

RESEARCHING OF SOCIALLY RESPONSIBLE BEHAVIOUR IN SELECTED COMPANIES AND ORGANIZATIONS THROUGH THEIR CORPORATE WEBSITES

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Abstract: In recent years we have been living in the world of growing interest about the issue of corporate social responsibility (CSR) which, in practice, is supported by national and multinational organizations, the European Union, governments of some countries and by companies themselves. This paper shows how principles of CSR concept are enforced by enterprises and organizations in their everyday business practice in Czech Republic. The aim of the article is to describe results of its own original research investigated by the utilization rate of corporate websites for comprehensive communication about socially responsible activities inclusive of the main determining factors. The research focused on over 100 most significant companies and organizations in the Czech Republic according to the CZECH TOP 100 association's ranking.

Key words: corporate social responsibility, marketing communication/s, CSR reporting, areas of CSR, internet, corporate website/s, sustainability

Introduction

The Czech Republic has encountered the move towards CSR as well and the topic is currently getting centre stage. Partially, it is due to the country's accession to the European Union where CSR represents one of the fundamental issues receiving a long-term support. Though a number of studies on CSR and its application in business practice have been implemented in CR, none of them have complexly captured the Internet use (corporate websites in particular) for communication about CSR. Trying to bridge the gap, this article brings the most current findings from the research carried out through February to March 2015.

CSR Concept

A concept of the corporate social responsibility has been developing very dynamically and spontaneously for several decades. In the 50s of the 20th century, Howard R. Bowen, one of the first major theoreticians of this field, in his book *Social Responsibilities of the Businessman* interpreted CSR in the following way: "It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Carrol, 1999). 1979 can undoubtedly

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be considered a crucial milestone of the CSR concept genesis as Carroll proposed a CSR definition focusing on four main areas: economic, legal, ethical, and voluntary responsibility (philanthropic responsibility) which had previously been considered mutually excludable (Carroll, 1999). In recent years, the issue of corporate social responsibility have developed vigorously and exponentially; it has been experiencing a real boom. However, the unrestrained development as well as a relatively considerable width of this concept related cross-sectionally to a variety of disciplines, have caused a very high terminological disunity (Kunz, 2012). This is confirmed by many scientific researches and works with focus on management and marketing of companies, enterprises and organizations (Tabor and Roman, 2004; Plchová, 2012; Chovancová and Huttmanová, 2014; Bašistová and Stankovicz, 2015). There is no single globally accepted definition which would be able to fully define the scope of this term (Lockett et. al., 2006, Yang and Rivers, 2009). Among the most interesting findings regarding the definition of CSR are those by Alexander Dahlsrud. In his work *How Corporate Social Responsibility is defined: an Analysis of 37 Definitions* he defined five basic CSR areas: environmental, social, economic, stakeholders and voluntary. He also found that 4 out of the 5 are present in 80% of definitions, and at least 3 areas of the 5 appear in 97% of them. He therefore believes that even though the existing definitions differ in their verbal form, they are actually identical, congruent (Dahlsrud, 2008). These days, a number of authors and institutions address the theme of a uniform definition. Mullerat recommends either a short definition, which however might simplify the term to an unwillingly misleading level; or on the contrary a lengthy, more descriptive definition, which is perhaps more accurate (Mullerat, 2010). In connection with the evolution of the concept, definitions created by the institutions supporting the sustainability concept as well as by one of contemporary experts, W. Visser, are presented below.

Table 1. CSR definitions

Year	CSR Definition , Source
2001	“a voluntary integration of social and economic aspects into their daily business operations and in their interaction with their stakeholders”, (by EU, 2001)
2005	“operates business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society have of business”, Business for Social Responsibility (in Kotler, Lee, 2005)
2009	“the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large”, (by World Business Council for Sustainable Development, 2009)
2011	“the way in which business consistently creates shared value in society through economic development, good governance, stakeholder responsiveness and environmental improvement. Put another way, CSR is an integrated, systemic approach by business that builds, rather than erodes or destroys, economic, social, human and natural capital”, (in Visser, 2011)

The responsible behaviour is often driven by a company's endeavor to maintain its right to conduct business through acquisition of the so called *license to operate*. The more negative the impact of the company on the environment in which it operates is, the stronger the threat of losing the license (Kolk, 2005; Konrad et al., 2006 or Tagesson et al., 2009). The danger can even be reinforced by the visibility of the company and by a strong civil society (Douglas et al., 2004, Chapple and Moon, 2005; Line and Braun, 2007 or Gamerschlag et al., 2011). Responsible corporate behaviour requires sustainable management. Pabian defines it as "planning, organizing, leading and controlling resulting in establishment, operation and development of a sustainable organization, that is an entity contributing to the balance of intergenerational needs" (Pabian, 2013 in Pabian and Pabian, 2014).

CSR and the Internet Use

Communication with the stakeholders and building the awareness can be done in multiple ways, through: corporate websites; packaging and labelling; bulletins, brochures, leaflets, flyers; corporate newsletters and newspapers; intranets; corporate information boards, notice boards; presentation of CSR at events for employees, customers or business partners. A possibility to inform complexly is also through Annual Reports or Yearly CSR reports. CSR reporting can be circumscribed as "the process of communicating the social and environmental impacts of economic activities of the enterprise to certain interest groups and society as a whole" (Gray, R. et al. Corporate Social Reporting: Accounting and Accountability, 1987, in Douglas et al., 2004). Publishing the CSR report in a print version as well as an electronic copy put up in a PDF format on the corporate websites is the most frequent practice (van Wensen et al., 2011). The following can be considered advantages of the PDF format: increased data availability at minimal cost; displayed by any operating system including Windows®, Mac OS and mobile platforms such as Android™ and iOS for iPhone and iPad (Adobe); enabled keyword search in texts as well as in meta data. In addition to the reports, corporate websites offer sections devoted to CSR inclusive of the current information frequently divided in accordance with topics or types of stakeholders. Through interactive elements of the site, an involvement of readers in a two way communication and reporting can be achieved. This positively influences the reputation and way of thinking about the company and increases the content relevance to readers (Kašparová and Kunz, 2013). "An advantage of digital media is their fast update capacity, immediate accessibility and potential capacity to establish ongoing interaction with the user" (Chmielarz, 2014).

The 2012 RY's research of various information channels used by investors and analysts indicate that CSR reports are preferred by these groups for obtaining information about environmental performance and efficiency in the social sector where over half of the readers prefer the PDF format. The CSR website sections represented the second most frequent choice (Radley Yeldar, 2012).

Other respected CSR researches undergone by KPMG confirmed that a particular firm size, type of ownership or sector had a significant impact on the reporting. Publicly traded companies and state firms and organizations report insignificantly higher volumes than cooperatives and family businesses. Environmentally sensitive sectors had a very high percentage of CSR reporting 84 % (KPMG, 2011).

Research and Methods

This paper shows how principles of CSR concept are enforced by enterprises in their everyday business practice in Czech Republic. The aim of the article is to describe results of its own original research investigated by the utilization rate of corporate websites for comprehensive communication about socially responsible activities inclusive of the main determining factors. In particular, the research focused on 100 most important companies in CR according to the ranking by the CZECH TOP 100 association. For the needs of the research, the most important companies by their turnover during last two years of the CZECH TOP 100 competition were chosen by the authors. The research sample was made up by 115 companies. For the partial research, focused on the individual fields (according to a Classification of Economic Activities – NACE), other 38 firms were included in the research sample based on the TOP 5 for given sectors (based on their yearly turnover), together with 5 most important banks and 5 most significant insurance companies. Altogether, 163 websites of companies operating in the Czech Republic have, been analysed. From the total amount of 163 chosen companies, almost two thirds were owned by foreign holders (98 companies, equals to 60.12%) 65 had (prevalingly) a Czech owner (39.88%). Out of this amount, 17 companies are owned by the Czech Republic through components of state administration (government, ministries, regions, etc.). From the total amount is 10.42% companies owned by state and 26.15% is owned by a Czech owners.

Areas of Research

The research aimed to capture the context of CSR communication on company websites of the selected businesses in the following 5 areas. Firstly, it focused on CSR on corporate websites. It analysed whether or not the corporate website contains a section devoted to CSR (corporate responsibility, or three pillars of sustainable business, etc.). In connection with this, a number of clicks necessary to reach the CSR section was recorded. Secondly, it looked at the economic area of CSR. Here, the websites of companies were researched to find out whether or not they: include information about the implemented quality management system certified in accordance with ČSN EN ISO 9001; contain information about professional certificates according to ISO standards; include an anti-corruption program; endorse the use of transparent public procurement; show code of ethics (professional or corporate), or compliance. Thirdly, an environmental aspect of CSR and the particular website sections were researched to find out whether

or not they: contain information about the implemented environmental strategy; show information about Environmental Management System Certification describing the way of corporate governance which allows to reduce the environmental impacts associated with the operation of the company according to the ČSN EN ISO 14000; indicate involvement in the program EKO-KOM or the Green Company (areas of waste management). Social area was the fourth aspect traced on the corporate websites. The most frequently followed criteria were: presentation of the employee social program; staff benefits; the OSH system (health and safety); certification of safety management and occupational health system OHSAS 18001 or the certificate "Safe Enterprise"; Corporate Volunteering. The fifth element was CSR reporting. It represented analyses of corporate websites to uncover whether or not they offer a separate corporate *sustainability report*.

Results and Discussion

Presentation of CSR on Corporate Websites

Of the 163 companies, the CSR sections were found on the websites of 86 companies. Out of this number, six companies have a link to a CSR concept and its application to foreign language sites of their parent company. 80 corporate websites (49.08%) contain a section devoted to CSR in Czech. 16 companies have their CSR concept placed right on their homepage site. The necessary amount of clicks to open the CSR section is 1 in majority of cases (32), 2 clicks are needed in 28 cases, more clicks are needed on only four websites. Out of the total amount of 65 firms with the Czech (majority) owner, CSR concept is presented and the company is committed to upholding its principles in 20 cases (30.77%). In the case of 48 private Czech companies, 15 are committed to CSR (31.25%). Out of the 17 Czech state companies, 5 have (29.41%) a CSR section on their websites. Out of the 98 corporations with a foreign owner, a section in the Czech language devoted to CSR can be found on 60 websites (61.22%).

Economic Area of CSR on Company Websites

a) Quality management policies in their various forms are shown on 99 corporate websites (60.7%). ČSN EN ISO 9001 Certificate is presented by 81 firms (49.08%), out of which 31 is Czech (21 private, 10 states) and 50 are foreign. A specialized certificate on the company's website can be seen in 49 cases, out of which 22 is Czech (15 private, 7 states) and 27 foreign. See Table 2.

Based on the classification of their economic activities and scope of business, the certified quality management system ČSN EN ISO 9001 is presented most frequently by manufacturing sectors such as: metallurgy and metal processing (100% of companies), chemical, pharmaceutical, rubber and plastics industry (89%), building (88%), wood-processing, paper and printing industries (80%) and other community, social and personal services, which are represented by the largest

Czech hospitals (100%) in the sample. On the contrary, this certification is not presented at all by banks and insurance companies.

Table 2. Quality management policy presented on corporate websites

	Total	Quality policy	In %	ISO	In %	Specialized certificate	In %
All	163	99	60.7	81	49.7	49	30.1
Czech	48	30	62.5	21	43.8	15	31.3
Czech	17	10	58.8	10	58.8	7	41.2
Foreign	98	59	60.2	50	51.0	27	27.6

b) Fight against corruption is explicitly stated by 12 companies (which also inform about their anti-corruption program), out of which 3 are Czech (none of them is owned by the state) and 9 foreign. A link to a project vsechnyzakazky.cz, which serves as an alternative information system about public procurement in CR, can be found in 16 cases (9.8%). A Code of Ethics is published by 56 companies on their corporate websites -13 Czech (7 private, 6 states) and 43 foreign. See Table 3.

Table 3. Fight against corruption presented on corporate website

	Total	Fight against corruption	In %	vsechny zakazky.cz	In %	Code of Ethics	In %
All companies	163	12	7.4	16	9.8	56	34.4
Czech private	48	3	6.3	4	8.3	7	14.6
Czech state	17	0	0.00	3	17.6	6	35.3
Foreign owner	98	9	9.2	9	9.2	43	43.9

Overall, the incidence of Codes of Ethics on the websites of foreign companies is more than twofold in comparison with the Czech firms (20.0%).

Environmental Sphere of CSR on Corporate Websites

Environmental policy is presented by 82 companies on their websites (50.30%). Other companies refer solely to the environmental section on their websites in foreign languages (5 firms). 54 companies are foreign, 22 Czech private and 6 Czech states. The certificate ČSN EN ISO 14001 demonstrating the application of Environmental Management System (EMS) is displayed by 69 firms of the research sample - 23 were Czech and 46 foreign. The collected data is presented in Table 4.

In the field of waste management, 30 firms from the CZECH TOP 100 are reporting to the Green firm program (8 Czech and 22 foreign); the affiliation to the EKO KOM is expressed by 70 companies (20 Czech and 50 foreign).

Table 4. EMS policy presented on corporate websites

	Total	EMS Policy	In %	ISO14001 certificate	In %
All companies	163	85	52.1	70	42.9
Czech private	48	22	45.8	18	37.5
Czech state	17	6	35.3	8	47.1
Foreign owner	98	57	58.2	44	44.9

Social Area of CSR on Corporate Websites

Social program for their employees is presented on 31 websites of companies from the researched sample, 6 Czech and 25 foreign. Employee benefits are mentioned by 9 firms (5 foreign and 4 Czech). Corporate volunteerism is displayed on their home websites by 16 (mostly foreign – 14) corporations. The findings show that a much greater emphasis is being placed on the presentation of social policy and corporate volunteerism by firms with a foreign majority owner. See Table 5.

Table 5. Social areas of CSR presented on corporate websites

	Total	Social policy	In %	Employee benefits	In %	Corporate volunteerism	In %
All companies	163	33	20.2	11	6.75	16	9.8
Czech private	48	3	6.3	3	6.25	1	2.1
Czech state	17	3	17.6	1	5.88	1	5.9
Foreign owner	98	27	27.6	7	7.14	14	14.3

The data in Table 6 suggest a greater importance placed on the presentation of OSH policies by firms with foreign majority owners.

Table 6. Occupational Health and Safety (OSH) presented on corporate websites

	OSH System	In %	OHSAS 18001	In %	Safe company
All companies	49	30.1	41	25.2	8
Czech private	11	22.9	9	18.8	2
Czech state	4	23.5	3	17.6	1
Foreign owner	34	34.7	29	29.6	5

Sponsorship activities are mentioned by 79 companies on their websites, out of which 23 are Czech firms and 56 are foreign. See Table 7.

Table 7. Sponsorship activities (in %) presented on corporate websites

	Sports	Culture	Science, education	Regions, community	Healthcare	Foundations
All companies	26.4	25.2	28.2	28.2	23.9	17.2
Czech companies	20.0	21.5	21.5	26.5	18.5	4.6
Private	20.8	20.8	22.9	27.1	20.8	4.2
State	17.6	23.5	17.6	23.5	11.8	5.9
Foreign companies	30.6	27.6	32.7	29.6	27.6	25.5

CSR Reporting (Annual CSR Reports or Annual Sustainability Reports)

A summary annual report on CSR on their corporate websites was presented by 22 companies (Czech – 3, foreigner – 21). 4 firms posted a CSR report in a foreign (English) language on their Czech websites. Another criteria was based on coherence of these CSR reports with the international CSR reporting standards. (Global Reporting Initiative – GRI).

Table 8. CSR reporting presented on corporate websites

	Reporting on www	In %	GRI	In %
All companies	24	14.7	10	6.1
Czech private	2	4.2	1	2.1
Czech state	1	5.9	0	0.0
Foreign owner	21	21.4	9	9.2

One of the key prerequisites for effective implementation of CSR into corporate practice is to provide all key corporate stakeholders with comprehensive information on socially responsible activities. KPMG, which deals with mapping and CSR reporting worldwide, reveals that strengthening the reputation and brand and ethical reasons are two most frequently mentioned causes for CSR reporting (KPMG, 2011). Comparing the 2005, 2008 and 2011 data, it is evident that ethical reasons oscillated around 60%. Enhancing the brand as a reporting reason, however, encountered a strong move upwards from 27% to 67%.

Strong representation of ethical reasons can be explained by the reaction of companies to changes in the behavior of stakeholders and their expectations from the company due to the recent financial, environmental and social scandals (Van Wensen et al., 2011). International comparison brought by KPMG revealed that European companies are leaders in reporting where 71% of companies publish the CSR reports (KPMG, 2011). Significantly higher volume though were represented

by reporting among the older EU members. (Steurer and Konrad, 2010; KPMG, 2011). Results of the own research confirmed and showed the following. The adoption of fundamental CSR principles is taking centre stage for business entities in the Czech Republic (CR) where the full and transparent communication with the key business stakeholders shall be ensured. According to KPMG, CSR reporting in CR was significantly lower compared to the founding EU members, but was confirmed to be on the rise (KPMG, 2008). The companies increasingly use their corporate websites including special sections devoted to CSR. They are often divided into subsections according to individual topics or types of stakeholders. It turns out that the contents of these sections for businesses that deal with non-financial CSR reporting are based on the corporate CSR reports supplemented by more current information from other main areas of CSR.

The data presented via the virtual environment is most frequently focused on the economic area of CSR. Comparing at least one aspect of the individual CSR areas mentioned on the web, these were represented as follows: economic (64.4%), environmental (53.3%) and social (35%). Foreign-owned companies were more likely to present the concept of CSR on their websites compared to the Czech-owned companies. In particular numbers, the main findings in the researched areas can be summarized as follows. The CSR section was found on 61.22% of websites of firms with foreign ownership and on webs of 30.77% domestic companies. The Economic area of CSR was presented on the websites more frequently by foreign companies, however the difference (with the exception of the presentation of the codes of ethics) was not of a high significance (up to 10%). Responsibility of companies towards the environment was presented more frequently by foreign companies. Scored in % foreign vs. Czech, the EMS policy was presented as follows: 58.2: 43.1, and ISO 14001 44.9: 40. Social area of CSR was shown in all five fields more often by foreign firms (social policy 27.6%: 9.2%, employee benefits 7.1%: 6.1%, corporate volunteerism 14.3%: 3.1%, OSH 34.7%: 23%, OHSAS18001+BP 29.6%: 18.5%). Sponsorship and foundation activities were highlighted in all six areas more frequently by companies with foreign majority stakes. Annual reports on CSR activities were significantly higher (21.4%: 4.6%) at foreign companies. Equally striking difference (more than fivefold) was in reporting according to international GRI. It was revealed that firms with majority foreign ownership presented the fight against corruption on their websites more frequently than Czech companies. Corruption/ anti-corruption policy on Internet homepages was presented by 9.2% of foreign companies and 4.6% of domestic firms. Code of Ethics (or Compliance) was placed on a website by 43.9% of foreign and 20% of Czech companies. Quality management policy was revealed by 60.7% of the companies, EMS politics by 52.1% of companies and social policy by 20.2% of companies. The certification system according to DIN EN ISO 9001 was presented by 49.7% of the firms, the ISO 14001 certificate by 42.9%, and OHSAS 18001 (or BP) certificate by 25.2% of the companies in the sample.

It follows that the investigated companies owned by Czechs are behind in giving information on their socially responsible behavior on their websites compare to foreign owned enterprises and state-owned companies lag behind the private companies. Management of companies, establishments and organizations who have shortcomings in giving information along the lines of the concept of CSR (companies with Czech owners and especially public establishments and organizations - government, ministries, regions, etc.) should therefore:

1. Establish on its website a separate section CSR with all relevant information in of the economic, ethical, environmental and social sphere and in foreign language mutation / mutations as well.
2. Continually update and renew information related to CSR on the website.
3. Focus on the content of the information on the website in relation to the stakeholders - choose a specific access to all target groups.
4. To spread information on CSR also use the other social media (except websites), especially social networks as a fast and effective way of communication to target groups.

Such measures will increase the credibility of companies, establishments and organizations and help build and increase their reputation.

Conclusion

Communication about CSR activities should be directed not only towards customers, business partners and investors, but also employees, local community, consumer organizations or the general public. Corporate websites form a very convenient environment for the data presentation. In this way, the firm's image can be easily enhanced and the sustainability concept promoted.

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BADANIE SPOŁECZNIE ODPOWIEDZIALNEGO ZACHOWANIA W WYBRANYCH FIRMACH I ORGANIZACJACH POPRZEZ ICH SERWISY KORPORACYJNE

Streszczenie: W ostatnich latach żyjemy w świecie rosnącego zainteresowania kwestią społecznej odpowiedzialności biznesu (CSR), która w praktyce wspierana jest przez krajowe i międzynarodowe organizacje, Unię Europejską, rządy niektórych krajów i przez same przedsiębiorstwa. Niniejszy artykuł pokazuje, jak zasady koncepcji CSR są egzekwowane przez przedsiębiorstwa i organizacje w ich codziennej działalności w Republice Czeskiej. Celem artykułu jest przedstawienie wyników własnych oryginalnych badań przeprowadzonych przy użyciu stopnia wykorzystania firmowych stron internetowych do kompleksowej komunikacji na temat działań społecznie odpowiedzialnych włącznie z głównymi czynnikami determinującymi. Badania skoncentrowały się na ponad 100 najważniejszych firmach i organizacjach w Republice Czeskiej według rankingu czeskiego stowarzyszenia CZECH TOP 100.

Słowa kluczowe: społeczna odpowiedzialność biznesu, komunikacja marketingowa /e, raportowanie CSR, obszary CSR, Internet, serwis korporacyjny/e, zrównoważony rozwój

對社會負責的行為在選定的企業和組織觀的研究通過其公司網站

摘要：近年來，我們生活在越來越多的企業社會責任（CSR）的這種做法實際上是支持的國家和國際組織的問題的關注的世界，歐盟，一些國家和公司自己的政府。本文介紹了如何企業社會責任的原則，由公司 and 組織在他們的日常業務在捷克共和國執行。本文介紹了他們開展與企業網站的綜合通信使用率上對社會負責的活動，包括的主要決定因素原創性研究成果。根據捷克協會捷克TOP100排行榜的研究主要集中在100多家大型企業和組織在捷克共和國。

關鍵詞：企業社會責任，營銷傳播/秒，企業社會責任報告，企業社會責任，在互聯網領域，企業網站，可持續發展