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## COMPANY'S CSR POLICY WITH EMPHASIS ON DISABLED PEOPLE – CREATION AND IMPLEMENTATION

*Аннотация:* целью данной статьи является дать представление о проблемах развития и реализации корпоративной социальной ответственности в организациях с особым вниманием к людям с ограниченными возможностями наряду с другими предприятиями. КСО представляет собой стандарты правил поведения, установленные организацией для ведения внутренней деятельности и взаимодействия с внешней средой. Автором проанализирована литература, посвященная исследуемой теме, от публикаций, книг и статей до отчетов и конкретных примеров. Представлены различные точки зрения на корпоративную социальную ответственность, а также приведены пути повышения значимости предприятия.

*Ключевые слова:* КСО, социальная ответственность, деловая этика, устойчивое развитие, люди с ограниченными возможностями.

*Abstract:* the aim of this article is to present the issues regarding the development and implementation of Corporate Social Responsibility (CSR) in the companies with special emphasis on disabled persons among firms. CSR refers to the standards for conduct that an organization sets for itself in its dealings within the organization and with the outside environment. The author reviewed the vast literature on the subject, starting with the publications, books and articles to different reports and case studies. The author wants to show corporate social responsibility from different angle and present different ways of adding value to company.

*Keywords:* CSR, social responsibility, business ethics, sustainability, disabled people.

There are no universal standards of CSR programs that can be applied to all businesses, so most companies rely on values, codes, and policies to provide guidance on business conduct. It would of course be naïve to assume that simply writing a code of ethics would solve all possible ethical dilemmas that a business might face. Corporate social responsibility (CSR) involves several different concepts and has many definitions. It has been studied in philosophy, theology and religious studies, as well as in history, political studies, sociology, and economics. Before citing CSR definitions from the literature, it is useful to mention the competing, complementary, and overlapping concepts that are sometimes used interchangeably with CSR. These concepts include: business ethics, corporate accountability, corporate citizenship, corporate philanthropy, corporate responsibility, corporate social performance, corporate sustainability, philanthropy, stakeholder management, sustainability, and triple bottom line.

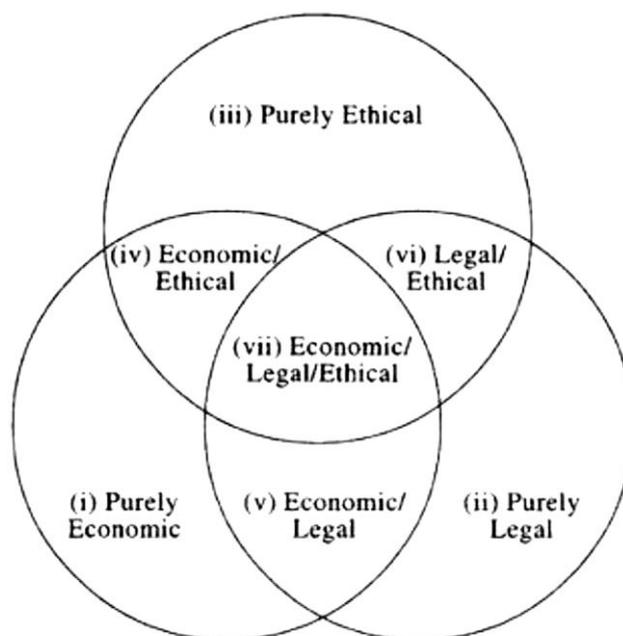


Figure 1. The Three Domain Model of Corporate Responsibility

These terms will not be used interchangeably here. Although CSR is a contested, ambiguous, dynamic, and contextual construct, three conceptualizations of CSR from the management literature can be highlighted before the definitions are presented. The first one is a normative perspective in terms of articulating a desired role and set of practices for business in society, and it has been used for research purposes for over 25

years. A second conceptualization relates to CSR as a strategic response to the organizational environment. The literature here deals with the deliberate and strategic use of CSR practice as a source of competitive advantage and stakeholder success. The third conceptualization approaches CSR practice as negotiated between organization and its stakeholders. Some of the CSR definitions are now presented CSR can be defined as the ways in which a business seeks to align its values and behavior with those of its various stakeholders. CSR is driven by this need for inclusion of social and environmental concerns into business decisions and operations, and for increased interaction with stakeholders.

In order to «move beyond the rhetoric of social responsibility talk» as a company, and to take on an ethically and socially desirable role in an active way within a business environment, a clear policy needs to be established. Company decisions should be made on whether to introduce a code of ethics, initiate broad reforms including training employees and management, establish new job positions, and implement monitoring mechanisms. It is also important to figure it out how company can help disabled employees to make their work environment more friendly and as equal to other employees. Mostly it is about creating a good environment internally, but also promote company externally as a good place to work and company that helps people.

Companies should develop their corporate responsibility strategies and need to communicate them to different stakeholders through a series of documented stages. These stages reflect the changing context within which corporate responsibilities are evolving and more importantly how they are communicated both internally and externally. Companies are in an active mode of learning about the contextual factors that shape critical outcomes, such as reputation, trust, employee engagement, and stakeholder management. By progressing through these stages, companies increase their awareness of the contextual complexity, create new mechanisms for dealing with these contextual factors, and incorporate them into their overall business and citizenship strategies.

To begin with, corporate codes should be mentioned, which serve as the foundations of most companies' CSR policies as instruments for improving their ethical approach and preventing any wrong doing. The smaller a business, the easier it is to create the basic ethical values to which the company will adhere while doing business. These values will be then communicated by the management to their subordinates through personal contact, but only until the company stays small. These policies tend to lose their efficiency with growing business, and word-of-mouth needs to be replaced by more formal control systems. What is important is that expectations regarding ethical values are made explicit among all the employees, especially nowadays, when companies employ staff from different cultural and ethnic backgrounds. Modern managers often have to cope with immense cultural differences, a diverse workforce with different social assumptions, traditions and value systems but also people with different limitations like mobility, mental or other disorder. Clarifying the common values within the organization and establishing the minimum of ethical requirements are not only desired but essential for harmony and effectiveness in a workplace consisting of diverse groups of different cultural background. It also provides «moral literacy» among all employees of the company.

To complete the aim of creating a company's CSR policy, a set of guidelines is needed for building an organizational climate that will succeed by setting up practices and procedures that are common, expected or shared within the corporation. These codes of ethics or conduct express the company's intention to complete its strategic goals in the fields of responsibility towards society and also employees. The increasing popularity of corporate codes and their general degree of diffusion suggest, that they have become a requirement for companies exceeding a certain size or a certain degree of exposure. Codes of ethics or conduct vary in their content, but it is important that if a policy document is to be recognized as such a code it should not be a mere mission statement. It is very hard to create a universal «code typology», since such codes are company-specific and adapted to company's specific policies and needs, which is actually proof of sincerity of corporate CSR engagement, since values and aims are not

simply copied, but developed with a perspective on a particular field of business and having in mind the company's strategic aims, thus the engagement seems authentic.

Corporate social responsibility engagement will most likely succeed if it includes a whole set of policies and procedures. But sufficient training needs to complete it and appeal to employees' sense of responsibility. Its reinforcement may be available for example through newsletters as well as personal contact with management. Coaching or mentoring as follow-up support to facilitate compliance with corporate values, both as individualized as possible, and feedback on specific aspects of ethical conduct to increase ethical awareness among employees.

CSR is a broader concept concerned with the role and contribution of the organization in society. The specific topics vary, but may include environmental «green» issues, treatment of the employees and suppliers, charitable work, and contributions to the community. Issues regarding the area of CSR have become more prominent in recent years as organizations have come to recognize that they have a role beyond merely delivering profits to shareholders. As this author tried to shed more light on this role, the presentation of the theoretical background is an important part since the academic approaches to CSR have changed during the last decade.

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