of the application of a code of ethics in companies, and 3.16% think that the most important objective of application of a code of ethics within a company is enabling the protection of competing companies from unethical business practices.

Economic, political and social situation in the Republic of Croatia can be clearly read from the question whether companies in the Republic of Croatia operate in an ethical and socially responsible manner. Only 6.32% of respondents answered this question affirmatively, while other respondents believe that making profits is the main objective of most companies, where all means are used to achieve that goal. Most respondents blame the lack of a legislative framework for this state of the Croatian economy, which would make it mandatory for all companies to introduce a code of ethics, moni-

tor its application and introduce stricter sanctions aimed at preventing inappropriate types of behaviour. However, besides legislation, respondents believe that the education system also must undergo change, and that introducing courses related to business ethics and corporate social responsibility at the secondary and university levels would certainly not only increase the awareness of these concepts but also the application of this, both for the company and society, important way of doing business. The so-called "Balkan mentality", which was mentioned by a significant number of respondents, continues to focus on quick profits and profitability, whereas formal education of young people and internal training of employees can strengthen the awareness of individuals about the importance of creating such a business strategy that will integrate the needs and requirements of all the (internal and external) company stakeholders. Respondents are also of the opinion that work needs to be done to fundamentally change the system of social values and educate young people in the spirit of ethical and socially responsible living, because this will certainly affect their personal attitude towards business, regardless of the type of activity.

5. Concluding remarks

This paper attempted to provide insight into general notions related to the concepts of corporate social responsibility and business ethics, which is today often the main topic of conversation in the economic, but also in the wider circles, as well as into development thereof in Croatia and the world in the last dozen or more years. This mode of operation is becoming an increasingly important sub-

ject of debates, since the concept of making a profit without integrating care for natural resources, the environment, and the internal and external stakeholders jeopardizes the quality of life for all future generations. Croatia, as one of the least developed and poorest European countries, is faced with a rather long journey of adoption and actual application of the concept of corporate social responsibility and business ethics. Changing the mentality, that still relies on compromising moral norms and values in order to satisfy own private interests requires a change both in the educational sense and in the behaviour of active participants in the economy, in line with the value systems aimed at the welfare of man. Corporate social responsibility assumes that companies, in addition to creation of economic value, must take into account the consequences of all business activities and decisions on the society, community and key stakeholders. Although, especially in the short term, corporate social responsibility can bring more costs (additional investment, for example, in environmental protection or the quality assurance system), encouraging business behaviour based on moral values brings progress to the company in financial and in social terms in the long term. Making unethical decisions and lack of ethical behaviour of business people contribute to the decline of morality of the entire society, and therefore the educational system certainly has a significant impact, as well as the environment, which should not tolerate ethically improper practices. As seen in other previous research as well, Croatian

companies (both private and public) declare their commitment to CSR but it is more an approach based on individual initiatives and voluntary work and less a true business strategy. Although signing the Code of Ethics is not mandatory for Croatian companies, more than half of them apply their own code of ethics in their operations. However, it is mainly in order to avoid or punish bad employee conduct, and less as a business strategy that focuses on the needs of all of the stakeholders. Corporate social responsibility practices depend solely on the vision of the company and they do not have much to do with whether the company has signed the Code of Ethics or not. However, the number of socially responsible companies in Croatia is considerably lower than the number of companies whose primary goal is to generate profit, regardless of the means.

The need for further research to a significant extent lies in the area of connection between the educational system and the projection of the basic values of the civil society in the economic system. In addition, a comparative analysis of socially responsible European companies is required, as well as analysis of legislative frameworks that transparently reward this concept of doing business, but also warn about / penalise unethical decision-making. In addition, the media and the civil society can have a crucial importance in promoting the integration of environmental and social aspects in the core business activity of companies, but their influence in the Republic of Croatia is still insufficiently explored.

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DRUŠTVENO ODGOVORNO POSLOVANJE KAO VAŽAN ČIMBENIK USPJEŠNOG POSLOVANJA U HRVATSKIM PODUZEĆIMA

SAŽETAK

Društveno odgovorno poslovanje (DOP) postaje sve značajniji predmet rasprave u javnosti jer primjenjivane ovoga koncepta ne utječe samo na poslovanje poduzeća, nego i na užu i širu zajednicu u kojoj to poduzeće posluje. Republika Hrvatska je primjer svakodnevnog razotkrivanja političkih i gospodarskih afera te se postavlja pitanje koliko su zajednica i društvo uistinu informirani o djelatnostima mnogih poduzeća te postoje li pisani ili nepisani zakoni i pravila koji se brinu o zastupljenosti morala u svakodnevnom poslovanju. Svrha ovoga rada je istražiti učestalost primjene koncepta društvene odgovornosti poduzeća i etičkog kodeksa u javnim i privatnim tvrtkama u Republici Hrvatskoj i njihov učinak. Rad pokušava odgovoriti na dva istraživačka pitanja: a) kako hrvatske tvrtke percipiraju društveno odgovorno poslovanje i b) postoji li veza između društveno odgovornog poslovanja poduzeća i potpisivanja službenog Etičkog kodeksa. Empirijski dio rada zasnovan je na anonimnoj anketi provedenoj na 95 ispitanika, zaposlenih u različitim poduzećima. Ispitani su sljedeći parametri: sociodemografske karakteristike ispitanika, upoznatost s konceptom DOP-a, primjena u poduzećima, godina uvođenja u poduzeće, područja primjene te učinak koji primjena društveno odgovornog poslovanja ima na poduzeće. Nadalje, ispitana je razina zastupljenosti etičkog kodeksa te njegova dostupnost i uspješnost u sprječavanju neetičnog ponašanja u poduzećima. Primjena DOP-a i etičkog poslovanja u Republici Hrvatskoj u porastu je u posljednjih desetak godina, ali su potrebne detaljne promjene obrazovnog, ekonomskog i političkog sustava kako bi implementacija bila u potpunosti uspješna.

Ključne riječi: društveno odgovorno poslovanje, hrvatska poduzeća, poslovna etika