

## THE DEVELOPMENT OF THE CORPORATE SOCIAL RESPONSIBILITY IN COMPANIES IN THE CZECH REPUBLIC AND AUSTRIA DURING THE LAST DECADE

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### **Abstract:**

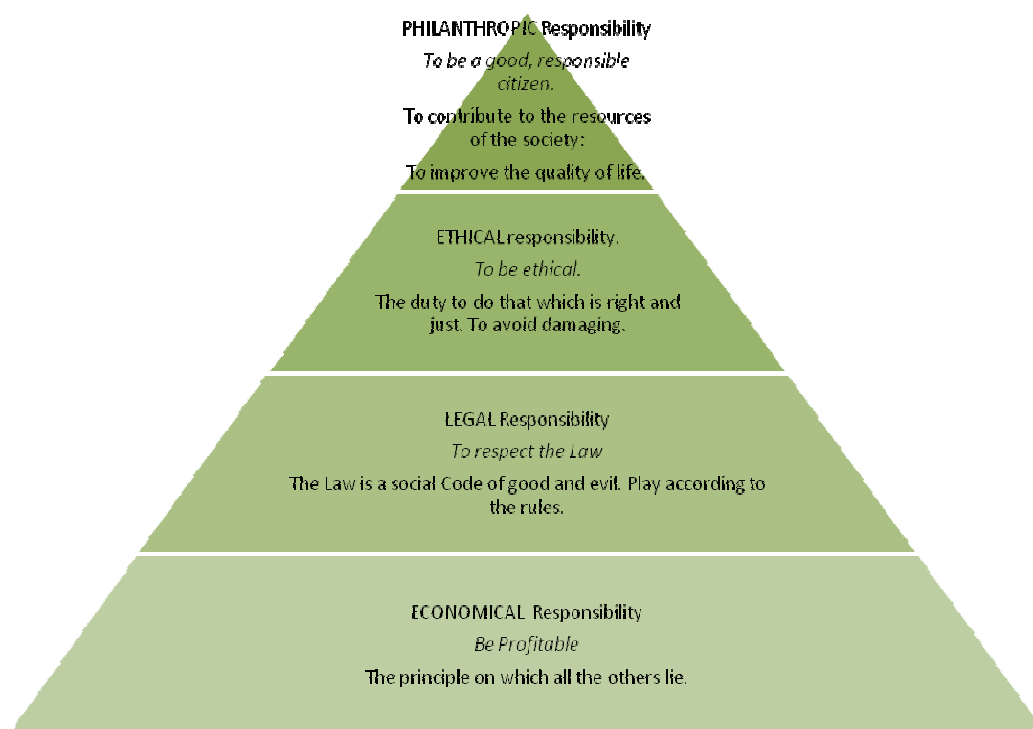
This article was created on the basis of a research task at College of Polytechnics Jihlava (VŠPJ) in the Czech Republic under the name "The Influence of Trust, Reputation and other Intangible Assets on Company Performance". The objective of this article is to compare and evaluate the development of social responsibility of companies (hereinafter referred to as CSR) in the Czech Republic and Austria. Results of research concerning social responsibility of companies in both countries during roughly the last decade were compared. We started to investigate CSR in these countries since 2002 to the present. Data from years even before this period also appear here. The reason is the fact that social responsibility of firms was established in firms in leaps, and it is necessary to comprehend this activity as a continuum in time. The findings brought positive results concerning a great advance in the area of social responsibility in the Czech Republic as well as Austria, where this strategy is ingrained and developed. The qualitative comparison method was selected as the method of research.

*Keywords: Corporate Social Responsibility, Environmental Protection, Volunteering, Stakeholders, Sustainable Development*

## 1. INTRODUCTION - CORPORATE SOCIAL RESPONSIBILITY - CSR

The acronym CSR comes from the English term *Corporate Social Responsibility*, or societal (social) responsibility of companies. Corporate Social Responsibility presents a voluntary commitment by companies to behave responsibly in their functioning towards the environment and the society in which they do business. Corporate Social Responsibility (hereinafter referred to as CSR) is another step in successful company development. It is voluntary activity by the company that the state does not legally require but recommends and at the same time should actively support. The Green Paper of the European Union in 2001 defines Corporate Responsibility as a concept in which companies integrate on a voluntary basis social and environmental concerns into their business activities and their relations with their stakeholders. If a company wants to be socially responsible, it must act according to the principles of permanently sustainable development. Permanently sustainable development, according to the World Commission on Environment and Development, is considered as sustainable when it "fulfils the needs of the current generation without endangering the possibility of fulfilment the needs future generations".<sup>1</sup> The result of implementation of CSR principles in a company is not a short-term, but a long-term development, and the gain stemming from growing trust of the stakeholders in its activity. This is because the company is not an isolated unit, but forms an important part of the neighborhood and social environment on which its scope of activity impacts. According to Skácelík, the strategy of socially responsible companies expands on three planes,<sup>2</sup> i.e.. 3P: *People – Planet – Profit*, -- from which we can easily deduce the newest trends of business activity by companies. The objective of CSR is the recognition of the company's responsibility towards its activity, and encouragement of its positive effect on its surroundings, from the environmental viewpoint, as well as the impact on the consumer, employee, shareholders and other members of the public sphere. In the picture below, we can see from which components responsibility, which the company has to its stakeholders, is composed. CSR forms the two highest parts of a pyramid that are above the basic duties of a company.

**Picture 1:** Carroll Pyramid of Corporate Responsibility<sup>3</sup>



<sup>1</sup> The Ministry of Environment, Council for Sustainable Development: Strategic Framework for Sustainable Development in the Czech Republic, 2010.

<sup>2</sup> SKÁCELÍK, Pavel: Strengthening Social Dialogue -- Employee Services. Instructional Text No. 10. Jena, 2010.

<sup>3</sup> Adopted from: CARROLL, Archie B.: The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. Business Horizons. Kelley School of Business, Indiana University, Červenec – Srpen 1991. s. 42.

The Issue of Social Responsibility includes the following areas:

- Human Rights, worker and employee practice (training, diversity, gender equality, employee health and the feeling of their psychological well-being).
- Questions concerning the environment (biodiversity, climate change, efficient resource use, access to the life cycle and pollution prevention).
- The fight against bribery and corruption.
- Engagement in the development of society, integration of persons with disabilities, consumer interests (including respect for their privacy).
- The promotion of societal and environmental responsibility within the supply chain.
- Employee volunteerism.
- The development of CSR initiatives should be lead by the companies themselves. Public authorities should play the role of helper, and in case of need establish supplementary measures such as the promotion of transparency and creating market incentives.

## 2. HISTORICAL DEVELOPMENT OF CSR

Social responsibility of companies is not such a new concept. Within the former Czechoslovakia, we can mention the name of Tomáš Bata as a pioneer. Already at the start of the 20th century he knew that only satisfied and adequately educated employees can give optimal performance and be loyal to the company. This is why he built the famous "Bata Duplex Homes", schools and town infrastructure. Even though overseas Henry Ford, the famous founder of the automobile giant acted in a similar spirit, the founder of the concept of "Social Responsibility" is Ford's co-citizen the American economist Howard Bowen, who first used the term in his book *Social Responsibilities of the Businessman* published in 1953. Further development of the understanding of social responsibility came about in the seventies of the 20th century in the United States, when this problem became the concern in more detail by the United Nations (UN). In Europe, the European Commission contributed to the development of this concept, becoming concerned by it in the nineties of the last century. Massive introduction of CSR comes about mainly at the end of the twentieth century and the beginning of the twenty-first in the United States and in Western Europe, from where this wave spread into the rest of Europe and gradually into countries of the world.

## 3. INTERNATIONALLY RECOGNIZED PRINCIPLES AND GUIDELINES

For societies looking for formal support of their effort to be socially responsible, there exists a series of guidelines and principles provided by internationally renowned institutions such as, for example, the recently updated *OECD Guideline for Global Companies*, the principles of the *United Nations Global Compact* initiative, *International Standard ISO 26000 Social Responsibility*, the declaration of the International Labour Organization *Principles Concerning Global Companies and Social Policy* and general principles of the UN in the realm of business and human rights.

The ISO 26000 Standard is a voluntary international standard concerning social responsibility. Its objective is to help all types of organizations with establishment of social responsibility into management systems of their companies, sets its components and characteristics, and also helps companies to achieve greater profitability by using CSR standards. It is important to realize that ISO 2600 is not a standard. It is only a generally recommended standard and instruction for establishing CSR standards in company management. In introducing the ISO 26000 standard, it is important to take into account the social, environmental, legal, cultural and organizational differences, as well as differences of economic basis. This Standard must be adapted to all of the above conditions, and it must be ensured that all organizations have the same rules if possible. ISO 26000 consists of seven key areas.<sup>4</sup> These areas are the following:

- Organization Management,
- Human rights,
- Work Practice,
- Environment,

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<sup>4</sup> International Organization for Standardization. ISO 26000 – Social responsibility. [online]. 2011 [cit. 18/02/2012]. Retrieved from: <[http://www.iso.org/iso/iso\\_catalogue/management\\_and\\_leadership\\_standards/social\\_responsibility/sr\\_discoverin\\_g\\_iso26000.htm](http://www.iso.org/iso/iso_catalogue/management_and_leadership_standards/social_responsibility/sr_discoverin_g_iso26000.htm)>. line 21-29.

- Fair Business Conduct,
- Consumers
- Inclusion and Participation in the Community.

#### 4. CORPORATE SOCIAL RESPONSIBILITY IN AUSTRIA

At the start of 2002, the Austrian Federal Ministry of Commerce and Labour and the Federations of Austrian Industry decided to launch the "CSR Austria" program, also assisted by the Austrian Chamber of Commerce. Under this program, a meeting with stakeholders was held, where representatives of companies and political parties met with representatives of public and labour organizations to create a new vision for the future of Austrian business: *Economic Success – Responsible Behaviour*.<sup>5</sup> During this process, a great number of CSR workshops and round tables took place, and many publications informing about corporate social responsibility were published. The general public participated in these events and meetings, and there was a strong response from the Austrian media.

According to the Austrian Code of Corporate Governance dated October 2002, it was shown that 59% of Austrian companies know about the discussion held regarding CSR. 16 % of the companies participating in this study signed this Code. Companies that refused to sign the Code (half) argued that CSR policy is useless, unnecessary, too bureaucratic, with no client bank or investor interest, and is oriented only toward large, not small and medium companies.

According to a study published in 2002 by CSR Austria, 97% of Austrian companies in that very year did not operate any form of socially responsible behaviour. As far as small companies go, the results were as follows: 1/3 contributed to CSR up to EUR 2,500, another third between EUR 2,500-5,000, and a third with more than EUR 5,000. With mid-sized companies, a third contributed EUR 7,000, a third between EUR 7,000 and 15,000 and a third EUR 15,000 or more per year. Large companies contribute on average between EUR 12,000 and 45,000. The most popular form of social responsibility, for 93 % of Austrian companies, was financial gifts, then material gifts -- 85 %, 68 % of the companies had a signed contract with a non-profit organizations and 58% was devoted to volunteering. In 2002, only 12% of Austrian small companies considered the CSR approach as positive for their business, while for mid-sized and large companies this percentage was doubled. Reasons for not including a socially responsible approach in their business according to Austrian firms are: lack of finances, unclear or too low expense commitments, and lack of time to devote to CSR. 34% of foreign investors in 2002 were willing to invest in Austrian companies if they proved that they are socially responsible.

According to the Austrian Financial Analyst Association, 12 of 40 companies traded on the exchange fulfilled CSR index criteria in 2002.<sup>6</sup> The first companies expressing interest in inclusion in CSR index measurement were important Austrian companies such as Erste Bank, Voestalpine and UNIQA.<sup>7</sup>

In 2002 according to CSR Austria, the main reason for Austrian companies to support non-profit organizations was the ethical and moral conviction of management (including owners), only one fourth believed that support of CSR would have a positive impact on their business activities, and the last group of companies were motivated by their employees. Other aspects influencing the establishment of CSR was the pressure from the public to establish CSR in the parent company. Only a fraction of companies strategically planned its socially responsible activities, and one half of the companies that carried out some CSR activity did so on the basis of a single command by headquarters -- therefore it was not planned in any way. These results gave the CSR Austria organization the impulse to focus on an information campaign regarding the implementation of CSR in Austrian companies. They especially focused on the win-win strategy of CSR engagement, and also on educational materials for small and mid-sized companies, with the objective to professionalise the establishment of CSR and the approach toward it.

<sup>5</sup> In the original, "Economic Success – Responsible Action". (Translation of the Author).

<sup>6</sup> The index of social responsibility (CRI) is an instrument of business management enabling companies to effectively measure, monitor, report and improve their impact on society and environment in their neighbourhood.

<sup>7</sup> Cema-net.org. CSR Austria. 2012 .pg.2, Line 33. Retrieved from: < [http://www.cema-net.org/download-files/CSR\\_Austria\\_2.pdf](http://www.cema-net.org/download-files/CSR_Austria_2.pdf)>.

In 2003, CSR Austria carried out research which found that three quarters of Austrian companies have a value system based on a profile of their company, mostly stemming from their company mission and vision. Nevertheless, only some of the largest companies reported the social and environmental situation in their company.

In 2004, the "Austrian Commerce Academy for Permanently Sustainable Development" was established, and it became concerned with education regarding this issue area. In 2006, the concept of CSR was practically unknown in Austria. In 2010, familiarity with it among companies was increased by 40%. In 2006, the Austrian Chamber of Commerce began to develop closer contacts with Austrian small and mid-sized companies, and to teach them the "language of CSR" at the level of management as well as the level of strategy of the whole company. Until this time, most companies implemented CSR in its businesses intuitively and were thus grateful for any stimuli concerning company CSR implementation rules from the outside.

According to A. Schneider, the process of CSR implementation in small and mid-sized firms in Austria took place in several phases.<sup>8</sup> Phase 1 was in the 2004-2006 period, and was marked by testing of CSR implementation in small and mid-sized companies, a database of the best examples of implementation was created, and a CSR Manual was produced -- 7 Steps to Individual CSR Strategy. In the second phase, in 2007 -2008, a pilot project was realized in upper Austria. Success with Responsibility! Twenty consultants were available in Upper Austria to companies, who advised them how to set up individual CSR plans and strategies of permanent sustainable development, with the objective of CSR tool evaluation, the creation of a regional CSR network, and presentation of the best examples of management tool implementations. In phase 3, 2008-2011, the Success with Responsibility project was expanded also to other Austrian regions, with the objective of establishment local CSR networks and activities. Individual CSR Manuals were published for 11 business branches: Wood, Food, Paper, Transportation, Tourism, Textiles, Construction, Jewellery, Marketing and Advertising Communication, Varnishes, Sports and Toys.

In 2012, the Julius Raab Foundation carried out extensive research of social responsibility of Austrian companies,<sup>9</sup> comparing changes in the approach to social responsibility in 2009 and 2012. This research brought positive results, of which the most important are:

- Social commitment of mid-sized companies increased by 100% in 2009 to 2012.
- In 2012, 5 of 6 companies believe that social consciousness of responsibility should belong to company priorities. Since 2009, the growth is 10%.
- Inadequate support of CSR implementation was documented by only 15% of all questioned companies.
- 61.9 % of companies regard the commitment to social responsibility in a period of recession as very or most important.
- 69.2 % of companies devote themselves to local environmental projects, while 35.8 % devoted themselves to other local projects.
- More than  $\frac{3}{4}$  of companies not only care about, but improve the environment in its neighbourhood. Since 2009, the growth is 2.1 %.
- 83.6 % of companies regard CSR as one of its fundamental values, which it wants to teach next generations.
- More than half of Austrian companies believe that establishment of CSR improves their market position.
- The strongest motive for collaboration with other organizations is the positive impact on the company image.
- 2/3 of large companies regard CSR as one of the strategic tools of management.
- 60.8 % of companies regard the current level of corruption as a fact decreasing trust in the whole economic sphere.

<sup>8</sup> Schneider, A.: CSR in Austria with special focus on SME. Economic Policy Department. Austrian Economic Chamber. ISBN: 978-3-9503255-0-8 [Online]. Cited 11.3.2012. 11.3.2012. Retrieved from: <<http://www.al-invest4.eu/attachments/AL-INVES%20IV%20Andreas%20Schneider-WKO%20CSR%20in%20Austrian%20SMEs.pdf>>

<sup>9</sup> MÜHLBÖCK, Marisa: Julius Raab Stiftung. Unternehmerische Verantwortung in der Sozialen Marktwirtschaft. Entwicklung und Potenzial von Corporate Citizenship in Österreich. Februar 2012. [online]. Cited 10.3.2012. Translation of the author. Retrieved from: <<http://www.juliusraabstiftung.at/resources/files/2012/2/29/152/jrs-cc-studie-rz-final-doppelseitig.pdf>>.

- 6 of 10 companies think that social responsibility helps to return public trust in overcoming the economic crisis.

From the above information, it is apparent that social responsibility of companies in Austrian companies has undergone significant changes in the last decade. In the beginning of the second millennium, this concept was not widespread and society was not concerned with it. It is mainly due to support from European Union and systematic support of CSR implementation by the Austrian Government, Austrian Chamber of Commerce, and the Resp.Act Association that development in Austrian CSR made great leaps forward. The main reason for CSR implementation in companies was the support from the government side on the legislative as well as practical side. Austrian companies very quickly realized the necessity of implementation of social responsibility into their operations, as a necessary step in the newest management and society trend.

## 5. CORPORATE SOCIAL RESPONSIBILITY IN THE CZECH REPUBLIC

The beginning of company philanthropy (charity) and CSR in the Czech Republic may be considered 1997, when a Forum of Donors (hereinafter referred to as FD) began to spread consciousness about company philanthropy by sending newsletters with the newest useful information.<sup>10</sup> The objective of FD is philanthropy support, donorship, and assistance to foundations and endowment funds. In 2000, the focus of FD was on legislative problems related to issues of company donations. It was discovered that the law on Foundations and Endowment Funds is not sufficient for company donation, and work began on its alteration, enabling companies to perform this activity. These amendments were successfully proposed in 2001 and approved in 2002. In 2001, the Donors Forum began to work on a new project concerning company philanthropy. The main objective of the Donors Forum is the support of philanthropy in the Czech Republic. This is why the Forum started to engage itself in the removal of legislative obstruction making company philanthropy more difficult. In the Fall of 2002, the Donors Forum began realizing the program "Building a Favourable Legislative and Tax Environment", which in 2002 was supported from the funds of the Trust for the Society of Citizens in Central and Eastern Europe, and which is focused for expert work in the preparation of legislature and collaboration of non-profit organizations (hereinafter referred to as NNO) for the promotion and commenting of legislature. The program is oriented at several main areas related to necessary legislative changes for the functioning of NNO. One of the priorities is the preparation and promotion of the Act on 1% tax assignation. The objective of this program is the creation of long-term mechanisms that would support the non-profit sector in the Czech Republic. The principle of so-called tax assignations consists in that every individual income taxpayer can show (assign) 1% of the already paid tax to a selected public non-government non-profit organization.

In October of 2002, the Donors Forum renewed a program aimed for supporting the development of company donation. In the area of work company donors, this program ties on to a similar project from the 1996-1999 period. In 2002, the program took place with the support of the Trust for the Society of Citizens in Central and Eastern Europe and is planned for three years ahead. Among the main goals of the program is included support of corporate donations through direct cooperation with enterprises, support for the development of mechanisms utilized in donation in general, and improving mutual awareness between donors and NGO.<sup>11</sup> In 2003, the Donors Forum focused on the preparation and campaign to promote the Act on 1% tax assignation.

In 2004 the Donors Forum focused on launching a campaign to promote the Act on tax assignations, monitoring and commenting laws regarding voluntary donation -- the Civil Code, The Act on Lotteries, or tax laws. In 2004, the Business Leaders Forum also carried out research among Czech companies. This research shows that the CSR concept is known by 64% of companies. Only 5% of companies found out about this concept in connection with the European Union. Other sources of information about CSR according to companies was the Business Leaders Forum, the Donors Forum, the parent company, study abroad, professional literature, and among the last, the internet and the media.

<sup>10</sup> The Donors Forum is an association of donors and organizations granting foundation funds and gifts. It was established in 1995.

<sup>11</sup> Donors Forum. Activity Report. Annual Report 2002. 2012. Printer GTA, s.r.o. 21 pages [online] pg. 13. Cited 10.4.2012. Retrieved from: < <http://www.donorsforum.cz/o-nas/vyrocní-zpravy.html>>.

The research was also interested in what companies do within the scope CSR. The most frequent answer to this question was "taking care of employees" (76 %), "cooperation with schools" (56 %), "transparency" (56 %), "employee training" (55 %), "collaboration with NNO" (49 %), "Ecology" (48 %) and others.<sup>12</sup>

In 2005 the Donors Forum launched a new project within the framework of the program Corporate Community Investment – Company Volunteerism. Two companies engaged themselves in this project: GlaxoSmithKline a T-Mobile. In 2005 the Donors Forum launched the Legislative Centre. This centre functions with the aid of a website where news about legislature connected with the concept of donation are published.

In 2007, according to the methodology (platform "Socially Responsible Company", hereinafter referred to as SOF) is reported the following:

- More than CZK 500 million in the form of cash, material gifts, employee time, etc.
- Another CZK 60 million were brought by these into the non-profit sector in the form leverage,
- 100 Non-profit Organizations and community organizations were supported,
- The number of workers participating in volunteer days achieved almost 1200 in the reporting companies.

In 2007, companies utilizing SOF methodology placed emphasis on the evaluation of social and commercial benefits of Social Responsibility of companies and on the effective collaboration with non-profit organizations and employees. In the Czech Republic, a special system of reporting CSR was created online.<sup>13</sup> In 2007 the Donor Forum in cooperation with the Factum Invenio Agency which does public opinion research conducted research into the positions of the Czech public in connection with company donors. The main results showed that Czechs expect company donation. The Czech public is convinced that it is the standard activity of companies and that companies should invest in the communities where they make their money. Furthermore, the Czech public expects that companies will behave responsibly, which may also be one of the decisive factors for their purchasing habits and may influence whether they work for a certain company.<sup>14</sup> In 2007, research shows that the CSR online concept was known by 53% of Czech companies. In 2008, SOF methodology was used to report the following:

- More than CZK 510 million in the form of cash, material gifts, employee time, etc.
- Another CZK 63 million were brought by these into the non-profit sector in the form leverage,
- 1671 Non-profit Organizations and community organizations were supported,
- The number of workers participating in volunteer days achieved almost 1200 in the reporting companies.

In 2007, companies utilizing SOF methodology placed emphasis on the evaluation of social and commercial benefits of Social Responsibility of companies and on the effective collaboration with non-profit organizations and employees.<sup>15</sup> In 2009, SOF methodology was used to report the following:

- More than CZK 551 million in the form of cash, material gifts, employee time, etc.
- Another CZK 53 million were brought by these into the non-profit sector in the form leverage,
- 1671 Non-profit Organizations and community organizations were supported,
- In all, employees worked 19, 478 hours in non-profit organizations, which in conversion to the average rate in the Czech Republic amounts to CZK 4 million.
- Programs of company voluntanteeing are realized under the heading of the state-wide project "I will plug in for a better life". In 2010, with the assistance of this project, the program of company volunteering was realized by 29 companies.
- The project of company volunteering happens under the banner of Donors Forum since 2004. In 2009 a sharp expansion came about -- companies started to focus more and more on local goals or objectives related to their sector scope.

<sup>12</sup>TRNKOVÁ, Jana. Corporate Social Responsibility: Complete Guide to the Topic and Conclusions of Research in the Czech Republic. 1st Edition, Prague: Business Leaders Forum, 2004. 58 pg., pg. 23 Accessible by World Wide Web: <<http://www.blf.cz/csr/cz/vyzkum.pdf>>.

<sup>13</sup> Donors Forum. Activity Report. Annual Report for 2007. 2012. 28 pgs. pg.10. [online]. Retrieved from: <<http://www.donorsforum.cz/o-nas/vyrocnizpravy.html>>.

<sup>14</sup> Ibid, pg. 15.

<sup>15</sup> Donors Forum. Activity Report. Annual Report for 2008. 2012. 28 pgs. pg. 10. [cited 8.4.2012] [online]. Retrieved from: <<http://www.donorsforum.cz/o-nas/vyrocnizpravy.html>>.

- In 2010, 16 companies joined the program. Volunteer days are organized in public benefit organizations throughout the Czech Republic. This work, which companies donated to publicly beneficent projects, represents in conversion the financial value of CZK 5,479,544 (according to the average wage in the Czech Republic in 2009, which was CZK 188.43 per hour.)

## 6. THE DIFFERENCE IN CSR IN AUSTRIA AND THE CZECH REPUBLIC

The main difference in establishing corporate social responsibility in Austria and the Czech Republic are the institutions from which this impetus came. In Austria, it was the Federal Ministry of Commerce and Labour and the Federation of Austrian Industry, while in the Czech Republic it was a non-profit organization, the Donors Forum. Whereas the Austrian government saw CSR strategy as a fact contributing to the competitiveness of local firms, in the Czech Republic it was just the opposite. The Donors Forum, in fact, had to force the Czech state to establish and make transparent laws regarding donation and volunteering as such. This is one of the main reasons why the Czech Republic lags behind Austria in many ways. The Austrian government requires that companies be members of certain organizations, whereby it essentially forces them to introduce these concepts into their systems of operation. However, during the 12 years that passed since 2000, a similar development is occurring in both states -- research shows a very quick rise of interest in CSR and its inclusion in company policy. Although in the Czech Republic this penetration has not yet reached the same level as in Austria, it is only a matter of time that CSR becomes a component of company policy in the vast majority of companies, in Austria as well as the Czech Republic.

## 7. CONCLUSION

The objective of this article is to compare the development of social responsibility of companies in the Czech Republic and Austria. Research of literature and accessible resources about researches in the last ten years in the Czech Republic and Austria was performed. This data was processed and results of research carried out in Austria and the Czech Republic were compared. The findings we have made were not very surprising -- in comparison with the Czech Republic, Austria is several years ahead in establishing CSR in its companies. This is due mainly to the strong support of the Austrian government to social responsibility. The main motives for establishing CSR strategies into the organizational structure of a company are the same in both countries: The company conviction/culture, gaining of competitive advantage in the market, and improvement of the working environment of employees. At the end of the monitored period one more important reason for social responsibility appeared -- consumers became very interested in how companies produce their products and provide their services, and they give preference to those who do so in a socially responsible way. Even though relatively large differences exist between the two countries regarding implementation of CSR in companies, the trend of implementation is positive in both cases. Every year, the number of companies electing the concept of social responsibility is increasing. For the establishment of safety management standards, quality and environment, the concept of social responsibility is another step company strategies aim to take, and we firmly believe that it is just a question of a few years that the CSR standard becomes a standard necessary for success in the current competitive environment.

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