

## VALUES AND COLLABORATION IN THE MODERN ECONOMY

### Problems Related to Measuring the Effectiveness of Corporate Social Responsibility

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#### Abstract

The objective of this article is to indicate selected factors determining the delivery of corporate social responsibility (CSR), with a particular focus on problems with measuring the effects of activities in this area. The primary method applied was a critical analysis of the existing studies and state of knowledge. Also, new possible ways of measuring the effectiveness of CSR activities were indicated.

In this article various approaches to the issue of corporate social responsibility and their consequences for various groups of stakeholders are presented. Moreover, the possibilities of evaluating the effectiveness of CSR-related activities as well as trends towards economic and social value have been analysed. The above issues were presented in comparison with the change and restructuring processes of contemporary enterprises.

**Keywords:** social function and responsibility, restructuring, effectiveness measurement, social and economic value.

#### Introduction

The cause and determinants of the recent world economic crisis, return to the sphere of values, as well as objective look at the functioning of contemporary enterprises highlight the significance of social and ethical context. Recently, corporate social responsibility (CSR) has been carefully analysed, and in fact it has been more researched than applied in practice (Porter and Kramer, 2011; Kemper and Martin, 2011 quoted [after:] Aluchna, 2011). Before, it used to be perceived as a social function, later as social responsibility, and now as a social and economic value. Undoubtedly, all the above approaches concern the functioning and reactions of an enterprise with respect to people, or in favour of them. Such relations are observed as regards employees and social environment of an enterprise. They are also consistent with the contemporary concepts of management such as sustainable

development, knowledge management, value management or even the concept of corporate governance.

Individual concepts identify the area of social relations and CSR. Yet, neither ideas nor clear measurements of the effectiveness of actions related to the social area, and CSR in particular, have been developed. Therefore, a company considering potential CSR activities comes across basic questions:

1. When (under what conditions) should conscious activities in the social and in particular CSR area be conducted?
2. How to measure the effects of such activities?
3. How individual activities from the CSR area and CSR itself should be managed?

Undoubtedly, this constitutes a significant research gap. From the market practice perspective answers to the above questions determine the acting method and greatly impact on the decision making process concerning the social area, and in consequence result in economic effects. Another setback is that the general public expects the companies to fulfil the social function and act ethically, actively participate and positively impact on the local development and natural environment. Therefore, the meaning of the above issues both from the practical as well as theoretical perspective is significant.

The objective of this article is to indicate selected factors determining the delivery of corporate social responsibility, with a particular focus on problems with measuring the effects of activities in this area. The primary method applied was a critical analysis of the existing studies and state of knowledge. Also, new possible ways of measuring the effectiveness of CSR activities were indicated. The main hypothesis put forward in the article is that so far no unequivocal methods for evaluating the relevance of measuring the effectiveness of CSR and applying CSR have been shaped.

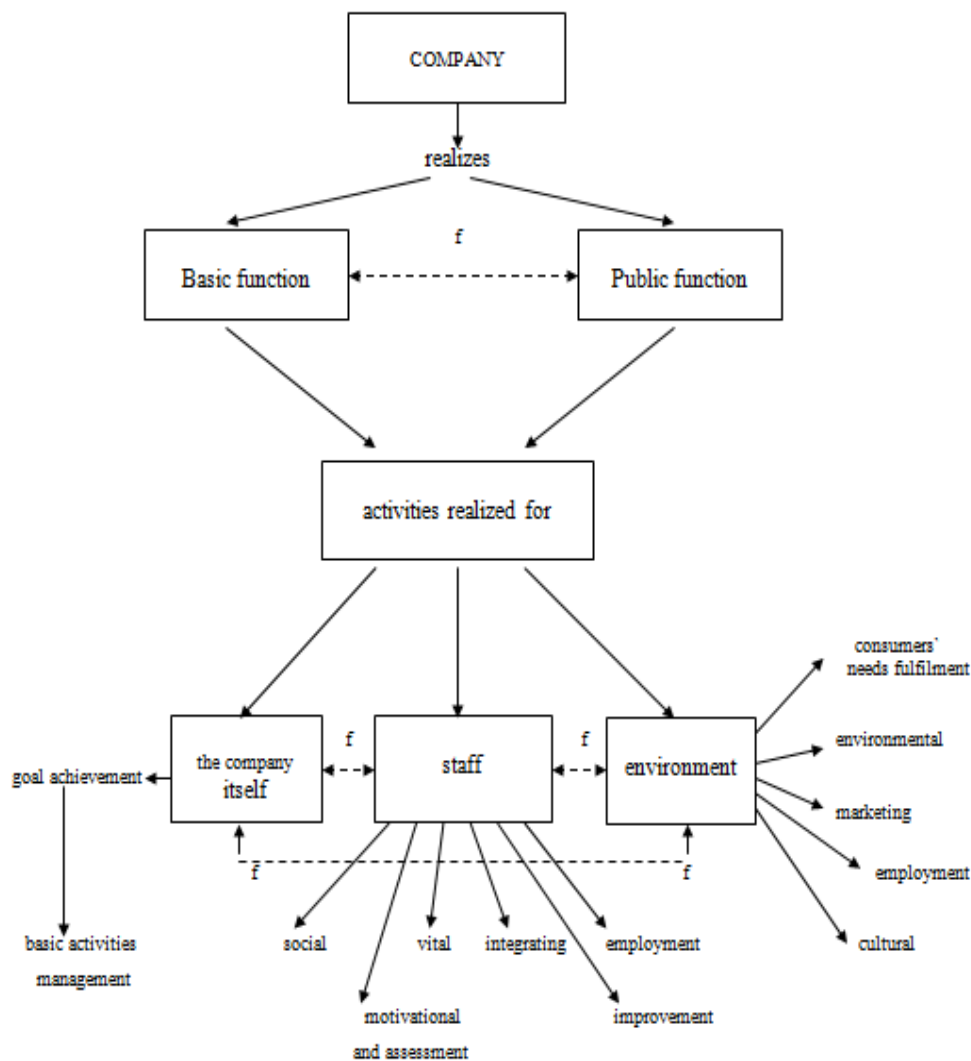
#### 1. The essence of social responsibility

In practice, social relations constitute an inherent trait and area of every enterprise, which stems from the fact that the fundamental activity of each enterprise is geared towards

profit (Paszkowski, 2002). Always at the end of the chain, sooner or later the customer is the purchaser. Thus, his needs and satisfying them are fundamental to the process of enterprise functioning. In this way classical motives for pursuing business activity constitute its social foundations. Due to such reasoning, the first type of social relations may be distinguished: enterprise (owner) – customer – product (service). Moreover, by engaging in corporate social responsibility (CSR) activities, companies can not only generate favourable stakeholder attitudes and better support behaviours (e.g. purchase, seeking employment, investing in the company), but also, over the long run, build corporate image, strengthen stakeholder–company relationships, and enhance stakeholders’ advocacy behaviours (Shuili Du, 2010). Thus, an enterprise meets its own needs (profit motif) and those of its customers (satisfies, or even creates demand). Conducting business activity requires resources (the input stage), methods, ways of managing these resources (inside, processing of

resources), and has consequences on all consumers, stakeholders who are present at various stages of the managing process (the output stage). All those three stages (Figure 1) are situated in time and space, and are differently perceived depending on a person and point of view adopted (needs, expectations, targets, interests, emotions). Relations that are established between the core and social activities are very important to all stakeholders. Thus, such relations undoubtedly should be the subject of management (Paszkowski, 2002).

The above conclusions are adequate to the notion commonly used in research and literature, i.e. Corporate Social Responsibility (CSR) (Porter and Kramer, 2006). The spread of the CSR concept in the previous years was largely automatically preferred as a remedy for the liberal, ‘anti-social capitalism’ and seems more popular than its practical overtone and meaning attributed by entrepreneurs. As already mentioned, this was confirmed by the recent global economic crisis.



Note: f- feedback

Figure 1. Company’s public function typology

According to some authors, corporate social responsibility is a must for companies (Kruk, cit. in Bielinski and Ploska, 2009). It results from the fact that local communities or governmental and non-governmental organizations require enterprises not only to sell products or render services, but also become involved in the life of local communities. Relations with employees are equally important, same as interrelated functions and responsibilities (Wnorowski, cit. in Pisz and Rojek-Nowosielska, 2008).

To sum up, in order to conduct CSR activities, SMEs often maintain the buy-in of their employees while simultaneously develop greater focus on sales growth, profitability and competitive edge (Davies and Crane, 2010). Two primary drivers can be identified in terms of how firms sought to balance these goals in matching employees to the organization: selection of the 'right' employees and socialization of these and existing employees into the 'right' values (Linh Chi Vo, 2011).

CSR comprises a large scope of actions whose overriding objective is to combine care of economic interests with a concern for environment, together with complying with ethical standards in relations with stakeholders. Furthermore, these actions result from the necessity to obey the currently binding law but also to 'go a step further' and provide support from one's own initiative (Zemigala, 2007). Significance of these issues has been also reflected in politics. The European Commission defined and specified the framework in which CSR may and should function. According to the said definition, environment-related issues and social matters should be incorporated into the business activity conducted and should be present in relations with stakeholders. Enterprises should follow the CSR rules in relations with employees, customers and suppliers, trade unions, local authorities and organizations, in the process of manufacturing goods and rendering services (Office for Official Publications of the European Communities, 2009). Ethics has become present in institutions in the form of ethics committee, ethical code of conduct, programs of training sessions, analysis of social and ethical aspects of enterprise operations. Principles of ethical conduct in European enterprises have been formulated within the so-called *Davos Manifesto*. The document comprises a number of demands regarding enterprise management. And thus, the management should:

- serve customers, i.e. satisfy needs of consumers the best they can and strive after fair competition between companies,
- serve its co-employees, defend their interests, ensure jobs, control income and contribute to work humanization,
- serve investors and pay them dividends,
- serve society, support technological progress, ensure a multitude of products.

More guidelines are included in the Green Paper, official document of the European Union, in which CSR is defined as a 'concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a

voluntary basis' (Commission of the European Communities, 2001).

Functions that an enterprise should fulfil in terms of social and environmental responsibility, and definitions included in many documents and analyses are similar. Bąk and Kulawczuk divide the area of *the missing link of capitalism* (see the SR definition coined by Freeman in Freeman and Liedtka (1991)) into (Bąk and Kulawczuk, 2008; Kruk, 2009):

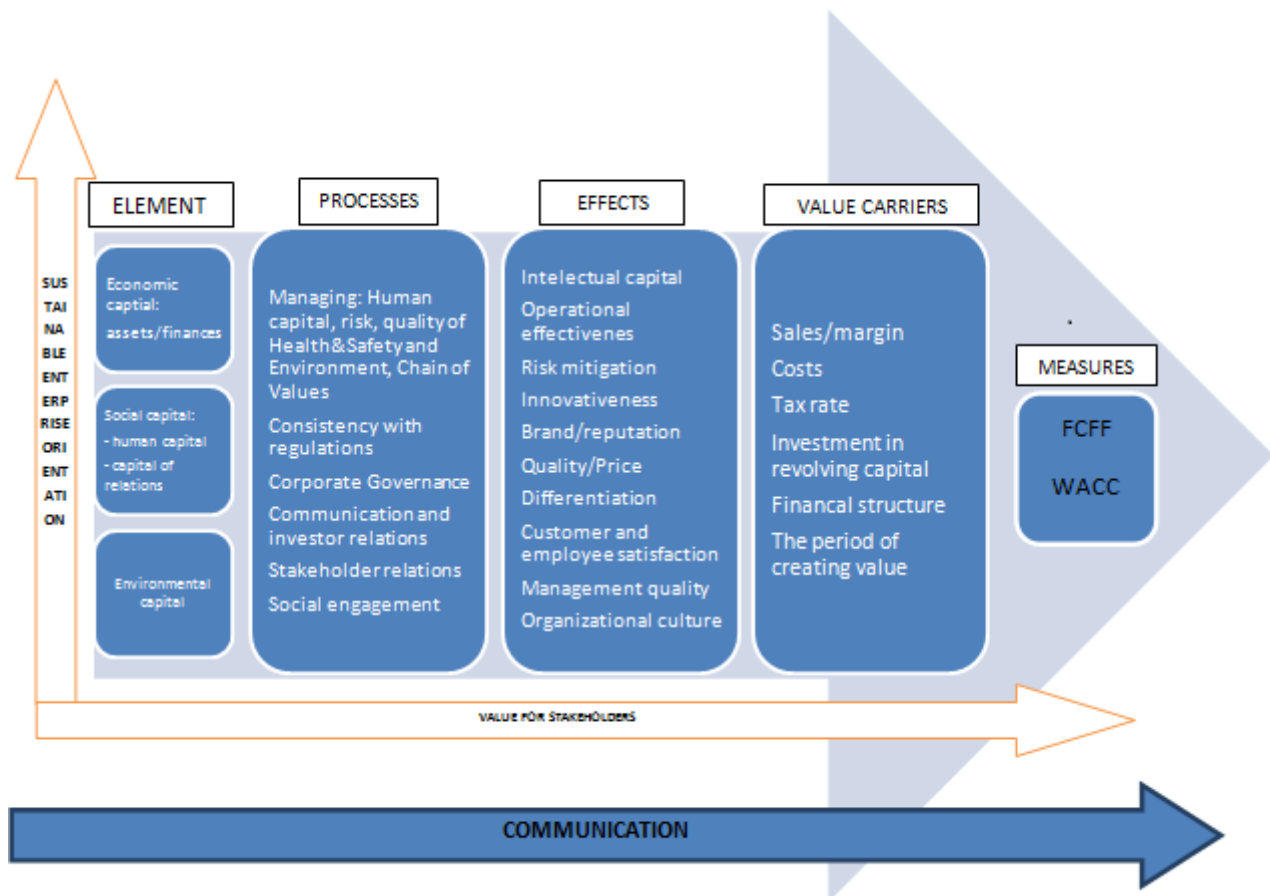
1. internally-oriented that comprise, e.g.:
  - a. human resources management,
  - b. ethical programs for employees,
  - c. work safety and hygiene,
  - d. ability to adjust to changes,
  - e. managing environmental protection.
2. externally-oriented whose scope covers:
  - a. local community,
  - b. business partners, suppliers, customers,
  - c. human rights,
  - d. global problems.

No matter how solemn the CSR ideas, reasons and functions may seem, research (Czemiel-Grzybowska, 2009) carried out on a representative sample of 150 enterprises from the small and medium enterprise sector in Poland reveals that many companies are sceptical about taking such actions. According to 53,3 % of respondents such actions are only aimed at improving the company's image, or are another whim of the European Union. Even though the majority, i.e. 80 %, views it as an ethical conduct towards stakeholders, and 52 % associate such practices with honesty and reliability, still the number of sceptics remains high. This may be related to the fact that, in most cases, enterprises are established to pursue business activity mostly to generate earnings, with the main objective being the increase in the value of capital invested (Janik [in:] Orechwa-Maliszewska and Paszkowski, 2007), instead of taking 'charity' actions in favour of other entities or organizations. Such approach corresponds to the one of M. Friedman who points out that in a free market economy there is the one and only obligation to society related to economic actions, i.e. to use available resources and involve in activities aimed at boosting profit, provided it is in line with principles; this means open and free competition, without cheating and tricking others. Consequently, social responsibility of an enterprise is to increase its profit. Until the crisis, many researchers perceived such a view as outdated, stereotyped and not corresponding to challenges of the modern world, yet there were also a few supporters. Whether trustworthy or not, the above approach is at least a moot point. This is also related to various approaches of researchers to the relation between CSR and public relations.

## 2. Problems with measuring social responsibility

Evaluation and assessment of social responsibility is very difficult. Various spheres and complexity of the assessment has been illustrated in Figure 2.

Elements included in the above figure usually do not give the possibility of creating measurable evaluation. Although, the effort to define CSR-related metrics is



Note: the author's work, see also: *Firma i społeczeństwo: wspólne tworzenie wartości* by Ł. Makuch, 2011, *Harvard Business Review Polska*, February 2011.

**Figure 2.** Measures of the CSR value

critical for the diffusion of CSR activities across corporations, as metrics allow for the goals of different stakeholders to be assessed and prioritized in a coherent manner (Lemon, 2011).

Various norms and standards have been developed, mainly based on soft indicators or comments. Those are:

1. measures and norms of sustainable development.

Sustainable development is a doctrine of political economy assuming the strive for such quality of life which is possible in view of the current development of civilization.

According to a famous phrase from the World Commission on Environment and Development Report entitled *Our Common Future* (1987) 'with the existing development level it is possible to obtain sustainable development where the needs of the current generation can be met without detriment to next generations' ability to satisfy them'. This doctrine assumes that human beings, and the representatives of business in particular, within the operations pursued should take into account social, environmental and economic challenges. The sustainable development is about being aware of and adopting a balanced approach to those three elements.

The basic idea to incorporate the sustainability aspect into business management should be grounded in the

ethical belief of give and take to maintain a successful company in the long-term (Ebner, 2006).

2. ISO 26000 which includes guidelines referring to several areas of social responsibility.

This standard offers practical guidance on the concept of responsible business, defines its framework, specifies values and ideas. ISO 26000 was launched in 2010 following several years of negotiations (Hernaiz, 2012). Due to immense prestige and global range of the International Organization for Standardization, ISO 26000 may become the most common tool in the world for interpreting CSR.

Within this project corporate social responsibility is defined as 'Responsibility of the organization for the impact of its decisions and activities (products, services, processes) on society and environment' (Ramos, 2011) by transparent and ethical behaviour which:

- contributes to sustainable development, health and well-being of the society,
- takes into consideration the expectations of stakeholders,
- is consistent with the current law and aligned with international behavioural norms,
- is consistent with the organizational strategy and applied in its relations with others.

ISO 26000 clearly distinguishes two terms often used interchangeably, namely *sustainable development* and *social responsibility*.

And thus, according to ISO 26000 the areas of corporate social responsibility include (Hahn, 2012):

1. *Organizational governance*. Organizational governance means rules and norms referring to broadly defined company management. Best practices from this area should entail improving effectiveness of managing a company in view of social interest, respect of stakeholders and ethical rules.

2. *Human rights*. Every organization should operate respecting all human rights and human dignity, including in particular civil, political, economic, social and cultural rights. Best practices within this area should result from the need to counteract any type of discrimination or to strengthen the protection of employees' rights.

3. *Labour practices*. Labour practices concern actions related to the work done inside and outside the organisation and on its behalf. They extend beyond the relations with the company's employees and include subcontractors, suppliers, competition etc. Best practices within this area, apart from obligations defined by law, should cover working conditions, social welfare, health and safety, social development (training), the need for holding a continuous social dialogue and keeping open and honest relations with the cooperating entities.

4. *The environment*. This area, above other things, concerns climate change reduction and adaptation, as well as protection and regeneration of the natural environment. Therefore best practices should be aimed at reducing pollution and waste, and taking all necessary steps to reduce the use of natural resources by the company.

5. *Fair operating practices*. This area concerns ethical behaviour displayed by the company in its relations with other organisations, including governmental organisations, partners, suppliers, contractors, competitors and associations it belongs to. If a company wants to be perceived as the one which applies fair operating practices, and thus is socially responsible, it should follow best practices counteracting unfair competition, supporting fair cooperation and respect for property rights. Moreover, every organization should actively promote the principles of social responsibility in its area of influence, i.e. among partners, suppliers and environment.

6. *Consumer issues*. Every company should operate in a transparent and honest way towards its consumers. In particular it should apply fair practices as regards marketing products and services, terms and conditions of agreements and providing objective and reliable information. Other aspect important in this respect concerns education, involvement in healthcare protection and consumer safety, service quality, support and complaints handling manner. Those are the elements that best practices related to consumer issues should focus on.

7. *Community involvement and development*. Companies should actively support local communities with the aim to solve their problems, especially those concerning company employees and stakeholders. Best practices from this area should entail holding a social dialogue, which should engage social organizations in the

process of planning and delivering social projects, addressing actual social needs while selecting engagement directions including investment in such areas as education, culture, health, development and access to technology.

*LBG model (London Benchmarking Group)* which gives the possibility of measuring and reporting the effectiveness of CSR.

The London Benchmarking Group model has been used for over two decades by the companies from the entire world. Companies which decide to join LBG become part of a benchmarking network which gives them the opportunity to compare themselves with other membership companies in the world, to use their experiences and improve their practices so that they could be implemented both internally and externally in a more transparent way.

The LBG model allows the company to (LBG, 2011):

- calculate the value of various resources such as products donated, working time of employees or volunteers involved in social activities,
- measure the effectiveness of social activities and short- and long-term benefits,
- improve quality and transparency of the reporting process of social engagement such as management costs and promotions related to the realization of social activities by the company,
- increase effectiveness of managing various forms of the company's social engagement,
- compare (using various criteria) social activities which the company is involved in with the market and sector.

*AA1000SES (Stakeholder Engagement Standard)* concerning the social dialogue and engaging stakeholders in order to build the company's value, stimulate innovativeness and manage risk.

The newest AA1000 SES - Stakeholder Engagement Standard establishes the requirements for quality stakeholder engagement, supported by guidance to ensure full and clear understanding of the requirements (AA1000 Stakeholder Engagement Standard, 2011). Those are:

- 1) how to establish the necessary commitment to stakeholder engagement and how to ensure it is fully integrated in strategy and operations;
- 2) how to define the purpose, scope, and stakeholders of the engagement;
- 3) what a quality stakeholder engagement process looks like.

Its goal is to give a possibility to achieve this, AA1000SES requires a commitment to the AA1000APS principles and integration of stakeholder engagement with organisational governance, strategy and operations. Through this commitment and integration, the outputs of stakeholder engagement lead to strategic and operational outcomes

Its aim is to allow organisations to react in a sustainable and comprehensive manner to important issues, impacts and opportunities. An essential first step is to assume an obligation and engage stakeholders in the organisational culture. To achieve this, AA1000SES requires a commitment to the AA1000APS -

Accountability Principles Standard – which defines basic principles and integration of stakeholder engagement with organisational governance, strategy and operations through:

- Inclusivity is the participation of stakeholders in developing and achieving an accountable and strategic response to sustainability; it also entails responsibility for those parties on whom the organisation exerts impact but also who exert impact on the organisation.
- Materiality is determining the relevance and significance of an issue to an organisation and its stakeholders. A material issue is an issue that will influence the decisions, actions and performance of an organisation or its stakeholders.
- Responsiveness is an organisation's response to stakeholder issues that affect its sustainability performance and is realised through decisions, actions and performance, as well as communication with stakeholders.

*GRI (Global Reporting Initiative)* define the reporting principles applied to economic, social and environmental issues, such as their quality, and provide a list of indicators. Among them are the so-called Performance Indicators which help measure progress of (Global Reporting Initiative, 2014):

- economic, environmental and social performance of the organization:
- economic (EC): 9 indicators (7 core + 2 additional);
- environmental (EN): 30 indicators (17 core + 13 additional);
- social including:
  - labour practices and decent work (LA): 15 indicators (10 core + 5 additional);
  - respecting human rights (HR): 11 indicators (9 core + 2 additional);
  - society (SO): 10 indicators (8 core + 2 additional);
  - product responsibility (PR): 9 indicators (4 core + 5 additional).

The above-listed standards and ways of measuring CSR effectiveness and activities should be supplemented with a series of other norms and standards, for instance the OECD guidelines for multinational enterprises, Global Compact initiative, SA 8000, or other e.g. AA 1000.

As previously mentioned, the above (except GRI) standards are mostly based on quite general statements. Also, comprehensive indicators to evaluate the social function and responsibility have not been defined (also in case of GRI). Complex management phenomena and processes are not subject to simple measures in the economic area, not to mention the social one. In

this way the timeframe becomes a long period which, among other factors, makes it more difficult to assess the activities in the social area. Such evaluation is also complicated from the perspective of methods applied.

This becomes all the more difficult in view of the evaluation of restructuring processes, including CSR. Then other elements, already mentioned, are of crucial importance, i.e. factors that shape the enterprise position on the job market, mainly at the local and regional level,

carrying out redundancy plans, cooperating with social partners or working on relations with the environment. In the case of 'pro-growth' changes and developmental restructuring views such an approach is perfectly justified and realistic; however under a recovery restructuring it is pushed into the back.

As already mentioned, at present sceptical approach to the CSR is quite common mainly due to its poor correlation between practice and artificial connection with economic objectives of enterprises. Furthermore, the more companies try to demonstrate their responsibility, the more they are accused of various social failures. Thus the need for new approaches in this field, especially when the social sphere of business operations exists objectively. Therefore, redefining objectives in this matter appears more justified and urgent. The aforementioned economic and social value constitutes a new approach. (Porter and Kramer, 2006, quoted [after:] Makuch, 2011).

Economic and social value is incorporated into operational procedures and practices that make companies more competitive and have a beneficial impact on the economic and social conditions for people among whom the company operates. The process of creating economic and social value is aimed at identifying and establishing close relations between the social and economic progress. (Porter and Kramer, 2006, quoted [after:] Makuch, 2011).

'The notion of economic and social value is based on the assumption that both the economic development as well as social progress should be seen from the angle of value. However value should be perceived as a relation between advantages and costs, and not as the total of advantages only. Creating value is an old-established rule present in business activity where profit is the difference between revenues earned from customers and costs incurred. Yet, companies rarely analyse social issues from the view of value and do not attach great significance to it. Such an approach distorts the relation between economic aspects and social progress' (Porter and Kramer, 2006, quoted [after:] Makuch, 2011).

The concept of economic and social value comprehended in this way differs from the idea of CSR. 'Creating shared value (CSV) should replace the corporate social responsibility in deciding what investment projects companies should perform for the surrounding communities. CSR programs focus on the reputation of enterprises, and are not so closely related to the activity pursued by enterprises, which in the long term makes it difficult to justify their existence and care about their functioning. The idea of the CSV is inseparably related to the company's profitability and its competitive position. It uses its unique resources and expert knowledge to create economic value by creating the social value' (Porter, Kramer, 2006, quoted [after:] Makuch, 2011).

Thus, concentration may be observed at the level of creating so-called shared value, which should become the fundamental objective of each corporation. This notion has been defined by Porter and Kramer as 'policies and practices that strengthen competitiveness of an enterprise, and at the same time improve economic and social conditions in the place where the business activity is conducted' (Porter and Kramer, 2006, cit. in Makuch,

2011). Therefore, this definition reaches beyond the social involvement as CSR is connected with the basic business activity and key areas of influence.

## Conclusion

The notion of CSV and its short period of functioning provide for a limited scope of assessment and evaluation possibilities. However, it seems that it would be easier to combine this concept with perspectives, objectives and strategies of restructuring processes than is the case with the CSR. Moreover, a clear connection with economic notions and measures, system and praxeological look at an enterprise functioning in the environment should be observed. It appears that such a way should also constitute an essential interpretation of restructuring processes when planning such processes, implementing changes and trying to foresee their consequences and effects (Paszkowski, 2010). Yet, difficulties with 'translating' unclear measures of the CSV into assessment and evaluation of restructuring processes, which take the said value into account, remain the same. When considering the developmental restructuring, this enables a new look at aims of specific actions and restructuring of enterprises in the context of the environment and building future based on values. Thus, the processes related to enterprise management and changes they undergo in various operating areas (finance, marketing, production and technology, logistics, resources and human capital) should be of a pro-value character and refer to all stakeholders. 'In this way enterprise restructuring becomes a tool used for multiplying value of the enterprise, and increase in value is regarded as a criterion for assessing outcomes of restructuring' (Jaki, 2011). It should be believed that the objectives of activities concerning the social area are most of all aimed at supporting the core business activity, and the measure used to evaluate their effects is greater effectiveness in conducting the core activity. Such measure has a praxeological nature as in terms of unclear and soft terms and processes related to the social function and responsibility of enterprisers, in most cases similar measures should be applied.

Several research conclusions and practical recommendations can be drawn on the basis of the above analysis. The most important one is the need for further in-depth evaluation of the effectiveness of CSR actions. Despite of a general character of the above conclusion, it should be examined in the context of searching for a synthetic engagement and CSR effectiveness measure. Such indicator is especially important for all organisations, however without some part of the organisational governance in which complex reporting and indicators refer to all areas of activity, including CSR. It would serve as a convenient justification for social engagement of small and medium enterprises in which the profit motif is vital. In this way the measurement of the effectiveness of CSR activities would become strengthened and, in the long-term, beneficial for all the stakeholders and the company itself.

For big enterprises the need to design indicators and proper reporting of the effectiveness of activities is evident and thus they have been implementing them for years. More synthetic indicators would allow for more integrated reporting also in the social area which in the past years has come into prominence (Global Reporting Initiative, 2014).

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### Įmonių socialinės atsakomybės efektyvumo nustatymo problemos

Santrauka

Straipsnio tikslas yra išskirti veiksnius, lemiančius įmonių socialinę atsakomybę (ISA), akcentuojant problemas, susijusias su šioje srityje vykdomų veiklų efektyvumo vertinimu. Be to, nurodomi nauji galimi su ISA susijusių veiklų efektyvumo vertinimo būdai. Pagrindinė straipsnio hipotezė yra ta, kad nėra sukurtų vienareikšmių ISA adekvatumo vertinimo metodų. Pagrindinis tyrimo metodas yra kritinė mokslinės literatūros analizė.

Straipsnyje pateikiamos įvairios priegijos prie įmonių socialinės atsakomybės ir jų padariniai įvairioms subjektų grupėms, analizuojamos su ISA susijusių veiklų efektyvumo ir ekonominės bei socialinės vertės vertinimo galimybės. Šie klausimai nagrinėjami šiuolaikinių įmonių pokyčių ir restruktūrizacijos kontekste.

Yra sukurti įvairių normatyvų ir standartų, kurie iš esmės yra pagrįsti minkštaisiais indikatoriais ir komentarais:

1. ISO 26000 standartas, kuris apima rekomendacijas kelioms socialinės atsakomybės sritims.
2. LBG (London Benchmarking Group) modelis, leidžiantis vertinti įmonių socialinę įtrauktį.
3. AA1000SES (Stakeholder Engagement Standard) standartas, orientuotas į dialogą, subjektų įtraukimą įmonės vertės kūrimui, inovatyvumo skatinimui ir rizikos valdymui.
4. GRI (Global Reporting Initiative) organizacija, kuri pateikia indikatorių sąrašą ir apibrėžia ekonominių, socialinių ir aplinkosaugos problemų bei kokybės ataskaitų taisykles.
5. Darnaus vystymosi vertinimo instrumentai ir normos.

Kaip minėta, šie standartai iš esmės remiasi gana bendrais teiginiais. Išsamūs socialinės funkcijos ir atsakomybės vertinimo indikatoriai nėra sukurti. Kompleksiniai vadybos reiškiniai ir procesai nepasiduoda paprastoms ekonominės srities ar, juo labiau, socialinės srities vertinimo priemonėms. Ilgos laiko ribos, be kitų veiksnių, taip pat apsunkina socialinės srities veiklų vertinimą. Vertinimas yra sudėtingas ir taikomų metodų požiūriu.

Tai tampa dar sudėtingiau, taip pat ir ISA atveju, restruktūrizacijos procesų kontekste. Tuomet svarbiausiais tampa kiti elementai, t.y. veiksniai, kurie formuoja įmonės poziciją darbo rinkoje vietiniame ir regioniniame lygmenyse, vykdam darbuotojų atleidimo planus, bendradarbiaujant su socialiniais partneriais ar vystant ryšius su visuomene. Proaktyvių plėtros pokyčių atveju restruktūrizacijos aspektu tokia prieiga yra pateisinama ir realistiškesnė, bet atkuriamosios restruktūrizacijos atveju ji tampa neesminė.

Šiuo metu yra gana paplitęs skeptiškas požiūris į ISA. Tokia padėtis yra dėl prastų ryšių su praktika ir dirbtinių sąsajų su įmonių ekonominiais tikslais. Be to, kuo labiau įmonės stengiasi demonstruoti savo atsakomybę, tuo labiau jos yra kaltinamos dėl įvairių socialinių nesėkmių. Todėl naujų požiūrių poreikis šioje srityje, ypač socialinėje verslo operacijų plotmėje, objektyviai egzistuoja. Tuo būdu aktualus yra naujas šios srities tikslų apibrėžimas. Naują požiūrį sudaro jau minėta ekonominė ir socialinė vertė.

Ekonominė ir socialinė vertė inkorporuojama į operacines procedūras ir praktikas, kuriančias įmonės konkurencingumą ir turinčias teigiamą poveikį su įmone susijusių žmonių ekonominėms ir socialinėms sąlygoms. Ekonominės ir socialinės vertės kūrimo procesas yra orientuotas į glaudžių ryšių tarp socialinės ir ekonominės pažangos identifikavimą ir sukūrimą.

Ekonominės ir socialinės vertės sąvoka yra pagrįsta prielaida, kad ir ekonominis vystymasis, ir socialinė pažanga turi būti vertinami iš vertės pozicijų. Tačiau vertė turėtų būti vertinama kaip ryšys tarp įgytų privalumų ir išlaidų, o ne tik kaip privalumų visuma. Vertės kūrimas yra seniai nusistovėjusi verslo pasaulio taisyklė, kad pelnas yra skirtumas tarp uždirbtų pajamų ir patirtų išlaidų. Visgi kompanijos retai nagrinėja socialinius klausimus iš vertės perspektyvos ir neteikia jai didelės reikšmės. Toks požiūris iškreipia ryšius tarp ekonominių aspektų ir socialinės pažangos.

Taip suprantamas ekonominės ir socialinės vertės konceptas nesutampa su ISA idėja. Bendros vertės kūrimas turėtų pakeisti įmonių socialinę atsakomybę sprendžiant, kokių investicinių projektų kompanijos turėtų imtis jas supančioms bendruomenėms. ISA programos akcentuoja įmonių reputaciją ir nėra labai glaudžiai susijusios su įmonių vykdoma veikla. Dėl to ilgalaikėje perspektyvoje yra sudėtinga pateisinti jų egzistavimą ir rūpintis funkcionavimu. ISA idėja yra neatsiejama nuo kompanijos pelningumo ir konkurencinės pozicijos. Naudojami unikalūs išteklių ir ekspertinės žinios ekonominės vertės kūrimui kuriant socialinę vertę. Taigi galima stebėti akcentuotą vadinamosios bendros vertės kūrimą, kuris turėtų tapti esminiu kiekvienos korporacijos uždaviniu. Šią sąvoką apibrėžė Porter ir Kramer (2006), atsižvelgdami į tai, kad yra vykdoma įmonės konkurencingumą stiprinanti politika ir praktika, tuo pačiu gerinama ekonominės ir socialinės sąlygos verslo vykdymo vietoje. Todėl reikia siekti socialinės įtraukties, siejant ISA su pagrindinėmis verslo veikomis ir įtakos sritimis.

ISA sąvoka ir jos naujumas lemia ribotas jos vertinimo galimybes. Tačiau atrodo, kad lengviau sieti šią sąvoką su restruktūrizavimo perspektyvomis, tikslais ir strategijomis, nei yra iš tiesų. Be to, reikia aiškias ryšio tarp ekonominių sąvokų, priemonių ir prakseologinio požiūrio į įmonės funkcionavimą. Atrodo, kad toks būdas taip pat turėtų būti restruktūrizavimo procesų interpretavimo pagrindu tuos procesus planuojant, vykdam pokyčius ir bandant numatyti jų pasekmes ir poveikį. Tačiau sunkumai, susiję su neaiškių ISA priemonių konvertavimu restruktūrizavimo procesų vertinimui, atsižvelgiant ir į vertės elementą, išlieka. Vystomojo restruktūrizavimo atveju tai skatina naują požiūrį į konkrečias veiklas ir įmonių restruktūrizaciją aplinkos ir naujų vertybių kūrimo kontekste. Todėl su įmonių vadyba susiję procesai ir jų patiriami pokyčiai įvairiose veiklos srityse (finansų, rinkodaros, produkcijos ir technologijos, logistikos, išteklių ir žmogiškųjų išteklių) turėtų būti prioretizuojami vertybiniame lygmenyje ir taikomi visiems subjektams. Taip įmonės restruktūrizacija tampa įrankiu, naudojamu didinant įmonės vertę, o vertės didėjimas yra vertinamas kaip kriterijus vertinant restruktūrizacijos rezultatus. Reikia tikėti, kad su socialine sritimi susijusių veiklų tikslai yra svarbiausi, remiantys pagrindines verslo veiklas, o priemonės, taikomos vertinti jų efektyvumą, teikia didesnę efektyvumą pagrindinėms verslo veikloms. Tokios priemonės turi prakseologinį pobūdį, nes, atsižvelgiant į neaiškias ir „minkštasias“ sąvokas ir procesus, susijusius su socialine įmonių atsakomybe, daugeliu atvejų turėtų būti taikomos panašios priemonės.

*Reikšminiai žodžiai:* socialinė funkcija ir atsakomybė, restruktūrizacija, efektyvumo vertinimas, socialinė ir ekonominė vertė.

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