

## ULOGA SOCIJALNOG MENADŽMENTA U POSLOVNIM ORGANIZACIJAMA

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### **Apstrakt**

*Značaj socijalnog menadžmenta orijentisanog na smanjenje socijalnih razlika i uapređenje radnog ambijenta zaposlenih povećava se u uslovima rastuće tržišne konkurencije. Uvažavajući osnovne principe socijalnog menadžmenta, preduzeća mogu da razviju posebne strategije kojima će uticati na povećanje konkurentskih prednosti i sveukupnu dobrobit društva. U vezi sa tim cilj ovog istraživanje je da ukaže na značaj društveno odgovornog poslovanja koje treba da bude organizovano tako da se ne ugoržava životna sredina i društvo, kao i prava zaposlenih, a da se osiguraju pozitivni rezultati poslovanja.*

**Ključne reči:** *socijalni menadžment, preduzeće, društveno odgovorno poslovanje.*

**JEL:** Z13, Z19.

### **Uvod**

Primenom socijalnog menadžmenta u poslovnim organizacijama razvijaju se međuljudski odnosi kojima se ostvaruje smanjenje ekonomskih, socijalnih i rodni nejednakosti. Socijalni menadžment se karakteriše činjenicom da je prisutan kako u javnom, tako i u privatnom sektoru, što uslovljava potrebu za sprovođenjem korporativne društvene odgovornosti unutar poslovnih organizacija (Hofman et al., 2017). Da bi se socijalni menadžment uspešno implementirao, njegov osnovni zadatak je da se uoče društveni problemi i sačini

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plan njihovog rešavanja. U prethodnom periodu društveno odgovorno poslovanje postalo je predmet interesovanja velikog broja istraživača iz najrazličitijih oblasti. U osnovi ovaj koncept podrazumeva konstantnu posvećenost preduzeća da se ponaša etički i da doprinosi sveukupnom ekonomskom razvoju, kao i kvalitetu života svojih zaposlenih i njihovih porodica i celokupne lokalne zajednice (Watts & Holme, 2003).

Socijalni menadžment u osnovi podrazumeva društveno odgovorno poslovanje što je uslovljeno osnovnim društvenim vrednostima kao što su etičnost, transparentnost poslovanja, poštovanje osnovnih ljudskih prava, poštovanje prava radnika i poštovanje međunarodnih pravnih normi. Sa druge strane, poštovanje ovih normi omogućava bolje poslovne rezultate, rast ugleda preduzeća, privrženost zaposlenih preduzeću kao i značajno veće poslovne performanse.

Poslovna praksa u Republici Srbiji ne nudi značajne rezultate kojima bi se moglo zaključiti da se društveno odgovorno poslovanje široko primenjuje, već su prisutni pojedinačni slučajevi gde je akcenat na pokrivanju samo nekih pitanja kao što su: korporativna etika, zaštita životne sredine, upravljanje ljudskim resursima, poštovanje ljudskih prava i dr. I pored velikih napora da se ova oblast normativno reguliše, malo je urađeno na smoj implementaciji istog u praksi.

Primena koncepta korporativne društvene odgovornosti u zemljama u tranziciji zahteva angažovanje svih važnih subjekata. Najznačajniju ulogu u čitavom procesu ima država koja svojom normativnom regulativom treba da stvori uslove za društveno odgovorno poslovanje. Preduslovi za sprovođenje korporativne društvene odgovornosti jeste vladavina prava, demokratizacija društva, slobode kretanja i izražavanja i sve ostale tekovine savremenog društva.

### **Pregled literature**

Savremeni uslovi poslovanja obezbeđuju ekonomske benefite poslovnim subjektima koji se ponašaju odgovorno kako prema svojim stakeholderima, tako i prema društvu u celini. Korporativna društvena odgovornost mora biti deo ukupne poslovne politike preduzeća, sa naglašavanjem potrebe za dostizanje društvenih i ekoloških standarda uz težnju i napore da se ostvare maksimalni poslovni rezultati. Prema Cramer (2017) preduzeća trebaju da osim prihoda kao ciljeve poslovanja postavie brigu o zaposlenima, životnoj sredini i društvu u celini. Moon te al., (2017) smatraju da koncept korporativne društvene odgovornosti služi kao sredstvo za stvaranje profita usaglašavajući socioekonomske i ekološke principe sa interesima preduzeća. U takvom

poslovnom okruženju ovaj koncept se koristi kao sredstvo za posredovanje između različitih suprotstavljenih interesa.

Fernando & Lawrence (2014) objašnjavaju da je za razumevanje koncepta korporativne društvene odgovornosti neophodno početi od tri osnovna teorijska stanovišta: teorije legitimnosti, teorije stejkholdera i teorije institucija. Savremeni uslovi poslovanja nameću rigorozne uslove konkurencije u kojima je veoma teško obezbediti opstanak i profit. Prema Zientara et al., (2015) preduzeća treba da svoje poslovne strategije usmere na prihvatanje koncepta korporativne društvene odgovornosti kako bi povećale svoju konkurentnost i zadovoljstvo zaposlenih. Rashe et al., (2017) uvažavajući osnovne principe korporativne društvene odgovornosti zaključuju da se radi o konceptu sa velikim brojem aktera i da je njegova suština izražena kroz socijalnu komponentu, pa ga smatraju osnovnim vidom socijalnog menadžmenta.

Battaglia et al., (2014) su u svom istraživanju došli do zaključka da društveno odgovorno poslovanje obuhvata četiri osnovne kategorije: korporativnu društvenu odgovornost vezanu za životnu sredinu; korporativnu društvenu odgovornost vezanu za zaposlene; korporativnu društvenu odgovornost vezanu za širu društvenu zajednicu i marketinški aspekt korporativne društvene odgovornosti vezano za odgovorno i etičko oglašavanje. Da bi se ostvario ovakav način poslovanja država treba svojim instrumentima da postavi jasan pravni okvir (Stojanović et al., 2021), u kome bi poslovni ambijent omogućavao ostvarivanje poslovnih rezultata uz uvažavanje prethodno nabrojanih kategorija.

U uslovima recesije i sveobuhvatne ekonomske krize, koncept korporativne društvene odgovornosti posebno dobija na značaju. Ovaj koncept poslovanja neprestano trpi određene izmene, zbog svoje dinamičnosti što uslovljava potrebu da se vrši prilagođavanje poslovanja preduzeća. Da bi se preduzeća uspešno prilagodila promenama poslovnog ambijenta neophodna je sinergija države i potrošača (Fan et al., 2016). Ovo će u značajnoj meri uticati na organizovanje fer i pravednih odnosa i poštovanje poslovnih, etičkih i društvenih normi. Koncept korporativnog društveno odgovornog ponašanja obezbeđuje brojne koristi, utiče na redukciju troškova, jačanje tržišne pozicije, što u značajnoj meri utiče na poslovne rezultate, čime se potvrđuje aktuelnost i značaj ovog istraživanja.

### **Geneza korporativne društvene odgovornosti**

Koncept korporativne društvene odgovornosti datira još iz vremena na stanka prvih oblika poslovnih odnosa, sa genezom i razvojem koji su pratile velike promene. današnji njegov oblik je vezan za drugu polovinu dvadesetog veka, kada mu se posvećuje mnogo više pažnje (Lau et al., 2016). Njegov razvoj

pratilo je i normativno uređenje te oblasti i uključivanje države u samu regulaciju funkcionisanja. Polazeći od osnovnog motiva poslovanja svakog preduzeća, odnosno ostvarivanje maksimalnog profita, postavlja se pitanje kako ga upodobiti sa opštim interesima društva. Ovde se postavlja pre svega pitanje etičnosti poslovanja i moralne odgovornosti svakog poslovnog subjekta. Ovo se pre svega odnosi na odgovornost poslovanja u odnosu na ostale subjekte, uvažavajući njihove stavove, poštovanje osnovnih prava proisanih zakonom i međunarodnim pravnim normama, odnosno uvažavanje načela propisanih politikom poslovanja(Avakumović et al., 2021).

Posebna pažnja u konceptu korporativne društvene odgovornosti jeste usmerena na zaposlene kao nosioce poslovnog procesa. Imajući u vidu da je radna snaga ključni faktor uspeha svakog poslovnog subjekta, odgovoran i etički odnos kompanije prema onima koji rade za nju i ostvaruju profit je obaveza uslovljena ulogom koju imaju u primeni samog koncepta. U osnovi ovog koncepta, kada se posmatra sa stanovišta internih resursa u preduzeću, nalaze se zaposleni jer se uzročno-posledično organizacija rada zasniva na njihovoj motivisanosti za rad. Značaj ljudskih resursa su prepoznali svi savremeni poslovni subjekti, koji razvijaju posebne metode za privlačenje kvalitetnog kadra, obezbeđuju kontinuirano učenje i usavršavanje, utiču na motivaciju zaposlenih i na taj način stvaraju sinergiju adekvatnog radnog ambijenta i ciljeva poslovanja koji terba da se realizuju.

Značaj i uloga zaposlenih u poslovnom procesu prepoznati su u savremenom menadžmentu i biznisu(Jovanović, 2021), pa i savremena ekonomska teorija im posvećuje posebnu pažnju. To podrazumeva konstantna ulaganja u ljudski kapital, kroz „obrazovanje za ceo život“, kako bi se stimulisali i motivisali za pružanje maksimuma poslovnoj organizaciji(Cho et al., 2015; Radovanović et al., 2021). Ostvarivanje konkurentske prednosti upravo se postiže razvijanjem znanja i veština zaposlenih uz uvažavanje savremenih dostignuća teorije i prakse(Dakić et al., 2021; Pinter Feješ et al., 2021). Da bi se realizovao koncept korporacijske društvene odgovornosti neophodno je ostvariti odgovajući oblik pristupa ukupnim sposobnostima ljudskog činioca unutar organizacije, što zahteva značajnu fleksibilnost. Upravo je to prednost preduzeća u razvijenim tržišnim ekonomijama, gde razvijena poslovna kultura i etički standardi predstavljaju presudan faktor u odabiru poslodavca.

Jedan od osnovnih činilaca korporativne društvene odgovornosti jeste menadžment ljudskih resursa, obezbeđujući prava iz radnog odnosa što se manifestuje kroz sve faze i postupke od planiranja, regrutovanja i selekcije kadrova, preko obuke i razvoja zaposlenih, odnosno razvoja karijere, do materijalnih i nematerijalnih vrsta motivacije(Zhang et al., 2013). Na ovaj način

poslovna organizacija treba da brine o zaposlenima, njihovoj kontinuiranoj edukaciji, mogućnosti napredovanja, a posebno zaštititi na radu. Briga o zaposlenima i etički kodeks poslovne organizacije mora da se poštuje od samog početka, odnosno procesa selekcije kadrova uz izbegavanje svakog oblika diskriminacije. Stvaranje vrednosti ljudskog kapitala postiže se uvažavanjem različitosti i potreba svakog pojedinca u poslovnoj organizaciji.

Sprovođenje koncepta korporacijske društvene odgovornosti manifestuje se i kroz razvoj karijere zaposlenih usklađenog sa ciljevima poslovne organizacije i strategijom razvoja. Usaglašavanje razvoja zaposlenih sa potrebama radnog mesta, praćenje ostvarenih rezultata rada i ulaganje u razvoj njihovih veština i znanja, povećava produktivnost i ekonomičnost poslovnih procesa. Zato je neophodan strateški pristup razvoja ljudskih resursa, kroz planiran i organizovan sistem kvalitetne i kontinuirane obuke i treninga, kako na nivou same organizacije, tako i van nje.

### **Metodologija istraživanja**

Ovaj rad se zasniva na istraživanju sprovedenom u preduzećima u Republici Srbiji, sa ciljem da se utvrdi uticaj korporativne društvene odgovornosti na poslovne rezultate preduzeća. Rastuće interesovanje širom sveta za oblast korporativne društvene odgovornosti prisutno je kako u razvijenim, tako i u zemljama u razvoju.

Istraživanje je sprovedeno u Republici Srbiji uzimajući u obzir institucionalno uređenje i pravni okvir. Posle decenija nestabilnosti političke i ekonomske od 2013. godine Republika Srbija postaje prva zemlja u regionu po rastu BDP(Avakumović et al., 2021)(a)). To je uslovalo mnogobrojne analize uticaja ovakvog privrednog rasta ponašanje pravnih subjekata u oblasti društveno odgovornog poslovanja.

Uvažujući činjenicu da poslovno i insitucionalno okruženje u značajnoj meri utiču na aktivnosti vezane za korporativno odgovorno poslovanje, u radu se analizira uloga i značaj države, kroz elemente socijalnog menadžmenta na obavljanje društveno odgovornih poslovnih aktivnosti(Ivanova & Ristić, 2020). U Republici Srbiji, korporativna društvena odgovornost se primenjuje u poslovnom sektoru, od početka 21. veka. Njena pojava je uslovljena povećanjem stranih direktnih investicija i ulaskom na tržište Republike Srbije stranog kapitala, koje su u svom poslovanju donele proverenu praksu(Adžić et al., 2022).

Veliki broj istraživanja u vezi korporativne društvene odgovornosti vezano za preduzeća u Republici Srbiji pokazala su na nedostatak adekvatne normative

regulative i nedosledno sprovođenje mera, radnji i postupaka koji su proizvodili neadekvatno ponašanje poslovnih subjekata. Uvažavajući činjenicu da je Srbija zemlja kandidat za članstvo u Evropskoj Uniji (EU), usvajanje i sprovođenje propisa koji su važeći za ovu ekonomsku zajednicu u oblasti korporativne društvene odgovornosti je obaveza kako bi se obezbedio socijalni napredak i održiva konkurentnost privrednog razvoja (Tešić et al., 2021). U vezi sa tim država mora svojim odlukama da uskladi politiku vezanu za oblast korporativne društvene odgovornosti, naglašavajući primenu i praćenje rezultata poslovanja preduzeća. Simbioza poslovnih organizacija i države je suština ovog koncepta, gde država stvara ambijent za implementaciju ovog koncepta donošenjem zakonskih propisa, usklađivanjem stimulativne fiskalne politike i aktivnim delovanjem svih državnih subjekata sa odgovornim ponašanjem poslovnih organizacija.

Na osnovu toga Ministarstvo rada i socijalne politike Srbije 2009. godine pokreće postupak za donošenje državne strategije u oblasti društveno odgovornog poslovanja. Pravna regulativa Republike Srbije prvi put tumači ovaj pojam 2008. godine u Nacionalnoj strategiji održivog razvoja. Vlada Republike Srbije je 2010. godine usvojila Strategiju razvoja i promocije društveno odgovornog poslovanja u Republici Srbiji za period od 2010. do 2015. godine. Ovom strategijom pokušano je da se definiše oblast društvene odgovornosti kroz određene aktivnosti iz domena različitih državnih subjekata.

Cilj državne regulacije u oblasti društveno odgovornog poslovanja bio je da se iskoriste znanje i iskustva iz evropskih zemalja, u oblastima politike zapošljavanja i socijalnih pitanja, politike preduzeća, politike zaštite životne sredine, potrošačke politike, politike javnih nabavki i politike inostranih odnosa, prepoznaje važan potencijal u strategiji rasta i zapošljavanja i u održivom razvoju zemlje (Jestrović & Jovanović, 2022). Na ovaj način država pokušava da se uskladi sa tekućim trendovima u globalnoj ekonomiji i u EU, ali i da njima poboljša konkurentnost, socijalnu inkluziju, privuče inostrane investicije i nastavi proces približavanja i pridruživanja EU.

Posebno značajno prilikom implementacije ovog koncepta je neophodnost da se on približi poslovnim subjektima na način da ga shvate i prihvate u obliku koji je neophodan za funkcionisanje poslovnih organizacija i društva kao celine (Yu et al., 2018). Ovaj koncept u Srbiji je prisutan u značajnijoj meri tek u poslednjoj deceniji, promocijom ovog koncepta kroz različite vidove akcija preduzeća-

U istraživanju je sprovedena on-line anketa kompanija, pri čemu je sagledavano ukupno poslovanje. Upitnici su se sastojali iz nekoliko celina. Prvi deo upitnika je bio vezan za opšte informacije o preduzeću, dok su se ostali delovi odnosili

strategije društveno odgovornog poslovanja koje se realizuje u poslovnoj praksi. Preduzeća su ocenjivala 58 parametara koristeći Saaty-jevu skalu (Saaty, 1980).

### **Rezultati istraživanja i diskusija**

Istraživanje sprovedeno od 2016. do 2021. godine vezano za oblast korporativne društvene odgovornosti pokazalo je značajan napredak u prihvatanju i impelmentaciji ovog kocepta u odnosu na deceniju koja je prethodila. Prvi zaključak koji se mogao izvesti na osnovu sprovedene ankete bio je da su preduzeća u odnosu na prethodni vremenski period bila značajno upoznata sa samim konceptom korporativne društvene odgovornosti. To je bila posledica pre svega državnog uređenja i propisa donešenih u ovoj oblasti. Ovo dokazuje činjenicu da se dešavaju promene u stavovima preduzeća i njihovom postepenom prihvatanju i shvatanju koristi i značaja društveno odgovornog ponašanja.

Drugi rezultat istraživanja vezan je za podatak da se u većoj meri (60%) društveno odgovorno ponašaju preduzeća iz drugih država koja posluju na teritoriji Republike Srbije, što se odovodi u vezu sa praksom njihovog poslovanja u domicilnim državama i dužom tradicijom vezanom za korporativnu kulturu. Mnoge aktivnosti vezane za zaštitu životne sredine i zaštitu prava potrošača, marketinškim aktivnostima su prezentovane javnosti.

Procena uticaja i doprinosa koji poslovni subjekti imaju na društvo u celini, na lokalnom i nacionalnom nivou vršena je setom pitanja vezanih za transparentnost sprovođenja društveno odgovornog ponašanja. Podaci su pokazali da dobru društva doprinose međunarodne kompanije sa 58%, u odnosu na 42% što je verovatno uslovljeno i većim angažovanjem stranih preduzeća i većom transparentnošću aktivnosti i države u oblasti korporativne društvene odgovornosti.

Parametri vezani za implementaciju strategije društveno odgovornog ponašanja ocenjeni su prosečnom ocenom 3,2, što je prilično mali nivo adekvatne primene u praksi. Uvažavajući stanje svetske ekonomije i posledice korona virusa, u periodu kada se istraživanje sprovodilo, kao i neophodnost većeg vremenskog ciklusa za sprovođenje strategije ovakvi rezultati su bili realnost koji ukazuju ipak na perspektivu daljeg razvoja u oblasti društveno odgovornog poslovanja.

Oblast u kojoj su preduzeća stavila prednost u svojim strategijama korporativnog društveno odgovornog poslovanja je bila bezbednost i zdravlje radnika, odnosno briga o zaposlenima (68%). Međutim, ovakav podatak nije u skladu sa realnom situacijom i stanjem u privrednim društvima u Republici Srbiji, gde postoje značajne pritužbe radnika na odnos poslodavca prema

zaposlenima. Posebno značajna oblast prema kojoj preduzeća pokazuju interesovanje u strategiji jeste odnos prema poslovnim partnerima i dobavljačima, ali procenat odgovornosti je i tu nizak (33%). Za razliku od prethodnih istraživanja, najveći broj anketiranih preduzeća daje prednost poštovanju normativnih akata (69%) i transparentnosti poslovanja (71%). Istraživanje je pokazalo da preduzeća značajno manje sredstava ulažu u humanitarne akcije (19%) i obrazovanje zaposlenih (29%) . Takođe, ulaganja preduzeća u kulturu i umetnost (9%) i sport (7%), se teško prepoznaju u obastima ulaganja društveno odgovornih preduzeća, što je vezano za stepen razvoja države i nivo ekonomskog standarda.

Indikatori vezani za zaštitu životne sredine po oceni preduzeća, dobijaju u uslovima zelene ekonomije sve veći značaj, ali još uvek nisu u prioritetu poslovnih organizacija u Republici Srbiji, sa svega 17%. Ovako nizak nivo se objašnjava niskom stopom profita i nemogućnošću da se izdvajaju značajnija sredstva za ovu oblast.

Rezultati istraživanja, koji pokazuju kontradiktornost u pojedinim segmentima, dovode do zaključka da i posle perioda od jedne decenije od donošenja prvih normativnih akata u ovoj oblasti, koncept korporativne društvene odgovornosti još uvek nije prihvaćen u celini. To ističe neophodnost i potrebu intenzivnijeg uključivanja svih stejkholdera u prihvatanje i implementaciju koncepta korporativne društvene odgovornosti u preduzeća u Srbiji.

### **Zaključak**

Korporativna društvena odgovornost je prisutna u poslovnim organizacijama kao dobrovoljna aktivnost i etička obaveza da deo svojih prihoda namene unapređenju društvenog ambijenta i internog poslovnog okruženja, uvažavajući pozitivnu regulativu. Da bi se sprovedla veoma je važno prisustvo države kroz usvajanje odgovarajućih propisa vezanih za regulisanje odnosa poslovnih organizacija prema životnoj sredini i zaposlenima. Različiti oblici podsticaja u vidu poreskih olakšica ili promocije preduzeća treba da ih podstaknu da budu partneri u raspodeli odgovornosti u ukupnom društvenom okruženju.

Sprovedena istraživanja u ovoj oblasti, među preduzećima koja ostvaruju svoju delatnost na teritoriji Republike Srbije pokazuju da se prihvata koncept korporativne društvene odgovornosti i da su preduzeća usmerena da u svojim poslovnim strategijama uključuju društveno odgovorne aktivnosti. Veoma značajan korak u razvijanju koncepta korporativne društvene odgovornosti jeste marketing i širenje znanja o ovom konceptu radi shvatanja njegovog značaja od strane društva kao celine.



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## THE ROLE OF SOCIAL MANAGEMENT IN BUSINESS ORGANIZATIONS

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Review paper

### *Abstract*

*The importance of social management oriented to the reduction of social differences and the improvement of the working environment of employees increases in the conditions of growing market competition. Respecting the basic principles of social management, companies can develop special strategies that will influence the increase of competitive advantages and the overall welfare of society. In this regard, the goal of this research is to point out the importance of socially responsible business, which should be organized in such a way as not to harm the environment and society, as well as the rights of employees, and to ensure positive business results.*

**Keywords:** *social management, enterprise, socially responsible business.*

**JEL:** *Z13, Z19.*

### **Introduction**

By applying social management in business organizations, interpersonal relationships are developed, which reduce economic, social and gender inequalities. Social management is characterized by the fact that it is present in both the public and private sectors, which conditions the need for the implementation of corporate social responsibility within business organizations (Hofman et al., 2017). In order to successfully implement social management, its basic task is to identify social problems and create a plan to solve them. In

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the previous period, socially responsible business became the subject of interest of a large number of researchers from various fields. Basically, this concept implies a constant commitment of the company to behave ethically and to contribute to the overall economic development, as well as the quality of life of its employees and their families and the entire local community (Watts & Holme, 2003).

Social management basically means socially responsible business, which is conditioned by basic social values such as ethics, business transparency, respect for basic human rights, respect for workers' rights and respect for international legal norms. On the other hand, compliance with these norms enables better business results, the growth of the company's reputation, the commitment of employees to the company, as well as significantly higher business performance.

Business practice in the Republic of Serbia does not offer significant results that could lead to the conclusion that socially responsible business is widely applied, but there are individual cases where the emphasis is on covering only some issues such as: corporate ethics, environmental protection, human resources management, respect for human rights, etc. Despite great efforts to normatively regulate this area, little has been done to implement it in practice.

The application of the concept of corporate social responsibility in countries in transition requires the engagement of all important entities. The most important role in the entire process is played by the state, which should create the conditions for socially responsible business with its normative regulations. The prerequisites for the implementation of corporate social responsibility are the rule of law, democratization of society, freedom of movement and expression and all other achievements of modern society.

### **Literature review**

Modern business conditions provide economic benefits to business entities that behave responsibly both towards their stakeholders and towards society as a whole. Corporate social responsibility must be part of the company's overall business policy, emphasizing the need to achieve social and environmental standards with the aspiration and efforts to achieve maximal business results. According to Cramer (2017), companies should, in addition to income, take care of employees, the environment and society as a whole as business goals. Moon et al., (2017) believe that the concept of corporate social responsibility serves as a means to generate profits by harmonizing socioeconomic and environmental principles with the interests of the company. In such a business

environment, this concept is used as a means of mediating between various conflicting interests.

Fernandno & Lawrence (2014) explain that in order to understand the concept of corporate social responsibility, it is necessary to start from three basic theoretical points of view: the theory of legitimacy, the theory of stakeholders and the theory of institutions. Modern business conditions impose rigorous conditions of competition in which it is very difficult to ensure survival and profit. According to Zientara et al., (2015) companies should focus their business strategies on accepting the concept of corporate social responsibility in order to increase their competitiveness and employee satisfaction. Rashe et al, (2017) respecting the basic principles of corporate social responsibility conclude that it is a concept with a large number of actors and that its essence is expressed through the social component, so they consider it a basic form of social management.

Battaglia et al., (2014) in their research came to the conclusion that socially responsible business includes four basic categories: corporate social responsibility related to the environment; corporate social responsibility related to employees; corporate social responsibility related to the wider social community and the marketing aspect of corporate social responsibility related to responsible and ethical advertising. In order to realize this way of doing business, the state should use its instruments to set a clear legal framework (Stojanović et al., 2021), in which the business environment would enable the achievement of business results while respecting the previously listed categories.

In the conditions of recession and comprehensive economic crisis, the concept of corporate social responsibility gains particular importance. This concept of business is constantly undergoing certain changes, due to its dynamism, which conditions the need to adapt the business of the company. In order for companies to successfully adapt to changes in the business environment, the synergy of the state and consumers is necessary (Fan et al., 2016). This will significantly affect the organization of fair and just relations and respect for business, ethical and social norms. The concept of corporate social responsibility provides numerous benefits, it affects the reduction of costs, the strengthening of the market position, which significantly affects the business results, which confirms the relevance and importance of this research.

### **The genesis of corporate social responsibility**

The concept of corporate social responsibility dates back to the time of the hiatus of private forms of business relations, with its genesis and development

accompanied by major changes. its current form is related to the second half of the twentieth century, when much more attention was paid to it (Lau et al., 2016). Its development was accompanied by the normative regulation of that area and the involvement of the state in the very regulation of functioning. Starting from the basic motive of the business of every enterprise, i.e. the realization of maximum profit, the question arises as to how to align it with the general interests of society. Here, first of all, the question of business ethics and moral responsibility of each business entity is raised. This primarily refers to the responsibility of business in relation to other subjects, respecting their views, respect for basic rights promulgated by law and international legal norms, i.e. respect for principles prescribed by business policy (Avakumović et al., 2021).

Special attention in the concept of corporate social responsibility is focused on employees as carriers of the business process. Bearing in mind that the workforce is a key factor in the success of any business entity, the company's responsible and ethical attitude towards those who work for it and make a profit is an obligation conditioned by the role they play in implementing the concept itself. At the base of this concept, when viewed from the point of view of internal resources in the company, there are employees because the causal organization of work is based on their motivation for work. The importance of human resources has been recognized by all modern business entities, which develop special methods for attracting quality staff, provide continuous learning and training, influence the motivation of employees and thus create a synergy of an adequate working environment and business goals that need to be realized.

The importance and role of employees in the business process are recognized in modern management and business (Jovanović, 2021), and modern economic theory also pays special attention to them. This implies constant investments in human capital, through "lifelong education", in order to stimulate and motivate them to provide the maximum to the business organization (Cho et al., 2015; Radovanović et al., 2021). Achieving a competitive advantage is precisely achieved by developing the knowledge and skills of employees while respecting the modern achievements of theory and practice (Dakić et al., 2021; Pinter Fejeshet al., 2021). In order to realize the concept of corporate social responsibility, it is necessary to achieve an appropriate form of access to the overall capabilities of the human factor within the organization, which requires significant flexibility. This is precisely the advantage of companies in developed market economies, where developed business culture and ethical standards are a decisive factor in choosing an employer.

One of the basic elements of corporate social responsibility is the management of human resources, ensuring rights from the employment relationship, which is manifested through all phases and procedures from planning, recruitment and selection of personnel, through training and development of employees, i.e. career development, to material and non-material types of motivation (Zhang et al., 2013). In this way, the business organization should take care of employees, their continuous education, advancement opportunities, and especially safety at work. Care for employees and the code of ethics of the business organization must be respected from the very beginning, that is, the personnel selection process while avoiding any form of discrimination. Creating the value of human capital is achieved by respecting the diversity and needs of each individual in a business organization.

The implementation of the concept of corporate social responsibility is also manifested through the career development of employees aligned with the goals of the business organization and the development strategy. Harmonizing the development of employees with the needs of the workplace, monitoring the achieved work results and investing in the development of their skills and knowledge, increases the productivity and economy of business processes. That is why a strategic approach to the development of human resources is necessary, through a planned and organized system of quality continuous training, both at the level of the organization itself and outside it.

### **Research methodology**

This paper is based on research conducted in companies in the Republic of Serbia, with the aim of determining the impact of corporate social responsibility on the business results of companies. A growing worldwide interest in the field of corporate social responsibility is present in both developed and developing countries.

The research was conducted in the Republic of Serbia, taking into account the institutional arrangements and the legal framework. After decades of political and economic instability since 2013, the Republic of Serbia has become the first country in the region in terms of GDP growth (Avakumović et al., 2021)(a)). This caused numerous analyzes of the impact of such economic growth on the behavior of legal entities in the field of socially responsible business.

Acknowledging the fact that the business and institutional environment significantly influence activities related to corporately responsible business, the paper analyzes the role and importance of the state, through elements of social management, on the performance of socially responsible business activities (Ivanova & Ristić, 2020). In the Republic of Serbia, corporate social

responsibility has been applied in the business sector since the beginning of the 21st century. Its appearance is conditioned by the increase of foreign direct investments and the entry into the market of the Republic of Serbia of foreign capital, which have brought proven practices in their operations (Adžić et al., 2022).

A large number of researches regarding corporate social responsibility related to companies in the Republic of Serbia have shown the lack of adequate normative regulation and the inconsistent implementation of measures, actions and procedures that produced inadequate behavior of business entities. Acknowledging the fact that Serbia is a candidate country for membership in the European Union (EU), the adoption and implementation of regulations that are valid for this economic community in the field of corporate social responsibility is an obligation in order to ensure social progress and sustainable competitiveness of economic development (Tešić et al., 2021). In this regard, the state must use its decisions to harmonize the policy related to the area of corporate social responsibility, emphasizing the implementation and monitoring of the results of the company's operations. The symbiosis of business organizations and the state is the essence of this concept, where the state creates an environment for the implementation of this concept by passing legal regulations, harmonizing the stimulating fiscal policy and the active action of all state entities with the responsible behavior of business organizations.

Based on that, in 2009, the Ministry of Labor and Social Policy of Serbia initiated the procedure for the adoption of a state strategy in the area of socially responsible business. The legal regulation of the Republic of Serbia interpreted this term for the first time in 2008 in the National Strategy for Sustainable Development. In 2010, the Government of the Republic of Serbia adopted the Strategy for the Development and Promotion of Socially Responsible Business in the Republic of Serbia for the period from 2010 to 2015. With this strategy, an attempt was made to define the area of social responsibility through certain activities from the domain of various state entities.

The goal of state regulation in the area of socially responsible business was to use knowledge and experience from European countries, in the areas of employment policy and social issues, company policy, environmental protection policy, consumer policy, public procurement policy and foreign relations policy, it recognizes an important potential in the strategy of growth and employment and in the sustainable development of the country (Jestrović & Jovanović, 2022). In this way, the state tries to harmonize with the current trends in the global economy and in the EU, but also to improve



competitiveness, social inclusion, attract foreign investments and continue the process of approaching and joining the EU.

Especially important during the implementation of this concept is the necessity to bring it closer to business entities in such a way that they understand and accept it in a form that is necessary for the functioning of business organizations and society as a whole (Yu et al., 2018). This concept in Serbia has been present to a significant extent only in the last decade, with the promotion of this concept through various types of company actions -

In the research, an online survey of companies was carried out, in which the overall business was considered. The questionnaires consisted of several parts. The first part of the questionnaire was related to general information about the company, while the other parts related to the strategy of socially responsible business implemented in business practice. Companies rated 58 parameters using Saaty's scale (Saaty, 1980).

### **Research results and discussions**

Research conducted from 2016 to 2021 related to the field of corporate social responsibility showed significant progress in the acceptance and implementation of this concept compared to the previous decade. The first conclusion that could be drawn based on the conducted survey was that compared to the previous time period, companies were significantly familiar with the very concept of corporate social responsibility. This was primarily a consequence of the state regulation and regulations adopted in this area. This proves the fact that there are changes in the attitudes of companies and their gradual acceptance and understanding of the benefits and importance of socially responsible behavior.

The second result of the research is related to the fact that to a greater extent (60%) companies from other countries that operate in the territory of the Republic of Serbia behave in a socially responsible manner, which is related to the practice of their business in their domicile countries and a longer tradition related to corporate culture. Many activities related to environmental protection and consumer rights protection were presented to the public through marketing activities.

The assessment of the impact and contribution that business entities have on society as a whole, at the local and national level, was carried out with a set of questions related to the transparency of the implementation of socially responsible behavior. The data showed that international companies contribute to the good of society with 58%, compared to 42%, which is probably due to

greater involvement of foreign companies and greater transparency of activity and the state in the field of corporate social responsibility.

The parameters related to the implementation of the strategy of socially responsible behavior were assessed with an average score of 3.2, which is a rather low level of adequate application in practice. Taking into account the state of the world economy and the consequences of the corona virus, in the period when the research was carried out, as well as the necessity of a longer time cycle for the implementation of the strategy, these results were a reality that nevertheless indicate the perspective of further development in the field of socially responsible business.

The area in which companies prioritized their corporate social responsibility strategies was worker safety and health, i.e. employee care (68%). However, this information is not in accordance with the real situation and the state of business companies in the Republic of Serbia, where there are significant complaints from workers about the employer's relationship with employees. A particularly important area in which companies show interest in strategy is the relationship with business partners and suppliers, but the percentage of responsibility is also low (33%). In contrast to previous surveys, the largest number of surveyed companies prioritize compliance with normative acts (69%) and business transparency (71%). The research showed that companies invest significantly less funds in humanitarian actions (19%) and employee education (29%). Also, company investments in culture and art (9%) and sports (7%) are difficult to recognize in the areas of socially responsible companies' investments, which is related to the state's level of development and the level of economic standards.

Indicators related to environmental protection, according to the company's assessment, are gaining more and more importance in the conditions of the green economy, but they are still not in the priority of business organizations in the Republic of Serbia, with only 17%. Such a low level is explained by the low rate of profit and the inability to allocate significant funds for this area.

The research results, which show contradictions in certain segments, lead to the conclusion that even after a period of a decade since the adoption of the first normative acts in this area, the concept of corporate social responsibility is still not accepted as a whole. This highlights the necessity and need for more intensive involvement of all stakeholders in the acceptance and implementation of the concept of corporate social responsibility in companies in Serbia.

## Conclusion

Corporate social responsibility is present in business organizations as a voluntary activity and an ethical obligation to use part of their income to improve the social environment and internal business environment, respecting positive regulations. In order to implement it, the presence of the state through the adoption of appropriate regulations related to the regulation of the relationship of business organizations towards the environment and employees is very important. Different forms of incentives in the form of tax breaks or promotion of companies should encourage them to be partners in the distribution of responsibility in the overall social environment.

Conducted research in this area, among companies that carry out their activities on the territory of the Republic of Serbia, show that the concept of corporate social responsibility is accepted and that companies are directed to include socially responsible activities in their business strategies. A very important step in developing the concept of corporate social responsibility is marketing and spreading knowledge about this concept in order to understand its importance by society as a whole.

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