



Social Responsibility as a Tool to Achieve Sustainable Development in SMEs

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During the past decade companies' Social Responsibility (SR) has gained a significant importance globally. SR is companies' ideology, politics and practice when they voluntarily follow the principles of human, society and environment respect in the relations of all the stakeholders from society, business and government.

Although small- and medium-sized enterprises (SMEs) are evolving to play a significant role within the modern global economy, SR in SMEs has still received relatively little attention. Obviously, the success of SR strategies depends on the quality of staff performance in this field, which is largely related to the quality of education on SR. Whereas it is a lack of know-how and experience to support the systematic integration of SR practices in the management process of SMEs, there is a need of specific training materials and tools strictly adjusted to fit their needs and expectations.

This article is based on the analysis of needs of competences on SR from SMEs' and Vocational Education and Training (VET) institutions'/universities' perspective obtained from two different surveys. The paper provides a summary of the existing SMEs' activities, needs and perspectives, with a special focus on the issues from the new international standard on SR ISO 26000.

The results of the research show that the training resources for companies should be suitable to attain more specific purposes of SMEs and include comprehensive information about SR's profit. Moreover, all training materials need to be easily accessed and simple to understand and to apply and must offer such kind of training that could ensure deep knowledge on SR not only for the top management of the company, but primarily for the employees, on purpose to raise their consciousness.

Key words: *Social Responsibility (SR), Corporate Social Responsibility (CSR), ISO 26000, SMEs, training materials/tools.*

1. Introduction

During the past decade companies' Social Responsibility (SR) (or Corporate Social Responsibility (CSR) in case of corporations) has gained a significant importance globally, although responsible behavior of firms has a long history now (Avram, Kühne 2008). According to European Commission (EC), CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis (European Commission 2011). In other words, SR is companies' ideology, politics and practice when they voluntarily follow the principles of human, society and environment respect in the relations of all the stakeholders from society, business and

government (Bagdonienė, Paulavičienė 2010). Moreover, SR, when incorporated by the organization contains, like Sustainable Development (SD), all three pillars: economic, ecological and social (Ebner and Baumgartner, 2006). Therefore, it is evident that company can contribute to sustainable development through its SR activities if they coincide with those of sustainable development (Brilius 2010). CSR is a part of the Europe 2020 strategy for smart, sustainable and inclusive growth, as it can help to shape the kind of competitiveness model that Europe wants (European Commission 2011).

Generally, CSR has traditionally been associated with large companies, however the growing significance of the small - and medium-sized

enterprises (SMEs) social and environmental impacts were already noticed (Jenkins 2009). More than 20 million European enterprises can be classified as SMEs and this amount represents more than 99% of all European businesses (Avram, Kühne 2008; Moore, Manring 2009). They are a major source of innovation and prosperity (Avram, Kühne 2008) and it is evident that SMEs are evolving to play a significant role within the modern global economy (Moore, Manring 2009). Whereas, SR in SMEs has still received relatively little attention (Avram, Kühne 2008).

Obviously, the success of SR policies and strategies in the particular countries depends on the quality of staff performance of this field, which is largely related to the quality of education on SR - the incorporation of SR, as a complex subject matter into the curriculum of business schools, universities and other educational institutions (Baltrušienė, Karčiauskienė 2009).

As a result of a strong demand for a globally acceptable standard that would outline a generic approach in the area of SR (Castka, Balzarova 2008), the International Organization for Standardization (ISO) released new international standard for SR ISO 26000 (Castka, Balzarova 2008; Schwartz, Tilling 2009), Guidance on social responsibility on November, 2010. This document could create clarity and uniformity in SR concepts, define essential SR topics, provide advice about the ways in which organisations can identify their social responsibilities and show how SR can be integrated into all types of organisations (Schwartz, Tilling 2009; ISO 2010a; Moratis, Cochius 2011). ISO 26000 addresses seven core subjects of SR, namely (1) organizational governance, (2) human rights, (3) labour practices, (4) the environment, (5) fair operating practices, (6) consumer issues and (7) community involvement and development.

Whereas it is a lack of know-how and experience to support the systematic integration of SR practices in the management process of SMEs, there is a need of specific training materials and tools strictly adjusted to fit their needs and expectations. This article is based on a literature review of current training materials and training offers on SR in Lithuania as well as on the analysis of needs of competences on SR from SMEs' and Vocational Education and Training (VET) institutions'/ universities' perspective from the results of two different surveys, that have been sent to selected SMEs and VET institutions/ universities. The aim of this article is to identify the existing SMEs' activities, needs and perspectives, with a special focus on ISO 26000 issues as well as VET institutions and Universities' training offer and materials in the field of SR.

2. The concept of SR and its contribution to Sustainable Development

The Social Responsibility (SR) of organizations is companies' ideology, politics and practice, which represents such behaviour of the enterprises when they voluntarily incorporate social and environmental issues in their activities as well as they follow the principles of human, society and environment respect in the relations of all the stakeholders from society, business and government (Bagdonienė, Paulavičienė 2010). Recently competitive business organizations are often emphasizing their social and environmental activities as well as the attention for their employees (Matkevičienė 2010). Moreover, businesses play a vital role in building more sustainable society by practicing and promoting these more socially and environmentally responsible practices along the supply chains (Mont et al. 2010). SR refers to safe, respectful, liberal, equitable and equal human development, contributing to humanity and the environment (Glavič, Lukman 2007). Nowadays, the scope of corporate responsibility is expanding and is increasingly becoming linked to the life cycle of products that companies produce and/or distribute (Bagdonienė, Paulavičienė 2010; Mont et al. 2010).

There is no clear consensus in the literature as to when the SR concept originated. Especially the origins of the „modern“ form of SR are subject to discussion (Lozano 2010). Early notions of responsibility revolved largely around philanthropy, initially the philanthropy of individuals who had grown wealthy as industrialists in the late 1800s and into the 1900s (Waddock 2008). Some argue that it began at the wake of the Great Depression in the late 1920s (Waddock 2008; Lozano 2010), others set its beginnings in the 1950s (Ebner, Baumgartner 2006; Lozano 2010). Attention to social responsibility has evolved over the years, often responding to the specific needs of a particular time. During the 1960s and 1970s, SR tended to focus on product and consumer safety, driven in large part by consumer activists. Since the mid-1990s, there has been a new surge of interest in corporate responsibility or the ways in which a company's business model, strategies, and practices affect stakeholders and the natural environment (Waddock 2008). It is noted that SR is being interpreted differently in Europe and in the USA. In Europe the mainstream corporate entity is more open and flexible towards SR, encompassing, in general, environmental and social aspects contrary to the USA, where SR is more usually a synonym for corporate philanthropy (Lozano 2010).

Recently scientists, studying the social responsibility of the organizations often relates it with the implementation of Sustainable Development (SD) principles in the enterprises (Bagdonienė, Paulavičienė 2010). However, the social dimension of SD is still the weakest pillar and has been neglected in discussions over the years in comparison to the other

two aspects (Ebner, Baumgartner 2006), economic and environmental.

According to the European Union (EU), companies are aware that they can contribute to SD by managing their operations in such a way as to enhance economic growth, increase competitiveness and ensure at the same time environmental protection and promoting social rights (Akenji 2005). Thus, SR, when incorporated by the organization contains, like Sustainable Development, all three interacting pillars: economic, ecological and social (Ebner and Baumgartner, 2006). In other words, the condition toward the direction of SD can be presented as simultaneous improvement in companies performance in all these three dimensions (Castka, Balzarova 2008; Málovics et al. 2008; Übüs, Alas 2009; Brilius 2010). Therefore, it is evident that company can contribute to SD through its social responsibility activities if its SR values coincide with those of Sustainable Development (Brilius 2010). Since SR represents SD on a company's level, rephrasing Brundtland's sustainable development definition it can be defined as meeting the needs of a firm's direct and indirect stakeholders without compromising its ability to meet the needs of future stakeholders as well (Ebner, Baumgartner 2006) or adopting business strategies and activities that meet the needs of the enterprise and its stakeholders today, while protecting, sustaining and enhancing the human and natural resources that will be needed in the future as like it was expressed by the International Institute for Sustainable Development (Málovics et al. 2008).

2. Businesses initiatives to adopt SR practices

Many such activities described as social responsibility come under legal compliance, such as environmental legislation (Castka, Balzarova 2008; Kovács 2008; von Hauff, Wilderer 2008; Jenkins 2009; Brilius 2010; Lozano 2010) including the concerns of internal and external stakeholders (von Hauff, Wilderer 2008) and meeting ethical responsibilities expected by the society (Castka, Balzarova 2008). Businesses are encouraged to go beyond the legal obligations and assume roles previously occupied by the public sector, such as supporting education and becoming involved in the governance of communities (Jenkins 2009). Thus, SR aims to improve societal welfare and well-being (Lozano 2010) and to create higher and higher standards of living, while preserving the profitability of the corporation, for its stakeholders both within and outside the corporation (Ebner, Baumgartner 2006).

Some of the most important issues, among the long list that SR is aimed to address, include such goals as: monitoring child labour; stakeholder engagement and participation, including local communities, employees, shareholders, business partners, suppliers, customers, public authorities, and

nongovernmental organizations (NGOs); stimulation of innovation; lifelong learning, equal opportunities, and better management of natural resources; communication, reporting, disclosure, and transparency; product impact; health and safety; dealing with corruption; human rights, freedom of association, vocational education, fair wages, non-discrimination; local protection of suppliers, labour standards, ethics, indigenous people, and fair trade; and environmental protection, beyond pollution control (Lozano 2010). Thereby, if companies adopt the SR concept, they can reduce the externalities associated with their activities. They can reduce the tasks and burdens of government authorities and civil organisations, which monitor and regulate companies, reduce the tasks and costs of consumer protection and environmental protection institutions and other governmental bodies as well as to create more value to the society and the environment (Akenji 2005).

Nowadays social responsibility is an integral part of the business vocabulary and is regarded as a crucially important issue in management (Übüs, Alas 2009). Therefore, almost half of the European SMEs are, to different degrees, involved in socially responsible activities (Avram, Kühne 2008).

3. SMEs role to engage in SR practices

Differently from large corporations, SMEs may not have a significant impact individually, but they constitute a significant part of the European economy and society (Jenkins 2009). More than 20 million European enterprises can be classified as SMEs, having less than 250 employees, and this amount represents more than 99% of all European (Avram, Kühne 2008; Moore, Manring 2009; Laurinkevičiūtė, Stasiškienė 2010) and at least 80% of all global businesses (Moore, Manring 2009). SMEs account for at least 70% of the world's production (Moore, Manring 2009) as well as 66% of the total employment and for 60% of the EU's gross domestic product, achieving half of the total value added in the EU (Avram, Kühne 2008). Therefore, it is evident that SMEs are evolving to play a significant role within the modern global economy (Čepinskis et al. 2005; Moore, Manring 2009; Laurinkevičiūtė, Stasiškienė 2010). As Moore and Manring proposed, developing and implementing strategies for promoting SMEs investments in sustainable business practices is paramount in making progress towards sustainability (Moore, Manring 2009).

According to the different surveys and case studies one of the main hindering factors for SMEs to engage in social activities are the limited human and financial resource endowments (Avram, Kühne 2008). Thus, SMEs have often been presented as nonentrepreneurial in the area of SR, though current studies by Jenkins as well as Avram and Kühne (Avram, Kühne 2008; Jenkins 2009) suggested some

advantages and opportunities for SMEs to implement SR.

Evidence proposes that the majority of SMEs believe that they should pay a significant attention to their social and environmental responsibilities. Thus, the basic SMEs SR issues are related to the creation of a good working environment and the environmental protection motivated by moral reasons and the values of their ownermanagers. While many SMEs are motivated to undertake SR for moral reasons, others are more pragmatic and recognise the need for SR practices to be also beneficial. As Jenkins suggests, SMEs can be very adaptive, swiftly adjusting their trading capacities according to the changing market opportunities. They can quickly respond to the changing circumstances and may be able to rapidly take advantage of new niche markets for products and services that incorporate social and/or environmental benefits in their value (Jenkins 2009).

Much of the recent literature considers the role of SMEs primarily as suppliers of larger companies as well as buyers from upstream suppliers. According to Moore and Manring, when SMEs produce unique sustainability technologies or processes, they can use their innovation potential to move their customers in the supply chain towards more sustainable directions (Moore, Manring 2009) at the same time seeking commercial competitive advantage (Jenkins 2009). Although SR activities in the category of products' and services' innovation are market driven, they are also addressing important societal conditions such as environmental protection, sustainability and ethics (Jenkins 2009). The other goals for SMEs to engage in SR are such activities as education, improving the labour market and working with charities (Jenkins 2009).

The growing research significance on SR in SMEs was the result of the obvious demand to increase SMEs' knowledge about the potential benefits of socially responsible practices and the demand to develop specialized SR tools for their needs (Avram, Kühne 2008).

4. The formalization of SR and the new standard ISO 26000

Many organisations are urgently in need of an overview, structure and roadmap on how to engage with SR in practice. Evidently, it would be much easier for many companies to implement SR if there would be a suitable SR policy as well as a proper guidance to fit their own uniqueness and characteristics (Moratis, Cochius 2011). Consequently, different tools and initiatives, usually voluntary, have been developed by and for enterprises (Lozano 2010).

Since the early 1990s, there has been a high explosion of codes of conduct, standards as well as

principles related to business activities. Today's codes of conduct expand companies' explicit responsibilities to multiple stakeholders and nature. Many of them are company specific and were developed by business associations or multistakeholder coalitions. Principles provide guidance on acceptable and unacceptable behaviors and practices. One of the best known today are the 10 principles of the United Nations (UN) Global Compact, which focus on human rights, labour rights, environmental sustainability and corruption, originally launched in 2000 by then UN Secretary General Kofi Annan. The first responsibility assurance standard AA1000 was launched in 2003 to create credible means of verifying the information reported in companies' environmental, social and governance reports (Waddock 2008). The other wide accepted standard on SR, which focuses predominantly on labour issues is a voluntary international management standard SA8000, launched by Social Accountability International organization in 1997 (Waddock 2008; Schwartz, Tilling 2009).

Apart from the above-mentioned SR formalization and unlike the quality and environmental management systems standards, where ISO 9000 and ISO 14000 gained a global dominance, there are probably hundreds of various codes of conducts, industry norms, global initiatives (Castka, Balzarova 2008) and other high-level declarations of principle related to SR (ISO 2010a) as well as a growing number of national standards and guidance documents that instrumentally deal with the SR agenda (Castka, Balzarova 2008). The challenge is how to put all these principles into practice and how to implement SR effectively and efficiently when even the understanding of what SR means may vary from one programme to another (ISO 2010a). There was a strong demand for a globally acceptable standard that would outline a generic approach in the area of SR (Castka, Balzarova 2008). Hence, in responding to that need, the International Organization for Standardization (ISO), best known for its quality standard ISO 9000 and environmental standard ISO 14000, initiated the development of ISO 26000 - an international standard for SR (Castka, Balzarova 2008; Schwartz, Tilling 2009). Guidance on social responsibility in 2004, scheduled for release in 2010 (Waddock 2008). Whereas the field of social responsibility is a truly multidisciplinary and multistakeholder area of interest, the ISO created a balanced, multistakeholder Working Group on SR. This Group was one of the biggest and most diverse working groups ever established by the ISO (Castka, Balzarova 2008; Schwartz, Tilling 2009; ISO 2010a).

ISO's ambition was to develop a global and overarching guidance document which could create clarity and uniformity in SR concepts, define essential SR topics, provide advice about the ways in which organisations can identify their social responsibilities and show how SR can be integrated into all types of organisations (Schwartz, Tilling 2009; ISO 2010a;

Moratis, Cochius 2011) regardless of their size, activity or location in both public and private sectors, in developed and developing countries, as well as in economies in transition (ISO 2010a). This SR standard leads to common guidance on concepts, definitions and methods for evaluating social responsibility (Schwartz, Tilling 2009). ISO 26000 is voluntary standard, therefore it is not intended or appropriate for third-party certification purposes or regulatory or contractual use (Castka, Balzarova 2008; Schwartz, Tilling 2009; ISO 2010b).

ISO 26000 addresses seven core subjects of social responsibility, namely (1) organizational governance, (2) human rights, (3) labour practices, (4) the environment, (5) fair operating practices, (6) consumer issues and (7) community involvement and development (ISO 2010a; ISO 2010b) (see Fig. 1).



Fig. 1. The 7 core subjects of social responsibility in ISO 26000 (ISO 2010a; ISO 2010b)

The finalisation of ISO 26000 and its release in November 2010 means that the guidance it provides needs explanation for potential business users (Moratis, Cochius 2011). Whereas it is evident that SR in SMEs has received relatively little attention (Avram, Kühne 2008), initiatives to engage companies in SR need to be adjusted on purpose to fit their needs and expectations.

However, as Castka and Balzarova proposed, the diffusion of the SR agenda (not necessarily ISO 26000) at the national level will depend on several factors such as SR awareness at the national level, local demand from consumers for socially responsible products, level of education, environmentality, etc. (Castka, Balzarova 2008).

5. General overview of the SR activities in Lithuania

As Dobers and Halme proposed, there is far more research on SR in developed countries than there is in developing countries due to the gaps in social provision and governance. This fact also suggests that much of the abundant SR research originating from Western countries may be inapplicable in the case of developing countries (Dobers, Halme 2009).

The former totalitarian regimen in Eastern Europe resulted in destruction of sociality and today here is much heavier to seek social responsibility's purposes due to unfavourable characteristics of human mentality (Guogis 2006). As Guogis suggested, SR in such countries actually must be defined as a form of social safety in the working places (as an alternative to former activities of trade-unions) and after leaving the labour market and becoming the recipient of social benefits and social services (Guogis 2006).

Lithuania started its SR policy through incentives of EU. One of the priority objectives for Lithuania since joining EU was to conform political, social and environmental goals of the EU member states. The legislative background for SR development in Lithuania was National Sustainable Development Strategy accepted in 2003. This Strategy promoted the implementation of business social responsibility incentives in the enterprises of Lithuania. After a while, at the end of 2005, Government of the Republic of Lithuania, Minister of Social Security and Labour, released the order entitled "Endorsement of means that encourage Corporate Social Responsibility in 2006-2008". In this document it was stated the vision and priorities as well as the goals and objectives of CSR development in Lithuania. The project of the "National Programme for CSR development in 2009-2013", prepared by the Government of the Republic of Lithuania was passed in January 2010 with a purpose to create friendly environment for the development of CSR in Lithuania and encourage companies to implement these principles in their activities (Piligrimienė 2009).

Some of the results achieved by SR activities in Lithuania during 2005-2008 include establishment of National Network of Responsible Business, few projects and studies particularly adapted for SMEs, conferences, methodical publications, implementation of a standard for social accountability, elections for a National Award of Responsible Business and some others.

National Network of Socially Responsible Business in Lithuania was officially launched in April 2005. The mission of the Network is to promote the development of responsible business as a condition for SD in Lithuania. The purpose of the National Network is to exchange knowledge, experience and innovations, organize joint learning forums, thereby

improving business strategies and implementing joint projects for the benefit of the society. This Network operates as a part of the UN Global Compact Network (UNDP in Lithuania). Companies and organizations, that respect human and labour rights of employees, protect the environment, disagree with corruption, take interest in the development of sustainable business strategies and civil society, may become members of the Network after officially joining the UN Global Compact Initiative. The actions within the Network are based on the full voluntary initiative. Primarily, the Network was coordinated by UN Development programme (UNDP), however since 2007, the leadership was assigned for a Lead company which is changing in rotation once in a half-year (Ministry of Social Security and Labour; Piligrimienė 2009). Currently Network unifies 67 companies and organizations.

During the 2005-2008, some relevant projects and researches based on SR were carried out. Research report entitled "What Does Business Think about Corporate Social Responsibility? Part 1: Attitudes and Practices in Estonia, Latvia and Lithuania" was prepared by World Bank in 2005 within the "Enabling a better environment for Corporate Social Responsibility - Diagnostics" project, financially supported by the EC (World Bank 2005).

One of the most relevant researches based on CSR was carried out by one of the private business vocational trainers JSC "EKT Group" in January 2007, under the project "Mainstreaming CSR among SMEs in the Baltic States" (the case of Lithuania), partially funded by EC (Ministry of Social Security and Labour; Piligrimienė, 2009]. It was the first project devoted to SMEs with a purpose to evaluate and popularize CSR activities (Piligrimienė 2009).

Another relevant research named "Baseline Study on Corporate Social Responsibility practices in Lithuania" was also introduced in 2007. The study was carried out as a part of regional CSR baseline study in 8 countries under the project „Accelerating CSR practices in the new EU member states and candidate countries as a vehicle for harmonization, competitiveness and social cohesion in the EU“, implemented by the UNDP Office in Lithuania and financed by the EC and the UNDP. The aim of this study was to assess the level of CSR practices among the companies operating in Lithuania (Piligrimienė 2009).

Eventually, very comprehensive situation analysis report consisted of the desk research as well as the interview results within the "Sustainability and social responsibility through learning in SME" (SocialSME) project, developed with support from Leonardo da Vinci Programme, was performed in 2009 (Piligrimienė 2009).

A few methodical publications - guide for CSR ("Basics of development of CSR" in 2006) and guides for SMEs on CSR ("Practices of responsible

business" in 2007 and "Corporate Social Responsibility for Small and Medium Business" in 2008) were released. Also, standard for social accountability SA 8000 were firstly implemented in several companies in Lithuania (Piligrimienė 2009).

Since 2007 the annual conferences on CSR, organized by UNDP Office in Lithuania, association „Forum Investors“, the Global Compact Network Lithuania and the Ministry of Social Security and Labour of the Republic of Lithuania, were started to hold (Piligrimienė 2009).

Elections for a National Award of Responsible Business were firstly organized in 2007. This award of responsible business is an annual initiative of the governmental institutions of Lithuania that seeks to promote the idea of SR, to increase the understanding of its benefits to business, state and to each individual, and to encourage the implementation of SR principles into everyday business. The National Award of Responsible Business is initiated by the Ministry of Social Security and Labour of the Republic of Lithuania together with UNDP Office in Lithuania and supported by the Global Compact Network Lithuania (Piligrimienė 2009). There are different nominations in these awards, e.g. "Workplace of the year", "Partner of the year", "Environment friend of the year" as well as the main nomination - "SR Company of the year". The enterprises are nominated and awarded in three categories according to their sizes and types: big Lithuanian company, small and medium company and foreign company with a branch in Lithuania (Ministry of Social Security and Labour; Piligrimienė 2009).

6. The SR activities and initiatives implemented by Lithuanian SMEs

Although it seems that SR activities are more important in the big enterprises, the requirements for SMEs remarkable rise as well. The main incentives are probably ethical and social requirements from large-scale global companies addressed to their smaller suppliers. Some of the aspects of SR are likely to be more relevant for small enterprises than for the large companies due to their limited mobility. Proper management of internal information and good relations with employees within the company are extremely relevant in the case of small enterprises. However, smaller companies are often afraid of huge extra costs for social responsibility actions and usually don't understand SR activities to be more matter of ethics than financial investment (Vogulytė, Gudonienė 2007). Therefore, SMEs are still the least active enterprises' section under the SR activities.

The ultimate development of social responsible companies in Lithuania, as a result of various previously referred incentives of different organizations and projects, started in 2007, after almost three years within EU. As Matkevičienė

summarized, similarly to the other countries, the role of Lithuanian business organizations in the society is realized through such activities of enterprises as seeking the benefit, developing new workplaces, paying taxes, conforming the quality requirements and securing business transparency; the organizations' responsibility to their employees like assurance of workplaces, training to raise personnel qualification, health and safety at work; as well as organizations' responsibility to the community like environmental protection, avoidance of child labour, charity activities, etc. (Matkevičienė 2010). Social responsibility initiatives in Lithuanian organizations are divided in voluntary and mandatory activities. Voluntary SR activities represent the goodwill of organizations when business enterprises voluntarily integrate social, environmental and transparency principles in the internal processes and external relations of their practice. Mandatory SR activities in Lithuania are quite strictly determined by law and it represents such practices as financial accountability through the declaration of financial reports (Matkevičienė 2010).

With a reference to the report within the project „Accelerating CSR practices in the new EU member states and candidate countries as a vehicle for harmonization, competitiveness, and social cohesion in the EU“, the implementation of SR in Lithuania in 2007 was in a pessimistic situation, where the society was largely uninterested, the state - unsure, the companies take their own initiatives, based on the market pressure. The market tended to undervalue the social costs and to prioritize short term financial rather than long term social gains (Piligrimienė 2009).

According to the situation analysis report under the “Sustainability and social responsibility through learning in SME” project, it was mentioned that the SR experience in other countries and in Lithuania have some important differences. If the main factor stimulating the responsible behaviour of foreign business was the pressure of consumers and society, the civil society organizations were not the key stakeholders in the case of Lithuania. The initiatives for SR activities came from foreign partners or mother enterprises. SR in Lithuanian companies was associated mostly with the ethical behaviour, business transparency and environmental issues. One of the most actual issues of SR in Lithuania is social security and workplace (occupational) safety as well as the environment protection and sponsorship of various social programmes (Piligrimienė 2009).

In the research report “What Does Business Think about Corporate Social Responsibility? Part 1: Attitudes and Practices in Estonia, Latvia and Lithuania”, the majority of respondents also linked socially responsible activities to ethical conduct as well as with transparency in companies' operations. Paying taxes seemed to be the most important role of a company in society, the second one was complying with the legal framework and the third was ensuring

job security. About one third of Lithuanian companies interviewed strongly agreed on the protection of the environment being one of their main duties in the society. More than a half of respondents engaged in social projects, especially in the areas of health and education, due to the reasons associated with better reputation, better local community relations, survival of business in the long term and enhanced shareholder value (Piligrimienė 2009).

According to the results of the research carried out by JSC “EKT Group” in 2007, SMEs implemented SR activities because they thought it would improve the company's reputation, increase the loyalty of employees and because of the perception that it is one of the long term competitive advantages (Piligrimienė 2009).

The main SR areas within the enterprises were related with employees and customer care. However, more than a half of SMEs interviewed admitted that their SR activities were rather accidental than planned. Those activities were less formal and were implemented more intuitive, avoiding to standardize the SR practice and to wrap it into various codes and management systems. They usually included such areas as environment protection, welfare of the employees, opportunities for life long learning, focus on clients, cooperation with academic institutions as well as participation in various social programmes, sponsorship, etc. (Piligrimienė 2009)

Situation analysis within the project “Accelerating CSR practices in the new EU member states and candidate countries as a vehicle for harmonization, competitiveness and social cohesion in the EU” also identified a number of examples of socially responsible behavior, namely stakeholders engagements, community support, employees participation, supply chain management, etc. However, these activities were rather the individual examples that did not allow speaking of systematic implementation of SR at a company level (Piligrimienė 2009) in 2007.

According to “SocialSME” project's report, the companies often supported employees with big families (3 children and more) in a manner of some financial incentives. Most of SMEs were making conditions for employees to work at flexible timetable when there is such a need (e.g. in case of important personal problems, for studies during the exam session or qualification courses, special timetable for pregnant women, one day off when a child in a family born, etc.), either there was a tradition to congratulate (with a financial payouts) their employees on birthdays, wedding or other important occasions, to give support in case of death of family members, to organize Christmas parties for employees and their kids, to arrange some sort of leisure trips at least once a year (usually in summer time) (Piligrimienė 2009), to enable to use services in reduced tariffs from partners' companies. Also, often employees were

getting subscriptions to sport and recreation clubs and sanatoria.

SR activities in the context of a society usually appeared as a sponsorship for various local sport and leisure clubs, participation in community activities, support to the indigent families. Frequently, companies were renovating public usage objects (e.g. roads) with their own resources, contributing to colleges and universities through implementation and application of new technologies. SR activities in the field of environment included implementation of environmentally friendly innovative technologies in the manufacture departments, production of more ecological products, promotion of preventive programmes to safeguard environment protection as well as the incentives for environmental consciousness of employees.

However, according to the results of the situation analysis under discussed projects, there's still a lack of information about SR benefits to the company. Managers often do not know how to implement SR practices into their business or they think that it would be very costly (Pilgrimienė 2009).

7. The SR training offer in Lithuanian educational institutions

The success of SR policies and strategies in the particular countries depends on the quality of staff performance of this field, which is largely related to the quality of education on social responsibility - the incorporation of SR, as a complex subject matter into the curriculum of business schools, universities and other educational institutions, in particular within the future managers and graduate courses students' training programs (Baltrušienė, Karčiauskienė 2009).

The analysis of the training/education programs in terms of socially responsible business approaches has been carried out during several Lithuanian studies. Research showed that there is an objective need of SR knowledge and skills in Lithuania, but future professionals are still not facilitated acquiring the necessary skills during their studies in the field of SR (Baltrušienė, Karčiauskienė 2009).

During the research of Lithuanian high school education (degree) programmes, it was ascertained that the individual SR or SR training modules discipline, integrated into other modules, are taught at the main universities in Lithuania, mostly in master's studies programs (Institutions of Higher Education...). These SR-themed subjects, which are taught at the universities, are called as "Business Ethics" or "Professional Ethics". However, not all educational institutions give the same meaning on these subjects. Sometimes the topic of the subject is replaced by the content, which the lecturers from local universities and colleges of specific faculties are able to teach. Therefore, instead of CSR, "Etiquette", "Corporate Culture", "Professional Psychology",

"Psychology of the Organization", "General Philosophical Questions of Ethics" and similar courses are taught (Baltrušienė, Karčiauskienė 2009). Students can gain knowledge of SR studying subjects in which this discipline is included as a "Quality Management", or within environmental education modules, "Environmental Management" subjects. In some cases, SR topics are included formally in the study modules of economics (Institutions of Higher Education...). However, the disciplines related to SR are often not mandatory subject of study area or they are treated just as a currently fashionable subject. University students can get the greater amount of experience and knowledge by participating in international projects (Baltrušienė, Karčiauskienė 2009).

Lithuanian colleges (institutions of non-university higher education) have less chance of setting up SR 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 less colleges which are oriented to disciplines of SR than universities. However, those that are oriented often review SR 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 (Institutions of Higher Education...). Moreover, together with the partners from Central Europe's universities, community of colleges is often involved in international projects with SMEs in the areas related to SR (Baltrušienė, Karčiauskienė 2009).

With regard to the growing interest in SR in companies, as well as implementation of social and environmental responsibility standards, the number of firms that train and issue certificates in Lithuania has increased substantially. These organizations are engaged in SMEs and large enterprises consulting, training and certification on ethical, environmental and social responsibility issues.

Basic target groups of the SR training offer are university and college students of corporate governance and business organization, human resource management, international business, organizational management, environmental management, business administration, economics, environmental protection and environmental engineering as well as the executives of existing enterprises or companies' representatives responsible for certain corporate policies (Institutions of Higher Education...). SR training materials for different target groups in the seminars and lectures are introduced in the oral manner and in written training manuals. Students are taught SR-related courses in the form of information presentation (MS Power Point slides) or written material. Training companies analogically organize seminars for executives and SMEs representatives on SR principles and

implementation system, often by sharing additional printed material. During the lectures and seminars, the principles and strategies to facilitate the implementation of SR activities in the company are taught. After the course, companies' managers and representatives consolidate the obtained theoretical knowledge in practice, carrying out the activities in accordance with SR implementation guide that provides examples which facilitate the SR implementation. Students, as future professionals, consolidate their knowledge by preparing written work or taking examinations. Moreover, future leaders and managers studying at certain universities and colleges gain also some practical skills on SR implementation. They can learn to implement SR in the virtual (non-existent) company, and in some cases, they can learn to implement SR in real companies by participating in the international projects.

8. Analysis of needs of competences on SR from SMEs' and educational institutions' perspective

On purpose to get presentable and valuable information of needs of competences on SR from SMEs' and VET institutions'/universities' perspective in Lithuania, 10 SMEs representatives as well as 4 representatives from different educational institutions were interviewed. There were two separate questionnaires for SMEs and VET organizations/universities. The questions in SMEs survey included general information about the company, current practices for integrating SR, interest and potenciality on SR as well as needs of know-how on SR, based on the issues from ISO 26000. The questions for educational institutions encompassed the information about training offers on SR, their target groups and subject areas as well as didactic resources used for training along with their advantages and disadvantages. This survey also included a question about assumptive SR demand from SMEs. The majority of interviews were carried out at the organizations, except of the some interviews, which were corresponded by mail as it were requested by respondents. Duration of each interview was approximately 30 minutes each. All the interviews were carried out during February 2011.

In the case of SMEs there were 9 enterprises from various sectors of industrial activities such as manufacture of soft drinks, electrical installation and manufacture of electricity distribution and control apparatus, manufacture of plastic goods, wastewater purification and soil remediation, manufacture and central supply of heat and hot water (2 representatives), manufacture of biofuel (2 representatives either) as well as manufacture of industrial gases. In order to get more presentable results, one company was chosen not from industrial area, but from service sector with activities of sale,

maintenance and repair of motorcycles and related parts and accessories.

In the case of educational institutions, there were 4 organizations involved in this survey - one institute, two different departments - the Department of Social Sciences and the Department of Management from one university as well as one private business vocational training institution.

8.1. Current practices and needs of competences on SR in SMEs

80% companies interviewed have from 50 to 250 employees, only 20% remaining companies have from 10 to 50 and less than 10 employees (micro companies).

According to the results of the survey, only 40% companies have a Human Resource development policy, though all of the respondents stated they have Environment Protection policy. However, in the case of SR policy, the companies were even more unfavorably. Only 40% enterprises referred they have such policy.

The most popular standards identified within the enterprises are ISO 14001, ISO 9001 and OHSAS 18001. 40% companies interviewees stated that they are working on both ISO standards, 30% interviewees - certified according to all of them. 30% respondents noted their companies didn't work according any standards (see Fig. 2). In the case of audits, the majority (80%) of companies stated the environmental audit within the company. No one interviewee noted any social audits.

60% companies understand social responsibility as investing in occupational health and safety as well as in observing human rights, 50% respondents mentioned investing in the human resources and taking care of environmental issues. Even 30% respondents marked all the four statements. Only one company was unable to name SR areas at all. It is interesting that no one of the interviewees realize social responsibility as charity activities.

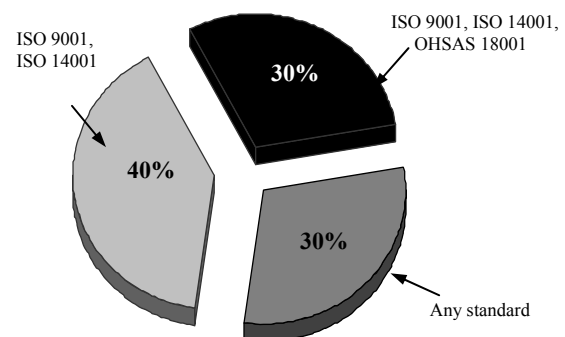


Fig. 2.

The most popular standards identified within the companies

40% companies revealed they carry out SR initiatives within the enterprise, whereas 20% companies spread them across the supply chain. The majority of 40% above-mentioned enterprises have integrated these initiatives in their management planning. Every respondent from those social responsibility initiating companies declares that they carry out these SR initiatives due to awareness and ethical consciousness of the company, with some exceptions related to the market reasons. These initiatives are especially strongly related with such areas of SR as human rights and labour practices.

Respondents from those enterprises, which stated as not carrying out SR initiatives, mainly emphasized a lack of top management commitment as well as a lack of know-know. Also, there is a deficit of information about social responsibility in general and its profit for company and employees.

The answers to the summarizing question about the decision to work on social responsibility issues were highly surprisingly. Despite all the above-mentioned lacks and uncertainties, the majority of respondents - even 70% companies pointed positively.

However, the analysis of the answers about training on SR in companies was really disappointing. Only one company has had some experience in such trainings. This training was external and aimed at

some selected persons, the staff of marketing and administration departments to be precised. However, the training gave only general information without any factual reasoning.

The analysis of the respondents' answers in the section of needs of competences on SR shows that the most relevant SR principle seems to be respect for the rule of law as well as respect for human rights. Accountability and ethical behavior were marked as also very important. (see Table 1.)

Table 1. The relevance of main SR principles for the companies interviewed

Principles	How relevant are these principles for the company? (1-low; 4- high)
Accountability	3,5
Transparency	3,4
Ethical behavior	3,5
Respect for stakeholder interests	3
Respect for the rule of law	4
Respect for international norms of behaviour	3,5
Respect for human rights	3,6

Table 2. The relevance and training needs on core SR subjects and issues, based on ISO 26000 standard

Core subjects and issues	Is the core subject and its issues judged relevant for the company? (1-low / 4-high)	Training need on this subject/issue (1-low / 4-high)
1. Organizational Governance		
Accountability, transparency, ethical behavior, respect for stakeholder interests, and respect for the rule of law	3,2	2,4
2. Human rights		
Due diligence	2,33	1,38
Human rights risk situations	2,44	1,75
Avoidance of complicity	2,00	1,38
Resolving grievances	2,44	1,75
Discrimination and vulnerable groups	2,22	1,13
Civil and political rights	2,22	1,25
Economic, social and cultural rights	2,22	1,38
Fundamental rights at work	2,78	2,13
3. Labour practices		
Employment and employment relationships	2,78	1,75
Conditions of work and social protection	2,89	2,00
Social dialogue	2,67	2,13
Health and safety at work	3,11	2,38
Human development and training in the workplace	2,78	1,89

70% respondents stated that their companies point out the main stakeholders, however they are mostly simply informed about the companies' SR efforts. However, it emerged that almost all of the enterprises interviewed didn't count on specific knowledge and skills to integrate social responsibility in their companies' activities. Only one company, as

it was mentioned, has a general understanding about SR. None of the companies use any training materials or tools for SR implementation.

The general analysis of the results of relevance and training needs on subjects and issues, based on ISO 26000 standard, showed that the most relevant SR subjects are (listed under importance) technology

development and access (ISO 26000 core subject named “community involvement and development”), prevention of pollution (ISO 26000 core subject named “the environment”) as well as organizational governance issues (ISO 26000 core subject named “organizational governance”). Other important subjects seems to be health and safety at work, sustainable resource use, consumer service, support and dispute resolution as well as sustainable consumption. Interestingly, at least relevant subjects for the companies interviewed appeared such SR issues as anti-corruption, avoidance of complicity and civil and political rights. In the case of general results on training needs, the majority of respondents especially appointed technology development and access as well as organizational governance issues, prevention of pollution, consumer service, support and dispute resolution as the most relevant issues. It seems to be that civil and political rights, due diligence, avoidance of complicity, discrimination and vulnerable groups, anti-corruption and economic, social and cultural rights are at least important SR subjects on training needs. The above-mentioned

results of relevance and training needs on subjects and issues, based on ISO 26000 standard are listed in Table 2.

In the case of the methods of training on SR, which would be useful for the enterprises, even 80% respondents stated that the most useful method for them would be training guides, 50% enterprises also mentioned computer/virtual training material (see Fig 3). The majority of interviewees indicated more than one training method suitable for them. Interestingly, only 30% companies would like to have personal trainer on SR.

At the end of interviews, all the respondents were asked if they are interested in participating in testing the upcoming training materials, which will be based on ISO 26000 and will be developed according to the results of these surveys. Almost all of them, except two companies, answered positively, however it is very important that this training could ensure deep knowledge on SR. Also, it is desirable that the training materials should be easy accessed and simple to understand and to apply.

Table 3. The relevance and training needs on core SR subjects and issues, based on ISO 26000 standard (continued)

Core subjects and issues	Is the core subject and its issues judged relevant for the company? (1-low / 4-high)	Training need on this subject/issue (1-low / 4-high)
4. The environment		
Prevention of pollution	3,56	2,63
Sustainable resource use	3,22	2,50
Climate change mitigation and adaptation	2,78	2,00
Protection and restoration of the natural environment	2,56	2,00
5. Fair operating practices		
Anti-corruption	1,89	1,25
Responsible political involvement	2,67	2,13
Fair competition	2,44	1,75
Promoting social responsibility in the sphere of influence	3,00	2,25
Respect for property rights	2,89	2,00
6. Consumer Issues		
Fair marketing, factual and unbiased information and fair contractual practices	2,89	2,13
Protecting consumers' health and safety	2,44	1,38
Sustainable consumption	3,11	2,50
Consumer service, support, and dispute resolution	3,22	2,63
Consumer data protection and privacy	2,78	1,88
Access to essential services	2,67	1,75
Education and awareness	3,00	2,13
7. Community involvement and development		
Community involvement	2,22	1,75
Education and culture	2,22	1,75
Employment creation and skills development	2,89	2,50
Technology development and access	3,67	3,00
Wealth and income creation	3,22	2,50
Health	2,89	2,13
Social investment	2,89	2,50

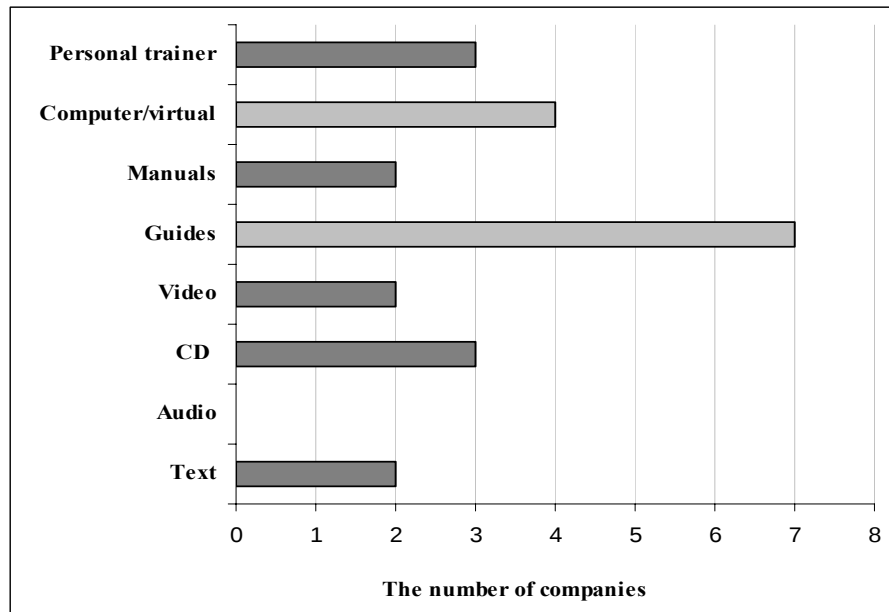


Fig. 3. The most useful methods of training on SR

8.2. Current training offer and needs of competences on SR in educational institutions

All the respondents from separate educational institutions, which were interviewed, stated the presence of courses or training offer on specific subjects related to SR. Half of the respondents noted that these training offers prevail as the stand-alone courses. It was mentioned study subject „Social Business Responsibility“ as well as the seminar on Social Accountability standard SA8000. The representatives from university indicated SR subjects, integrated in two study modules such as „Leader Ethics“ and „The Establishment of Organizational Culture“. The majority of training offers are shorter than 10 hours and their content are equally theoretical and practical. The target groups of these offers are mainly students in the case of institute and university, only private business vocational training institution offers social accountability seminar for companies' managers and representatives. The main areas included in all these training offers are organizational governance issues. Other subjects, mostly incorporated in the education offers, are human rights and the environment issues. All of the

respondents stated that the didactic material which are used for trainings are usually self-made or free-

guides, video and computer/virtual materials as well as various scientific articles.

When the respondents were asked about advantages and disadvantages associated with their didacted resources, it was stated that training material of the seminar helps to form a clear view about SR requirements in SA8000 standard in general, though it seems be too universal and too concise to attain more specific purposes. The virtual didactic resources (e.g.

reportages from Internet) during the lectures in university help to show fair operating practices of the companies more visibly, whereas the analysis of scientific articles promote students' critical thinking. However, there are not enough training resources suitable to show practical examples on SR. Every respondent acknowledges the demand for other didactic resources, especially for CD, training guides and computer/virtual training materials.

The answers to the question about the present social responsibility demand from SMEs reflected very different opinions. The interviewee from institute assured that SMEs do not have knowledge about the existing SR training resources in general. One of the respondents from university thought that SMEs do not have real necessity of SR and have a lack of social responsibility awareness, other highlighted that SMEs would be interested in social responsibility if training resources would be adapted to them. The interviewee from private business training institution accepted the all above-mentioned thoughts and enclosed with the statement that the costs for SR certification in case of SA8000 standard are often large enough for SMEs. Also, he indicated that training materials on SR must be specially adapted not only for the top management of a company, but primarily for the employees, on purpose to raise their consciousness.

9. Conclusions and recommendations

The main goal of this article, based on the results of the interviews from 10 SMEs and 4 educational institutions in Lithuania was to identify the existing SMEs activities, practices and to determine current needs and problems as well as the existing training materials in the field of social responsibility.

SR-related subjects are taught at all the main universities and colleges in Lithuania and there is an objective need of SR knowledge and skills, however students are still not facilitated acquiring the necessary experience during their studies in this field. The target groups of most SR training offers are mainly students in the case of all universities and colleges, only some private business vocational training institutions offer trainings and seminars for companies' managers and representatives. The main areas included in SR training offers are organizational governance issues, human rights and the environment issues. However, the training resources often are too universal and not suitable to attain more specific purposes as well as there are not enough materials to show practical examples on SR.

The ultimate development of social responsible companies in Lithuania, as a result of various incentives of different organizations and projects, started in 2007, after almost three years within EU. However, for many SMEs social responsibility is still a new concept. There is the deficit of top management commitment as well as a lack of know-how in the enterprises. In general, there is a lack of information about SR's profit for company and employees.

According to the interview results, the majority of enterprises understand social responsibility as investing in occupational health and safety as well as in observing human rights, half of them - as investing in the human resources and taking care of environmental issues. Interestingly, it seems that SMEs no longer realize SR as charity activities. The majority of companies stated carrying out SR initiatives due to their awareness and ethical consciousness with some exceptions, related to market reasons. These initiatives are especially strongly related with such areas of SR as human rights and labour practices.

In the case of training on SR, the majority of SMEs don't count on specific knowledge and skills to integrate SR in their activities. However, there is noticed a growing need in training offers in such SR areas as technology development and access as well as the organizational governance issues, prevention of pollution, consumer service, support and dispute resolution.

The most likely useful methods for training on SR are training guides as well as computer/virtual training material. However, it seems that there is not large demand for the personal trainer on SR in SMEs. Though all these training materials must be easy accessed and simple to understand and to apply and must offer such kind of training that could ensure deep knowledge on SR. Also, training materials on SR must be specially adapted not only for the top management of the company, but primarily for the employees, on purpose to raise their consciousness.

These recommendations obtained from the results of the surveys will be adjusted in the

development of new training materials, based on ISO 26000, which will be specially adapted to SMEs.

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Socialinės atsakomybės kaip priemonės siekti darniosios plėtros tikslų taikymas MVI

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Pastarąjį dešimtmetį įmonių socialinė atsakomybė (ISA) tapo labai reikšminga pasaulio mastu. ISA yra tokia įmonių ideologija, politika ir praktika, kai įmonei palaikant santykius su visomis suinteresuotosiomis šalimis – visuomenės, verslo ir valdžios atstovais – savo noru laikomasi pagarbos žmogui, visuomenei ir aplinkai principų.

Nors mažos ir vidutinės įmonės (MVI) tampa vis svarbesnės šiuolaikinėje pasaulinėje ekonomikoje, ISA vis dar skiriama nedaug dėmesio. ISA strategijų sėkmė neabejotinai priklauso nuo įmonių personalo darbo kokybės šioje srityje, kuri yra labai susijusi su socialinės atsakomybės švietimu. Atsižvelgiant į šiuo metu esantį žinių ir patirties trūkumą, siekiant skatinti sisteminių socialinės atsakomybės praktikų MVI vadybos procesuose integravimą, būtina kurti konkrečias mokymo priemones ir metodikas, tiesiogiai pritaikytas MVI reikmėms ir galimybėms.

Straipsnis paremtas esamų socialinės atsakomybės mokymo priemonių ir metodikų Lietuvoje literatūros apžvalga bei MVI ir mokymo institucijų kompetencijos šioje srityje poreikių analize, gauta atlikus dvi atskiras apklausas. Straipsnyje apžvelgiamos dabartinės MVI veiklos, poreikiai ir perspektyvos, akcentuojant naujojo tarptautinio socialinės atsakomybės standarto ISO 26000 tematiką.

Tyrimo rezultatai parodė, kad naujos mokymo priemonės MVI turėtų būti pritaikytos siekti konkretesnių tikslų ir turėtų pateikti išsamią informaciją apie ISA naudą įmonei. Be to, visos mokymo priemonės turėtų būti lengvai prieinamos, nesunkiai suprantamos, pritaikomos ir turėtų užtikrinti išsamias žinias ISA srityje ne tik įmonių aukščiausios valdžios atstovams, bet pirmiausia jų darbuotojams, taip siekiant didinti jų sąmoningumą.