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CSR PRACTICES AND COMPETITIVENESS OF THE COMPANY IN B2B MARKET

INTRODUCTION

Corporate Social Responsibility (CSR) is currently one of the key research areas of management. The status of CSR is proven not only by the impressive number of scientific publications in prestigious literature and magazines but also by general interest demonstrated by companies of various sizes. In the present paper the question of CSR is regarded in terms of possibilities of utilizing CSR practices in shaping relations between companies with status of client and supplier on the B2B market.

Among the fundamental goals of the paper the following ones can be distinguished:

- review of leading present theoretical stands regarding the stakeholder theory,
- identification of relations between the stakeholder theory and CSR,
- identification of relations between macro-level and micro-level of creating and undertaking CSR initiatives,
- review of the CSR standards,
- specification of possibilities of using CSR practices and tools in shaping company relations on the B2B market,
- exemplification of the CSR practices and tools in shaping relations between global smelting company (ArcelorMittal) and its suppliers including formulating requirements and adaptation practices.

1. MAIN ASPECTS OF STAKEHOLDERS THEORY

In opposition to an exclusive focus on a firm's stockholders, stakeholder theory makes serving the interests of those groups and individuals identified as "stakeholders" the primary purpose of an organization [Kaler 2003; Phillips 2003; Reed 1999]. Based on the assumption that all stakeholders have more or less legitimate interests in an organization, stakeholder theory is concerned with the nature of these relationships in terms of both processes and outcomes [Jones and Wicks 1999].

In the Donaldson and Preston's [1995] approach there are three key aspects of stakeholders theory: descriptive, normative and instrumental. Table 1 summarizes the main concern of these aspects.

Table 1. Main aspects of stakeholders theory

Aspect	Descriptive stakeholder theory	Instrumental stakeholder theory	Normative stakeholder theory
Concern	How do organizations take stakeholder interests into account?	Is it beneficial for organizations to take stakeholder interests into account?	By referring to different moral points of view, why should organizations take stakeholder interests into account?

Source: own elaboration.

The descriptive aspect of stakeholder theory explains how organizations actually take into account stakeholder interests. Accordingly, stakeholder theory is used to "describe, and sometimes to explain, specific corporate characteristics and behaviors" [Donaldson and Preston 1995, p. 70].

Another important stream of stakeholder theory tries to find out whether it is beneficial for an organization to engage with its stakeholders [Donaldson and Preston 1995, p. 71]. The goal is to identify connections, or a lack of connections, between the existence of stakeholder management and the achievement of corporate performance objectives.

Normative stakeholder theory discusses why organizations should take into account stakeholder interests [Donaldson and Preston 1995, p. 71]. This stream of stakeholder theory attempts to reach beyond instrumental arguments that base the question of "Why consider stakeholders?" on an exclusive discussion of performance. Normative stakeholder theory interprets the function of the corporation by referring to certain "moral guidelines."

2. STAKEHOLDER THEORY AND CSR INITIATIVES

In recent business ethics research Corporate Social Responsibility (CSR) has become one of the most prominent topics in business ethics discussion. Sukserm and Takahashi [2010] said that the most popular areas of CSR activities are: economy, society and environment.

There are three key perspectives of CSR interpretation [Aslander 2011]:

- *CSR as management requirement*. This perspective focuses on management procedures and governance structures; defines minimum ethical requirements and standards of behavior.
- *CSR as subsidiary co-responsibility*. This perspective describes subsidiary, non-voluntary responsibilities of corporations; corporations are defined as intermediate actors bearing specific duties in society.
- *CSR as voluntary contribution*. This perspective refers to the occasional philanthropic engagement of corporations; corporations voluntarily provide additional or alternative services.

Connections between stakeholder theory and CSR perspective are demonstrated in Figure 1.

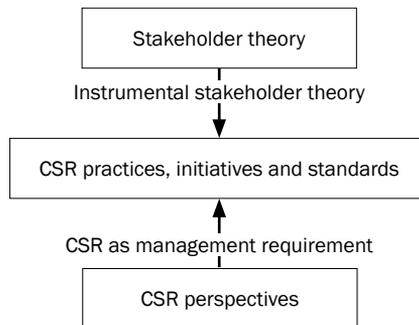


Figure 1. CSR practices as a result of stakeholder theory and CSR perspective

Source: own elaboration.

Result of practical implementation of instrumental approach to stakeholder theory and CSR as management requirements is the building process of CSR practices, initiatives and standards.

3. MACRO- AND MICRO-LEVEL OF CSR INITIATIVES

CSR Initiatives are initiated on two levels [Gilbert and Rasche 2008]. As Donaldson and Preston [1995, p. 254] said:

The macro-level contract is a normative and hypothetical contract among economic participants which defines the normative ground rules for creating the second kind of contract. The second is a micro-level contract that can occur among members of specific communities, including firms, departments within firms, national economic organizations and so on.

Connections between these levels are showed in Figure 2.

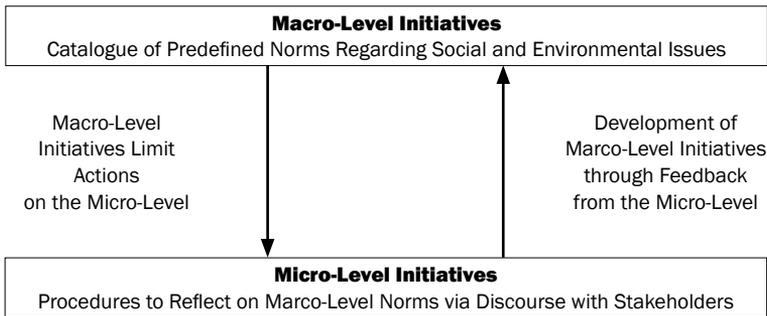


Figure 2. A framework to analyze standardized CSR initiatives

Source: adopted and modified from Gilbert and Rasche 2008.

The most widely used CSR initiatives were UN Global Compact, SA 8000, The Global Reporting Initiative and the Fair Labor Association.

On the macro-level:

- UN Global Compact defines ten principles on human rights, labor, the environment and corruption,
- SA 8000 defines eight central guidelines to audit ethical workplace conditions (e.g. child labor, forced labor, wages and health and safety),
- the Global Reporting Initiative provides predefined indicators in six central categories (e.g. environment and product responsibility),
- the Fair Labor Association defines nine key principles (e.g. on wages and benefits, hours of work, harassment and abuse, and non-discrimination).

On the micro-level the implementation of macro-level initiatives may relatively focus on:

- development of local level networks between participating firms and other stakeholders,
- implementation of a management system including procedures for stakeholder dialog,
- requirement of stakeholder dialog to identify relevant indicators from the overall list,
- development of relations with local labor, human rights, and religious organizations.

4. CSR STANDARDS

There are many CSR standards. Koerber [2010] classified corporate responsibility standards in three categories:

- *normative frameworks*, which provide guidance on acceptable performance and goals,
- *process guidelines*, which provide guidance on measurement, communication and assurance,
- *management systems*, which provide detailed and integrated guidance on how to integrate the management of social and environmental issues with firm operations.

The starting point for creating different CSR standards are 10 ethical principles of Global Compact (2008):

- principle 1: Businesses should support and respect the protection of internationally proclaimed human rights,
- principle 2: Businesses should make sure that they are not complicit in human rights abuses,
- principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining,
- principle 4: Businesses should implement the elimination of all forms of forced and compulsory labor,
- principle 5: Businesses should implement the effective abolition of child labour,
- principle 6: Businesses should implement the elimination of discrimination in respect of employment and occupation,
- principle 7: Businesses should support a precautionary approach to environmental challenges,
- principle 8: Businesses should undertake initiatives to promote greater environmental responsibility,

- principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies,
- principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

In the Mueckenberger and Jastram's [2010] opinion the analysis of the implementation of the Global Compact is methodologically difficult and resource intensive, because the 10 principles potentially affect a number of activities within a multinational corporation in all its countries of operation. Currently the most popular CSR standard is ISO 26000. According to ISO 26000 [2010], the core CSR issues are as follows:

- organizational governance (including inclusiveness, ethical conduct, disclosure of information, respect for the rule of law, accountability),
- environment (including pollution prevention, prevention of global warming, sustainable consumption and land use, preservation and restoration of ecosystems and the natural environment, respect for future generations),
- human rights (civil and political rights; economics, cultural and social rights; fundamental labor rights; community rights),
- labor practices (occupational health and safety, dignified working conditions, human resources development, worker as a human being),
- fair operating practices (promotion of ethical and transparent activities; promotion of free competition, application of fair and ethical supply and after-supply practice, respect for intellectual and/or property rights and respect for users' interests, fight against corruption),
- consumer issues (providing consumers with accurate and adequate information; provision and development of socially-beneficial services and products; provision and development of safe and reliable products and services; protection of consumers' privacy),
- community involvement/society development.

5. CSR PRACTICES AS A TOOL FOR SUPPLIERS RELATIONSHIP MANAGEMENT IN B2B MARKET

CSR practices may be used in the suppliers relationship management in the firm.

5.1. VALUE CHAIN PERSPECTIVE

Figure 3 builds on Porter and Kramer’s [2006] mapping of the social impact of the value chain.

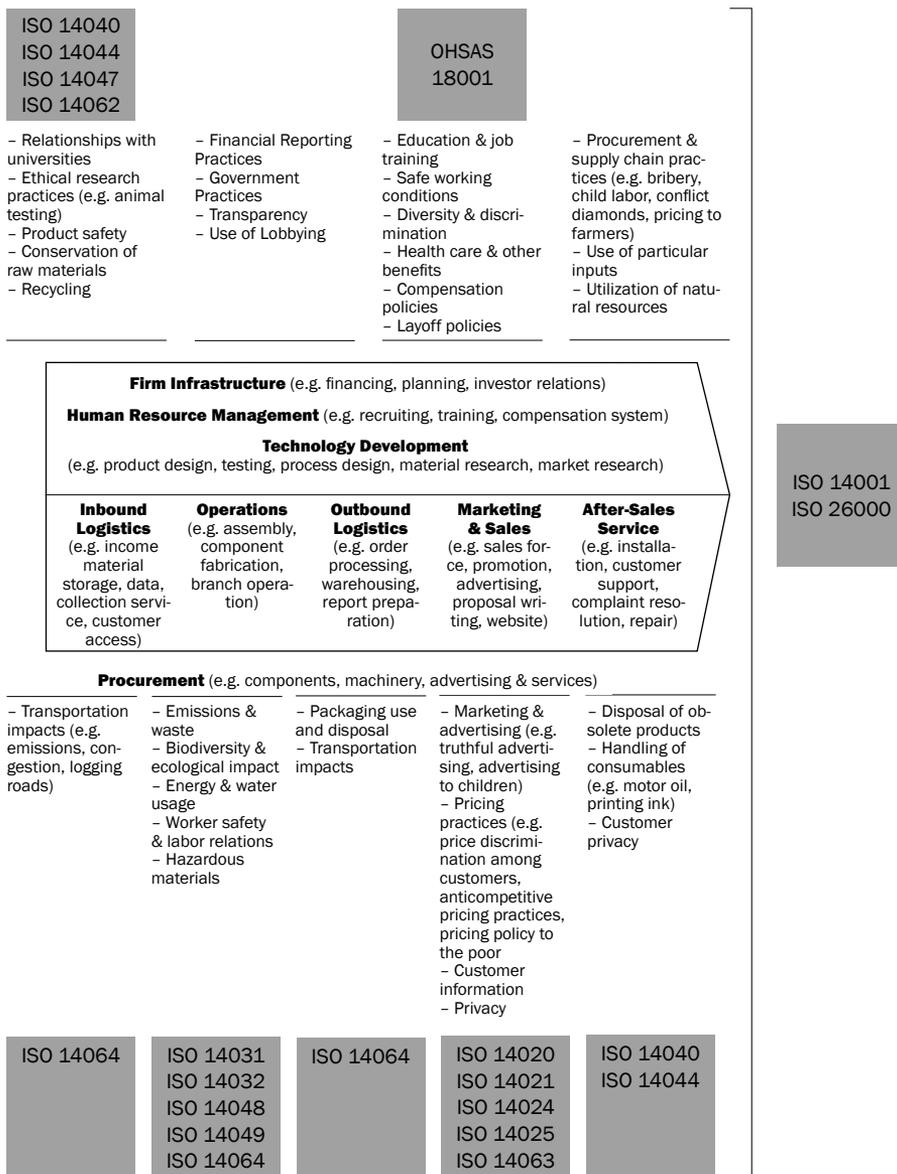


Figure 3. Value chain, ISO standards and CSR practices
Source: adopted and modified from Castka and Balzarova 2008.

Porter and Kramer [2006] argue that the value chain depicts all the activities a company engages in and can be identified with both positive and negative social impacts. In this point of view value chain is a specific platform where firm may use different CSR standards to manage own relationship with all interest parties, however especially with suppliers and customers.

5.2. SUPPLY CHAIN PERSPECTIVE

A corporation's supply chain may be generally defined as a series of companies, including suppliers, customers, and logistics providers that work together to deliver a value package of goods and services to the end customer. Despite the history of CSR, applications of CSR to the supply chain have only emerged in the last 15 years (Maloni and Brown 2006).

Carter and Jennings [2004] established the importance of CSR in supply chain decision-making with case study and survey research. Researchers have attempted to generalize the elements that characterize supply chain CSR in all industries, creating the concepts of Logistics Social Responsibility and Purchasing Social Responsibility. Framework for CSR application in the supply chain is illustrated with Figure 4.

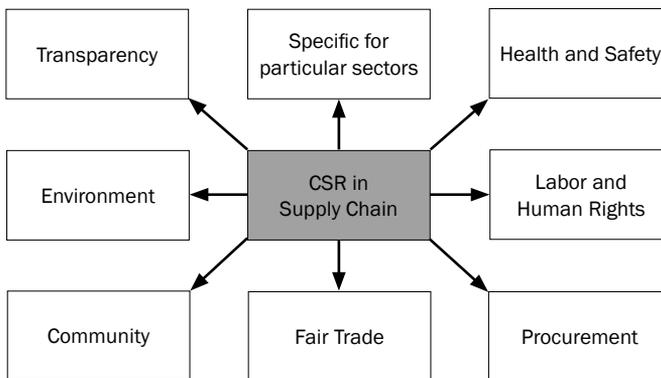


Figure 4. Dimensions of CSR in supply chain

Source: own elaboration.

6. CSR PRACTICES IN THE SUPPLIERS RELATIONSHIP MANAGEMENT – CASE STUDY OF ARCELORMITTAL

6.1. RESEARCH METHODOLOGY

Relations between ArcelorMittal and suppliers in the CSR perspective was the main subject of the research.

The author formulated the following research questions:

- *question 1 – Which macro-level CSR initiatives were reflected by ArcelorMittal?*
- *question 2 – Which CSR practices must be fulfilled by ArcelorMittal suppliers?*
- *question 3 – How ArcelorMittal suppliers may fulfil CSR requirements?*

Research techniques were: review of ArcelorMittal documents and records and action research connected with consulting carried out by the author for selected ArcelorMittal Suppliers.

6.2. ARCELORMITTAL CSR REQUIREMENTS FOR SUPPLIERS AND THEIR MEANING

ArcelorMittal is the world's leading integrated steel and mining company, present in over 60 countries. CSR approach of ArcelorMittal on strategic level is articulated by the following elements (ArcelorMittal 2011): investing in people, making steel more sustainable, enriching communities, transparent governance.

Table 2. CSR requirements for ArcelorMittal Suppliers

Requirement	Status	Reference
1. Health & Safety Policy implementation	obligatory	–
2. Occupational Health & Safety Management System implementation	recommended	OHSAS 18001
3. Occupational Health & Safety Management System certification	recommended	OHSAS 18001
4. Safety statistics of firm	recommended	–
5. Safety statistics of suppliers	recommended	–
6. Human Rights Policy implementation	obligatory	Arcelor Mittal Human Rights Policy
7. Membership of the Human Rights Societies	recommended	–

Requirement	Status	Reference
8. Code of Business Ethics Implementation	obligatory	-
9. Anticorruption Policy implementation	obligatory	-
10. Whistleblowing process or procedure implementation	obligatory	-
11. Environmental Policy implementation	obligatory	-
12. Environmental Management System implementation	recommended	ISO 14001
13. Environmental Management System certification	recommended	ISO 14001
14. GC emission measurement	obligatory	-
15. Water consumption measurement	obligatory	-

Source: own elaboration.

Table 2 demonstrates the key CSR practices which should be realized by ArcelorMittal suppliers. All of them are evaluated during periodic suppliers appraisal. Suppliers which do not meet a category must improve CSR practices. Otherwise ArcelorMittal removes them from list of qualified suppliers.

6.3. CASES OF CSR PRACTICES – ADAPTATIONS FOR ARCELORMITTAL REQUIREMENTS FOR SMALL SUPPLIERS OF MATERIALS

The main CSR practices of ArcelorMittal suppliers should include firstly these tools which are mandatorily required by ArcelorMittal. Their framework is showed below.

Code of Business Ethics

Code of business ethics of surveyed companies may consist of the following principles:

- *Principle 1 – observing law and principles of community life* – the company fully observes binding legal regulations and respects generally accepted principles of community life and good manners created in the venues of the company operations.
- *Principle 2 – respect* – everywhere and at all times the company follows the principle of respect to dignity of a man regardless of their education and position.
- *Principle 3 – satisfaction of all interested parties* – the company aspires towards sustained development which will deliver expected values to all parties interested in its activities.
- *Principle 4 – professionalism and high quality of products and services* – the company wishes to be regarded as professional and reliable. It adjusts its management processes, principles of employees evaluation and rules of co-operation with subcontractors to this philosophy.
- *Principle 5 – openness and communication* – management creates conditions for smooth and open exchange of opinions. It fosters fair

communication within the organization and in relations with clients and suppliers ensuring thus confidentiality of information they require.

- *Principle 6 – political neutrality* – the company declares that in its operations it fully shuns political context and does not involve in any political activities.

The principles are complemented with some practices of dealing with the environment (Table 3).

Table 3. Proposed stakeholders relationship practises for research firms

Party	Dominating attitude	Major activities
Clients	Client satisfaction is a priority. Clients have the right to expect highest quality products and services.	<ul style="list-style-type: none"> – meeting all obligations to clients – continuous improving implemented quality management system in conformity with the ISO 9001 standard – providing professional and friendly customer service – speedy reaction to potential complaints and analysis of their origin – maintaining relations based on respect and trust in relations with clients – reliable informing clients about offer and ensuring confidentiality of the data which require it
Subcontractors	Aspiring to develop and maintain continuous and mutually beneficial relations with subcontractors.	<ul style="list-style-type: none"> – following the free market rules when selecting subcontractors – meeting obligations to subcontractors on-time – aspiring to joint solving difficult problems in order to improve activity of the company and the subcontractors – conducting all transactions with subcontractors according to the principles of accounting
Owners	Aspiring to continuous growth of company value.	<ul style="list-style-type: none"> – owners' active participation in management processes and their full access to all data on the current situation – owners' decisions about directions and ways of development of the company
Employees	Employees are the key factor of the company success.	<ul style="list-style-type: none"> – creating dignified and friendly work conditions – providing all employees with equal chances of professional growth and self-development – protection of privacy of all employees – commitment of all employees to fully shun conflict of interests and not to conduct competitive activities – ban on employees' gathering information on competition from illegal sources – undertaking business commitments on behalf of the company only by entitled employees – employees' commitment to care for the possessions of the company without risking unnecessary costs – ban on offering and accepting financial benefits related with realizing tasks by the company employees – continuous aspiring to improve the work safety and protection of the health of the workers

Source: own elaboration.

Human Rights Policy

Human rights policy in the researched companies may consist of the following major principles:

- *Principle 1 – human rights awareness among employees* – assumes that all company employees should be fully aware of the rights they are entitled to. The company, as a part of following this principle, supports employees' right to free association.
- *Principle 2 – human dignity in the place of employment* – in the company human dignity is regarded as the greatest value which cannot be violated. As a part of following this principle the company commits to completely prevent compulsory work, child labour, to eradicate any manifestations of discrimination of employees in their workplace (e.g. due to their sex or age), to eradicate physical and psychological mobbing, violence or harassment of employees. Human dignity sensitivity is not limited to the employees of the enterprise but spreads to all business relations mostly in contacts with subcontractors from whom it is expected to follow similar standards.
- *Principle 3 – friendly work environment* – the company as an employer is interested in long-term employment. At the same time, it is aware of the need to provide the employees complete comfort in their workplace. In order to achieve this the following actions are undertaken: creating best possible ergonomic conditions in the place of employment, continuous investment in all employees' equipment, offering competitive salaries allowing to live with dignity, complete following committed terms and conditions of employment, promoting partner relations in the workplace based on co-operation and mutual trust.
- *Principle 4 – balance between private and professional life* – the company is fully aware of the fact that employees have their own private life interests, ambitions and needs which should be realized and developed. The company attempts to achieve an accepted by the employees' status of balance between private and professional life. In order to do that it undertakes a number of activities including complete observing employees' rights to holidays and days off, absolute ban to exceed working hours, individual treatment of each employee and adjusting organization policy to their needs and expectations, introducing flexible working hours adjusted to situations of individual employees.

Whistleblowing Procedure

Procedure of reporting suspicion of alleged abuse and unethical behaviour is one of the tools of the policy preventing corruption risk of the researched companies. All the employees are obliged to use the procedure while optionally any person not being an employee can report it. The management

of the company undertakes to analyse all reported suspicions of alleged abuse and unethical behaviors regardless of who reports them. The course of the process is presented in Table 4.

Table 4. Proposed framework of Whistleblowing Procedure for research firms

Who					Activity	Records		
Employees	Others	Members of the Board	Managing Director	Person responsible for HR		Report	Background papers	Personnel documentation
x	x	x	x		Disclosing instances of suspicions of alleged abuse and unethical behaviours	x		
		x			Urgent passing a resolution on investigating and explaining authenticity of the suspicion of alleged abuse and unethical behaviours		x	
		x	x		Decision on the mode of conducting initial regulatory contacts		x	
		x	x	x	Conducting initial regulatory contacts		x	
		x	x	x	Discussion of the results of initial regulatory contacts		x	
		x			Decision on finalizing the proceedings (should the suspicion prove unjustified)		x	
		x	x		Decision on the mode of conducting intensified regulatory contacts		x	
		x	x	x	Conducting intensified regulatory contacts		x	
x		x	x	x	Giving explanation by the employee suspected of the alleged abuse and unethical behaviour		x	
		x			Decision on finalizing the proceedings (should the suspicion prove unjustified)		x	
		x	x		Decision on the mode of conducting finalizing regulatory contacts		x	
		x	x	x	Conducting finalizing regulatory contacts		x	
		x			Decision on the type of o sanction against the employee whose abuse and unethical behaviour have been proven		x	x
		x	x	x	Enforcing sanctions against the employee whose abuse and unethical behaviour have been proven			x

Source: own elaboration.

Procedure schedules three stages of explaining each of the instances:

- in the first stage the regulatory contact proceeds within top management without the employee's involvement. Should the suspicion prove unjustified the case is dismissed.
- in the second stage the suspected employee gives explanations. It is also in this stage that the case can be dismissed should the suspicion be unjustified.
- in the third stage the case is ultimately resolved and sanctions against the employee who proved guilty of the suspicion are defined.

The major principle of preliminary investigation in companies is presumption of innocence of an employee (stages 1 and 2) until the suspicion of alleged abuse and unethical behaviour is proven.

Environmental Policy

Approach towards environmental management implemented in the researched companies is determined by the following principles:

- *Principle 1 – environmental awareness* – all employees should be fully aware of their co-responsibility for the state of natural environment.
- *Principle 2 – environmental competencies* – all employees should have indispensable knowledge and qualifications for responsible and efficient actions related with protection of natural environment.
- *Principle 3 – full responsibility* – employees should know they are responsible for the influence of the company and its subcontractors on the environment.

The specified and fundamental directions of realization of the policy are as follows:

- continuous identification of environmental aspects concerning our activity,
- introducing environmental programmes directed at improvement of our environmental accomplishments,
- taking environmental criteria into account in our business decisions including those in relations with our subcontractors,
- restricting the level of pollution emissions and the amount of used water and disposed sewage,
- sorting waste we generate,
- continuous improvement of our practices of proceeding in terms of environmental management, in particular: specifying and monitoring of measurable environmental targets, training employees and increasing their competencies in terms of environment protection,
- communicating principles of environmental policy to all employees and subcontractors of the companies.

In its literal meaning environmental policy also respects ISO 14001 requirements. Environmental policy is communicated to the employees of the companies:

- during all introductory and periodic trainings,
- by placing its content in all workplaces in the seats of the companies,
- at monthly meetings of the board with the employees dedicated to the management issues,
- always whenever the resolutions of the policy are amended.

Environmental policy is communicated to the representative of suppliers (the entire substance of the policy of the organization is passed immediately after issuing new edition of the policy, while informing about its resolutions takes place during on-going business contacts).

Health and Safety Policy

Approach towards health and safety issues used in the companies is determined by the following principles:

- *Principle 1 – health and safety awareness* – all employees should be fully aware of the risks related with their work.
- *Principle 2 – health and safety competencies* – all employees should have knowledge and qualifications indispensable for responsible and efficient actions related with health and safety.
- *Principle 3 – locations* – employees of the companies should act safely in all locations related with performing work duties.

The specified and fundamental directions of implementation of the present policy are as follows:

- identifying, obtaining and following currently binding requirements in terms of health and safety, including legal requirements, requirements specified by our clients and other interested parties, guidelines and good practices of international and domestic organizations;
- maintaining continuous professional risk assessment conducted holistically, i.e. including the following places of risk resulting from the type of work: seat of the organization, way from home to work and back, business trips, seats of clients;
- continuous improvement of our practices of conduct in terms of health and safety, in particular: specifying and monitoring of implementation of measurable targets, motivating employees to report suggestions for improvement, training employees and increasing their competencies in terms of health and safety, conducting benchmark activities and following model practices in terms of health and safety, shaping organizational atmosphere favourable to developing safety culture and providing indispensable means for following health and safety principles;
- communicating principles of health and safety policy to all employees and other persons temporarily being under supervision of the organization as well as to all suppliers of the organization.

In its literal meaning health and safety policy also respects OHSAS 18001 requirements. Environmental policy is communicated to the employees of the companies:

- during all introductory and periodic health and safety trainings,
- by placing its content in all workplaces in the seat of the company,
- at monthly meetings of the board with the employees dedicated to the management issues,
- always whenever the resolutions of the policy are amended.

Health and safety policy is communicated to other persons:

- at each visit to the seat of the company (employee responsible for cooperation with the visitor is responsible for presentation of the health and safety policy),
- representative of suppliers (the entire substance of the policy of the organization is passed immediately after issuing new edition of the policy, while informing about its resolutions takes place during on-going business contacts).

CONCLUSION

The text analyses conditions and possibilities of using CSR practices in shaping relations between companies on the B2B market. Conducted literature studies and empirical research allow forming the following conclusions:

- Stakeholder theory demonstrates close relation with the CSR trend. Particular influence on creating CSR initiatives, practices and standards results from including instrumental aspect of the stakeholders theory and regarding CSR as requirement for the management system.
- CSR initiatives originate on macro and micro levels, while from the first one their meaning is normative and from the latter one operational.
- On the macro-level the major collection of guidelines of conduct are Global Compact principles, in turn among the CSR standards of management ISO 26000 appears to be the most significant.
- Using CSR practices in managing relations between companies as interpreted with the help of value chain and supply chain demonstrates the effect of growth of competitiveness of recipient and supplier due to following the given practices.

- The researched global company ArcelorMittal is an example of an organization in which case diversified CSR initiatives spread to the management level. The company makes use of the CSR principles in shaping its relations with suppliers.
- Researched organizations being suppliers of ArcelorMittal must introduce at least the obligatory CSR tools; otherwise they lose their status of approved supplier.
- Significant part of the introduced CSR solutions should include internal requirements of ArcelorMittal along with requirements of international management standards ISO 14001 and OHSAS 18001.

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