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Regional Tendencies of Corporate Social Responsibility

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<http://dx.doi.org/10.5772/intechopen.70626>

Abstract

Based on the theoretical and empirical studies carried out in eight countries (Estonia, Latvia, Finland, Belarus, Lithuania, Poland, the Ukraine, and Denmark), tendencies of corporate social responsibility (CSR) in the region are presented. Similarities and differences in training of managerial personnel, ethics of activities of organizations, fostering of corporate social responsibility in the government policy, corporate involvement and expectations, communication with stakeholders, and in other aspects are highlighted. In spite of the different tendencies of political and social development, corporate social responsibility formed in the countries of the region and some common problematic tendencies are highlighted.

Keywords: corporate social responsibility, social development, UN Global Compact, ethics, government, communication

1. Introduction

Relevance of the research: the differences between the practices of corporate social responsibility (CSR) are perhaps best revealed in the policies of globally operating companies [1, 2]; when strategies in different markets are applied selectively, taking into account the expectations of the local stakeholders, the rules of functioning are provided by the state. Schmeltz [3] argues that companies are experiencing an increasing legal and public pressure to which they must respond by communicating with various groups. However, pressure on companies and requirements raised depending on society's maturity and established cultural traditions; therefore, Bass and Milosevic [4] also proposed to apply ethnographic research method that helps in better understanding of how particular culture affects corporate social responsibility. On the one hand, the analysis of corporate social development aspects, which are

highlighted in countries with both similar and different experience of historical and social development, contributes to the general understanding of the development of this phenomenon. The Baltic states (Lithuania, Latvia, and Estonia) are traditionally attributed to Eastern Europe, usually having in mind the historical context. On the other hand, such generalizations of the region characterized by a significant cultural diversity can also be quite risky, as they do not reveal the complex internal social and cultural dynamics, which is even more highlighted when comparing the countries of both similar and different fate. Finally, not only the trends of development of corporate social responsibility, but also the areas of their research are different.

Problem of the research: the problem of the research is raised by the question, what are the trends of the development of corporate social responsibility in the Baltic and neighboring countries, and what specific problem aspects are highlighted in the context of Lithuanian organizations?

Object of the research: regional trends of corporate social responsibility.

Purpose of the research: to analyze regional trends of corporate social responsibility.

Objectives of the research: (1) on the basis of the studies carried out to compare the trends in corporate social responsibility in the region and (2) to distinguish the problem aspects of the development of corporate social responsibility in Lithuania.

Methods of the research: when analyzing regional trends of corporate social responsibility, the following methods of analysis were used: logical analysis and synthesis of academic literature sources, analysis of legal documents, and comparison and generalization.

2. Corporate social responsibility study fields in the Baltic region and the countries concerned

This section discusses regional CSR development trends and the main problems faced by individual countries. Each country's feature is significant for both companies operating in it, as well as for planning activities; moreover, in this way, it can be possible to capture both the commonalities and the differences that exist even in relatively geographically close countries, not to mention the much more global aspect of company's activities. For example, Cruz et al. [5] drew attention to the fact that internal resources, international market exposure, and environmental and social institutional pressures significantly affect product-level CSR. Differences, as well as operational characteristics, are affected by both social and economic development, and cultural trends that have an impact on the perception of CSR and development. Government has a great influence on these processes [6] though the State's role might be debatable, especially when discussing how a particular government itself understands own policy on issues of corporate social responsibility.

This section first of all reviews how the situation in the Baltic region and the countries concerned reflect the scientific research carried out in the last decade. Further, the comparison on how the companies participate in CSR activities will be presented. In this part of the monograph, the research and trends are itemized according to three groups to which the authors

conditionally have divided the countries. The first group includes the countries that were in the former Soviet Union dependency and sphere of influence, such as Latvia, Estonia, Lithuania, and Poland, which have integrated into the European Union. In order to facilitate the comparison, the second group includes the bordering former Soviet Union republics, such as Belarus and the Ukraine, and the Nordic countries that have covered the way of different historical and social developments, such as Denmark and Finland.

2.1. Corporate social responsibility research

The experience of Lithuania as well as neighboring states historically and geographically belonging to the region can greatly serve the cognition and expansion of corporate social responsibility development processes. This is important in several aspects. First, the Soviet ideology influence that lasted for half-century left a distinct mark on the public self-consciousness and in business relations, the traditions which were restored just a quarter-century ago and developed under extreme conditions. This is the generation that experienced public property privatization when a private initiative manifested on the ruins of the former state capital, as well as significant frustration of part of the public that suffered from privatization, which encouraged certain distrust related to business representatives.

It should also be taken into consideration that the experience of Western societies as well as the achievement in the area of corporate social responsibility became available to regional societies only after the fall of the iron curtain. The paradox is that the soviet ideology itself was built on the foundation of social equality and social welfare, but the market and the so-called wild capitalism epoch that began after the Soviet Union had collapsed, showed that post-Soviet space societies had to learn social dialog, to accept differences of opinion, to accept different social and national interests, and to master the basics of democracy, often without frustration and unrest. The going processes, discussions about corporate social responsibility and its application, social dialog and analysis of these processes are still little advanced, because stereotypes are changing more slowly than market relations develop. As stated by de Oliveira and Jabbour [7], while the literature on this subject is in the embryonic stage, we lack systematic, integrated analytical frameworks that can improve our understanding of the role that governance of clusters plays in addressing CSR concerns in small to medium-sized enterprises (SMEs) in developing countries. It is purely due to the fact that societies often lack information about social responsibility and core principles of corporate social responsibility activities, sustainable development, cooperation of different sectors representatives, experiences, and practices of social dialog between the business sector and stakeholders [8, 9]. These processes are slow enough. This allows companies to manipulate statements of social responsibility issues, and the public is prevented from refusing a skeptical attitude to such initiatives, to evaluate them carefully, in accordance with unfavorable, established stereotypes. In addition, there are particularly significant tendencies of working-age population emigration in the region during these decades, even a few of the economic crisis were experienced sensitively, which not only split but also matured the public and promoted internal dialog. Secondly, the experience gained in the short term in comparison with countries that gained longer experience in public relations harmonization may be of importance to Western societies concerned with corporate social responsibility issues.

Below we will discuss the circumstances of corporate social evolution in the countries of geographical proximity having similar historical experience though significantly differing culturally: Lithuania, Poland, Latvia, and Estonia. We looked at the spectrum of corporate social responsibility problems, which was examined by scientific society of Belarus, the Ukraine and Finland, for comparison. Besides, the experience of involvement into global pact initiative by the United Nations [10] (with reference to the number of the companies involved) will be one of the starting-points. Partly, this experience shows the formal (marketing-oriented) presentation problem not only in Lithuania, but also in companies belonging to the region’s states. Statistical data are presented in **Table 1**.

These are the states that are quite different in size and economic capacity, having significant cultural differences. For example, in Lithuania and Poland, the Catholic religion dominates, in the Ukraine and Belarus—Orthodox, and Latvia, Estonia, Finland, and Denmark are Protestant countries.

Most companies that joined the initiative are in Denmark, and experience of companies in this country in the organization is one of the highest. As shown by the World Bank initiated research, Latvian and to a lesser extent Estonian companies perceive more risks related to the adoption of CSR practices than Lithuanian companies do [11]. On the other hand, although the number of organizations in Lithuania, compared to some larger neighboring countries, is very distinctive, it should be noted that a considerable number of affiliated organizations are associations and public sector organizations (similarly as in the case of Latvia). The size varies from small and medium to large business representatives (for example, in the case of Estonia small and medium business dominates), a number of companies are branches of foreign capital, foreign banks. In addition, some organizations have not correctly submitted a progress report, indicating orientation to declarative position with regard to corporate social responsibility. Elms [12] pointed out that the implementation of CSR in Central and Eastern Europe (CEE) should be targeted not to charity, marketing, and public relations, but first, it should be understood as a social responsibility to stakeholders. Therefore, CSR awareness in general should change significantly.

Country	Population (million)	UNGC members	Beginning of participation (years)
Estonia	1.3	5	2009
Latvia	1.9	9	2002
Finland	5.4	54	2003
Belarus	9.3	47	2006
Lithuania	2.9	71	2005
Poland	38.4	76	2004
The Ukraine	42.6	181	2006
Denmark	5.6	316	2001

Note: Official statistics presented by the UN Global Compact [10] and the countries is used.

Table 1. Participation of region states in the UN Global Compact.

Comparing research data carried out in different countries some differences are revealed. For example, what differences exist in the training of specialists, familiarizing them with business ethics in different levels of educational institutions. For instance, the Lithuanian colleges (institutions of non-university higher education) have fewer chances of setting up CSR teaching disciplines than the universities since there is a lack of suitably qualified college teachers working in this field. Current situation shows that there are fewer colleges which are oriented to disciplines of CSR than universities. However, those that are oriented often review CSR more widely and pay more attention to it not only in business management (e.g., a separate study module of "Corporate Social Responsibility"), but also in industrial production (e.g., a discipline under a study module of "Furniture Design") study areas. Corporate social responsibility is not offered on the level of the vocational schools in Poland [13].

Also, you can see general tendencies, such as slow development of corporate social responsibility concept, engagement, low population awareness of what socially responsible behavior principles are, and orientation to separate social responsibility fields. Besides, they have to solve similar problems as stated in the research which covered the Estonian, Latvian, and Lithuanian corporate approach to CSR. The aggregated results of the country-to-country surveys of firms in the Baltic countries indicate that their attitudes concerning the role of the company in society and the concept of socially responsible behavior are largely similar.

As illustrated by the information, there is a general convergence of views on the most important factors encompassed by the term "CSR"; namely, that CSR involves behaving ethically, assuring environmental protection, addressing stakeholders' concerns, and being transparent. Equally important is the shared attitude concerning what does not constitute CSR (correcting social inequalities, public relations, establishing simple stakeholder partnerships, and simply following regulations) [11]. On the other hand, researchers did not reveal significant differences with Poland.

Another survey examined the relationship of job satisfaction with CSR in three Baltic countries. The expected results were received showing that when there are CSR initiatives, the staff satisfaction should be higher, but there are enough interesting nuances that are important in the development of the CSR policy. Employees' assessments on various aspects of their job are noticeably higher in firms that are perceived as more engaged in CSR activities both toward their internal and external stakeholders. A further outcome of the study emphasizes the negative link between firm size and corporate social responsibility, thus, reflecting that smaller firms tend to show higher assessments regarding CSR. Similar relationships are also found between firm size and job satisfaction [14]. On the other hand, valuable data on existing tendencies are presented by Capell et al. [15] in a study, which surveyed public sector employees from four countries: the old EU (OEU) members (Germany and Norway) and the new member states (NEU) (Lithuania and Estonia). The results show differences in value orientation between the two groups of countries: the public sector in the OEU member states appears to be more ethically and less pragmatically oriented than in the NEU member states. Findings show that in the new member states, value congruence is very high across demographic groups, in contrast to the situation encountered in the OEU member state.

The research carried out by the group of authors in the four Nordic countries is significant (Denmark, Finland, Norway, and Sweden), as it highlighted the urgent problems. According to Midttun et al. [16, p. 464], more recently, CSR has increasingly attracted governments' attention, and is now promoted in public policy, especially in the European Union. Conflicts can arise, however, when advanced welfare states introduce CSR into the public policy. The reason for such conflict is that CSR leaves key public welfare issues to the discretion of private business. This voluntary issue assignment contrasts apparently with advanced welfare states' traditions favoring negotiated agreements and strong regulation to control corporate conduct. From interviews of 55 officials of government ministries, non-governmental organizations, labor unions, and employer associations, the authors conclude that tension indeed exists between CSR public policies and advanced welfare state traditions in all four countries. Whereas CSR's aims are compatible with Nordic institutional traditions, the means promoted in CSR is in conflict with such Nordic traditions as corporatist agreements and rights-based welfare state regulation of social and environmental issues. There are no similar surveys where the situation could be compared in such countries as Estonia, Latvia, Lithuania, and Poland, but the problem attracts the attention of the societies of the latter countries. In general, it should be noted that there is a lack of studies where corporate social responsibility situation were analyzed and compared in the same section and using the same methodological approaches, for example, in the Baltic region states.

2.2. Corporate social responsibility research and tendencies in Latvia

The research carried out in Latvia revealed that the survey shows understanding and CSR applications at a very early stage of development. Minimization of external social costs is unknown to most respondents [17]. Zilans [9] survey results indicate that deficiencies in governance such as knowledge about sustainable development, policy integration, inter-sector cooperation, municipality and stakeholder cooperation, and urban management practices contribute to development policies and outcomes that are weakly supportive of sustainable development and act as barriers to the mainstreaming of sustainable development. Although in this case the public sector is more affected, this reflects general tendencies of idea development. In this case, the pursuit of social dialog is important where Latvian society is somewhat distinguished from neighboring countries. The belief that dialog makes CSR practices more relevant is held most strongly by Latvian companies followed by Lithuanian companies, and then Estonian companies [11]. Nevertheless, other studies highlight a number of problems. A significant number of organizations have made public commitments to the financial, social, and environmental impact of their operations. However, CSR promotion in Latvia is in the stage of development and media plays significant role explaining CSR significance to society and providing with information about benefits of CSR activities. Unfortunately, there are still several misconceptions on the media side about CSR activities and importance [18].

Awareness of corporate social responsibility is an important factor that should be actively developed through various measures. Study by Fedotova et al. [19] showed that majority of companies have no opinion on the importance of the CSR concept, while only 20% are aware of the scope of this concept. Because of the shortage of information and understanding of CSR in companies as well as in general public, there is risk that the consolidation to social

responsibility can be delayed. As will be demonstrated later, this problem is particularly relevant for Lithuania and other countries in the region. In addition, in Latvia it is necessary to endorse the understanding of the private sector and the public, and to increase their support for the significant role that CSR plays in company development and growth of public welfare, to enhance the integration of CSR in the strategies of Latvian companies and to gain support for best CSR practices. It is necessary to encourage reporting of non-financial information, referencing the appropriate international practice [20, p. 64].

2.3. Corporate social responsibility research and tendencies in Estonia

Estonia experiences similar problems for corporate social responsibility development as other countries in the region. The UN Report [21] states that the subject of corporate social responsibility (CSR) has seen a more active approach in Estonia only in the recent years. The analysis of survey results shows that although Estonian enterprises are not aware of CSR issues, social responsibility in itself is not alien to entrepreneurs. Unfortunately, its strategic implementation, which would provide additional value to the enterprises and Estonia in general, is still out of the question. At the same time, studies also show that some enterprises are practicing CSR without acknowledging it. Although 85% of Estonian SMEs are interested in finding out more about CSR and its advantages and there are 74 organizations certified according to OHSAS 18001, there are no organizations certified according to SA 8000.

The corporate social responsibility research carried out in Estonia complements the overall mosaic of the region and expands the knowledge about social responsibility. Lithuanian studies revealed close links between organizational culture and corporate social responsibility and the impact on it. The results of the research carried out in Estonia in the services sector could not statistically confirm the hypothesis that strong organizational culture characterizes higher CSR performers, but results are inconclusive in this respect. On the other hand, there was no evidence that organizations with higher CSR are more relationship- than task-oriented; however, relationship orientation was more strongly correlated with most CSR elements [22, p. 6].

The impact of economic recession is assessed in the same way, because the cases of crisis highlight the weakest sides of organizations. Jaakson et al. [23] concluded that in the scope of researched population dominant type of organizational culture in the organization did not predict all its CSR practices, but described rather well how adaptation in the sphere of CSR took place as a result of economic downturn. This shows that CSR activities that relate to dominant organizational culture types are less likely to be reduced in a recession; moreover, some were even intensified [23, p. 202].

In terms of organizational culture, historical, cultural, and economic similarities of the countries are emphasized. For example, speaking about corporate social responsibility and organization culture types, Übius and Alas [24] noted that a clan culture type dominates in Estonia and Finland. According to the authors, the clan, hierarchical, and adhocracy cultural type describes two aspects of general corporate social responsibility, that is, company's activities related to social problems and the company's approach to employees' interests.

The banking sector studies attracted considerable attention. The attention for this sector was especially strengthened by the latter financial crisis and recession following it. The study which examines the activities of international banks (the Baltic countries are dominated by foreign banks) states that, as expected, CSR disclosure scores of international banks in 2013 were significantly larger than in 2005. Despite addressing the legitimacy gap after the 2008 crisis, significant room for improvements remained in the context of sustainable products, implementation of environmental management policies, and introduction of CSR initiatives [25].

Another study showed that as expected, Nordic banks' headquarters' disclosure quantity and readability outperforms those of their Baltic subsidiaries/branches. However, no convergence of intra-group CSR disclosure practices is detected. Banks' response to the legitimacy gap seems to depend on CSR reporting strategy: passive superficial (Baltic subsidiaries/branches, ABLV), passive thorough (Swedbank), and intermediate (Danske Bank) and active (SEB) [2, p. 47]. This study was also one of the first studies of the banking sector in the context of CSR.

2.4. Corporate social responsibility research and tendencies in Poland

Lewicka-Strzalecka [26] identified the main problems encountered in Poland as a post-communist country and discussed the ways to solve the rising problems. According to the author, the main obstacles of CSR are negative image of business, dysfunctional legal background, corruption, weakness of the third sector, difficult economic situation of many companies, the lack of ethics and ethical standards, and difficult situation on the job market. The main opportunities are contacts of the companies with the foreign partners, self-regulation trends of business, and good economic growth rate (p. 440). The Polish case demonstrates once again that the need for information about socially responsible activities standards in the region is significant and dissemination of this information is not satisfactory. Kołodkiewicz [27], who surveyed corporate social responsibility concept implementation within 5 years, noted that there is progress in this area. However, domestic companies are still plagued by lack of knowledge and familiarity with instruments facilitating the effective implementation of the standards and principles of responsible business [27, p. 48].

While corporate social responsibility is primarily understood as a personal initiative of the companies to be socially responsible with different stakeholders, the role of the latter is undeniable. However, it is debatable how much pressure, in particular, the state administration intervention, may be justified, and what its limits are. In the case of Poland, Faracik [28] provides a number of suggestions regarding state policies, strategy, 'leading by example' approach and relevant institutional frameworks, which aim at encouraging CSR practices among companies and involve civil society organizations. These, due to their very nature and purpose, could be a state's natural ally in this quest, particularly in the area of multi-stakeholder engagement, ensuring mechanisms of verification and raising awareness. On the other hand, the mandatory requirements do not always guarantee quality. Hąbek and Wolniak [29] compared how companies from different countries submit reports. The results are quite interesting and worthy of further study. In Poland, as yet, few companies are choosing to report on CSR performance. Reporters are mostly big companies. Poland is also the only member state

in the sample in which additional mandatory requirements that go beyond those arising from the transposition of the European Modernization Directive have not yet been implemented. Despite this fact, the quality of Polish reports is higher than the British and Danish reports [29, p. 18]. However, the organizations of different sectors prefer different messaging strategies. For example, such organizations as Polish banks, Krasodomskia [30] present CSR information in diverse manner, focusing mainly on community involvement. Furthermore, the quality of CSR disclosures in 2011 was higher as compared with 2005.

However, the private initiatives can be effective enough. For example, one of the most exclusive problematic areas of CSR is decision related to the coal mines: both on the environmental protection and on employees' health and mortality. The study of Szczepański et al. [31] showed that companies and managers are little familiar with the principles of corporate social responsibility in the region of coal mining, although there were some examples of social responsibility. These companies are enterprises with significant foreign capital, which proves the theory that CSR is a new kind of idea and consciousness coming into Poland (and Upper Silesia) from abroad. Small to medium-sized enterprises (SMEs) that belong to the Polish citizens are characterized by an unconscious mode of CSR. There are also examples of building a CSR model in the local perspective among SMEs through European projects. One project called "Inherit the Job" had a goal which was to have local companies recruit the long-term unemployed for internships and practices and at the end of the program to employ them [31, p. 62]. Therefore, in 2012, CSR info and Polish Association of Stock Exchange Issuers began partnership in the campaign for promoting responsible business among stock Exchange companies. In 2012, partners are to undertake together a series of activities popularizing the idea of CSR in this environment [32, p. 398].

2.5. Corporate social responsibility research and tendencies in Belarus

Although geographically Belarus is the center of Europe, traditionally it is referred to as the Eastern European country. This attribution of the country bordering with Latvia, Lithuania, Poland, the Ukraine, and Russia has not only a historical but also a strong social and cultural context. Often, the Belarussian political system is referred to as Europe's last dictatorship, and the state domination, despite the existing market economic relations, is strongly pronounced. In addition, there remains a strong communist value system heritage which has an impact on today's relations of socioeconomic subjects. Pankov and Bayley [33] wrote almost two decades ago that there persisted a community of interest between the state authorities and the directors of the larger industrial enterprises, irrespective of whether they were in state ownership or nominally privatized, i.e., for the large enterprises in the industrial sector of the economy, political and economic considerations are intertwined. It is different for the smaller enterprises in the trade and servicing sectors, where there is a striving for the minimization of state regulation (p. 56). And after a decade Rees and Miazhevich [34] noted that the influence of the central planning system remains evident in the prevalence of a paternalistic type of management, with the hidden existence of a feudal type of leadership with its system of order, where subordinates have responsibilities not accompanied by rights. Many organizations do not have a well-defined system of responsibilities, and also Belarussian business culture is characterized by the pervasiveness of

double ethics while dealing with the state, the importance of informal networks and low work motivation (pp. 57–59). Dual values that are applied to business, to a greater or lesser extent, are residual phenomena of former political-social system, and to a greater or lesser extent are characteristic of the post-soviet space and partly complicate the tendencies of corporate social responsibility values implementation. It is true that comparing Belarus and the Baltic countries, there is more focus on more significant and more rapid social and cultural changes in the latter.

There are not many studies published in internationally recognized scientific journals under review, where corporate social responsibility in Belarus could be examined fully and in various sections. Manzhynski [35], having examined 310 general managers from Belarussian companies, concludes that the main obstacles are weak awareness among key stakeholders regarding the potential benefits of and incentives for responsible business, the absence or failure of social and governance factors in strategic and operative plans, and uncertainty over how future economic policy can contribute to CSR. Some international companies operating here could be assessed as examples of deeper corporate social responsibility content perception. For example, the Belarussian division of the company “Siemens” emphasizes business ethics, executable by programs dealing with relevant public issues the spectrum of which is from environmental protection and public health to philanthropy. It is therefore no coincidence that experience of the EU companies and implemented practice is presented as a target sample. According to Andrianova and Yeletskikh [36], the European societal marketing experience can act as a mechanism for further integrating corporate social responsibility principles into business practices in Belarus. This depends on the aptitude of the companies for social innovation, the level of stakeholder involvement, and the governmental support for corporate social responsibility policy creation. However, the authors draw attention to the interference at the state political level, which disturb social harmony and complicate relations with stakeholders. The state’s discursive practices not only reinforced the antagonism of entrepreneurs toward the state but also, by fostering an environment of general hostility within society, provoked the multiplication of out-groups within the business community itself. In this way the state propaganda machine constrained the potential of business people to create a shared field, thus reducing them to a fragmented group with an uncoordinated response [37, p. 1346].

However, some authors analyzing corporate social responsibility in the post-Soviet space find not only differences with Belarus but also similarities. For example, both Lithuanian and Belarussian business companies dominate the view that CSR is an important and necessary element of public relations, and charity confers importance [38]. In addition, although both countries recognize the principle of voluntariness while implementing corporate social responsibility, Lithuanian business mentions the government’s failure to promote initiatives as a major obstacle to concept development, and Belarussian representatives specifically blame the unfavorable tax policy. The opinions that the state should intervene more in promoting corporate social responsibility exist among Belarussian scientific community [36]. Thus, one can discern certain attitude similarities and some internal contradictions: in one as well as in the other country the government support is being looked for, although, as has already been mentioned, formally corporate social responsibility is considered as a private initiative sphere. In this way, the idea of social harmony, as a value, as if moves to the background, yielding the place to mercantile public relations directed to narrow, separate valued areas favorably welcomed in the society.

2.6. Corporate social responsibility research and tendencies in the Ukraine

The Ukraine does not have a direct border with Lithuania, but as with Poland and Belarus, there are old and deep historical ties and cultural heritage. By the nineteenth century, part of the country was closely associated with the federal Lithuanian and Polish Two Nations' Republic, and in the early 1990s of the last century freed themselves from the Soviet Union. However, the country's economic, social, and political development of recent decades was and remains extremely difficult. In both ethnic and religious (part of the Orthodox Church is subordinate to the Moscow metropolitan and a part to Kiev) aspects, the country is heterogeneous; there exist significant regional differences between the West (being part of Poland before the Second World War) and the East that belonged to the Soviet Union. Only after the so-called "Orange Revolution" (Ukr. *Помаранчева революція*) in 2004 and the events in 2013–2014 that triggered the political changes, the mood of European integration strengthened, and the realized Russian aggression led to the development processes of national identity. All this had and continues to have an impact on both the public sector as well as business culture, on which a considerable part of corporate social responsibility development depends. Herasymovych and Nørreklit [39] analyzed the ideological society liberalization assumptions. The results suggest that there is a move away from Soviet and orthodox ideology toward liberalism. However, the discourse analysis also suggests that the manager controls are based on pre-modern features embedded in the orthodox ideology and to a certain extent in the shadow ideology of the Soviet system (p. 158). Therefore, a lot of attention and support is given on the part of the EU, and in particular the neighboring countries belonging to the community. In 2004–2010, Georgia and the Ukraine were the only countries in the Eastern neighborhood that have received increased material benefits in return for their relative progress in terms of political reform. In the rest of the cases, the EU has provided increased benefits despite stagnation or opposite trends in terms of democratization [40, p. 249].

Zadek [41] concluded that responsible business practices can contribute to national and regional competitiveness, and that without such links corporate responsibility impacts are likely to remain limited. The research made in various economic activity sectors shows that interest in corporate social responsibility in the Ukraine is growing, and the society welcomes these initiatives. For instance, Chernov and Tsetsura [42] analyzed the reputation of more than a hundred companies and articles in periodicals concerned with corporate social responsibility published in the Ukrainian and Russian languages from 2007 to 2010. The interpretive analysis demonstrated that the Government of the Ukraine and businesses try to establish standards for CR and CSR. The framing analysis showed that some publications in the Ukrainian tend to report on CR and CSR in a positive light, suggesting that the media should promote these concepts in economic life.

The favorable public attitude is a strong incentive for corporate social responsibility values to be incorporated into the company's culture. However, this study did not analyze the values and policies of companies with regard to social responsibility, relations with stakeholders, and so on. Especially because some scientific studies highlight topical problems of lack of human resource competence. For example, Fuxman [43] noted that most Ukrainian companies are suffering difficulties due to the lack of qualified managers. This shortage of managerial talent affects many firms,

regardless of their size and origin. To solve this problem, small/entrepreneurial firms as well as medium size firms rely mainly on their own managerial talents, while larger organizations turn to consulting management. Consulting management in the Ukraine is still in its infancy and suffers from the lack of managerial and restructuring experience in a free-market economy (p. 28). It can be assumed that these circumstances have influence on how fully corporate social responsibility is perceived.

Studies made during various years show selective application of corporate social responsibility values in the companies' activities and in relations with stakeholders. According to Polyakova [44], the basic problem of the Ukrainian segment of corporate social responsibility is absence of faithful idea about social responsibility of business at most companies. Politics of social responsibility will be realized fragmentarily, only conception of realization of social responsibility is absent in companies. Moreover, the following trends are revealed, conversion of corporate social responsibility activities into public relations campaigns [42], and foreign companies operating in the country (survey was carried out in the banking sector) carry out proactive corporate social responsibility policy and practice [45]. This is associated with greater economic capacity of foreign companies: the possibility of allocating more funds to organize various activities.

Many Ukrainian organizations are taking seriously the issue of building and maintaining their business reputation. Activities to maintain the reputation are rather costly, and that is why they are carried out mostly by representatives of large foreign businesses [46, p. 72]. However, this approach may prove to be too narrow, so Hrytsenko and Vysochyna [47] provide a more complete list of problematic aspects: failure of legislation, lack of financial resources in small- and middle-sized companies for providing philanthropic activities, skeptical attitude of the governors to this problem, corruption, and bribes. The authors believe that there are some measures that can help to solve these problems: development of the national strategy of distribution of the concept, tax reform, and synchronization of national and international standards that governs main aspects of the concept. All these measures can help to improve the current situation, ensure sustainable development for the country, and give impetus for improving level of life.

Thus, the studies show that practical implementation of corporate social responsibility and the concept development have difficulties while working their way or CSR values are understood too one-dimensionally. Elms [12] dealt with corporate social responsibility situation in the Middle Central and Eastern Europe and came to several conclusions which in general are important for the whole region, without excluding any one country. The author suggests that CSR should be understood as corporate responsibility to stakeholders, rather than as corporate philanthropy, public relations, or marketing, and that limitations associated with corporate responsibility in CEE are associated with limitations in stakeholder responsibility. It proposes that in a market in which stakeholders place value on ethical behavior, corporate responsibility becomes endogenous (p. 203). This suggests that the problems of the whole region are partly reflected in the Ukrainian business value system.

2.7. Corporate social responsibility research and tendencies in Denmark

While Denmark does not have land succession of walls with Lithuania, after the restoration of independence this country played a significant role in the democratic processes. In addition, in 2015 social and labor reform model presented to the government by the Lithuanian

scientists caused many discussions and is often compared with the Danish one. On the other hand, the analysis of research carried out by different authors at different times at a first glance revealed significant public and corporate policy differences between the Central, Eastern European countries, and Denmark. First of all, it should be noted that the country's development success is often associated with a unique and flexible employment model. According to Madsen [48], on the one hand, the legislation provides a low level of employment protection, on the other hand, through their social protection system and active labor market programs Denmark recalls other Nordic welfare states by providing social guarantees to its citizens. Not accidentally economic potential and social welfare encourages migration to promote significant social processes. In general, while characterizing the Danish society it is stressed that this society used to have a very homogenous culture; everybody was Lutheran and there were only very small groups of ethnic minorities. However, since the 1960s the immigration of foreign workers and refugees has created substantial minority groups of people who are very different ethnically, religiously and linguistically [49, p. 470]. In addition, Mouritsen [50] drew attention to the fact that Denmark's development represents a civic-egalitarian nationalism, embedded in the welfare state, which was never challenged, but recently politicized with Muslim immigration.

The second important feature is active policy on sustainable development and social dialog culture. The concept of sustainable development requires a consistent approach to various areas, including environment protection that takes a significant place in corporate social responsibility perception. Therefore, quite high demands are raised for companies, for example, for biodiversity conservation, even if it is not particularly valuable at the same time urging the government to impose stricter requirements [51].

Branum et al. [52] compared the situation in the European Nordic region (including Denmark) and the California state, the USA. According to the authors, California and the Nordics have similar market economies where sustainable development is largely driven by a private sector. However, the role of government more directly influences sustainable development in the Nordic region. The egalitarian culture in the Nordic region manifests in more focused and quicker adoption of sustainable development policies. Although the European Union promotes corporate social responsibility, a number of problems, according to Midttun et al. [16], appear because the basic principles of public welfare are left to the companies themselves to be solved. In Denmark, Sweden, Norway, and Finland there were analyzed the conflicts and compatibilities arising when advanced welfare states introduce CSR, focusing on how the two traditions diverge and on how conflicts are reconciled. The authors conclude that tension indeed exists between CSR public policies and advanced welfare state traditions in all four countries. Whereas CSR's aims are compatible with Nordic institutional traditions, the means promoted in CSR is in conflict with such Nordic traditions as corporatist agreements and rights-based welfare state regulation of social and environmental issues (p. 464). In general, the Danish case is different, because the government and the social partners play an important role in the development of corporate social responsibility [53].

However, while comparing public and private sector companies there were established a number of differences. Lauesen [54] believes that the barriers to corporate social responsibility in publicly owned enterprises stem from the legal regulatory framework, which dictates

efficiencies, price, and cost reductions and limits the ethical investments of the publicly owned enterprises. In addition, there are considerable differences between the way how communication with stakeholders is perceived by big and small companies. It is observed that small- and medium-sized companies pay less attention to communication with external entities [55], and social responsibility initiatives are generally motivated by ethical considerations and aspirations to create attractive workplaces and retain the staff.

The initiatives are particularly directed toward employees' health and the psychosocial issues and in most cases are not applied strategically. External reputation outside the local community is not a motive [56]. Pedersen [57] concluded that CSR activities directed toward the supply chains still remain the privilege of a small group of SMEs with quite advanced CSR systems. The results indicate that there may be a need for more differentiated initiatives to promote CSR that will enable smaller enterprises to address CSR issues in the supply chain.

Companies' communication with different parts interested in the process is highlighted by the meaning of identity of values of companies and users. For example, the attitudes and values of young consumers in response to communication messages of the companies were researched. The survey shows that consumers are interested in and expect more explicit corporate social responsibility communication than currently assumed by corporations and academics alike. They favor communication that is personally relevant and factually based, and consumer skepticism is not as high as suggested by current literature. The findings reflect that the value system guiding corporate social responsibility evaluation and perception is not based on moral aspects and social, society-centered values. On the contrary, consumers' focus tends to be on competence and personal, self-centered values, which has implications for the challenge of communicating corporate social responsibility [58, p. 29]. Another study has shown that the range of values declared by the companies is not extensive, but the differences are fairly distinct. According to Schmeltz [59], even though the companies studied work with the CSR concept in a strategic and systematic manner, they are operating with two quite separate systems of values with no apparent correspondence between corporate identity values and CSR values. The author believes that the reasons for the misalignment between values systems are explained by the complexity of companies' role in society today, a lack of implementation, a lack of coordination between key players within the organization, the national sociopolitical culture in which the companies are embedded, and the industry to which they belong.

2.8. Corporate social responsibility research and tendencies in Finland

Perhaps the specific aspects of corporate social responsibility are best revealed in comparison. For example, Amberla et al. [60], having compared corporate social responsibility in forest industry in Finland and the USA, lacked stronger environmental protection highlights, but found some significant differences between the two countries. The respondents from Finland, compared to the USA, trust more corporate social responsibility reports. The USA respondents show more positive views on social responsibility, especially those connected with stakeholder relations, than their Finnish counterparts. This suggests some different strategies in communication with stakeholders. Companies understand responsibility as a

duty to act responsibly toward their stakeholders and corporate social responsibility reporting as a response to stakeholders' expectations and demands [61]. The research carried out by this author showed that especially corporate characteristics such as industry group and internationalization stage as well as general contextual factors such as social and cultural context affect voluntary corporate social responsibility reporting. It shows that the large Finnish companies define corporate social responsibility as being based on Elkington's triple bottom line model (p. 176).

On the other hand, employees and their representatives and the multinational corporation itself perceive social aspects of corporate social responsibility differently [62]. In particular, the perception of employees, that is the stakeholders inside the companies, is very different. Nevertheless, in Finnish companies, according to Mattila [63], too often corporate social responsibility is aimed only toward the "outsider" stakeholders. Therefore, the "internal" stakeholders receive too little attention. Besides, a sufficiently limited arsenal of possible internal communication measures is used to promote corporate social responsibility ideas [64].

On the one hand, such problems identified by the authors could determine attention concentration to marketing decisions characteristic to companies in a number of countries, related to the success of economic activity. On the other hand, this may be affected by strong influence of external stakeholders, which together encourages companies to cooperate more closely with governmental and non-governmental organizations. For example, Hämäläinen et al. [65] analyzed the biomass production and utilization issues in the context of sustainability criteria development, addressing these issues with stakeholders. The conclusion was reached that the Finnish stakeholders generally agreed that they should actively participate in the development of sustainability criteria both at international and local levels. That is, the study showed that the stakeholders may express a strong opinion. However, another study results suggest that pressure of stakeholders in different sectors is not the same. Vinnari and Laine [66] observed a decrease of environmental protection reports by companies in the municipal water sector. The authors link this with organizations' internal factors and the reduced pressure of external entities. This shows the relationship between the stakeholders' active participation and motivation of companies.

Another important issue was touched by Myllylä and Takala [67] whose research aim is to focus on the legitimacy problems faced by the Finnish forest industry in the Brazilian context, specifically from the perspective of the region's indigenous communities. The authors concluded that the legitimacy of the Finnish companies becomes questionable due to the unethical tactics of their Brazilian business partner. In their opinion, when the company takes its "marginal" stakeholders' demands seriously and commits itself to them in diverse ways (economically, ecologically, etc.), corporate social responsibility becomes a reality. The search for legitimacy also requires the company to change its corporate knowledge production systems, and also requires a willingness on the part of the company to encounter different types of knowledge that are locally attached (p. 42).

Juholin [68] survey results suggest that the prominent driving force behind corporate social responsibility is companies' long-term profitability, supported by company leadership and efficiency, competitiveness, and the ability to anticipate the future. According to the author, the

long evolution of Finnish companies since the eighteenth century has created fertile ground for responsibility. Despite the absence of significant moral or ethical guidance, the thinking of the participating companies was for the most part business-oriented. The management and organization of CSR appeared to be professional and efficient (p. 20).

3. Trends of corporate social responsibility studies in Lithuania

Though the debate about corporate social responsibility in Lithuania has been continuing for the second decade, most of the studies carried out in the country are of theoretical nature and only some of them analyze individual aspects of social responsibility. Greater attention was paid to private sector organizations. Matkevičienė [69] examined the peculiarities of social responsibility activities expression of Lithuanian alcohol producers, Šimanskienė and Paužolienė [70] analyzed the organizational culture and corporate social responsibility connection: the study involved 55 companies that have proclaimed themselves as socially responsible. Virvilaitė and Daubaraitė [71] studied the expression of corporate social responsibility shaping the image of the private sector organization, Juščius and Jonikas [72] analyzed the integration of corporate social responsibility into the value formation chain, Navickas and Kontautienė [73] highlighted the shortages of businessmen's attention and competences in the implementation of social responsibility innovation, Korsakienė and Marcinkevičius [74] found that the cost of philanthropic responsibility does not affect the profit. Arlauskienė and Vanagienė [75] researched the representation of corporate social responsibility in companies' advertising campaigns. According to Juščius and Snieška [76], the company creates its own social responsibility philosophy by acceptable criteria, and social responsibility is defined as a company's management tool, a new social partnership phenomenon, which can and should be applied not only in the private sector, but also in the state governance. Thus, corporate social responsibility principles and experience of business organizations can be successfully adapted to public sector organizations, too.

Socially oriented market provides the freedom for initiative to seek for social relations harmony between the private and communal interest, unlike the political-economic systems based on state administration. Although the level of awareness of Lithuanian society is rapidly rising, there is lack of wider public debate on the topics of corporate social responsibility concepts. According to Juščius [77], however, in spite of the growing number of publications on corporate social responsibility issues, the research of business social responsibility role in today's society is still in its infancy. This was influenced by objective reasons: after the restoration of independence, a free rather than social market was developed in Lithuania [78, 79], and this resulted in a distinctive business culture; greater businessmen attention and competence are required for smoother corporate social responsibility innovation dispersion [73]; in conditions of economic crisis, the business reduced all possible costs, as well as, for socially responsible activities.

Guogis [80] states that in the twenty-first century world, the concepts of social justice, "social quality," and the new public management are essential in explaining the social market economy theory and practice, and social policy is a key instrument for the development of the welfare state, having the ability to enhance the loyalty of the citizens in respect to their national

state [78, 79]. More than two decades ago, the freedom of private initiative gained in Lithuania also implied new social relation objectives based on agreement that are analyzed in the discourse of the concept of corporate social responsibility. In this context, corporate social responsibility often accepted as a marketing tool [81–84] raises a number of discussions relating to the uncertainty of the concept.

However, corporate social responsibility is becoming part of successful business strategy, the company's concern in the name of realization of economic as well as social objectives [85], application of responsible business practice can help an organization to create a competitive advantage to have a positive impact on their reputation, employee loyalty and employment, operational efficiency, and sales volumes [86]. In addition, corporate social responsibility practice [87] helps to get a “public license to operate”, to take into account environmental protection and social issues, to create the success measure instruments, to strengthen the brand, to improve the company's financial operations, to attract and retain the best employees, to improve productivity, to improve the product and service quality, to avoid legal violations, to raise capital, and to avoid public discontent. It is stated that Lithuanian businessmen, in order to successfully compete in international markets, should adopt new knowledge about corporate social responsibility standards faster. Integration and globalization provided many new opportunities to companies, but also increased the complexity of their management and organizational problems; especially the increased expansion abroad encourages greater responsibility and its global scale understanding necessity [88]. The concept of corporate social responsibility is customizable internationally and matched to the company's characteristics [87], but corporate social responsibility can become only a declaration and only a marketing tool if its provisions are not implemented in practical business practices [81], as it is a business ideology, policy, and practice, reflecting the behavior when social and environmental protection issues are voluntarily involved into some of the activities and when the relations with all stakeholders of society, business, and government representatives are guided by the valuable principles of respect for people, society, and environment [89]. It is evident that business organizations when undertaking socially responsible activities (working places creation and ensuring staff training, quality requirements observation, and following ethical norms) as well as presenting themselves as a civic and socially responsible organization seek their basic aim: the economic benefit [90]. Analyzing the research carried out in Lithuania, some trends are emerging that are summarized in **Table 2**.

Although a number of authors state that there is a strong organizational culture impact on CSR, common exceptions indicate that the problem is still not fully researched. This can be related to individual countries or certain areas of activity, as reflected in the study of Jaakson et al. [22], conducted in Estonian service sector companies, or another study carried out in the economic crisis conditions [24]. To confirm or deny this assumption, further data is necessary, but even the individual cases show that CSR and organizational culture relationship is not unambiguous and can be influenced by various factors. Similarly as in the cases of workers' reactions to companies' initiatives of CSR implementation. Although there are cynical rejection reactions [146], the entire company context should be assessed, associated with management, awareness and so on. Though **Table 2** presents separate aspects of CSR research, existing internal relation between them, that even in analyzing a narrow aspect of the problem, a whole context has to be taken into account.

Research object	Problematic aspects	Source
Organizational social responsibility issues in crisis conditions	The companies operating in the crisis conditions tend to reduce attention to CSR or there is a need to rethink initiatives	Čepinskis and Sakalauskaitė [85], Juščius [82], Brilius [91]; Jaakson et al. [23], Rodríguez [92], Lauesen [93], Sarantinos [94], etc.
Social responsibility in the context of sustainable business and development of society	CSR mission aspect is undervalued. It is possible to achieve greater competitiveness while maintaining the stability and sustainability by deeper feedback understanding and management of non-financial activities risk	Juščius [81], Ruževičius [95], Ruževičius [96], Jonkutė et al. [97], Nicolopoulou [98], Čiegis and Norkutė [89], Sheehan et al. [99], Wong [100], Elving et al. [101], Luu [102], etc.
Corporate social responsibility focused on the ecology	In order to enhance greater sustainability in the ecology area, such obstacles as poor stakeholder understanding and support are revealed, lack of clear processes management and communication priorities, and the problem of investment and adequately expected return perception	Fenwick [103], Ruževičius [95], Ruževičius [96], Banytė et al. [104], Jasinskas and Simanavičienė [84], Žičkienė et al. [105], Wong [100], Parker et al. [106], etc.
Human resources development, relations with employees and their expectations	Employee involvement has a positive effect, but strategic changes in companies are necessary, focusing on the changes in management and leadership in CSR. Contribution of human resources development to sustainability increase in the context of CSR is not yet well understood in companies	Vasiljevas and Pučėtaitė [88], Juščius [77], Mėlynytė and Ruževičius [107], Hargett and Williams [108], Česynienė et al. [109], Augustinienė et al. [110], Elving et al. [101], Ardichvili, [111], Sheehan et al. [99], etc.
Role of corporate social responsibility in the economic activities of the organization and marketing. Impact of socially responsible marketing on organizations.	Social responsibility is becoming a part of growing popularity of marketing strategy. However, the actual problem of insincerity and gap of declared principles with practice in the context of organizational culture assesses stakeholders' sensitivity to declared values	Sirgy and Lee [112], Juščius and Snieška [76], Kärnä et al. [113], Juščius and Šneiderienė [87], Šimanskienė and Paužolienė [70], Šimanskienė and Paužolienė [114], Paužolienė [115], Virvilaitė and Daubaraitė [71], Valackienė and Micevičienė [116], Juščius and Šneiderienė [87], Paužolienė and Vinginiene [117], Debeljak et al. [118], Patino et al. [119], etc.
Communication of corporate social responsibility to society groups	The impact of properly organized communication on stakeholders is significant, but there is a tension between the real and communicated values	Guzavičius and Bruneckienė [120]; Dagilienė and Bruneckienė [121], Dagilienė [86], Žičkienė et al. [105], Debeljak et al. [118], Christensen et al. [122], Blombäck and Scandellius [123], Elving et al. [101], etc.
Role of public sector and state organizations	The companies subordinate to public sector are less flexible and lack behind the private business organizations in the CSR activities area. This is associated with the differences of legal regulation and organizational culture, which is expressed by public sector company founders approach to CSR	Marčinskas and Seiliūtė [124], Astromskienė and Adamonienė [125], Lauesen [126], Kovaliov et al. [77], Kovaliov et al. [78], Raipa and Giedraitytė [127], Butkevičienė [128], Raynard et al. [129], Rutledge et al. [130], Lauesen [54], etc.

Research object	Problematic aspects	Source
Knowledge and innovation	The development of knowledge transfer, human resources and relationships with stakeholders should be promoted, creating a strong psychological contract with employees	Gizienė et al. [90], Guadamillas-Gómez and Donate-Manzanares [131]; Nicolopoulou [98], Navickas and Kontautienė [73], Luu [102], etc.
Social Responsibility ISO 26000, as a new strategic institutional practice, implementation in an organization's activities.	The standard promotes a clear moral view of business responsibility before the public, but there are seen shortcomings related to companies management. In addition, it is emphasized that CSR instruments should not be treated as separate alternatives but rather as complementary to each other	Helms [132], Zinenko et al. [133], Moratis [134], Hahn and Weidtmann [135], etc.
Consumer reaction to the brand and the importance of CSR associations branding.	CSR initiatives encourage more favorable consumer attitudes and loyalty	Debeljak et al. [118], Torelli et al. [136], Blombäck and Scandeliuss [123], Martínez et al. [137], Lauritsen and Perks [138], etc.
Responsible investing	A connection must be maintained among responsible leadership, innovations, internal and target sustainability in society, in which investments are made. The amount of investment in CSR depends on the maturity of the company, but the CSR principles require a responsible attitude toward shareholders as stakeholders' expectations	Rakotomavo [139], Zabala [140], Waite [141], Bradly [142], etc.
The importance of integration of ethical principles into the company's management and communication with the staff implementing CSR policy and practice	The lack of perception of ethical role in leadership and the assessment provokes a risk to the success of CSR	Mostovicz et al. [143], Guadamillas-Gómez and Donate-Manzanares [131], Mason and Simmons [144], André [145], Sarantinos [94], etc.
Corporate social responsibility influence on employees' behavior change with respect to orientation to the client	Both direct and indirect. Positive effect is made on employee identification and performance of their functions, but employees may resist or reject CSR values	Costas and Kärreman [146], Korschun et al. [147], Shen and Benson [148], Raub and Blunschi [149], etc.
Expression of organizational culture and social responsibility	Conflicting data on the influence of organizational culture on CSR. In addition to established connections, the influence proved not in all cases, however, the intermediary role of organizational culture on employee loyalty in the context of CSR	Jaakson et al. [22], Debeljak et al. [118], James [150], Paužuolienė and Daubarienė [151], IpKin and Jennifer [152], etc.
Employer and employee awareness of corporate social responsibility, employee participation in the CSR decision-making process	Weak organizational culture, lack of employee awareness, training, understanding of voluntary involvement conditions and sustainable leadership can impede the realization of the decisions in CSR implementation processes	Ardichvili [111], McCallum et al. [153], Waite [141], Ditlev-Simonsen [154], etc.

Source: Compiled by the authors.

Table 2. Trends of corporate social responsibility research.

Thus, the mentioned and other studies show that state initiative is often expected to accelerate the introduction of the concept in order to keep up with foreign companies that have gone through these processes naturally over a long period of time, and business pragmatics. It should be emphasized, however, that corporate social responsibility is based on a voluntary basis and the initiatives of the companies themselves to achieve social harmony by sustainable development principle in response to the stakeholders' (parties) expectations (state institutions: only one part of the interested parties).

As well as state participation, economic reasons in developing Lithuanian society will be highly relevant for a long time. This research guideline can be regarded as evidence, encouraging policy for businesses to become more socially responsible. However, analysis according to separate areas of economic activity, the number of which exceeds two dozens, presents a very fragmented view. For example, there can be determined such environmentally sensitive areas as mining, chemical industry, agriculture.

Legal corporate social responsibility is the responsibility of the markets in relation with customers and competitors which are also important, and this gets comparatively little attention. However, despite formally defined corporate social responsibility standards enshrined in international agreements, there are moral categories, the changes of which in a particular society have an impact on the concept of corporate social responsibility in the development of practical ups and downs. In addition to the state and organizations, there is a third: sociocultural environment dimension, which not less than standardization of organizations activities promotes certain corporate social responsibility development guidelines. Lithuanian society perceives civic initiative rather locally narrowly. This is demonstrated by the events of the last few years, when the shale gas exploration plans, the construction of regional waste dumps, and waste incineration plants received a larger community reaction.

The society is getting more interested in the use of chemical additives in food and this has led food manufacturers to change their tactical approach by offering new products. Corporate social responsibility describes the organizations' care about society, taking responsibility for their actions' impact on customers, suppliers, employees, shareholders, communities, and the environment [85] and, according to Guzavičius and Bruneckienė [120], the direct public participation in creating added value or public goods, the principle of voluntariness and activities of social companies are the social responsibility distinctive features of economic interests groups.

The concept of corporate social responsibility includes the dynamics of public relations. However, the most complex and not fully answered question: social responsibility duality: the relationship between economic interests and the public interest still remains [90, 120]. If public sector social responsibility is defined worse by public (society) interest, a business context remains an object of broad public discourse, which depends on the society civil consciousness development degree and valuable maturity. A catalyst for consensus between business and society can become public sector [77, 78, 155]. Although huge expectations are related to public sector organizations in the promotion of socially responsible activities, the public sector organizations themselves remain in the shadow. You can pose a rhetorical question: what should be social responsibility level of state organizations in order to become a leader in the movement?

3.1. Results of empirical studies in Lithuania

Having analyzed more than 40 (2008–2013) scientific research works by Lithuanian authors, it has to be noted that most of them are meant for theoretical study of corporate social responsibility, and a small part analyzes practical activities of organizations, in particular: in the organizations which are considered to be in the public sector. The research of social responsibility in the public sector can be divided into two areas: public sector organizations and organizations acting under the LR Law on Joint Stock Companies. This distinction is relevant to the fact that the latter organizations fall into public regulation field which is performed by the public interest representing structures.

The practical issues of corporate social responsibility are reflected by the general social responsibility, as a valuable system and concept in society. According to Virvilaitė and Daubaraitė [71], it is believed that the company that wants to create a positive public image should focus on compliance with fair legal norms and ensure economic social responsibility expression. Support, charity, and other ethical and philanthropic social responsibility forms are less significant. Philanthropy is more characteristic of the banks [89]. In addition, it is not appropriate to emphasize different aspects of social responsibility to consumer groups that are distinguished by different sociodemographic characteristics [71], and the companies of the same economic activities area, for example, banks [82], formulate and represent their values differently. It is believed that this approach highlights the relevant problems of Lithuanian private sector organizations: norm of the law and ethics is still not the norm of life, relevant application of selective ethical standards and valuable duality that justifies corporate social responsibility use in marketing exclusively or using vague legal regulations [84, 85, 109], the uncertainty of the concept [156]. Organizations participating in corporate social responsibility movement are no exception. Pučėtaitė [157], who interviewed representatives of companies involved in the movement, noted that insufficient attention is paid to the training of employees in social responsibility; different employees are not treated equally fairly and correctly. What is more, the increasing tendency is characteristic to the division between the organization's policy and employees' expectations. The survey of the future specialists studying in higher education institutions [110] showed that their expectations are linked with altruism, public interest, professionalism, social responsibility, and accountability for actions.

In business practice the concept of corporate social responsibility is not sufficiently known and adequately understood, as is shown in the study by Česynienė and Neverkevič [158]. 47% of small- and medium-sized companies' managers were unfamiliar with the social responsibility term. The main obstacles to the implementation of corporate social responsibility are the failure to realize the increasing value of the company, the importance of promoting long-term profits, and inconsistent approach to social responsibility. It is, therefore, no coincidence that most of the managers of the organizations in the country tend to traditionally transfer the problem of social responsibility to the state, thus belittling the role of private initiative. In addition, the deficiency of long-term vision strategy [114, 158] is emphasized, and representatives of small and medium businesses, according to Simanavičienė et al. [156], fear of a surge in costs and because of that emerging possibilities of unequal competition with major entrepreneurs; that is why social responsibility practical application is evaluated negatively. However,

while corporate social responsibility is generally promoted by large-scale companies [85], the essential differences between the companies of Lithuanian and foreign-owned capital were not established.

So, there is still a clear problem of complex, integral approach to corporate social responsibility and its perception in practice. The most pressing areas for which it is appropriate to draw attention to developing corporate social responsibility in practice, are presented in **Table 3** by analyzing empirical studies carried out in Lithuania.

Public sector organizations include the social function, too, but the essence of corporate social responsibility awareness, according to Marčinskas and Seiliūtė [124], is the problem of the organizations not only in private but also in a public sector. The problem is that, on the basis of JSC “Economic Consultations and Research” study (2012), in general there are no socially responsible activity reporting guidelines in Lithuania prepared for the public sector. Česynienė et al. [109] note that application of social responsibility initiatives in relation to the employees in Lithuanian business and public sector organizations face a gap between the growing objective their application needs and subjective nonrecognition of the importance of these initiatives, and sometimes nonrealization. Because, as Raipa and Giedraitytė [127] state, manifold social responsibility of organizations in public administration process can be successful only to a certain level (degree of maturity) of public interest climate and the emergence of civil

Problem	Source	Threats
Social responsibility simulation	Moir [159]	Due to the lack of values, the idea is becoming a business instrument and not a socially responsible activity.
The implementation of socially responsible activities is chaotic.	Marčinskas and Seiliūtė [124]	Systematic errors can lead to disappointment of the organization in corporate social responsibility concept as such.
There is close connection between the awareness of corporate social responsibility idea and education.	Jučius et al. [82]	The problem is relevant to organizations that employ low-skilled or unskilled workers, in particular, when importing the low-skilled labor force. Besides, neglecting the principles of corporate social responsibility or installing them separately, there may be a conflict with expectations of employees having higher education.
Incomplete awareness of socially responsible performance.	Dagilienė [86]	Systematic internal and external communication problems of the organization are displayed, complicating the understanding of corporate social responsibility of the employees and threatening the organization's reputation in the presence of both workers and the public.
While implementing the social responsibility, the companies usually do not comply with all the social responsibility principles laid down in the standard.	Šimanskienė and Paužuolienė [114]	There are limited opportunities for efficient investment in corporate social responsibility, so the change can be questionable.
There is a link between the critical incidents related to companies' activities and CSR.	Engen et al. [160]	Critical incidents have become a catalyst for a new CSR policy.

Problem	Source	Threats
Because of the uncertainty of corporate social responsibility concept, business representatives are often prone to abuse consumers' trust and use it for marketing purposes.	Simanavičienė et al. [156]	There is a danger to devalue corporate social responsibility idea and lose the confidence of consumers and employees; management of the organization and general culture deepening problems are possible.
It can be assumed that the values declared by the managers differ from the demonstrated behavior.	Česynienė et al. [109]	There is a conflict of values, confidence in the organization is diminished, as well as the employee's loyalty, promoting employees' negative feedback both internally and externally.
Socially responsible innovation is already introduced in Lithuanian companies, but for smoother dispersion of corporate social responsibility innovation greater attention and competence of businessmen is required.	Navickas and Kontautienė [73]	The development may be hampered by the prevailing unique business culture, characteristic to small- and medium-sized companies, which focus on investment in competencies that bring a direct benefit, not specifically orientating to further prospects and lack of understanding of social integrity principles.
Companies that do not apply the principles of CSR activities, tend to avoid taxes.	Hoi et al. [161]	Culture conditioned by corporate social responsibility principles encourages paying taxes honestly. Companies, not integrating social responsibility practices, have more tax evasion.
CSR uses fragmentation in the context of the whole market.	Potašinskaitė and Draugelytė [162]	On the one hand, business entities do not understand CSR generated benefits, so they are not likely to change well-established business management practices and to invest to CSR concept integrated implementation. On the other hand, the public refuses to ignore the so far existing behavior of business entities that shows indifference to synergistic solution of environmental and social issues as well as questions relevant to all stakeholders.
The negative influence of absence of written form of CSR commitments on human resources management.	Berber et al. [163]	Organizations that do not have written CSR formulations have lower level of human resource management operational programs to specific groups of employees.
Dialectical problem of selfishness and selflessness	Dhanesh [164]	It is believed that corporations do not appear to follow either a philanthropic, ethical model prompted by a trusteeship mentality or a purely liberal model prompted by narrow, economic motives, but instead they traverse complex interconnections between both ethical and liberal models articulated as inclusive growth.

Source: Compiled by the authors.

Table 3. Threats arising due to lack of corporate social responsibility.

society when the behavior vectors of local government organizations as well as civil servants and citizens are directed toward the functioning of sustainable social system, the qualitative consolidation of the system rules, norms, and elements of the parameters. This principled

approach is relevant for business organizations, too, only by the essential public and private sector corporate social responsibility principle. As has already been mentioned, Guogis [165] identifies social justice next to efficiency, economy, and effectiveness as a constant of the public sector. The truth is that not always this methodological public interest emphasis is put on the analysis of the public sector companies, most of which fall into the state or municipal sphere of regulation and/or are monopolies, for example, in the study of water companies [105].

Dealing with the corporate social responsibility problems emerging in the organization's activity practice, the country's science provides recommendations. Bagdonienė and Paulavičienė [166] suggest consolidating the concepts of corporate social responsibility and total quality management in the activities of the companies, because the integrated management system implemented in the organization is one of the alternatives, enabling easier integration of social responsibility and the management system in order to become a sustainable and socially responsible organization. Raising organizations' management culture is positively associated with corporate social responsibility [167]. According to Juščius [81], corporate social responsibility can become only a declaration and a marketing tool if its provisions are not implemented in practical conduct of the companies.

3.2. Development of corporate social responsibility in Lithuania

Lithuania regained its independence only a little more than two decades ago, it is therefore necessary to consider the fact that even a few generations, whose values and attitudes were influenced by the Soviet system, so pervasive in many areas of life, are active in corporate governance structures, decision-making practices or influence them, are business owners. According to Gjølborg [168] and Kovaliov et al. [169], corporate social responsibility expression is strongly influenced by the social policy model and the macroeconomic environment. In addition, it is necessary to assess cultural aspects, too; therefore, the study results achieved by Keltikangas-Jarvinen and Terav [170] should be emphasized: comparing the behavior of Estonian young people who grew up in the Soviet culture and their peers from Finland, significant differences in social responsibility were revealed. Lower degree of social responsibility was found among Estonian respondents, which is associated with culture and the education system. Although it was impossible to find similar comparative studies carried out in Lithuania, certain parallels with the experience of Estonian society may be drawn. As Česynienė et al. [109] stated, in general, the region is characterized by specific factors that hinder the realization of corporate social responsibility initiatives: the unfavorable business image, tense situation in the labor markets, corruption, and lack of maturity of the civil society. Astromskienė and Adamonienė [125], having examined the development of corporate social responsibility initiative by 2009, identified three main phases: (1) 2003–2004—creation of a legal basis, (2) 2004–2005—dissemination of corporate social responsibility ideas, and (3) 2005–2007—dispersion of corporate social responsibility initiatives. Over the past 3 years, the number of members of “Global Compact” organization in Lithuania increased due to the companies, in whose activities the principles of social responsibility are implemented and socially responsible activity image is formed.

The National Network of responsible business companies was established in Lithuania in 2005, and in 2013 it united about 130 companies and company groups operating in Lithuania and non-governmental sector organizations. In 2013, according to Lithuanian Department of

Statistics, there were 65,779 companies. True, associations incorporated into company groups are part of the network (e.g., the concern “Achema Group,” “Klaipeda Terminal Group,” JSC “Western Wood Group,” and “All Time Group”), the association of socially responsible companies, which includes more than a dozen companies operating in Šiauliai region, but this is not a critical mass yet. According to the list submitted by the Ministry of Social Security and Labor, one-fifth of the companies that are connected to the network are foreign or mixed capital ventures. The other part is comprised of the capital of public companies, public institutions, and public organizations. In 2009, the Lithuanian Republic Government approved the National Corporate Social Responsibility development program for 2009–2013, which was provided with more than one million euros in 2010–2011 allocated by the European Social Fund. According to annual activity reports of the Lithuanian National Responsible Business Network, in 2008 this network united 57 Lithuanian companies and organizations, in 2009—61 companies, and in 2010—65 companies [171]. However, there is no breakthrough of the concept of socially responsible company, as one can see. The discussed period coincided with the global financial crisis and economic recession that struck the country, but in this context the insights of the study of 2007 remain relevant and were published as “Legal framework analysis of the Republic of Lithuania on factors promoting and impeding corporate social responsibility” [172]. The lawyers who carried out the study stated that there is lack of a well-coordinated, consistent, long-term state policy involving all sectors. Corporate social responsibility promotion measures are often designed and implemented in isolation from each other in individual sectors of a responsible ministry or institution, disregarding the capacity of the civil servants themselves to implement and coordinate corporate social responsibility principles.

Despite the objective circumstances which led companies to recalculate expenses, low efficiency of state programs is influenced by inertia that is characteristic to the public sector and the problems of innovative thinking.

In conclusion, it should be stated that the initiative of organizations who decided to engage themselves into the international network of socially responsible companies has been slow in recent years, and in the context of the whole country did not play any significant role.

4. Problem highlights of corporate social responsibility development

Slow development of social responsibility is determined not by favorable or unfavorable economic environment but by other objective and subjective reasons. It would be inappropriate to underestimate the societal attitudes with regard to corporate social responsibility. Consumers do not take the company’s reputation in the area of social responsibility when choosing what to buy, most of them are quite indifferent to various eco-labels and awards related to corporate social responsibility (Baseline study of corporate social responsibility situation in Lithuania, 2007) [173]. The results of World Bank study allow the comparison of the attitude differences of the three Baltic countries (Lithuania, Latvia, and Estonia). According to the opinion of the representatives of the Baltic States companies, the local initiatives could be most suitable when motivated by certain incentives and recognition. The leaders of the Polish firms claim that the most promising are the macro and national level factors (regulation reform, dialog with the

country's government, and banking measures) (What is the companies' opinion on corporate social responsibility, 2005) [174]. The researchers note that the differences in approach may be influenced by the size and the state, too.

Thus, although the concept is associated with the business organization benefits, the pragmatic aspects surplus may bring more harm than good, especially if the organization declares its social responsibility as securities contradictions cause the conflict, encourage the stakeholders distrust, and devalue the corporate social responsibility idea itself. According to Vaitkevičius and Stukaitė [175], the activity of the company is rational only when the public perceives corporate social responsibility. Having exceeded the limit of this perception, even if it is done on altruistic basis, the company conflicts with the social environment which is not yet ready to understand and support this step. For example [84], an organization that delays in the payment of staff salaries, but actively supports social events, cannot be called socially responsible.

Rather the opposite: the implementation of corporate social responsibility first begins with meeting the internal (e.g., employees and shareholders) rather than external (e.g., customers, vendors, and the public stakeholders') expectations and interests. It is obvious that philanthropic activities cannot be considered as social responsibility which is compensated by tax reduction. Rather, it can be called tax redistribution, giving the initiative to the organization, as this is done on the account of the rest of society which were not included into the philanthropist horizon. According to Čepinskis and Sakalauskaitė [85], the concept of corporate social responsibility in Lithuania is more related to the concept of humane or responsible business. According to the authors, each organization being socially responsible seeks to increase their benefits, a socially responsible company makes costs that will benefit in the long term. This is a significant factor that can be more effectively used for the concept development, primarily having eliminated gaps between scientific thought and practice inherent to Lithuanian population.

The main assumption of corporate social responsibility type policy application in Lithuania was belonging to the international company. In addition, the market tends to undervalue the social costs and give priority to short-term financial rather than long-term social benefits (Baseline study of corporate social responsibility situation in Lithuania, 2007) [172]. So, as Česynienė et al. [109], claimed the idea of social responsibility, which is based in "Global Compact" of 1999 [10], is still making its way in Lithuania. People of prosperous Western countries demonstrate new initiatives of social responsibility by making accents on principles of environmental protection, transparency, etc. This is partly reflected in the corporate social responsibility research that has not covered a wide spectrum of problems so far.

The main difference between corporate social responsibility development in Lithuania and foreign countries, according to Arlauskienė and Vanagienė [75], lies in public pressure. In Lithuania such pressure is felt very weakly, so the local companies take the initiative only because of foreign partners' pressure. This system in Lithuania works only within the company. This can partly explain the shortage of information on socially responsible activities emphasized by various researchers. On the other hand, even if the information is presented, it is not detailed enough.

Thus, it should be stated that the Lithuanian organizations do not yet feel potentially strong public pressure to act in accordance with corporate social responsibility concept, so there is a twofold, interrelated issue: first, organizations, even those that implement corporate social responsibility principles, do not communicate socially responsible activities enough; second, shortage of information about orientation of companies toward social responsibility impedes the formation of a strong opinion in the society that could encourage organizations to implement corporate social responsibility. Therefore, due to the lack of communication, the society suffers, and the organization does not receive sufficient feedback from social innovations.

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