

SOCIAL RESPONSIBILITY AS A FACTOR OF SUCCESSFUL MANAGEMENT OF ENTERPRISES IN SERBIA: A CASE STUDY

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Abstract. *A business operation of an enterprise in a socially responsible manner becomes a crucial topic and imperative of contemporary business operations and management of the enterprises, given that the business is conducted in the environment that must be taken into account. Corporate social responsibility imposes as the necessity-inevitability of modern business operation and therefore managers are expected to harmonize social responsibility strategy with all key values, business mission and global strategy of an enterprise. The goal of this paper is, therefore, to present that the enterprises will have a greater positive impact on their working, business and natural environment if social responsibility is more involved in the strategy of the enterprise. The paper presents the result of conducted research in the following enterprises: Lola "FOT" - Lešak, ŠG "Ibar"- Leposavić and RIF "Kopaonik" - Leposavić that we came to applying the Pearson linear correlation coefficient and procedure of a single-factor analysis of variance (ANOVA) with Tukey post hoc test.*

Key words: *social responsibility, management, managers, working environment, business environment, natural environment.*

INTRODUCTION

The concept of social responsibility, as relates to business operations of an enterprise, refers to the duties and obligations of the enterprise to operate with assets that do not harm interest groups and environment and the introduction of changes in operations and utilization of resources.

The primary responsibility of the management of the enterprise is efficient and effective accomplishment of enterprise's goals - production of goods and/or services with profit maximization. However, contemporary conditions dictate that equal importance should be given to more powerful and more present demands from different social groups that emphasize that managers of the enterprises must accept responsibility for the consequences

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of the decisions they make. In this way, the enterprises will show that with their decisions and actions they care for overall wellbeing of the society.

Modern business conditions require from the companies to adapt rapidly to market demands and to respond appropriately to changes that constantly emerge. Adaptations to numerous and various changes that are conditioned by technological, economic, political and social factors are among the priority tasks of the enterprises. Recent changes regarding the environmental demands also affect the changes in the enterprises themselves; primarily, changes in operations and utilization of resources that will be in accordance with demands and signals from the environment. What is expected from modern enterprises is therefore not easy: new way of managing the enterprise in which social responsibility will present a key activity and a component of successful business.

1. SOCIAL RESPONSIBILITY AS A FACTOR OF SUCCESSFUL MANAGEMENT OF ENTERPRISES: THEORETICAL BASIS

Corporate social responsibility began to develop during the 60s and 70s of the last century when there arose the awareness of issues such as equal opportunities for all, racial equality, safety and health in the workplace. All these issues have prompted the public to thoroughly reexamine the business practices. According to William Clay Ford, former president of the Management Board and Managing Director of Ford car factory, there is a difference between a good company and a big company. Good company offers excellent products and services. Big company also offers excellent products and services, but it is trying to improve the world (Kotler, Lee, 2005, p. 3). The development of technology has facilitated the development of useful products for man and society, which satisfies different needs. However, it is important to stop blaming the technology. Technology does not make decisions. People make decisions. It is not technology that separates; people do. Technology is for mankind. The real question is whether the man is for or against the mankind (Riderstrale, Nordstrom, 2003, p. 39).

There is a great number of definitions in literature regarding the corporate social responsibility, which supports the relevance of this subject in different time periods. The most widely accepted and the most cited definition is the one given by European Commission in the most important document on the subject of corporate social responsibility, known as the Green paper. The Commission defines corporate social responsibility as a set of activities aimed at fulfillment of legal obligations defined by law and agreements, and activities by which enterprise fulfills obligations that do not originate from formal-legal framework, such as investment in the development of human capital, the environment and the improvement of relations with stakeholders (GREEN PAPER, 2001).

According to Kotler and N. Lee, corporate social responsibility is a commitment to improving the wellbeing of the community through discretionary business practices and contributions to the account of resources of the corporation (Kotler, Lee, 2005, p. 3).

A key element of this definition is the word discretionary. Namely, this is not about the business activities stipulated by law or inherently moral or ethical, and thus expected. This is about the voluntarily commitment of an enterprise and its decision to implement such business practices and give contributions.

According to Krkac (Krkac, 2007, p. 224) social responsibility is an obligation of anyone who does business with the goal of maximizing profit and thus maximizing the positive

impact of its operations on society, and minimizing the negative impacts. In accordance with this definition is the definition of Thompson, Strickland and Gambl, that corporate social responsibility is the duty of an enterprise to manage its affairs in a manner that avoids harming the other stakeholders and the environment, and to take into account in its decisions and actions the overall wellbeing of the society (Thompson, Strickland, Gamble, 2008, p. 312).

Enterprises where social responsibility is an integral part of their strategies are most likely to overcome the challenges that the future holds (Moller, 1997, p. 56). One thing is certain, the corporate social responsibility is a concept that mostly provides long-term results, and it is particularly important to emphasize the selection of those managers-leaders who can anticipate the changes in the mood of the key stakeholders and act in accordance with them (Wether, Chandler, 2006, p. 38). In brief, the management, especially top management, must take care of the health of the corporation, and this includes balancing the many contradictory demands of stakeholders (Freeman, 2007, p. 355).

Strategic leadership represents an individual ability to anticipate, predict, remain flexible, think ahead and seek with others to accomplish changes that will affect not only the enterprise in which they operate, but also the wider community (Christiansen, 1997, p. 141).

From this, we can conclude that the management of the enterprise does not have an easy task since there is no universal approach to linking the strategy and business conduct with social responsibility, especially if we take into account the fact that there are different options of corporate social responsibility available.

Designing of the strategy of the corporate social responsibility includes (Thompson, Strickland, Gamble, 2008, p. 302):

- Efforts to apply ethical strategies and compliance with ethical principles in the management of operations simply because unethical strategies and unethical behavior are not compatible with the concept of socially responsible business conduct.
- Charity contributions, donations of money and time of the employees of the enterprise that will be engaged in the activities of the community, supporting a variety of valuable organizational activities, actions for improvement of lives of people that are in need.
- Actions to protect and improve environment, especially for minimizing or elimination of all adverse effects on the environment arising from business activities of the enterprise. This implies that companies should use the best technologies available.
- Actions to create working environment that improves the quality of life of personnel and that make the enterprise an excellent place to work. This includes diverse and interesting work tasks, programs for development and rapid career progression, flexible working hours for single parents, the opportunity to work at home, equal salaries for both genders, etc.
- Actions to create workforce that is diverse in terms of gender, race, origin and other aspects that people bring to workplace.

It is logical that the management of the enterprise will harmonize the strategy of social responsibility with its key values, mission and general strategy.

New dimensions of the enterprise management include upgrading of the quality of business operation that has been changing during the time following the major changes in society, economy, technology and science. Namely, modern concept of understanding the quality does not imply only its technological basis, but the concept of the quality is transferred from production to the level of executive leadership, where, considered in the long term, it

obtains the characteristics of upgrading of business quality of the enterprise as a whole (Đorđević, Čočkalović, 2007, p. 20). The quality of business includes three dimensions, figure 1:

- market (customer satisfaction, convenience for use, market position, competitive advantage),
- business (increase of efficiency, cost reduction, increase of productivity, profit increase, long-term sustainability),
- social (health care, protection of the environment, preservation of natural resources, customer protection).

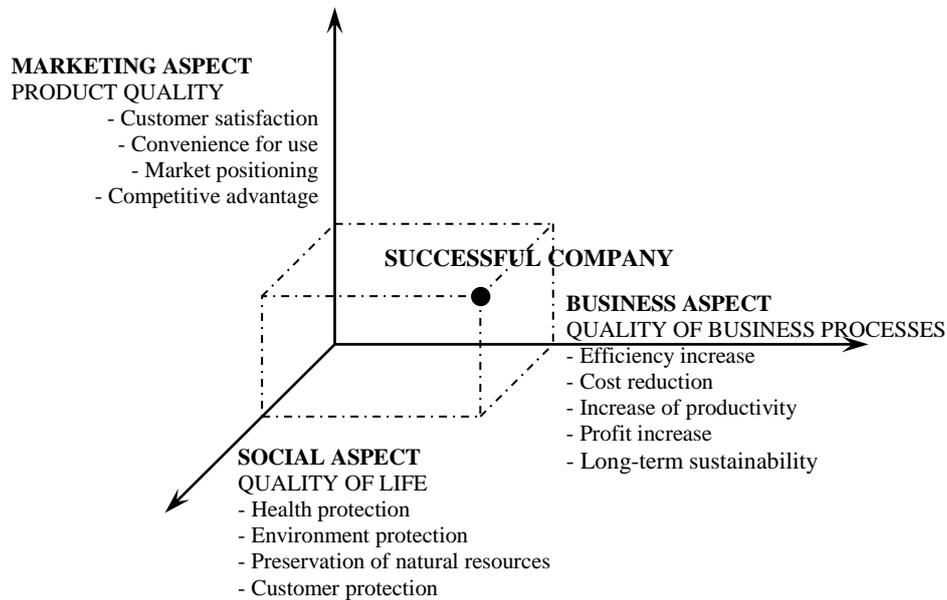


Fig. 1 Aspects of business quality

Source: (Heleta 1995, p. 33)

At the current level of business development, enterprises must accept business based on responsibility that understands taking responsibility for their role in society. In the past, it was sufficient that enterprise satisfy basic economic goals, that is, profit, as the basis for achieving the goals of growth and development. However, if enterprises today want to have prosperity on the market they must also perform noneconomic functions that are related to the satisfaction of general social interests.

2. METHODOLOGICAL FRAMEWORK AND HYPOTHESES

Based on the research objective we set in the introductory section of this paper, we defined the hypothesis that state:

- H1*: The enterprises shall accomplish higher positive impact on their working, business and natural environment if social responsibility has a greater stake in the strategy of the enterprise; we will prove/disprove this with the assistance of the following auxiliary hypothesis:

- h1*: There is correlation between the concern for employees and their motivation, productivity and attracting talented individuals from labor market.
- h2*: There is correlation between the concern for customers/business partners and relations with business partners, loyalty of existing and attracting of new customers.
- h3*: There is correlation between the involvement of the enterprise in the development of the local community and relationship with local community.
- h4*: There is correlation between the concern for the environment and business expenses.
- h5*: If social responsibility is an important segment of the strategy at the level of the enterprise, the enterprises will be more socially responsible.

In order to examine this hypothesis, the research was conducted in the enterprises Lola "FOT" – Lešak, ŠG "Ibar" – Leposavić and RIF "Kopaonik" – Leposavić using the method of questionnaire, on total sample of 109 respondents-managers at all levels of management. As the basis for creation of the Questionnaire, we mostly used: the work of Porter and Kramer (Porter, Kramer, 2002, p. 6), book by Thompson, A.A., Strickland, A.J., Gamble, J.E. Strategic management (Thompson, Strickland, Gamble, 2008, p. 301-306) and questionnaire of Inter Consulting Organization that conducted research on the concept of corporate social responsibility in Serbia in cooperation with the United Nations Industrial Development Organization (UNIDO) (InterConsulting, 2010).

Entering and processing data from the survey was conducted by using Microsoft Office Excel. Data obtained by the conducted research were processed in the statistical package SPSS. When processing the data the following statistical procedures were applied:

- the Pearson linear correlation coefficient, and
- single-factor analysis of variance (ANOVA) with Tukey post hoc test.

3. THE IMPACT OF SOCIAL RESPONSIBILITY ON WORKING, BUSINESS AND NATURAL ENVIRONMENT IN THE ENTERPRISES: LOLA "FOT" – LEŠAK, ŠG "IBAR" – LEPOSAVIĆ I RIF "KOPAONIK" – LEPOSAVIĆ: RESEARCH RESULTS AND DISCUSSION

Lola "FOT" – Lešak is a branch of a large complex of Lola factories of forgings L.L.C, Beograd-Lešak (Serbian Business Registers Agency-Lola factory forgings, 2014). Predominant activity of this enterprise is the production of forged and pressed products based on steel and non-ferrous metals. Woodland ŠG "Ibar" - Leposavić (Business Registers Agency-Srbijašume, 2014) is a part of Publicly-owned enterprise for forest management "Srbijašume" (which includes the function of two forest management: Leposavić and Zubin Potok), whose current activity is the silviculture and other forestry activities. RIF "Kopaonik" – Leposavić is an organizational unit of Trepča (Business Registers Agency- Trepča, 2014), large deposits of lead-zinc mine in Serbia, which includes western, southwestern and southern parts of Kopaonik and is among the largest in Europe. Since the financial data of enterprises were not included in the study, the number of employees, according to the Accounting Act ("Official Gazette of RS", no. 62/2013 of 16/07/2013. effective from 24.07.2013., Article 6. paragraph 1), was the only criterion for the classification of enterprises: micro (10 employees), small (50 employees), middle (250 employees) and large (over 250 employees). Taking into account this conclusion, in this study were included two middle enterprises Lola "FOT" – Lešak with 189 employees and ŠG "Ibar" – Leposavić with 108 employees and a large enterprise: RIF "Kopaonik" – Leposavić with 634 employees. This sample included 114 respondents-managers who work in mentioned enterprises presented in Table 1, but due to incomplete data, five questionnaires were excluded from further study.

Table 1 Position of respondents-managers in the enterprises

Enterprise	Top management	Middle management	Operative management	Total number of respondents in the enterprises
Lola "FOT" - Lešak	2	6	13	21
ŠG "Ibar" - Laposavić	2	6	7	15
RIF "Kopaonik" - Laposavić	4	14	55	73
Total number of respondents according to the levels of management	8	26	75	109

Source: Authors

There were 23 respondents-managers from the enterprise Lola "FOT" – Lešak: 2 top management, 7 middle management and 14 operative management, except that 2 (1-middle, and 1 operative) have been excluded from the study because of incomplete data in the questionnaire. 15 respondents-managers were from the enterprise ŠG "Ibar" – Laposavić: 2 top management, 6 middle management and 7 operative management, and all were included in the study. From the enterprise RIF "Kopaonik" – Laposavić there were 76 respondents-managers: 4 top management, 15 middle management and 57 operative management, who participated this study, and 3 (1-middle and 2-operative management) were not included in the study due to incomplete data in the questionnaire.

The structure of top, middle and operative management by half at the total sample is shown in Table 2.

Table 2 The structure of top, middle and operative management by half at the total sample

Enterprise	Males		
	Top management	Middle management	Operative Management
Lola "FOT" – Lešak	2	5	11
ŠG "Ibar" – Laposavić	2	4	4
RIF "Kopaonik" – Laposavić	3	10	38
Total number of respondents	7	19	53
Enterprise	Females		
	Top management	Middle management	Top management
Lola "FOT" – Lešak	0	2	3
ŠG "Ibar" – Laposavić	0	2	3
RIF "Kopaonik" – Laposavić	1	5	19
Total number of respondents	1	9	25

As we can see, when it comes to gender equality, in surveyed enterprises and at the levels of management, top management, middle management and operative management, pursuant to Article 14 of the Law on Gender Equality ("Official Gazette of RS", No. 104/2009) according to which: "If the representation of the less represented gender in each organizational unit, in managerial positions and in the management bodies and supervisions is less than 30%, public authorities are obliged to implement affirmative measures in accordance with the Law on Civil Servants and Law on Public Administration", we can notice the following:

- In the enterprise Lola “FOT” – Lešak from totally 23 managers, 18 males and 5 females (at levels: top management-2 males and 0 females; middle management-5 males and 2 females; operative management-11 males and 3 females), implies that the Law on Gender Equality has not been complied with, which prescribes minimum 30% of representation of less represented gender. In particular, out of 23 managers, in accordance to legal minimum (30%) there should be 16 males and 7 females, Table 2.
- In the enterprise ŠG “Ibar” – Leposavić with totally 15 managers, with 10 males and 5 females (at levels: top management-2 males and 0 females; middle management-4 males and 2 females; operative management-4 males and 3 females), implies that the legal minimum of 30% was completely met, Table 2.
- In the enterprise RIF “Kopaonik” – Leposavić with totally 76 managers, with 51 males and 25 females (at levels: top management-3 males and 1 female; middle management-10 males and 5 females; operative management-38 males and 19 females), shows that this enterprise also has met the legal minimum of 30%, both at global management level and at individual levels of management, Table 2.

This indicates that the majority of enterprises are increasingly establishing gender equality as envisaged and guaranteed by the Constitution of the Republic of Serbia, the Law on Gender Equality (in a much higher percentage than the minimum provided by the Law), the generally accepted international rules ratified by international treaties.

In order to accomplish the research goal, the respondents-managers were asked on the scale from 1 to 5 (from 1-irrelevant-unimportant to 5-very important) to evaluate to which extent their enterprises, Lola “FOT” – Lešak Serbian Business Registers Agency-Lola factory forgings, 2014), ŠG “Ibar” – Leposavić (Serbian Business Registers Agency-Lola factory forgings, 2014-Srbijašume, 2014) and RIF “Kopaonik” – Leposavić (Serbian Business Registers Agency-Lola factory forgings, 2014Trepča, 2014), take care of employees, customers/business partners, local community in which they operate and environment protection. With this research, we examined whether there is a correlation between taking care of employees () and their motivation, productivity and recruiting talented people from labor market. Statements used for the evaluation of this area are: providing training and promoting employees; guaranteed salaries for work performed, encouraging good communication between employees and management and supporting the employees in balancing work and personal obligations. Correlation of these variables is examined using the Pearson linear correlation coefficient. Results are presented in Table 3.

Table 3 Results of correlation between taking care of employees and motivation, productivity and recruiting talented people from labor market

Variable	1	2	3	4
Care for employees	–			
Motivation of employees	,376**	–		
Productivity	,398**	,595**	–	
Recruitment of talented people from labor market	,438**	,471**	,371**	–

**p < .01

Source: Authors

Results in Table 3 show that there is a significant correlation between examined variables. Namely, respondents-managers at all levels of management in all three enterprises are of the opinion that care for employees influences the motivation of the employees, their productivity as well as the recruitment of the talented people from the labor market. The first auxiliary hypothesis is accepted.

For business operations of all three enterprises involved in this research the care for customers/business partners is certainly important. Using the Pearson linear correlation coefficient we examined whether there is a correlation and to which extent the care for customers/business partners influences the relationship with business community, loyalty of existing and attraction of new customers. The statements used for the evaluation of this area are: monitors the quality and safety of products and/or services, regularly monitors the customers satisfaction, guarantees the best value of the product and/or services in terms of quality and price, and is ready to respond to customers complains Results are presented in Table 4.

Table 4 Results of correlation between care for customers/business partners and relationship with business partners, loyalty of existing and attraction of new customers

Variables	1	2	3	4
Care for customers/business partners	–			
Relationship with business partners	,355**	–		
Loyalty of existing customers	,340**	,600**	–	
Loyalty of existing and attraction of new customers	,332**	,529**	,798**	–

**p < .01

Source: Authors

Results in Table 4 show that there is a significant correlation between examined variables. Namely, respondents-managers at all levels of management in all three enterprises are of the opinion that care for customers/business partners contributes to better and more successful relationship with business partners, loyalty of existing and attraction of new customers. The second auxiliary hypothesis is accepted.

The important segment of business operations of all three enterprises: Lola “FOT” – Lešak, ŠG “Tbar” – Leposavić and RIF “Kopaonik” – Leposavić certainly is the connection with local community where they operate. Table 5 presents the correlation between the involvement of listed enterprises in the development of local community () and relationship with local community. The statements used for the evaluation of this area are: the management of the enterprise and employees are involved in charity activities of local community, provides financial support for the development of sports, supports cultural activities and supports the development of health care in local community. Results show that this correlation is statistically significant. This implies that involvement of listed enterprises in the development of local community significantly influences the successful and positive relationship with the local community. The third auxiliary hypothesis is accepted.

Table 5 Results of correlation between the involvement of the enterprises in the development of local community and relationship with the local community

Variables	Relationship with the local community
Local community	,302**

**p < .01

Source: Authors

Table 6 shows the correlation between the environment protection (and operating costs. Statements used for the evaluation of this area are: recycling, utilization of ecologically acceptable, recycled materials in the making of product and its release, that is, during the activity when it comes to providing of services, our enterprise takes care of all aspects of environment protection such as rational use of energy, prevention of the formation of waste materials and proper disposal of waste material and in the transport and logistics sector our enterprise takes care of the emission of hazardous gasses/substances from the vehicles we use and we discuss with our suppliers and partners whether they use optimal transportation routes and means (for example, in order to reduce CO₂ emission)) Results show that this correlation is statistically significant, that is, enterprises achieve economic and environmental effects by taking care of environment protection. The fourth auxiliary hypothesis is accepted.

Table 6 Correlation between environment protection and operating costs of the enterprise

Variables	Operating costs
Environment protection	,396**

**p < .01

Source: Authors

The research results show that respondents-managers at all levels of management in the enterprises, Lola "FOT" – Lešak, ŠG "Ibar" – Leposavić and RIF "Kopaonik" – Leposavić, consider that care for employees, customers/business partners, local community and the environment has positive impact on the entire business of the enterprise.

In order to determine whether there is a difference in attitudes of respondents-managers when it comes to the areas of corporate social responsibility: care for customers, existing and potentially newly employed persons, local community, the environment, included in this research, we conducted the procedure of a single-factor analysis of variance (ANOVA) with Tukey post hoc test. Results are presented in Table 7.

Table 7 Results of top, middle and operative management on total sample regarding the different areas of corporate social responsibility

	Levels of management			F
	Top management	Middle management	Operative management	
Care for customers/business partners	21,00 ^a	21,48 ^a	21,69 ^a	0,15
Care for existing and potentially newly employed persons	26,29 ^a	27,93 ^a	28,16 ^a	0,35
Involvement in the development of the local community	22,57 ^a	25,33 ^a	25,20 ^a	0,57
The environment protection	19,29 ^a	18,63 ^a	20,17 ^a	1,06

Mean values with different exponent (a and b) in lines significantly differ at the level 0.05

Source: Authors

Results in Table 7 show that there were no statistically important differences in attitudes between the top, middle and operative management when it comes to different areas of corporate social responsibility. Thus, the greater the responsibility and care for employees, customers/business partners, local community and the environment, the larger positive influence on working, business and natural environment of the enterprise.

In accordance with these findings of the research is also the result that respondents-managers in all three enterprises, Lola “FOT” – Lešak, ŠG “Ibar” – Leposavić and RIF “Kopaonik” – Leposavić, consider that social responsibility of the enterprise is important as the part of the strategy at the level of the enterprise in which they are employed, Chart 1, by which the fifth auxiliary hypothesis is accepted.

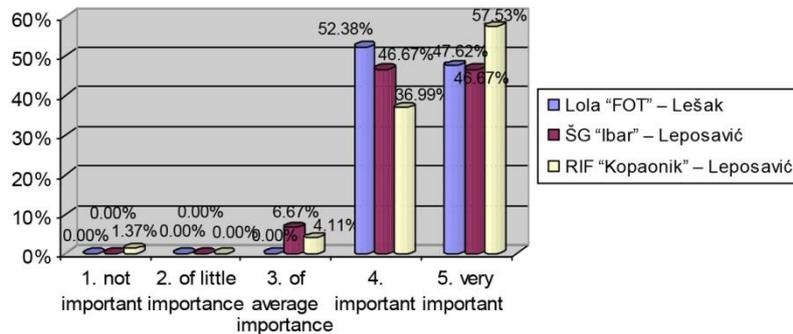


Chart 1 Social responsibility as a part of the strategy of the enterprise expressed in %
Source: Authors

Chart 1 shows that in the enterprise Lola “FOT” – Lešak 47,62% of managers responded that social responsibility of the enterprise is very important as the part of the strategy at the enterprise level, and 52,38% of managers believe that social responsibility of the enterprise is important as a part of the strategy at the enterprise level. In the enterprise ŠG “Ibar” – Leposavić, 46,67% of the managers believe that the social responsibility of the enterprise is very important as the part of the strategy at the enterprise level, 46,67% of the managers believe that the social responsibility of the enterprise is important as a part of the strategy at the enterprise level, and only 6,67% believe that the social responsibility of the enterprise is of average importance as a part of the strategy at the enterprise level. In the enterprise RIF “Kopaonik” – Leposavić, more than half of managers, 57,53%, believe that social responsibility of the enterprise is very important as a part of the strategy at the enterprise level, 36,99% of managers believe that social responsibility of the enterprise is important as a part of the strategy at the enterprise level, and only 4,11% believe that social responsibility of the enterprise is of average importance as a part of the strategy at the enterprise level. Negligible is the number of managers, only 1,37% from the total number, who believe that social responsibility is not important as a part of the strategy at the enterprise level.

Based on these results, we can conclude that the main hypothesis, which was the basis of this paper, is the following: The enterprises will accomplish higher positive impact on their working, business and natural environment if social responsibility has a greater stake in the strategy of the enterprise, which is proven by verifying the auxiliary hypothesis.

The results of the research show that respondents-managers at all levels of management consider that integration of activities of social responsibility into the business operations of the enterprise can lead to achievement of efficiency and effectiveness in accomplishment of sustainable business goals. Attitudes of respondents-managers indicate that the business of the enterprise in socially responsible manner brings direct benefits for financial results.

Namely, providing the training and promotion of employees, guaranteed salaries for performed work, flexible working hours-in terms of balancing work and personal obligations, have positive impact on motivation and productivity of the employees, which contributes to increase of successful business performance. Investing in the development of educational institutions and scholarships for students contributes not only to improvement of educational structure of the population, but also reciprocally contributes to increase of business success owing to the offer of skilled labor. Investing in the development of sports, culture, health care... contributes to the increase of the quality of life in the community and at the same time has positive impact on the creation of enterprise's brand and increasing sale of products and/or services. The recycling of waste, utilization of recycled materials, the rational exploitation of natural resources (air, water, soil, oil, ores, metals...) simultaneously lead to achievement of ecological and economic benefits for the enterprises contributing to stronger financial results and greater profitability.

CONCLUSION

Modern business conditions require from the enterprise to adapt rapidly to market needs and to respond efficiently and effectively to pressures, changes and chances that occasionally occur. Recent changes in terms of environment demands affect the changes in the enterprises, primarily the changes in working methods and utilization of resources that will comply with the requirements and signals that come from the environment.

If they want to continue to exist on the market, the enterprises must take more explicit and more proactive role in the society.

In the business practice of the Serbian economy in recent years positive developments in the field of corporate social responsibility are noticeable. Using the Pearson liner correlation coefficient we obtained the results that show that managers at all levels of management consider that care for interest-influential groups: employees, customers/business partners, local community and the environment has positive impact on working, business and natural environment of the enterprise. In support of this fact is the research conducted in the enterprises: Lola "FOT" – Lešak, ŠG "Ibar" – Leposavić and RIF "Kopaonik" – Leposavić, where social responsibility as a part of the strategy of the enterprise presents a factor of successful management of enterprises and therefore the crucial factor of competitive capacity, growth and development of the enterprise, society in whole and improvement of the quality of life of the entire community. Therefore, only those enterprises that operate in the socially responsible manner will be successful, and above all, highly positioned by all interest-influencing groups and especially the two that are crucial for their continued existence-customers and employees.

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DRUŠTVENA ODGOVORNOST KAO FAKTOR USPEŠNOSTI UPRAVLJANJA PREDUZEĆIMA U SRBIJI: STUDIJA SLUČAJA

Poslovanje preduzeća na društveno odgovoran način postaje ključna tema i imperativ savremenog poslovanja i upravljanja preduzećima, s obzirom da se poslovanje odvija u okruženju o kome se mora voditi računa. Društveno odgovorno poslovanje se nameće kao neophodnost-neminovnost savremenog poslovanja pa se zbog toga od menadžera očekuje da usklade strategiju društvene odgovornosti sa svojim ključnim vrednostima, poslovnom misijom i opštom strategijom preduzeća. Zbog toga je cilj ovog rada da pokažemo da će preduzeća imati veći pozitivan uticaj na svoje radno, poslovno i prirodno okruženje ukoliko društvena odgovornost ima većeg udela u strategiji preduzeća. U radu je prikazan rezultat sprovedenog istraživanja u preduzećima: Lola "FOT" – Lešak, ŠG "Ibar" – Leposavić i RIF "Kopaonik" – Leposavić do kojeg smo došli primenom koeficijenta Pirsonove linearne korelacije i postupka jednofaktorske analize varijanse (ANOVA) sa Tukey post hoc testom.

Ključne reči: *društvena odgovornost, upravljanje, menadžeri, radno okruženje, poslovno okruženje, prirodno okruženje*