

The Growing Importance of the Practical Application of Corporate Social Responsibility in the Management of Companies in the Czech Republic

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Abstract

The paper is aimed at researching the issue of Corporate Social Responsibility (hereinafter “CSR”) in the Czech Republic (hereinafter “CR”). Social responsibility is now an integral part of integrated business management. It has a long tradition in the Czech Republic, because one of the most prominent businessmen of the 20th century – a Czech entrepreneur, Tomas Bata - began to apply CSR in his plants around the world in the first half of the last century. Currently, the issue of CSR becomes increasingly important. There is an integration of positive attitudes, practices or programs into company’s business strategy at the top management level. We follow a shift in management focus from the level of “profit only” to a wider view in the context of the three P’s - people - planet - profit. This involves the functioning of the organization with regard to the so called triple - bottom - line, when the company focuses not only on economic growth, but also on environmental and social aspects of its activities.

The main objective of the paper is to analyze the current state of CSR in the Czech Republic on the basis of quantitative research (approx. 100 organizations were approached) and compare it with an analysis from 2004. The conclusion summarizes the approaches of managers to the issue of CSR in the CR, including some trends.

Key words: Corporate Social Responsibility, Baťa, Zlín, shareholders, research, quality, management

1. INTRODUCTION

In the past and especially in the early stages of economic transformation after 1990 existed and, unfortunately, still exist many firms whose aim was to achieve maximum profit as soon as possible or at least in the shortest possible time. It is pleasing that many companies nowadays have realized or at least have begun to understand that in order to have a stable foundation, it is necessary to shift the focus on the company functioning from profit (profit only) to public benefit (the three P’s - people, planet, profit). In practice this means that a successful business can not be measured solely by its economic results even if these are necessary for further functioning of the company, but also by how it behaves towards the society, thus how it fulfils the concept of CSR (Corporate Social Responsibility).

What are CSR activities?

In 2001, the European Union issued the so-called Green Paper, which defines CSR as follows: “CSR can be defined as the voluntary integration of social and environmental concerns in the enterprises’ daily business operations and in the interaction with their stakeholders.” (European Commission, 2001).

There are multiple definitions of CSR; the non-governmental organization Business of Social Responsibility defines CSR as follows: “Corporate Social Responsibility is a way of doing business that matches or exceeds ethical, legal, commercial and social expectations.” (Hopkins M., 2007)

The European Commission proposed in its statement from 25 October 2011 entitled “A renewed EU strategy 2011-2014 for Corporate Social Responsibility” a new definition of CSR as “the responsibility of enterprises for their impacts on society.” (Kom, (2011)681)

Stakeholders consist of all interested persons and groups of people inside as well as outside the company. These include customers, shareholders, employees, business partners, suppliers, representatives of public administration and self-governing territorial units, interest groups, media, trade unions, international organizations and others. In the case of a specific company, stakeholders are considered especially people or groups that are directly or indirectly affected by its activities. It is understandable that the range of stakeholders will be for a small enterprise different from that of international corporations. It is therefore appropriate that the company has identified its stakeholders. In order to carry out this identification, it is possible to use a set of indicators (Zhon - YuZhao et al, 2012) and based on the indicators determine which groups of people can be affected by company’s activities and which, on the contrary, may influence its development.

The overall concept of CSR is dependent on the proper functioning of the three basic pillars and their mutual synergies (Petříková et al., 2007). These are listed below:

- Economic area
- Social area
- Environmental area

In this context, the term triple-bottom-line is often used. (Henriques A., Richardson, J., 2004)

The concept of social responsibility is not some modern invention. In the interwar period (the 20’s and the 30’s of the last century) in then Czechoslovakia (and in other countries, where affiliated organizations were operating), the concept of social responsibility was implemented in practice by Tomáš Baťa, and later by his brother Jan. These entrepreneurs realized that the correct attitude towards customers, i.e., high quality at affordable price including the provision of subsequent services is worthwhile as well as the proper treatment of employees, i.e., a fair appraisal of their work, including training opportunities and professional growth, creating quality living conditions such as housing, catering, health care, etc. (Lešingerová, 2008). Also, building relationships with suppliers in the form of the exact specification of requirements, timely payments, refusing bribes, or any personal benefits to the purchaser by the supplier, etc., can bring many benefits. Last but not least, developing relationships with the surrounding community through supporting the development of education, health, people’s full participation in cultural and sporting activities in the region, etc., can contribute to increasing the company’s prestige as well (Baťa, 2002). These entrepreneurs figured out that the practical application of social responsibility does not mean to the company unnecessary additional costs from the money remaining, but it is an investment that will bring the company profits in the future. And a massive development of the Bata Shoe Company confirmed this fact. It is true that brothers Tomáš and Jan Baťa were with the practical application of the concept of social responsibility ahead of their time. S.I.

Baťa, the wife of T.J. Baťa, described to *The Economist* magazine her father in law's credo: "He quickly figured out that if he wants his people to actually produce quality products, they must be satisfied in their personal life as well. If you have family problems or are stressed, you make mistakes, have absences from work" (Baťová, 2011).

In the 70's and the 80's of the last century, another pioneer of social responsibility was Mr. F. Čuba, Chairman of the agro-processing plant in Slušovice (Agrokombinát Slušovice). Under his leadership, not only the development of the company but also of the whole region took place. It should be noted that this occurred during the so-called real socialism, which was characterized by mandatory planning (Trnka, 1998). And the fact that the company and the region were developed despite these conditions only confirms Bata's motto: "conditions are not guilty of anything. People are always guilty" – (Zelený, 2005). It means that we need to adapt to circumstances and begin to use them as tools to further develop the company.

In Europe and abroad (except Japan, where certain social responsibility results from their culture), social responsibility and its significance for a successful business is dealt with by economists as far as in the 2nd half of the 20th century. A pioneer can be regarded H. Bowen, who describes it as follows: "it is a commitment to carry out such business practices, to adopt such decisions or to follow such a course of negotiations, which are desirable in terms of objectives and values of society" (Bowen, 1953).

However, there was still a long way to go in adopting this concept. Only in the 70's of the last century, at least the partial adoption of CSR took place. A great merit is attributed to A. B. Carroll (Carroll, 1999) who conducted several studies on social responsibility and its importance for the company, or more precisely, its future development. Among other things, he developed the so-called pyramid of corporate social responsibility, where, according to then theories, he merged irreconcilable or even mutually exclusive elements, yet necessary for the successful development of the company.

It was not until the turn of the century when more and more economists and managers began to realize that even if the purpose of a business is to make a profit, reaching this profit on a long-term base is not possible without investing in development.

In 2000, the European expert office on CSR named CSR Europe was founded, whose member is the Czech Republic as well (the CR is a member of the Business Leaders Forum, which is responsible for promoting CSR).

The very content of CSR will in the case of individual business units always depend on the nature of business activities, company size, the sphere of activity and other factors.

But still there is a question whether CSR is not a matter of fashion which forces companies to philanthropy. What can CSR offer? It can undoubtedly improve a company's image. A socially responsible company is more trustworthy to customers (who actually pay and bring profit) as well as to suppliers (who are certainly rather dealing with a company that is interested in transparent negotiations and pays in time). A socially responsible company also raises higher confidence among employees (because only a healthy, satisfied employee who is proud of the company is able to give good performance and in many cases gives incentives for innovations), and also among the inhabitants of the region where the present and possibly future employees and their families very often live, and basically in the whole society, because in some cases the company can also substitute the state administration (Briš & Brišová 2012).

2. DEVELOPMENT OF CSR ACTIVITIES IN THE CZECH REPUBLIC

2.1 Research objectives and methods of their achievement

As already mentioned, more and more organizations in Europe and abroad have realized that without a social approach to business a desired success can not be achieved and that this approach is a significant factor in further development of the organization. We wondered how the situation developed in the Czech Republic.

In 2003, the Business Leader Forum (BLF) carried out a survey on CSR and its activities (Trnková, 2004). 265 companies were approached with 42% of returned questionnaires. In 2011, we contacted the same companies that the BLF surveyed to determine whether there was a shift in opinions on CSR among companies in that time (Zlatníková, 2011). We received 38% of responses from questionnaires.

However, there was a change in representation of companies that actively participated in the survey (see Figure 1 and 2).

Further research was carried out in 2010 with the active participation of 108 companies (Svoboda, 2010). Even when these companies were not the ones participating during 2003 and 2011, research results were similar as of those in 2011.

Tab. 1 - Participating firms by size. Source: Trnková (2004), own analysis.

	2004		2011	
	Number of respondents	%	Number of respondents	%
Small (up to 49 employees)	27	24	32	31
Medium sized (up to 250 employees)	41	37	25	25
Large (more than 250 employees)	43	39	44	44
Total	111	100	101	100

The data for our research was collected through questionnaire survey. The nominal/ordinal data types were the only responses to the questions. Dependency analysis between various variables was carried out with χ^2 analysis in contingency table. If the asymptotic assumptions were not met an exact test (Fisher's Exact Test for Count Data) was used instead. If dependence was present in the data its strength was enumerated using ϕ mean square contingency coefficient. When comparing the difference between two percentage values, the proportion test was employed.

3. RESULTS AND DISCUSSION

In both surveys, the majority of companies agreed with the statement "A company should, in addition to making a profit, be also actively involved in favour of the society in which it develops its commercial activities." Disagreement was always reported by one firm only.

We noticed a certain surprise in response to the question: “Does your company feel addressed by the definition of CSR?” During the first survey, 4% of organizations responded negatively. In the second survey, 14% of approached organizations gave negative feedback. This is partly due to a higher percentage of representation of small organizations that responded to our survey. This fact corresponds with the results of the survey conducted by the BLF in 2007, in which was found that the awareness of CSR activities increases with the size of the organization.

Tab. 2 - Awareness of CSR depending on the size of the enterprise. Source: Dinga (2007).

Awareness of CSR depending on the size of the enterprise			
Awareness / Number of employees	Micro	Small	Medium-sized
Yes	8	9	3
No	10	4	0

Fisher’s test failed to reject hypothesis (p -value = 0.1425) stating independency between variables in Table 2 thus the dependency was not proved.

Continuity of the awareness of CSR issues depending on the size of the enterprise were also the subject of a survey carried out by Zlatníková. The results of the survey basically correspond with the above conclusion. (Zlatníková, 2011) It should be noted that the actual awareness of CSR activities and their applying in practice may not be directly linked together. This is confirmed by both the above BLF survey and the results of our survey (Dinga, 2007, Svoboda, 2010).

Tab. 3 - Awareness and promotion of CSR activities. Source: Dinga (2007).

	Yes	No	Not specified
Awareness of CSR	22	14	1
Promotion of CSR activities	36	1	0

The last column “Not Specified” was removed from our analysis because of low number of responses. After the elimination the Fisher’s test has found middle dependency (p -value < 0.05 , $\varphi = 0.63$).

This means that the CSR policy is subconsciously applied in many areas even by companies that are not familiar with the policy. They realize that a certain degree of social responsibility is necessary for both the existence of the company and for its further development. The given fact is easily understandable. A small company operating, e.g., in the village employs workers from the surrounding area. A bad relationship with the employees would reflect in its reputation and could jeopardize the running of the company in general. At the same time, the company is under higher social supervision by its surroundings. This is directly forcing the company to become involved, for instance, in the form of sponsoring cultural and social activities in the region. After all, the company’s reputation is at stake. And finally, smaller companies can hardly afford any bad relations with suppliers, because they might find themselves in a situation when the supply of raw materials, services, etc., could lag behind. (Briš & Brišová 2012).

An increased percentage of organizations that did not feel addressed by the definition of CSR were also highly influenced by the representation of different positions of people who filled out



the questionnaire (see Table 4 and 5). While in 2004 a questionnaire was completed by 96% of top company personnel, in 2011 this position represented only 67% of cases. It is likely that top managers are more familiar with the CSR policy than employees working at lower levels. However, this assumption applies mainly to large or medium-sized firms. In our experience, even many representatives of small firms have only sporadic information about the CSR content.

Different representation of functional positions of respondents in both groups is statistically significant at the level $\alpha = 0.05$.

Tab. 4 - The position of the person completing the questionnaire. Sources: Trnková (2004), own analysis.

	2004		2011	
	Number of respondents	%	Number of respondents	%
Chief Executive Director	43	39	10	10
Chairman of the Board	11	10	2	2
Executive Director	15	13	5	5
Marketing Director	10	9	12	12
Director of External Relations	7	6	7	7
Director of PR/Communications	7	6	-	-
Human Resources Director	2	2	5	5
Representative	12	11	26	26
Other	4	4	34	33
Total	111	100	101	100

Both findings correspond with the results of our survey, which was actively attended by 108 respondents, of which 66 (61%) consisted of representatives of micro and small enterprises. The unawareness of CSR activities showed increases by 39%, but 97% of respondents agree with the principles of CSR and they have been applying them in practice at least partially. The answer to the question of how the respondents became acquainted with the issue of CSR is displayed in Table 3.

Note: Awareness of CSR is dependent on information availability. As presented in our survey from 2010, an important source of information especially for smaller organizations are the media (see Table 5).

Tab. 5 - Respondents encountering CSR. Source: Svoboda (2010).

Position / Company	Manufacturing	Trading	Construction	Other	Total
Specialist literature	-	3	-	4	7
Professional training	6	11	9	5	31
Fairs	1	-	1	-	2
Media	17	9	11	10	47
Competition	-	-	-	-	-
Customers	5	2	-	1	8
Suppliers	-	1	-	3	4
Other	2	2	5	-	9
Total	31	28	26	23	108

From Table 5 is evident that the level of awareness of the issue depends on the availability of information. 47 of respondents (43,5 %) got their information from the media. This implies how significant are public media for the promotion of the CSR system, including its requirements and benefits for the company in its application to practice. A lower percentage of the awareness of CSR in small organizations is directly related to the information availability in this area of business. There is quite visible debt in public media activity. According to research conducted abroad, information tools have a 40% share in the practical implementation of CSR activities as well. (Steurer R., 2011)

Despite this we can say that the efforts of firms to behave responsibly have been growing. It is also reflected in the fact that the representation of companies that want to actively apply CSR increased from 23% to 48% for the relevant period (see Table 6) and the percentage of firms that have specialized staff working in the area of CSR rose from 10% to 33%. In practice this means that more and more companies in the Czech Republic realize that CSR is not just an empty word. (see Table 7)

In both cases there is a statistically significant increase. F criterion tested for significance level 0.05 has a value $F = 1.43$ in the case of interest in CSR.

Only 12 or more precisely, 11% of companies reported that they are not interested in CSR.

Tab. 6 - Interest in CSR. Sources: Trnková, (2004), own analysis.

	2004		2011	
	Number of respondents	%	Number of respondents	%
We want to actively pursue CSR	26	23	49	48
We want to receive information	73	66	40	40
We have no interest in CSR	12	11	12	12
Total	111	100	101	100

Tab.7 - A specialized employee working in the area of CSR. Sources: Trnková (2004), own analysis.

	2004		2011	
	Number of respondents	%	Number of respondents	%
The company has a specialized employee working in the area of CSR	11	10	33	33
Does not have but considers such a specialist	11	10	7	7
Does not have and does not plan employing such a specialist	89	80	61	60
Total	111	100	101	100

As the proportion test suggests (p -value < 0.01) the proportion of companies which want “actively pursue CSR” rose in the 2004 to 2011, the fraction of companies which want to “receive information” declined (p -value < 0.01). The proportion of companies which have no interest in CSR remained on the same level.

The proportion of companies which has a specialized employee working in the area of CSR rose (p -val < 0.01). This is supported by the declination in fraction of companies, which does not plan to employ such a specialist (p -val < 0.01).

Except the questionnaire, we asked representatives of these companies for their reasons. These companies consider evaluating or planning CSR activities as unnecessary bureaucracy associated with the loss of time. It should be noted that even firms expressing their interest in CSR are afraid of growing bureaucracy. Managers of these companies are afraid that if they declare that they are involved, or more likely, wish to be engaged in CSR activities, they will be required to submit new documentation proving the activities, including audits by a third party (Briš & Brišová, 2012).

There is a concern as to the voluntariness (although in the case of many small and medium-sized enterprises caused by external pressure) would not become an obligation and would not become the pursuit of a certificate, e.g., SA 8000, instead of progressive satisfaction of the requirements of company’s stakeholders and their involvement in the process of the development of the company. These concerns were in part triggered by the opinion of the European Commission, which recommends adding a voluntary approach to CSR by means of applying regulatory measures. (Kom, (2011), 681)

The recommendation should not apply to small and medium-sized enterprises. The document states that “in most small and medium-sized enterprises, and particularly micro enterprises, social responsibility will probably remain at an informal and intuitive level.”

The recommendation gave rise to a Europe-wide discussion, which showed that the majority of entrepreneurs reject the introduction of the mandatory minimum for CSR. (Kalousková, P. 2012)

Plášková A., Chairperson of the Quality Council of the Czech Republic section “Corporate Social Responsibility”, states that “Adoption and acceptance of other strategic objectives in the area of social responsibility should not lead to a violation of one of the fundamental principles of CSR, which is VOLUNTARINESS. The question thus arises to what extent is it possible to demand or accept expansion of regulatory intervention by the EU and individual countries. In addition to the regulatory role, the role of stimulus should be rather expanded as it creates the climate for further development of concepts of social responsibility and closer coordination of activities already implemented at national and European level.” (Plášková A., 2013)

It should be noted that a certain part of corporate social responsibility is already being addressed by current legislation. In the EU member states was found that 35% of CSR requirements are a part of some legislative measures. (Steurer R., Martinuzzi A. and S. Margula, 2012) In the Czech Republic, this includes the Charter of Fundamental Rights and Freedoms from 16 December 1992, Labour Code, Consumer Protection Act, etc.

This observation is fully in line with the results of the BLF survey from 2007 (Dinga, 2007), where it was found that greater involvement in CSR activities is limited in 48% primarily by fear of too much bureaucracy and the lack of time is in the second place with 29%. Our survey confirmed these factors (Svoboda, 2010). Nevertheless, companies that are interested in implementing CSR activities reported the lack of awareness (52%) as the main obstacle to further development. It is clear that the promotion of CSR activities, especially in public media, is insufficient. (Svoboda, 2010)

It is probably influenced by the different representation of functional positions of respondents who answered the tests. In our opinion, there is a better understanding of the benefits of CSR activities. Managers of many companies have realized that CSR activities usually do not produce an immediate profit, or a short-term profit, but can be beneficial to the company both in terms of reputation enhancement (an increase from 32% to 46%) or company’s competitiveness enhancement (an increase from 45% to 46%). The survey conducted by the BLF in 2012 showed further growth of these factors. 79.1% of 153 respondents reported that they see the benefits of socially responsible behavior in the improvement of company’s reputation and 51% in increasing competitiveness. (Filová, 2012) In practice this means that CSR activities are an investment which pays off in the future. It is pleasing that only 4% or more precisely, 5% of companies reported tax relief (donations, the provision of benefits, etc.) as one of the motives.

Motivation for CSR

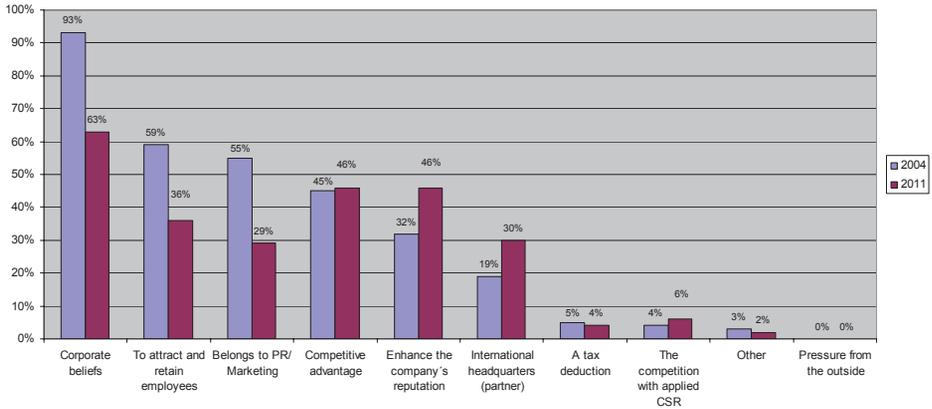


Fig. 1 - Motivation for CSR. Source: Trnková (2004).

Declination in the first 3 levels is statistically significant (p -value < 0.05). Competitive advantage remained at the same level, number of companies which want to enhance reputation have risen (p -value < 0.01) as well as the International headquarters (p -value 0.046).

That does not, however, mean that companies should not dwell on philanthropic affairs. The survey with the findings illustrated in Figure 2 showed that donations increased over the period from 44% to 51% and an endowment activity from 21% to 43%. Companies have realized that although these activities are crucial for promoting and enhancing company's image, they form only part of CSR. Managers are aware of the fact that most activities and basically even the above activities of philanthropic nature are an investment in the future that will bring profit to the company. The proof of the fact may be seen in the development of the Bata Shoe Company in the 20's and the 30's of the last century.

In which area is your company active?

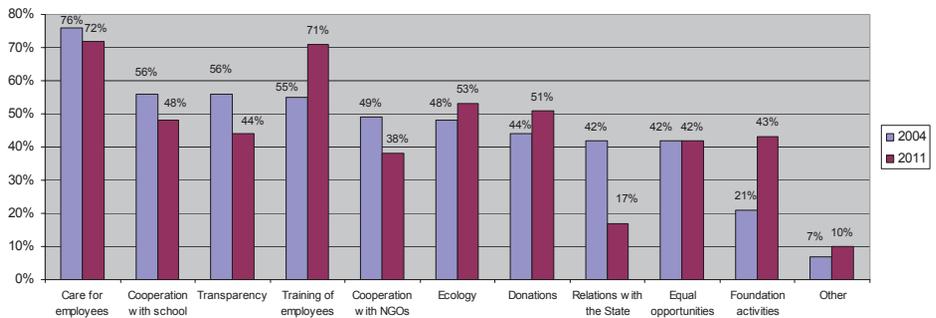


Fig. 2 - Motivation for CSR (2011). Source: own analysis.

Figure 3 illustrates in which areas the addressed companies plan to expand, or more precisely, deepen their CSR activities. By their comparison we can find out that the percentage of firms that are planning further expansion, or more precisely, deepening of CSR activities in 2011 is in most areas significantly lower than in 2003. The fact can not be attributed to the decline in interest in CSR activities, but is probably due to two factors:

1. Firms view their current CSR activities as sufficient
2. Due to the ongoing recession, more companies feel the need to pay attention to the product and its implementation in the market and there is neither time nor money “left” for further development of their CSR activities.

Although both factors are understandable, we can not entirely agree with them, especially if these views are held by the management of larger companies. The fact that it is beneficial to develop CSR activities in times of crisis as well can be again supported by the example of the Bata Shoe Company. For example, the number of newly constructed “Bata” houses did not fall during the crisis (in 1931, 448 houses were built, while in the previous year 154 “only”); the Grand Cinema was opened in 1932 and construction on a large swimming pool (Lešingerová, 2008) began in the same year. In 1932, Tomáš Baťa Public College was also founded, which organized the lectures and courses aimed at education as well as entertainment (Klega, 2006). Its activities were in part - especially technical education – taken over by Study Institute in 1935, etc. Even during the crisis the company also developed social activities.

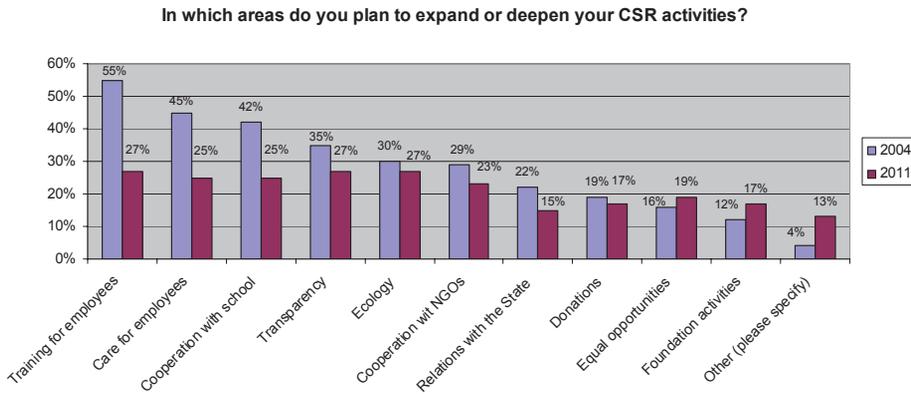


Fig. 3 - In which areas do you plan to expand or deepen your CSR activities? Source: own analysis

Quite a few managers of small and medium-sized enterprises realize that CSR activities also involve relationship with customers. This is probably caused by the fact that they take the friendly relationship with customers for further development of the company for granted, or more precisely, that the processes relating to the customer have already been subject to certification according to, e.g., EN ISO 9001:2008 and are no longer included in CSR activities. The formulation of questionnaires from 2003 was incorrect since it did not adequately emphasize the given circumstance.

The purpose of our survey conducted in 2011 was to compare the results with the previous survey (Trnková, 2004), i.e., asking identical questions. Therefore, we requested respondents to provide more detailed specification in the “Other” category. Under the “Other” category, respondents most often reported activities in relation to customers; in some cases, respondents considered essential to deepen their relationship with their suppliers.

Another survey conducted by our team in 2010 (Svoboda, 2010) with the active participation of 108 companies included, i.a., questions: Which stakeholders do you consider to be most important for your company? Which group will be most affected by socially-responsible behaviour? In both cases, customers won immediately followed by employees.

The importance of customer was as well confirmed by the BLF survey from 2007 (Dinga, 2007), where the customer placed third.

Tab. 8 - Practical benefits of CSR activities for the company. Source: Dinga (2007).

Identify the most important benefits from practice that responsible and ethical behaviour towards employees, the environment and community has brought along to your company.	
Improved relations with public administration	0
Increased customer loyalty	12
Improved relations with business partners or investors	18
Increased employee satisfaction	26
Increased economic performance of the company	9
The use of existing public support	1
Improved company's reputation	14
None	3
Unspecified	1

The importance of the implementation of corporate social responsibility to employees and customers was confirmed by the survey conducted by Ipsos Tambor, Prague (Macků, 2010) in September and October 2010, where it was found that:

1. Two thirds of the Czech population are affected when purchasing products or services by the fact whether or not the company is socially responsible.

These findings are in compliance with experiences gained abroad. For instance, Crane and Matten (Crane and Matten, 2007) indicate that 60% of customers prefer products made by socially responsible companies. Customer pressure on companies to behave in a socially responsible manner is often viewed as a critical factor and this assumption has led to the creation of the CDCR model (Consumer-Driven Corporate Responsibility). A company policy based on this model assumes that socially responsible behaviour would bring in an increased number of customers. (Claydon J., 2011) This will create conditions for the further development of the company, including the possibility of applying innovative programs in both the production and the social sphere. The Bata management system is based on the same principle. (Lešingerová, 2008)

2. More than 80% of employed people consider important whether their employer is socially responsible.

3. CONCLUSION

The repeated survey confirmed that the number of firms that have applied, or more precisely, are interested in applying CSR activities increased during the period under consideration. In both surveys, the CSR activities applied in practice were dominated by the care for employees, or more precisely, for their further education (see Figure 2), which corresponds with the effort of companies to attract and retain quality employees. It is certainly praiseworthy since quality and trained employees are essential for providing a high-quality product to the customer and improving the company's competitiveness.

A lower percentage of respondents who reported the relationship with customers as one of the current, or more likely, future activities in the field of CSR were not caused by a lack of interest in customers, but most managers consider these relationships so obvious that it is not necessary to include them in CSR activities. It was a mistake that the concept of the questionnaires from 2003 did not directly draw attention to the need for the relationship with customer.

It is pleasing that more and more companies do not view CSR as pure philanthropy, although donations and foundation activities are given high attention, but it can also be regarded as an investment in the future, which can be subsequently the engine for further development and can bring profit to the company (see Figure 3).

The percentage of firms that have a specialized employee working in the area of CSR increased from 10% to 30% in the period under consideration. In our opinion, this percentage is practically even higher (see Figure 1). For instance, a representative of a small business should have an overview of the following relationships: firm - customer, firm - employee, firm - its activities in the region, etc. Due to the fact that his job description did not directly include CSR, he was therefore not listed in our questionnaires. Our further research will address this issue.

Increased involvement in CSR activities among companies is limited by their fear of the growth of the bureaucracy in relation to the documentation, planning, etc. The growth of the bureaucracy will then mean an increase in the time spent on the given activity carried out by companies. Therefore, when promoting CSR, it is essential to emphasize that these activities are primarily voluntary activities. If the company wants CSR activities to be beneficial, it is necessary for the surrounding public to be aware of them.

Generally it can be stated that CSR activities are given sufficient attention in the CR. However, there is a lack of greater publicity of the results. Companies indeed do have the right to show achieved appraisals in promoting their products, but the general public can view it as an advertising trick. It would be therefore appropriate to clarify the meaning of the appraisal for CSR to the general public and that is a task for the media. The media also play an important role in informing managers, particularly in smaller companies. Table 5 shows that 47 respondents (43,5%) encountered CSR through the media. These were mainly smaller firms. It would be suitable for the media to address this issue more closely, to state the benefits of CSR activities to companies, or more precisely, to give examples of when these activities affected the business operations or growth. In this area, we see some debt in the activities of public and other media.

Note: This paper provides only part of the results of research conducted by our research team in the area of CSR.

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