

THE ROLE OF THE STATE IN LAUNCHING SOCIAL RESPONSIBILITY IN SMALL AND MEDIUM ENTERPRISES

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Abstract

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The article deals with possibilities of government involvement in the concept of corporate social responsibility (CSR). Some member states, such as the United Kingdom, Germany and the Netherlands, have already prepared strategic documents in the field of CSR. In the Czech Republic we are just at the beginning of the formulation of national documents and the increased state involvement in CSR concept. A positive aspect is the launch of the preparatory activities for the formulation of the National CSR Strategy and National Action Plan for CSR by the Ministry of Industry and Trade as the CSR coordinator in the Czech Republic.

The government of the Czech Republic should focus their attention on the preparation of strategic documents in the CSR area and on a possible extend of the basic ideas of social responsibility among managers of small and medium-sized companies. In this way these companies will be fully engaged in this concept (especially by creating contact points, e-learning supports and the possibility of consultations with employees of the Ministry of Industry and the Ministry of Trade as CSR coordinator). In this respect, it is possible to use the examples of a good practice from selected EU member states whose governments are addressing to an issue of an involvement of small and medium-sized companies in the CSR concept (e.g. Great Britain, Germany and the Netherlands). It is also possible to use the results of surveys conducted among small and medium-sized enterprises in the Czech Republic in the years 2007–2013.

Key words: National CSR Strategy, National Action Plan for CSR, government, social responsibility

INTRODUCTION

Corporate social responsibility is currently a discussed topic, to which primarily companies themselves and partly also the non-profit sector pay attention. As part of corporate social responsibility there are three, already generally known, fundamental pillars within which companies can contribute to the concept of sustainable development. It is the triple-bottom-line principle which was defined by John Elkington in 1994, later in 1997 the term was used in his book *Cannibals with Forks: The Triple Bottom Line of 21st Century Business Read*: economic, environmental and social. However, not all pillars are currently implemented by companies (especially small and medium

enterprises – SMEs) and not all companies consider them necessary. In many cases, there is a lack of sufficient awareness and of knowledge, required of SMEs managers and owners, to correctly apply the CSR principles. Large multinational companies typically take the findings on social responsibility from their parent or affiliate companies abroad. Small and medium enterprises, which do not have any experience from abroad or do not have enough experience with the introduction of ISO standards (especially ISO 9001, ISO 14001), could draw knowledge and information from the state.

Within the concept of sustainable development of the society, it is essential that any economic entity contributes to the concept of sustainable development, and thus social responsibility. Not

only companies but also households and the state should be involved. But the question how the state can contribute to the CSR concept, remains. The aim of this work is to point out the obvious, and still insufficiently implemented, possibility of involvement of the Czech state in the area of corporate social responsibility, especially in small and medium-sized companies (SMEs) and to suggest some recommendations for the creation of the National Strategy and National Action Plan for CSR.

METHODS AND RESOURCES

On the issue of the state involvement in CSR, Pavlík and Bělčík (2010) state that it is incorrect, if we, in the CSR area, expect that the development and expansion of this idea into everyday business practice in the Czech Republic will be concerned only by non-governmental organisations and initiatives or multinational corporations which do business in the country. The government must incorporate the CSR principles into their government policy, where “the support of the CSR strategy could be also built on the so-called decentralised approach (bottom – up), i.e. the achievement of national goals by focusing on problems on the local level.”

Kunz (2012) also expressed his opinion on the involvement of small and medium-sized enterprises in the field of CSR. He states that many SMEs in the Czech Republic already behave in a socially responsible way even though they “often adopt a less formal approach than large enterprises”. SMEs act rather intuitively in the CSR area; they lack a comprehensive overview and assistance with the CSR concept.

Focusing on identification of the state involvement possibilities in the CSR implementation in companies (especially SMEs) this paper comes from the following information:

- a) the European Commission findings in the CSR area,
 - GREEN PAPER, Promoting a European framework for Corporate Social Responsibility, hereafter COM(2001) 366,
 - Implementing the partnership for growth and jobs: making Europe a pole of excellence on corporate social responsibility hereafter COM(2006) 136,
 - COM(2011) 681: A renewed EU strategy 2011-14 for Corporate Social Responsibility, hereafter COM(2011) 681,
- b) achieved results in selected EU Member States in the area of implementation of CSR by the end of 2012,
- c) involvement of the Czech government in the CSR concept as of February 2013.

First the situation within the European Union, the requirements arising from the individual the European Commission communications

with the focus on small and medium enterprises were mapped out. In connection with these communications in selected Member States there were established facts in the area of government approach to the concept of corporate social responsibility and the concept of a national action plan and national CSR strategy. Again attention was paid to the issue of the corporate social responsibility implementation in small and medium enterprises. National documents in the CSR area and the information available on the websites of the respective ministries, which are CSR coordinators in the given state, were used for data gathering.

When selecting the Member States whose CSR policy will be of interest to this article, the following criteria were taken into account:

- a) the existence of the National Strategy and National Action Plan for CSR,
- b) active approach of the government in the CSR area,
- c) measures for the implementation of CSR in small and medium enterprises.

The selected countries are Great Britain, Germany and the Netherlands. Great Britain and Germany have elaborate documents relating to the CSR issue. The Netherlands reacted to COM(2011) 681 by complementing its existing National CSR Strategy with points contained in COM(2011) 681. All states actively support the implementation of the CSR concept in small and medium enterprises.

Based on the observed situation within the EU, the CSR situation in the Czech Republic was mapped. The findings about the current state of the CSR situation in the Czech Republic were obtained from the Ministry of Industry and Trade (MIT) as the CSR coordinator for the Czech Republic in 2013, also from the Ministry of Labour and Social Affairs (MLSA) as the former CSR coordinator for the Czech Republic (until 2012) and Professional Section of the Quality Council, which was established under the auspices of the MIT. Discussion on the topic of the involvement of the Czech Republic in the development of the National Strategy and National Action Plan for CSR was carried out at the end of 2013 and in January 2014.

In conclusion, there are formulated recommendations for the Czech government in the CSR area, especially recommendations for the government in the implementation of CSR in small and medium-sized companies. The proposed recommendations are based on comparison of the CSR concept (with the emphasis on small and medium-sized companies), selected EU governments and the Government of the Czech Republic. Furthermore, on the results of completed surveys in the Czech Republic in the years 2007–2012, which the author analyzes in detail in the article “Companies’ view on a role of the state in introducing social responsibility” (Skýpalová,

2013), and also on the partial results of the ongoing author's own research among businesses across the Czech Republic, which the author realizes in the processing of her doctoral thesis. Significant results of all surveys are incorporated into the proposed recommendations in the discussion section.

RESULTS AND DISCUSSION

The EU has started to engage in the CSR issue in the second half of the 20th century. The European Commission defined the corporate social responsibility in the Communication COM (2001) 366 as a concept "whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis". In the Green Paper entitled *Promoting a European Framework for Corporate Social Responsibility* there are defined basic findings related to CSR. The concept of social responsibility is linked, among others, to areas such as personnel management, health and safety, waste management. In the Green Paper it is also stated that social responsibility includes a wide range of parties, or stakeholders: employees, shareholders, business partners, suppliers, public authorities, non-governmental organisations representing local communities and promoting environmental protection.

The CSR concept thus transcends national and European Union borders and must be viewed on a worldwide scale.

In this context, we can see the main contribution of CSR, particularly in the application of the requirement systematic view of the company. By the time prior to the implementation of the CSR concept, each individual firm could have behaved as a closed system, which was only responsible for meeting the requirements of stakeholders. Now the company has to behave as an open system, which still respects the requirements of stakeholders, but in a broader context, i.e. including the compliance with the requirements of its economic and social environment.

Topics addressed in the Green Paper can be classified mainly as part of the social pillar of CSR.

European Commission

The European Commission Communication COM (2006) 136 from 2006 is almost uniformly focused on the economic and social pillars. Already in the introduction, the Commission outlines the basic idea that "enterprises of all sizes, in cooperation with their stakeholders, can help to reconcile economic, social and environmental ambitions." The European Union recognizes that European companies have already implemented the area of social responsibility and that it is necessary to support their activity, make it more visible and allow forwarding of examples of good practice.

In its Communication from 2006 the Commission places an emphasis on the dissemination of the CSR concept in small and medium enterprises (SMEs) and in countries, where there is lower awareness of social responsibility, as well as in the candidate and acceding countries. The Commission sees the appropriate form for promoting CSR in SMEs in regional activities in the CSR area, active cooperation of mainstream intermediary organizations with SMEs. Further appreciation of activities that SMEs have implemented and creation of more CSR inspiring environment by the state for them.

The following European Commission Communication is from 2011, COM (2011) 681, and it is valid for the period from 2011 to 2014. In the Statement the Commission suggests a new definition of the corporate social responsibility as responsibility and impact of their activities on society.

In the document there is an evaluation of the fulfilment of the previous Communication COM (2006) 136, which shows that only 15 out of the 27 EU Member States have a national policy framework for promoting CSR. The Commission in this way opens the door for other topics and activities, which are also addressed in the Communication. One of the goals and recommendations of the European Commission is also the formulation of the National Action Plan and the National Strategy for CSR at the level of the individual Member States. In the Communication, the European Commission states that the role of public authorities in the CSR area should lie in the support provided in the form of additional regulation, for example, to promote transparency, to create market conditions and for the needs of ascertaining the degree of corporate responsibility. Businesses should be given room for innovation and development of social responsibility in accordance with the specific conditions of their industry.

SMEs can also join the CSR concept through a disclosure of social and environmental information about the company. Communication COM (2011) 681 states that approximately 2,500 European companies publish reports on corporate social responsibility or sustainability; on the global scale this places the EU into a leading position. And it is still only a small fraction of the 42,000 large companies operating in the EU.

We can say that the whole CSR concept is necessary to be seen in a broader context. If companies track only the quantitative outputs (such as profit, turnover, profitability) the whole concept of social responsibility will never be fulfilled. For this reason it is necessary to focus also on the qualitative outcomes (such as the benefits of the company's activities for the region, a contribution to environmental protection, raising the standard of living of the population of the region). In this context, the ethical approach across all activities of the company should be taken

into account and included it in the overall business strategy.

The Commission in the Communication COM (2011) 681 (within the emphasis the importance of CSR policies at the national and lower level), furthermore, calls on the Member States to, by the mid-2012, formulate or update their own plans for promoting corporate social responsibility in partnership with business and other stakeholders that will address topics that are addressed in this communication.

In response to the Commission Communication COM (2011) 681 the author of the article *Corporate social responsibility in a new perspective: A renewed EU strategy for CSR 2011–2014*, Alena Plášková noted that “adoption and further acceptance of strategic objectives in the area of social responsibility should not lead to a violation of one of the fundamental principles of CSR, which is VOLUNTARINESS.” The author of the article also asks the question, which goes to the issue of regulatory intervention by the EU and countries into the concept of CSR. According to Plášková it is desirable, in addition to the regulatory role, to expand the stimulation role which creates a climate for the development of the corporate social responsibility concept and closer co-ordination of the activities implemented at the national and European level.

In the first half of the year 2014 a meeting of the members of the European Commission is going to be held with the aim to assess the overall fulfilment of the Communication COM (2011) 681 within each state and to prepare a plan for the future.

CSR Concept in Selected EU Member States

Great Britain

The CSR concept has a tradition in Great Britain since 2000. The CSR Minister took patronage of the issue. In 2008 the Department for Business, Enterprise and Regulatory Reform prepared a document called Corporate Responsibility Report, which states the basic government objectives in the CSR area. This document builds on COM (2006) 136.

Government objectives in the CSR area:

- a) to monitor the impact of company management in the social, economic and environmental areas within the triple-bottom-line,
- b) information activities towards the general public in the CSR area,
- c) to promote the possibility of the CSR certification,
- d) promotion of the CSR reporting,
- e) cooperation with other Member States in the CSR area,
- f) promotion of examples of good practice,
- g) promoting SMEs participating in the CSR area.

In its strategic document Great Britain states neither goals nor specific recommendations that would be exclusively specified for the SMEs area. CSR policy is intended for all businesses. SMEs

engagement in the CSR concept is welcome by the UK Government.

Germany

In 2010 the German government published the National Strategy for Corporate Social Responsibility – Action Plan for CSR – of the German Federal Government. This document was published while the Commission Communication COM(2011) 681 was valid and it responds to its appeal.

The processing of the document was commissioned to the Federal Minister of Labour and Social Affairs, Berlin, which is also actively involved in the CSR issue in Germany (the Ministry has allocated the entire department of approx. 40 employees).

In the German Action Plan it is stated that the use of the CSR potential requires joint effort of the society as a whole, since neither the political sector, nor commercial or private can cope with the challenges of our time alone.

Government objectives in the CSR area:

- a) the integration of CSR into the micro, small and medium businesses,
- b) promotion of examples of good practice,
- c) an offer of assistance while implementing CSR approaches,
- d) energy saving,
- e) increasing the credibility and visibility of CSR,
- f) to strengthen the concept of CSR on the international level.

The National Action Plan is designed using a detailed elaboration of the areas that the German government intends to deal with, with the help of CSR. For each area there is a defined goal and measures for the government to achieve it. One of the goals is to support small and medium enterprises so they understand corporate social responsibility as a strategic concept and incorporate it into their own core business. To achieve the SMEs objectives the government has adopted the following measures:

- a) to familiarise SMEs with the CSR concept mainly with the help of SME coaching. The program will be financed from the European Social Fund and the SMEs will be offered individual assistance in their efforts to integrate CSR into SMEs business strategy,
- b) to create counselling offices and the central contact points for SMEs,
- c) creating e-learning support for the learning of managers and SMEs owners and for exchange of information about CSR,
- d) support of regional activities in the form of “round tables”, where SMEs representatives can share experience and information from larger companies and fellow SMEs members,
- e) carrying out research in the area of CSR in SMEs in order to spread the concept of corporate social responsibility (this task has been

entrusted to the Federal Ministry of Economics and Technology),

- f) advisory services from the German government for SMEs that are interested in doing business in the developing or newly industrialized countries. In this area the government will ensure better coordination of the tools used to support foreign trade and investments,
- g) "beacons" are a government concept which, with the help of experience of large international corporations, will spread the ideas among SMEs,
- h) the Government will focus specifically on micro-enterprises, there will be set up funds for micro-credit (in order to facilitate access to micro-credit), the Federal Ministry of Finance took over the patronage over this task.

Netherlands

In the Netherlands there have been a number of ministries involved in the CSR concept since 2001, currently the Ministry of Economy is the coordinator. In 2012 National CSR documents were amended in accordance with the European Commission request, which in COM (2011) 681 appealed to the individual Member States to update their own priority actions to promote corporate social responsibility by mid-2012.

Government objectives in the CSR area:

- a) reconciliation of European corporate social responsibility with global guidelines for CSR,
- b) the improve the access to company information,
- c) market incentives for CSR,
- d) to raise the CSR profile and spreading the CSR good practice,
- e) sustainable procurement.

Government policy in the CSR field is built on three key areas: inspiration, innovation and integration. It is within the state government innovation aims to help small and medium enterprises with the introduction of sustainable methods and products in their business. The Dutch government recognizes that small and medium enterprises are in a different position than companies with more than 250 employees. They argue, therefore, that small and medium enterprises have to disclose information about their CSR activities on an informal basis. They do not have as high requirements as large companies, which, for example, produce a report on sustainable development, placed upon them.

Czech Republic

The Czech Republic started to pay more attention to the CSR concept after joining the EU in 2004. Up to 2012 the CSR was the responsibility of the Ministry of Labour and Social Affairs (MLSA). The main reason was the fact that in the Commission Communication COM (2006) 136, valid at that time, the predominant part of questions was dedicated to the issues within the social pillar. During its

time as the CSR coordinator, the MLSA carried out monitoring of the situation and development in the CSR are at the European Union level, it commented on documents prepared for CSR by the European Commission working group, actively participated in meetings and discussions organized by the non-profit organization Business Leaders Forum.

- a) On the 1st of January 2013 the Ministry of Industry and Trade (MIT) became the coordinator, which was initiated by the MLSA. The reason for this decision was the fact that the Commission Communication for the period 2011–2014 COM (2011) 681 included topics that are mostly part of the economic pillar. In the first half of 2013, MIT, via its employees, introduced the CSR agenda and held meetings that were attended primarily by representatives of MLSA, MIT, MF, and members of the Professional Section of the Quality Commission for corporate responsibility. The aim was to prepare a draft of the National Strategy for CSR and to submit it for the Government approval in autumn 2013.
- b) Between 2012 and 2013 the Government of the Czech Republic introduced some activities to support the development of the CSR concept, such as:
- c) In the meantime the Quality Commission substitutes for the state authority that would systematically ensure continuous dialogues on CSR among all stakeholders (employers' associations, social partners, public authorities, NGOs, academia). The Quality Commission through its Specialized Sections for Social Responsibility brings together the most prominent non-profit organizations and associations active in the CSR area in the country. They organize conferences, round tables and other events promoting the CSR. None of them, however, fulfil this role in terms of nationwide scope.
- d) The Government supports voluntary, self-regulatory activities of enterprises. These include the area of management systems (quality, environment, occupational health and safety, CSR, etc.), support product labelling (branding, eco-labelling, etc.). Some of these activities are formalized into supporting government programs (e.g., National program EMAS, National environmental labelling program, the Czech Quality Program, Safe Company, National Cleaner Production Programme) and specialized departments are set up. Corporate social responsibility at the international level was standardized in particular Directive Organisation for Economic Cooperation and Development (OECD). However, there is low awareness of these international instruments of corporate social responsibility in the Czech Republic, both within the companies and the consumers. Mechanism of the National Contact Point (NCP)

for the implementation of the OECD Guidelines works relatively well.

- e) Organizations that are significantly involved in the Czech Republic in the CSR area are publicly rewarded. Since 2009, the Czech National Prize for CSR has been awarded annually for business and the public sector. Czech National Prize for CSR is announced annually by the Quality Commission under the auspices of MIT, which is also the coordinator of CSR to the EU.
- f) Principles of CSR are supported by the Czech government. This is proved primarily by the strategic document "Priorities for Consumer Policy 2011–2014", approved by Government Resolution No. 31 of 12 January 2011.

Vladimír Bártl, Director of the Entrepreneurship Section at the Ministry of Industry and Trade, in an interview for the CSR Forum (M. Růžička, 2013) said that the MIT had started preparations to develop a national action plan at the beginning of the year 2013 that would focus on responsibility, competitiveness and sustainability of companies. Vladimír Bártl further states that in Europe we can find different (even contradictory) concepts of corporate social responsibility. For example, the action plan for Germany is "built on the uptake of last details (...), elsewhere it just solves the problem of waste disposal." There is a considerable difference between the concept and approach to CSR in different member states.

Group of experts led by the representatives of the professional section of social responsibility, which is the part of the Quality Commission established by the Ministry of Industry and Trade, worked on the preparation of the National Action Plan. Other participants included representatives of the government: the Ministry of Transport, Ministry of Finance, Ministry of Regional Development, Ministry of Labour and Social Affairs, Ministry of Education, Youth and Sports, Ministry of Home Affairs, Ministry of Environment, Office of the Government and representatives of independent platforms: Business

for the company and Business Leaders Forum, representing its members (business and non-business subjects). In the autumn of 2013 an expert group submitted a draft of National Action Plan for CSR to the coordinator of the Ministry of Industry and Trade. Currently this document is going through commenting before its final approval by the MIT.

We can say that the efforts and initiatives across the EU and in the Czech Republic in the CSR area are varied, but for many businesses and the public they are becoming less transparent. In the Czech Republic, a lot of organizations have been established with the aim to introduce the issue of CSR to companies and to involve them in the CSR concept and especially to associate them. Examples include the Business Leader Forum, Business for Society and the Association of Corporate Social Responsibility. Newly, the Association of Small and Medium-sized enterprises is also interested in CSR concept and has just established a close cooperation with the Association of Corporate Social Responsibility. Just the unification of ideas and interconnection of cooperation between governmental and non-governmental organizations could be beneficial for the development of the CSR concept in the Czech Republic, especially among SMEs.

As is apparent from findings in Tab. I, even the Czech Republic, in comparison to the selected European Union countries, is only at the beginning of its journey within the CSR concept. The National Action Plan has been prepared, but it is still in the approval process. The Government's aim, however, is to bring annually together the expert group that worked on the creation of NAP and ensure the further development of the Plan.

The MIT activities in the area of formation of the National CSR Strategy were launched at the beginning of 2013. Considering the fact that the plan has not been accepted yet and even after its acceptance the government plans its annual updating, it is appropriate to consider using

I: *Basic characteristics of the CSR concept from the governments of selected EU Member States*

Basic characteristics/Member State	Great Britain	Germany	The Netherlands	The Czech Republic
CSR Coordinator	CSR Minister	Federal Minister of Labour and Social Affairs	Ministry of Economy	Ministry of Industry and Trade
National CSR Strategy (NS)	Yes	Yes	Yes	No
National Action Plan for CSR (NAP)	Yes	Yes	Yes	No
Nature of the NS and NAP	Recommendation	Recommendation	Recommendation	Recommendation
NS and NAP reflect (COM 2011) 681	No	Ne	Yes	Yes
Targeting CSR at SMEs	Yes	Yes	Yes	Yes
Providing information about the CSR concept	Yes	Yes	Yes	Yes

Source: author's work

Note: NS – National strategy, NAP – National action plan, SMEs – small and medium enterprises, CSR – Corporate social responsibility, * NAP was created, but has not been approved and accepted by MPO

the examples of leaders in the CSR area which are Great Britain, Germany and the Netherlands. In all of the EU Member States there is a state “helping” hand for small and medium enterprises.

SURVEY RESULTS

All the above mentioned findings are also supported by public opinion surveys focused on CSR, which were held in the Czech Republic in the years 2007 to 2012 and also on an extensive current research of the author of the contribution.

From the results of the research carried out in the period from 2007 to 2012 it is apparent that addressed business leaders of the Czech Republic hold the view that the state should be more involved in CSR. Companies have a continuous interest in the government involvement; which is proved by the results of the research for each period.

Other findings of the research that can be highlighted include:

- *Companies expect the state involvement in CSR.* In this area the state has reacted by preparing the National CSR strategy. More information is not known, therefore companies do not have an opportunity to express their view on the concept.
- *Companies are worried about the increase in administration.* Government should consider this remark and the requirements regarding reporting CSR's results should be carried out gradually, e.g. in a form of Netherland's concept, where the CSR report is an obligation for large companies. For small and medium-sized companies it is a voluntary matter. Small and medium-sized companies have the opportunity to learn from the big companies, which can gain some information from abroad.
- *Companies require legislative changes, especially in taxation in the Czech Republic.* Czech government should consider the possibility of tax benefits for companies socially responsible, set up clear rules for this area as the UK government did to tax-favoured investments in CSR and to donations. If the companies donate to registered non-profitable organizations they can acquire a tax advantage and write these donations fully off. Other benefits arise for the companies that invest in the environment, in the communities through accredited community development organizations in order to develop the community and businesses to support social entrepreneurship.
- *Companies don't sufficiently know and understand the basic principles of the CSR concept,* as evidenced by very frequent answers “No economic benefit to the business, Activities of socially responsible behaviour increase the cost of the business, No PR / marketing benefits for the business, No relationship between activities for socially responsible behaviour and the business issues, No external pressure from the public, the media, customers”. The government should take actions

to ensure that the business sector and the general public are sufficiently informed in this area.

Within the ongoing own research the attention is focused among others on the role of the Government to expand and facilitate the understanding of the concept of corporate social responsibility and its practical implementation, especially in small and medium-sized businesses. The current results prove findings from previous researches. The responses of 696 companies are the following:

- 32% expect that CSR activities will not bring more bureaucracy,
- 26% expect a clear definition of the concept CSR from the state and also its contribution to businesses, customers and public,
- 14% expect tax advantages for companies that have already implemented CSR activities,
- 7% expect support meetings of companies in the regions and sharing experience and information,
- 5% expect support for regional activities in the form of “round tables” where representatives especially of small and medium-sized enterprises (MPS) can share experience and information with larger companies,
- 5% expect holding seminars on CSR and e-learning supports for business, trade unions, NGOs,
- 4% expect establishing of an advisory office and a central contact point for companies (for example, on the respective economic chambers),
- 3% expect conducting research in the area of corporate social responsibility to expand the concept of CSR.

CONCLUSION

The Czech Republic, while formulating the NS, should also stipulate goals and measures for the CSR of SMEs. Particular attention should be paid to:

- the definition of a clear state strategy in the CSR area (define specific objectives to support the development of CSR in SMEs),
- further disclosure of information related to CSR on a special Internet portal established by the MIT, aimed at the CSR issues,
- offering of a professional staff to help small and medium enterprises straight at the Ministry, as well as the individual branches of commerce chambers,
- to create a consultancy offices and a central contact point for SMEs,
- the creation of e-learning materials for the learning of managers and SMEs owners and exchange of information on CSR conducting seminars on CSR for companies, trade unions, non-governmental organizations,
- to promote meetings of companies in the region and sharing of experience and information,
- to conduct a research on CSR in SMEs and to find out areas to which, according to SMEs

representatives, should the government respond and to confront these with the measures proposed by the government.

The above mentioned proposals are recommendations for the development of national documents in the CSR area, which the Government began to develop on 1st January 2013. It is appropriate that the MIT should use any means to confront each step in the preparation of national documents with the expertise of leaders in the CSR area, such as the United Kingdom, the Netherlands and Germany. However, it is necessary for the government to take into account the current situation in the Czech Republic and to adapt these measures to it.

Individual companies and stakeholders' representatives should, with the support of the state, receive the idea of CSR as a concept, which opens the company to the general public,

linking its activities to their impact on the society and which leads to the creation of the company's responsible approach to the society. An essential part to ensure the functionality of the above mentioned is that the company management links all business activities to ethics. Company management and the state should, in this area, adopt a comprehensive approach to CSR, i.e. to respect the unity of quality and quantity.

Also Dytrt (2011) identifies with this statement. He states that without ethics the method of social responsibility would work only with quantitative values and would forget qualitative values providing the transparency of economic results. Improvements in the current state of ethics in management is, according to the author, possible for example in ethical behaviour education which is a precondition for the acceptance the CSR concept.

SUMMARY

The aim of this work was to point out the obvious, and still insufficiently implemented, possibility of involvement of the Czech state in the area of corporate social responsibility, especially small and medium companies (SMEs). First the European Union perspective on the role of a state in the CSR area was studied (focusing on SMEs). For this purpose the findings from the individual European Commission Communications on CSR were used.

Further, in the article attention was given to the national documents of the leaders in CSR (Great Britain, Germany and the Netherlands). These countries have detailed strategic documents in the CSR area (National Action Plan and the National CSR Strategy). The individual ministries that have responsibility for CSR pay special attention when setting strategic CSR objectives also in the SMEs area. Germany has had this strategy included into their national documents.

The situation in the Czech Republic has been mapped. The Czech Republic created NAP and is waiting for its approval. The Ministry of Labour and Industry informed about upcoming activities of the government in January 2013. In the autumn of 2013 the proposal of NAP was presented to the Government for comments. In January and February 2014, the Government responded with comments on the submitted proposal of the National CSR Strategy. The original goal, to create national documents in autumn 2013 and then submit them to the Government for approval, has been met. The approval of documents should be completed by the end of March 2014 so that the documents are prepared for the discussion at European level in the spring of 2014.

Ministry of Industry and Trade announced this in January this year. Their aim is to create the national documents by autumn 2013 and then submit them to the Government for approval. In this context the preparation is under way.

This article, in its final part, resulted in recommendations for the government in the form of concrete proposals on how the government could be involved in supporting the CSR concept in the Czech Republic with focus on SMEs. The basic recommendation is to formulate national documents (National Strategy and National Action Plan for CSR) as recommendations that will clearly identify the objectives and strategy of the Czech government in the CSR area. The State should primarily fulfil the informational role (dissemination of information among companies and other stakeholders in the region via chambers of commerce and information sites), supportive role (individual assistance of the employees of the Ministry of Trade and Industry towards SMEs representatives) and educational role (to educate SMEs managers on CSR via e-learning and individual coaching).

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