

Standardisation of the Social Responsibility System as a Tool for Business Sustainability

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ABSTRACT

Purpose: The purpose of the research is to design an innovative model for implementing the integrated corporate social responsibility management system based on the progressive, internationally recognised ISO standards.

Methodology/Approach: This paper analyses the development, current state and trends in implementing the corporate social responsibility system, emphasising the applied approaches and models in the context of possibilities and barriers to their implementation and acceptance in the global markets.

Findings: New market conditions in the global markets within sustainable development require the certification of quality management systems. From this point of view, the integration of management systems is vital, and it brings synergetic effects. Developing the future concept for corporate social responsibility management and sustainability is inevitable.

Research Limitation/Implication: In the meantime, there is no ISO standard as the model for management and the system of social responsibility in the integrated system. The issue is still poorly formalised, developed and appreciated in social practice. The newly revised ISO standards with a 10-element HLS structure and their development and constant addition provide space for the innovative modelling of the social responsibility system in integration with the management of other aspects of the organisation.

Originality/Value of paper: The paper is original due to its focus on the implementation of the social responsibility system in accordance with the latest and newly revised ISO standards in the integrated system form.

Category: Research paper

Keywords: sustainability; social responsibility; management system; integration; ISO standardisation

1 INTRODUCTION

Nowadays, every organisation's priority is maintaining prosperity, performance, competitiveness, and the satisfaction of customers and all stakeholders who operate in its vicinity but also in a globalised environment. On a global scale, the term "socially responsible company" resp. the business has been widely used for several decades and is also highly topical in Slovakia today. It is an essential part of the strategic planning of any organisation, respectively subject. The socially responsible business consists of three basic areas of social, economic and environmental safety (Cingula, Filipović and Primorac, 2009). The standard International Organization for Standardization (ISO) 26000:2011 Guidelines on Social Responsibility is currently used in European legislation. In this sense, corporate social responsibility is defined as the organisation's responsibility for the impacts of decisions and activities on the society and environment, as well as transparent and ethical behaviour that contributes to sustainable development, including health and well-being, taking into account stakeholder's expectations (Castka and Balzarova, 2008). The legislation and international standards of conduct are integrated throughout the organisation and applied in the relations.

The application of corporate social responsibility should be part of the development plan of any organisation whose interest is to increase the level of satisfaction concerning customers and stakeholders (Leonard and McAdam, 2003). The organisation must set the priorities, considering the resources available to achieve the desired results and the needs of other stakeholders. It must consider the results that want to be achieved, but it is also necessary to identify the critical factors that may be a barrier to development (Bocean et al., 2014). The goal of social responsibility is to respect not just social but also environmental and economic sustainability so that the goals of the local and global community are met (Daneshjo and Majerník, 2020). Social responsibility is based on the original idea of volunteering and charity, so organisations aware of the image create a thorough strategy of responsible behaviour towards society and the environment (Balcet, Bernstein and Cashore, 2013).

The voluntariness and diversity of approaches that formulate the corporate social responsibility and sustainability strategies can be formulated, especially in relation to their acceptance from a global perspective, by implementing ISO standards in the organisation's integrated management system (Bussard et al., 2005; Holme and Watts, 2000).

Since 2005, the ISO has started to prepare a new international standard, the purpose of which is to provide general guidance – a framework for implementing corporate social responsibility in a company (Michalczuk and Konarzewska, 2020). The Swedish Standards Institute and the Brazilian Association for Technical Standards were commissioned to develop the standard. These institutions aimed to unify the Working Groups on Social Responsibility. Experts from 54 countries of the world were involved in the project's solution, while an equal representation of women and men was ensured, i.e. diversity of individual

opinions is ensured. The added value of the ISO 26000:2011 standard Guidelines on Social Responsibility is the recommendation for companies in relation to Slovak standards (e.g. ISO 9001, ISO 14001, OHSAS 18001 (currently ISO 45001), as well as the Universal Declaration of Human Rights). However, it is not a substitute for these existing national or international recommendations and standards. At present, the topic of socially responsible business is very topical. However, it is less used in practice, but the topicality of this topic is one of the reasons why attention is paid to the issue of socially responsible business (Commission of the European Communities, 2002). Many definitions of a socially responsible company require the company to transfer its social responsibility also in relation to employees, customers, suppliers, local communities, as well as the environment, etc. (Escobar-Sierra and Bedoya-Villa, 2018). The basis of corporate social responsibility is mainly investing in activities that go beyond the legal obligation, and in some cases, the company's management is not willing to engage in the activities that are part of corporate social responsibility (Malindžáková, Majerník and Daneshjo, 2020). The ISO 26000:2011 standard is voluntary for companies and is intended to help companies become aware of their socially responsible business and want to increase their competitiveness (ISO 45001:2018). This standard is not suitable for certification purposes; no standardised requirements exist.

In order to correctly understand the term “the socially responsible company”, it is inevitable to clarify the conceptual apparatus. According to Section 5 of the Commercial Code (COM, 2002), the term enterprise is defined as a set of tangible as well as personal and intangible components of the business. The company includes things, rights and other property values that belong to the entrepreneur and are used for the company's operation or, due to their nature, are intended to serve this purpose (Majerník and Boďová, 2013).

Social responsibility is a manifestation of how businesses can influence the interests of other groups in their environment through their activities (SA 8000:2014). Corporate Social Responsibility (CSR) is a continuous commitment of the company to behave ethically, to contribute to the sustainable economic development of the company, and at the same time to improve the quality of employee's life, their families, as well as the local community and society as a whole (STN ISO 9001:2015). According to (Majerník and Boďová, 2012), CSR is a modern business concept that takes into account not only the economic interests of the business but also the social and ethical issues. Dyckhoff, Lackes and Reese (2004) define CSR as a concept by which companies integrate social and environmental issues into business activities and stakeholder relations on a voluntary basis. Social responsibility is a voluntary approach that goes beyond legal requirements because companies consider them to be in their long-term interest. It is therefore not an optional complement to the main business activities, but represents the way the business is managed.” Business ethics requires an individual or organisation to act strictly according to certain rules of ethics (SA 8000:2014) and helps develop and implement a Code of Business

Ethics which is a set of principles that express the fundamental values of organisational culture (Crowther and Rayman-Bacchus, 2004). The term related to CSR is also “Philanthropy”, one of the modern forms of giving, which seeks to solve society’s problems by supporting education, innovation and developing people’s ability to help themselves (Zadek, Forstater and Naidoo, 2012). Authors Šaling, Ivanová-Šalingová and Maňková (2008) define philanthropy as a charity, as an effort by individuals to alleviate human misery, occasional helping the socially disadvantaged. Another related term is “Sponsorship”, defined as a business relationship where supported organisations undertake to promote the donor’s name in their activities. Sponsorship is a consideration (Crowther and Rayman-Bacchus, 2004). Finally, “Sustainable development” is a development that enables the needs of the current generation to be met without compromising the ability to meet the needs of future generations (Harlem, 1987; Wood Campus, 2017).

2 METHODOLOGY

The development of the socially responsible company has a long tradition, and in this context, it is essential to emphasise that this is a rapidly developing area of business (Staniskiėne, Stankeviciute and Daunoriene, 2019). In connection with the history of the establishment of a socially responsible company, it is necessary to answer the question: “In what direction, resp. how to do business well?”. It is important to do business in such a way that the widest possible circle of people benefits from the business results process. Swift and Zadek (2002), based on their research in the field of socially responsible enterprise, specified the generational stages of CSR development and divided them into the following stages of concept development (Table 1).

Our research is focused on the development of knowledge in the 4th generation as we formulated it in Table 1.

Table 1 – Generational Development of Socially Responsible Business

Development of generations	Tools and methods
0. Generation – compliance with legislative regulations	Compliance with laws regarding taxes, health and safety at work, employees’ rights, consumer rights, environmental standards
1. Generation – low level of a socially responsible company	Philanthropic activities, short-term risk management, compliance with industry standards beyond legal standards
2. Generation – a strategic socially responsible company	Product and process innovation, new management methods, long-term sustainability
3. Generation – a high degree of socially responsible business	Multi-stakeholder consideration, advocacy and promotion of the CSR, efforts to create a CSR-oriented public policy
4. Generation – integration and standardisation	ISO standardisation. Integrated management systems

Compliance with laws and regulations is a fundamental duty of every business, although this is not part of the principles of a socially responsible business (Majerník et al., 2017; Šalmon, 2003). An overview of key definitions of selected authors is prepared from available sources and an analysis of development trends in the CSR field (Table 2).

Table 2 – Definitions of Socially Responsible Company according to selected authors (Ferencz et al., 2017)

Autor	Year	Definition
Banard	1938	“... executives must analyse the economic, legal, moral, social and physical aspects of the environment ...”
Simon	1945	“... organisations must be accountable to the values of the community ...”
Drucker	1954	“... management must consider the impact of each business strategy on the company ...”
Selnick	1957	“...a permanent company contributes to the stability of society...”
Friedman	1962, 1970	“...there is only one corporate social responsibility - to use resources for profit-enhancing activities, provided that it complies with competition rules without fraud and deception...”
Andrews	1971	“... the company should have an explicit strategy to support local institutions ...”
Fitch	1976	“... companies will achieve social responsibility if they try to identify and solve those social problems that directly affect them ...”
Carroll	1979	“... the business should include the economic, legal, ethical and other voluntary expectations that the company presents to the company at that time ...”
Jones	1980	“... companies have liabilities to several groups that make up a company, not just to shareholders. These obligations go beyond the law and other treaties ...”
Freeman	1984	“... businesses must meet the interests of the various stakeholders ...”
Drucker	1984	“... businesses should turn social problems into an economic opportunity that will bring profit, production capacity, jobs and thus wealth ...”
Epstein	1987	“... the consequences of the conduct and conduct of undertakings must be assessed in the light of internal and external stakeholders. Attention is paid to the results of corporate activities ...”
Angelidis a Ibrahim Balabanis	1993	“... the aim of socially responsible activities is to satisfy social needs ...”
Philips a Lyall	1998	“In modern commercial areas, companies and their managers are subject to well-publicised pressure to increase their participation in the well-being of society.”
Európska únia Zelená kniha	2001 2002	“The CSR is a concept in which companies integrate social and environmental interests into their activities and interactions with stakeholders.”

Autor	Year	Definition
Business Leaders Forum (BLF)	2004	“The CSR is a business concept in which companies voluntarily choose to implement in their business strategies and activities decisions that contribute to improving the state of the business and the cleanliness of the environment, while respecting the interests of all parties involved.”
Nadácia Pontis	2005	“Under the CSR, we understand the continuous commitment of companies to create and adhere to ethical standards, to contribute to improving the economic condition of the company and the environment, to work to improve the quality of life of employees and their families, and to support the development of the community in which they operate.”
ISO 26000	2009	“The CSR is a corporate responsibility for the consequences of its decisions and activities on society and the environment and ethical behavior, which is in line with the sustainable development and prosperity of society, takes into account stakeholder expectations, is in line with international standards of conduct and is integrated into throughout the company.”
Summary of views	2011	The CSR is: “a management system according to which companies integrate economic, social and environmental issues into their business activities - activities and relations with stakeholders, on a voluntary basis in accordance with the requirements of the STN ISO 26000: 2011 standard.”
Our prediction	2021 and further yers	Global standardisation of systems and processes of social responsibility for development sustainability.

Our defined phrase socially responsible company as a CSR management system, according to which companies integrate economic, social and environmental aspects into their own business activities and relationships with stakeholders on a voluntary basis in terms of requirements not only STN ISO 26000:2011 but also other standards. The definitions of the CSR can capture CSR related principles, namely volunteering, initiative beyond what is required by legislation, improving the quality of life, sustainable development and communication with stakeholders (Čaník, 2006).

The subject is the general understanding of the principles of the CSR as well as their application in companies in order to contribute to the sustainable development, health and prosperity of society. The specified principles of the CSR can be applied to all types of enterprises, the size of the enterprise is not specified, nor the location. The principles of the CSR can be applied to governmental and non-governmental, for-profit and non-profit organisations. In the normal course of business, it is appropriate to integrate and implement the principles of the CSR into the various components (departments) of the company (Palucha, 2012). Standard STN ISO 26000:2011 Figure 1 covers 7 basic topics, namely:

1. Organisation a management.
2. Human rights.
3. Working conditions.
4. Environment.

5. Correct business.
6. Consumer care.
7. Involvement and development of local communities.

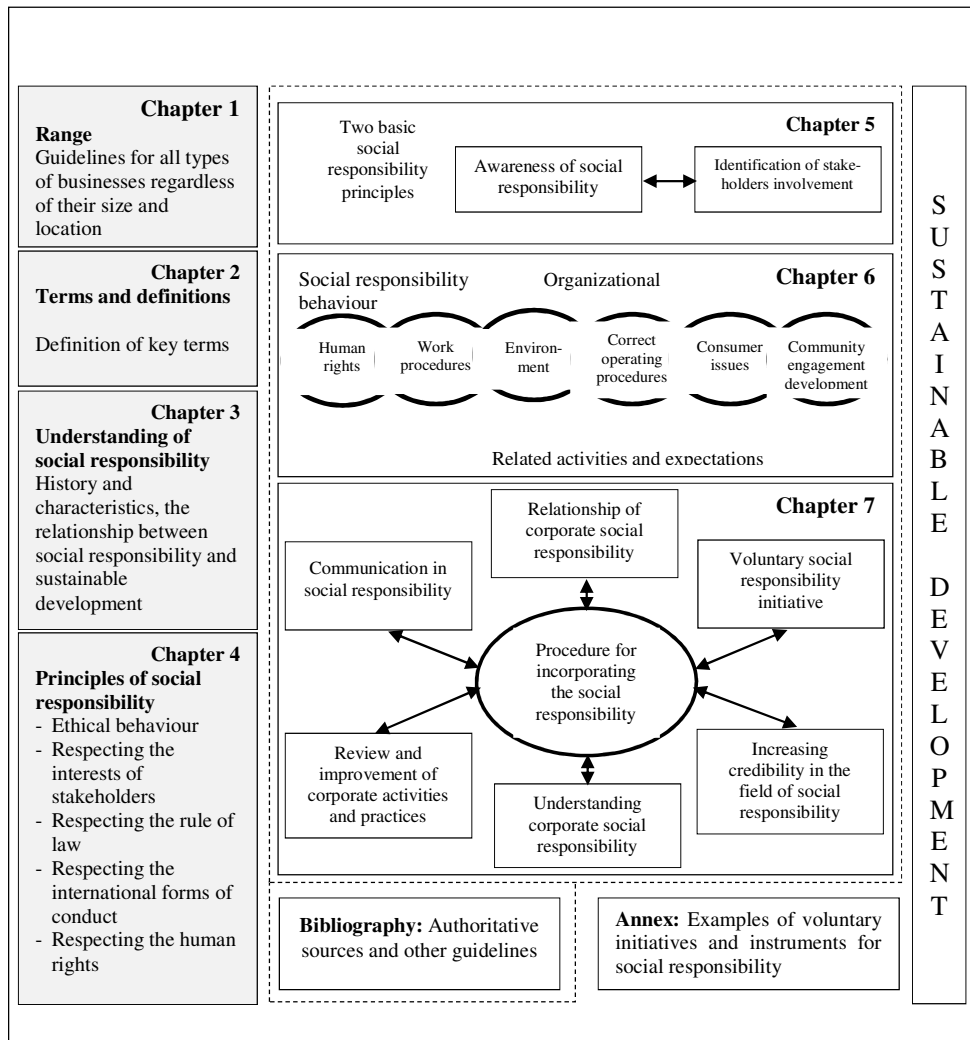


Figure 1 – Basic Principles of Socially Responsible Business

3 RESULTS AND DISCUSSION

In order to increase the competitiveness and sustainability of the company in the market, it is important to identify the indicators, aspects, and possible activities that are preferred by the company with the result of a socially responsible company. The management system keeps the company at the required level, but it is necessary to consider the balance of economic, environmental, social, and institutional sustainable development. These areas are presented by the relevant ISO standards in Figure 2 and the CSR integrated management system concept in Figure 3.

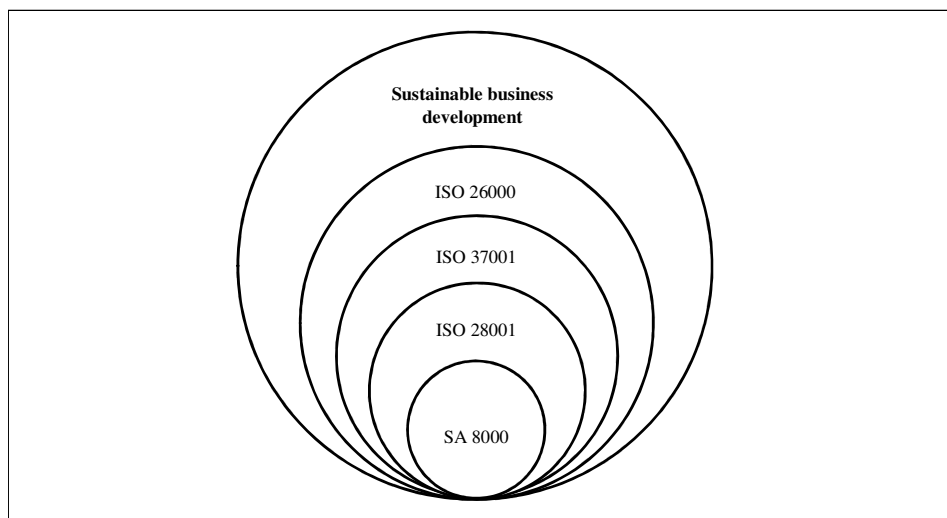


Figure 2 – Key Areas of the CSR Integrated in Accordance with the Requirements of the Relevant ISO Standards (own processing)

The structure of the concept model for integrated management of social responsibility and development sustainability of the organisation in the field of economic, social, and environmental. Figure 3 is made up of the latest revised ISO standards for integration purposes (10-element HLS structure) with the addition of new standards that are not intended for the purposes of certification of the built system. These only provide guidance and require “certification” or their verification (ISO 90001, ISO 14001, ISO 45001, ISO 27001 and SA 8000).

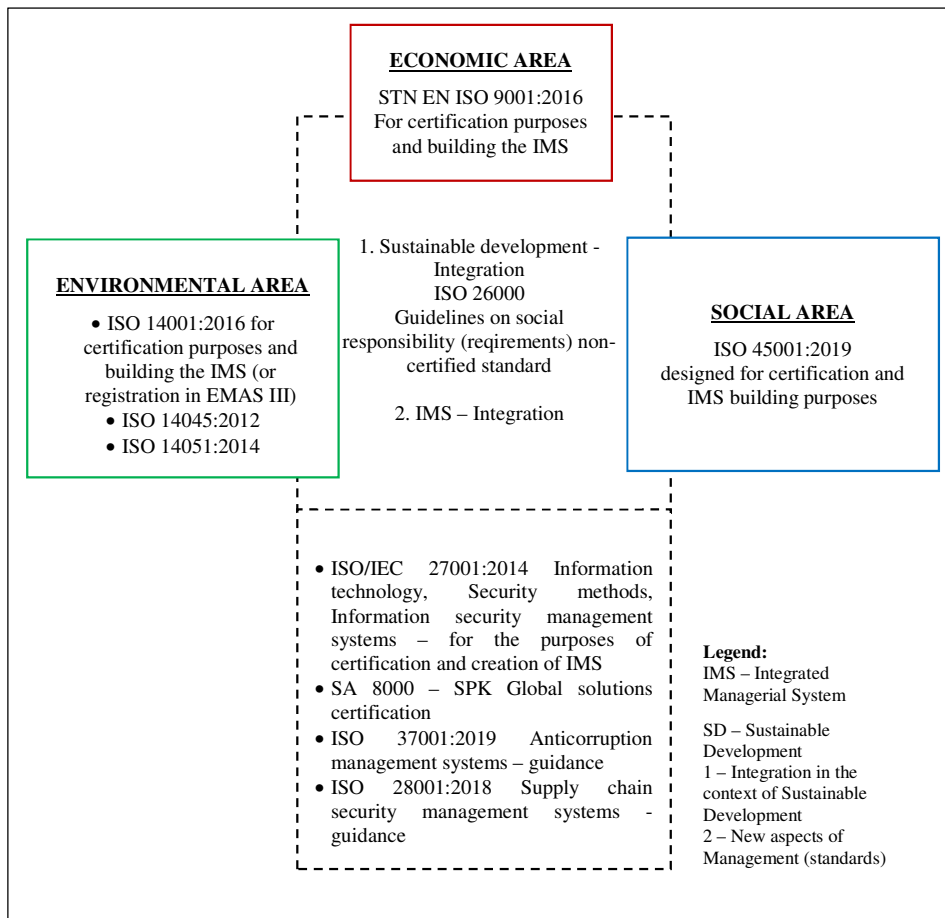


Figure 3 – The Concept of The Model of Integrated Management of Social Responsibility and Development Sustainability of the Organization (own processing)

The functional system of integrated management is focused on continuous improvement of the following areas:

- Environmental, specified by the Environmental Management System (EMS) in accordance with the requirements of the standard ISO 14001:2015 Environmental Management Systems.

Requirements with instructions for use, as relevant legislation, or the EU Regulation (EC) No. 1221/2009 of the European Parliament – EMAS III and in Slovakia by the Act of the National Council of the Slovak Republic No. 351/2012 Collection of laws on environmental verification and registration of organisations in the European Union scheme for environmental management and audit and on the amendment of specific laws.

ISO 1405:2012 Environmental management. Environmental performance assessment of product systems. Principles, requirements and guidelines (Environmental management. Eco-efficiency assessment of product system. Principles, requirements and guidelines).

ISO 14051:2011 Environmental management. Material flow cost accounting. General framework.

- Economic, specified by quality management system (QMS) by the requirements of the standard ISO 9001:2015 Quality management systems. The requirements, as well as other relevant standards from this family of standards.
- Social, specified by the Occupational Health and Safety Management System (HSMS) following the requirements of the ISO 45001:2018 standard Occupational Health and Safety Management Systems. Guidance requirements for use as well as relevant legislation.
- Other areas focused on CSR are specified, e.g. in ISO 26000:2010 Guidelines on Social Responsibility, ISO/IEC 27001:2014 Information Technology. Security methods. Information security management systems. Requirements as well as relevant legislation.
- ISO 37001:2019 – Specifies requirements and provides guidelines for the anti-corruption management system's design, implementation, maintenance, review, and improvement. The system can be implemented independently or in the integrated management system of any organisation, regardless of the type, size and nature of the activity, whether in the public, private or non-profit sector.

ISO 28001:2021 – Supply Chain Security Management Systems. This standard specifies requirements and provides guidance for organisations in international supply and logistics chains. It specifies rules for a secure supply chain, including people, infrastructure, transport, resources, etc. In essence, it is a mix of ISO 9001 and ISO 27001 standards supplemented by specific requirements for the comprehensive quality of supply chains.

A synergistic effect in process management can arise from their integration into one model and standard, the purpose of which will be the implementation and verification of the management system of socially responsible and sustainable business. This created standard should eliminate differences in the cultural, social, environmental, economic and legislative conditions. The management interconnection of individual aspects includes the standard ISO 26000, which is focused on the operationalisation of the CSR (i.e. takes into account the steps, processes oriented from theory to empirical facts), identification and involvement of stakeholders, increasing the credibility of reports, and also evaluation of the company's performance and development sustainability.

The implementation of an integrated social responsibility management system according to international standards can extend both social and corporate benefits in the form of:

- ensuring integrated globally acceptable risk management (economic, social, environmental, security) and their prevention;
- increasing profits in connection with growing environmental and/or environmental awareness and changing consumer behaviour;
- reducing costs in connection with more efficient use of resources, saving materials and energy, recycling, circular economy;
- strengthening the legitimacy of companies in relation to stakeholders;
- intensification of innovation processes and increasing competitiveness in a globalised environment;
- cooperation in building trust and brand producers and more active human resources management;
- increased attractiveness for investors and guarantees of comprehensive quality and sustainability in the market.

The proposed management model may also remove some of the remaining barriers to the current application of social responsibility in practice, such as:

- challenging initial investments, finances, staff, consulting and communication;
- limiting the need for innovation in all areas of the company's activities and management, from product design to external communication;
- the need for cooperation of all three sectors of society (public, business, third);
- conflict of priorities, with unclear standards of social responsibility management.

There is insufficient support from the public administration institutions, a low level of the non-governmental sector, and limited opportunities for cooperation due to a lack of partners.

4 CONCLUSION

The main goal of socially responsible and sustainable business is good and fair cooperation between stakeholders. Support in improving relationships consists in maintaining and developing them (Auld, Bernstein and Cashore, 2008). Organisations need to be aware of the benefits of social responsibility and sustainability goals, but on the other hand, they can hinder innovation. It is essential to integrate the process of social responsibility into the activities of the

company. Through innovative corporate social responsibility management, it is possible to contribute to openness, integrity and accountability to increase stakeholders' trust in the company and its activities.

Within the synergy of corporate social responsibility and environmental protection, it is also necessary to consider the optimisation of waste management processes. Through waste recovery and using the best available waste treatment technology, emphasis is placed on increasing corporate social responsibility for the comprehensive quality of production (Rahim, 2014).

In connection with the relationship corporate social responsibility – environmental protection – globalisation brings the introduction of new and more efficient global structures (Hahn, 2012). The role of companies in terms of sustainability will not only be to review but also to adapt the company's strategy in 6 areas:

1. Market coverage.
2. Trading system configuration.
3. Marketing.
4. Business partnership.
5. Environmental protection.
6. Waste management.

For the global development of science and technology with a link to corporate social responsibility, the DELPHI'98 study (Frauenhofer Institute, Germany) was also prepared for 13 areas of innovation by 2025: information and communication, services, management and production, chemistry and materials, health and environment, agriculture and nutrition, environment and nature, energy and raw materials, construction and housing, mobility and transport. The dynamic development of the relevant partial globalisation processes is related to the protection of biodiversity as well as the protection of forest ecosystems. From an environmental point of view, it is important to mitigate the effects of climate change, and it is also necessary to pay attention to the carbon footprint.

The introduction of an Integrated Management System (IMS) for socially responsible and sustainable business following the requirements of ISO 26000 and the application of other ISO 9001, ISO 14001 and ISO 45001 contributes to sustainable economic growth and competitiveness of the company. On the other hand, the gradual reduction and compensation of the negative impacts of its activities, products and services on the environment and health. This strategy of socially responsible business based on the principle of sustainable development, which ensures the current needs in a balanced way, is also a double profit strategy. Reducing the burden on the environment through the so-called "Cleaner technologies" will improve the quality of the environment and production and

simultaneously increase the business entity's competitiveness, balancing the economic, social and environmental dimensions of business (Herciu, 2016).

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CONFLICTS OF INTEREST

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