



## CORPORATIVE SOCIAL RESPONSIBILITY AS A FACTOR TO IMPROVE WORK MOTIVATION IN HOSPITALS IN BULGARIA

D. Mitev\*

PhD Student, Faculty of Public Health, Medical University, Sofia, Bulgaria

### ABSTRACT

Improving the work motivation of staff in hospitals is a complex process and under the influence of multiple factors activity. The aim of the paper is to reveal the role of corporate social responsibility as a factor for improving work motivation in hospitals in Bulgaria. Corporate social responsibility and its characteristics in the hospital sector are defined, and the impact on staff motivation as well.

**Key words** labor motivation, health care sector, corporate social responsibility

### INTRODUCTION

Improving the work motivation of staff in hospitals is a complex process and under the influence of multiple activity factors. Corporate Social Responsibility (CSR) is a concept that encompasses many meanings and definitions and its implementation differs greatly for each sector and for each country. CSR has been defined by the World Business Council for Sustainable Development (2000) as: "The continuing commitment by business to behave ethically and to contribute to economic and social development while improving the quality of life of the workforce and their families as well as the local community and society at large". One of the most popular definition is provided by the EC is "CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (44).

The aim of the paper is to reveal the role of corporate social responsibility as a factor for improving work motivation in hospitals in Bulgaria. Corporate social responsibility and its characteristics in the hospital sector are

defined, and the impact on staff motivation as well.

### 1. DEFINITION AND TYPES OF CSR

Corporate social responsibility has been usually considered in the context of business entities and suggests that, while the main aim of a business is to make profit, it also has a moral obligation to act in a socially responsible manner (36). Most of the authors (1, 38) state that under corporate social responsibility (CSR) is understood the company's strategic actions in carrying out its business activities in an ethical and social manner. Others (5) linked the concept of CSR with empowering stakeholders and taking advantage of available resources in business activities. The scope of CSR activities is diverse, ranging from cooperation, maintaining good relationships with employees and other stakeholders, providing healthy and safety working conditions and even activities in protecting the environment (4, 17, 23). CSR is seen as an important marketing tool able to increase company's efficiency, reputation, and performance in both private and government-owned companies. Some authors (37) underline that CSR activity is perceived as a tool able to generate an organization's good reputation among stakeholders in the long term.

We can make a conclusion that CSR is a set of management practices that ensures the possibility for the company to maximize the

\*Correspondence to: *Dimitar Mitev, PhD Student, Faculty of Public Health, Medical University, Sofia, Address: Sofia, Faculty of Public Health, Medical University, Sofia, tel: 0888 869620, e-mail: albenakm@yahoo.com*

positive impacts of its operations on society or “operating in a manner that meets and even exceeds the legal, ethical, commercial and public expectations that society has of business” (19). CSR can be depicted as the obligations of organizations to make their policies and decisions compatible with the values of society.

During the last 30 years were voted many laws related to social responsibility but the legislation is just the starting point for enhancing the behavior of organizations and serves to ensure that a corporation acts according the legal norms. Thus many companies are prone to exceed this minimal level demanded by law, implementing certification for social responsibility under international norms—Social Accountability SA 8000 and ISO 26000, which are based in the principles of the International Labour Organisation, the United Nations Convention on Children’s Rights and the Universal Declaration of Human Rights.

On this basis most of the authors (10, 12, 27, 41, 43) have identified four types of obligations that business entities have: economic responsibilities (making profit), legal responsibilities (acting according to the law), ethical responsibilities (fulfilling expectations of society) and discretionary responsibilities (philanthropy).

Every business organization has economic responsibilities as its main task is to produce goods and to offer services that consumers need and wants to make an acceptable profit in exchange of the delivered products and services. This idea was transformed into a notion of maximum profits, and this has been evaluated highly ever since. All other business responsibilities stemmed from the economic responsibility of the firm, because without it the others become moot considerations (12). From this respect economic responsibilities include the obligations to be productive, to be profitable, and to meet consumption needs (3). Legal responsibilities require that businesses operate and perform their economic activities within the framework of legal requirements (30). Business has to operate with the profit as the major motivator and at the same time business is expected to comply with the laws and regulations promulgated by the respective governments. As a partial fulfillment of the "social contract" between business and society, firms are expected to pursue their economic

missions within the framework of the law (11). Ethical responsibilities depicts society's expectation that businesses keep established moral standards (30). Although economic and legal responsibilities establish ethical norms about fairness and justice, ethical responsibilities define those activities and practices that are expected or banned by societal members although they are not sanctioned by law. Ethical responsibilities embrace those standards, norms that reflect the view of consumers, employees, shareholders, and the community for what is fair and in line with the accepted moral norms. (11)

Philanthropy is depicted as a desire to help humankind through acts of charity, done by private citizens, foundations, or corporations (12). Philanthropic is usually manifested through corporate contributions and in many business communities is linked with being good corporate citizenship, due to the fact that good corporate citizens “give back” to the communities in which they reside or maintain offices (12).

## 2. CHARACTERISTICS OF CSR IN HEALTHCARE SECTOR

Nowadays hospitals are treated as companies and their economic character cannot be forgotten. The role of many hospitals has shifted from the delivery of essential health services to the management of scarce resources under conditions of financial constraints. But they are a special business entity, because generating or maximizing profit is not their primary goal, but the realization of a social mission, which is to provide high quality medical services (28). As a result, hospital social responsibility increases its significance. Wilmot (42) points one major area of difference between hospitals and other business entities: „Health care, as an activity with an intrinsically moral goal, differs importantly from commercial activities that are essentially amoral, in that it narrows the range of opportunities for corporate wrongdoing, and also makes such organisations more difficult to punish”.

Some authors claim that the provision of medical services, like other activities which are part of social life, should be driven by universal ethical principles, respecting the human being and its fundamental rights (35). The Report of the International Bioethics Committee of UNESCO on Social Responsibility and Health (45) addressed the

concept of social responsibility in the health care stating that “Social responsibility should be understood as being part of what has traditionally been called moral obligations. These obligations cannot be imposed by others or by the State. The difference between legal and moral obligations does not imply that the latter are less important. It simply implies that there is no legal coercion to fulfill them. Nonetheless, the more significant the consequences for failure to conform to these norms, the greater is the moral obligation to do so. This is especially so when we consider the duties deriving from a fundamental right.”

According to Brandao (9) hospitals should follow general ethical standards, promote anti-discrimination policies, and participate in national or international solidarity programs to fulfill social responsibility (refrain from harming the environment, protect the interests of all the stakeholders engaged in the deliverance of health care, share a vision of common good that is universally accepted among health care professionals, managers, stakeholders and the overall social matrix).

In the healthcare sector the main topics which should be addressed by CSR are equity in access, efficient resource allocation, public accountability and transparency of any management decision. debate. This means that for a health care organisation is equal important to provide high quality services, supported by implementation of technological novelties, and at the same time to be respected by its clients, professionals and society at large (6). Thus, the implementation of a socially responsible behavior helps hospital to increase its competitiveness and to enhance its image. Another characteristics of the healthcare organisations that are socially responsible is their desire to support local communities and to help social projects (42).

Dharamsi (14) underlines that social responsibility is a moral commitment of the “medical profession” and concluded social contract with society. Fottler (16) discloses the importance of the social needs the ill person has and that they exist in parallel to the purely medical process. According to some authors (15,36) social responsibility requires every hospital to fulfill the role as a facilitator of social welfare, to meet legal rules and society’s expectations for ethical and philanthropic actions, to participate in activities that promote human welfare.

As a conclusion we can define hospital social responsibility as hospitals’ obligations to fulfill their public mandate by achieving certain legal, ethical, and philanthropic expectations. Tehemar (39) claims that the healthcare industry has specific characteristic, such as strict regulatory compliance, intense labour shortages in some categories of the personnel (nursing), increased and costly technological advancements, implementation of international quality standards and significant community interdependence make this industry very complex and difficult to be managed and operated. Hospitals must work harder than other sectors to win and retain patients trust while trying to solve the operational problems. Socially responsible behavior in healthcare contributes to the competitiveness of hospitals and protects its external image. Therefore, the social responsibility is an expected policy not only in strategic planning but also in daily practice. CSR could help in this respect by depicting the behavior of hospitals in a transparent and sincere way which enhance community understanding about the problems and difficulties that this sector faces.

Hospitals have the main mission to provide medical services, but at the same time should participate in social and environmental activities and implement suitable social responsibility strategy and action plan. Therefore, social responsibility is concerned with the way a particular organisation manages its internal operations, as well as the impact of its activities in the social environment. Brandao (9) draws a distinction between passive and active social responsibility.

In the passive social responsibility, hospitals reach their social and market goals in accordance to the national and international law, as well as to the general ethical standards. They do not show more initiative, do not exceed the imposed requirements. She stresses that passive social responsibility only requires hospitals to fulfil its social and market objectives, in accordance to the law (national and international) and general ethical standards, even if they could do more good or improve society by other set of goals. Respecting human rights is the paradigm of social responsibility and should be a goal of any health care organization. Non-discriminatory policies at work, protecting privacy rights, policies that protect society against toxic waste, prevention of animal damage in research are also within the scope of

this concept. This type of social responsibility also includes aspects like lawful behaviour, abstention of harm to the environment or the protection of the interests of all the stakeholders enrolled in the deliverance of health care.

The active social responsibility goes beyond and expands basic principles stated in the passive mode. Brandao (9) depicts that active

social responsibility requires organizations—namely hospitals—to do something beneficial (out of beneficence duties) and not only abiding to the law or to general ethical principles. It follows that interest and values of all stakeholders are taken into consideration.

The types of hospital social responsibility are shown on **Table 1**.

**Table 1.** Types of hospital social responsibility

PASSIVE SOCIAL RESPONSIBILITY	ACTIVE SOCIAL RESPONSIBILITY
Job security, non-discriminatory policies, protecting privacy rights	Creating wealth and employment, implementing ethical codes of conduct
Protecting the investment of all shareholders and the interests of all stakeholders	Public accountability of management decisions and performance indicators
Respecting human rights	Protecting animal interests in research and tests
Refraining from environmental damage	Contributing to environmental protection
Obedying the general law	Supporting NGOs' policies, social well-being and solidarity programmes

Source: Brandao et al.(2013)

Keyvanara and Sajadi (24) disclose five different dimensions concerning social responsibility in hospitals:

- leadership and inner processes which include the areas of mission and vision, policies and procedures, ethical codes and regulations,
- marketing that refers to suppliers and contractors, supply chain, consumer rights, responsibilities and liability management services including responsible purchasing,
- workplace environment which contains staff safety and health issues,
- environment which includes issues of sustainable development, pollution, waste management, energy saving and green purchasing management,
- community that encompasses the local community, academic community in partnership with social institutions, partnership with Non-Governmental Organizations (NGOs), volunteer participation supporting activities of employee and charitable support.

Hospitals need to find a balance between their performance and corporate responsibility. It is important to satisfy stakeholders' demands for efficient services and ethical behaviour, particularly with economic turmoil taking place in our society. Most healthcare systems are not sustainable and this led to the introduction of new management methods. As Brandao (9) discloses this includes "giving managers' greater autonomy and experimenting with incentive payments and

other ways of improving worker productivity. The introduction of the private finance initiative (PFI) perspective—in which a private group delivers health services (including sometimes clinical services) on a contractual basis—is sometimes thought to be another way to increase the value for money. This transformation of many health care systems in Europe as elsewhere led to creation of robust mechanisms of regulation, to guarantee the pursuit of the public good."

We can summarize that the health care sector is a sector where the topics of corporate commitment, liability towards patients, ethical performance and an overall responsibility towards society are universal. In health care, CSR means that there is an ethical obligation that requires hospitals to do something beneficial to health-related issues.

### 3. BENEFITS FOR WORK MOTIVATION FROM CSR

In the context of hospital service, the implementation of CSR is generally performed in line with hospital operations. CSR activities conducted in hospitals involving patients are able to create perceptions in the minds of patients (7, 33, 40). However, unlike CSR activities in other sectors that mainly focus on outside working environment (20), hospital CSR actions are focused on internal working environment as well, thus creating an opportunity for enhancing work motivation in the healthcare sector.

CSR and its impact on work motivation are multidimensional and we can conclude that CSR has internal and external sides. (1). Internal CSR activities and initiatives typically represent the organization's actions such as ensuring quality of work, safety, health and environment and are exposed within the organization (8). External CSR activities from the other side are concerned with organizational initiatives with respect to its external stakeholders such as customers, local communities and business partners and usually include charity and philanthropic initiatives such as supporting local art, culture and sporting events as well as provision of infrastructure investments to win the trust and goodwill of local community members (1).

Employees are considered to be internally motivated when they seek interest, self-expression, enjoyment and personal challenge (2). Deci (13) argues that it is the employee's need for feeling self-determined and competent that forms the basis of internally motivated behaviours. Intrinsically motivated employees are a valuable asset every organization would like to have and develop. Internally motivated employees are more committed and contribute to cordial workplace relations. Wartick and Cochran's (41) declared that intrinsically motivated employees' responsiveness can be obtained implementing the idea of corporate social performance.

The implementation of socially responsible behavior by the organizations has a positive impact on employee attitude, commitment, loyalty, retention, turnover and employer image (1, 21). Therefore there is a positive influence of CSR on internal employee motivation. Both internal and external CSR (customers, local communities-related) enhance internal employee motivation.

CSR is considered as one of the most important factors enhancing the competitiveness of hospitals in the market (41). The community is also positively reacting to CSR activities that are considered beneficial to the community. CSR activities provided by hospitals usually relate to the education of doctors, nursing and paramedical teams, health seminars, and charity activities for the public to improve public health in general. CSR strengthens the reputation of the hospital and this leads to an increase of the sense of pride of being a member of the hospital team and improves work motivation of hospital

personnel. Some studies, such as those by Susanto (37) and Gazzola (18), identify a strong relationship between CSR and the company's reputation. Moreover, Inleh, Bartlett, and May's (22) study reveals that one of the reasons companies do CSR is that they do not lose public reputation and to increase work motivation. Brammer (8) provides empirical evidence of a positive relationship between reputation moderated by certain types of donations with CSR practices. McWilliams, A. (29) states that CSR can be used as a means to enhance the company's reputation. Other studies provide similar evidence (25, 26, 32).

Some authors (31) have suggested that loyalty has an important role in the long-term growth and sustainability of a company's business. Patients need to be able to trust a hospital in order to recommend it to someone. Trust is the most valuable currency in the healthcare sector and it is difficult to be obtained and retained. In order for hospitals to earn patient trust and loyalty, they need to go beyond ordinary healthcare services and create an emotional link with the patient through ethical business practices. Patient loyalty contributes towards sustainable business growth of a hospital. In line with this consumers would be more loyal to products and services that contain ethical elements and companies that consistently implement CSR activities. Consumers consider CSR actions a factor in evaluating the product of a company that leads to loyal behavior (34). In this context, the hospitals must consistently implement and budget CSR activities in an effort to reach consumer loyalty. This, in turn will increase the loyalty and the work motivation of hospital personnel as well.

People are now increasingly conscious of human rights and ethical behaviors which impacts the strong potential influence of a company's CSR activities. In a competitive market, the proper implementation of CSR will likely increase the value of the hospital as CSR actions will improve the effectiveness and efficiency in providing health services (9). CSR activities can attract the attention of workers as well as shape the behavior expected of patients and paramedics. This will increase work motivation of the personnel and encourage effectiveness and efficiency of provided health services.

CSR could play a major role by highlighting the performance of the hospital in a transparent and sincere way and this will result in better understanding from the community. Moreover, CSR will help the healthcare sector to

elaborate on social issues that could serve to improve their images and enhance the stakeholder engagement and thus will help the hospital personnel to feel proud of working in the sector, will stabilize financially the hospital. This, in turn will enhance work motivation of the hospital personnel.

Utilization of a holistic CSR framework in hospitals can result in higher efficiency in the use of energy and natural resources that can lead to significant cost savings and enhanced hospital development and improved work motivation of the hospital personnel.

There is clear link between the employee morale, loyalty and motivation and the social performance of the company. This is of vital importance for the hospitals. If a hospital employee continually witnesses violation of ethical norms in the hospital, he or she would not want to be involved with that hospital.

## CONCLUSION

Hospitals can and should be the first ones to follow CSR path, and some of them have already applied the concept of social responsibility through explicit interventions in management decisions. Social responsibility in health care sector imply a new social dimension of care as well as new organizational patterns and increased work motivation.

CSR activities encourage loyalty and reputation of the hospital personnel and customers directly, promote effective use of resources, increase staff work motivation. CSR activities should be applied strategically and should be implemented with regard to the core business of the hospital. Implementation of CSR is highly recommended in direct contact with hospital stakeholders such as patients, doctors, nurses and paramedics.

We can summarize that, both internal and external CSR have a significant and positive impact on the employees' internal motivation. The employees need to be involved more in local community development and engagement activities to foster increased interaction between the company and its immediate local community members. The improved and good-will-based community relations would in turn enhance sectoral/employee relations as the organization would enjoy the support of local community leaders and members.

## REFERENCES

1. Aguilera RV, Rupp DE, Williams CA, Ganapathi J (2007) Putting the S back in corporate social responsibility: a multilevel theory of social change in organizations. *Academy of management review* 32 (3): 836-863. <https://doi.org/10.5465/AMR.2007.25275678>
2. Amabile TM (1993) Motivational synergy: toward new conceptualizations of intrinsic and extrinsic motivation in the workplace. *Hum Resour Manag Rev* 3(3):185-201
3. Aupperle, Kenneth E. (1982). 'An Empirical Inquiry into the Social Responsibilities as Defined by Corporations: An Examination of Various Models and Relationships' (Doctoral dissertation, University of Georgia, 1982).
4. Babiak K, Trendafilova S (2011) CSR and environmental responsibility: motives and pressures to adopt green management practices. *Corporate social responsibility and environmental management* 18 (1): 11-24. <https://doi.org/10.1002/csr.229>
5. Bhattacharya CB, Korschun D, Sen S (2009) Strengthening stakeholder-company relationships through mutually beneficial corporate social responsibility initiatives. *Journal of Business ethics* 85: 257-272. <https://doi.org/10.1007/s10551-008-9730-3>
6. Boatright J. Ethics and the conduct of business. New Jersey: Prentice Hall, 2003
7. Boshoff C, Gray B (2004) The relationships between service quality, customer satisfaction and buying intentions in the private hospital industry. *South African journal of business management*
8. Brammer S, Millington A, Rayton B (2007) The contribution of corporate social responsibility to organizational commitment. *Int J Hum Resour Manag* 18(10):1701-1719
9. Brandao C., Rego G., Duarte I., Nunes R. (2013), Social Responsibility: A New Paradigm of Hospital Governance? „*Health Care Analysis*”, No. 21 (4), pp. 390-402.
10. Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of management review*, 4(4), 497-505.
11. Carroll, Archie B. (1991). 'The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders', *Business Horizons*, 34(July/August), pp. 39-48.
12. Carroll, Archie B. (1998). 'The Four Faces

- of Corporate Citizenship', *Business and Society Review*, 100/101, pp. 1-7 Chandler, D. (2015). Corporate social responsibility: A strategic perspective. Business Expert Press.
13. Deci EL (1973) Paying people doesn't always work the way you expect it to. *Hum Resour Manage* 12(2):28-32
  14. Dharamsi S, Ho A, Spadafora SM, Woollard R. The physician as health advocate: Translating the quest for social responsibility into medical education and practice. *Acad Med*. 2011;86(9):1108-13.
  15. Duggirala M, Rajendran C, Anantharaman R. Patient-perceived dimensions of total quality service in healthcare. *BIJ*. 2008;15(5):560-83.
  16. Fottler MD, Blair JD. Introduction: new concepts in health care stakeholder management theory and practice. *Health Care Manag Rev*. 2002;27(2):50-1.
  17. Frynas JG (2009) Corporate social responsibility in the oil and gas sector. *Journal of World Energy Law & Business* 3(3): 178-195. <https://doi.org/10.1093/jwelb/jwp012>
  18. Gazzola P (2014) Corporate social responsibility and companies' reputation. *Network Intelligence Studies* 2(3): 74-84
  19. Jamali, Dima. Mirshak R., (2007) Corporate Social Responsibility (CSR) Theory and Practice in a Developing Country Context, *Journal of Business Ethics* 72, 243-262
  20. Handayani R, Wahyudi S, Suharnomo S (2017) The effects of corporate social responsibility on manufacturing industry performance: the mediating role of social collaboration and green innovation. *Business: Theory and Practice* 18: 152-159.
  21. Heslin PA, Ochoa JD (2008) Understanding and developing strategic corporate social responsibility. *Organ Dyn* 37(2):125-144
  22. Inleh O, Bartlett JL, May S (2011) Corporate social responsibility and communication. In: Ihlen O, Bartlett JL, May S (Eds) *The Handbook of Communication and Corporate Social Responsibility*. Chichester: Wiley-Blackwell, 3-22.
  23. Ismail M (2009) Corporate social responsibility and its role in community development: an international perspective. *Journal of International Social Research* 2(9).
  24. Keyvanara M., Sajadi HS. (2015), Social Responsibility of the Hospitals in Isfahan City, Iran: Results from a Cross-sectional Survey, „*International Journal of Health Policy and Management*”, No. 4 (8), pp. 517-522.
  25. Kotler P, Lee N (2008) Corporate social responsibility: doing the most good for your company and your cause. John Wiley & Sons.
  26. Lai CS, Chiu CJ, Yang CF, Pai DC (2010) The effects of corporate social responsibility on brand performance: the mediating effect of industrial brand equity and corporate reputation. *Journal of business ethics* 95 (3): 457-469.
  27. Lewin, A. Y., Sakano, T., Stephens, C. U., & Victor, B. (1995). Corporate citizenship in Japan: Survey results from Japanese firms. *Journal of Business Ethics*, 14(2), 83-101.
  28. Macuda M., Matuszak L., Rozanska E. (2015), The Concept of CSR in Accounting Theory and Practice in Poland: An Empirical Study, „*Zeszyty Teoretyczne Rachunkowo- sci*”, t. 84(140), pp. 115
  29. McWilliams A (2000) Corporate social responsibility. *Wiley Encyclopedia of Management*.
  30. Maignan, I. And O.C. Ferrell (2001). Antecedents and Benefits Of Corporate Citizenship: An Investigation of French Businesses. *Journal of Human Resources*. 51. 37-51.
  31. Mandhachitara R, Poolthong Y (2011) A model of customer loyalty and corporate social responsibility. *Journal of Services Marketing* 25 (2): 122-133.
  32. Morsing M, Schultz M (2006) Corporate social responsibility communication: stakeholder information, response and involvement strategies. *Business Ethics: A European Review* 15
  33. Mostafa MM (2005) An empirical study of patients' expectations and satisfactions in Egyptian hospitals. *International Journal of Health Care Quality Assurance* 18 (7): 516-532
  34. Oberseder M, Schlegelmilch BB, Murphy PE (2013) CSR practices and consumer perceptions. *Journal of Business Research* 66 (10): 1839-1851
  35. Pratley P. (1995), *The Essence of Business Ethics*, Prentice Hall, London.
  36. Semplici S (2011) The importance of 'social responsibility' in the promotion of health. *Medicine, health care and philosophy* 14 (4): 355-363. <https://doi.org/10.1007/s11019-011-9329-9>

37. Susanto AB (2009) Reputation-Driven Corporate Social Responsibility, Pendekatan Strategic Management dalam CSR. Jakarta: Erlangga.
38. Tai FM, Chuang SH (2014) Corporate social responsibility. *Business* 6 (03): 117. <https://doi.org/10.4236/ib.2014.63013>
39. Tehemar S. (2012), Corporate Social Responsibility in HealthCare, <http://www.healthworkscollective.com/drtehemar/43791/corporate-social-responsibility-healthcare-sectors>
40. Tian Z, Wang R, Yang W (2011) Consumer responses to corporate social responsibility (CSR) in China. *Journal of business ethics* 101 (2): 197-212.
41. Torugsa NA, O'Donohue W, Hecker R (2013) Proactive CSR: an empirical analysis of the role of its economic, social and environmental dimensions on the association between capabilities and performance. *Journal of Business Ethics* 115 (2): 383-402. <https://doi.org/10.1007/s10551-012-1405-4>
42. Wartick, S. L., & Cochran, P. L. (1985). The evolution of the corporate social performance model. *Academy of management review*, 10(4), 758-769.
43. Wilmot S. (2000), Corporate Moral Responsibility in Health Care, „*Medicine, Health Care and Philosophy*”, No. 3 (2), pp. 139-146.
44. Wood, D. J. (1991). Corporate social performance revisited. *Academy of management review*, 16(4), 691 -718.
45. European Commission (2012), Corporate social responsibility A business contribution to sustainable development, Employment & social affairs, Industrial relations and industrial change, Directorate-General for Employment, and Social Affairs, Unit D.1, Manuscript completed in July 2002
46. Report of the International Bioethics Committee of UNESCO on Social Responsibility and Health (2010), UNESCO, Paris.