

MEASURING CORPORATE SOCIAL RESPONSIBILITY PRACTICES OF MICRO AND SMALL ENTERPRISES – PILOT STUDY*Tomina Gabriela SAVEANU¹**Maria-Madela ABRUDAN²**Adriana GIURGIU³**Liana Eugenia MESTER⁴**Nicoleta BUGNAR⁵*

ABSTRACT

Corporate Social Responsibility (CSR) is a concept of important audience during the latest years in Romania, both to practitioners and academics. However, both the definitions and the measurements of these processes are under constant debate. In the last 50 years, theoreticians failed to fully agree upon what constitutes a socially responsible corporation. One can find more consensus regarding the practices that highlight social performance of organizations. Using the stakeholder management approach, several studies revealed the impact of different groups in shaping the social orientation of companies. In our paper we investigated social responsibility relates aspects of small and medium enterprises in Oradea, Romania. The main focus relies on testing the applicability of international measures of CSR based on stakeholder approach. Assuming that in Romania we rather face normative isomorphism regarding social practices of companies, we expected that international measures will apply mostly in international large companies. Nevertheless our data supported the idea that SME's display different forms of social involvement. More, stakeholder approach to CSR is relevant yet it the tested scale should be better adapted to fit Romanian small and medium enterprises.

KEYWORDS: *corporate social responsibility, social issues, CSR measurement.*

JEL CLASSIFICATION: *M14, A10*

1. INTRODUCTION

Our paper focuses on the forms and the measurements of the corporate social responsibility in Romania. We started this approach aiming at both at a classification of theoretical approaches on CSR, as well as at reflecting the way these processes are manifested in Romania. The literature review reveals contradictions and inconsistencies regarding the content of the social involvement of organizations. One may argue this is more a paradigm, a new way of viewing business – society relationship than an actual concept reflecting a process or a phenomenon which should be measured and explained. Empirical approaches deepen the questions regarding what is and what is not social responsibility on behalf of companies, and also which is the theoretical approach that best fit in this regard.

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The paper highlights the conceptual analysis of the CSR and then presents some of the main measurements used in the field. The third section presents in brief the state of the knowledge in the Romanian studies concerning the CSR. The empirical section begins with the presentation of the methodological aspects of our pilot study and continues with the presentation of some of the main conclusions. First, we present the forms and the domains of the CSR involvement of the companies answering to our survey. Second we present the results of testing a CSR scale constructed on the stakeholder approach which proves to have relevance on our sample. The concluding section presents both the limits and the future prospects of the Romanian analyses on this topic.

2. THEORETICAL FRAME OF CSR

2.1. What is CSR

Concerns regarding the social impact of economic affairs are a constant in economic thought (Carroll, 1999). However only recently, under the circumstances of negative impact of industrial exploitation and pollution, these were classified under one direction of study. The origin of this line of thought is considered to be publication in 1953 by Howard R. Bowen the paper „Social Responsibilities of the Businessman” (Carroll, 1999). The paper has as a main argument the idea of power of companies and also their impact on a large number of individuals. Thus business-man face the obligation to promote those policies, take those decisions and follow those actions which are desirable for the objectives and values of the society (Bowen, 1953 p. 6, apud Carroll, 1999 p. 270). This desirability component of social responsibility remains rather constant in both theoretical and empirical approaches on the topic. Often social responsibility is defines as a direction which “must” be pursued and less as something happening. The limits of the concept reside mainly in this normativity: it is a challenge to measure something desirable. More, the high diversity of the activities which might be considered under this large umbrella increases the uncertainty regarding the concrete object of measurement (McWilliams and Siegel, 2001). In the early years of discussions regarding social responsibilities of companies there were mainly two opposing approaches: the advocates of the social duties of business man and the theoreticians represented by Nobel prize winner Milton Friedman (1970, apud Carroll 1999) which promoted the main economic responsibility - gaining profit - on behalf of businesses. These apparent contradictions are „solved” within Carroll’s (1979) pyramidal approach which places at the basis of the model the economic responsibilities and at the top philanthropy or discretionary responsibilities.

Consequent evolutions of the concept brought the clarifications and distinctions necessary for a correct operationalization, especially starting with the end of 1970s (Carroll, 1999; Aguinis and Glavas, 2012). During the same period authors begun the construction of a theory of social responsibility. As one can note from Carroll’s (1999) review, most studies were published between 1970 and 1980. However most of these studies contradicted previous approaches: either conflicted each other or focused on different aspects, consequently blocking theoretical advances. The much needed integrative approaches were developed by Preston and Post (1975, apud Carroll, 1999) which emphasized public responsibility as a function of organizational management, the four layer Carroll model (Carroll 1979 and 1991), Wartick și Cochran (1985, apud Wood, 1991), D. Wood (1991), and more recently Garriga and Melle (2004), as well as Aguinis and Glavas (2012). However, as Dahsrud (2006) shows during the analysis of the 38 most frequently used definitions of CSR, the most important limit of the concept remains its normative dimension along with the poor identification of optimum social standards to be achieved by organizations.

It is also important to note that different theoreticians focused on different concepts than the general social responsibility one. As such, Wood (1991) and others prefer corporate social performance (CSP) a concept considered more inclusive as CSR represents just a first facet of performance

which also reveals outcomes and processes (nonetheless recent understanding of CSP highlights the fact that it focuses on the results of responsibility action with a more practical than philosophical orientation, for example Moir 2001). In another direction the theory of corporate citizenship was developed which derived from new institutionalism and having its roots in political philosophy (Matten et.al., 2003). In the context of the theories of sustainable development appeared the concept of corporate sustainability (Lele, 1991) and sustainable corporation which focus on the contribution of companies in achieving the sustainable development objectives of communities. However the most frequently used remains CSR, and the other concepts are defined rather synonymously with social responsibility even if these are based on other theoretical grounds. Consequently we will use CSR in future analysis, including, where needed, conclusions on studies on these other concepts.

The definitions of the CSR describe a phenomenon by which companies act beyond their economic and legal attributions towards achieving social and environmental aims, associated to sustainable development (Dahlsrud, 2006). Nonetheless, numerous researchers noted the inconsistency in usage the associated concepts (Garriga and Mele, 2004) as well as the identification of the concrete actions which should be considered (Dahlsrud, 2006).

A commonly accepted definition, yet with a very large coverage, is the one given by Carroll (1979): "social responsibility covers the economic, legal, ethical and discretionary expectations society has upon organizations by society" (p. 500). From the perspective of stakeholder management CSR can be considered, based on the previous definition as "a concept that extends beyond the organization's boundaries and is driven by an ethical understanding of the organization's responsibility for the impact of its business activities, thus, seeking in return society's acceptance of the legitimacy of the organization" (Maon et. al. 2008, p. 72).

A significant number of authors consider a limited view CSR as representing "situations where the firm goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the firm and that which is required by law" (McWilliams, Siegel and Wright, 2005, p. 3). This way, the first two components of CSR defined by Carroll are eliminated. The debate regarding the importance of inclusion of economic and legal activities in the model of social responsibility is far from being solved. The arguments of keeping these two elements are supported also by studies based on managers' opinions which consider that all four components should complete each other. The best initiatives are the ones that bring benefices at all economic, legal, ethical and philanthropic levels (Joyner and Payner, 2002).

Aguinis and Glavas (2012), define CSR as "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance (p. 933), adding that though the authors refer to organizational actions and policies, these can be influenced by actors positioned to all levels of analysis (institutional, organizational and individual).

We will not further develop on different definitions as this would solely lead to more confusion. However we must note the diversity of approaches in the field which leads, in our view, to the main following limits:

- CSR is an obligation of companies, which stimulates ethical and philosophical discussions;
- Besides these discussions the positive outcomes of this involvement are not clear-cut (several reviews highlight mainly the conflicting results in most directions of study, see for example Wood and Jones, 1995 or McWilliams et. al., 2005);
- As it is considered a desirable state of affairs it is hardly measurable;
- It is an umbrella concept which covers many types of actions undertaken by organizations, as well as policies, strategic orientations or objectives.

2.2. Measuring CSR

As mentioned in previous sections, one of the main limits of CSR is derived from its weak operationalization. Measuring corporate social responsibility remains a challenge both due to its high desirability level, and to the lack of unanimity regarding the recommended practices for organizations. The problem is not the agreement upon a certain level or intensity of such involvement, but the actual choice of the aspects to be considered: if we consider the economic level of CSR, how do we reflect it in the measurement of CSR?

The proliferation of companies which standardize social involvement of companies (Marquez and Fombrun, 2005) especially in well developed countries is often contested by academicians (McWilliams et. al. 2005). The main problem with such measurements is the fact that they use prestige as proxy for social involvement. Reality contests such approach – Elron is a classic case for the way a company highly positioned in the American classifications regarding CSR proved to be a fraud in reporting such activities (through corruption and embezzlement the management of this company in the field of energy created one of the largest losses to the American state). These types of cases raise serious question marks regarding the actual content of measurement in the field of social involvement. In the same line of thought, international standardizations are contested by companies themselves as managers' consider that these rarely fit the particular cases of each company (Knox and Maklan, 2004). Nonetheless self-reporting (standardized or not) can be biased: either reveal solely positive aspects (Moir, 2001) or just a small part of the actual state of affairs (Zaharia and Grundey, 2011). Critics often argue that CSR comprises of actions meant to be reported as social, as a pure PR instrument (Banerjee, 2007).

The measurement of the involvement from the perspective of the effect on the community is also a contested aspect. First, the long term effect, regarding the contribution of companies to sustainable development objectives is hard to measure due to the time frame (Barth et. al. 2007). More, without a coordination of these efforts towards clear objectives it is less likely that these actions impact efficiently and congruently a community (Knox și Maklan, 2004).

Consequently, quantitatively we have studies which measure actions, attitudes and perceptions of managers regarding social involvement of companies. These analyses systematize inventories of companies' actions based on managers' agreement with different statements regarding social responsibility (Maigan și Ferrel, 2000) or as responses provided to different stakeholder groups (Turker, 2009) and thus attesting theoretical distinctions. On one hand, Maigan and Ferrel prove that the actions implemented by companies from USA and France, independent of the cultural differences, are statistically grouped on Carroll's model. Most of these actions are situated at the basis of the pyramid, the economic level. It is also important to note that actions are interrelated at different levels, proving that the complete model reveals actions at all levels. On the other hand, Turker (2009) and Lindgreen et. al. (2009) empirically prove the importance of differentiation of distinct stakeholder groups: primary and secondary, or in more detail: clients, consumers, employees, investors, partners, community etc. One must note also the great cultural variability of CSR in different countries. In this direction Maigan (2001) showed that consumers from France, Germany and US emphasize significantly other dimensions of Carroll's CSR model.

2.3. CSR in Romania

Preoccupations regarding social involvement of the organizations become a topic more and more central for both practitioners and academics in Romania, too. It is mostly an effect of the implementation of social responsibility policies by international companies operating in our country (Ilies, 2010). The interests in this field by practitioners can be considered the motor for CSR in Romania, sometimes concretized in common efforts as the www.responsabilitatesociala.ro or www.crsmedia.ro portals. Academically, with all the recent interest regarding this research topic, we are far from having tradition, nonetheless the Romanian studies are increasingly present in the recent years.

Theoretical synthesis focus on the competitive advantages of CSR investments along with a systematization of forms of CSR (Cizmas and Stan, 2010); reveal the mechanisms in dealing with different stakeholder groups (Miron et. al. 2011) or the CSR contribution to sustainable development. The empirical approaches published on Romanian CSR comprise mainly practitioner's opinions, gathered more or less systematically. Without a clear theoretical ground most received answers are highly desirable and descriptive (Bibu et. al. 2010). Even in the cases when research instruments are systematized, the low representativeness of data raises important questions regarding the validity of their conclusions and practical solutions (Obrad et.al. 2011; Olaru et. al., 2011; Şerban et al., 2011; Roşca, 2010). A more systematic approach regarding the online available information on companies' websites is provided by Baleanu et. al. 2011. The study mostly reveals the diversity of approaches on behalf of practitioners as well as the need for a strategic and integrative approach of CSR at the level of each company.

Most of the conducted studies postulate solely the progress made by companies regarding social involvement in Romania. However, Romanian companies manifest an incipient form of social involvement, with actions highly visible but less oriented towards long term objective and the firm commitment of social responsibility aspects (Băleanu et al, 2011; Botezatu, 2014).

3. THE STUDY

3.1 Methodology

This paper presents the main findings of a pilot study conducted in order to test the internationally applied scales in measuring CSR. In this regard we have constructed a questionnaire comprising both information regarding orientation towards CSR activities, and the Turker (2000) scale. General information regarding the companies was also included in the research instrument. The questionnaire was submitted for review to two practitioners, one representative of a professional association in Bihor, and one person working in CSR at a large company. Small changes were made after this phase.

The questionnaire was distributed online and on-paper to firms located in Oradea. We have used institutional data-bases – partnerships of the Faculty of Economics, as well as through professional associations (The Association of Firms from Bihor and the Council of Small and Medium Enterprises, Bihor branch). Subsequently the questionnaire was sent to around 300 companies, however only 43 have answered.

The data was analyzed by the authors of this article using SPSS. In our sample 55% are micro-enterprises, and 40% small enterprises. Two large enterprises filled in the questionnaire however it were eliminated from the analysis for comparability reasons. No medium enterprises answered to our questionnaire. 80% of the firms have Romanian ownership. Most were funded after 2005.

In the analysis section we will briefly present the profile of social responsibility of our respondents, followed by the presentation of the results of the CSR scale testing on our sample.

3.2 CSR profile of micro and small enterprises

As mentioned in the methodological part, the sample used is opportunistic and we are aware that it is not representative nor for Romanian companies, nor Oradean companies, not micro enterprises, small enterprises. We did not use any selection criteria such as the companies' interests in CSR, and we consider this a competition on Romanian studies as most focus on companies displaying some level of social involvement. In our sample, most of the enterprises (34) declare they have no social component in their activities, as presented in Figure no. 1.

Are there social components in the profile of your activities?

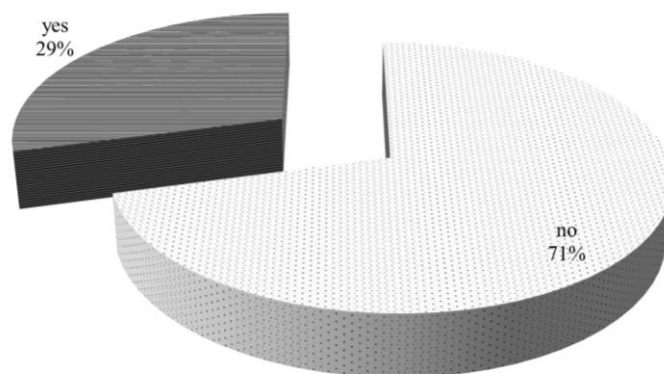


Figure 1. Level of involvement in CSR

Source: author’s analysis on own data

More, only in two cases there are special departments or people especially employed to perform CSR related activities. These results reinforce both a common-knowledge perception that Romanian companies are not interested in social aspects, as well as other studies which attest that maturity level regarding CSR in Romania is still underdeveloped.

However, looking at concrete activities, the picture is somewhat more positive. To the questions “*In the past 5 years, have your company developed CSR activities in the following domains?*”, one may note that at least one company was involved in each domain. As showed in table no. 1, the domain which benefits of most attention on behalf of firms is represented by charities an answer that is consistent with the profile of involvement of Romanians in general (Saveanu, 2014). Interestingly the religious charities are less present, however Romanians participate mostly in religious NGOs. In this case, it may also be that charity represents a large and inclusive area of activity.

Table 1. Domains of CSR involvement

Nr.	Domains	no	yes
1	Sport	40	8
2	Culture	39	9
3	Environment protection	38	10
4	Education	40	8
5	Community development	30	18
6	Charity	25	23
7	Religious related charity	46	2

Source: author’s analysis on own data

Questioning more concretely which are the activities of social involvement, we were not surprised to find that, disregarded the time frame (one or five years) the most mentioned type of activities were sponsorships and donations. Out of the 48 firms investigated, 34 declared that in the past 12 months they offered sponsorships, while 29 declared this to be done in the last 5 years. The second type of activity conducted by companies in our sample is related to the non-mandatory services for employees (21 in the past 12 months and 19 in last 5 years).

This picture is more relevantly depicted while analyzing the actual investment in each direction, as presented in Figure no. 2.

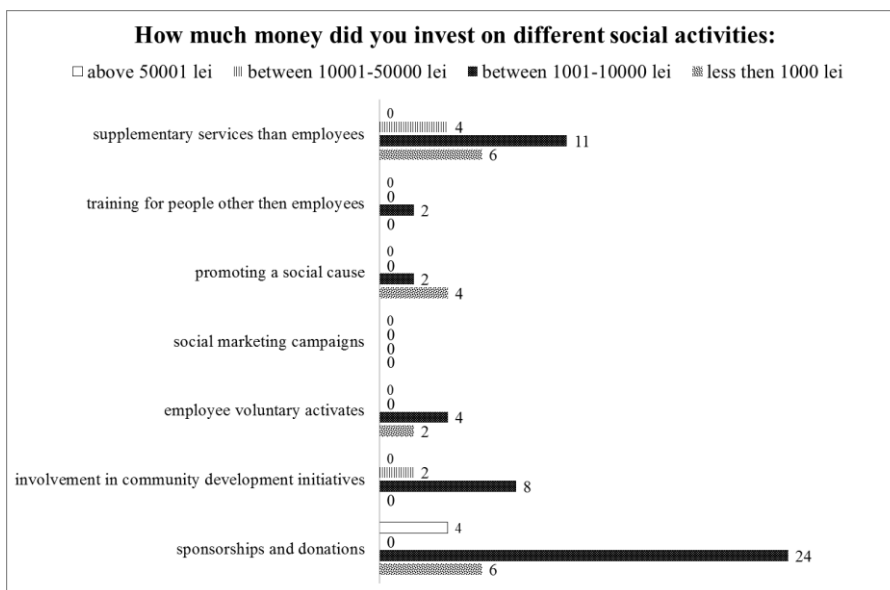


Figure 2. Investment in different type of CSR activities
Source: author’s analysis on own data

These data describe the interest of the firms in our sample regarding social activities. As it can be seen, while managers’ generally declare the low existence of social components in activities, while reckoning the actual practices the image is more positive. This is a fundamental aspect for future analyses on this topic – while we consider that small enterprises invest less socially, there is an orientation towards these activities. More, in most of our cases they do not advertise these activities, and consequently one of the main criticism of CSR as a pure PR instrument is not valid for small Romanian firms. Consequently, insight in the mechanisms of stimulating the CSR investments by small or medium enterprises would fill in some theoretical gaps in the analysis of social involvement’s development.

3.3. CSR scale

In our second part of the analysis we focus on the validation of a CSR scale constructed based on the stakeholder theory. Turker (2009) developed the CSR scale based on previous work on theoretical distinctions of different stakeholder group delimitation. Based on the classical primary-secondary groups, the author further distinguishes between social and non-social stakeholders (Wheeler and Sillanpaa, 1997, apud Turker 2009). Thus he empirically tested the existence of four categories: primary social (employees and clients), secondary social (government); primary non-social (including the environment and future generations) and secondary non-social (NGOs). The results proved the relevance of this distinction on a large Turkish sample. The factor analysis on the answers showed the existence of four distinct stakeholder groups: the most important includes non-social secondary groups society, natural environment, future generations and NGOs. The second group consists of employees – a primary social stakeholder group as well as the third which consists of customers. The fourth and considered least important is presented by the government. We have translated, adapted and aimed at validating this 17 item scale. The results obtained from our respondents are presented in table no. 2. Unfortunately we were not able to perform factor analysis in order to group answers because we used a dichotomist scale (agree/disagree). Consequently we have used a cluster hierarchical analysis in order to determine the way these items related to each other. Figure no. 3 presents the results of this classification along with table no. 3 where the answers are detailed.

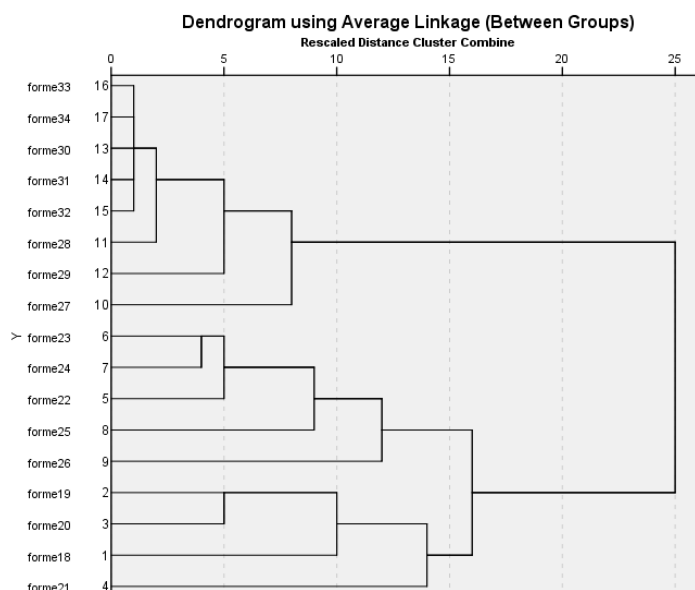


Figure 3. Investment in different type of CSR activities
 Source: author’s analysis on own data

Table 1. Turker’s CSR scale, responses on our sample

	stakeholder group	yes
<i>Our company participates in activities which aim to protect and improve the quality of the natural environment. (forme 18)</i>	Environ. and future gen.	21
<i>Our company makes investment to create a better life for future generations.. (forme 19)</i>	Environ. and future gen.	17
<i>Our company implements special programs to minimize its negative impact on the natural environment. (forme 20)</i>	Environ. and future gen.	22
<i>Our company targets sustainable growth which considers future generations. (forme 21)</i>	Environ. and future gen.	25
<i>Our company supports nongovernmental organizations working in problematic areas. (forme 22)</i>	NGOs	10
<i>Our company contributes to campaigns and projects that promote the well-being of the society. (forme 23)</i>	Society	12
<i>Our company encourages its employees to participate in voluntarily activities. (forme 24)</i>	Society	10
<i>Our company emphasizes the importance of its social responsibilities to the society. (forme 25)</i>	Society	10
<i>Our company policies encourage the employees to develop their skills and careers. (forme 26)</i>	Employees	24
The management of our company is primarily concerned with employees’ needs and wants. (forme 27)	Employees	41
The managerial decisions related with the employees are usually fair. (forme 28)	Employees	45
Our company supports employees who want to acquire additional education. (forme 29)	Employees	43
Our company respects consumer rights beyond the legal requirements. (forme 30)	Customers	48
Our company provides full and accurate information about its products to its customers.(forme 31)	Customers	48
Customer satisfaction is highly important for our company. (forme 32)	Customers	48
Our company always pays its taxes on a regular and continuing basis. (forme 33)	Government	48
Our company complies with legal regulations completely and promptly. (forme 34)	Government	48

Source: author’s analysis on own data

These answers show a higher interest regarding clients as well as the government, which are both primary and secondary groups. Nonetheless, the statistical classification of the responses suggest for the our sample a distinction between two groups, as presented in figure no. 3. (the codes used for each item are presented in table no. 2). The first group is italicized in table no. 2. and it includes items grouped in the first stakeholder category on Turker's model: society, natural environment future generations and NGOs. As one can see it comprises nonsocial secondary stakeholder groups. There is one notable item regarding employees which was grouped here and should be carefully analyzed and reformulated in the future. The rest of the categories are clustered under the second group comprising social stakeholders (based on human interactions). The particular situation of the item 26 suggest also a high conformity of answers in the first group which indicates that qualitative analysis of these items would provide significant and needed insight in this matter.

However in order to have a more nuanced image of both the categories and their impact on CSR practices a factor analysis is needed. Also attention should be given to the legal dimension as the relation with the government as a distinct stakeholder group in Romania might be more complex. Also testing the scale should be extended to larger samples.

4. CONCLUSIONS

Our paper presents some of the conclusions of a pilot study conducted on a small sample of small and medium enterprises from Oradea. It represents a first step in a larger survey on CSR in Romania, aimed to test the research instrument and the CSR scales.

The study was based on previous studies on CSR at international and national level. The first part of the research presents some forms and domains of the social involvement of micro and small enterprises in our sample. The main conclusion is that an analysis of CSR at this level would fill in many theoretical gaps regarding motivations and profiles of such investments. A continuation survey should construct a representative sample of such enterprises in Romania, including also medium level as well. Secondly we tested one CSR scale based on stakeholder approach, distinctions that are operational in the Romanian case as well. Our analysis reveal mostly differentiation between social and non-social stakeholder groups. A more nuanced analysis based on larger sample is now needed in order to validate such a scale.

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