УДК 338.26 doi: 10.20998/2519-4461.2019.1.40

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DECISION-MAKING SPECIALITIES IN THE LIGHT OF CORPORATE SOCIAL RESPONSIBILITY

Company decision-makers increasingly have to confront with the expectations of their closer or extended community, also that of their environment in connection with the consequences of their business-decisions. On the other hand, they must represent the interests of their proprietors and must also sustain profitable economy. The author reviews those factors which have a significant impact on socially responsible decision-making process, concerning the decision-makers, the company and the outer environment. The author answers to the question of what the specialities of such decisions are and in what direction the attitude of economic entities develop, concerning socially responsible operation.
The author proved that corporate social responsibility (CSR in short form) manifests itself in a growing and expanding measure in the activities of corporations and business structures, on the one hand, as an expectation in connection with their courses, on the other hand, such a factor if fails, can make long-term competitiveness worse. Decisions related to CSR are strategic decisions, so they are made at the highest level. The personality, leadership style and self-assessment of the decision maker play a decisive role in the process of the influence of external expectations regarding CSR on organizational decisions. In addition, the size of the company, the regional location, the surrounding national culture, the social system and traditions also have a significant influence on socially responsible decisions.
The described article/presentation/study was carried out as part of the EFOP-3.6.1-16-00011 “Younger and Renewing University – Innovative Knowledge City – institutional development of the University of Miskolc aiming at intelligent specialisation” project implemented in the framework of the Szechenyi 2020 program. The realization of this project is supported by the European Union, co-financed by the European Social Fund.

Keywords: Corporate social responsibility, CSR, decision-making, strategy, sustainable economic development

ТАМАШ БАКО

ВІДПОВІДАЛЬНІСТЬ ПРИЙНЯТТЯ РІШЕНЬ НА ЗАСАДАХ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ

Керівникам компаній все частіше доводиться стикатися з очікуваннями їхньої ближчої або розширеної спільноти, а також з їхнім оточенням у зв'язку з наслідками своїх бізнес-рішень. З іншого боку, вони повинні представляти інтереси своїх власників і повинні також підтримувати прибуткову економіку. Автор розглядає ті фактори, які мають значний вплив на соціально відповідальний процес прийняття рішень, що стосується осіб, які приймають рішення, компанії та зовнішнього середовища. Автор відповідає на питання, що таке особливості таких рішень і в якому напрямку розвивається ставлення суб'єктів господарювання до соціально відповідальної діяльності.
Автор довів, що корпоративна соціальна відповідальність (КСВ в короткій формі) проявляється в зростаючому і зростаючому вимірі діяльності корпорацій і бізнес-структур, з одного боку, як очікування у зв'язку з їх курсами, з іншого боку, фактор, якщо це не вдається, може погіршити довгострокову конкурентоспроможність. Рішення, пов'язані з КСВ, є стратегічними рішеннями, тому вони приймаються на найвищому рівні. Особистість, стиль лідерства та самооцінка особи, яка приймає рішення, відіграють вирішальну роль у процесі впливу зовнішніх очікувань щодо КСВ на організаційні рішення. Крім того, розмір компанії, регіональне розташування, навколишнє національна культура, соціальна система і традиції також мають значний вплив на соціально відповідальні рішення.
Описана стаття / презентація / дослідження було проведено в рамках проекту EFOP-3.6.1-16-00011 «Молодший та оновлюваний університет - місто інноваційних знань - інституційний розвиток Мішкольцького університету з метою інтелектуальної спеціалізації», реалізований в рамках проекту програми «Сечені 2020». Реалізацію цього проекту підтримує Європейський Союз, який фінансується Європейським соціальним фондом.

Ключові слова: корпоративна соціальна відповідальність, КСВ, прийняття рішень, стратегія, сталий економічний розвиток

ТАМАШ БАКО

ОСОБЕННОСТИ ПРИНЯТИЯ РЕШЕНИЙ В СВЕТЕ КОРПОРАТИВНОЙ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ

Лицам, принимающим решения, все чаще приходится сталкиваться с ожиданиями их более близкого или расширенного сообщества, а также их окружения в связи с последствиями их бизнес-решений. С другой стороны, они должны представлять интересы своих владельцев и должны также поддерживать прибыльную экономику. Автор рассматривает те факторы, которые оказывают существенное влияние на социально ответственный процесс принятия решений, касающиеся лиц, принимающих решения, компании и внешней среды. Автор отвечает на вопрос, в чем состоят особенности таких решений и в каком направлении развивается отношение субъектов хозяйствования к социально ответственной деятельности.
Автор доказал, что корпоративная социальная ответственность (КСО в краткой форме) проявляется в растущей и расширяющейся мере в деятельности корпораций и бизнес-структур, с одной стороны, как ожидание в связи с их курсами, с другой стороны, таких фактор в случае неудачи может ухудшить долгосрочную конкурентоспособность. Решения, связанные с КСО, являются стратегическими решениями, поэтому они принимаются на самом высоком уровне. Личность, стиль руководства и самооценка лица, принимающего решения, играют решающую роль в процессе влияния внешних ожиданий в отношении КСО на организационные решения. Кроме того, размер компании, региональное местоположение, окружающая национальная культура, социальная система и традиции также оказывают существенное влияние на социально ответственные решения.
Описанная статья / презентация / исследование была проведена в рамках проекта EFOP-3.6.1-16-00011 «Младший и обновляющий университет - город инновационных знаний - институциональное развитие Университета Мишкольц, направленного на интеллектуальную специализацию», реализованного в рамках программы Szechenyi 2020. Реализация этого проекта поддерживается Европейским Союзом, софинансируется Европейским социальным фондом.

Ключевые слова: корпоративная социальная ответственность, КСО, принятие решений, стратегия, устойчивое экономическое развитие.

Introduction. Social responsibility of the companies is one of the most researched topics during the last decade. Despite of that, or even for this reason, analysts of the question share a nearly unified position in one thing: Corporate Social Responsibility (CSR) has no generally agreed definition. With no claim of being exhaustive I refer to some, that - according to my opinion – reflects in general the substance of CSR in an exact way. According to David Vogel CSR means „practices that improve the workplace and benefit society in ways that go above and beyond what companies are legally required to do."(Vogel 2006, page 2.). In Ligeti's eye „The basis for long-term and sustainable business is the harmonization between the aspects of naked profit and the outside world. In this way environmental sustainability and CSR are equivalent with business profit." (Ligeti, 2008, page 90.) Last but not least, in his excellent resumé writes this of CSR: „Corporate social responsibility means an active participation in resolving the problems of the society in that way, that this process must not be a burden to the given organization, causing dysfunctions for it." Angyal (2009, page 188.)

According to the Oxford Handbook (Crane et al. 2008) associate conceptions like corporate citizenship, corporate responsibility or sustainable business are actually just alternative terms.

Company social responsibility is also closely related to the issue of sustainable development, as we can see that in the following definition for CSR by World Business Council for Sustainable Development (Holliday et al. 2002, page 103.): „the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life".

Literature analis. Ádám Angyal in his above-mentioned book (Angyal, 2009) goes so far as to view the paradigm of the model of socially responsible company as an axiom. According to him CSR is „such a principle in economic science, that cannot be verified by usual logical instruments and cannot be deducted from the standards of classic economic activities. At the same time it is an indisputable reality, it's influence is powerful and this fact overwrites any kind of doubt concerning it's existence or reason." (Angyal 2009, page 121.) As far as I'm concerned I cannot accept this thesis, because it is disputed by a lot of researchers (including some Nobel-prize winners, like Herbert Simon and Milton Friedman), who refuse social responsibility as a corporate category. However, an axiom is being an axiom, because everybody accepts that as for an undisputable and basic fact.

In American literature, distinct from phrasing in European publications, corporate social responsibility (mainly it's public appearance) is willingly called philanthropy, or cause-related marketing (CRM)(Berglind-Nakata, 2005).

There is an academic debate with regard to social responsibility about the question, weather volunteering should be included into it's definition or not. Some, as for example Ligeti (Ligeti, 2007) say, that responsible behaviour means a voluntary activity and even go so far as Kotler and Lee (Kotler-Lee, 2007), saying, that voluntariness is the key-word and an essential component of responsible behaviour. Ádám Angyal (Angyal, 2009) and others (Kun, 2008) are in favour of a law-abiding behaviour and an environmentally conscious leadership – that represent an integral part of socially responsible corporate behaviour –arise also from binding outer norms and for this reason they are not exclusively voluntary expressions of responsible behaviour. In my opinion the motives, underlying CSR are in any case some kind of pressure or sanction (either from the proprietors' part or legal, even political) and for this reason volunteering is not a precondition required by any kind of corporate social responsibility.

Main part. Socially responsible corporate behaviour is interpreted as a learning process (Angyal, 2009), acquired incrementally in the frame of organizational learning as a multi-stage development course. Consequently, CSR is ideally a continuous, collective learning process. (Zwetsloot, 2003) Some scholars distinguish different levels of social responsibility and consider that as a similar process of a toddlers' growing up to a responsible adult. (Goodpaster, 2007) Organizational learning also means changes of competencies, consequently it is a process of change, on the one hand resisted by the organization and on the other hand it conforms itself to and develops by that. So CSR can be learned and when the company starts, usually it is not visible, it evolves incrementally. In this regard I am of the opposite opinion to Zsuzsanna Győri, who holds the position that the truly responsible company acts in a responsible way from its establishment. (Győri, 2010).

Social responsibility is visible actually in the decisions of the company consequently it is a decision-making process, what is the most important activity done by the management. Within this category responsible behaviour is an expression of the area of strategic leadership. (Angyal, 2009). Decision making at a given situation means choosing from the alternatives. „The role of strategic decision-making however, to define the targets, resources and policy of the organization". (Somosi, 2004, page 9.)

In doing so the organization and its environment must be co-ordinated and forecasts should be made concerning their future and relation. (Somosi, 2004)

Decision-making related to different organizational levels can be operative control, knowledge-level decision-making, management-control or strategic decision-making. (Zoltayné, 2002) CSR requires strategic-level decisions and attached to the limited group of senior management. (Somosi, 2004) Such kind of decisions are called ill-structured by Herbert Simon, that is problems and decisions which cannot be programmed or routinized. (Simon, 1982) Decisions in connection with CSR require strategic level, they take place in the sphere of senior management, include ill-structured decisions that cannot be routinized, and made in a complex, heuristic, intuitive way. The risk-level of these decisions is high.

The relation of CSR is important to the core-competencies of the company. They are those competencies that become the resources of the competitive advantages for the company. It is a long and permanent trend in the course of the company-integration process, that those activities, which generate weaknesses and disadvantages for themselves, are outsourced, and the resources, released by that, could be used for further enhancing of those activities, which are their strengths and which

makes them profit in the most significant and most stable way. (Grant, 2016) These two trends, namely the demand for CSR and the claim for strengthening the core-competencies, work against each other permanently, particularly in times of crises.

„CSR is only as sustainable as the companies that practice it." (Financial Times, quoted by Vogel, 2006, page 43.) Consequently, when the resources of the company because of some reasons have been decreasing for a long term, decision-makers must take this by all means into their accounts with regard to starting, pursuing or terminating any kind of activities in connection with social responsibility. CSR also means an active involvement and taking into consideration the consequences (Angyal, 2003), but this is also true for the existence of the organization, that acts in this way.

The socially responsible attitude of the company could be seen in the long term as a kind of strategic investment, investing into the future that has (also) specific economic benefits. It could be such a winning situation, that could have benefits also for the company, for its' environment and for the society. (Kun, 2004) The most important factor still remains the company, because its existence is a condition of vital importance for any kind of CSR activities. So, the question finally is that weather the socially responsible behaviour is a good business for the company, and do they have any kind of business interest in doing so, i.e. motivation is an unavoidable factor, concerning CSR. So, it is important that the company behaves in a socially responsible way on the basis of real beliefs, or nothing but profit-interests or obtaining practical benefits are the only reasons for this kind of behaviour. (Győri, 2010)

There is no clear consensus accepted by researchers according to the above-mentioned questions. Vogel, who was referred to earlier, mentions three different standpoints: first is Friedman's, who considers CSR dangerous, because it can be resulted in deduction of resources concerning core-competencies, so decreases market-efficiency; second is Bakan's viewpoint, according to that CSR is only a mask, assumed by corporations only because of the expectations of the society and the third is Hollander's position, who says that CSR is the future of business. Hopkins goes further saying, that CSR will not only become the future, but also a major requirement of the business. (Vogel, 2006)

We can see very interesting results in a research, done in Romania, in 2017. According to that the CSR activities of the managers there motivated first of all by legal imperatives and secondly by getting and retaining talented employees. A key area of CSR activities is the workplace and the working environment, followed by the marketplace (where they sell things), the environment and the local community. (Gorski, 2017)

Company-size is a decisive factor, concerning social responsibility. Smaller enterprises haven't heard of that too much –at least in Eastern-Europe – they do not know anything about such activities of their competitors, they have no action-plans or databases in connection with CSR, only a confidential one at best. The bigger are they, the more this situation changes (Bakos, 2014).

Regional geographical position also affects the companies' – and their senior managers' – social responsibility. For example, in short time ago senior managers in the Central and Eastern European region pronounced such kind of their engagement only in words, as to the contrary, they were creating an organizational culture, which were built on and were seeking for pure economic rationalism – that means profit-maximalization. (Remisová and Lasáková, 2001)

A recent research in connection with Hungary comes to the conclusion, that the overall level of environmentally conscious behaviour is low in our country, and it also can be said, that those who do not lead an environmentally conscious life, thinks of themselves more environmentally conscious as they really are. That means their self-esteem significantly better than the actual situation. (Nagy, 2018)

Of course, the most important factor concerning CSR is the manager himself, the leader. The effective implementation of CSR and practical application of its principles cannot be achieved without the ethical and responsible attitude and behaviour from the managers' side. Managers, having such a mindset, serve as an example for the whole organization because of their ethical management style and moral strength. By encouraging and supporting similar qualities in connection with their employees, they create the basis for effective CSR-practices. (Remisová and Lasáková, 2013)

Since CSR is a strategic question, and in strategy-forming senior management has an important role, including the CEO, his management-style has a significant effect on CSR. David Waldman and his colleagues highlight that charismatic and transforming leadership styles in addition the intellectually inspiring leader have a significant effect on actions done by the company and also on its' strategy and decisions in connection with CSR. Naturally, strategic decisions are influenced also by the Board of Directors, in addition division-level managers has also an effect on that, for this reason it is important to explore their attitude in connection with CSR-related company-activities and decisions. (Waldman et al., 2014)

It should be noted, that those companies are the most successful regarding CSR, where the decision-making process in connection with CSR goes in the context of well-articulated frameworks, CEO regularly gives reports on the results in the course of his communication with stakeholders (for example with shareholders), the results are made measurable and they publish periodical reports concerning CSR. In this way CSR becomes part of company-culture, being permanently integrated into that. It is important to emphasize the role of HR departments concerning CSR, because they have a decisive responsibility in selecting, employing and training managers. By means of regular and purposefully integrated trainings the number of CSR-conscious managers could be increased and this has an impact on the employees as a whole in connection with CSR. (Petulia Blake https://www.ufhrd.co.uk/wordpress/wp-content/uploads/2012/11/UFHRD2012Sust2.pdf)

It demonstrates the more and more significant role of CSR, that consulting and head-hunter firms in case of selecting senior managers generally propose the assessment of CSR-consciousness and to respect the results. For example, Strandberg Consulting, which is a Canadian consulting company in its introductory brochure, submitted to companies gives six reasons for why it is important to include CSR-conscious attitude into the

criteria of management selection. These six criteria are: effective CSR implementation; brand and reputation management; employee attraction, retention and engagement; changing CSR requirements; CEO, as public face and better decisions.

According to Strandberg, for the selection of such managers they have to possess such leadership-factors, like value-centricism; external awareness; should be a good CSR-strategist and change manager; should collaborate with stakeholders; should be a catalyst and advocate of CSR, and last but not least should develop responsible leaders. (Strandberg Consulting, 2015 January newsletter http://corostrandberg.com/wp-content/uploads/2015/01/ceo-csr-criteria-in-recruitment-and-succession-planning.pdf)

Based on the above it could be considered as a verified fact, that the decision- making process in connection with CSR is closely related to the attitude, leadership-style and personal views on social responsibility of the decision-maker.

Cultural background, likewise, has an influence on ethical decision-making, accordingly on CSR, too. Chinese employees were much more interested in the direct consequences of a given action than in its long-term effects, while for Mexican employees - in connection with decisions - their long-term, collective beneficial impact was more important. (Erdener, 2013)

Exceedingly interesting is the research, done by David Amisano concerning the attitude of the managers of small enterprises (in the United States they are those companies, which employ less, than hundred workers) in connection with CSR and ethical decision-making. His basic assumption was, that managers of small enterprises are neither interested in CSR, nor in business ethics, if the survival of their enterprise is the question and CSR could play a role only secondary of importance in their business-decisions. The author himself had got a small enterprise, consequently he based his assumptions unto practical experiences. However, the results showed indeed, that the managers of small enterprises do care for sustainability and ethics and do understand, that the activities of their own enterprises have a real influence on these factors locally, in their own community. It is also important for them how do they renown by members and leaders of the local community. However, it needs a continuous training and communication with the managers of small enterprises to have a better understanding and acceptance of the importance of CSR by them. (Amisano, 2017)

Consequently, company-size influences weather CSR is taken into account during the decision-making process of the company. Large corporations have well worked-out processes, schemes and regular reports in connection with CSR-activities: indicators, that can be evaluated in an acceptable way, periodical accounts and communication with stakeholders.

However, there is a significant discrepancy, depending on geographical location concerning CSR-consciousness of the small enterprises, because – contrary to the United States – in Central and Eastern Europe CSR has only some faint indications as an influencing factor on the decision-making process of small enterprises. In this region survival of the firm and its profitability are the decisive factors.

Based on the above we can also see, that national culture is an influencing factor, too, because the attitude of the people toward CSR in China differs from that of Mexico or in Central and Eastern Europe.

The widespread and in certain regions adopted philosophy also has effects on CSR, especially by way of leadership-style. Confucianism, that has a significant influence on every aspects of life in Asia, including leaders of business, their lifestyles and mentalities, assists CSR-conscious managerial decisions and corporate activities. (Liong et al., 2012)

Social structure and the involvement of the state are also important factors concerning CSR. In democratic, welfare-states, like Norway the state is the primal initiator of those activities done by corporations based on an influenced by CSR. Legislation to a large extent defines as an obligatory rule for the companies to act in an ethical and responsible way in the course of their profit-making. So, in many cases CSR from the companies' side means a law-abiding behaviour. Traditional national values, as far as they are based on looking for a consensus among the different interest-groups and on regular consultation amongst the organizations of the employees, the employers and the government, in many ways implicitly involve those principles and practices that are only represented and emphasized by CSR in an explicit form..(Segrov, 2014)

The theory of corporate social responsibility is rooted in Anglo-Saxon base, where philanthropy has a powerful tradition. In such a country like Norway, this must be „translated" into methods and proceedings used by Norwegian society, because for example philanthropy is not an activity, that becomes a daily reality, for the state itself is philanthrope per se. Company-structure also influences the appearance of CSR in an explicit form, as if small and middle-size enterprises are characteristic, then due to their assets both leadership-style and profit-making activity are reflected in different organizational frameworks in comparison to the Anglo-Saxon economies, where we can see much more big enterprises and multinational corporations. (Segrov, 2014) As a consequence decision-making process is strongly affected by social structure, national traditions and company-mix, even by leadership-style, created by these factors. Segrov, who were just mentioned demonstrates, that there exists a leadership-style, which is peculiar to Norway and differs from the American one (too). (Segrov, ibid).

CSR and sustainable development are more and more taken into account by customers in connection with their various decisions, even in those fields of activity, like attendance in music festivals. This means, that the decision-makers of those, who organize such kind of festivals have to take into consideration those factors, that have an impact on the environment and connected to these festivals, because participants take that into their accounts, deciding on ticket-purchasing. There is a similar situation in other areas of tourism, but even more factors come to the front concerning customer-preferences (for example social factors), influencing the decision-makers of touristic enterprises as well. (Alzghoul, 2017)

According to Goodpaster responsible decision-making is the combination of reason and respect, shown toward stakeholders. In the course of responsible decision-making it is necessary to review the alternatives in a non-consequentialist way. The possibility for that is given by ethical norms. That kind of

approach, which observes to meeting the demands of such norms is called deontological approach. In case of such a review the value of a certain alternative is not determined by the consequences resulted in the real world but exclusively by the fact, weather it does meet the ethical norms or does not. In case of responsible decision-making we have to take into account three decision-variables. Alternatives have a deontological value, an instrumental value and an external value, representing the impact on stakeholders. (Zsolnai, 1998) Decisions, taking into account social responsibility are such kind of decisions, where the process-model can be summarized in the following: to make clear targets, to identify relevant norms, mapping of stakeholders, simultaneous assessment of each alternatives with respect to norms, stakeholders and achieving the objectives, finally to choose the least bad alternative in the multi-dimensional decision-making square. How „good" this alternative is determined by the norms, the targets of the decision-making process and the convergence of the stakeholders. (Zsolnai, 1998)

Conclusion. Corporate social responsibility (CSR in short form) appears in a growing and broadening measure in the activities of corporations and business entities from one side as an expectation in connection with their courses, from the other side as such a factor, if failing, can make long-term competitiveness worse. Decisions, in connection with CSR are strategic-level decisions, for this reason they are made at the senior level. The personality, leadership-style and self–assessment of the decision-maker plays a decisive role in the process of how the outer expectations for CSR influence organizational decisions. Moreover, company-size, regional location, the surrounding national culture, social system and tradition also have a significant effect on socially responsible decision-making. Volunteering, that we can interpret partially as philanthropy and legal pressure has both an impact on CSR and predominate in the ratio of these two factors. The process could be described by a model, containing three decision-variables.

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Надійшла (received)08.04.2019

Відомості про авторів / Сведения об авторах / About the authors

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