

CORPORATE SOCIAL RESPONSIBILITY: COMPARATIVE ANALYSIS OF THE STATE OF PLAY IN LITHUANIA AND BELARUS

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Abstract. *The article reviews the essence and main principles of social responsibility. The content and conception of social responsibility of a business organization is discussed mainly through elaboration of the reasons for business organizations to bear and implement social responsibility. The approach to corporate social responsibility in Lithuania and Belarus is analysed and discussed by comparing the attitudes regarding a wide range of elements related to the corporate social responsibility and its implementation. The approach of business actors of the two countries is collated through different perspectives and angles.*

Key words: *corporate social responsibility (CSR), socially-oriented behaviour.*

Introduction

Recently, when the world tries to cope with the economic crisis, more and more emphasis is put on corporate social responsibility, as it has already been recognized that the profit objective is not invalidated by the organizations responsibilities to various stakeholders, such as employees or society. A constructive interaction with the environment and various interest groups is essential in order to be able to see the new strategic business opportunities and the ways of their consistent implementation. Thus, various organizations should take into account the views of different interest groups, needs and social change, and set social goals when creating their strategies. For this reason, the concept of corporate social responsibility and its implementation problems take a more and more important place in the academic field and at the level of heads of various organizations.

The aim of this study was to reveal the foundation of the concept of social responsibility and to compare the state of play of approaches to corporate social responsibility and its implementation in Lithuania and Belarus.

The intended purpose was reached via such research methods as a systematic literature and comparative analysis, the authors' insights, and a quantitative method – a questionnaire survey.

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The structure of the article: first, the concept of social responsibility and its features are discussed and then the main reasons for bearing it are described. Later on, the results of surveys carried out in Lithuania and Belarus are presented and compared by emphasising the main differences and highlighting similarities.

1. The content of the concept of social responsibility and the main reasons for its implementation

The analysis of various scientific publications shows that so far there is no consensus on the definition of corporate social responsibility. Different authors emphasize different aspects of social responsibility such as relationships with employees, business and government representatives, environmental, financial, ethical problems. The concept of social responsibility was examined by many foreign authors such as Baumhart (1981), Freeman (1984), Hartley (1992), Berk (1998), Carroll (1993; 2004), Futrell (1988), Hunt (1986), McWilliams and Siegel (2001), Lewis (1993), and others (Gižienė ir kt., 2011). The ideas of corporate social responsibility in Lithuania were mostly little reflected in systemic academic researches (Česynienė et al., 2011), but recently the number of publications of various authors on social responsibility issues has increased and includes V. Pruskus (2003), R. Pučėtaitė (2004), S. Žirgūtienė (2005), N. Vasiljevienė and A. Vasiljevas (2005; 2006), V. Juščius (2007), D. Bernatonytė and Ž. Simanavičienė (2008), R. Ginevičius and V. Petraškevičius (2008), J. Ruževičius (2008), R. Česynienė (2010, 2011).

Formally, social responsibility is the organization's commitment to make decisions and take actions in order to meet the needs and interests of society and the organization itself and to create wealth (Daft, 2003). Business is responsible for a range of social issues and social problems in society; therefore, the corporate social responsibility is closely related to the way business organizations bear and implement various responsibilities towards society, as well to the way the business objectives are consistent with the provisions adopted by society, and to the extent they contribute to enhancing the general welfare.

Social responsibility can be defined as the organization's management philosophy, policy, procedures and actions that are targeted at the development and expansion of social welfare as one of the organization's priorities. This means the development of standards of social responsibility by linking them with the traditional performance standards, as by doing this the organization's involvement into solving social and societal problems is ensured (Boone, Kurtz, 1987).

The subject of social responsibility in general is society or, in other words, each person and the surrounding environment, which can be divided into a number of stakeholders. Stakeholders may be very different (Daft, 2003): society, community, trade unions, customers, shareholders, owners, suppliers, vendors, employees, authorities, investors, partners, creditors and other stakeholders both in the local environment and abroad.

When discussing the subjects of social responsibility, it is appropriate to differentiate between internal and external actors (Barnea, Rubin, 2010), depending on whether the effect on the relevant interest group is direct or indirect. Internal social responsibility actors, in other words beneficiaries, are (Donnelly, Gibson, 1992; Rahman, 2011):

- 1) *clients*. In this case, the responsibility gets over the issues that concern the production characteristics, such as quality, product safety, packaging, etc.;
- 2) *employees*. Although in this area the minimum requirements are set by laws and regulations, still the organization's responsibility is to take care of the workplace conditions, fair remuneration for work and other aspects of workers' welfare in the organization;
- 3) *shareholders and owners*. This means that all the correct and appropriate information must be provided on the necessity in order to take fair and high-quality decisions.

External subjects of social responsibility are (Donnelly, Gibson, 1992):

- 1) *specific external beneficiaries*. They are specific interest groups, which are influenced by the organization's activities, for instance, ethnic minorities, elderly people, women and other socially vulnerable groups;
- 2) *the main external beneficiaries*. They are society and communities, whereas an organization has the ability to address global social issues; for instance, solving such issue as a relevant ecological problem would bring benefits practically to society as a whole.

It is important to note that some interest groups are particularly significant to organizations because without them the organizations could not operate efficiently (employees) or their activities would not make sense (clients). It is, therefore, important that these interest groups are satisfied with the organization's policies and practices; otherwise it may bring a damage to the organization. Also, organizations and their effectiveness are strongly influenced by the government and society, because in principle organizations are part of society, and therefore it is important to follow the laws as well as the requirements of society. According to S. C. Certo and S. T. Certo, organizations must at least to decide and voluntarily carry out the legally required activities of social responsibility, which are not defined by law, and to inform all stakeholders about the degree of the organization's involvement into socially responsible activities (Certo, Certo, 2006).

All stakeholders have a greater or lesser impact on the organization and its activities, and for this reason all the subjects of social responsibility of the organization must be treated in a proper and responsible way. Thus, a socially responsible organization is the one that considers the consequences of its activities for each interest group and invests in their well-being (Daft, 2003).

The areas in which organizations may seek to protect society and to develop as well as enhance its well-being are varied and innumerable. Corporate social responsibility can touch upon such areas as the promotion of personnel training, recreational facilities of the personnel (family), health promotion, improving the psychological climate at work, equal opportunities for development, health and safety at work, environmental protection and environmental impact, participation in community activities, promotion of the region's economy, especially through local suppliers, responsibility to consumers and purchasers, transparent and ethical business promotion, etc. (Gudonienė, Leipuvienė, 2007; Marquis et al., 2007). However, the most commonly known and referred areas are the surroundings of the city and the consumer environment as well as the employees and their quality of life (Certo, Certo, 2006).

Social responsibility is the organization's policy and practice, by which it not only respect the law, international treaties and ethical standards, but also voluntarily integrates social, environmental and transparent business principles of internal and external relations and develop innovative solutions to the social, environmental and economic challenges in cooperation with civil society and government partners (Pušinitė, Štreimeikienė, 2009). Besides, the introduction of social responsibility into the company's philosophy and practices has a positive impact on promoting its socially responsible behaviour in the market and the environment (Goworek, 2011). Thus, organizations install the social responsibility standards in their activities and set the social objectives taking into account the expectations of society and of other stakeholders as well as their impact on organizations' performance and its effectiveness.

Business responsibility in these areas is being defined and shaped by the opinion of the society. Society monitors how the organizations carry out corporate social responsibility commitments; in case they are being ignored, society may not tolerate that. If the business fails in bearing the assigned social responsibility, society reacts to it. It is important to understand that society's needs have changed, and this means that the needs of society as regards business have changed as well. In this context, business organizations need to understand that it is better to prevent the emergence of social problems and meet the expectations of society; otherwise it may lose human resources, reputation, and profits (Pučėtaitė, Vasiljevas, 2005).

Different theories distinguish a number of corporate social responsibility advantages and benefits to both a company and society. The main arguments creating preconditions for business organizations to bear social responsibility are as follows (Pruskus, 2003):

1. *Creation of long-term favourable perspectives for business.* With regard to the benefits of social responsibility in particular, it is highlighted that nowadays a socially irresponsible company wouldn't hold its position in the market because of the very high pressure and demanding society. Thus, the declaration and implementation of social responsibility creates favourable long-term

business prospects as in the socially successful society there are better business conditions.

2. *Change of needs and expectations of society.* Many social problems would not be solved without the intervention of business. Also, in the globalization processes, the particularly increased role of businesses encourage them to become involved in solving social problems, some of them being designed during globalization. The society expects more business organizations response to social problems. Moreover, the continuous growth of the corporate influence on public life, without the involvement of business into the solution of social problems, is practically impossible.
3. *Availability and allocation of resources to solving the social problems.* Business disposes of rather big assets and may dedicate part of them to the solution of social problems. In addition, it is useful for business to invest into problem solving and social interests of society, because society is a corporate resource and source of power. For instance, people are not only part of society, but also human resources of corporations. It should be remembered that intellectual capital, innovation and creativity is extremely important for the companies and in this case social responsibility is a factor in strengthening the motivation as well as enabling the attraction of highly skilled labour force.
4. *Moral commitment to act socially responsibly.* Business organizations are part of society and must create around themselves the environment with strong moral foundations. As corporate social responsibility is not only a tribute to society, but also a measure of forming the civil society, and for this reason companies must seek to establish principles of justice and decency.

Moreover, the organizations are being promoted to introduce the corporate social responsibility by the real benefits that may incur during implementation of socially responsible practices. The main reasons for the implementation of social responsibility are:

1. *The ability to better meet the needs of consumers.* The implementation of social responsibility enables business to create the loyal customers' base and attract new customers; this will make it possible to increase the sales of goods or services and thereby increase the profits (Įmonių socialinės atsakomybės vadovas, 2006).
2. *The ability to establish a good brand and reliable business reputation.* The declaration and implementation of social responsibility would enable establishing and maintaining good, trust-based relationships with the public authorities and other interest groups, which would be useful for increasing the competitiveness of the company and its products. Moreover, advertising can be based on corporate social responsibility, contribute to creating a good reputation as well as to protect it (Įmonių socialinės atsakomybės vadovas, 2006; Goworek, 2011).

3. *The ability to reduce operating costs.* While implementing social responsibility, organizations introduce new environment friendly technologies, use renewable energy sources and take other measures which not only increase the efficiency, but also reduce the operating costs (Goworek, 2011).

The main factors motivating managers to take social responsibility are as follows: 1) the managers themselves appreciate such activities, 2) managers believe that such behaviour will improve financial performance, and 3) interest groups, particularly the communities and consumers, put pressure on organizations to behave in a socially responsible manner (Campbell, 2007).

In the battle of competition, it is essential to create and effectively use all the company's uniqueness and strengths (Sūdžius, 2002). In this case, the declaration of social responsibility helps to build the reputation as an important factor in increasing the attractiveness of the organization and securing the safety of consumers in the market. However, there is a perception that an active implementation of social responsibility provides economic opportunities for growing businesses, because small business owners feel they have only a marginal impact on issues related to environmental protection and social responsibility (Williamson et al., 2011). However, although companies benefit from being socially responsible, this requires substantial financial resources and time.

2. Evaluation of significance and implementation of corporate social responsibility in Lithuania and Belarus

Prosperous Western companies demonstrate new social responsibility initiatives daily by basing their performance on the principles of environment, transparency, staff development and other new principles of coexistence (Česynienė, Diskienė, 2011). Meanwhile, the principles of social responsibility in the majority of Eastern European companies are just making their way.

Lithuania and Belarus are historically neighbouring countries, even though their management structure, economic and social realities are very different. The importance of interaction between business and society, including the importance of social responsibility in the modern business environment, is being revealed via gradual economic reforms in Belarus. Scientific research has been carried out to reveal the feasibility implementing social responsibility principles in Belarusian enterprises (Симхович, 2011). Since Lithuanian and Belarusian entities are bound by economic ties, it has been appropriate to perform a similar survey in Lithuania and to compare the realities of approaches towards social responsibility and its implementation, consolidation areas in these two different countries.

In Belarus, which has over 10 million inhabitants, 600 respondents participated in the survey (approximately 0.006% of the total population of Belarus), and in Lithuania, which has over 3 million inhabitants, 223 respondents took part in the poll (approximately

0.006% of the total population of Lithuania). In both countries, only business owners, top (senior) and middle-level managers as well as economists (financial experts) took part. These categories of positions in enterprises were selected because they are the main decision-makers in the field of orientation of the organization, activities and other strategic business decisions. In addition, in order to ensure the more objective data acquisition, all types of organizations as well as people of different age and education were involved in the survey.

The opinions of the respondents of both countries regarding corporate social responsibility in relationship with society are shown in Table 1.

TABLE 1. Do you think in business social responsibility is necessary when dealing with society?

	Business owners and senior managers		Middle-level managers		Economists (financial experts)	
	Belarus	Lithuania	Belarus	Lithuania	Belarus	Lithuania
No answer	-	-	-	-	0.5%	-
Yes	96.4%	91.4%	85.4%	98.1%	89%	96.5%
No	1.8%	3.4%	8.3%	-	1.9%	-
Difficult to answer	1.8%	5.2%	6.3%	1.9%	8.6%	3.5%

Source: Симхович, 2011 and authors' survey, 2011.

The respondents of both countries, whatever their position in companies, have strongly agreed that social responsibility is an important element in business relationship with society.

Business owners and top (senior) level managers have stressed that business must bear social responsibility. However, twice as many of Lithuanian than of Belarusian business owners and top (senior) level managers didn't agree that business should carry out its activities in a socially responsible way, and almost three times more Lithuanian than Belarusian business owners and top (senior) level managers had no clear opinion on this issue.

None of the Lithuanian middle-level managers or economists (financial experts) expressed the idea that there should not be social responsibility in dealing with society, whereas a negative opinion was expressed by 1.9% of Belarusian economists (financial experts) and by even 8.3% middle-level managers.

However, business representatives of both countries agree that social responsibility is an important part of relations with society, and social responsibility should be taken in order to maintain good intercourse with society. Thereby this approach of the respondents of both countries shows, that business in these countries is following the international tendencies and is striving to absorb the best business practice.

Respondents' views on the content of corporate social responsibility is reflected in Fig. 1. Belarusian respondents understand corporate social responsibility mostly as

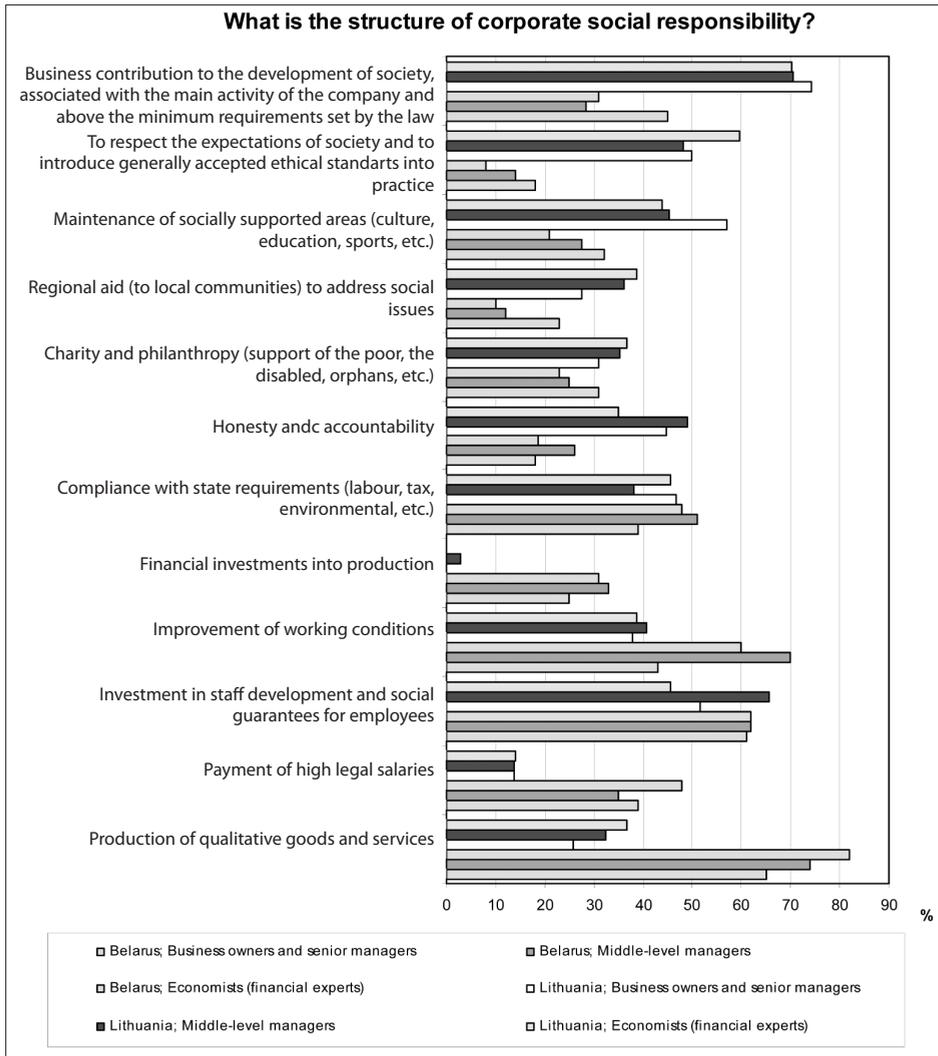


FIG. 1. What is the structure of corporate social responsibility?

Source: Сімхавіч, 2011 and authors' survey, 2011.

production of high-quality goods and services: this opinion is shared by almost four out of five respondents. Also, three out of five believe that social responsibility means investment into staff development, social security for workers and improvement of working conditions. Almost every second Belarusian respondent has pointed out that social responsibility means mainly implementation of requirements set by the government.

The content of social responsibility in Lithuania is perceived differently: seven out of ten business representatives have pointed out that the social responsibility of business is a contribution to the development of society in relation to the main business activity,

but above the obligatory minimum requirements. Both the Belarusian and Lithuanian respondents' approaches to social responsibility as an investment into staff development and social security for workers and meeting obligatory requirements set by laws are similar; however, in Lithuania, unlike Belarus, social responsibility is perceived also as meeting the expectations of society and the observance of generally accepted ethical norms in practice, support to disadvantaged areas as well as fairness and accountability.

However, the approaches to social responsibility vary depending on the positions held in enterprise. The Lithuanian business owners and top (senior) executives believe that social responsibility is based on the business' contribution to the development of society and maintenance of socially supported areas, meanwhile the Belarusian business owners and top (senior) managers emphasize the production of high quality goods and services, investment into staff development and social guarantees for employees and improvement of working conditions.

The economists (financial experts) of Belarusian business enterprises share the same approach with business owners and top (senior) managements; Lithuanian economists (financial experts), indicate as the primary element of social responsibility the contribution to society just as Lithuanian business owners and top managers do, but their second identified priority is public expectations and the observance of generally accepted ethical standards in practice.

Lithuanian middle-level managers mostly perceive social responsibility as the business contribution to society development and investment in staff development and social security for workers, while middle-level leaders of Belarus perceive social responsibility as the production of quality goods and services and improvement of working conditions. Although it is notable that the approaches of middle-level managers in both countries to investment in staff development and social security for workers as a social responsibility component are similar, this approach is expressed on the average by three out of five middle-level managers. While the approach to components related to social responsibility is not quite similar, the Belarusian and Lithuanian businesses' approach to compliance with the requirements established by the state is very similar, especially among the economists (finance experts).

Belarusian business representatives state that the main objects of social responsibility are the company's product or service users and the staff of the enterprise (see Table 2). Lithuanian business representatives name the interested groups as the key object of social responsibility; such opinion is shared by every fourth respondent. However, almost one out of five Lithuanian respondents recognizes the areas in which businesses operate (local communities) and the staff of the company as objects of social responsibility.

Almost every second Belarusian respondent recognizes the company's product and service consumers as an object of social responsibility, whereas in Lithuania three times less respondents agree with this. The attitude to the stakeholders as the object of social responsibility is also different: in Lithuania, about every fourth respondent agrees that the

TABLE 2. What is the object of corporate social responsibility?

	Belarus,%	Lithuania,%
No answer provided	1.3	-
Company's product or service consumer	46.4	15.5
Personnel of company	31.4	18.9
Socially unprotected people (orphans, disabled, etc.)	10.0	6.9
Regions in which the entity operates (local communities)	1.1	18.9
Socially supported public areas (culture, education, sports)	2.9	13.6
Stakeholder groups which are in relationship with the enterprise and which affect the activities of the company and may affect the company's success: economic agents (shareholders, customers, staff and others), social groups, local communities and governmental structures	6.9	26.1

Source: Симхович, 2011 and authors' survey, 2011.

interested groups are the subject of social responsibility, meanwhile in Belarus four times less than in Lithuania have the same approach. Ten percent of Belarusian and 6.9% of Lithuanian business representatives see the social failure to protect people as an object of social responsibility, and in this case the opinions are on the same level in both countries, while opinions regarding other objects of social responsibility are very different.

The reasons for companies to promote social responsibility are different in Lithuania and Belarus (see Fig. 2). Belarusian business representatives identified as the main cause

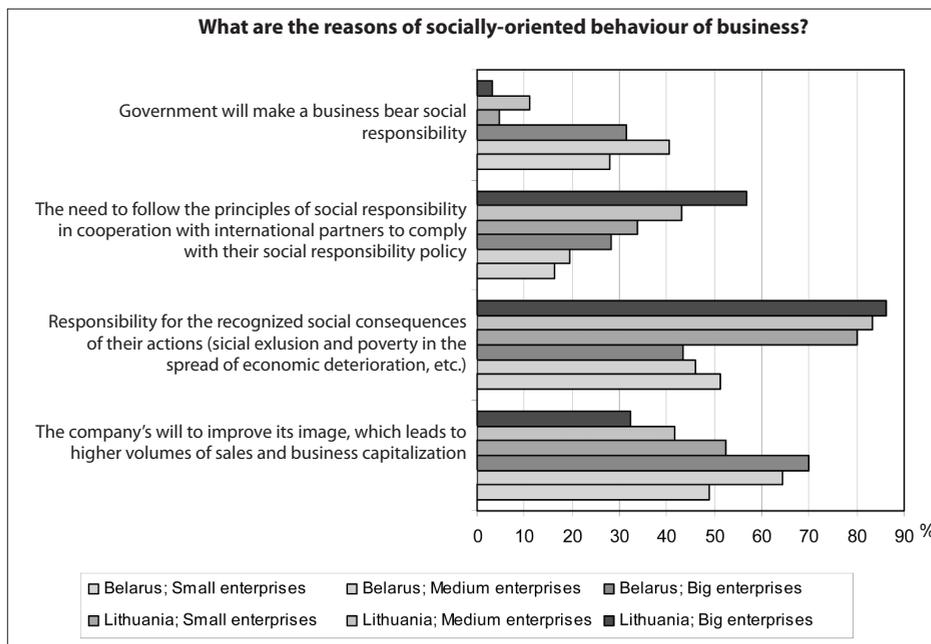


FIG. 2. What are the reasons for socially-oriented behaviour of business?

Source: Симхович, 2011 and authors' survey, 2011.

of the socially responsible company's behaviour the desire to improve its image, which leads to higher sales and business capitalization. Meanwhile, the Lithuanian business representatives consider the social consequences of their actions recognition as the main cause of bearing social responsibility.

Lithuanian business representatives, twice more often than Belarusian ones, refer to the responsibility for the social consequences of their activities and the recognition of the need to follow the principles of social responsibility in cooperation with international partners, who implement the social responsibility policy, as the cause of socially responsible behaviour. Belarusian representatives five times more often than Lithuanian business representatives mentioned the desire of the government to force business enterprises to bear social responsibility as the reason for socially responsible behaviour. These approaches are likely to be affected by the different business environment.

Representatives of Belarusian large and medium-sized enterprises as the main reason for the socially responsible behaviour named the desire to improve a company's image, which leads to higher volumes of sales and business capitalization. However, the Belarusian small business representatives as the main cause of the socially responsible behaviour distinguish responsibility for the recognition of the social consequences

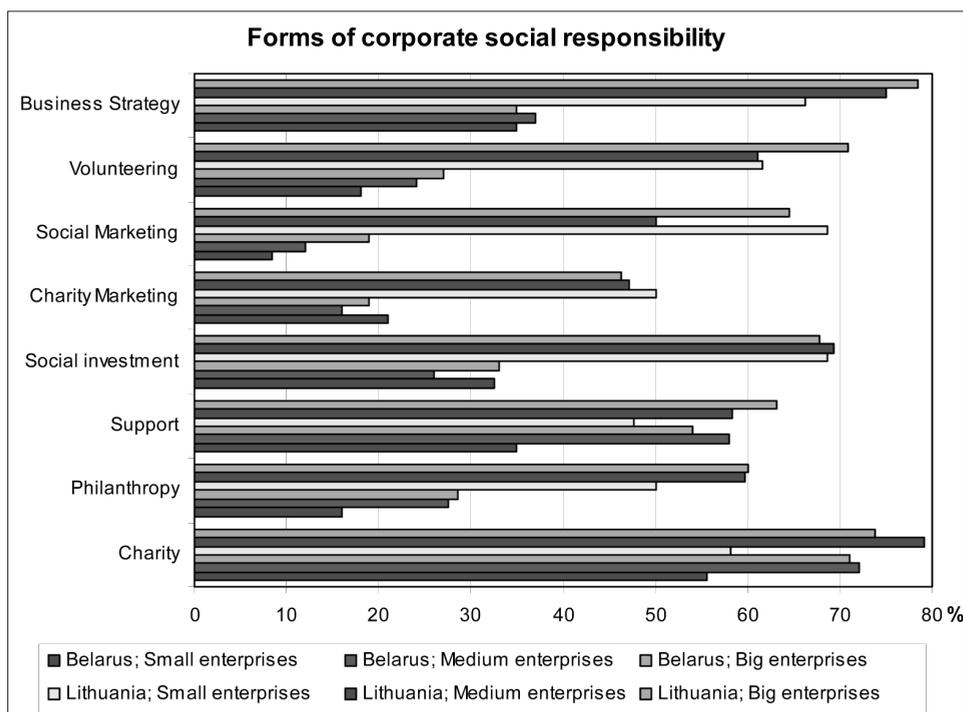


FIG. 3. Forms of corporate social responsibility

Source: Симхович, 2011 and authors' survey, 2011.

of their own activities, and in this case their approach is the closest to the Lithuanian businesses representatives' views.

Lithuanian business enterprises, whatever their size, as the most important cause of socially responsible behaviour identify responsibility for the recognition of the social consequences of their actions. However, there are different approaches to the second most significant cause, because representatives of large companies as the second most important cause identify the need to follow the principles of social responsibility in cooperation with international partners who implement social responsibility policy, meanwhile small businesses name the company's wish to improve its image, which leads to higher volumes of sales and company capitalization, and ultimately mid-size companies treat both these causes to be of equal significance.

A similar approach to charity and sponsorship as a form of corporate social responsibility prevails in Lithuania and Belarus, but opinions regarding the other possible forms differ substantially. Representatives of Belarus as the main form of social responsibility distinguish charity, while in Lithuania the main form is seen to be business strategy, followed by charity. Business strategy as a form of social responsibility was distinguished two times less often by Belarusian representatives than by Lithuanian ones.

Whatever the size of enterprises, all Belarusian respondents emphasise the charity as main form of social responsibility, meanwhile the approaches of Lithuanian respondents depend of the size of enterprises they represent. Representatives of large enterprises as the main form of social responsibility named the business strategy, whilst mid-size enterprises were of the opinion that charity is the main form; social investments and social marketing are regarded as the main forms of social responsibility by small enterprises.

More than half of the Belarusian business representatives have said that the main disturbance for companies to realize the principles of social responsibility is high taxes. Every third Belarusian respondent as the major public disturbance has identified the failure of the government to promote the principles of social responsibility and the lack of information dissemination on the phenomenon of social responsibility because of the media's disinterest to spread such experience. Four out of five Lithuanian business representatives named as the main disturbing factor in the field of implementation of social responsibility the failure of government to promote the principles of social responsibility. In addition, three out of five Lithuanian business representatives have identified reluctance of companies to share the profits with those who are not stakeholders in the organization as an essential obstacle in realizing the social responsibility principles. Meanwhile, the Belarusian representatives have identified the reluctance to share the profits with those who are not stakeholders in the organization as the least significant obstacle.

Most of the obstacles are assessed nearly similarly by the Lithuanian companies of all sizes; however, high taxes are a more important problem for small enterprises than

for other enterprises. Besides, small and medium Lithuanian companies, more often than large firms, intercept the absence of exemptions as well as the limited access to credits for socially responsible organizations as a more relevant problem. This difference could be explained by the fact that the bigger the enterprise, the stronger and considerably higher financial resources it manages and thus is less dependent on the external financial variables.

Although high taxes are the most important obstacle to Belarusian companies of all sizes, most reluctant to share profits with those who are not stakeholders in the organization are large Belarusian companies. Medium-sized Belarusian companies, more often than others, note that the obstacles for a fluent implementation of social responsibility are the unawareness of social responsibility forms, except for charity and philanthropy, and the inability of the government to promote social responsibility principles, while for small businesses in Belarus these obstacles are not that relevant.

High taxes are the key obstacle to large enterprises in Belarus, while in Lithuania this obstacle is one of those least relevant. Unwillingness to share profits is the most relevant obstacle for small businesses in Lithuania; however, for Belarusian companies this obstacle is one of those least significant. Thus, the opinion as to the main obstacles in the realization of social responsibility principles varies depending on the size of the company and the state in which it carries out its essential activities.

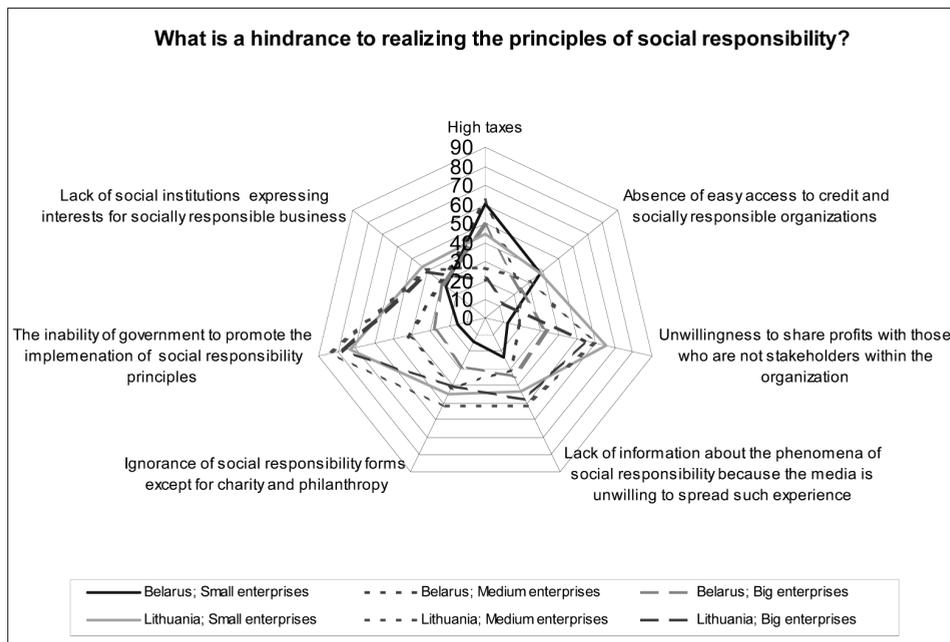


FIG. 4. What is a hindrance to realizing the principles of social responsibility?

Source: Симхович, 2011 and authors' survey, 2011.

More than half of the representatives of both Lithuanian and Belarusian small and medium-sized enterprises have noted that social responsibility must be of voluntary nature, because business has to develop according to market forces, and the state should redistribute the tax volumes in the social budgets. However, representatives of large companies of both countries tend to believe that social responsibility should be a compromise between the obligations established by law and voluntary activities, as socially responsible organizations should be encouraged by providing access to benefits and credits. More Belarusian than Lithuanian business representatives were inclined to believe that social responsibility should lead to a statutory obligation for business to be socially responsible because of the consequences of its activities and unwillingness to share.

The opinions of representatives of Lithuanian and Belarusian small business regarding the nature of social responsibility are distributed similarly. However, unlike the large and medium-sized Belarusian enterprises, none of the representatives of Lithuanian large and medium-sized enterprises none stated that social responsibility should be a statutory duty.

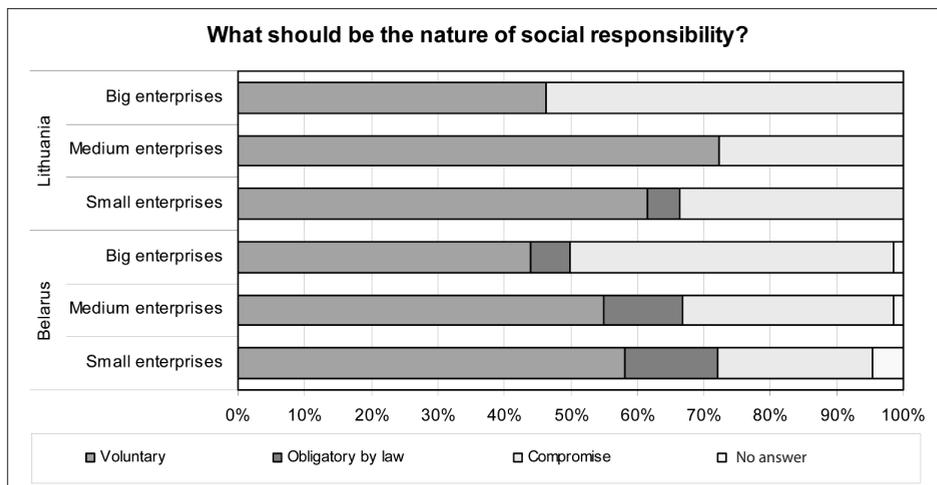


FIG. 5. What should be the nature of social responsibility?

Source: Симхович, 2011 and authors' survey, 2011.

Both Belarusian and Lithuanian respondents when answering the question regarding the development of social responsibility policies in a particular company have noted that the preference to develop this policy in the company should be given to the business owners and top (senior) managers. However, the opinions regarding the second choice differ: Lithuanian respondents are inclined to believe that every employee has to contribute to the process of social responsibility policy-making, meanwhile the Belarusian respondents note that the social responsibility policy of the company must be developed by company leaders of all levels .

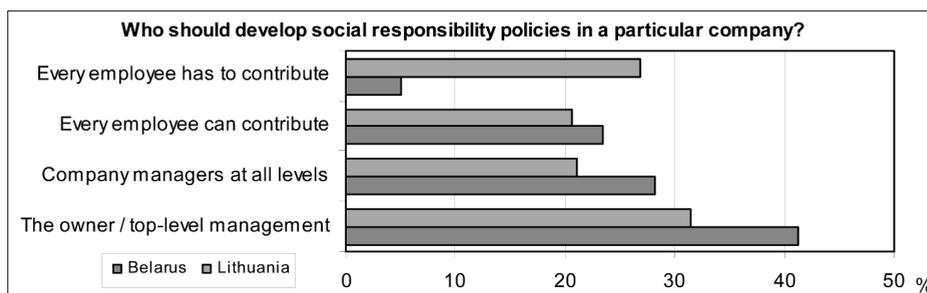


FIG. 6. Who should develop social responsibility policies in a particular company?

Source: Симхович, 2011 and authors' survey, 2011.

The views of the representatives of Lithuanian companies do not show strong tendencies regarding the persons responsible for developing social responsibility policies in a particular company: each of the available options were chosen in the range from 20.6 to 32.4%. Meanwhile, the trend of the opinions of Belarusian representatives is much more pronounced: social responsibility policy should be developed by business owners, managers of all levels, and every employee can contribute, but only a small part of respondents agree that every employee must contribute to the process of social responsibility policy-making.

Belarusian respondents believe that the primary responsibility of the socially responsible company's employee concerns the designated activities. Meanwhile, Lithuanian business representatives are of the opinion that the primary responsibility, which must be taken by a socially responsible organization worker, is to respect social norms and the rules of society, and only then the responsibility for the designated activities must be taken. The least significant responsibility of the responsible employee for both Belarusian and Lithuanian business representatives was the responsibility for observing the organization's rules and regulations which must comply with the norms and rules of society.

In the opinion of Belarusian respondents, the socially responsible employee of the organization must be first oriented towards the company, be loyal to the enterprise and respect its norms and rules, whilst the social (public) aspect is the secondary one. Thus, the socially responsible worker in Belarus is the one who carries out the assigned functions and duties in accordance with the rules of the organization. Meanwhile, upon assessing the views of Lithuanian respondents it becomes clear that the socially responsible employee, in contrast to Belarusian views, first of all should feel the responsibility and moral obligation to the public, followed by the responsibility for the designated work and other types of responsibilities to the company.

Analysis of the Belarusian–Lithuanian business opinions as to the types of responsibilities that should be possessed by the socially responsible employee has

TABLE 3. What types of responsibilities should have the socially responsible worker of the organization?

	Business owners and senior managers,%		Middle-level managers,%		Economists (financial experts),%	
	Belarus	Lithuania	Belarus	Lithuania	Belarus	Lithuania
No answer	3.6	-	1,0	-	0,5	-
Responsibility for designated tasks	64.3	43,1	60.4	43.5	63.3	50.9
Responsibility to the enterprise, characterized by observing the company's rules and regulations	48.2	39.7	36.5	45.4	34.3	29.8
Responsibility manifested as a sense of moral obligation to society (respect of social norms and rules existing in society)	37.5	69.0	32.3	66.7	27.1	56.1
Responsibility characterized by the observance of the organization's rules and regulations which may differ from the norms and rules of society	3.6	31.0	11.5	30.6	6.2	7.0
Legal, administrative, material and other responsibilities	25	34.5	39.6	38.0	35.7	54.4

Source: Симхович, 2011 and authors' survey, 2011.

shown different approaches depending on the position held at a company. Responsibility for the designated activities seems to be most important for all representatives of Belarusian enterprises. However, according to the Belarusian business owners and top (senior) managers, the second most important type of responsibility is the liability to the company, which results in observing the rules and regulations of the company, meanwhile middle-level managers and economists (financial experts) are of the opinion that legal, administrative, and other material responsibilities take the second place. According to representatives of Lithuanian enterprises, no matter what is the enterprise size or the position held in the company, the liability, which reveals itself as the sense of moral obligation to the public, is the most important type of responsibility to be shown by a socially responsible employee. However, like in the case of Belarus, the opinions regarding the second option differ, whereas Lithuanian business owners and all managers are of the opinion that the second most important kind on responsibility concerns the designated activities, while Lithuanian economists (financial experts) are of the opinion that it is a legal, administrative, and other material responsibility.

Conclusions

Social responsibility is becoming an important element of the business organizations that seek to secure a strong position in the competitive market activities. Therefore, for businesses it is not topical to understand not only the importance of the socially oriented

behaviour, but also the structure of social responsibility, its forms and other parameters. To reveal the approach of business to the components of social responsibility in different countries, surveys were carried out in Lithuania and Belarus, which allowed to assess the similarities and differences in the implementation of social responsibility perspective in the two neighbouring countries.

Although the majority of both Lithuanian and Belarusian business representatives recognize that social responsibility is a necessary element in public relations, their approaches to the composition of social responsibility are fundamentally different. The approach towards the structure of social responsibility also varies depending on the position held in an enterprise. Furthermore, there are fundamentally different approaches to the objects of social responsibility and the reasons that encourage companies to bear social responsibility.

The similar approaches to charity and sponsorship as the forms of corporate social responsibility prevail both in Lithuania and Belarus. However, the evaluation of other potential forms of expressing social responsibility differ substantially. Lithuanian business representatives have identified that the key disturbance for the fluent development of social responsibility is the inability of the government to promote the principles of social responsibility, meanwhile the Belarusian business representatives have indicated that the main disturbance for companies to implement the principles of social responsibility is high taxes. Also approaches to the hindrances of a smooth implementation of social responsibility principles vary depending on the size of the company and the country in which it carries out its essential activities. However, approaches to the nature of social responsibility in Lithuania and Belarus are similar: business representatives in both countries recognize that social responsibility is voluntary in nature.

Thus, Lithuania and Belarus are neighbours with a common border and history, but in many ways their views in the field of social responsibility and its implementation differ substantially. In this context, companies operating in these countries are not only treating the principles of social responsibility differently, but its design and implementation aspects differ as well. The dissimilarities and similarities of approaches regarding different aspects of social responsibility in Lithuania and Belarus could be explained by such reasons as disparities in the countries' structure of economics, differences in culture, dissimilarities in business development policies and business environment, etc. Besides, the results of the surveys have revealed that, despite other circumstances, the perception of social responsibility depends on the categories of positions in enterprises and the size of enterprises.

The importance of social responsibility is perceived in both countries and the significance of its implementation is understood very well; the awareness should be raised, the quality should be improved, and the level of bearing social responsibility should be strengthened in both countries. However, due to all above-mentioned differences in the

field of bearing and implementing social responsibility, the promotion and development of social responsibility and its implementation obviously require different solutions in Lithuania and Belarus; as also, varying actions and decisions should be taken by the countries' governments and other stakeholder groups.

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