

INTEGRATION OF CORPORATIVE GOVERNANCE INTO ORGANISATION'S SOCIAL RESPONSIBILITY SYSTEM

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Abstract: The European Union defines the *corporate governance* as a phenomenon whereby the companies voluntarily decide to contribute to a better society and a cleaner environment. The answer to the question “If we could measure, rank and classify the various organisations depending on their economic performances, why can we not do the same regarding their social performances?” provides the idea of *corporate social performance*. The corporate social responsibility is seen as way of sustainable development whereby the organisations understand to deal with social and environmental problems as integral parts of the business operations. Following the companies’ involvement in the life of the community, society in general, they acquire recognition, reputation and gratitude.

Key words: responsibility accounting, corporate governance, economic performance, social performance, social balance.

Introduction

The concept of *corporate governance* is today inseparably related to the ethical one of *good corporate governance* with its two inseparable parts: *responsibility and transparency*. The word *responsibility* has its origin in the English term “*accountability*” and the permanent obligation to precisely and controllably “*account*” the actions undertaken for governing a responsible organisation to its shareholders, the other stakeholders, including the local communities.

The convergence between corporate governance and accounting as social science or the *responsibility accounting* highlights the fact that accounting is no longer just a problem of manufacturers or investors, but a public issue, an issue of citizens, a political issue (Burlaud, 2008). *Accounting as social responsibility* focuses on profitability and on the impact an organisation has on all those affected by their own activity (Dima et al., 2012, Okwiet et al., 2014).

The organisations are aware that their own results are directly influenced by the image promoted externally and by how employees perceive the working relationships, motivation being a defining factor to increase the efficiency of the efforts made. As such, the concerns for creating and stimulating a general business environment, where social responsibility would predominate, have become increasingly intense, being a catalyst for the substantiation of a most optimal business internationalisation strategy, *the top role of management no longer being just financial and administrative, but rather social, political and moral* (Badaracco, 1992).

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Content of the Research

Corporate Social Responsibility – Performance Optimisation Vector

To cope with the uncertainty that characterises the contemporary economy, a new way of corporate governance emerges, which takes into account not only the need to inform the shareholders and satisfy them by maximising the value creation, but also the organisation's capacity to respond to the new restrictions formulated by the market by the existing bodies, its employees and representatives, public opinion, etc. A state-owned or private company shall not be appreciated only according to economic or profitability criteria, but also by its adaptability and reactivity, by its ability to meet the aspirations of those individuals it uses, by its exemplary attitude to the topics of general interest (ecology, ethics, rejection of any discrimination, etc.), in a word by its ability to become "citizen of the community". Man is at the core of the concerns of the new corporate governance, which involves communication, transparency, participation, equality of opportunities, and respect for each other (Vlăduțescu, 2014; Dima et al, 2013).

With the growth of the public interest to corporate liability, a new category of shareholders has emerged and expanded considerably, who are not concerned only by the profitability of their investments, but also by the moral fairness and social responsibility of the organisations where they hold shares. The issue of responsibility starts from the hypothesis that corporate governance should also include that dimension called *social responsibility*. Both large corporations and small organisations have obligations also to the society, obligations that are above that of "creating the value" for shareholders. Corporations should be managed in the benefit of all those who are interested in those organisations (customers, suppliers, employees and local communities) as well as to owners. The managers of the corporation are charged with a responsibility based on credibility to all those involved.

Business responsibility contributes to managing values underlying the quality management and strategic planning. The effort to align the employees' values to those of the company, to develop policies and procedures consistent with them is also useful in other essential fields of the organisation. They support corporate governance, which puts great emphasis on the reliable customer, performance and quality of products and services.

The concept of *sustainable development* was imposed in the business world when scientists and businesspeople realised that, in the pursuit of increasing the living standards, the productivity and the wealth created, there intervene factors that limit the economic growth. From the perspective of efficient corporate governance, sustainable development means adopting a strategy, respectively performing activities that would take into account the need for protecting, maintaining and improving human and natural resources. The indicators of sustainable development covering the area of sustainability in its broadest sense are grouped into five

significant categories personal development; a healthy environment; a balanced society; sustainable use of resources; a sustainable world and are shown in Table 1.

Table 1. Indicators of sustainable development

No. of category	Category of significant indicators in terms of sustainability	Name of sustainable development indicators
1.	Personal development	Life expectancy
		Poverty rate
		Sufficient drinking water
		Adequate sanitation services
		Education opportunities
2.	A healthy environment	Gender equality
		Air quality
		Surface water quality
3.	A balanced society	Soil quality
		Good governance
		Working population
		Population growth
		Distribution of incomes
4.	Durable use of resources	Public debt
		Recycling
		Use of renewable water resources
5.	A sustainable world	Energy consumption from renewable sources
		Condition of forests
		Biodiversity conservation
		Greenhouse gas emissions
		Ecological footprint
		International cooperation

Social objectives are less frequent in the companies' strategies, but with a rapidly growing trend in recent years, especially for large and medium sized organisations. These objectives refer to: pollution control; cooperation with the authorities; wages and working conditions of employees; customer satisfaction through quality, sustainability, flexibility and price of products and services provided; permanentising the suppliers in exchange for providing quality products, at affordable prices and agreed deadlines. This type of objectives, less known and used in the countries of Central and Eastern Europe, proves to have a major impact in time on the development and performance of companies.

In Romania, *reporting the social responsibility practices* is not a priority for the business environment. Although some organisations have reports of social responsibility, they should be regarded with suspicion, in most cases, they have a superlative approach to social programs, not truly being strategies of social responsibility, the results of their application and what should change. Of course, things are different if we speak of subsidiaries of some foreign companies in Romania. Most of them, which are renowned multinational companies (*Coca-Cola*,

which has been reporting the performances regarding the three dimensions since 2003: financial, social and environmental, in a single document called the Annual Report) have an organisational culture in the sense of social responsibility and experience in order to report the practices of social responsibility. In Romania, as well as internationally, this company promotes social responsibility through investments in four directions: *the workplace* (improvement of employees), *market* (consumer health), *community and environment* (conservation and protection of water resources, energy and climate protection, recovery and recycling of packaging).

Corporate social responsibility pursues three major impacts of the organisation on the environment, as follows: *economic impact*; *social impact*; *environmental impact*. It should be considered a smart investment of the organisation, a long-term investment, which brings benefits to the company and to the whole society. Most companies in Romania have adopted social responsibility policies when they were listed on the Bucharest Stock Exchange, because they were forced by its Corporate Governance Code.

Economic Performance and Social Performance

A strict focus on *financial performance* (for example, on short-term gains and profits), to the detriment of *social or environmental performance*, may cause a reduction in the degree of trust in an organisation and may affect the overall performance, leading to a decrease in value for all stakeholders and, in some cases, the loss of the operating permit. The aspects related to human rights, corruption and bribery, non-compliance with the labour and environmental standards and responsibilities and discrimination in the process of employment and maintaining the labour force can be just as important for the long-term plans, both for larger organisations and for the smaller ones.

In literature, Donna Wood (Professor of Business Administration at the Katz Graduate School of Business of the University of Pittsburgh – USA) presented a first model (1991) cited often as leading the way in this issue. According to this model, the social performance of a corporation can be estimated depending on the principles of the company's social responsibility and the results of its activity, which are delimited in three distinct areas: *social policies* (where its values, convictions and purposes exist in relation to the social environment); *social programs* (which include sets of actual measures to implement company's social policies, for example adopting internationally approved programs for the control of polluting effects on the environment); *social impacts* (which can be estimated following the actual changes which it has achieved by implementing its programs in a certain time, for example environmental policies, policies to improve the working conditions, programs for equalising the chances). It is not sufficient to determine what the social responsibilities of companies are; it should also be established who they are responsible to. This issue is clarified in literature by the company's *participative theory*, known as the *stakeholder theory of the firm*.

Organisations have responsibilities not only to shareholders, but also to stakeholders, a category where employees, community, customers, suppliers, etc. are included.

Empirical studies show that there is a positive correlation between social performance and economic performance, and the social involvement brings a number of benefits that cover and exceed the costs included by this. A univocal relationship is established between the economic performance and the social performance. There is a relationship of direct and reciprocal determination between the social responsibility and the profitability of an organization. A socially responsible company shall be well perceived by the public and shall record substantial profits. If a company does not also take into account the less explicit needs of all stakeholders, it can experience a number of failures on the market (e.g.: losses in terms of corporate reputation), which shall increase the risk of the organisation and decrease the economic performance.

When we talk about social responsibility, we automatically also talk about economic performance, because this is also the purpose of social responsibility, namely to achieve performance. Social responsibility can optimize your business. An increased emphasis on the factors of social responsibility leads to performance, to greater profit, to creating greater value for shareholders. Performance means good quality, as well as a large volume of work, it means keeping the old stakeholders and gaining new ones, or it could simply means their satisfaction. A firm indicator of company's performance is given by the cost-benefit ratio. The better the ratio we have, the more it means we are dealing with the economic-financial performance (Dima and Man, 2012).

Social responsibility involves managing a business in a socially responsible manner, so as that business: would promote the ethical practices in the employment policy and be concerned in order to improve the working conditions; to invest in building a social infrastructure; to contribute to the economic development meaning broadly through the activities performed; would be involved in building a local community and make its actions in this regard known.

By adopting some ethical, efficient programs of social responsibility, companies can benefit from many advantages: reduce the costs; stimulate and motivate the employees; reduce the risks; improve the brand image; optimise the chances to access the capital, etc. The main categories of advantages acquired by the socially responsible companies can be grouped as follows: increase the commercial and financial performance; emphasise the competitiveness and market position; reduce the legal, industrial and operational risks in time; *the easier access to recruiting and training human resources; increase of professional interest of employees; better relationships with the regulatory bodies; improve the company's reputation.*

According to Global Reporting Initiative (GRI), the social performance indicators shown in Table 2 are divided into several categories, depending on one of the following four social issues for the evaluation of which they are used: labour force, human rights, society and responsibility of the product.

Table 2. Company's social performance indicators

Key aspects of social performance	Subaspects of social performance	Social performance indicators
Labour force	<i>Employment</i>	<ul style="list-style-type: none"> – Total volume of labour force depending on the type of employment, type of labour contract and region; – Total number and rotation of employees depending on the age group, gender and region; – Benefits provided to employees working full time, but who do not benefit and employees hired temporarily or part-time.
	<i>Relations of the management with the labour force</i>	<ul style="list-style-type: none"> – Percentage of employees who joined collective negotiation agreements; – Minimum duration of the prior notice regarding the operational changes, including for those changes that are specified in the collective agreements.
	<i>Occupational safety and health</i>	<ul style="list-style-type: none"> – Rate of occupational illnesses, lost working days and absenteeism, as well as of the number of occupational fatalities, by regions; – Education programs, training, counselling, prevention and control of risk regarding severe diseases, which would assist employees, their families or members of the local community; – Inclusion of health and safety issues in the agreements with the unions.
	<i>Training and education</i>	<ul style="list-style-type: none"> – Average number of training hours by employee, by categories of employees; – Programs for the development of managerial skills and lifelong learning, which contribute to maintaining or increasing the employees' chances to be hired and assisting them to manage the end of their career; – Percentage of employees who regularly receive evaluations regarding career development.
	<i>Diversity and equal opportunities</i>	<ul style="list-style-type: none"> – Structure of the organisation's management body and classification of employees by gender, age, membership in a minority group and other indicators of diversity; – The ratio between the salary of men employees and salary of women employees, by categories of employees.
Human rights	<i>Practices of investments and supply</i>	<ul style="list-style-type: none"> – Percentage and total number of agreements of significant investments where clauses are included regarding the human rights; – Percentage of organisation's significant suppliers and contractors who have been analysed by the company in terms of how it meets the human rights; – Number of hours allocated for training the employees in terms of human rights which are relevant for the company's operations, including the percentage of trained employees.

	<i>Non-discrimination</i>	Total number of accidents that have occurred as a result of discrimination and actions taken in this regard.
	<i>Freedom of association and collective bargaining</i>	Identifying the operations that endanger the examination of the right of free association and collective bargaining and actions taken to support this right.
	<i>Work performed by children</i>	Identifying the operations that are a significant risk of incidence of the work carried out by children and the actions taken in order to eliminate the work performed by children.
	<i>Forced labour</i>	Identifying the operations that have a high risk of forced labour and the measures taken in order to eliminate forced labour.
	<i>Indigenous rights</i>	Number of incidents of violating the indigenous people's rights and actions taken.
Society	<i>Community</i>	Nature, purpose, efficiency of any program that leads and assesses the impact of organisation's operations on the community.
	<i>Corruption</i>	<ul style="list-style-type: none"> – Percentage and total number of business units analysed for risks related to corruption; – Percentage of employees who receive training within the organisation, regarding the anti-corruption procedures and policies; – Actions undertaken as response to the corruption cases detected inside the organisation.
	<i>Public policy</i>	<ul style="list-style-type: none"> – Company's participation to the development of public policies and in the lobby actions; – Total value of the company's financial or non-financial contributions to political parties, politicians or other similar institutions in the country.
	<i>anticompetitive behaviour</i>	Total number of legal actions undertaken on the direction of anti-competitive, anti-trust behaviour and of monopolistic practices, as well as the final results of these actions.
	<i>Conformity</i>	Monetary value of financial fines and total number of non-financial penalties assigned to the company for the non-conformity with the existing laws and regulations;
Product responsibility	<i>Consumer's safety and health</i>	Stages of the lifecycle where the impact of the product or service on customer's health and safety is evaluated to be improved and the percentage of the categories of products or services subject to these procedures.
	<i>Labelling products and services</i>	<ul style="list-style-type: none"> – The type of information on the products or services imposed by legal procedures and the percentage of products and services subject to such procedures; – Number of incidents resulting after the non-compliance with the regulations on labelling and availability of information for products and services; – Practices regarding customer satisfaction, including the results of surveys measuring customer satisfaction.
	<i>Marketing communications</i>	– Programs for accession to the legislation, standards and codes on marketing communications, including

		publicity, promotion and sponsorship; – Number of incidents resulted from the non-compliance with the regulations on publicity, promotion and sponsorship.
	<i>Consumer's confidentiality</i>	Total number of customers' motivated claims on the breach of confidentiality of customers' personal data;
	<i>Conformity</i>	Value of financial fines assigned to the organisation for the non-compliance with the existing laws and regulations concerning the supply and use of products and services.

Environmental Responsibility and Its Measurability

The organisation that implements an environmental management system should firstly identify those aspects of the activity under the entity's direct control, so that it could correctly assess the area of impact on the environment (Voicu-Dan, 2010). The improvement of environmental quality may increase the productivity of using the resources, bringing both process benefits (for example: savings due to safer working conditions; savings of materials resulted from a more efficient processing; increase in the yields of the technological processes; reduce the downtimes by close monitoring and maintenance of the machines, equipment and installations, reduce of the energy consumption; etc.), as well as product benefits (example: better quality, safer and more compatible products; reduction of product costs, more efficient use of resources; reduction of costs for packaging / disposal of waste by customers, etc.). The way in which companies react to environmental issues can actually be an indicator of their competitiveness.

In the future, it is expected that *social and environmental performance* shall influence increasingly more the organisation's financial performance, taking into account that the investors are more susceptible to information related to environmental and social performance; the business environment is characterised by a growing instability, the natural environment is more affected by extreme phenomena and there are increasingly more social tensions. Typically, environmental responsibility includes or refers to the principles promoted by the organisation's top management in this area.

Environmental responsibility provides the organisations with the following advantages: improvement of the company's image by satisfying the requirements on environmental protection; improvement of the relationships with public authorities, with the social-economic community as a whole; limitation of the civil and criminal liability by meeting the environmental regulations and other applicable requirements; meeting the financial criteria of various investors; facilitating the access to other markets, by ensuring the conformity with the standards regarding the internationally recognized environmental management; customer satisfaction on certifying the conformity of the suppliers' environmental management system with the applicable standards; making the organisation's personnel aware of environmental protection.

To create value for shareholders, any company must analyse its availabilities for social responsibility projects only after a thorough diagnosis, which would take into account its own economic result, by determining the following non-economic indicators: the effect of social responsibility on increasing the turnover; the growth rate of the market share; the effect of social responsibility on the company's profitability, employees' behaviour and efficiency; the cost savings; organisation's image to the stakeholders; evolution of companies' stock indexes. These indicators are shown in Table 3 and have significance in measuring the achievement of the sustainable development objectives.

Table 3. Performance indicators in the context of sustainable development

No.	Objectives of sustainable development	Indicators
1.	<i>Impact on environment</i>	– Average energy consumption; – Rate of emission of substances reducing the ozone layer; – Rate of emission of acid substances.
2.	<i>Consumption of resources</i>	– Energy consumption by product; – Index of biodegradability; – Rate of recycling raw materials.
3.	<i>Access to vital products</i>	– Level of soil pollution; – Toxic load.
4.	<i>Contribution to public health</i>	– Severity of work accidents; – Frequency of work accidents; – Share of occupational diseases; – Expenses for occupational safety.
5.	<i>Education, continuous training and cultural development</i>	– Expenses for training the employees; – Expenses for training the subcontractors; – Level of employees' access to Internet.
6.	<i>Launching products and services – social request</i>	– Number of biological products; – Market share of these products.
7.	<i>Equitable economic development</i>	– The part of the turnover achieved in developing countries; – The added value created and reinvested in the developing countries.
8.	<i>Maintenance and motivation</i>	– Turnover rate / Turnover costs; – Cost-benefit analysis; – Participation of employees to profit; – Frequency of accidents / Costs of occupational accidents; – Frequency of diseases / Costs of diseases; – Expenses with additional social services; – Level of employee satisfaction.

Social Balance, a Corporate Governance Enhancing Tool – Social Performance Binomial

The practice of preparing a *social balance* in the Romanian accounting environment, which would provide information on staffing, remuneration and employees' profit participation, the company's expenses with occupational hygiene and protection, etc. become a necessity. Granting shares to employees as well as ensuring the profit participation and other measures to stimulate the personnel also aim to create a community of interests within the organisation and the motivated association of personnel in the action of company's development.

Social balance includes a variety of information able to provide an appropriate basis for the analysis, respectively for the efficient management of human resources. This is a retrospective and recapitulative information and management instrument which takes the form of a picture done annually, consisting of a string of exclusively quantitative uncommented information expressing the social status and working conditions in an organisation. It enables measuring, understanding, reporting and improving the ethical and social performance of an organisation, being a useful instrument in assessing the quality of the management of human resources. Social balance can also measure the difference between reality and a reference element (rules, code of conduct, regulations), using indicators of conformity, coherence, feasibility, effectiveness, etc. also having a preventive role (to assess or evaluate a situation at a given time) or a curative role (to remedy a situation that has deteriorated).

Social balance aims to satisfy the need of social information (Igalens and Peretti 1980). This document includes information on employment, salaries and sundries, health and safety conditions, other working conditions, training, professional relationships and living conditions of workers. Any employee may have access to the social record of their activity in case they request this, being able to request a photocopy of the required information. This instrument also helps to identify the areas that can be improved and to define the actions to be taken in the future. The number of indicators ranging between 80 and 170 differs depending on the field of activity and on the number of employees, being presented over three consecutive years.

Social balance appeared in the 50's in the US multinationals. In the late 70's, in France there also appears the idea of social balance (Martory, 2003), which is a report presenting the expenses of a company and the services depending on the social environment to social groups that have relationships with it – employees, shareholders, customers, suppliers and the general public. This document is drawn up compulsorily in France as of 1978 by the organisations and subunits with over 300 employees, regardless of the form and object of activity. Public administrations and services are an exemption. Small and medium-sized organisations are also excluded from this provision, which we consider to be a mistake. *Some social policies of the objectives, the measures provided for their*

achievement, the adjusted value obtained in the organisation are also listed in this document (Dumitrana, 2009).

According to the French model, *social balance* is structured into seven chapters, as shown in Table 4, each one of them consisting of several groups of indicators (Vatteville, 1989).

Table 4. Social balance layout

Chapter	Groups of indicators
I. Workplaces	I.1 Man-powers I.2 External workers I.3 Employments I.4 Departures I.5 Promotions I.6 Unemployment I.7 Disabled people I.8 Absenteeism
II. Remuneration and other social expenses	II.1 Total amount of remunerations II.2 hierarchy of remunerations II.3 Method of calculation II.4 Other related expenses II.5 Global wage load II.6 Wage participation of employees
III. Hygiene and safety conditions	III.1 Labour and road accidents III.2 Distribution of accidents by material elements III.3 Occupational diseases III.4 Hygiene and safety committee III.5 Expenses for security;
IV. Other working conditions	IV.1 Duration and organisation of working time IV.2 Organisation and content of the work IV.3 Physical working conditions IV.4 Transformation of work organisation IV.5 Expenses for the improvement of working conditions IV.6 Occupational medicine IV.7 Unfit workers
V. Training	V.2 Professional training V.3 Holiday for training V.3. Apprenticeship
VI. Professional relationships	VI.1 Staff representatives and union delegates VI.2 Information and communication VI.3 Application of labour rights
VII. Other living conditions that depend on the organisation	VII.1 Social actions VII.2 Other social "loads"

Although the General Framework of the International Accounting Standards Board (IASB) does not include the *social balance* as a component of the organisation's *financial statements* that would meet the employees' needs for information, however it states that *additional or derivate materials and information be included, which meet them.*

Social balance is part of the instruments and models used by social controlling (*social controlling* is one of the companies' management factors and leads to the appropriate improvement of their management capacity) in the socio-economic pilotage of an organisation, along with: the social management control, social audit, the dashboard – in order to pilot the creation of value; budgets, various software, questionnaires for employees, questionnaires for beneficiaries/customers, calculation of costs related to human resources and to using the services provided by them (Horvath et al, 2007).

Against an economical-social situation dominated by the instability of jobs, restricting the activity of many companies, financial arrears of companies materialised in the non-payment of wage and social debts and hence in providing some poor social protection of employees, we believe that a social balance would be welcome on the Romanian market of financial-accounting information request. A possible social balance imposed to large Romanian companies should include all information related to employees' living conditions, in their working process, should enable the analysis of organisation's social policy, and reflect the evolution of this policy over time (Feleagă and Ionașcu, 1995). Such a document should be adapted to each organisation and permanently emphasise both the positive elements and the shortcomings of social policy.

Conclusions

The European Union considers *social responsibility* to be the means by which the goal of becoming the most competitive and most dynamic economic system in the world is achieved, able to support economic development by more and better jobs and greater social cohesion (a goal set in the European Council in 2000, at Lisbon). Managers and shareholders of an organisation permanently ask this question: *Is business responsibility profitable?* We believe the answer is "Yes", for the following reasons:

- The programs to support business responsibility cultivate the team spirit, increase employees' efficiency and contribute to the professional development of organisation's members;
- Business responsibility contributes to managing values underlying the quality management and strategic planning;
- Responsible business behaviour promotes a strong public image;
- Business responsibility trainings support the company's procedures and employees' actions;
- In the long term, business responsibility contributes to the society's moral evolution.

The corporate social responsibility is as way of sustainable development whereby the organisations understand to deal with social and environmental problems as integral parts of the business operations (Kot and Brzeziński, 2015; Herbuś and Ślusarczyk, 2012). Whatever the name, sustainability, ethics of companies,

community businesses, corporate social conscience, the corporate social responsibility is a concept that refers to the contribution that organisations should bring to developing the modern society.

The concept of sustainable development includes the simultaneous achievement of three goals (Grabara, 2014):

- *Economic welfare* – generating a maximum flow of income by maintaining over time the capital that produced these benefits;
- *Stability of social and cultural systems* – ensuring the human capital necessary for development, also by reducing destructive conflicts;
- *Environmental protection* – conservation of biological and physical stability of natural systems.

Adopting the social responsibility means voluntarily making commitments that go beyond the common conventional and regulatory requirements, which the organizations should comply with. Under these circumstances, they endeavour to raise the standards of social development, environmental protection and compliance with fundamental rights and to adopt open corporate governance, which involves the reconciliation of the parties interested in a quality and sustainable global approach. *Corporate social responsibility* brings benefits such as: improvement of the relationships with the community where it operates; influence of the target public; positive, credible and sustainable image; its placement on a higher position in the society; making its consumers loyal; higher motivation of employees.

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INTEGRACJA NADZORU KORPORACYJNEGO Z SYSTEMEM ORGANIZACYJNEJ ODPOWIEDZIALNOŚCI SPOŁECZNEJ

Streszczenie: Unia Europejska określa *nadzór korporacyjny* jako zjawisko, zgodnie z którym firmy dobrowolnie decydują się przyczyniać do lepszego społeczeństwa i czystszej środowiska. Odpowiedź na pytanie "Gdybyśmy mogli zmierzyć, nadać rangę i sklasyfikować różne organizacje, w zależności od ich wyników gospodarczych, dlaczego nie możemy zrobić tego samego w odniesieniu do ich wyników społecznych?" nawiązuje do idei *korporacyjnej wydajności społecznej*. Korporacyjna odpowiedzialność społeczna postrzegana jest jako droga zrównoważonego rozwoju, zgodnie z którą organizacje rozumieją rozwiązywanie problemów społecznych i środowiskowych jako integralne części działalności gospodarczej. Podążając za zaangażowaniem firm w życie społeczne, społeczeństwo w ogólnym znaczeniu, zdobywają one uznanie, reputację i wdzięczność.

Słowa kluczowe: odpowiedzialność rachunkowa, nadzór korporacyjny, wyniki gospodarcze, wyniki społeczne, równowaga społeczna.

集成法人治理納入感社會責任體系

摘要：歐盟的法人治理定義為一個現象，即企業自願決定有助於更好的社會和更清潔的環境。回答這個問題：“如果我們能夠衡量，排名，並根據自己的經濟表現各組織進行分類，我們為什麼不能做同樣的關於他們的社會表演？”提供了企業社會績效的理念。從而使企業了解應對社會和環境問題作為企業運營的有機組成部分的企業社會責任被視為可持續發展的途徑。繼公司“參與社區，社會普遍的生活，他們獲得知名度，美譽度和感謝

關鍵詞：責任會計，企業管理，經濟績效，社會績效，社會平衡