DRUŽBENA ODGOVORNOST DO ZAPOSLENIH

MSc. Živa Veingerl Čič
ziva.veingerl.cic@gmail.com

Ass. Prof. Dr. Simona Šarotar Žižek
University of Maribor, Faculty of Economics and business
simona.sarotar-zizek@uni-mb.si

Povzetek: Družbeno odgovorna podjetja vedo, da so prvi in najpomembnejši udeleženci skrbi za družbeno odgovorne aktivnosti prav zaposleni. Zato postajajo aktivnosti managementa človeških virov družbeno odgovorne; to velja tudi za poročanje o njih.

Management človeških virov je splet različnih aktivnosti, ki pripomorejo k soočanju in ustreznemu odzivanju podjetja na izzive v in izven okolja; s tem omogočajo tudi pridobivanje njegove konkurenčne prednosti, rasti in razvoja. Med takšne aktivnosti sodijo: (1) upravljanje zunanjega in notranjega okolja podjetja, (2) izbira in zaposlovanje, (3) načrtovanje dela, (4) ocenjevanje dela in nagrajevanje, (5) usposabljanje in razvoj, (6) vodenje, motiviranje in nadzor zaposlenih, (7) ravnanje s starejšimi, (8) varnost in zdravje zaposlenih, (9) zadovoljstvo z delom, (10) raznolikost zaposlenih, (11) upravljanje talentov, (12) organizacijsko kulturo in klimo. Zato mora biti poročanje o družbeno odgovornih aktivnostih usmerjeno v celovito interno in eksterno informiranje o izvedenih družbeno odgovornih organizacijskih aktivnosti, povezanih z zaposlenimi.

Tovrstno informiranje temelji na načrtih za: (1) razvoj in izobraževanje, (2) kadrovanje, (3) upokojevanje, (4) presežek zaposlenih, (5) produktivnost, (6) delovne odnose, (7) plače in nagrade, (8) ocenjevanje dela, (9) varnost in zdravje, (10) ravnanje s starejšimi, (11) zadovoljstvo z delom, (12) upravljanje talentov; itn. Posledično pa mora organizacija o teh področjih transparentno poročati z različnimi vrstami poročil.

Poročanje mora biti primerno celostno, transparentno in kredibilno, saj v bistvu gre za proces, ki organizaciji omogoča ocenjevanje izpopolnjevanja družbene odgovornosti do zaposlenih in s tem hkrati omogoča izboljšanje njenega delovanja glede na posamezne zastavljene cilje in vrednote podjetja. Za to pa je nujna osebna odgovornost managerjev.

Ključne besede: družbena in osebna odgovornost, management človeških virov, načrti, poročila, interno in eksterno komuniciranje, družbena odgovornost do zaposlenih

SOCIAL RESPONSIBILITY TO EMPLOYEES

Abstract: Socially responsible companies know that the first and most important participants in carrying out socially responsible activities are employees. Therefore, Human Resource Activities are becoming socially responsible; this should also apply to the reporting about them, too.

Management of human resources is a combination of several activities that contribute to tackling, and appropriate responses of the company to the challenges in company inside and outside environment. They help the company obtain its competitive advantages, growth and development.

These activities are: (1) managing the external and internal environment of the company, (2) selection and employment, (3) work design, (4) performance management and remuneration, (5) training and development (6) leadership, motivation and supervision of employees, (7) age management, (8) safety and health of employees, (9) job satisfaction, (10) diversity of employees, (11) talent management, (12) organizational culture and climate.

Therefore the reporting on socially responsible activities must be focused on comprehensive internal and external information about the implemented organizational socially responsible activities, which were related to employees.

Such information are based on plans for the: (1) development and education, (2) recruitment, (3) retirement, (4) a surplus of employees, (5) productivity, (6) labor relations, (7) wages and salaries, (8) the evaluation of the work, (9) safety and health, (10) age management, (11) job satisfaction, (12) talent management, etc. Consequently, the organization must report about these areas transparently, with the use of various types of reports.

Reporting should be comprehensive, transparent and credible, because it basically is a process that allows an organization to assess its fulfillment of social responsibility to employees; thus it also helps the organization to improve its operations according to its objectives and values. For this reason reporting must be a personal responsibility of managers.

Keywords: social and personal responsibility, human resource management, plans, reports, internal and external communication, responsibility toward employees

1. Introduction

Over the past few decades, Corporate Social Responsibility (CSR) has become increasingly more important as a strategic focus in today's workplaces (Lockwood, 2004). Organizations have been integrating socially and environmentally oriented objectives into their responsibility frameworks to reinforce business strategy as well as to address the concerns of stakeholder groups. Much research was conducted on the topic broadly defined, but the role of human resources and social responsibility is still a relatively new and unexplored area (Inyang, Awa, & Enuoh, 2011).

There are four main questions regarding the HR-CSR nexus: To what extent do employees in their early career consider CSR strategy in their evaluation of employers? How do organizations and HR managers integrate CSR initiatives into their employee value proposition? What are some of the priorities/challenges in leveraging social responsibility as a way to recruit and retain talents? What type of role does HR currently play in this process and how could it be further developed?

Successful programs on social responsibility rely heavily on enlightened people management practices. In this context HR department is assumed to be the coordinator of CSR activities. Social responsibility has to be embedded in the organization's culture in order to bring innovative change in actions and attitudes in which Human Resource can play a significant role.

Focusing on company values, HR leaders set the tone for an organizational culture that is open and understands CSR. HR's role as a change agent continues through keeping the CEO and other members of the senior management team informed of human capital initiatives, the status of community relations, measurements of employment activities and development of partnerships for CSR programs, both inside and outside the organization.

2. Corporate Social Responsibility and Human Resource

The Green Paper on CSR (2001) is a document for promotion of European guidelines for Social responsibility of companies; it deals with employees as an important group of internal dimension of companies Social Responsibility (SR). Companies' that are able to satisfy the interests of their employees and through this to optimally engage their entire creative potential, are aware that employees (human capital) today undoubtedly are the main factor of competitiveness of enterprises. The conditions enabling the release of employees' potential include their job satisfaction and relation to work. Therefore the major challenge for enterprises today still includes attracting and retaining skilled and ambitious workers. In this context, the company has to take relevant measures that include lifelong learning, empowerment of employees, better information throughout the company, better balance between work, family, and leisure, greater work force diversity, equal pay and career prospects for women, profit sharing and share-ownership schemes, and concern for employability as well as job security. The active follow up and management of employees who are off the work due to disabilities or injuries also can result in cost saving of the firm.

Social responsibility to employees covers (Green Paper 2001, 3-4):

- Concern for education and career of employees,
- Provision of adequate working conditions and equal treatment of all employees,
- Programs of health care and retirement plans,
- Appropriate payment systems, reward programs and ownership,
- Organized childcare,
- Attitudes towards women, ethnic groups and people with disabilities in matters of employment, etc.

The company aiming to pursue the concept of SR, should lay the foundations in values, culture, ethics, rules and climate of the company.

Employees must feel important and see their own professional development and career opportunities. If one wants to implement this concept, interpersonal relations and communications are crucial because employees have the right to be informed and the right to experience disclosure of information concerning them. These are information about employment, salaries and payments for social security, health and safety at work, working conditions and training, education and trade union activities.

Employees are the main carriers of knowledge and at the same time the most important primary stakeholder group of the companies, along with owners and managers. The company, which is aware of the affluence of employees, treats them socially responsibly, because managers know that every employee can contribute his or her added value to the company's success.

3. Corporate Social Responsibility Reporting

Key to establishing effective employment and social protection policies lies in developing positive working relationships with (and between) social partners. Social dialogue, engaging stakeholders and ensuring adequate and broad representation is an important part of developing strong CSR policies. (Corporate social responsibility - national public policies in the European Union - compendium 2014).

Transparency of operations and reporting is on the other hand also important for the acquisition and retention of high quality staff. It is also important for the company reputation to report about CSR to the general public.

Today the practice is already established among some leading companies that in the mandatory annual reports (business part), forwarded to the public, they reveal information about their CSR and/or sustainability activities. In these reports, inter alia, the company also reveals the information about its socially responsible practices with employees. In reporting on CSR companies face no standardization of reporting; therefore the largely voluntary information is disclosed to the general public. Foreign companies use in the non-financial reporting on CSR GRI[1] guidelines, which make sustainability reporting of organizations more efficient and credible and comparable to financial reporting. With the help of disclosure in such reports may employees and investors reach important information for business decisions. The quality and comprehensiveness of the information may differ from company to company, because such reporting is voluntary and it depends also on the company strategy.

Reporting should be comprehensive, transparent and credible, because it is basically a process that allows an organization to assess its fulfillment of social responsibility to its employees; thus reporting also helps the company to improve its operations according to its objectives and values. We must expose that each managers (also human resource management) must be personally responsible.

Reasons for companies not to report are in most cases related to the fact that they do not expect much benefit from reporting. Over the years, reasons for not reporting may have changed, as many more companies have started reporting.

3.1. Facts and Figures on the Reporting of Companies

Companies are no homogeneous group, therefore the reporting varies (amongst others) by size, business sector and location. Size is a key company characteristic, because many studies on facts and figures on reporting and the dilemmas faced by the reporting companies, show up in this survey (The State of Play in Sustainability Reporting in the European Union, 2010); a main distinction is made between Multinational Enterprises (MNEs)

[1] **Global Reporting Initiative** (GRI) - Sustainability Reporting Guidelines which are one of the world's most prevalent standards for sustainability reporting.

and Small and Medium Enterprises (SMEs). Other characteristics, like state-owned versus privately owned companies and business sectors are only covered when this is relevant from a reporting practice perspective.

Methods of informing the public about socially responsible practices vary from company to company and usually depend on the resources available, the contents of the information and the target public, which they want to adress with their information. Nevertheless, all companies listed on the stock exchange have the common point: each year they have to collect the information about their business in the annual report (see below).

Generating of annual reports is ruled by the Companies Act (CA-1) and Slovenian Accounting Standards (SAS), which comply with International Financial Reporting Standards. CA-1 and SRS provide mandatory information that has to be disclosed in the annual report. The legislation does not require mandatory disclosures relating to corporate social responsibility in corporate annual reports or independent reports on CSR. In the case of voluntary disclosures companies have a free hand. Among them the most common are the so-called environmental disclosure (disclosure on environmental responsibility of the company), and increasingly invoked the so-called social disclosure (disclosure of corporate social responsibility). The companies want to increase their reputation and show that they are not only interested in profit, but are aware of their social responsibility and caring for the environment. In the rest of the world there is the practice that the companies prepare not only annual reports but also a report on Sustainable Development (Sustainability Report) or the report on corporate social responsibility (Social Responsibility Report).

3.2. Reporting in different sectors

With regard to differences among sectors, in general, it can be stated that in the last decade, the most polluting companies traditionally have been most active in sustainability reporting (Kolk 2010). In global industries, with relatively small number of large firms, competitors closely watch one another, and ‘follow the leader’ (ibid). More specific research among the G250 on reporting and verification, indicates the following sector dynamics, considering the firm patterns: (ibid)

- Reporting has become common in the automotive industry, but verification has not, until just recently.
- In the oil and gas industry, reporting as well as verification is rather common.
- Companies in utilities are less internationalized, but since 2002 reporting has become common. Verification has only become common in European firms in this sector.
- Companies in the chemical and pharmaceutical industry started reporting very early, already before 1998; verification is done by European firms, not by US firms.
- Reporting is prevalent in electronics/computers. The late adopters in this sector come from Asia.
- In banking (especially some banks from the Netherland), reporting took off relatively late (large number of late adopters).

Voluntary reporting is a strategy to achieve more transparency and accountability in the companies' operations, contributing to credibility. The motivations for companies to report on corporate social responsibility, mentioned in literature are:

- Time saving / efficiency in communication. Because companies are often "bombarded by information requests from different stakeholders”, they can save the time necessary for answering those requests by publishing a report (UNEP and Sustainability 1998: 7).
- Attraction and retention of employees. Transparency about environmental impacts is believed to have a positive impact on employee attraction and retention (Eco Strategy 2010: 6). Fifty-two per cent of all companies view this factor as a key reason for reporting (KPMG 2008: 19).
- Improvement of internal processes. Compilation of sustainability information can contribute to improved internal processes. This motivation for reporting was mentioned by some of the MNEs interviewed for this study.
- Supply chain requirements and supplier relationships constitute a growing motivation for reporting on CSR issues, especially to SMEs being the suppliers for larger (reporting) companies.
- For SMEs in developing countries, reporting provides an important way of showing good performance on sustainability issues, thereby improving their competitive position. SMEs in the EU, where sustainability reporting takes place in a much more regulated arena, tend to look at the obligations to report or not (GRI 2010).

Increased pressure to report and stakeholder expectations would be the main motivation for non-reporters to start reporting (UNEP and Sustainability 1998: 10).

3.3. Obstacles and Challenges in Reporting

Obstacles for companies to report differ in many ways and as we have already said depend on the type of organization and motivation for reporting. The most important obstacles or reasons not to report, derived from literature are:

- The definition of key indicators and topics to report on. Companies have a hard time defining which topics to include in reporting and setting up appropriate stakeholder processes to define the most relevant topics. Especially smaller companies have trouble with data collection and the choice of performance indicators. However, because of the growing number of firms that report, the availability of reporting knowledge and possibilities to learn from others is growing (Kolk 2009: 7). Reporting frameworks such as the GRI also try to solve (part of) this obstacle by defining the issues to report on and the indicators that can be used. The sensitivity of some of the information that needs to be provided, either in relation to competitors or because of legal implications: especially when competitors are not reporting, companies hesitate to provide sensitive information (Kolk 2010). Companies believe that the information provided could damage the reputation of the firm, have legal implications or wake up 'sleeping dogs' (ibid).
- Non-financial information is not valued or is considered as irrelevant. Companies believe that their most important stakeholders, especially investors, often do not value this information or consider it as irrelevant (WestLB 2007).

Research by CSR Europe found that there is a lack of confidence of senior executives that their companies are able to manage non-financial performance and are therefore worried about the credibility of ESG data. Additionally they worry about convening data that are not directly linked to the core financial performance and might therefore be rated as irrelevant by investors. However, at the same time they feel that investors would rate their company better, if they better understood the non-financial performance of the company (CSR Europe 2008).

Moreover, companies believe that customers (and the public) are not interested because (Kolk, 2010):

- The associated costs of reporting. The important cost drivers are: capacity building on how to write a report, the use of experienced external consultants (or the internal publication of a number of reports, before going public), external assurance to increase credibility and outsourcing of the production of the report.
- Many pieces of information may already be available in (for example) environmental management systems and workplace policies.
- Ignorance or lack of knowledge about reporting and difficulties with linking CSR performance to the needs of stakeholders and investors (Arnold 2008: 1). While the company's shareholders focus on business results, investors are interested in materiality and society wants to be informed about externalities. This complexity is demanding and difficult to manage (WestLB 2007: 9).
- Internal organizational structures. The development of a sustainability report touches upon a number of different departments. In many cases, the sustainability report is prepared by the CSR or communications department and it would take a lot of additional effort to involve all relevant departments and employees (Edelman et al. 2008: 28).

3.4. Reporting about internal CSR

Edelman and co-authors (2008) argue that from a company's point of view, employees are the most important audience for communication on corporate responsibility (CR). Prospective employees find that companies often neglect them as an important CR communications audience. While corporations are actively and successfully engaging employees on CR issues, they are not adequately courting prospective employees to the same degree. One of the key components of CSR is the quality of relationships between employees and management within the company. The role of employees on the issue of CSR is actually double. On the one hand employees can contribute to socially responsible initiatives of the company; on the other hand, we are interested in how socially responsible behavior itself affects workers.

It would be contradictory, if the company managed externally as a socially responsible one and inwardly disrespected even the basic rights of workers or other legal provisions governing the relationship between the company and the employees. The company is outward looking really responsible only, if it is first of all responsible inside, toward employees.

Management of human resources is a combination of different activities that contribute to tackling, and appropriate responses of the company to, the challenges in organization's inside and outside environment, and hence the obtaining of its competitive advantages, which ensures company's growth and development.

These activities are: (1) managing the external and internal environment of the company, (2) selection and employment, (3) work design (4) performance management and remuneration, (5) training and development, (6) leadership, motivation and supervision of employees, (7) age management, (8) safety and health of employees, (9), job satisfaction (10) diversity of employees, (11) talent management (12), organizational culture and climate.

Therefore the reporting on socially responsible activities must be focused on comprehensive internal and external information about implemented organizational socially responsible activities, which were related with employees.

Such information is based on plans for the: (1) development and education, (2) recruitment (3) retirement, (4) a surplus of employees, (5) productivity, (6) labor relations, (7) wages and salaries, (8) the evaluation of the work, (9) safety and health, (10) age management, (11) job satisfaction, (12) talent management, etc.. Consequently, the organization must report about these areas transparently, with the use of various types of reports.

Strategies that result in human behavior in organizations create numerous advantages including employees' better motivation, health, relations and communication, (team) work, appreciation to their organization, enrichment of knowledge and experiences, work performance, etc. When implementing SR HRM strategies employees: 1. do the right things in the right way at the right time, 2. are efficient and productive, 3. create excellent results, 4. are satisfied with their work, 5. are good motivators, 6. have good self-esteem, 7. expand their social network in personal and professional contexts, 8. have particularly positive emotions, and therefore fewer negative emotions, 9. express more self-initiative, 10. have greater self-control, 11. have inner-place control, etc.

These advantages have a long-term effect reflecting in higher efficiency of organizations, subjective and objective welfare of each individual, and in social welfare/well-being. Specifically, it increases employees' satisfaction, productivity and loyalty, and lowers absenteeism. Well-being becomes creativity-based well-being (CBWB) (Šarotar Žižek et al, 2014).

Companies present the realization of HR plans and business objectives in the business part of the annual report in a separate chapter and they also present the information about their plans for the following year. The content of each section of the annual report depends on company policy and the structure of the business report, which is subject to the company's strategy in terms of information to target audiences.

Usually company in the report's section, relating to employees, indicates the following information:

- Employees and educational structure
- Education, training and investments
- Employee development (programs, activities)
- Implementation of the promotion of safety and health at work (sport activities, participation in various projects (donations, sponsorships).

In short, the content of information in the field of socially responsible conduct of the company's employees depends on company policy and socially responsible conduct of its managers.

The fact is that reporting on CSR is a company self-assessment. On the one hand, Corporate Responsibility Report becomes a deliberate marketing strategy by which the company speaks to their stakeholders; the company itself chose the emphasis and disclosure, on the other hand, this is the only assessment of the social activities of the company, which is available for external users (Slapničar, 2007).

4. Indicators 11 working practices and appropriate work (Labor Practices and Decent Work)

GRI guidelines also regulate reporting from the social point of view, which among other things more precisely discuss the scope of work practices and appropriate work. The indicators in this area are described detailed in Table 1. The GRI Aspects and the Category of Labor.

Practices are based on internationally-recognized universal standards, including:

- United Nations Universal Declaration of Human Rights;
- United Nations Convention: International Covenant on Civil and Political Rights;
- United Nations Convention: International Covenant on Economic, Social, and Cultural Rights;
- Convention on the Elimination of all Forms of Discrimination against Women (CEDAW);
- ILO Declaration on Fundamental Principles and Rights at Work(in particular the eight core Conventions of the ILO consisting of Conventions 100, 111, 87, 98, 138, 182, 29, 105); and
- The Vienna Declaration and Programme of Action.

The Labor Practices Indicators also draw upon two instruments that directly address the social responsibilities of business enterprises: the ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy, and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

Table 1: Performance Indicators

Core Indicators	Additional Indicators
Employment Core	
LA1 Total workforce by employment type, employment contract, and region, broken down by gender. LA2 Total number and rate of new employee hires and employee turnover by age group, gender, and region. LA3 Benefits provided to full-time employees that are not	LA15 Return to work and retention rates after parental leave, by gender

provided to temporary or part-time employees, by significant locations of operation.	
Labor/ Management Relations	
LA4 Percentage of employees covered by collective bargaining agreements. LA5 Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	
Occupational Health and Safety	
LA6 Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advice on occupational health and safety programs. LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender. LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	LA9 Health and safety topics covered in formal agreements with trade unions..
Training and Education	
LA10 Average hours of training per year per employee, by gender, and by employee category.	LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. LA12 Percentage of employees receiving regular performance and career development reviews, by gender.
Diversity and Equal Opportunity	
LA13 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	
Equal Remuneration for Women and Men	
LA14 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	

VIR: https://www.globalreporting.org/resourcelibrary/G3.1-Labor-Indicator-Protocols.pdf

The structure of the Labor Indicators is broadly based on the concept of decent work. The Indicators set begins with disclosures on the scope and diversity of the reporting organization's workforce, with an emphasis on gender and age distribution.

The approach to dialogue between the organization and its employees, and the degree, to which employees are organized in representative bodies, are covered by Indicators LA4 (which complements Indicator HR5 on Freedom of Association and Collective Bargaining) and LA5.

The physical protection and well-being of people at work is covered by Occupational Health and Safety Indicators (LA6, LA7, LA8, LA9), which address the scope of programs and statistical performance on health and safety.

The scope of employee benefits and contributions toward a broad social goal of diversity and equal treatment is addressed by LA14 (Pay Equity), LA13 (Diversity) and LA3 (Benefits). Indicators in the Economics Category also provide relevant information. The support that organizations provide to employees to enhance personal skills and potential (which also improves the organization's human capital) is covered in Indicators LA10, LA11, and LA12.

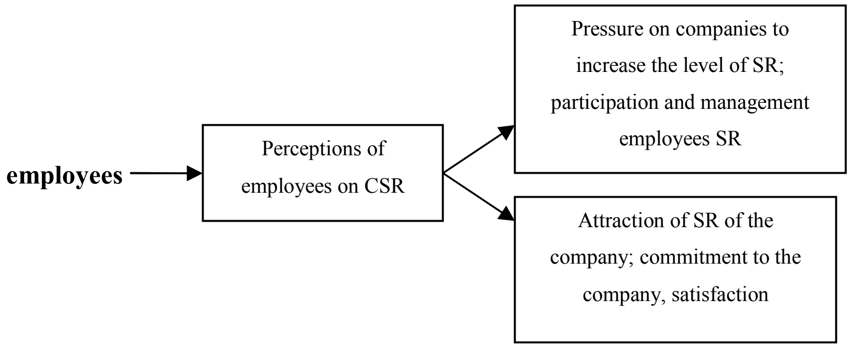
With the help of these guidelines the companies may disclose in the annual report and other reports information about socially responsible practices with employees in a clear, comparable and credible manner.

5. Employees responses to the conduct of the companies

Employees may assess the actions of CSR of their company in three different ways. Assessed social care, which is involved in the undertaken actions (called the procedural CSR); evaluation of its outcomes that follow this actions (distributive CSR), and determine how these actions are dealt with individuals inside and outside the organization (interaction CSR). Based on their assessments, employees can react with various mechanisms available to them: for example, the commitment of the company, (no) satisfaction at work, participation in issues of SR, etc.

Roughly speaking, employees have two options at their disposal: directly - pressure, leadership and participation in socially responsible initiatives, and indirectly, with the reimbursement of socially responsible actions - loyalty to the company (Figure 1). Corporate social responsibility among employees and job seekers often affect their evaluation about the company. Employees look for "reimbursement" for their efforts in various forms, not only in cash. Increasingly important motivator is their sense of satisfaction and pride due to working for a socially responsible company.

Figure 1: The mechanisms by which employees can affect the socially responsible behavior of the company



Source: Adapted from Aguilera et al. (2004).

Employees in their actions led three types of motives (Aguilera et al., 2004). The first set includes instrumental motives that encourage individuals to pay attention to socially responsible actions and promote them in order to maximize their well-being within the company. The second sets are relational motives, encouraging them to seek information on the quality of relations between them and the leaders of the company and between the company and external stakeholders. However, the last set of moral motives expresses a desire to work for a socially responsible company.

Positive or negative actions of companies in the context of SR gave their employees critical information that they can use in their relation to the company or its operations. The views and judgment of employees about CSR are socially constructed; they are spread from one employee to another and create a general climate for socially responsible actions of the company. Researches show that positive perceptions of employees about CSR improve employee loyalty. Motivation and commitment, therefore, are based on values rather than on money. Employee loyalty has significant effects from the company perspective as well. Among those who are the most researched are the reduction of absenteeism, increased productivity, survival of the company, further efforts of employees and their satisfaction and responsible behavior.

Because CSR at the global level is mostly based on voluntary engagement of companies, companies often decide to adopt different standards related to corporate social responsibility (egg. GRI and AA1000 standard reporting environmental ISO standards, corporate social responsibility standard SA8000). Even in the implementation of these standards the participation of employees is crucial. One must especially mention the SA8000 standard, based on international conventions of the ILO, which in its very nature involves the need for the participation of employees and trade unions.

The SA8000 standard includes one's need for public and transparent reporting on corporate social responsibility, which should also include reporting on internal dimension and quality of work. Reporting, which lets employees assess the functioning of the company and is crucial for improvement of the actual practices of socially responsible businesses, can be developed in accordance with the four areas:

- The quality of relationships (employees discrimination, respect for privacy, workplace violence, etc.);
- Working conditions (satisfaction, health and safety, evaluation of work processes, etc.);
- Prevention (reconciliation of the work and leisure times, employee representative, participation, business ethics);
- Administration and management (dialogue with employees and key stakeholders, internal communication, training, organizational culture, etc.).

Companies that are committed to a socially responsible business have built Regulations of behavior or the Code of Ethics, which supports socially responsible behavior. It consists of ethical and business values, which are expected to make the company's management and employees adopt and act in accordance with these values.

6. Conclusion

Achieving employees' loyalty is a goal that proves elusive for many companies. But increasingly, statistics point to one corporate principle that correlates with engaged, loyal staff: transparency in the workplace. Transparency and the ease of sharing knowledge and data are therefore crucial to building trust in the workplace.

Most employees are eager to work for companies that demonstrate transparency and communicate this with a distinct vision, a culture of straightforward communications, and clear expectations concerning how they expect employees to serve.

CSR's transparent reporting can ease employees' attraction, retention and engagement and shaping supportive employees' attitudes and behaviors towards their companies/organizations.

What sets apart the good and the great company isn't just a popular commercial; it's their ability to express their values and missions in everything they do. The companies with the top corporate responsibility programs are transparent about their aims and the purposes of their programs.

There are four main questions regarding the HR-CSR nexus: To what extent do early career employees consider CSR strategy in their evaluation of employers? How do organizations and HR managers integrate CSR initiatives into their employee value proposition? What are some of the priorities/challenges in leveraging social responsibility as a way to recruit and retain talent? What type of role does HR currently play in this process and how could it be further developed?

Social responsibility has to be embedded in the organization's culture in order to bring change in actions and attitudes in which Human Resources can play a significant role. Focusing on company values, HR leaders set the tone for an organizational culture that is open and understands CSR.

The employees must on one hand feel important and see their own professional development and career opportunities in the company. On the other hand they have the right to be informed and the right to experience disclosure of information concerning them. These are information about employment, salaries and payments for social security, health and safety at work, working conditions and training, education and trade union activities. The company, which is aware of the affluence of employees, treats them socially responsibly, because of knowledge that every employee can contribute his or her added value to the company's success. Transparency of operations and reporting is on the other hand also important for the acquisition and retention of high quality staff.

The role of employees on the issue of corporate social responsibility is actually double. On the one hand employees can contribute to socially responsible initiatives of the company; on the other hand, we are interested in how socially responsible behavior itself affect workers.

Reporting should be comprehensive, transparent and credible, because it is basically a process that allows an organization to assess the fulfillment of social responsibility to its employees; thus it also helps the company to improve its operations according to its objectives and values. We must expose that each managers (also human resource management) must be personally responsible.

Corporate social responsibility toward employees brings a lot of positive effects to the company, for example: increased loyalty and, consequently, reduce absence from work, while also increasing productivity, survival of the company, further efforts of employees and their satisfaction and responsible behavior.

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