

THE ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY THROUGH THE PRISM OF REVERSE LOGISTICS

Social sustainability is part of the company's concern for society and environment which is expressed in corporate social responsibility. Corporate social responsibility (CSR) includes activities that are not required by law and do not contradict the enterprise, but at the same time these activities provide it with social products and extend beyond its explicit transactional interests [4, p. 117-127]. A similar view is also expressed by T. Filipova who believes that social responsibility of the trader is inseparably linked to the macro environment [6, c. 40].

The connection between the activities, involved in the process of reverse logistics, social sustainability and corporate social responsibility can be considered depending on the direction of action – outside the organisation, interested parties and society, and within the company – focused on the available human resources [5, p. 339-343].

Carter and Jennings aim to identify CSR through the prism of logistics calling it “logistics social responsibility”. Their research focuses on the manufacturing enterprise as part of the supply chain and from this point of view the guidelines are aimed at identifying the specific activities included in the scope of logistics social responsibility, establishing the prerequisites and consequences of logistics social responsibility [2, p. 146]. CSR in the field of logistics is manifested through reverse logistics, green supply chain management, ecological purchase, choice of suppliers protecting the environment, etc. [2, p. 148-149], [3, p. 145-186].

CSR combines four main aspects: economic responsibility – meeting consumer needs of goods and services; legal responsibility – obedience to legal regulations; ethical responsibility – building and implementing a business without disturbing the accepted norms in society; volunteering and philanthropy [1, p. 39-48].

CSR is aimed at maintaining a good relations with stakeholders. Sustainable development includes three main dimensions – environmental, economic and social. Social sustainability directly corresponds to the levels of companies' CSR development.

In a self-study, 140 questionnaires are sent. The number of returned questionnaires are 29. After inspection, it was found that 26 survey cards can be used in the empirical analysis. The relative share of used questionnaires compared to the total number of those which are sent is 18.57%. Potential enterprises are chosen depending on their membership in national chambers and associations.

Table 1.

Summarised data of respondents					
Occupied position	%	Number of staff	%	Turnover for the last year	%
Owner	26.9	under 10 employed	26.9	up to 249 thousand BGN	4.6
Director	11.5	from 10 to 49 employed	46.2	from 250 to 999 thousand BGN	9.2
Head of department	23.1	from 50 to 99 employed	30.8	from 1 to 2.99 million BGN	9.2
Another position	38.5	from 100 to 149 employed	0	from 3 to 4.99 million BGN	0
		from 150 to 199 employed	0	from 5 to 9.99 million BGN	0.8
		from 200 to 249 employed	0	from 10 to 14.99 million BGN	0.8
		from 250 to 299 employed	30.8	from 15 to 49.99 million BGN	0.7
		over 300 employed	9.2	over 50 million BGN	1.5

As shown in Table 1, the majority of respondents are in managerial positions – 61.5%. By number of staff, enterprises are at both extremes 73.1% have staff up to 49 employed, 3.8% of the enterprises have staff from 50 to 99 employed, and 22% of the enterprises have over 250 employed. In terms of turnover, in 53.8% of cases, the turnover for the last year is up to 999 thousand BGN. 19.2% are with turnover ranging from 1 to 2.99 million BGN while the remaining 26% have turnover of over 5 million BGN.

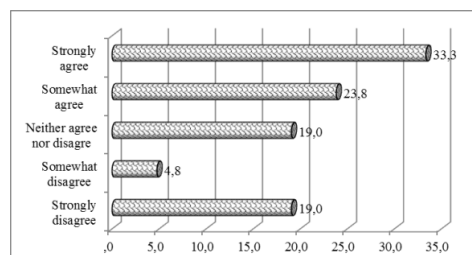


Fig. 1 Presence of defined rules for CSR

In Fig. 1, the degree of respondents' agreement on the availability of defined CSR rules in their enterprise is presented. It can be seen that 57.1% of respondents strongly agree or somewhat agree with the statement, 19% – neither agree nor disagree, and 23.8% – somewhat disagree and strongly disagree.

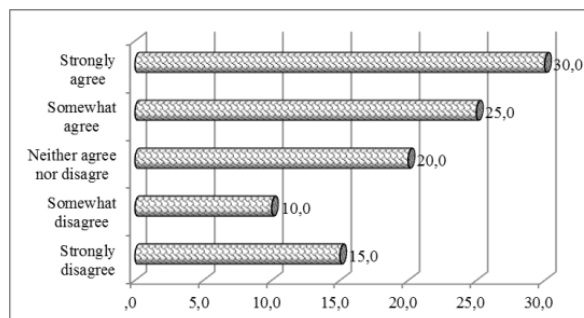


Fig. 2 The existence of a strategy for implementing CSR Standards

In 55% of the cases, respondents indicate that their enterprise has developed a strategy for implementing CSR Standards (Fig. 2). The relative share of those who neither agree nor disagree is 20%, and 25% – somewhat disagree or strongly disagree with the statement.

The analysis of Fig. 3 shows that 22.2% of respondents strongly agree with the statement that their enterprise is taking action to protect the environment and human health. Those who somewhat agree are 27.8% of the respondents. The relative share of the respondents who neither agree nor disagree is 44.4%, and 5.6% – strongly disagree.

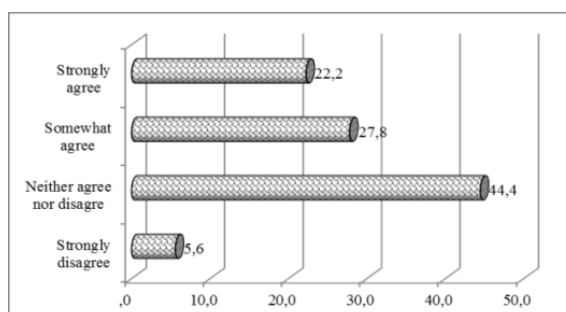


Fig. 3 The participation of the enterprise in actions taken on the protection of the environment and human health

The theoretical and empirical analysis shows that:

- In the field of logistics, particularly in reverse logistics, there are many activities which can be perceived as manifestations of CSR;
- Empirical research shows that in the surveyed enterprises there is a base for implementation and use of CSR in building the image of the company;
- At this stage respondents believe that their companies have established rules defining the scope of CSR;
- Based on the rules set out, a framework is established defining the steps for introduction and implementation of CSR actions;
- When assessing the actions taken in accordance with CSR, a large number of respondents cannot give opinion about the extent to which their enterprise participates and supports the protection of the environment and human health.

References

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