Evaluating the HR Dimension of CSR in a Strategic Approach

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SUMMARY

For the past decades CSR - Corporate Social Responsibility – has captured the interest of practitioners and academics, but in spite of all of the CSR literature and CSR programs implemented, the concept is still intensively debated and not fully understood from its perspective of generating long-term benefits for both business organizations and their various stakeholders in a win-win strategic approach. An approach to CSR that is mainly philanthropic and focused on the image benefit, which we describe as traditional, is still dominant. In this context the Human Resources (HR) dimension of CSR tends to be overlooked as a less visible component of CSR initiatives, thus the potential CSR benefits that could be generated for employees and employers are not acknowledged. With this paper we aim at underlining the most important aspects of human resources management to take into consideration when designing CSR programmes dedicated to employees. We present a proposed evaluating instrument designed and tested inside a Romanian business organization.

MEANING AND IMPORTANCE OF A CSR STRATEGIC APPROACH

Although CSR is no longer perceived as a "new" and "fashionable" concept, and now successful business organizations from various fields of activity and various sizes integrate it among their activities, there are still plenty of issues related to CSR understanding and implementation. We believe that one of the important sources for this misunderstandings related to CSR is the lack of a strategic approach to its perception and implementation.

One of the first aims of this paper is to present the meaning and the importance of a CSR strategic approach versus a CSR traditional approach, starting from the analysis of the evolution of the CSR concept. This is because we noticed as we reviewed the literature that constantly a need for better CSR was mentioned (only a few of these are presented below).

Bowen (1953) was the first who mentioned the notion of the responsibilities of a businessman and Peter Drucker (1954) also acknowledged the importance of social responsibility. In the '60s, Davis and Blomstrom (1966) were already considering that social responsibility had the potential of bringing long-term benefits and in the '70s Harold Johnson (1971) considered that the managers

of a responsible business organization should keep in balance a multiplicity of interests when making a decision, thus highlighting the importance of organizational stakeholders. Preston and Post (1975) stated that the term social responsibility at that time had a "large number of different, and not always consistent, usages". Murray and Montanary (1986) underlined that although management scholars recognize the strategic implications of corporate social responsibility, few had focused on the relationships with "relevant actors" from its social environment.

Later on, the fact that economic and social objectives were so long perceived as distinct and opposite was called a false dichotomy, according to Porter and Kramer (2002) and even more, in a long term approach "social and economic goals are not inherently conflicting, but integrally connected" (Porter and Kramer 2002: 62). Graafland et al. (2004) proposed that long-term value creation includes three dimensions (the so-called Triple P bottom line concept): where the economic dimension Profit, the social dimension People and the ecological dimension Planet need to be addressed. Kotler & Lee (2005), in a very practical approach, described six types of CSR initiatives and pointed out some of the most important characteristics of a strategic CSR approach versus a traditional one. Porter & Kramer (2006) analysed the link between the social involvement and the competitive advantage of a business organization, stating

that "the prevailing approaches to social responsibility are so fragmented and so disconnected from the business and strategy" that "they obscure many of the greatest opportunities" (Porter and Kramer 2006: 79) and that by treating their social initiatives as they treat their core business choices, businesses could gain competitive advantages. Málovics (2009) pointed out the particularities of implementing CSR programmes in SMEs, presenting multiple CSR benefits and costs for an SME.

In another article, Porter & Kramer (2011) supported the need for "a new form of capitalism" and underlined the importance of creating "share value" – common value for business and society. Perez-Batres et al. (2012) discuss the issue of CSR initiatives used only as a way for misleading stakeholders in order to distract their attention from severe problems of business (actions called "greenwashing") – that the authors call "symbolic" CSR initiatives – versus truly committed CSR initiatives – called by the authors "substantive" CSR initiatives.

Amaeshi et al. (2015) address the situation of CSR practices that "go beyond philanthropy and in some instances involve institutional works aimed at addressing some of the institutional gaps in the environments where these SMEs operate" (Amaeshi et al. 2015: 1), while Gligor-Cimpoieru & Munteanu (2015) also identified several characteristics that differentiate a strategic and a traditional CSR approach.

As we can note, along the entire evolution of the CSR concept various authors marked the need for a more consistent and managerial approach to it, a new approach that we call strategic as opposite to an approach focussed almost exclusively on philanthropy and promoting an image benefit for business. Managers play a crucial part in promoting the CSR changes as a recent study shows that in Romanian business organizations changes have the greatest chances to be implemented if the owners or managers are the source of change (Predişcan and Roiban, 2015: 3).

Based on an extensive literature review, several key elements were identified and will briefly be explained as a very simple and effective way of explaining the meaning and the importance of a strategic CSR approach versus a traditional CSR approach:
 - In a strategic CSR approach the CSR activity is perceived as being central to the strategy of businesses and is focused mainly of responsible business practices, as opposite to a traditional CSR approach where CSR is a peripheral activity focused almost exclusively on philanthropic behaviour;
 - In a strategic approach, social and business objectives are perceived as being deeply interconnected, and not separate as in a traditional CSR approach;
 - Engaging in CSR programmes is perceived as an opportunity, and not an obligation;
 - In a strategic approach organizational performance is evaluated in a "triple bottom line" perspective, and not purely from a financial perspective;
 - The choice of the social issue to be supported and of the CSR programme to be implemented is based on the organizational needs, is a voluntary behaviour, and is done involving stakeholders like clients or employees, as opposite to the traditional approach of CSR, where the choice is based on the increasing pressure of different categories of stakeholders rather than being a truly voluntary behaviour and the

decisions related to it belong to a few persons from top management of the business organization;
 - In a strategic perspective, the choices related to CSR are made on the principles of "doing well and doing good" and "doing the most good, and not just some good" with a consistent organizational commitment, and not on the principles of "doing good to look well" and "the easiest way possible", usually by just signing a check, which is typical of a traditional CSR approach;
 - The social issues chosen to be supported in a strategic CSR approach have as many connections as possible with the main activity of the business organization, not like in a traditional approach where they have no connection with the main activity of the business;
 - In a strategic perspective, CSR budgets are flexible, depending on the needs of the implemented CSR programme, and not fixed like in the traditional view of CSR initiatives;
 - In a CSR strategic approach only a limited number of programmes are supported with a larger amount of money, usually for periods of time longer than 3 years, in order to obtain significant results, as opposed to the traditional approach, where there is a tendency to support several small social initiatives, with limited funds and for a short period of time, thus dissipating available organizational financial resources without obtaining significant results;
 - Strategically, CSR programmes are implemented based on very well articulated plans, with clear objectives that are continuously monitored and for which evaluation is a mandatory stage (like in the case of any other business plan), versus the traditional perspective where for CSR implemented programmes there are no articulated plans with objectives and evaluation stages;
 - Partnerships with NGOs, local media representatives or other groups of organizational stakeholders, including competitors, are very important, while in a traditional approach partnerships are not created and valued as significant for the success of a CSR programme;
 - In a CSR strategic approach the obtained results after implementing CSR programmes are communicated to various stakeholders as part of a policy of "transparency" while in a traditional CSR approach the CSR results are not sometimes even communicated to shareholders or other significant stakeholders as a policy of "discretion" is adopted.

THE HR DIMENSION OF CSR AND ITS EVALUATION IN A STRATEGIC APPROACH

When analysing the relationship that the business organization has with its various primary and secondary stakeholders we consider that employees represent a very important and particular category of primary stakeholders, as in a knowledge-based society employees are increasingly becoming the most important income generating assetthat a business organization holds with the capacity of possessing and generating knowledge. Crăciun et al. (2005), comparing the relationships that a business organization has with various categories of

primary stakeholders, found that relationships with the employees are more complex, given the personal nature of the exchanges between a business and people, and that while the proprietors or the shareholders "nominally have all the material and immaterial goods of the firm, the employees effectively constitute a corporation" (Crăciun et al. 2005: 325).

Sprinkle and Maines (2010) consider that "many CSR activities relate to employee welfare and safety" where "employee welfare encompasses initiatives ranging from the provision of educational benefits to health support" (Sprinkle and Maines 2010: 446).

Even more, to attract and retain valuable employees "the ethical profile of the company has become a key element" (Crăciun et al. 2005: 332) and so CSR initiatives implemented in a strategic approach could represent a key element for better and more motivated organizational human resources.

Story and Neves (2015) also identified the fact that CSR research has focussed more on "the role that CSR has on external stakeholders" than on its internal stakeholders. We agree that investing in CSR programmes dedicated to employees that fit the requirements of a strategic approach to CSR is a very good form of addressing organizational internal stakeholders. Furthermore, such initiatives could represent an important business opportunity that could generate higher business performance.

In our perspective, the relationship between business organization and its employees is a mutual bivalent one, with corresponding duties and rights for both entities involved. In principle the employer–employee relationship is regulated through legislative measures, but given the already mentioned complexity of this relationship, it is very difficult to assume that legislation could address its various particular aspects, and that is another argument for implementing CSR programmes dedicated to employees as voluntary initiatives that go beyond the legal requirements.

The aspects of human resource management with ethical implications that we identified as having the most significant implications for a strategic approach to CSR are:
- Ensuring proper working conditions for employees;

- Fighting discrimination and harassment in the workplace;
- Understanding and dealing with issues of loyalty and confidentiality in the workplace.

Based on the identified theoretical aspects, we have elaborated an evaluation instrument for the HR dimension of CSR, a questionnaire (presented in Appendix 1). When testing the proposed research instrument for a business organization with 14 employees operating in the health care industry, called in our paper Enterprise A for confidentiality reasons, the results obtained prove that we have designed a useful tool for addressing CSR initiatives in a strategic approach.

The first items of the questionnaire were designed to determine a few characteristics of the respondent's profile. Thus, from the total number of 14 respondents, we can notice the fact that approximately 35% have a managerial position and the rest a subordinate position. The majority of the respondents (more than 85% of them) were employees of Enterprise A for more than one year and less than five years, and less than 15% had experience working for a period shorter than one year, but none has working experience in the firm longer than 5 years.

The following questions were designed to evaluate the employees' perception concerning the importance of the main primary stakeholders of Enterprise A. Employees were asked to evaluate the importance of primary stakeholders (like employees, suppliers, customers, patients, competitors and the natural environment) by ranking them in order of their importance . For establishing the general hierarchy of the mentioned primary stakeholders, we attributed importance criteria expressed as a number of points for each rank in the hierarchy. By taking in consideration this aspect and the absolute frequencies of the answers collected, we can calculate a total number of points for each of the primary stakeholders mentioned, and thus a hierarchy of importance was determined, as we shown in Figure 1, where the numbers indicated on the vertical axis represent the calculated number of points obtained for each stakeholder (ranging between 5.076 for employees and 1.91 for the natural environment)

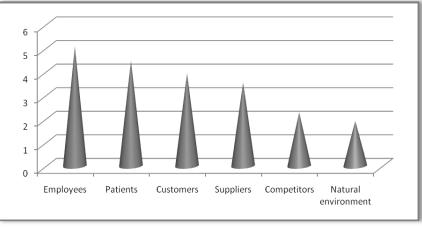*Figure 1. Ranking of primary stakeholders according to employee perceptions*
Source: own figure

By taking in consideration only the relative frequencies of the valid answers collected, we noticed the fact that more than half of the respondents declared that the most important stakeholder for Enterprise A is represented by them, the employees, approximately 23% declared that patients represent the most important

stakeholder, and approximately 15% declared that customers are the most important entities. The least important entities were considered to be the natural environment (by more than 40% of the respondents) and the competitors (by approximately 27% of the employees who answered this question).

Questions 5–19 were designed to evaluate various aspects of the human resources dimension of CSR in a strategic approach. Each of these human resources management aspects has ethical implications that could be considered an indicator of the degree to which the business organization is being socially responsible toward its employees.

Question 5 was designed to evaluate the employee's perception regarding working conditions. In a

strategic approach, CSR initiatives should address the issue of assuring proper working conditions, especially through socially responsible business practices; we consider that this way not only do firms ensure against legal penalties or legal trials, but also better motivate their employees. The first step is to evaluate how the working conditions are perceived by the firm's employees. In the analysed Enterprise A 50% of the Romanian employees consider the working conditions to be good, almost 30% consider them to be very good, and none of the employees consider them to be less than satisfactory, which leads us to the conclusion that this area is well addressed by existing initiatives, but as always there is room for improvement that could be determined by a further more detailed analysis.
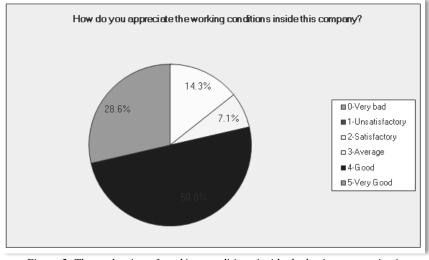

Figure 2. The evaluation of working conditions inside the business organization
Source: own figure

The next question had the purpose of evaluating the employees' perception regarding the possibilities for professional and personal development inside Enterprise A. From our perspective, in a strategic approach, where long term implications are valued, a lot of the CSR initiatives are dedicated to HR. Furthermore, CSR programmes dedicated to employees should definitely address the issue of the professional development and

even more the personal development of employees, as we consider that investments in HR have the potential of bringing long-term success for the business organization and its activity.

Half of the respondents consider the possibilities for professional development to be good or very good, more than 40% of them to be average or satisfactory, and one respondent considered them unsatisfactory.
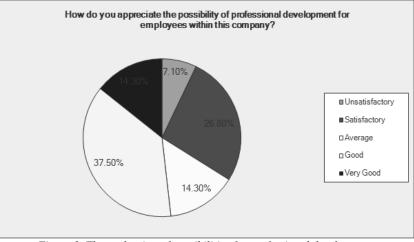

Figure 3. The evaluation of possibilities for professional development
Source: own figure

The personal development possibilities offered inside Enterprise A were evaluated by more than 40% of the respondents as being good or very good, by almost 30% of them as being average, by more than 20% as satisfactory. We could notice again a respondent who evaluate them as being unsatisfactory.
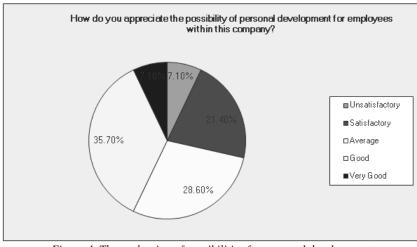

Figure 4. The evaluation of possibilities for personal development
Source: own figure

The number of cases of discrimination is evaluated by half of the respondents as being low or very low, and as inexistent by more than 40% of them. Only one respondent declared that the number of discrimination cases is average. The number of harassment cases is considered by almost 80% of employees to be very low and by more than 20% of the respondents as inexistent (zero cases of harassments inside of the business organization).

The situation of respecting the equality of chances for women, minorities and disabled persons within Enterprise A is evaluated by the majority of the respondents as being very good (by 50% of them) and good (more than 35% of them).
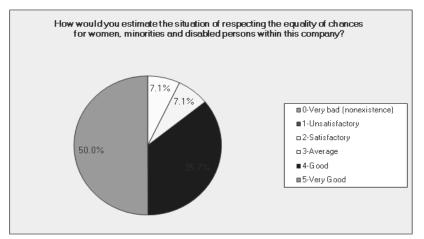

Figure 5. The evaluation of equality of chances for woman, minorities and disabled persons
Source: own figure

The equitability of remuneration within Enterprise A is evaluated by 14.3% as very good, by almost 43% of the respondents as being good, by almost 29% as satisfactory, and by 14.3% as average.

Question 10 was designed to evaluate the perception of respondents concerning the fairness of procedures for hiring, promoting, sanctioning or dismissing employees within Enterprise A. Almost 43% of the employees who answered the questionnaire considered this fairness to be at an average level, approximately 29% of them consider it to be good and another percentage of approximately 21% considerate it satisfactory. We can also note the fact one employee consider it to be unsatisfactory, and none of the respondents evaluated fairness as being very good or very bad.

The next question evaluated the overall employee perceptions about the confidentiality they have in their relationship with Enterprise A, whereby confidentiality we understand protecting various information acquired by both the parties involved (employers and employees) in their interactions regarding the activity of the business organization. From the analysis of the responses collected, we could notice the fact that approximately 36% of the employees consider the confidentiality they have in relationship to Enterprise A as being good, and another percentage of them (approximately 21%) as being very good. The rest of the respondents consider it satisfactory (28.6% of the respondents) or average

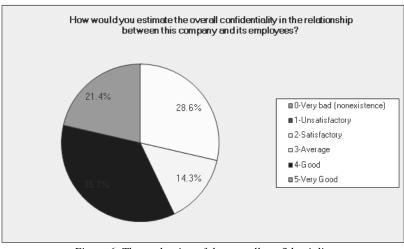(14.3% of the respondents) and none of Enterprise A's employees consider it unsatisfactory or very bad.

Figure 6. The evaluation of the overall confidentiality
Source: own figure

Questions 12–18 were designed to analyse particular aspects of the confidentiality between Enterprise A and its employees. We perceive confidentiality inside a business organization as being a bivalent relationship between the employees and the employer. Employee's rights of confidentiality must be respected, but at the same time, employees have a duty to respect the confidentiality regarding the firm's activity.

Table 1
Key aspects of confidentiality

Crt.	Aspects of confidentiality	Results for Enterprise A
1.	**The use of computer databases**	A large percent of the respondents (more than 71%) declared that they are not aware whether or not the enterprise uses computer databases containing information about them
2.	**The test applied to the employees**	Only one respondent declared that drug tests, alcohol tests or AIDS tests are applied. None of the respondents declared the use of polygraph or honesty tests for the employees or pregnancy tests (in Romania the employer's requirement for this type of test is forbidden by the law)
3.	**How ethical they consider the use of these different types of tests to be**	None of the respondents considers that applying polygraph or honesty tests and pregnancy test would be an ethical act; over 90% of the respondents declared that the requirement for AIDS tests would be an unethical act, almost 54% of respondents perceive the use of drug tests as not being ethical, and the type of test perceived by more than half of the respondents (by almost 54% of them) as being ethical to require is the alcohol test
4.	**The information and the knowledge acquired is private property of the firm**	Almost every employee declared that she/he treats such information as private property
5.	**Whistle-blowing**	Almost every employee declared that she/he will make public a severe misconduct discovered inside the business organization, and all declared that if they were in a situation to discover severe misconduct within the enterprise they would report it internally (internal whistle-blowing).

Source: own compilation

The transparency of decisions within Enterprise A is most often evaluated as satisfactory or average, but we can notice the fact that we had few respondents evaluating it as being good or very good, or unsatisfactory.

Figure 7. The evaluation of the transparency of decisions
Source: own figure

All of the respondents declared that the firm has a code of ethics or a code of conduct.

For the next issue addressed, we analysed the employee's perception on the most important CSR benefits (represented by Figure 8) and CSR costs (represented by Figure 9).

Figure 8. The ranking of corporate social responsibility associated benefits (or opportunities) according to employee perceptions
Source: own figure

We can see that the benefit of corporate social responsibility that is considered by employees as being the most significant is better relations with employees and the cost perceived by employees as being the most significant is the financial cost, followed by the cost associated to not choosing appropriately the CSR programmes to be implemented.

Figure 9. The ranking of corporate social responsibility associated costs (or risks) according to employee's perception
Source: own figure

The final aspect analysed by our study refers to the methods that could be used for promoting business ethics and CSR principles within the firm.

Figure 10. The ranking of the most efficient methods used for promoting business ethics principles within the firm according to employee perceptions
Source: own figure

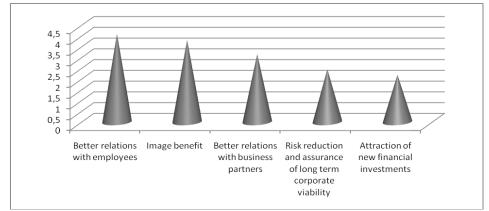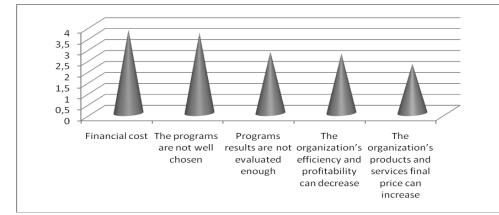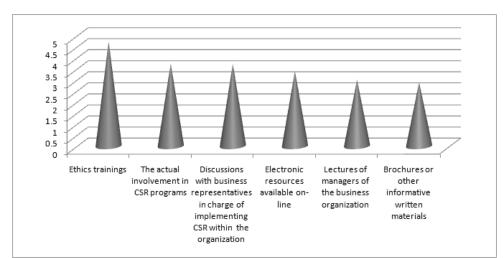The method considered the most efficient by the employees is represented by ethics training courses, followed by actual involvement in corporate social responsibility programmes; the methods perceived as being the least efficient are the lectures of managers and brochures or other informative written materials.

CONCLUSIONS AND RECOMMENDATIONS

Corporate social responsibility programmes can only be successful if they are implemented in a strategic approach, meaning in essence an approach in which the results obtained for the business organization and the social cause are more important than the image benefit, with long term benefits and costs being taken into consideration. In this view, a greater focus on the human resources dimension of CSR represents a key element of a strategic approach to CSR.

The most important contributions that our paper brings from a theoretical point of view are represented by underlining the importance of a long-term perspective on CSR and making a connection between CSR implementation and important aspects of the human resources management with strong ethical implications.

For the practical part, our paper has proposed a specific research methodology offered as an evaluation tool for the management of business organizations. From our pilot study in one small enterprise we could formulate several conclusions and recommendations based on the obtained results. One of this conclusion is that in the field of activity in which the analysed business organization operates the employees are a very valuable resource (a fact proven also by the highest ranking among the evaluated primary stakeholders), they are a vital part of it as their knowledge in the field of activity is vital for the commercial success and in this context special measures need to be allocated for them by the management in all the decisional aspects, including the implementation of CSR programmes, when initiatives dedicated to employees are a very good way of allocating available organizational resources. Another recommendation for the analysed organization is to try to engage in a dialogue also with its secondary stakeholders in an effort to increase the potentials benefits that the implementation of corporate social responsibility could offer. The possibilities for personal development are perceived by the employees as being less favorable that the ones for professional development and regarding this aspect, we could formulate a recommendation that in the programs of training offered to the employees could be included some aspects aiming for their personal development. The number of cases of discrimination and harassment is perceived as being low or very low, with an observation that the number of cases of discrimination is perceived to be higher in a certain measure. The equality of chances for women, minorities and disabled persons is evaluated as being very good and good by almost all of the respondents, indicating the fact that the analysed business organization doesn't have any problems concerning these aspects. The equitability of remuneration is perceived by more than half of the employees as being good or very good, and by the rest as being at least satisfactory. A significant percentage of the respondents evaluated the fairness of procedures for hiring, promoting, sanctioning or dismissing employees as being average, and only a smaller percent perceived it as good. None of the respondents perceived this aspect as being very good, and one of the respondents (representing 7.1% of the sample) considers it unsatisfactory, thus suggesting that this could represent an aspect to be adress by management both within CSR initiatives and organizational policies. We have also identified some particular aspects of confidentiality that could be improved, like the fact that employees should be better informed about the use of their personal data trough computer data bases or the electronic surveillance of their activity. It is highly recommended that these aspects are very well clarified (due to their legal implications). All of the respondents declared that if they would be in a situation to discover a severe misconduct within the firm they would report it internally (internal whistle-blowing), showing from our

point of view a great degree of confidentiality and loyalty. None of the respondents declared that they would report the situation outside (external whistle-blowing). The majority of the questionned employees evaluate the transparency of decisions as being satisfactory or average, one of the respondents evaluated this aspect as being unsatisfactory and only a smaller percentage perceive it as being good or very good (3 out of 14 employees), thus suggesting for us another possible organizational weak point that managers need to address. The benefit of corporate social responsibility perceived by the respondents as being the most important one is the one of better relations with the employees, followed by the image benefit. One of the benefits perceived by the respondents as being less significant, but which plays an important part in our opinion is the benefit of risk reduction and assurance of long term corporate viability. Concerning this aspect, our suggestion would be that future training of employees in this field would underline it. And finally, we could suggest that the most efficient methods for promoting corporate social responsibility within the firm would be certain ethical trainings or the actual implementation of more CSR programmes.

The proposed research methodology has already been used for evaluation in several business organizations and has proved to be a useful tool for managers in their quest for an approach to CSR closer to a strategic CSR approach. There are several limitations of our research, as addressing more questions and reformulating some questions (as when using the term "appreciate" in formulating our questions, an expression that than could have a positive connotation). Furthermore, our research only provides an image of the analysed aspects at a certain moment, we consider more relevant results could be obtained if the evaluation would be periodically applied to employees to see changes determined by various CSR actions addressing HRM. Future research will offer an opportunity for the improvement of this proposed methodology.

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Appendix A:

CORPORATE SOCIAL RESPONSIBILITY QUESTIONNAIRE

1. Which is your position inside this company?
- Managerial
- Subordinate

2. For how long have you been an employee of this company?
- Less than 1 year
- Between 1-5 years
- Between 5-10 years
- For more than 10 years

3. Which do you consider to be the most important entities for this company, from the following list? (*Please rank them according to their significance starting from 1 – the most significant to 7 – the least significant, and please notice that you cannot have two items with the same rank*)

ENTITIES (SECONDARY STAKEHOLDERS)	RANK
Local communities	
National governmental and regulatory agencies	
International agencies	
Social activists (NGO-s)	
Mass-media	
Other business partners	
General public	

4. Which do you consider the most important entities for this company, from the following list? (*Please rank them according to their significance starting from 1 – the most significant to 8 – the least significant, and please notice that you cannot have two items with the same rank*)

ENTITIES (PRIMARY STAKEHOLDERS)	RANK
Creditors	
Employees	
Suppliers	
Customers	
Patients	
Competitors	
Natural environment	

5. How do you appreciate the working conditions inside this company?

0- Very bad	1- Unsatisfactory	2-Satisfactory	3- Average	4- Good	5-Very Good

6. How do you appreciate the possibility of professional and personal development for employees within this company?

	0- Very bad (inexistent)	1- Unsatisfactory	2- Satisfactory	3- Average	4- Good	5-Very Good
Professional development						
Personal development						

7. In your opinion, how do you appreciate that the number of discrimination and harassment cases within this company is?

	0- Very low (inexistent)	1- Low	2- Average	3-High	4-Very high
DISCRIMINATION					
HARASSMENT					

8. How do you appreciate the situation of respecting the equality of chances for women, minorities and disabled persons within this company?

0- Very bad (inexistent)	1- Unsatisfactory	2-Satisfactory	3- Average	4- Good	5-Very Good

9. How do you appreciate that the equitability of remuneration within this business company is?

0- Very bad (inexistent)	1- Unsatisfactory	2- Satisfactory	3- Average	4- Good	5-Very Good

10. How do you appreciate the fairness of procedures for hiring, promoting, sanctioning or dismissing employees within this company?

0- Very bad (inexistent)	1- Unsatisfactory	2-Satisfactory	3- Average	4- Good	5-Very Good

11. How do you appreciate the overall confidentiality in the relationship between this company and its employees?

0- Very bad (inexistent)	1- Unsatisfactory	2-Satisfactory	3- Average	4- Good	5-Very Good

12. Does this company use computer data bases containing information about employees?
- Yes
- No
- I don't know

13. Is the activity of the employees electronically supervised inside this company (*including means like video cameras and monitoring the employee's on-line activity*)?
- Yes
- No
- I don't know

14. Mark which of the following tests are applied to employees within this company:

Drug Tests
Polygraph or Honesty Tests
Alcohol Tests
HIV/ SIDA Tests
Pregnancy Tests

15. Do you consider ethic the use of the following test within this company?

	YES	NO
Drug Tests		
Polygraph or Honesty Tests		
Alcohol Tests		
HIV/ AIDS Tests		
Pregnancy Tests		

16. Have you used the logistic resources of this company for a personal purpose?

0- Never	1- Very rarely	2- Rarely	3- Sometimes	4- Often	5– Very often

17. In general, do you treat the information and the knowledge acquired at your work place as private propriety of the company?
- Yes
- No

18. If you discover a severe misconduct within this company, do you make it public?
- Yes, within the organization
- Yes, outside the organization
- No

19. How do you appreciate the transparency of decisions within this company?

1- Very bad (inexistent)	1- Unsatisfactory	2-Satisfactory	3- Average	4- Good	5-Very Good

20. Does this company have a code of ethics or a code of conduct?
- Yes
- No
- I don't know

21. Which is your opinion about the following definition of Corporate Social Responsibility?

"*Corporate Social Responsibility refers to a continuous and voluntary commitment toward the company's stakeholders to obtain profit in an ethical manner with respect toward people, community and the environment*"
- Totally disagree
- Disagree
- Neither disagree nor agree
- Agree
- Totally agree

22. Which do you consider the most significant benefits offered by the Corporate Social Responsibility programs implemented within this company? (*Please rank them according to their significance starting from 1 – the most significant to 5 – the least significant, and please notice that you cannot have two items with the same rank*)

BENEFITS OFFERED BY CORPORATE SOCIAL RESPONSIBILITY PROGRAMS	RANK
Image benefit (improvement of corporate image)	
Better relations with business partners	
Better relations with employees	
Attraction of new financial investments	
Risk reduction and assurance of long term corporate viability	

23. Which do you consider the most significant costs and risks associate with the Corporate Social Responsibility programs implemented within this company? (*Please rank them according to their significance starting from 1 – the most significant to 5 – the least significant, and please notice that you cannot have two items with the same rank*)

COSTS AND RISKS ASSOCIATED WITH CORPORATE SOCIAL RESPONSIBILITY PROGRAMS	RANK
Financial cost	
The programs are not well chosen	
Programs results are not evaluated enough	
The organization's efficiency and the profitability can decrease	
The organization's products and services final price can increase	

24. Which of the following methods do you consider the most efficient for promoting business ethics principles within this company? (*Please rank them according to their efficiency starting from 1 – the most efficient to 5 – the least efficient, and please notice that you cannot have two items with the same rank*)

METHOD	RANK
Ethics trainings	
Brochures or other informative written materials	
Electronic resources available on-line	
Lectures of managers of the business organization	
Discussions with business representatives in charge of implementing Corporate Social Responsibility within the organization	
The actual involvement in Corporate Social Responsibility programs	

Thank you for your time!