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DRUŠTVENO ODGOVORNO PONAŠANJE KOMPANIJA I BANAKA

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Rezime

Društveno odgovorno ponašanje sve više dobija na značaju, ali je veoma važno da se zemlje koje se tek od nedavno upoznaju sa ovim konceptom rada što pre uključe u proces implementacije društveno odgovornog ponašanja i edukacije menadžerskih struktura, definisanju potrebne strategije kako bi sam proces implementacije bio uspešan. Istovremeno, zakonska regulacija i sertifikacija društveno odgovornog ponašanja se javlja kao neophodnost. Donošenje uredbi kojim bi izrada izveštaja društveno odgovornog ponašanja bila obaveza, kao i definisanje nagrada za društveno odgovorne, ali i sankcija za društveno-neodgovorne, u znatnoj meri bi olakšala njegovu imlementaciju, ali i kontrolu. Definisanje strukture i različitih aspekata društveno odgovornog ponašanja doprinose lakšem definisanju strategije njegove implementacije i sagledavanju implikacija koje ovaj koncept ima na poslovanje preduzeća i banaka, ali i društva u celini. Konfrontacija ciljeva kompanija i banaka između maksimizacije profita i većih ulaganja u društveno korisne projekte doveli su do stvaranja jedne nove filozofije poslovanja, tj. društveno odgovornog načina poslovanja koje ima za cilj da se ove dve suprotne strane pomirile i ujedini u pravcu zajedničkog delovanja za opštu dobrobit društva.

Ključne reči: korporativna društvena odgovornost, društveno odgovorno ponašanje, filantropska odgovornost, etička odgovornost, legitimna odgovornost, ekonomska odgovornost, profit, strategija, sertifikacija društveno odgovornog ponašanja, održivi razvoj

JEL klasifikacija: D21; G21, L21, M14

Summary

Corporate social responsibility is gaining in importance, but it is very significant for the countries that have only recently engaged in the awareness of this concept of work to join promptly the process of implementation of the corporate social responsibility and appropriate education of their managerial structures, together with defining necessary strategies, in order to render the implementation process itself a successful one. Concurrently, regulatory framework and certification of corporate social responsibility appears to be a necessary requirement. Passing of decrees prescribing that reporting on corporate social responsibility is mandatory, in addition to prescribing awards for corporate social responsibility, but also sanctions for those corporate socially irresponsible ones, would greatly facilitate its implementation, but also its control. Defining the structure and different aspects of the corporate social responsibility supports and facilitates an easier defining of the strategy for its implementation and offers an assessment of the implications that this concept involves in the business activities of companies and banks, but also of the society in general. Confrontation between targets of companies and banks to maximise their profits, with on the other side, higher investment to be made into socially beneficial projects, have offered grounds for the creation of a novel business philosophy, the philosophy of corporate social responsibility in conducting business yet with the aim for the two confronting sides to reconcile and unite in the direction of a joint action aimed at the global benefit of society.

Key words: corporate social responsibility, socially responsible behaviour, philanthropic responsibility, ethical responsibility, legitimate responsibility, economic responsibility, profit, strategy, corporate social responsibility certification, sustainable development

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CORPORATE SOCIAL RESPONSIBILITY OF COMPANIES AND BANKS

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Pojam i značaj društveno odgovornog ponašanja

Društveno odgovorno ponašanje je relativno nov termin koji se u Srbiji javlja i posebno populariše poslednjih godina. Međutim, kao termin i kao koncept rada u svetu, on postoji mnogo duže. O njemu se intenzivno govori počevši još od 70-tih godina prošlog veka. Javlja se, pre svega, kao potreba i kao korektivna mera ekonomije i društva, kao reakcija brojnih nevladinih organizacija i udruženja koje se masovno osnivaju 70-tih godina prošlog veka sa ciljem da se značajnije utiče na ekonomske subjekte da rade kako za sebe, tako i za dobrobit svoga društva.

Suština osnivanja tih brojnih organizacija i udruženja, jeste da utiču na rad kompanija i banaka kako bi se njihovo poslovanje odvijalo u okviru društveno prihvatljivih normi, i kako bi kompanije i banke svesno izdvojile jedan deo svog profita za boljitak društva tj. za brojne njegove razvojne, socijalne i ekološke projekte zarad opšte društvene sigurnosti, stabilnosti i održivog razvoja.

Koje su to norme i pravila ponašanja na osnovu kojih možemo reći da je određena kompanija ili banka društveno odgovorna? Na ovo pitanje brojni stručnjaci daju različite odgovore ali se svi slažu oko jednog - da je to poslovanje za dobrobit društva a nikako protiv njega. Društveno odgovorno ponašanje se tako objašnjava kao nova norma u poslovanju kao reakcija na predašnje načine i principe rada koji se zasnivaju na slobodnom funkcionisanju tržišta, gde opstaju samo najjači i gde uvek ima i gubitnika i dobitnika.

Tako široko shvaćena tržišna sloboda, gde ima i puno dobitnika i puno gubitnika, zasnovana je međutim na poslovanju gde nema jasno definisanih pravila igre. Na "previše" slobodnom tržištu je sve dozvoljeno, pa je tako manje bitno kako jedna kompanija funkcioniše u odnosu na to koliki profit ostvaruje. Ali, da li je zaista tako ili se država, društvo i priroda bune zato što je ovako previše slobodan sistem ipak nesavršen pa tako vapi za korektivnom akcijom?

Društveno odgovorno ponašanje podrazumeva i zahteva odgovor na pitanje: na koji način je jedna kompanija ostvarila svoj

profit i koliko su se u samom poslovanju pri radu i ostvarivanju tog istog profita poštovali zakonski propisi i moralno-etičke norme? Upravo se tu nailazi na problem, što se ne mogu u isti koš staviti kompanije, na primer hemijske industrije, koje profit ostvaraju uz poštovanje visokih ekoloških standarda i onih koje to ne čine, već bezobzirno zagađuju životnu sredinu. Konkretno, šta je to što kompanije i banke opredeljuje da rade na ovaj ili onaj način? Da li je to snaga i uticaj privatnog kapitala koji teži oplodivanju ili uticaj društva, države ili zakona? Mogli bi smo reći da se društvo i priroda bune kad dođe do nepravilnosti a država treba upravo zakonom da reguliše i obezbedi poštovanje određenih moralno-etičkih normi i zakonskih propisa, ali istovremeno vodeći računa i o interesima privatnog kapitala za postizanje odgovarajućeg profita. Ne možemo brinuti o društvu bez ekonomske stabilnosti i snage samih kompanija. Dakle, dolazimo do jedne kompleksne uzajamne veze.

"Učenje Adama Smita, utemeljitelja moderne ekonomske nauke, postavilo je osnove za stvaranje tržišne ekonomije u kojoj je lični interes bio identifikovan kao glavna pokretačka sila progresa. Krajem XIX veka, došlo je do stvaranja velikih kompanija, čiji su osnivači i vlasnici postali neki od najbogatijih i najmoćnijih ljudi na planeti. Mnogi od njih su sledili i praktikovali filozofiju koja će kasnije biti označena kao „socijalni darvinizam", koja, pojednostavljeno govoreći, predstavlja ideju da se principi prirodne selekcije i opstanka najjačih mogu primeniti na poslovanje i društvenu politiku. Ta vrsta filozofije je odobravalala nemilosrdnu, pa čak i brutalnu konkurenciju i nije davala mnogo prostora zabrinutosti zbog uticaja koji bi uspešne kompanije mogle imati na svoje zaposlene, zajednicu ili šire društvo (<http://www.smartkolektiv.org/cms/item/csr/sr/O+CSR-u/Razvoj+CSR-a.html>, pristupljeno 20.02.2012)."

Princip slobodnog tržišta je upravo omogućio da opstanu samo oni najjači, ali je istovremeno doveo i do stvaranja velikih i jakih multinacionalnih kompanija koje svojom veličinom i snagom počinju ozbiljnije da utiču ne samo na funkcionisanje nacionalnog tržišta, već i na kreiranje ekonomske polititike čitavih regiona pa i same države. Sveopšta trka za

The notion and significance of the corporate social responsibility

Corporate social responsibility is a relatively new term which appeared in Serbia and is being promoted over the last few years. The notion itself as a concept of work in the world is known for a much longer time. It came into focus of intensive discussions as early as the 1970s. The notion emerged primarily as the necessary and corrective measure of both the economy and the society, as a reaction of many non-governmental organisations and associations, which were being established and formed as a multitude of such structures during the 1970s with the objective of providing for a more significant impact on the economic stakeholders for them to focus on working both for their own benefit, but also for the benefit of the society in which they live and work.

The core feature leading to the establishment of the multitude of such organisations and associations was to impact business of companies and banks in such a way as to channel their activities within the socially acceptable norms, in order for the companies and banks to willingly and of their own accord allocate one part of their profit to the betterment of society, i.e. to its many development, social, and environmental protective projects with the aim to achieve a global social safety, stability and sustainable development.

What are the norms and rules of conduct on the basis of which we may deem that any given company or bank is corporately socially responsible? This is the question that many experts have answered in different ways, but all of them do agree on one particular point - that corporate socially responsible business is the one aimed at the benefit of society and never against it. Hence the corporate social responsibility is being interpreted as a new norm in business that is a reaction to the previous ways and labour principles based on the free functioning market, where only the survival of the fittest prevails and where there are always winners and losers.

Such a broadly perceived market freedom, with many winners and a lot of losers, however, is based on business operations where there are no clearly defined rules of the game. On

the market where an "excessive" freedom is allowed everything goes, hence it becomes less important how a given company functions in comparison with how high profit it makes. But is this really the point, or is it perhaps the State, society and the environment rebelling because such an excessively liberated system is, nevertheless, flawed and urges for corrective action?

Corporate social responsibility implies and requires the answer to the following question to be given: In what way has a given company made its profit and how much in the process of work and the achievement of such a profit have the legal regulations been complied with and the morally-ethical norms respected? And this is really where the problem is to be found, the fact that all companies can not be placed in the same basket, for example, chemical industry companies making profit with full respect of the high environmental protection standards and those who are not doing so, those that are ruthlessly polluting the environment. In concrete terms, what is that particular thing that urges the companies and banks to decide to operate in this or in that other manner? Is it the power and influence that the private capital has striving for reproduction, or the influence of society, state or the law? It may be said that both society and the nature rebel when irregularities are identified, and that the state should use the word of law in order to regulate and secure respect of certain morally-ethical norms and legal regulations, but at the same time to take into consideration the interest of the private capital striving towards profit making. We can not show concern or care about society without economic stability and strength of companies themselves. Hence we arrive here at a certain complex mutual connection.

"The teaching of Adam Smith, the founding father of the modern economic science, laid the fundamentals for the creation of market economy in which personal interest was identified as the main driving force of progress. By the end of the 19th century, the creation of large-scale companies commenced, with their founders and owners becoming some of the wealthiest and the most powerful men on the planet. Many of them followed and practiced the philosophy that was to become known as the "Social

profitom je zanemarila poštovanje osnovnih moralno-etičkih normi ponašanja i poštovanja poslovnog kodeksa fer i korektnog poslovanja.

"Kao odgovor na rastuću moć velikih korporacija i prvih multimilionskih imperija, početkom XX veka, prvenstveno u SAD, formira se društveni pokret koji se zalaže za ograničavanje njihove moći i veću obzirnost prema radnicima i sirotinji. Takođe, vlasti su počele da donose zakone kojima bi se velike korporacije sputale a radnici, potrošači i društvo u celini zaštitili. U ovim događanjima su značajnu ulogu odigrali i mediji, prevashodno pisani, te su ova društvena kretanja iznedrila možda prve primere istraživačkog novinarstva koje je bilo usmereno na razotkrivanje neetičkih poslovnih praksi krupnih kapitalista.

Tokom 1960-ih i 1970-ih, pokreti za zaštitu ljudskih prava, prava potrošača i životne sredine znatno su uticali na rast očekivanja koja društvo ima spram biznisa. Vodeći se osnovnom idejom da oni koji imaju veliku moć imaju i veliku odgovornost, mnogi glasovi su apelovali na poslovni svet da prestanu da proizvode društvene probleme već da, umesto toga, učestvuju u njihovom rešavanju. Poslovnom svetu predočene su mnoge pravne obaveze koje su se ticale jednakih prava na zaposlenje, sigurnost proizvoda, zaštite na radu ili očuvanja životne sredine. Osim toga, društvo je počelo da očekuje od poslovnog sveta da i dobrovoljno uzme učešća u rešavanju društvenih problema, bez obzira na to jesu li oni ti koji su stvorili probleme ili ne. Ovakvo shvatanje društvene odgovornosti poslovanja danas prevladava u većini razvijenog sveta (<http://www.smartkolektiv.org/cms/item/csr/sr/O+CSR-u/Razvoj+CSR-a.html>, pristupljeno 20.02.2012)."

Dakle, menja se princip poslovanja a upravo stvaranje brojnih nevladinih organizacija i udruženja dobija na značaju, pre svega, kao jedna posebna pregovaračka snaga koja kroz svoje medijske akcije počinje da utiče na poslovanje kompanija i banaka, da ih usmerava ka usvajaju i normatizovanju novih obrazaca poslovanja kroz nove principe društveno odgovornog ponašanja. Tačnije, delovanje ovih organizacija uticalo je da se donesu brojni zakonski propisi i podzakonski akti koji ograničavaju nemoralno i nekorektno

poslovanje brojnih ekonomskih subjekata što je između ostalog iste primoralo da pored profita usvoje i nove razvojne ciljeve i deluju u smeru stvaranja dobiti ali, istovremeno, vodeći računa o opštoj dobrobiti društva, ka poslovanju i delovanju za održivi razvoj. Formirane su brojne organizacija kao što su:

- Agencija za zaštitu životne sredine - EPA (Environmental Protection Agency)
- Komisija za jednake mogućnosti pri zapošljavanju - EEOC (Equal Employment Opportunity Commission)
- Organizacija za bezbednost na radu i zdravstvenu zaštitu - OSHA (Occupational Safety and Health Administration)
- Komisija za bezbednost proizvoda potrošača - CPSC (Consumer Product Safety Commission).

Aktivizam ovih organizacija i njihova medijska snaga postaju korespondentna snaga velikom kapitalu u novim pregovaračkim poduhvatima i raspravama koje definišu nova pravila poslovanja banaka i kompanija. One postaju nova snaga koja ima moć i uticaj da istovremeno i kreira i zahteva promene. Interesantno je poređenje da je pored ekonomskih odgovornosti za svaku kompaniju, jako važno poštovanje i takozvanih zakonskih odgovornosti, odnosno poslovanje kompanija u okviru legalnih tokova. Poštovanje zakona je obavezujuće i podjednako važno, kako za manje lokalne firme, tako i za velike multinacionalne kompanije i njene ogranke. Veliki kapital multinacionalnih kompanija nije, stoga, samo multikulturalan već i, da tako kažemo, multizakonski jer ogranci multinacionalnih kompanija se osnivaju i posluju u skladu sa zakonodavstvom zemlje u kojoj su osnovani. Naime, Carroll B. Archie u svom članku "Piramida korporativno društvene odgovornosti" objavljenom 1991. u "Biznis horizontima", navodi da kompanije, pored brige za maksimizacijom profita, moraju voditi računa da njihovo poslovanje bude u okviru legalnih tokova tj. uz poštovanje zakonskih propisa i normi. Sve se može posmatrati kao vaga sa dva tase: na jednoj strani su ekonomski ciljevi i profit, a na drugoj opšta dobrobit društva. Velika je umetnost dovesti ova dva

Darwinism", which was, simply speaking, purporting the idea that the principles of natural selection and survival of the fittest may well be applied on business and social policies. This type of philosophy approved of a merciless, at times even brutal competition and did not leave much leeway for worries over the influence that successful companies might gain over their employees, the community, or the society in the broader sense. (<http://www.smartkolektiv.org/cms/item/csr/sr/O+CSR-u/Razvoj-a.html>, visited on 20 February 2012)."

The free market principle was actually the one that allowed for the survival of only those fittest, yet at the same time brought about the creation of large and strong multinational companies which with their size and power are seriously starting to impact not only the functioning of the national market, but also the movements of the economic policies of entire regions, and national states themselves. The global race for profit neglected the respect for the fundamental moral and ethical norms of conduct and the respect for the fair and correct business code of ethics.

"In response to the growing power of the large corporations and the first multinational empires, in the early 20th century, appearing primarily in the USA, a social movement was formed striving for restraining their power and for a greater concern for the workforce and those poor and deprived. In addition, authorities started with the adoption of legislation aimed at impeding large corporations, while protecting workforce, consumers and society in general. An important role in all of these events was played by the media, primarily the press hence these social movements perhaps have given birth to the forerunners of the investigative journalism, which was aimed at disclosure of unethical business practices of the large-scale capitalists.

During the 1960s and 1970s, movements for protection of human rights, consumer rights and environment protection had an important impact on the growth of expectations that the society had from the big businesses. Guided by the basic idea that those who hold great power also have a great responsibility, many voices were raised in appeal to the business world to stop producing social problems,

and start partaking in their solution. Business world was confronted with many legal responsibilities that were pertaining to the equal right to employment, safety of products, labour protection and protection at work, or environment protection. In addition, the society started to grow its own expectations from the world of business to undertake the solution of social problems of its own volition, regardless of whether the problems were of their own provenance or not. Such an awareness of corporate social responsibility prevails today in most parts of the developed world (<http://www.smartkolektiv.org/cms/item/csr/sr/O+CSR-u/Razvoj+CSR-a.html>, visited on 20 February 2012)."

Therefore the principle of business and how it is conducted is actually being changed, while the creation of numerous non-governmental organisations and associations is indeed gaining its importance primarily as one of the special negotiating powers which through its media actions is starting to impact the activities of companies and banks, streamlining them towards the adoption and a normative alignment of new forms of business conduct, through the new principles of corporate social responsibility. More to the point, the activities of these organisations had their bearing on the adoption of numerous legal regulations and by-laws prescribing limitation to an immoral and incorrect business of many economic entities, which had, among many other implications, forced them to adopt in addition to profit making, also other targets and objectives acting in the direction of making gains but simultaneously also taking into account general wellbeing of society, guiding them towards such a business and action that is aimed at sustainable development. Many organisations have been established to that end, among them the following:

- Environment Protection Agency - EPA;
- Equal Employment Opportunity Commission - EEOC;
- Occupational Safety and Health Administration - OSHA;
- Consumer Product Safety Commission - CPSC.

The activism of these organisations and their media power are to become a force

cilja u ravnotežu, ali je to istovremeno i veliki izazov jer preterivanje i insistiranje samo na jednoj strani, u svakom slučaju dovodi sistem u neravnotežu, i do velikog društvenog disbalansa. Ukoliko se koncentrišemo samo na društvene ciljeve, to će se značajno odraziti na smanjenje profita kompanija što je za iste jako destimulirajuće a samo smanjenje profita, sa druge strane, automatski smanjuje mogućnosti za sva eventualna buduća davanja za samo društvo. Što je postizanje ravnoteže izvesnije, to se pre može govoriti o postizanju željenog stepena blagostanja jednog društva tj. visokog nivoa socijalne zaštite, zaštite životne sredine i opšte brige za planetu Zemlju.

Slika 1. Ekonomske i pravne komponente korporativne društvene odgovornosti

Poslovanje zasnovano na ekonomskim principima povećanja zarade po akciji	Poslovanje u skladu sa očekivanjima vlasti i poštovanje zakona
Poslovanje u duhu maksimiranja profita	Poslovanje kompanija koje je usklađeno sa različitim državnim i pravnim regulativama
Važno je održavati visok nivo operativne efikasnosti	Važno je da firma egzistira kao pravno odgovoran subjekat
Važno je definisati uspešnu firmu kao firmu koja permanentno ostvaruje profit	Važno je definisati uspešnu firmu kao firmu koja ispunjava svoje zakonske obaveze

Izvor: Carroll B. Archie "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders", Business Horizons /July-August 1991, page 40

Stoga, društveno odgovorno ponašanje podrazumeva zakonski jednake uslove za sve privredne učesnike i odsustvo korupcije i raznih vrsta uticaja, monopolskog ili protekcionističkog ponašanja.

Činjenica je da veliki kapital po prirodi ima svoju posebnu težinu i snagu u odnosu na male kompanije, ali suština je da društveno odgovorno ponašanje omogući jednake uslove za egzistenciju i jednih i drugih, jer upravo ta različitost veličine i snage različitih privrednih subjekata čini jedan privredni sistem fleksibilnim. Ne bi valjalo da postoje samo velike i jake multinacionalne kompanije. Kompanija koja se uvećava vremenom postaje veliki subjekt i vremenom gubi na fleksibilnosti ukoliko se ne izvrši dobra disperzija rizika.

Dakle, i država i društvo akcentiraju koliko je važno za jednu nacionalnu ekonomiju poslovanje na zdravim osnovama. Ekonomski

jake kompanije svoj rad i ostvarivanje profita moraju da zasnivaju na poštovanju društveno prihvatljivih normi ponašanja, da svoju profitabilnost zasnivaju na zdravim osnovama tj. da budu odgovorne u poštovanju zakona i ispunjavanju svojih društvenih obaveza.

Međutim, društveno odgovorno ponašanje po Archie B. Carroll-u ne podrazumeva samo poslovanje koje je usklađeno sa zakonom. Sam zakon ne uređuje i ne naređuje kompanijama da budu humane i da brinu i o ostalim važnim segmentima svakog društva:

- zaštititi životne sredine,
- obrazovanju,
- zaštititi socijalno ugroženih kategorija stanovništva,
- zaštititi i davanjima za osobe sa posebnim potrebama.

Struktura društveno odgovornog ponašanja

U suštini, koncept društveno odgovornog ponašanja je mnogo širi, stiče se utisak da vremenom postaje sve kompleksniji, obuhvatniji i značajniji. To znači da društvo vapi za korekcijom i novim načinom

rada kompanija kao i definisanju jedne potpuno nove sveobuhvatne strategije društveno odgovornog ponašanja.

Došlo se do zaključka da princip rada slobodnog tržišta nije savršen i da zahteva određenu regulaciju same države. Tačnije, javlja se snažna potreba za određenom korekcijom slobodnog tržišta za opštu dobrobit države i društva, da se obezbedi kontrola poslovanja kompanija i banaka i da se njihov način rada kontroliše, pa čak i u određenim situacijama koriguje.

Suština je da se onemogućući brzi dolazak do profita koji je ostvaren uz grubo kršenje osnovnih normi dobre poslovne prakse, kršenja brojnih etičkih normi, profesionalnog kodeska i zakonskih propisa. Društvo i država moraju imati odgovarajuće definisan sistem kontrole koji će sprečiti ovakovo ponašanje i na adekvatan način ga sankcionisati.

correspondent to the power of large capital in the new negotiating ventures and debates which are to define the new rules of conduct in the business operations of banks and companies. They are to become the new force which has the power and influence to create and simultaneously demand change. It is interesting to note the comparison implying that in addition to the economic responsibly of every company, it is also very important to have the respect for the so-called legal liabilities, i.e. the company business conducted in compliance with the legally prescribed procedures. Upholding law is both equally binding and important for the small local companies as for the large-scale multinational companies and their subsidiaries. Hence the large capital held by the multinational companies is not only multicultural but is, so to say, multi-judicial as the subsidiaries of multinational companies are being established and set in operation under the jurisdiction of countries where they are incorporated. Namely, Carroll B. Archie, in his article “The Pyramid of Corporate Social Responsibility”, published in 1991, in “Business Horizons”, argues that companies, in addition to their strive for maximizing profits, must take care that their business should be within the regulatory framework, i.e. that it must be in compliance with the legal norms and regulations. All this may be assessed as a scale with two weights: on the one side are the economic targets and profit, on the other one the global social benefit. It will take a great artful endeavour to balance out these two targets, yet it remains at the same time a great challenge, as any over indulgence and insistence on only one of the sides, in any case will bring the system into a disharmony and lead to a major social imbalance. If we are only to focus on social targets, this will be significantly reflected on the fall in profits of companies and act as an anti-stimulant, while the fall in profit on the other hand, automatically reduces the options for any future funding of

society itself. The more assured balancing-out appears, the more assertive is the chance for reaching the desired degree of wellbeing of the given society, i.e. attaining the high level of social protection, environment protection and global care for planet Earth.

Figure 1 Economic and legal components of corporate social responsibility

Business based on economic principles of increasing revenue per share	Business in accordance with expectations of authorities and the rule of law
Business in the spirit of maximizing profit	Company business harmonised with various governmental and legal regulations
Importance of maintaining a high level of operational efficacy	Importance of the firm existing as a legally responsible entity
Importance of defining successful firm as the firm which is permanently making profit	Importance of defining a successful firm as the firm complying with its legal obligations

Source: Carroll B. Archie “The Pyramid of Corporate Responsibility: Towards the Moral Management of Organisational Stakeholders”, Business Horizons, July-August 1991, page 40

Corporate social responsibility, therefore, implies equitable legally prescribed requirements for all the stakeholders and the absence of corruption and various other kinds of influence, monopolistic or protectionist behaviour.

The fact remains that the large capital, by its very nature, has an imbued weight and power in respect to the small companies, but the core concern is for the corporate social responsibility to allow for equitable terms for both the former and the latter to prevail, as this very difference in size and power of various economic players is rendering flexible any given economic system. It would be wrong to have only the large and powerful multinational companies. The company that grows over time attains the status of a large-scale major entity, but also over time loses its flexibility unless a proper dispersion of risks is conducted.

Hence both the state and society emphasize how important it is for any given national economy to have business conducted on sound grounds. Economically powerful companies must base their work and profit-making on the respect for the socially acceptable norms

Medjutim, suština kontrole ne treba da ima za cilj samo sankcionisanje društveno neodgovornih kompanija i banaka, već i pružanje adekvatnih informacija koje će olakšati analizu i ukazati na specifičnosti praktične primene društveno odgovornog ponašanja, te tako olakšati put državi i društvu u definisanju strategije tj. posebnom akcentiranju na koje segmente društveno odgovornog ponašanja treba obratiti pažnju, kao i utvrditi koje su kompanije i banke društveno odgovorne i najzaslužnije za praktičnu implementaciju i popularizaciju samog koncepta.

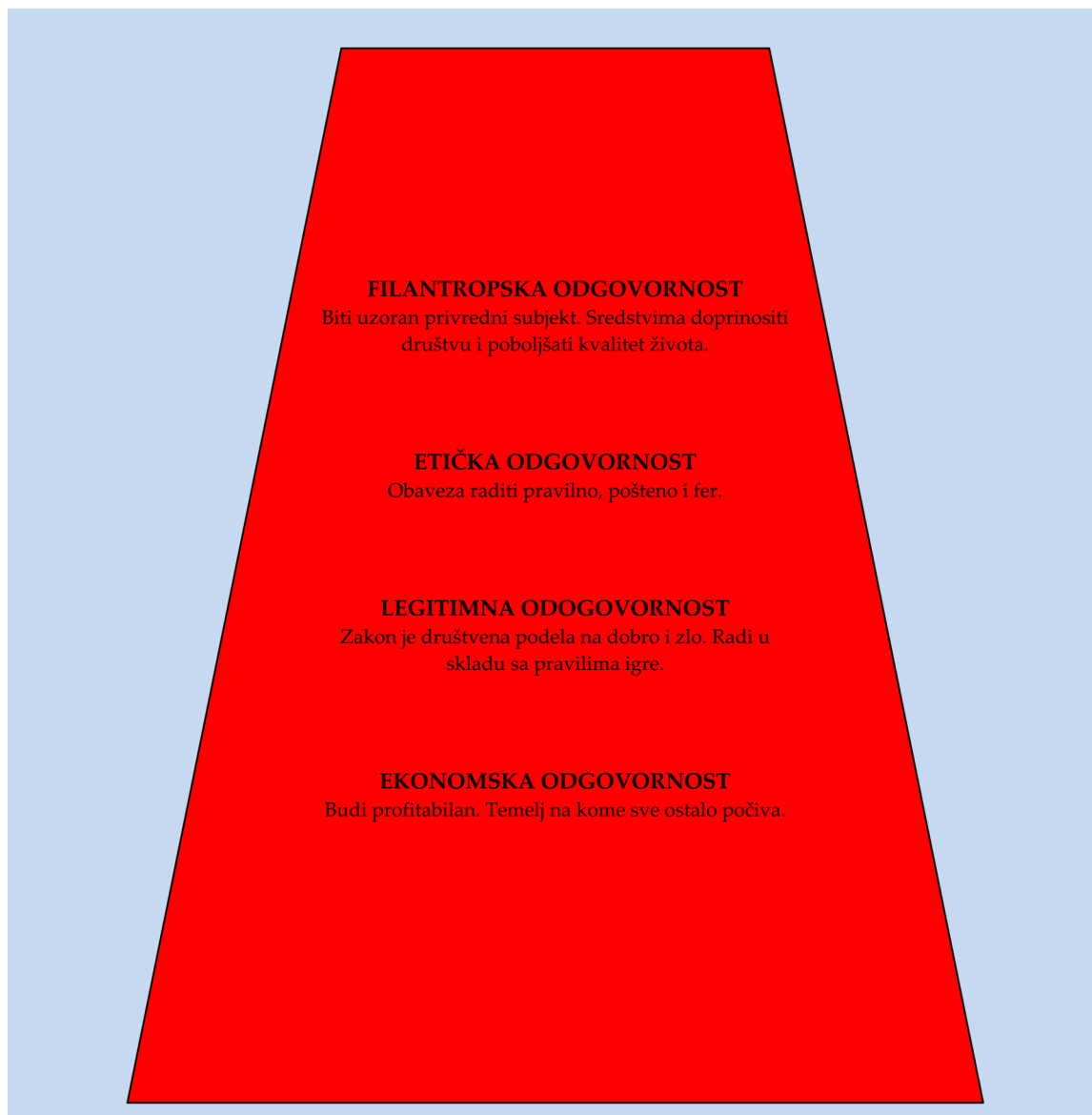
Da bi sam koncept društveno odgovornog ponašanja bio adekvatan način implementiran neophodno je poznavati njegovu strukturu

kao i hijerarhiju same strukture društveno odgovornog ponašanja.

Tako je Archie B. Carroll, napravio tzv. piramidu korporativne društvene odgovornosti na čijem se vrhu po redosledu nalaze:

- Filantropska odgovornost
- Etička odgovornost
- Legitimna odgovornost tj. poštovanje zakonskih propisa
- Ekonomska odgovornost (Carroll B. Archie "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders", Business Horizons /July-August 1991, page 42.)

Slika 2. Piramida društveno odgovornog ponašanja po Archie B. Carroll-u



Izvor: Carroll B. Archie "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders", Business Horizons /July-August 1991, page 42.

of conduct, they must base their profitability on sound grounds, i.e. they must behave responsibly in upholding law and fulfilling their social obligations.

Corporate social responsibility, however, according to Archie B. Carroll, does not imply only business harmonised with law. The law itself is neither prescribing nor ordering companies to be humane and concerned for other important segments of any society:

- Environment protection;
- Education;
- Protection of socially endangered population categories;
- Protection of and assistance to persons with special needs.

Structure of corporate social responsibility

Essentially, the concept of corporate social responsibility is much broader, and there is an impression that over time it is gaining in complexity, becoming more and more comprehensive and significant. This designates a society yearning for a corrective action and a novel *modus operandi* of companies, but also for defining as yet a completely new comprehensive strategy of the corporate social responsibility.

Conclusion was reached that the functioning principle of the free market is far from perfect and that it requires a certain regulation by the state. More precisely, there is a robust need for certain corrections to be made to the free market for the general benefit of both the state and society, for control of companies' and banks' operation to be put in place, for their manner of work to be controlled and even in certain situations to be corrected.

The point is to prevent fast profit making, gained from grossly violated basic norms of

good business practices, through the breach of many ethical norms, professional codes of conduct and legal regulations. The society and the state must have an appropriately defined system of control that will prevent such behaviour and will sanction it in an adequate manner.

The essence of control, however, must not be aimed only at sanctioning of the corporate socially irresponsible companies and banks, but also it should aspire to the dissemination of adequate information which shall facilitate analysis and identify specific feature in the practical application of the corporate social responsibility, thus facilitating the road for the state and society to pursue in defining strategies, i.e. in placing a special emphasis on those segments of the corporate social responsibility that should be in the focus of concern, and identify those companies and banks that are corporately socially responsible and the most deserving for practical implementation and promotion of the concept itself.

In order to render the concept itself of the corporate social responsibility feasible in an adequate way, it is necessary to recognise its structure, but also the hierarchy itself of the corporate social responsibility.

Hence, Archie B. Carroll designed the so-called pyramid of the corporate social responsibility, headed at the top, in the order of priority, by the following:

- Philanthropic responsibility;
- Ethical responsibility;
- Legitimate responsibility, i.e. respect of legal regulations;
- Economic responsibility (Carroll B. Archie "The Pyramid of Corporate Social Responsibility: Towards the Moral Management of Organisational Stakeholders", *Business Horizons*, July-August 1991, page 42).

Iz gore navedenog se vidi da Archie B. Carroll stavlja ekonomsku odgovornost na poslednje mesto te to često nailazi na oprečne reakcije. Ali upravo ovom hijerarhijskom lestvicom važnosti pojedinih segmenata društveno odgovornog ponašanja se upravo i definišu tj. zahtevaju novi prioriteti u poslovanju kompanija. Profit koji je ostvaren bez poštovanja osnovnih moralno-etičkih normi i zakonskih propisa nije društveno prihvatljiv profit a veliko bogatstvo kompanija i banaka gubi svoj sjaj ukoliko ga ne prate filantropske akcije i davanja. Dolazimo do toga da veliki i krupan kapital koji raste i sve uspešne kompanije svoj uspeh moraju deliti sa drugim kategorijama društva kojima je njihova pomoć preko potrebna.

Kompanije koje ostvaruju visoke profite i imaju veliku ekonomsku moć i uticaj koji je stečen na nepošten način tj. grubim kršenjem zakonskih propisa, nemoralnim i nesavršenim poslovanjem i odnosom prema poslovnim partnerima i klijentima, ignorisanjem i nebrigom za važne društvene probleme i neučestvovanje u rešavanju istih se definišu kao nemoralne i društveno neodgovorne. Kakve su sankcije za njih i da li društvo treba posebno da obeleži poslovanje istih? Naravno da treba, pa se zato sve više govori o društveno odgovornom ponašanju kompanija, uz isticanje da se posebno sertifikuju kompanije koje posluju u skladu sa sa gore navedenim načelima.

Po Archie B. Carroll-u:

- Filantropska odgovornost podrazumeva da treba biti dobar korporativni subjekt tj. biti dobar "korporativni građanin" koja doprinosi svojim sredstvima društvu i poboljšava kvalitet života.
- Etička odgovornost podrazumeva da kompanije budu etične. To je obaveza da se radi ono što je pravilno, legalno i fer.
- Legitimna odgovornost podrazumeva posvećenost zakonu i njegovom poštovanju. Zakon je društveno određenje dobra i zla a kompanije treba da posluju u skladu sa pravilima igre koje je definisao zakon.

Biti profitabilan. To je temelj na kome su svi ostali principi zasnivaju (Carroll B. Archie "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders", Business

Horizons /July-August 1991, page 42.).

Dakle profit jeste bitan, bez njega nema ni filantropije, ni drugih davanja i brige za društvo ali ono što sam koncept društveno odgovornog ponašanja zagovara je činjenica da profit jeste bitan, ali svakako nije najbitniji. On zaista vredi samo ako je ostvaren u okviru legalnih tokova, uz poštovanje etičkih normi i ponašanja u skladu sa dobrim poslovnim običajima.

Globalizacija je uzrokovala da se definišu nove oblasti delovanja ekonomskih subjekata gde će kompanije i banke samoinicijativno ili u saradnji sa svojim poslovnim partnerima, drugim bankama, kompanijama i nevladinim sektorom, postići najjači efekat. Međutim, važno je naglasiti da društveno odgovorno ponašanje ne podrazumeva samo finansijska davanja već i rad zaposlenih u kompanijama i bankama na humanitarnim projektima, saradnji sa zajednicom kroz prenošenje znanja i iskustava, angažovanje u brojnim obrazovnim programima i pružanje pomoći različitim kategorijama stanovništva kojima je pomoć preko potrebna. Stručnjaci različitih profesija, kao i predstavnici vlasti, se slažu da firme i banke, pored poštovanja zakona, moraju da imaju i druge odgovornosti; da pored brige o zaštiti životne sredine, treba da se bave i društveno korisnim tj. volonterskim radom. Polazi se od toga da same firme moraju da ulažu novac u zaštitu životne sredine tj. da žrtvuju jedan deo svog profita zarad opšte dobrobiti društva. Ako na taj način posmatramo davanja kompanija i banaka, onda bi se to sve moglo svrstati u filantropsku odgovornost koja je na vrhu piramide društvene odgovornosti koju je definisao Carroll B. Archie (Business Horizons /July-August 1991).

Debate oko pitanja kome su kompanije odgovorne, da li vlasnicima i akcionarima ili, pak, državi i društvu vodile su se mnogo puta. Tako se 70-tih godina prošlog veka vodila velika debata oko izjave čuvenog ekonomiste i nobelovca Milтона Friedman-a koji kaže "da su u privatnoj firmi izvršni direktori samo zaposleni koji su odgovorni vlasnicima firmi za stvaranje profita, ali uz poštovanje etičkih principa. " Međutim, često se, a posebno u SAD-u, navodi da bi stalno odvajanje kompanije za određene društvene potrebe smanjilo njihovu konkurentnost. Da li je to zaista istina?

Figure 2 Pyramid of the corporate social responsibility after Archie B. Carroll



Source: Carroll B. Archie “The Pyramid of Corporate Social Responsibility: Towards the Moral Management of Organisational Stakeholders”, Business Horizons, July-August 1991, page 42

What the above presented pyramid shows is that Archie B. Carroll positioned the economic responsibility on the lowest ranking level, and this has often caused contradictory reactions. Actually, with such a hierarchical ladder, the significance of individual segments of the corporate social responsibility is being defined, i.e. requiring new priorities in the business operation of companies. The profit made without the respect for the basic moral and ethical norms and legal regulations is not a socially acceptable profit, while opulent wealth of companies and banks loses its glow if not accompanied by philanthropic actions and contributions. We arrive here at the conclusion that, together

with the large-scale and immense capital which is growing and all the companies enjoying success, they must, nevertheless, share their accomplishments with other social categories which are in dire need of their assistance.

Companies making high profits and enjoying great economic power and influence, when acquired in a dishonest way, i.e. through gross violation of legal regulation, immoral and imperfect business operations, and an arrogant attitude towards counterparts and clients, while ignoring and disregarding important social problems and reluctance to partake in the solution of the same, are being defined as immoral and socially irresponsible ones. What

Ako se zakonski definiše obaveza kompanija da daju određeni deo profita za očuvanje životne sredine, onda ta davanja nikako ne mogu uticati na konkurentnost kompanija, obzirom da zakonskoj obavezi podležu svi podjednako. A ako se misli na konkurentsku sposobnost na globalnom nivou, to isto ne ide u prilog takvoj tvrdnji obzirom da mnoge druge države u kojima kompanije takođe vode računa o održivom razvoju nisu manje konkurentne. Ono na šta se posebno treba fokusirati, da društveno odgovorno ponašanje ne mora uvek da košta (npr. volonterske akcije) a nekada može da omogući i uštede (npr. kroz korišćenje uređaja koji više štede energiju mogu se ostvariti i finansijske uštede ali takođe i voditi briga o racionalnom korišćenju energije). U nekim situacijama se čak mogu povećati i prihodi, npr. kroz proizvodnju proizvoda od prirodnih materijala i racionalna upotreba prirodnih resursa može doprineti povećanju ugleda firme i povećati prodaju.

Društveno odgovorno ponašanje ima posebnu dimenziju koja je znatno šira od finansijskog momenta. Ono se uzdiže na jedan viši i značajniji nivo opšte brige ka civilnom društvu i nacionalnoj državi. Međutim, primer seljenja prljavih i teških industrija iz razvijenih u manje razvijene zemlje sveta, nije društveno odgovorno ponašanje. Time smo samo prebacili teret iz jednog dvorišta u drugo. Društveno odgovorno ponašanje, stoga, moramo shvatiti kao jedan opšteodgovorni koncept rada i ponašanja koji vodi brigu o zaštiti životne sredine cele planete.

Nekada su neke firme dobrovoljno društveno odgovorne a nekada neke akcije sprovede pod pritiskom javnog mnjenja. Međutim, ovde nije bitno na koji način je određeno poželjno ponašanje ostvareno, bitno je da društvo ide napred i da se vodi računa o društveno odgovornom ponašanju. Da li je to ponašanje nastalo kao zakonska obaveza ili zbog pritiska javnog mnjenja ili tržišnih očekivanja, nije toliko važno koliko je značajno da se vodi računa o važnim segmentima društva i da se u njih ulaže.

Ukoliko same kompanije dobrovoljno ulažu deo svog profita u društveno korisne projekte, onda je to filantropsko ponašanje ali onog trenutka kada kompanije to rade zarad nekih drugih motiva, kao što je posebno podizanje

publiciteta za određene akcije, da se određena davanja koriste za popularisanje kao jedan vid besplatne reklame i za skretanje pažnje same javnosti na određene društveno korisne akcije, tu se ne može govoriti o čistom društveno odgovornom ponašanju koje u sebi nosi altruističke motive.

Kakvi su zaista porivi, ne možemo ulaziti do detalja. Bitno je da se svest o društveno odgovornom ponašanju širi i da se razvijaju nove moralno-etičke norme kako bi davanja kompanija postala značajnija. Ono što se i u slučaju društveno odgovornog ponašanja može iskoristiti kao ekonomija obima jeste činjenica da, kada bi sve profitabilne firme bile društveno odgovorne, onda bi deo profita koji izdvajaju bio manji. Kroz davanja svih ukupna bi korist bila veća a davanja svih ponaosob srazmerno manja. Svako naše malo davanje i briga stoga postaju veliki.

Multikulturalne razlike primene koncepta društveno odgovornog ponašanja

Činjenica je da se korporativna društvena odgovornost različito tretira i populariše od zemlje do zemlje te tako nije podjednako zastupljena i regulisana u svim državama. Evidentna je razlika, kako u objašnjenju tako i shvatanju samog pojma kao i njegovoj zakonskoj regulativi. Dužnost menadžera je da budu lojalni svojim kompanijama i bankama i da odgovorno postupaju pri upravljanju njima tj. da postupaju vodeći računa, kako o interesima akcionara tako i o racionalnoj upotrebi resursa, zaštiti životne sredine, brizi prema zaposlenima, kupcima i dobavljačima. Dakle, dužnost menadžera je da upravljaju, na najbolji mogući način, svojim kompanijama i bankama, vodeći pri tom računa o zadovoljenju kompleksnih interesa različitih interesnih grupa.

Različitost regulisanja društveno odgovornog ponašanja je, u velikoj meri, uslovljena različitostu, kako multikulturalnih i društvenih principa, tako i različitostu korporativne kulture samih kompanija. Tako je, za razliku od korporativne kulture u SAD-u, evropska praksa znatno drugačija. Dok je u SAD na menadžeru, pre svega, odgovornost za stvaranje profita, u Evropi je društveno

are the sanctions to be imposed on them and should the society especially disgrace their businesses? The answer is, yes, of course it should, thus a growing discussion about the corporate social responsibility of companies, with the emphasis placed on the need to certify companies operating in accordance with the above stated principles.

Archie B. Carroll argues as follows:

- Philanthropic responsibility implies that the company should be a good corporate entity, i.e. that it should be a good “corporate citizen” who is contributing with his assets to the society and is improving the quality of life;
- Ethical responsibility implies that companies should be morally correct. This designates an obligation to do and pursue what is correct, legal and fair;
- Legitimate responsibility implies a commitment to the law and respect for the rule of law. Law is a social determinant of good and evil, and the companies should work in accordance with the rules of the game as defined by law;
- Being profitable. This is the fundament on which all the other principles rely. (Carroll B. Archie “The Pyramid of Corporate Social Responsibility: Towards the Moral Management of Organisational Stakeholder”, *Business Horizons*/July-August 1991, page 42)

Hence, profit is important, without profit there is neither philanthropy nor any other contribution or care for society, but what the concept itself of the corporate social responsibility implies is the fact that the profit, being important per se, certainly is not the ultimately imperative point of all. It is really worth its while only if made within legal channels, together with the respect for ethical norms and the conduct appropriate to the good business practices.

Globalisation has caused some other new field of activities of the economic stakeholders to be defined, where the companies and banks, on their own initiative or in cooperation with their business counterparts, other banks, companies and the non-governmental sector, will achieve the strongest effects. It is important to underline,

however, that the corporate social responsibility does not imply only financial contribution, but also the engagement of efforts of staff employed in companies and banks in humanitarian projects, cooperation with the community through the transfer of know-how and experience, engagement in many educational programmes and rendering assistance to various social categories in dire need of assistance. Experts in various professions, as the representatives of the government, agree that firms and banks, in addition to their compliance with the regulatory framework, must also have other responsibilities; in addition to the care for environment protection, they should engage in the socially beneficial, i.e. voluntary work. The assumption here is that companies themselves must invest money in the environment protection, i.e. give up one part of their profit for purpose of gaining general social benefit. If we are to perceive in this manner contribution of companies and banks, then it should all be placed in the category of the philanthropic responsibility which is ranking at the top of the pyramid of corporate social responsibility, as defined by Carroll B. Archie (*Business Horizons*/July-August 1991).

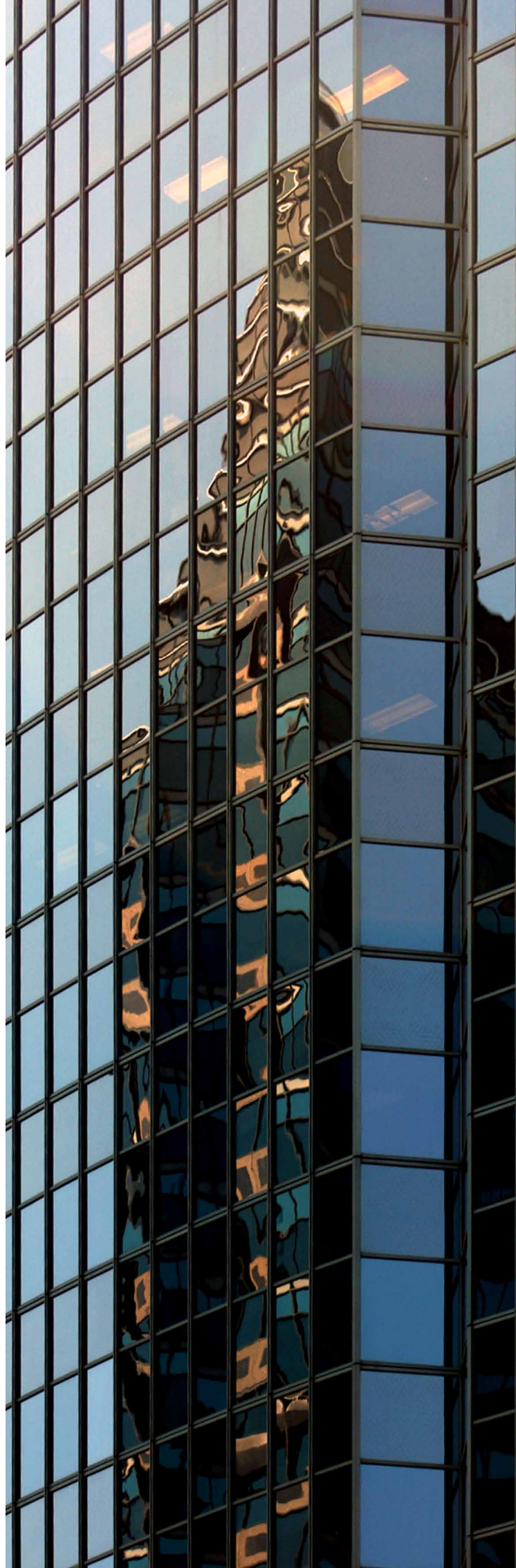
The debates focused on the question as to where do the accountabilities of companies actually belong, to their owners and shareholders, or to the state and society, have been conducted times and times again. Thus during the 1970s, an important debate was conducted arising from the statement made by the famous economist and the Nobel Prize winner, Milton Friedman, who argued that “in the private firm, executive directors are only the employees who are accountable to the company owners for making profit, but with the respect of ethical principles.” However, there is an argument often heard, especially in the USA, that permanent allocation of funds by companies for certain social needs would lower their competitive advantage. Is this really true? If the law is to prescribe company responsibility for allocating a certain portion of profit for the environment protection, then such contributions can never be deemed to impact the competitive edge of the companies, as all and every would be liable to uphold the same legally prescribed obligation. If the opinion is based on

odgovorno ponašanje institucionalizovano i inkorporirano u filozofiju poslovanja kako kompanija tako i banaka. Posebno razvijen socijani sistem imaju Francuska i Nemačka. Japanska korporativna kultura počiva na, pre svega, velikoj lojalnosti samih zaposlenih prema firmi, pa tako firme i banke često veliki deo svog ostvarenog profita ponovo ulažu u projekte za brigu o zaposlenima.

U industrijalizovanim zemljama koje su nekada bile kolonije Velike Britanije korporativna kultura je jako slična onoj koja postoji u SAD, gde se pre svega vodi računa o profitu. Insistiranje na obavezujućim davanjima i zakonskom regulisanju društveno odgovornog ponašanja se smatra lošim za poslovanje kompanija, pa čak obrazlaže i potencijalnim slabljenjem konkurentske sposobnosti kompanija. Ide se čak i dotle da se navodi da insistiranje na društveno odgovornom ponašanju po svaku cenu može ugroziti i njihovo poslovanje. Da u stvarnosti nije tako, pokazuju brojne kompanije koje uspešno posluju i ostvaruju profit i pored brige za društvo i velikih davanja, čak i u kriznim godinama. I pored značajnih davanja za brojne humanitarne akcije i činjenice da ulažu značajna sredstva za održavanje životne sredine i brigu o zaposlenima one uspevaju uspešno da odole konkurenciji.

Društvena odgovornost kompanija može se posmatrati i na drugačiji način tj. kao eksterna i interna. Pod internom društvenom odgovornošću se podrazumeva odgovornost prema zaposlenima, odnosno fer i korektan odnos prema zaposlenima uz poštovanje njihovih prava, ulaganje u zaposlene, u njihov razvoj kroz brojne edukativne programe, kao i razmenu iskustava i prezentovanje tzv. "najboljih praksi". Spoljna društvena odgovornost, pre svega je, odgovornost ka društvu i državi, fer i korektan odnos prema dobavljačima i potrošačima, briga o opštim potrebama društva i brigu za samo društvo, za decu bez roditeljskog staranja, borbu protiv korupcije i brigu za osobe sa posebnim potrebama.

Da bi se omasovilo društveno odgovorno ponašanje, neophodna je udružena akcija i države i civilnog društva, brojnih udruženja i nevladinih organizacija, kao i kompanija





the assessment of a competitive advantage on a global level, this is also unsustainable in this argument in view of the fact that many other countries, in which the companies are also well aware of the sustainable development, are not less competitive. What should especially be the focus in these deliberations is the fact that the corporate social responsibility must not always be a costly affair (for example, voluntary actions), and at time it may even offer options for saving costs (for example, through the energy saving devices financial cost savings can be achieved, but also care devoted to the rational use of energy). In some cases revenues may even be increased, for example through natural material products production and the rational use of natural resources that may boost company's reputation and increase sales.

Corporate social responsibility has a special dimension which is considerably broader than the financial moment. This is being elevated to a higher and a more significant level of the global care for civil society and the state. The case of relocation of dirty and heavy industries from the developed towards the less developed countries of the world, however, does not designate corporate socially responsibility. This is an exercise in merely transferring the load from one courtyard into another. Hence, the corporate social responsibility must be perceived as a globally responsible concept of work and behaviour which is caring for the environment protection of the entire planet.

At times, some of the companies are behaving in a corporate socially responsible fashion, at other times they are conducting some appropriate activities under the pressure of public opinion. It is not important here to focus on the manner in which a certain desired form of responsibility was conducted, what is important is for the society to progress and go ahead, and that corporate social responsibility is accounted for. Whether the corporate social responsibility was present because of compliance with the law, or it was due to the public opinion pressure and market expectations, is not as important as it is important to take into account the important segments of society and invest in them.

If the companies themselves are to engage voluntarily in investment of one part of their profit into socially beneficial projects, then it

i banaka koje već posluju kao društveno odgovorne da se ovaj koncept rada i organizovanja još više raširi. Velika je uloga i državne uprave koja treba i zakonski da stimuliše društveno odgovorno ponašanje i da posebno nagradi društveno odgovorne kompanije, što doprinose društvu i šire novi koncept i sistem vrednosti. U celoj proči, naravno, neprocenjiva je uloga medija koja će ne samo propratiti društveno odgovorne projekte i akcije već, pre svega, raditi na širenju svesti u društvu o neophodnosti samog koncepta, o njegovom globalnom značaju za celo društvo kako države, tako i regiona, kontinenta i zemlje u celini. Potrebno je zainteresovati različite privredne aktere, različitih privrednih grana i oblasti, raditi na njihovoj edukaciji i širenju nove korporativne kulture u kojoj je društveno odgovorno ponašanje glavni sistem vrednosti. Neophodno je raditi na opštoj edukaciji da će uređenje društveno odgovornog ponašanja doprineti boljoj i humanijoj organizaciji samog društva u kome živimo.

Uloga medija u širenju društveno odgovornog ponašanja je neprocenjiva. Za razliku od 2007. kada se u Srbiji malo znalo i govorilo o društveno odgovornom ponašanju, zahvaljujući radu smart kolektiva i inicijativi "Globalni dogovor" koje su pokrenule Ujedinjene nacije, danas se o društveno odgovornom ponašanju mnogo više govori i zna. Od 2007. kada je RTV B92 pokrenula akciju "Za našu decu" koja je imala za cilj sprečavanje nasilja u porodici i od javnog mnjenja osudu takvog ponašanja, do akcije "Ulepšajte dan sebi i drugima, dajte krv" koju je takođe pokrenula ova medijska kuća, do danas možemo reći da je sam koncept društveno odgovornog ponašanja znatno unapredovao, proširo se i dobio na značaju. Međutim, samo govoriti o društveno odgovornom ponašanju bez preduzimanja konkretnih mera i akcija za njegovu materijalizaciju nema nikakvog smisla. Upravo zahvaljujući donacijama uglednih banaka i kompanija, omogućeno je da se sa ideja pređe na dela pa su tako do kraja 2007. izgrađene dve sigurne kuće.

Medijska popularizacija ovog koncepta i edukacija civilnog društva, te rad na usađivanju novih korporativnih vrednosti i širenju jedne nove profesionalno-etičke kulture, doprineo je da koncept društveno odgovornog

ponašanja usvoje mnogobrojne domaće i strane kompanije koje posluju u Srbiji. Tako dolazi do širenja jednog novog standarda u poslovanju koji je poznat kao društveno odgovorno ponašanje. Iako je Srbija siromašna zemlja, sa puno političko-ekonomskih problema, ona nije izostala u usvajanju koncepta društveno odgovornog ponašanja ali za njegovu bolju i snažniju implementaciju potrebna je odgovarajuća zakonska regulativa i standardizacija i sertifikacija društveno odgovornih kompanija.

Činjenica je da u svakoj zemlji postoji konflikt između korporativnih ciljeva i interesa države, pa je u tom smislu neophodno usaglasiti te ciljeve. Kompanijama je jako bitan profit ali on je bitan i državi jer od tih kompanija ona ubire poreze. Isto tako, država mora voditi računa da kompanije koje koriste prirodne resurse i primenjuju različite tehnologije u proizvodnji, moraju istovremeno voditi računa o zaštiti životne sredine, te da se na poseban način oduže društvu kroz razne socijalne programe, zaštitu na radu, edukaciju i profesionalni razvoj svojih zaposlenih. Mediji, stoga, treba da doprinesu popularizaciji društveno odgovornog ponašanja kroz informisanje društva i primenu najboljih praksi društveno odgovornog ponašanja. To nije reklama već edukacija društva i njegovo usmeravanje ka usvajanju i popularizaciji novog profesionalno-etičkog kodeksa ponašanja. Čuvajući svoju prirodu i ljudske resurse, kroz poštovanje zakona, brinemo i o svom društvu da ono bude lepše, uređenije i humanije. Uloga medija je, dakle, da doprinesu popularizaciji i usvajanju najboljih društveno odgovornih praksi ponašanja kompanija i banaka. Kao odgovor na rastući interes za društveno odgovornim poslovanjem, 6. decembra 2007. godine u prostorijama Narodne banke Srbije u Beogradu, kancelarija UNDP u Srbiji i Narodna banka Srbije promovisali su inicijativu Ujedinjenih nacija za unapređenje društveno odgovornog poslovanja pod nazivom „Globalni dogovor“. Na taj način se i Srbija priključila najmasovnijem dobrovoljnom udruženju u svetu posvećenom društveno odgovornom poslovanju, koje uključuje više od 8.700 učesnika i interesnih grupa iz više od 130 zemalja. Promovisanju Globalnog dogovora Ujedinjenih nacija prisustvovao je veliki broj

is a philanthropic behaviour, but the moment the companies start doing this for ulterior motives, such as is especially raising publicity of certain actions, using certain contributions for promotion, as one form of free of charge advertising, or for drawing attention of the public itself to certain socially beneficial actions, there can be no question here of a purely corporate social responsibility which upholds altruistic motives.

What are the real motivations here, we can not venture into identifying the details. What is important is that the awareness of the corporate social responsibility is disseminating and expanding and that new moral and ethical norms are developing, in order to render contributions made by companies more significant ones. In the case of the corporate social responsibility, what can be used as the economy of volume is the fact that if all of the profitable companies would be socially responsible, then the part of profit that they are allocating would be smaller. Through the donations of all and every, the total benefit would be higher and the contribution of all of them individually would be proportionally lower. Thus every small donation and care that we give becomes greater.

Multicultural differences in the implementation of the corporate social responsibility concept

The fact is that the corporate social responsibility is being treated and promoted differently from country to country, hence it is not equally represented and regulated in all the countries of the world. An obvious difference prevails both in the interpretation and in the perception of this notion, and in its legal regulation. The duty of managers is to be loyal to their companies and banks and to behave in a responsible manner when managing their firms, i.e. to proceed in such a manner as to take into account both the interests of the shareholders, and the rational use of resources, environment protection, and care for the workforce employed, customers and suppliers. Hence the duty of managers is to manage, in the best possible manner, their companies and banks, while taking into account the satisfaction

of complex interests of different interest groups.

Differences in regulation of the corporate social responsibility are to a great extent caused by the differences both in the multicultural and in the social principles, but also by the differences in the corporate culture of companies themselves. Thus, contrary to the corporate culture in the USA, European practices are significantly different. While in the USA a manager is primarily responsible for profit making, in Europe corporate social responsibility is institutionalised and incorporated in the philosophy of business of both companies and banks. Especially well developed social system in this respect, is enjoyed by France and Germany. Japanese corporate culture is primarily resting on a very high loyalty of the workforce employed towards the mother company, so that firms and banks are investing very often a large portion of their profit made into the projects allocated for care of their employees.

In the highly industrialised countries of the world which had, at one time, been the colonies of Great Britain, corporate culture is strong and remains similar to that which now prevails in the USA, where profit is the matter of major concern. Any insistence on the mandatory contributions and legal regulation of the corporate social responsibility is regarded as bad for company business, and is even being explained as a potential weakening of the competitive advantage of the company. The arguments go so far as to claim that any insistence on the corporate social responsibility at any cost may jeopardise even the core business itself. The reality being different, however, is best illustrated by many companies which are successfully operating and making profit in spite of the care for society and large donations, even in the years of crisis. In spite of making significant contribution to many humanitarian actions and the fact that they are investing significant resources in the environment protection and care for the workforce employed, they are successfully fighting their competition.

Corporate social responsibility of companies may be perceived also in a different way, i.e. as both external and internal. When speaking of the internal corporate social responsibility what

predstavnik vladinog i nevladinog sektora, kompanija, organizacija civilnog društva i akademskih institucija.

Tom prilikom Globalnom dogovoru Ujedinjenih nacija pristupile su i prve kompanije: BFC Lafarge, Holcim, Deloitte i Cisco System; banke: Eurobank EFG, Pireaeus Banka, Societe Generale Banka i Credite Agricole-Meridian Banka; kao i nevladina organizacija SMart Kolektiv.

Od 2007. godine pa do danas, Srbija je mnogo napredovala u usvajanju koncepta društveno odgovornog ponašanja. Počevši od deset članica u Srbiji 2007. godine, među kojima je bilo 5 banaka, 4 kompanije i jedna nevladina organizacija pa do danas, došlo je do značajnog povećanja članstva i popularizacije samog koncepta među kompanijama i bankama, kao i brojnim drugim organizacijama i udruženjima koja posluju u Srbiji.

"Globalni dogovor Ujedinjenih nacija je najmasovnije dobrovoljno udruženje kompanija posvećenih usaglašavanju svojih poslovnih aktivnosti sa deset univerzalnih principa društveno odgovornog poslovanja iz oblasti

ljudskih prava, radnih prava, zaštite životne okoline i borbe protiv korupcije. Sa oko 10.000 kompanija i drugih stakeholdera - učesnika iz više od 130 zemalja širom sveta, Globalni dogovor predstavlja inicijativu Ujedinjenih nacija prevashodno posvećenu integrisanju deset univerzalnih principa društveno odgovornog poslovanja u delatnosti kompanija širom sveta i sprovođenju zajedničkih akcija kojima se podržavaju ciljevi Ujedinjenih nacija a pre svega Milenijumski ciljevi razvoja. Globalni dogovor nije regulatorni instrument ili obavezujući standard za društveno odgovorno poslovanje jer ne obavezuje preduzeća koja učestvuju u ovoj inicijativi. Umesto toga, Globalni dogovor se oslanja na javnu odgovornost, transparentnost i prosvetlene interese kompanija, sindikata i civilnog društva da iniciraju i međusobno razmenjuju primere dobre prakse i iskustva u promovisanju 10 univerzalnih principa društveno odgovorne poslovne prakse. Globalni dogovor uključuje sve relevantne društvene činioce: vlade, kompanije, na čije poslovanje želi da utiče pozitivnom akcijom; sindikate, organizacije civilnog društva koje predstavljaju



is perceived is the responsibility towards the staff employed or a fair and correct treatment of employees with due respect for their rights, investment in the workforce employed, their development through numerous educational programmes, and exchange of experiences and presentation of the so-called “best practices”. The external corporate social responsibility is primarily a responsibility towards society and the state, a fair and correct treatment of the suppliers and the consumers, care for general needs of society and care for society itself, for children without parental care, fight against corruption, and care for persons with special needs.

In order to gain mass in the corporate social responsibility, it is necessary to engage in an associated joint action between the state and the civil society, with many associations and non-governmental organisations, but also companies and banks which are already functioning as corporate socially responsible entities, and for this concept of work and organisation to be disseminated and expanded as much as possible. There is a great role to be played here by the state administration which should legally stimulate corporate social responsibility and especially reward socially responsible companies which are giving their contribution to the society and are disseminating the new concept and system of values. In this entire story, of course, an immensely precious role is played by the media which shall not only keep a follow-up on the corporate socially responsible projects and actions, but shall primarily work on the broadening of the awareness in society of the need for the concept itself to be implemented, and on its global significance for the entire society of the national state, but also of the region, the continent and the planet Earth in general. It is necessary to engage different corporate stakeholders, in different industrial and economic branches and fields, to work on their education and dissemination of the new corporate culture in which the corporate social responsibility is the main system of values. It is necessary for work to be done in general education purporting that the regulation of a corporate social responsibility will contribute towards a better and more humane organisation of society itself in which we live.

The role of media in the dissemination of the corporate social responsibility is of priceless value. Contrary to the year 2007, when Serbia was little or not at all informed of the corporate social responsibility, thanks to the work of smart collectives and the initiative “Global Compact”, set in motion by the United Nations, there is now much more discussion about the corporate social responsibility in the country. Since 2007, when the TV B92 started its action “For Our Children” which was aimed at preventing family violence and urging the public opinion to condemn such behaviour, and up to the action “Make your day for yourself and others, give blood”, which was also launched by this media house, until this day we can say that the concept itself of the corporate social responsibility has significantly progressed, it had expanded and gained in importance. Discussing corporate social responsibility without undertaking any concrete measures and actions, however, for their materialisation has no sense at all. Thanks to the donations by the reputable banks and companies, actually, it was made possible for this idea to grow from word to deed, and by the end of 2007, two safe houses were put in operation.

Media promotion of this concept and education of civil society, but also work on the implanting of the new corporate values and dissemination of yet a new and professionally moral culture, all of this contributed to the concept of the corporate social responsibility to be adopted by many domestic and foreign companies operating in Serbia. Thus the expansion started of a new standard in business, known as the corporate social responsibility. Although Serbia is a poor country, with a number of political and economic problems, it did not abstain from the adoption of the corporate social responsibility concept, but what is needed for its better and more robust implementation is an adequate regulatory framework, with standardisation and certification of the socially responsible companies.

The fact remains that in every country there is a conflict between the corporate targets and the interests of the state, and to that end it is necessary to harmonise the said targets. What is very important for companies is to

širu društvenu zajednicu i Ujedinjene nacije (<http://www.unglobalcompact.rs/>, pristupljeno 19.03.2012.)."

Da sam koncept "Globalnog dogovora" podrazumeva ozbiljan rad na polju društvene odgovornosti govori i način njegove organizacije i osnovni principi rada koji se zasnivaju na poštovanju deset osnovnih pravila.

"Deset principa Globalnog dogovora iz oblasti ljudskih prava, prava na rad, zaštite životne sredine i anti-korupcione politike proističu iz:

- Univerzalne deklaracije o ljudskim pravima;
- Deklaracije Međunarodne organizacije rada o osnovnim pravima o radu;
- Deklaracije o životnoj sredini i razvoju usvojenoj u Rio de Žaneiru;
- Konvencije Ujedinjenih nacija protiv korupcije.

„Globalni dogovor“ očekuje od kompanija da prihvate, podrže i uspostave, u okviru svoje sfere uticaja, niz vrednosti iz oblasti ljudskih prava, prava na rad, zaštite životne sredine i anti-korupcione politike:

Ljudska prava:

- Princip 1: Kompanije treba da podrže i poštuju zaštitu međunarodno zagarantovanih ljudskih prava
- Princip 2: Kompanije ne smeju da budu saučesnici u kršenju ljudskih prava
- Standardi rada:
- Princip 3: Kompanije treba da podrže pravo na slobodno udruživanje i pravo na kolektivne ugovore
- Princip 4: Eliminiraju prinudni rad
- Princip 5: Zabranjuju dečiji rad
- Princip 6: Zabranjuju diskriminaciju u vezi sa zapošljavanjem i zanimanjem

Zaštita životne sredine:

- Princip 7: Kompanije treba da preduzimaju mere predostrožnosti u vezi sa životnom sredinom
- Princip 8: Kompanije treba da preduzimaju mere radi promocije odgovornosti vezane za životnu sredinu
- Princip 9: Kompanije treba da ohrabre razvoj i širenje tehnologija koje čuvaju životnu sredinu

Anti-korupcija:

- Princip 10: Kompanije treba da učestvuju

u borbi protiv korupcije u svakom smislu, uključujući iznude i pronevere (<http://www.unglobalcompact.rs/globalni-dogovor/deset-principa/>, pristupljeno 19.03.2012.)."

Veliku ulogu u prezentaciji i širenju samog koncepta društveno odgovornog ponašanja svakako je odigrala i nevladina organizacija SMart Kolektiv.

"SMart Kolektiv je nezavisna, neprofitna organizacija čiji je rad usmeren na tri strateške oblasti:

- Društveno odgovorno poslovanje - SMart CSR
- Međusektorska partnerstva - SMart PARTNERSTVA
- Socijalne komunikacije - SMart KOMUNIKACIJE

SMart Kolektiv je posvećen promovisanju i uspostavljanju prakse društveno odgovornog poslovanja, razvoju socijalnih komunikacija, kao i pronalaženju inovativnih perspektiva za održivi razvoj građanskog i društva uopšte kroz sinergijsko međupovezivanje različitih društvenih aktera (<http://www.smartkolektiv.org/cms/item/aboutus/sr.html>, pristupljeno 19.03.2012.)."

Između ostalog, SMart Kolektiv je zajedno sa nekoliko banaka i kompanija inicirao osnivanje "Business Leader" foruma u Srbiji. "Business Leader Forum" u Srbiji je osnovan 4. juna 2008. godine a među osnivačima su bili: RDP B92, ERSTE Bank a. d. Novi Sad, Holcim Srbija, Lafarge BFC, Philip Morris International, Coca-Cola Hellenic, British American Tobacco, US Steel Serbia, PricewaterhouseCoopers, KMPG d. o. o., Vip mobile d. o. o., Grupa Droga Kolinska, Société Générale banka Srbija a. d., Henkel Merima (<http://www.smartkolektiv.org/cms/item/csr/sr/Forum+poslovnih+lidera/Osniva%C4%8Di+BLF+Srbija.html>, pristupljeno 19.03.2012.)."

Primeri društveno odgovornog ponašanja i poslovanje sa brigom za društvo i ulaganje u njega su brojni, počevši od učešća samih članica u brojnim humanitarnim akcijama, ulaganja u kulturu i obrazovanje i osnivanje fondacija za pomoć mladim talentima, brige o zaposlenima, poštovanje prava i obaveza zaposlenih i obezbeđivanje dobrih uslova rada kao i zaštite ne radu, dobrih odnosa sa potrošačima

make profit, but this is also equally important for the state so that it may receive taxes from profitable companies. Concurrently, the state must take into consideration the fact that companies which are using natural resources and are applying different technologies in their production, must also take care of the environment protection, and in an adequate way repay the society through various social programmes, protection at work, education, professional development of their workforce employed. Hence the media should assist in the promotion of the corporate socially responsible conduct by keeping the society informed, and by urging application of the best practices in the field of the corporate social responsibility. This is not advertising, but education of society and its streamlining towards the adoption and promotion of this new professionally ethical and moral conduct. When preserving nature and human resources, and upholding laws, we care for our own society and make efforts to make it better, well regulated and more humane. The role of media, therefore, is to support the promotion and adoption of the best corporate socially responsible practices in the conduct of companies and banks. In answering the growing interest for the corporate social responsibility, on 6 December 2007, at the offices of the National Bank of Serbia in Belgrade, the UNDP office in Serbia and the National Bank of Serbia launched the initiative of the United Nations for the promotion of the corporate social responsibility entitled "Global Compact". In this manner, Serbia had also joined the most massive voluntary association in the world, devoted to the corporate social responsibility, which covers more than 8,700 participants and interest groups from over 130 countries of the world. The promotion of the Global Compact of the United Nations was attended by a large number of representatives from both the government and the non-governmental sectors, companies, organisations of civil society and academic institutions.

On this occasion, Global Compact of the United Nations was joined by the prime companies: BFC Lafarge, Holcim, Deloitte and Cisco System; and also the banks Eurobank EFG, Piraeus Bank, Societe Generale Bank, and Credit Agricole - Meridian Bank, as well

as the non-governmental organisation SMart Collective.

Starting from 2007 and until today, Serbia made a great progress in the adoption of the concept of the corporate social responsibility. With merely ten members in Serbia in 2007, when there were 5 banks among them, 4 companies and one non-governmental organisation, until this day there was a significant growth in membership and promotion of the concept itself among the banks and companies, but also numerous other organisations and associations operating in Serbia.

"The United Nations Global Compact is the broadest massive voluntary association of companies devoted to the harmonisation of their business activities with the ten universal principles of the corporate social responsibility in the field of human rights, labour rights, environment protection and fight against corruption. With some 10,000 companies and other stakeholders - participants from more than 130 countries of the world, the Global Compact is the initiative of the United Nations primarily devoted to the integration of the ten universal principles of the corporate social responsibility in the activities of companies throughout the world and the implementation of the joint actions that are to support the targets of the United Nations, primarily the Millennium Development Objectives. Global Compact is not a regulatory instrument and neither is it a binding one for the corporate social responsibility, as it does not bind companies which are participating in this initiative. The Global Compact, instead, is relying on the public responsibility, transparency and enlightened interests of companies, trade unions and civil society to initiate and mutually exchange examples of good practices and experiences in the promotion of 10 universal principles of the corporate social responsibility practices. Global Compact includes all the relevant social stakeholders: governments, companies, on whose business and operations it wishes to make an impact through the positive action: trade unions, civil society organisations which are representing broader social community, and the United Nations. (<http://www.unglobalcompact.rs/>, visited on 19 March 2012)".

The concept itself of the "Global Compact"

i klijentima, visokog nivoa profesionalizma u radu uz poštovanje profesionalno-etičkih normi ponašanja, obezbeđivanja kvaliteta proizvoda i usluga, brojnih donacija lokalnim zajednicama i udruženjima, ulaganje u sport i popularizaciju sporta, poslovanje sa zakonom i odsustvo korupcije, poštovanje ljudskih prava, ulaganje u zdravlje i edukaciju mladih, sprečavanje nepotizma. Možemo reći da društveno odgovorno ponašanje u Srbiji sve više i više dobija na značaju, ali da se još mnogo mora raditi na njegovom usvajanju i popularizaciji.

Zaključak

Država i društvo sve više vaze za novim davanjima i pomoći društvu posebno u

slučajevima ekonomske krize. Pokazalo se da princip slobodnog tržišta ima brojne mane i da samo društvo u takvim okolnostima traži određenu vrstu korekcije i samoregulacije. Zato društveno odgovorno ponašanje sve više dobija na značaju, a za njegovu uspešnu implementaciju neophodno je definisati sveobuhvatnu strategiju i plan edukacije menadžerskih struktura da rade poštujući osnovne etičke norme, profesionalni kodeks ponašanja i rada zasnovan na dobroj poslovnoj praksi i fer pravilima igre. Da bi implementacija bila uspešna neophodno je da država kroz zakonske propise i primenu međunarodnih standarda unificira društveno odgovoran način poslovanja kompanija i banaka. Regulisanje društveno odgovornog ponašanja zahteva i



entails serious work in the field of social responsibility and this is best illustrated by the manner in which it is organised and the basic principles of work which are based on the respect for ten universal principles.

“The ten principles of the Global Compact in the field of human rights, labour rights, environment protection, and anticorruption policies, derive from the following:

- Universal Declaration of Human Rights;
- Declaration of the International Labour Organisation on the Basic Labour Rights;
- Declaration of Environment and Development, adopted in Rio de Janeiro;
- United Nations Anti-Corruption Convention.

Global Compact is expecting from companies to adopt, uphold and establish, within their sphere of influence, a series of values in the field of human rights, labour rights, environment protection, and anti-corruption policies, as follows:

Human rights:

- Principle 1: Companies should support and respect protection of universally guaranteed human rights
- Principle 2: Companies must not be complicit in the violation of human rights
- Labour standards:
- Principle 3: Companies should support the right to free association and the right to collective contracts
- Principle 4: They must eliminate forced labour
- Principle 5: Prohibition of child labour
- Principle 6: Prohibition of discrimination in employment and occupation

Environment protection:

- Principle 7: Companies must undertake precautionary measures regarding environment
- Principle 8: Companies must undertake measures for promotion of environmental responsibility
- Principle 9: Companies should encourage development and dissemination of the environmentally preserving technologies

Anti-corruption:

- Principle 10: Companies must take part in the fight against corruption in every sense, including extortion and

fraud (<http://www.unglobalcompact.rs/globalni-dogovor/deset-principa/>, visited on 19 March 2010)

Great role in the presentation and dissemination of the concept itself of the corporate social responsibility was certainly played by the non-governmental organisation Smart Collective.

“SMart Collective is an independent, non-profit-making organisation, with the work targeted on the three strategic fields:

- Corporate social responsibility - SMart CSR
- Inter-sector partnerships - SMart PARTNERSTVA
- Social communications - SMart KOMUNIKACIJA

SMart Collective is devoted to the promotion and setting up of the corporate socially responsible practices, development of social communications, and search for innovative perspectives for a sustainable development of the civil and society in general, through a synergic interconnection of the different social stakeholders (<http://www.smartkolektiv.org/sms/item/aboutus/sr.html>, visited on 19 March 2012).

SMart Collective has, among other activities, together with several banks and companies initiated the establishment of the “Business Leader” forum in Serbia. “Business Leader Forum” in Serbia was established on 4 June 2008, and among the founding members were RDP B92, ERSTE Bank a.d. Novi Sad, Holcim Serbia, Lafarge BFC, Philip Morris International, Coca-Cola Hellenic, British American Tobacco, US Steel Serbia, PriceWaterHouseCoopers, KMPG d.o.o., VIP Mobile d.o.o., Group Droga Kolinska, Societe Generale Bank Serbia a.d., Henkel Merima (<http://www.smartkolektiv.org/cms/item/csr/sr/Forum+poslovnih+lidera/Osnivac%C4%8Di+BLF+Srbija.html>, visited on 19 March 2012).

The examples of corporate social responsibility and business conducted with care for society and investment in it are many, starting from the participation of the member companies themselves in numerous humanitarian actions, through the investments made in culture and education, up to the establishment of foundations for assistance to

propisivanje obaveze izrade godišnjeg izveštaja društveno odgovornog poslovanja. Analiza samih izveštaja omogućava lakše upravljanje i delovanje u smeru definisanja nagrada i kazni za sve učesnike u privrednom životu jedne zemlje. Dakle, zakonska regulacija i sertifikacija

društveno odgovornog ponašanja se javlja kao neophodnost, kao korektivna akcija društva u procesu trke za profitom, kako bi se obezbedilo da kompanije koje uspešno posluju izdvoje deo svog profita za društvo koje im je omogućilo uslove za sticanje istog.

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young talents, care for workforce employed, respect for labour rights and obligations of employees, and providing good conditions at labour and protection at work, with establishing good relationships with consumers and suppliers, high level of professionalism in work, together with respect for professional ethical norms of conduct, securing high quality of products and services, numerous donations to local communities and associations, investment in sports and promotion of sports, business conducted in compliance with law and absence of corruption, respect for human rights, investments in health and education of youth, and prevention of nepotism. We can say that the corporate social responsibility in Serbia is gaining in importance but that yet a lot remains to be done on its adoption and promotion.

Conclusion

The nation state and society are both yearning for new donations and assistance to be rendered to society, especially in the times of economic crisis. The principle of the free market has displayed numerous shortcomings and society itself, in such circumstances, is demanding a certain form of corrective action and self-regulation. Hence the corporate

social responsibility is gaining in importance, yet for its successful implementation it is necessary to define a comprehensive strategy and the plan for education of managerial structures to engage in work upholding the basic moral and ethical norms, professional code of conduct and work based on good business practices, and fair and correct rules of the game. In order for the implementation to be successful, it is necessary for the state, through the regulatory framework and the implementation of international standards, to unify corporate social responsibility in the operation of companies and banks. Regulation of the corporate social responsibility demands also prescribing the obligation for the annual reports to be submitted on the corporate social responsibility. The analysis alone of these reports will allow for an easier management and action in the direction of defining awards and sanctions for all the participants in the economic life of the country. Hence, regulatory framework and certification of the corporate social responsibility appear as a necessity but also a corrective action of society in the process of race for profit, in order to secure that successful companies will allocate one part of their profit for the benefit of that same society that has enabled them to profit and prosper.