

ФІЛОСОФІЯ ЕКОНОМІКИ ТА УПРАВЛІННЯ

UDC 005.35

DOI: <https://doi.org/10.30839/2072-7941.2019.165128>

THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY AND ITS IMPLEMENTATION IN THE ACTIVITY OF ORGANIZATIONS

© REGINA, ANDRIUKAITIENE

Lithuanian sports university (Kaunas, Lithuania)

E-mail: regina.andriukaitiene@gmail.com, ORCID: 0000-0002-0691-7333

© ERNESTAS, JANULIONIS

Lithuanian sports university (Kaunas, Lithuania)

E-mail: ernestasjanu@gmail.com

© VALENTYNA, VORONKOVA

Engineering Institute of Zaporizhzhia National University (Zaporizhzhia, Ukraine)

E-mail: valentinavoronkova236@gmail.com, ORCID: 0000-0002-0719-1546

Annotation. In recent years, the issue of corporate social responsibility has become particularly relevant. Accelerating technological advances and increasing consumption are increasingly causing negative impacts on the environment and society that is why the organizations' social responsibility is becoming more and more relevant every year. The experience of foreign countries shows that social responsibility is useful not only for business but also for its environment, determines the increasing number of socially responsible organizations in Lithuania and a more favorable attitude of consumers towards the activities of organizations [36]. According to Mauriciene and Pauzoliene (2014), the priority of socially responsible organizations is the expectations and needs of consumers. Socially responsible organizations emphasize in their activity reports the importance of socially responsible activities to the organization, its employees, society and consumers. Consumers are more likely to appreciate such an organization, prefer to choose its products, encourage others to do the same, and believe more in what it does.

Analysis of the literature. The issues of corporate social responsibility are investigated by both Lithuanian (Kovaliov et al., 2009; Golubaviciute, Guzavicius, 2009; Simanskiene, Pauzoliene, 2010; Laurinavicius, Reklaitis, 2011; Juscius, Sneideriene, 2013; Skackauskiene, Valentinovic, 2016; Sneideriene, 2016, and others) and foreign scientists (David, 2004; Misani, 2010; Walls, 2011; Lindgreen et al., 2009; Kumar et al., 2017; Muhumed, 2018; Evans et al.(2010) and others). It is noticed that foreign scientists Henderson, 2007; Rodriguez, Cruz, 2007; Grosbois, 2012; Dolores, Vargas-Sanchez, 2014; Joon-Ho, Bong-Ihn, Ki-Tai, Jong-Pil, 2017, Ponnareddy et al. (2017) Robin et al (2016), Mensah,(2013) Lee and Heo (2009) et al sufficiently widely analyze hotel social responsibility. The **aim** of the work is to investigate the social responsibility of the organization from the point of view of consumers. The **objectives** raised in the work: To discuss the concept of corporate social responsibility and the peculiarities of implementing in the activities; To describe the models of corporate social responsibility; To assess the social responsibility of accommodation providers in terms of consumers. The following **research methods** were used to achieve the aim and objectives: analysis of scientific literature, questionnaire survey and statistical analysis of the obtained data.

The result of the study. Taking into account the social responsibility of accommodation

companies from the point of view of consumers, as an interested party and one of the most important market participants, according to the ethical, legal and economic responsibility components it is stated that the social responsibility of accommodation companies is of medium level and should be improved according to all criteria.

Keywords: corporate social responsibility, model CSR, consumers.

Introduction.

Socially responsible activities help the organization to keep and attract the best and most promising employees, develop employee loyalty to the organization, ensure the safety of employees in the organization, create the opportunity for greater financial success and profitable orders, promote cooperation with other socially responsible organizations, help meet the needs of all stakeholders, create the image and reputation of the organization.

Analysis of the literature. When defining the social responsibility of organizations, it is important to note that the actual concept of corporate social responsibility and conception began to develop in the 19th - 20th centuries. This concept was launched by North American workers' trade unions who fought for workers' rights. At that time, a particularly sensitive issue was the defense of human rights, but gradually other important problems were discussed :

environmental, labour safety, etc. Initially these ideas were more supported only by theoreticians who understood their importance, and helped to spread them, but gradually they penetrated into business world [30]. Contemporary Lithuanian Language Dictionary explains that the word social is related to society life, public (s.security, s. provision, s. insurance, s.status, s.changes) and responsibility - respect for moral, office and legal requirements: (personal , collective r., legal r.). Linking these concepts, social responsibility would mean: respect for moral, office and legal requirements related to society and its life. The conception of corporate social responsibility is widely considered in scientific literature, but Sneideriene (2016) emphasizes that this concept is poorly defined and often difficult to understand. Table 1 presents the definitions of corporate social responsibility from the point of view of various authors.

Table 1. Conception of corporate social responsibility from the point of view of various authors

Author, year	Conception
Gruzevskis et al., (2006)	Corporate Social Responsibility is a concept that enables entrepreneurs to incorporate social and environmental concerns into their businesses and relationship with stakeholders on a voluntary basis.
Golubaviciute and Guzavicius (2009)	Corporate social responsibility can be divided into three categories, i.e. social commitment, social reaction and social sympathy. Social commitment means that the organization, as a socially responsible unit, must endeavor not to violate public rights, observe the law, care for the employees, and prevent corruption. Social reaction means that the organization has to respond to societal problems and contribute to their solution. Social sympathy - voluntary activities of the organization for the benefit of society and the country.

The concept of corporate social responsibility and its implementation in the activity of organizations

Jasinskas, Simaviciene (2010)	The corporate social responsibility is to ensure the success of its business by incorporating a wide variety of social and environmental issues into the company's activities
Simanskiene, Pauzuoliene (2010)	The social responsibility of an organization is more a question of observing moral norms than of investing, especially in small businesses that need less expensive production equipment
Evans and Sawyer (2010)	Corporate Social Responsibility elements: Organizational entities are responsible not only for profitable production of goods and services, but there is a social agreement between business and society; among the commitment of the organization there is also support in solving social problems, especially those that they have helped create; organizations have more supporters than shareholders; organizations have more rights than market transactions alone and foster not only economic values.
Skackauskiene, Valentinovic (2016)	Corporate Social Responsibility is when organizations not only take care of their employees and clients but also take into account the needs of society and try to reduce environmental damage.

Zadek (2004) presents five stages in the development of an organization that each organization has to go through to understand and consolidate real social responsibility within the organization:

1. The first stage - denial, during which corporations deny the harmful effects of their activities.

2. The second stage – compliance to requirements. At this stage, organizations respect public interests for possible legal cases and reputational risks.

3. The third stage - management, when social issues are involved in the main management processes.

4. The fourth stage is strategic. In it, issues of public interest are included in business strategies.

5. The fifth stage is civic. The organization strives for the social responsibility of the entire business area in which it works.

Scientists analyze the socially responsible organization's activities by dividing them into levels. Kotler and Lee (2005) divide the social responsibility of organizations into two levels - internal and external. The internal level is the workforce of the

organization, their safety, health and psychological well-being at the workplace. When implementing social responsibility at the internal level of the organization, the organization must take care of the employees, their training, and the safety at work. Besides, the organization is inseparable from the external level.

In particular, the local communities, suppliers, customers, subcontractors with whom the organization cooperates in the course of its activities, therefore, the organization must also take into account the interests of these groups in carrying out socially responsible activities. Thus, the organization's social responsibility covers not only its own activities but also the entire supply chain. Scientists name public relations as one of the factors that influence the social responsibility of an organization. David (2004) emphasizes the role of proactive social responsibility in crisis situations as reputation management. The author emphasizes publicity, practice and the role of public relations agency, noting that the understanding of corporate social

responsibility initiatives can positively influence corporate identity, contribute to the organization's image formation and socially responsible activities. In order to achieve the goals of socially responsible activity, organizations can use certain tools. The following key tools are distinguished: Code of Ethics, Certified Management Standards, Networks and Agreements, Social Responsibility and Implementation Reports [24,35]. In addition to these tools, Seiliute (2013) also distinguishes other tools of social responsibility implementation, such as education and training of employees and employers, because it is the latter that determines how social responsibility will be perceived and implemented in an organization. One of the advantages that an organization promoting social responsibility has is that there are created long-term favorable prospects for business. This is explained by the fact that the social factors of organizations raise the general trust of their surrounding environment and thus raise the purchasing power of the people living in that region [26].

Pruskus (2003) points out that socially responsible activities of organizations are beneficial not only to the organizations themselves, but also to the public, as these activities justify the needs and expectations of society. With business expanding, society's expectations are gradually increasing, buyers and service recipients expect and are more and more courageous to demand from organizations that operate in their

environment to contribute more to solving the most pressing community problems. Organizational leaders are increasingly trying to keep up with the public and their expectations. While it cannot be said that organizations only take social responsibility for advertising purposes, it can be assumed that this is one of the main incentives for entrepreneurs to decide whether or not to contribute to solving social problems. Researchers Simanskiene and Pauzuoliene (2010) conducted a study to find out the benefits of socially responsible activities for organizations:

- Help keep and attract the best and most promising employees;
- Create employee loyalty to the organization;
- Ensure the safety of the employees in the organization;
- Create the opportunity to gain greater financial success and profitable orders;
- Promote cooperation with other socially responsible organizations;
- Help meet the needs of all stakeholders;
- Create the image and reputation of the organization.

When it comes to the benefits of socially responsible activities to the organization, it is important to note that there are some shortcomings noted by scientists. The concept of social responsibility of the organization violates the principle of maximizing profits as maximizing profits - the core principle in business. Meanwhile, the allocation of a portion of money or human resources for social purposes reduces profit and

thus deprives some profit from the owners of the organization [26]. Kumar et al. (2017) discuss another drawback of socially responsible activity, i.e., costs of inclusion into social activities. It is important to note that these additional costs are usually passed on to users and service recipients. Lack of competence is another drawback that scientists are writing about analyzing socially responsible activities. Specialized state bodies whose employees are professionals in the relevant field are responsible for dealing with social problems, while business and economics experts, who work in the business sphere, are not competent enough to deal with social problems [23].

Kazokiene (2010) argues that one of the drawbacks is the insufficient level of public accountability. This explains the fact that society does not elect company heads and they are not directly responsible to the general public. The market economy system has good control over the economic indicators of the company, but very poor control of social engagement with society. However, according to Kitmueller and Schimshack (2012), an increasing number of consumers consider socially responsible businesses to be an important indicator and are willing to pay a reasonable price for that. Two-thirds of the users were found to want the companies they use to contribute to solving social problems, and more than half of the respondents are looking for information about their CSR initiatives before choosing a service provider or product supplier.

Also, 52% of the USA consumers say that, according to them, a socially responsible company has a competitive advantage, and 70% of the UK consumers agree to pay more for their products or services (Vaičiulis, 2013). However, it can be noted that in the case of our country, corporate social responsibility as a practice is not yet widely established, and the pressure and demands of consumers do not appear so that companies try to actively implement CSR principles in their business processes. To sum up, it can be said that an organization's social responsibility is social factors that aim to meet social needs by incorporating them into the organization's activities. Socially responsible organizations take into account the needs of society and try to reduce environmental damage. Five phases of corporate social responsibility activities are presented, i.e., denial, compliance, management, strategic and civic. Socially responsible activities help the organization to keep and attract the best and most promising employees, develop employee loyalty to the organization, ensure the safety of employees in the organization, create the opportunity for greater financial success and profitable orders, promote cooperation with other socially responsible organizations, help meet the needs of all stakeholders, create the image and reputation of the organization. In summary, it is worth noting that in the literature there are mentioned drawbacks of socially responsible activities, i.e., violation of the principle of maximizing profits, costs of inclusion into social

activities, lack of competence and insufficient accountability to the public.

Walls (2011) points out that social responsibility is assessed differently in different countries because of differences in the legal frameworks of countries that foresee legal regulations, application of standards. In order to assess an organization's social responsibility, it is necessary to understand the assessment methods and their positive and negative features. Having analyzed the scientific literature [1,7,2,9] it is seen that many social response strategies are being studied, but there are three main models, i.e., profit-oriented model (social commitment), corporate social responsibility model (social response) and stakeholder model (social sensitivity).

Classic profit-oriented model.

This model is analyzed by scientist Brummer (1991) who states that different institutions should have different functions, which means that the function of business organizations is economic, and of social ones - social. Supporters of a classic profit-oriented model emphasize the satisfaction of shareholder interests and the importance of maximizing profits.

Corporate Social Responsibility Model. This model covers economic, legal, ethical and philanthropic areas that are linked by hierarchical relationships. In this way, the pyramid is considered a unified or integrated whole [3]. According to Carroll (2008), the lowest level of responsibility is economic

responsibility, the highest - philanthropic. According to Carroll (2016), the CSR pyramid is intended to be seen from a stakeholder perspective where the focus is not on different parts. The pyramid should not be interpreted in such a way that it is expected that the business will carry out its social duties on a certain consistent, hierarchical, fashion basis. Business is expected to fulfill all its responsibilities at the same time. The determination of the position of the four categories of responsibility aims to illustrate the basic nature of these four categories of business existence in society. Economic and legal responsibility is required; ethical and philanthropic responsibilities are expected and desirable, and it is therefore portrayed that all business social responsibility includes realization of economic, legal, ethical and philanthropic responsibility of the company. This can be expressed by equation: Economic responsibility + Legal responsibility + Ethical responsibility + Philanthropic responsibility = Common Corporate Social responsibility. From a practical and managerial point of view, a CSR-led company should seek profit, adhere to the law, practice ethics, and be a good business citizen. Carroll (1991) points out that the most important areas of social responsibility highlighted in the social responsibility model of organizations reveal that society expects fair, honest and beyond the legal requirements activities. Socially responsible organizations should share their resources with the public and

contribute to improving their quality of life. Corporate Social Responsibility parts define the actions of organizations in each area of responsibility (see Table 2).

Table 2. Content of Corporate Social Responsibility Components [3,39]

Economic responsibility	Legal responsibility
To maximize earnings per share. To be as profitable as possible. To maintain a strong competitive position. To maintain a high level of performance efficiency. To seek steady profitability. To achieve profitability honestly	To carry out activities according to government expectations and legal norms. To adhere to regulated rules in business and environment. To seek the status of a law-abiding citizen. To carry out your legal obligations. To supply products or services that meet at least the minimum regulatory requirements.
Ethical responsibility	Philanthropic responsibility
To act in accordance with public expectations and ethical standards. To respond and recognize new or evolving ethical norms of society. To take into account the expectations of society carrying out business philanthropy and charity initiatives. To contribute to raising the level of culture in society by supporting arts. To conduct activities based on moral and ethical expectations of society. To realize that corporate integration and ethical behavior is more than required by law and various regulations.	To take into account the expectations of society carrying out business philanthropy and charity initiatives. To contribute to raising the level of culture in society by supporting arts. To promote volunteering and charity for managers and employees in the local community. To collaborate and provide support to educational institutions. To carry out on a voluntary basis or contribute to projects that improve the quality of community life.

Stakeholder model.

This model is analyzed by scientist Donaldson (1995) who states that the stakeholder model is an organization's management and business ethics theory that focuses on values, relationships and morals. This model pays great attention to relations with stakeholders. Ginevicius and Sudzius (2008) present nine groups interested in the organization's activities and

expectations of these groups (see Table 3). The table below shows that different stakeholders have different expectations. Shareholders seek the highest possible capital, reliable investments and dividends, employees seek employment security, fair pay for work and satisfaction with their job. Suppliers and partners want long-term cooperation and regular payment.

Table 3. Stakeholder groups interested in organization's activities and their expectations [9].

Stakeholder groups	Expectations of stakeholder groups
Shareholders	Capital gains, investments, dividends
Employees	Pay for work, job security, job satisfaction
Suppliers and partners	Regular, timely payment, long-term cooperation
Consumers	Minimal risk of consumption, service, quality and value
Creditors	Credit guarantees, interest
Authorities	Compliance with legal acts, taxes, legality of activities

Society	Charitable activities, employment, environmental protection
Minorities	Equal rights and service opportunities

Consumers of the organization expect minimal consumption risk, service, quality and value. Creditors expect a credit guarantee and low interest rates. Legitimacy of activities, compliance with laws and taxes are the most important activities for the authorities. The most important public expectations are environmental

protection, employment and charity. Minorities seek to eliminate discrimination, opportunity for equal rights and service. Jonker and Marberg (2007) present a model of social consequences of expression of corporate social responsibility (see Figure 1).

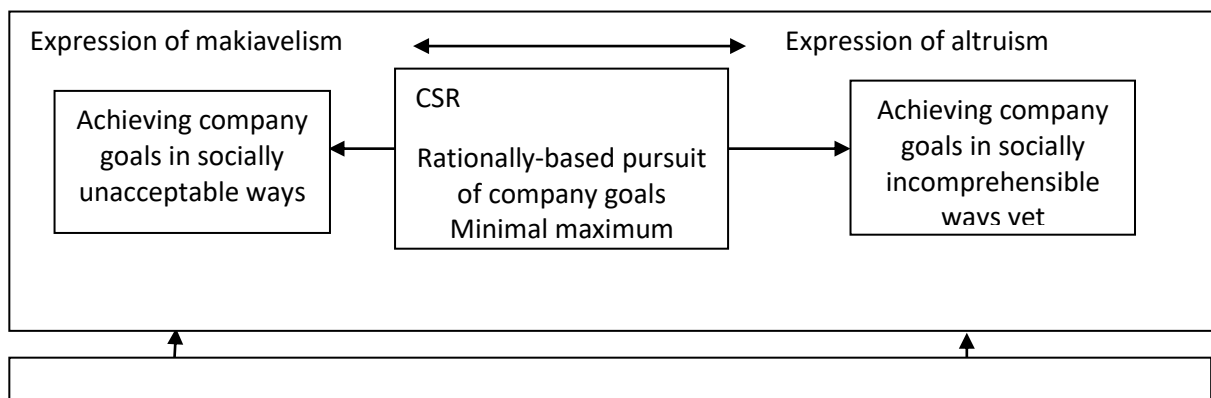


Figure 1. Model of social consequences of expression of corporate social responsibility [16]

Based on the model presented, it can be said that the formation of an ideal business implementation is assessed positively, but it must not exceed the limits of public awareness and understanding. This is due to the fact that the implementation of social responsibility by methods that are incomprehensible to society can push the organization to become marginal. The authors emphasize that in this case the marginal organization should be understood as a socially incomprehensible but not socially damaging organization. In summary, it is noticed that there are three main models of socially responsible organizations, i.e., a classic profit-oriented model, a corporate social

responsibility model and a stakeholder model. Shareholders, employees, suppliers and partners, consumers, managers, creditors, authorities, the society and minorities are identified as stakeholders.

The presentation of the main material. The object of the empirical research is the social responsibility of hotels in terms of consumers. Participation in research is voluntary. 204 people participated in the research, but after the selective question 11.8 percent of survey participants' questionnaires were rejected, because they did not use hotel services, so 180 questionnaires were analyzed. More women (54.9%) than men (45.1%) participated in the

research, the majority (54.9%) of the study participants are from 20 to 30 years of age, have a secondary education (42.2%). The results of the study provide an opportunity to formulate conclusions that show certain tendencies in the activity of accommodation establishments in the assessment of organizations from the point of view of social responsibility.

Consumer attitudes towards hotel social responsibility.

Participants of the research were asked to indicate on a 5-point scale (1-totally incompatible; 5-fully compatible) how the hotels meet the presented social responsibility aspects. In assessing the importance of the criteria defining the social responsibility of the organizations to the consumer and the relevance in the real situation, the gap has been calculated in points (see Table 4).

Table 4. Comparison of the Importance of Social Responsibility of Organizations and the Assessment of the Current Situation from the Point of View of Consumers

Statements	Importance from the point of view of consumers (in points)	Current situation from the point of view of consumers (in points)	The difference (in points)
Focus on user needs	4,28	3,72	-0,56
Provide quality goods and services	4,33	3,58	-0,75
Increase company transparency and responsibility to the public	4,01	3,20	-0,81
Save the environment, reduce any negative impact of the company on the environment	3,88	3,20	-0,68
Fight bribery, corruption	3,79	3,00	-0,79
Allocate funds for charity, support	3,40	2,83	-0,57
Provide ergonomic workplaces for employees	4,02	3,24	-0,78
Ensure equal rights (by age, gender, origin, etc.)	4,26	3,37	-0,89

Analyzing the results presented according to all criteria, a negative difference has been identified between what is important to consumers and a realistic assessment of hotel performance. Consumers point out that they expect a high level of user needs orientation from the organization, but in the actual situation a negative difference of 0.56 points was found. The importance of

high-quality services is rated by 4.33 points by the respondents, but having used the service the consumers score 0.75 points less. The biggest negative differences were found in the criteria of company transparency and public responsibility (-0.81 points), equal rights assurance (-0.89 points). From the consumers' point of view, environmental preservation is an important activity, but in this area

hotel activities are rated at 0.68 point less.

In order to assess the social responsibility of accommodation companies from the point of view of consumers, as an interested party and one of the most important market participant groups for companies, the

criteria are presented which the consumer can assess by getting the accommodation service (see Table 5). The criteria are grouped in order to assess the services provided by accommodation companies based on CSR components according to ethical, legal and economic responsibilities.

Table 5. Assessment of Corporate Social Responsibility of Accommodation Companies from the Point of View of Consumers at the Moment of Service

Statements	Component of responsibility according to Caroll	Average score
Accommodation customers are treated ethically	Ethical responsibility	4,01
The activities of the accommodation company meet customer expectations	Ethical responsibility	4,01
	Average score	4,01
The aim is to meet the needs of the customers	Legal responsibility	3,72
The quality of accommodation and other additional services is guaranteed	Legal responsibility	3,72
Consumer health and safety are taken care of	Legal responsibility	4,33
The hotel uses technology that meets ecological standards	Legal responsibility	3,20
Respects environmental requirements	Legal responsibility	4,33
The hotel sorts the waste	Legal responsibility	4,33
Uses renewable energy sources (e.g., geothermal heating, etc.)	Legal responsibility	2,83
Uses organic hygiene products and means	Legal responsibility	4,33
	Average score	3,7
The price of the accommodation service corresponds to the quality	Economic responsibility	3,58
The company provides information to clients about the principles and benefits of corporate social responsibility	Economic responsibility	3,0
The company provides information on opportunities for customer participation in resource conservation	Economic responsibility	3,0
	Average score	3,19
	Total average score	3,63

The ethical responsibility of the accommodation company is rated by consumers with a high score (4,01). Although the expectations of consumers regarding ethics and real communication are well rated, the accommodation companies should still try to improve the nature of customer communication and increase the reputation of the company to meet

the expectations of consumers. Most of the criteria that can be assessed by consumers are criteria defining legal responsibility, which were rated by consumers at 3.7 points. This means that legal responsibility activities need to be improved. Satisfaction of consumer needs, and assurance of the quality of accommodation and other additional services is to be improved

The concept of corporate social responsibility and its implementation in the activity of organizations

because it does not reach the average of 4 points. Analyzing individual statements, it can be said that accommodation companies that take care of consumer safety and health, focus on ecology by using eco-friendly hygiene products and means, care for the environment by sorting waste and complying with environmental requirements are rated with a rather high score (4.33 points). However, accommodation companies have the potential to instill technologies meeting ecological standards and to use renewable energy sources, thereby enhancing the levels of resource preservation and environmental conservation [42, p.15-35].

When it comes to economic responsibility assessment, it is important for companies to profit fairly, so the quality and price ratio of a service can illustrate the honesty of business companies when making profit. Consumers value the conformity of the quality of the accommodation service and price on average, which cannot satisfy consumers. Companies providing accommodation services must make decisions to improve the quality of services. The role of consumers in saving resources is important, but the consumers do not value sufficiently the information about the principles of corporate social responsibility, benefits and attracting customers to participate in resource sustainability when living in hotels and thus contributing to increasing hotel profitability. It is difficult to assess philanthropic responsibility in accommodation companies, it is only

a matter of feeling if companies should engage themselves in an active customer information program on how to get involved in solving social problems. The overall responsibility for accommodation is assessed at 3.63 points in terms of ethical, legal and economic responsibility, which indicates that the performance of accommodation companies should be improved in terms of social responsibility.

Conclusions:

1. The analysis of scientific literature concludes that corporate social responsibility is a social factor that aims to meet the needs of social responsibility by incorporating them into the organization's activities. Socially responsible organizations take into account the needs of internal and external stakeholders, and seek to minimize environmental damage through ethical, legal and philanthropic principles. Three main tools used by socially responsible organizations are distinguished: the Code of Ethics, Certified Management Standards and Networks and Agreements.

2. The main models of socially responsible organizations are distinguished: classic profit-oriented model, model of corporate social responsibility pyramid and stakeholder model. Shareholders, employees, suppliers and partners, consumers, managers, creditors, authorities, the society and minorities are identified as stakeholders. There are no unified systems for assessing the social responsibility of organizations due to different cultural, legal and economic aspects of

different countries, and therefore in every case there are selected reasonable models and criteria according to the situation.

3. From the point of view of consumers, the studied hotels meet the requirements of socially responsible activities because they orient themselves to the needs of consumers, provide quality services and ensure equal rights, but in terms of corporate social responsibility according to the importance of the analyzed criteria to the consumer and the assessment of

the real situation in hotels, there is established a negative gap according to all the criteria. Taking into account the social responsibility of accommodation companies from the point of view of consumers, as an interested party and one of the most important market participants, according to the ethical, legal and economic responsibility components it is stated that the social responsibility of accommodation companies is of medium level and should be improved according to all criteria.

References

1. Brummer, J. J. (1991). *Corporate responsibility and legitimacy: An interdisciplinary analysis*. New York: Greenwood Press.
2. Carroll, A. B. (2008). *A history of CSR: concept and practices: The Oxford handbook of corporate social responsibility*. UK: Oxford University Press.
3. Carroll, A. B. (2016). Carroll's pyramid of CSR: taking another look. *International Journal of Corporate Social Responsibility*, 1 (1). doi: <https://doi.org/10.1186/s40991-016-0004-6>
4. Carroll, A. B., Bucholtz, K. (2014) *Business and Society: Ethics, Sustainability, and Stakeholder Management*. Cengage Learning, 720.
5. David, P. (2004). Extending Symmetry: Toward a Convergence of Professionalism, Practice, and Pragmatics in Public Relations. *Journal of Public Relations Research*, 16 (2), 185–211. doi: https://doi.org/10.1207/s1532754xjpr1602_3
6. Dolores Sánchez-Fernández, M., Vargas-Sánchez, A., Remoaldo, P. (2014). Institutional context and hotel social responsibility. *Kybernetes*, 43 (3/4), 413–426. doi: <https://doi.org/10.1108/k-12-2013-0267>
7. Donaldson, T., Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *Academy of Management Review*, 20 (1), 65–91. doi: <https://doi.org/10.5465/amr.1995.9503271992>
8. Evans, N., Sawyer, J. (2010). CSR and stakeholders of small businesses in regional South Australia. *Social Responsibility Journal*, 6 (3), 433–451. doi: <https://doi.org/10.1108/17471111011064799>
9. Ginevičius, R., Sudžius, V. (2008). *Organizacijų teorija*. Vilnius: Technika. doi: <https://doi.org/10.3846/934-s>
10. Golubavičiūtė, R., Guzavičius, A. (2009). Universitetas kaip socialiai atsakinga organizacija. *Ekonomika ir vadyba*, 14, 246–250.
11. De Grosbois, D. (2012). Corporate social responsibility reporting by the global hotel industry: Commitment, initiatives and performance. *International Journal of Hospitality Management*, 31 (3), 896–905. doi: <https://doi.org/10.1016/j.ijhm.2011.10.008>
12. Gruževskis, B., Vasiljevičienė, N., Moskvina, J., Kleinaitė, I. (2006). *Įmonių socialinė atsakomybė*. Vilnius.

13. Henderson, J. C. (2007). Corporate social responsibility and tourism: Hotel companies in Phuket, Thailand, after the Indian Ocean tsunami. *International Journal of Hospitality Management*, 26 (1), 228–239. doi: <https://doi.org/10.1016/j.ijhm.2006.02.001>
14. Inoue, Y., Lee, S. (2011). Effects of different dimensions of corporate social responsibility on corporate financial performance in tourism-related industries. *Tourism Management*, 32 (4), 790–804. doi: <https://doi.org/10.1016/j.tourman.2010.06.019>
15. Jasinskas, E., Simanavičienė, Ž. (2010). Genetiškai modifikuotų produktų gamyba ir įmonių socialinės atsakomybės suderinamumas. *Ekonomika ir vadyba*, 15, 549–555.
16. Jonker, J., Marberg, A. (2007). Corporate Social Responsibility Quo Vadis. *Journal of Corporate Citizenship*, 2007 (27), 107–118. doi: <https://doi.org/10.9774/gleaf.4700.2007.au.00010>
17. Kim, J.-H., Seok, B.-I., Lee, K.-T., Yu, J.-P. (2017). Effects of Social Responsibility Activities of Franchise Chain Hotels on Customer Value and SNS Citizenship Behavior. *Journal of Franchise Management*, 8 (2), 5–16. doi: <https://doi.org/10.21871/kjfm.2017.06.8.2.5>
18. Juščius, V., Šneiderienė, A. (2014). Įmonių socialinės atsakomybės įtaka regioninei plėtrai. *Regional Formation and Development Studies*, 9 (1), 66–78. doi: <https://doi.org/10.15181/rfds.v9i1.594>
19. Kazokienė, L. (2005). Verslo socialinė ir etinė atsakomybė rinkodaros aspektu. *Ekonomika ir vadyba: aktualijos ir perspektyvos*, 5, 166–171.
20. Kotler, P., Lee, N. (2005). *Corporate social responsibility*. Hoboken: John Wiley and Son.
21. Kitzmueller, M., Shimshack, J. (2012). Economic Perspectives on Corporate Social Responsibility. *Journal of Economic Literature*, 50 (1), 51–84. doi: <https://doi.org/10.1257/jel.50.1.51>
22. Kovaliov, R., Šubonytė, J., Simanavičienė, Ž. (2010). Makroekonominės verslo aplinkos įtaka ĮSA plėtrai. *Ekonomika ir vadyba*, 15, 627–634.
23. Kumar, A., Zaidi, S. A. H., Lal, P. (2017). The state of corporate social responsibility: a case study of telecom sector. *SALU commerce economic review*, 3 (3), 14–33.
24. Laurinavičius, A., Reklaitis, J. (2011). *Darnaus verslo socialinė atsakomybė*. Vilnius: Myloko Romerio universitetas.
25. Lee, S., Heo, C. Y. (2009). Corporate social responsibility and customer satisfaction among US publicly traded hotels and restaurants. *International Journal of Hospitality Management*, 28 (4), 635–637. doi: <https://doi.org/10.1016/j.ijhm.2009.02.007>
26. Lindgreen, A., Swaen, V., Johnston, W. J. (2008). Corporate Social Responsibility: An Empirical Investigation of U.S. Organizations. *Journal of Business Ethics*, 85 (S2), 303–323. doi: <https://doi.org/10.1007/s10551-008-9738-8>
27. Mauricienė, I., Paužuolienė, J. (2014). Įmonių socialinės atsakomybės svarba: visuomenės požiūriu. *Regional formation and development studies*, 10 (2), 123–132. doi: <https://doi.org/10.15181/rfds.v10i2.148>
28. Mensah, I. (2013). Hotel Energy Efficiency towards Sustainable Tourism. *Journal of Hotel & Business Management*, 03 (01). doi: <https://doi.org/10.4172/2169-0286.1000e108>
29. Misani, N. (2010). Convergent and divergent corporate social responsibility. *Innovative CSR: From Risk Management to Value Creation*, 62–83. doi: https://doi.org/10.9774/gleaf.978-1-907643-26-2_5
30. Muhumed, Q. M. (2018). Corporate social responsibility strategies and competitive advantage of commercial banks in Kenya: case of wquity bank Kenya limited. *International academic journal of human resource and business administration*, 3 (1), 27–51.
31. Ponnappureddy, S., Priskin, J., Ohnmacht, T., Vinzenz, F., Wirth, W. (2017). The influence of trust perceptions on German tourists' intention to book a sustainable hotel: a new approach to analysing marketing information. *Journal of Sustainable Tourism*, 25 (7), 970–988. doi: <https://doi.org/10.1080/09669582.2016.1270953>

32. Pruskus, V. (2003). Verslo socialinė ir etinė atsakomybė rinkodaros aspektu. Verslas: teorija ir praktika, 4 (1), 43–51.
33. Fernández Robin, C., Cea Valencia, J., Jamett Muñoz, G., Santander Astorga, P., Yáñez Martínez, D. (2016). Attitude and Behavior on Hotel Choice in Function of the Perception of Sustainable Practices. *Tourism & Management Studies*, 12 (1), 60–66. doi: <https://doi.org/10.18089/tms.2016.12106>
34. Rodríguez, F. J. G., del Mar Armas Cruz, Y. (2007). Relation between social-environmental responsibility and performance in hotel firms. *International Journal of Hospitality Management*, 26 (4), 824–839. doi: <https://doi.org/10.1016/j.ijhm.2006.08.003>
35. Seiliūtė, J. (2013). Socialinės atsakomybės įtvirtinimo potencialo verslo organizacijose vertinimas. Vilnius: Vilniaus universiteto leidykla.
36. Skačkauskienė, I., Valentinovič, J. (2016). Research of The Taxation Justice and the Social Responsibility / Apmokestinimo Teisingumo Ir Socialinės Atsakomybės Lietuvoje Tyrimas. *Mokslas – Lietuvos Ateitis*, 8 (2), 171–181. doi: <https://doi.org/10.3846/mla.2016.896>
37. Šimanskienė, L., Paužuolienė, J. (2010). Įmonių socialinės atsakomybės svarba Lietuvos organizacijoms. *Management theory and studies for rural business and infrastructure development*, 20 (1), 1–9.
38. Šneiderienė, A. (2016). Įmonių socialinės atsakomybės įgyvendinimo regioniniai skirtumai. *Regional formation and development studies*, 19 (2), 127–136. doi: <https://doi.org/10.15181/rfds.v19i2.1289>
39. Vaičiulis, M. (2013). Įmonių socialinės atsakomybės koncepcijų ir jų praktinio taikymo analizė. Magistro baigiamasis darbas, MRU, Vilnius, 98.
40. Walls, J. L. (2011). Measuring environmental strategy: construct development, reliability, and validity. *Strategic Direction*, 27 (8). doi: <https://doi.org/10.1108/sd.2011.05627haa.005>
41. Zadek, S. (2004). The path to corporate responsibility. *Harvard Business Review*, 12, 125–132.
42. Voronkova, V. H. (2008). Hlobalizatsiya yak protses universalizatsiyi stosunkiv mizh derzhavoiu ta rynkom. *Humanitarnyi visnyk Zaporizkoi derzhavnoi inzhenernoi akademiyi*, 35, 15–35.

АНДРЮКАЙТЕНЕ, РЕГІНА – доктор PhD соціальних наук (менеджмент), доцент, завідувач кафедри бізнесу та економіки, Маріямпольська колегія (Маріямполе, Литва), лектор Литовського університету спорту (Каунас, Литва)

E-mail: regina.andriukaitiene@gmail.com, ORCID: 0000-0002-0691-7333

ЯНУЛІОНІС, ЕРНЕСТАС – абсолвент, Литовський університет спорту (Каунас, Литва)

ВОРОНКОВА, В. Г. – доктор філософських наук, професор, завідувач кафедри менеджменту організацій та управління проектами, Інженерний інститут Запоізького національного університету (Запоріжжя, Україна)

E-mail: valentina-voronkova236@gmail.com, ORCID: 0000-0002-0719-1546

КОНЦЕПЦІЯ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ ТА ОСОБЛИВОСТІ ЇЇ РЕАЛІЗАЦІЇ У ДІЯЛЬНОСТІ ОРГАНІЗАЦІЙ

Анотація. В останні роки концепція корпоративної соціальної відповідальності виступає особливо актуальною. Прискорення технологічних досягнень і збільшення споживання все частіше здійснюють негативний вплив на оточуюче середовище і суспільство, тому соціальна відповідальність організацій з кожним роком стає все

The concept of corporate social responsibility and its implementation in the activity of organizations

більш актуальною. Досвід зарубіжних країн свідчить, що соціальна відповідальність є корисною не тільки для бізнесу, але й для його середовища, визначає зростання числа соціально відповідальних організацій у Литві і більш благоприємного відношення споживачів до діяльності організацій (Skackauskiene, Valentinovic, 2016). Згідно Mauriciene и Pauzoliene (2014), пріоритетом соціально відповідальних організацій є очікування і потреби споживачів. Соціально відповідальні організації у своїх звітах підкреслюють важливість соціально відповідальної діяльності для організації, її працівників, суспільства і споживачів. Споживачі більш прихильні цінити таку організацію, мати переваги вибирати її продукти, заохочувати робити інших те ж саме і більше вірити в те, що вона робить. Аналіз літератури. Питання корпоративної соціальної відповідальності досліджуються як литовські (Ковальова та ін., 2009; Golubaviciute, Guzavicius, 2009; Simanskiene, Pauzoliene, 2010; Лаурінавічус, Reklaitis, 2011; Juscius, Sneideriene, 2013; Skackauskiene, Valentinovic, 2016 Sneideriene, 2016 та інші) і зарубіжні вчені (David, 2004; Misani, 2010; Walls, 2011; Lindgreen и др 2009; Кумар та ін., 2017; Muhumed, 2018; и др.). Іноземні вчені Henderson (2007) Б Rodriguez Cruz (2007); Grosbois (2012); Dolores Варгас-Санчес (2014), Joon-Но Bong-ІНН, Ki-Tai, Jong-Пил (2017), Ponnareddy et al. (2017) Robin et al (2016), Mensah, (2013) Lee and Heo (2009) та ін.. достатньо широко аналізують соціальну відповідальність готелей. **Метою роботи** є дослідження соціальної відповідальності організації з точки зору споживачів. **Задачі, поставлені у роботі:** обговорити питання корпоративної соціальної відповідальності та особливості її реалізації в діяльсоіт організації; описати методи копоравиної соціальної відповідальсоіт; оцінити соціальну відповідальність потссссстаставщиків житла з точки зору споживачів. Для досягнення цілі та завдань були використані наступні методи дослідження: аналіз наукової літератури, анкетування і статистичний аналіз отриманих даних. Результат дослідження. Приймаючи до уваги соціальні відповідальність компаній щодо розміщення з точки зору споживачів, як зацікавленої сторони і одного з найбільш важливих учасників ринку, згідно компонентів етичної, правової та економічної відповідальності, зроблено висновок, що соціальна відповідальність компаній щодо розміщення має середній рівень та вповинан буи покращена згідно всіх критеріїв, особливл з економічної в, зокрема, правової відповідальсоіт.

Ключові слова: корпоративна соціальна відповідальність, модель КСО, споживачі

АНДРЮКАЙТЕНЕ, РЕГІНА – доктор PhD социальных наук (менеджмент), доцент, заведующая кафедрой бизнеса и экономики, Мариямпольская коллегия (Мариямполье, Литва), лектор Литовского университета спорта (Каунас, Литва)
E-mail: regina.andriukaitiene@gmail.com, ORCID: 0000-0002-0691-7333

ЯНУЛИОНИС, ЭРНЕСТАС – абсолвент, Литовский университет спорта (Каунас, Литва)

ВОРОНКОВА, В. Г. – доктор философских наук, профессор, заведующая кафедрой менеджмента организаций и управления проектами, Инженерный институт Запорожского национального университета (Запорожье, Украина)

E-mail: valentina-voronkova236@gmail.com, ORCID: 0000-0002-0719-1546

КОНЦЕПЦИЯ КОРПОРАТИВНОЙ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ И ОСОБЕННОСТИ ЕЕ РЕАЛИЗАЦИИ В ДЕЯТЕЛЬНОСТИ ОРГАНИЗАЦИЙ

Аннотация. В последние годы проблема корпоративной социальной ответственности стала особенно актуальной. Ускорение технологических достижений и увеличение потребления все чаще оказывают негативное воздействие на окружающую среду и общество, поэтому социальная ответственность организаций с каждым годом

становится все более актуальной. Опыт зарубежных стран показывает, что социальная ответственность полезна не только для бизнеса, но и для его среды, определяет рост числа социально ответственных организаций в Литве и более благоприятное отношение потребителей к деятельности организаций (Skackauskiene, Valentinovic, 2016), Согласно Mauriciene и Pauzoliene (2014), приоритетом социально ответственных организаций являются ожидания и потребности потребителей. Социально ответственные организации в своих отчетах подчеркивают важность социально ответственной деятельности для организации, ее сотрудников, общества и потребителей. Потребители более склонны ценить такую организацию, предпочитать выбирать ее продукты, поощрять других делать то же самое и больше верить в то, что она делает. Анализ литературы. Вопросы корпоративной социальной ответственности исследуется как литовские (Ковалева и др, 2009; Golubaviciute, Guzavicius, 2009; Simanskiene, Pauzoliene, 2010; Лауринавичус, Reklaitis, 2011; Juscius, Sneideriene, 2013; Skackauskiene, Valentinovic, 2016 Sneideriene, 2016 и другие) и зарубежные ученые (David, 2004; Misani, 2010; Walls, 2011; Lindgreen и др 2009; Кумар и др 2017; Muhumed, 2018; и др.). Иностранные ученые Henderson (2007)Б Rodriguez Cruz (2007); Grosbois (2012); Dolores Варгас-Санчес (2014), Joon-Ho Bong-IHN, Ki-Tai, Jong-Пил (2017), Ponnareddy et al. (2017) Robin et al (2016), Mensah,(2013) Lee and Neo (2009) и др. достаточно широко анализируют социальная ответственность отелейю Целью работы является исследование социальной ответственности организации с точки зрения потребителей. Задачи, поставленные в работе: обсудить понятие корпоративной социальной ответственности и особенности реализации в деятельности; Описать модели корпоративной социальной ответственности; Оценить социальную ответственность поставщиков жилья с точки зрения потребителей. Для достижения цели и задач были использованы следующие методы исследования: анализ научной литературы, анкетирование и статистический анализ полученных данных. **Результат исследования.** Принимая во внимание социальную ответственность компаний по размещению с точки зрения потребителей, как заинтересованной стороны и одного из наиболее важных участников рынка, согласно компонентам этической, правовой и экономической ответственности, заявлено, что социальная ответственность компаний по размещению имеет средний уровень и должен быть улучшен по всем критериям, особенно по экономической и в частности правовой ответственности.

Ключевые слова: корпоративная социальная ответственность, модель КСО, потребители.

*Стаття рекомендована до публікації д.філос.н., проф. М. А. Лепський
(Запоріжжя, Україна)*

Надійшла до редколегії: 15.02.2019 р.

Прийнята до друку: 25.02.2019 р.