The Impact of Corporate Social Responsibility on Quality Health, Safety and Environment

Dr. Guembour Abderraouf
University of Mila, Algeria.

Dr. Raki Nadira
University of Bouira, Algeria.

Abstract:
This article aims to identify the role of corporate social responsibility in influencing quality health, safety and environment in the organization. From this point, this study tries to drive the thinking of economic companies that taking benefits from quality, health, safety and environment, requires their good management inside the organization. For that the companies needs to focus on good corporate social responsibility. Therefore, we are trying through this article to clarify the impact of corporate social responsibility on quality, health, safety and environment. In addition, among the most important results reached in this intervention, is that the meaning of QHSE is more than just looking on quality of products and services, and ensuring health & safety & environment, its real objective is gaining the customer satisfaction, ensuring the resources conservation and environment protection in the production process gaining social satisfaction, and gaining the employee satisfaction. Corporate Social Responsibility reflects the social imperatives and the social consequences of business success. Moreover, CSR can improve QHSE practices by following Total Quality management principles in order to ensure quality, helping healthcare organizations in the provision of health care in rural and remote areas in order to ensure health & safety, and reduce the consumption of raw materials and energy, reduce production of hazardous waste and pollution in order to ensure environment.

Keywords: Quality, health, safety, environment, corporate social responsibility.

Introduction:
After the Industrial Revolution, which came to light in 1784, many factories appeared which was considered as black boxes. Their sole concern is to convert raw materials into manufactured materials, without paying attention to the gases and wastes that are harmful to the environment. The factory then transfers the goods to the market for sale, without any study of the market. The business organization -at that time- did not care about the external environment surrounding it, but in recent years the organization have a great responsibility towards the external environment, it must care about their customers, the quality of their products, and ensure cleanliness and purity of the surrounding environment from all Aspects.

From this point, we can formulate our main question:

“How can corporate social responsibility improve the practices of quality, health, safety and environment in the organization?”

This main question can be divided into these sub-questions:
- How can we rely on Quality, Health, Safety & Environment in organizations ?
- How can we achieve a good Corporate Social Responsibility ?
- How can Corporate Social Responsibility contribute in supporting and developing quality, health, safety & environment ?

As pre-answers to these sub-questions:
- QHSE is the corporation's interest in the quality of its products and services, as well as ensuring the health of the users of those products and services and maintaining good environment in the workplace as well as maintaining good external environment which is surrounding the organization.
Corporate Social responsibility means that any organization has a responsibility toward the external environment, as well as a responsibility toward the society in which it operates.

- It is possible to improve QHSE practices through CSR, by a continuous communication with the external environment, and the good knowledge of the surrounding society’s culture, so that the organization can know its expectations and develop their products according to the tastes of this society, and contributing to the development of a range of medicines that this society needs, and stopping pollution that harms the health of the community living near this organization.

This article aims to achieve these goals:
- The identification of the QHSE & the CSR.
- The exchange of experiences in the field of QHSE.
- Showing the importance of QHSE & CSR as keys’ factors in developing business organizations.

I. Fundamentals on QHSE Management:

In this first section, we will highlight the quality, hygiene, safety & environment management and its importance on business field.

I.1. Definition of QHSE Management:

The word QHSE is the composition of four main component, which are: quality hygiene, safety & environment. To make a good definition of QHSE management first, we have to define each component on its own.

I.1.1. Definition of Quality Management:

The first two editions of the ISO 9000 series, published in 1987 and 1994, had the focus on enabling the firms to produce the same quality every time by specifying the policy, procedures and instructions in a quality handbook. With the revision of ISO 9001:2000 the focus on the customers and on continuous improvements has become stronger. The circles and arrows in ISO 9001:2000 symbolize a dynamic and continuous process (see figure 01). ISO 9001:2008 basically renarrates ISO 9001:2000. The 2008 version only introduced clarifications to the existing requirements of ISO 9001:2000 and some changes intended to improve consistency with ISO 14001:2004 in order to enhance the compatibility of the two standards for the benefit of the user community. ISO9001:2008 promotes the adoption of a process approach when developing, implementing and improving the effectiveness of a quality management system, to enhance customer satisfaction by meeting customer requirements.(1)

Figure (01): ISO 9001 quality management process

![Image](image_url)

Source: Feng MengTing, Implementation of a QHSE management system, Criteria and methodologies, Graduation Thesis on Master of Science in Management Engineering, 4st School of Engineering, Polytechnic University of Turin, Italy, 2011-2012, P 4.

---

(1) Feng MengTing, Implementation of a QHSE management system, Criteria and methodologies, Graduation Thesis on Master of Science in Management Engineering, 4st School of Engineering, Polytechnic University of Turin, Italy, 2011-2012, P 4.
I.1.2. Definition of Environmental Management:

The first edition of ISO 14001 is published in 1996 and the latest revision is ISO 14001:2004. An environmental management system can be defined as: “A number of interrelated elements that function together to achieve the objective of effectively and efficiently managing those activities, products and services of an organization which have (or can have) an impact on the environment”. ISO 14001 is based on the management system principles of ISO 9000 series of quality system standards. It is mentioned in ISO 14001 that ISO 14001 not necessarily needs to be established independently of existing management systems and that it in some cases will be possible to comply with ISO 14001 by adapting existing management system elements. The requirements of ISO 14000 are an integral part of the European Union’s Eco-Management and Audit Scheme (EMAS).

I.1.3. Definition of Occupational Health & Safety Management:

OHSAS 18001 was formulated by international certifying bodies with the basis in BS 8800 and published in 1999. Its purpose is to help all kinds of organizations put in place demonstrably sound occupational health and safety performance. OHSAS 18001 can be described as a de facto standard and is used as basis for certification of occupational health and safety management systems. ISO have two times voted about whether to develop an ISO standard in this field and both times the proposals was voted down. Currently, the International Organization for Standardization has no plans to prepare an ISO standard for occupational health and safety. OHSAS 18001 has been developed to be compatible with ISO 9001:1994 and ISO 14001:1996 in order to facilitate the integration of quality environment as well as occupational health and safety management systems by organizations if they wish to do so. With the new ISO 9001:2000 and ISO 14001:2004, OHSAS 18001 has been revised because it is based on these two standards and should remain compatible.

I.1.4. Correlation Among the Three Management:

The emergence of the three management system standards: Quality, environment and health and safety is to adapt to the market integration of the world economy underlining the social responsibility of business organization. Quality Management System (QMS) is to ensure the production of qualified products gaining the customer satisfaction; Environmental Management System (EMS) is to ensure the resources conservation and environment protection in the production process gaining social satisfaction; Occupational Health and Safety Management System (OHSMS) guarantees organized and environment-friendly production and strengthened security within the enterprise, gaining the employee satisfaction. The objects of these three management systems are different; nevertheless the goal to achieve is the same. These three systems are acting on the production process of the business organization sharing a close intrinsic correlation. According to the guideline, the three management systems follow the same management principles:

1. from focus on technology solution to the organizational and management responsibilities solution; 2. from focus on the terminal control to control the whole process; 3. requires the development of management principles and to make a commitment for the overall goal of the management system; 4. requires to establish and maintain a hierarchical documents system; 5. emphasize on records and traceability; 6. emphasize on “focusing on prevention and continuous improvement”; 7. requires the usage of appropriate management techniques; 8. practicality and effectiveness of the system.

I.2. Importance of QHSE Management:

The importance of QHSE management can be limited on:

1. Alignment of business and QHSE goals and maximization of key performance indicators
2. Recognition of how all people and processes interact and affect each other for more effective management of interfaces.
3. Creation of an integrated team approach focusing on mutual goals and benefits.
4. Establishment of common objectives, processes, and procedures.
5. Creation of synergies, thereby reducing redundancy and increasing effectiveness and efficiency.

Reduced risk through management based on factual data and overall analysis of performance metrics.
- Systematic prioritization of effort for greatest organizational benefit.
- Single framework for performance enhancement across all functional areas.
- Comprehensive identification and analysis of problems and opportunities to improve.
- Prevention of suboptimization—advancement of one area at the expense of another.
- Increased understanding of all customers’ and stakeholders’ needs, wants, and perceptions.
- Savings of time, money, and effort.
- Establishment of accountability and clear boundaries.
- Improved internal processes and communications.

II. Generals on Corporate Social Responsibility:

In this second section, we will highlight on the corporate social responsibility and its importance on business field.

II.1. Definition of Corporate Social Responsibility:

One of the most obvious issues with corporate social responsibility is what it actually means and encompasses; it is not an easy term to define. CSR is an umbrella concept that it constantly evolving with various overlapping, often contested, terms and synonyms. Additionally, CSR meanings vary within companies, countries, industries, and sectors. Related and often interchangeable terms include corporate citizenship, corporate accountability, triple bottom line and strategic philanthropy and terms such as fair trade, sustainability, cause marketing, buying green, and responsible social investing that fall within the practice of CSR. Maon, Lindgreen, and Swaen (2009) define CSR as a “stakeholder-oriented concept that extends beyond the organization’s boundaries and is driven by an ethical understanding of the organization’s responsibility for the impact of its business activities, thus, seeking in return society’s acceptance of the legitimacy of the organization”. More simply put, Matten and Moon state that at its core, CSR “reflects the social imperatives and the social consequences of business success. Thus, CSR (and its synonyms) empirically consists of clearly articulated and communicated policies and practices of corporations that reflect business responsibility for some of the wider societal good”. This definition is used because it clearly states that CSR is communicated via policies and practices but implicitly acknowledges that there are social consequences of business success, whether these consequences help or do harm to the society. Additionally Matten and Moon’s (2008) definition recognizes that there is a gap between empirical and theoretical CSR, how it is understood in the academic world versus how it is actually practices.\(^1\)

II.2. Importance of Corporate Social Responsibility:

The word sustainability has become essential in business terminology, with implications much more far-reaching than environmental friendliness. Savvy leaders understand that in order to gain a competitive edge, they must incorporate sustainable business practices to ensure the long-term success of their companies.

The phrase corporate social responsibility (CSR) gained popularity throughout the late 1960s and early 1970s, referring to companies that emphasized a new paradigm in business: the triple bottom line. Businesses focusing on the components of the triple bottom line — people, planet, profit — stress a commitment to business practices that ensure the long-term health of their company, employees, the environment and the community. The paradigm is rooted in the belief that businesses have an obligation to care for their surroundings and by doing so, will realize greater success. In 2012, Reputation Institute polled consumers in 15 U.S. markets to determine opinions of several global corporations. According to the study, 42 percent of people’s sentiment about a company is based on their understanding of the firm’s corporate social responsibility practices. Additionally, consumers place more value on a company’s reputation than on the perception of the company’s products. These days, it’s not enough to produce a great product or deliver exceptional service; people want to know they’re doing business with a company that cares about its impact on its surroundings and wants to do the right thing for society. No matter the size of your company, demonstrating good corporate citizenship will likely result in significant business benefits. A successful CSR endeavor enhances a company’s reputation by positioning it as a business that is interested in more than just the bottom line. This philosophy can be very attractive, not just to customers or clients,

\(^1\) Meghan Christine Baker, Corporate social responsibility: understanding its relationship to public health, Graduation Thesis on Master Public Health, Faculty of Health Sciences, Simon Fraser University, Burnaby, Canada, 2015, P11.
but also to vendors, partners, investors and employees. When people’s values align, it can often lead to better working relationships and increased loyalty, which often results in increased financial gain.\(^{(1)}\)

### III. the Contribution of Corporate Social Responsibility on Improving Quality, Health, Safety & Environment:

In this second section, we will highlight on the relation between corporate social responsibility and quality, health, safety & environment.

#### III.1. the Impact of CSR on Quality:

If CSR is to become a win:win situation for both the organization and society then, at present, two significant pieces are missing. The first is that CSR must be comprehensive, and secondly, CSR must be genuine as an impact-management strategy at the core of the business. The word “quality”, in a global marketplace, suggests an inclusive approach for embracing major stakeholders, such as customers, employees, investors and society. Perhaps, rather unsurprisingly then, terms such as ethics and social responsibility abound in the language of quality management. Ethics in business is not merely philanthropy but an essential foundation upon which businesses are founded and through which business improvement can be achieved and better communities developed. The evidence suggests that quality management and TQM can be used to develop an ethically sensitive corporate culture. Similarly, many definitions of CSR stress the “equivalence between CSR and ethics”. Indeed, few distinguish between CSR and ethics when it comes to determining what it means for an organization to be ethical. In a related vein, two key perspectives have emerged within the broad remit of CSR. First, CSR can be defined in terms of legitimate ethics or acceptable ethical behaviour in current society at large. From this perspective, CSR is found to have a strong “ethical anchor”, where it is concerned with attitudes towards ethical considerations and fulfillment of moral obligations to society. Second, CSR can be viewed from an instrumentalist perspective where it is concerned with activities that facilitate ethical behaviour and enable management to reach a balanced position in relation to the stakeholders’ voice. This dualist definition has considerable congruence with quality management. Thus, ethics, CSR, and quality are similar concepts in that they mean “doing the right things right”. Further, CSR has a “strong affinity with the founding principles of quality management” through ethics, values-based governance, and respect for people. This all implies that CSR could be a natural progression for those organizations that have already begun their “quality journey”. This concept of the quality journey is portrayed as having an overall element of continuous improvement where organizations both develop and use quality management in an increasingly complex and sophisticated manner; in many respects progressing from quality assurance, through TQM to business excellence and now, socially responsible business. Indeed, the popularity of TQM means that nearly all operations have been exposed to some degree to strategic quality improvement programmes, which have been increasingly geared to the CSR arena through the issues of trust and reputation. Consequently, the principled basis of quality is one of the key factors that identify it as a key influence in CSR.\(^{(2)}\)

Quality awards have been developed in many countries and regions. The oldest and most well known is the Deming Award, created in Japan in 1951. It took quite a long time before the West followed: Australian Quality Award (1986), Malcolm Baldrige National Quality Award in the U.S.A. (1987), European Quality Award (1992). In Europe there are also national quality awards in many countries. Additionally there are international and national standards covering various aspects of corporate performance. All these awards have been developed in order to stimulate companies to pay more attention to quality management and to get quality management issues on the agenda of top management. This goal has certainly been reached. The awards are given to companies which score high on criteria which have been defined for the selection, and it is these criteria which have given a definition of what quality management means in management terms. The model of Excellence covering these criteria is different for the various awards, however, there is a general framework. Underlying all the excellence models of the awards. In (Figure 2) the Excellence model of the European Quality Award (EQA) is shown. The model of the EQA was the first model, which explicitly shows that social responsibility is strongly related to the quality thinking. A separate category is defined towards this issue in the excellence model. The model consists of nine categories: Leadership, Policy & Strategy, People Management, Resource Management, Management of Processes, Employee Satisfaction, Customer Satisfaction, Impact on Society, and Business Results. Each of the nine categories covers a number

---

\(^{(1)}\) Business Development, The Importance of Corporate Social Responsibility, Pacific Continental Bank, Oregon, United States, May 2013, P 2.

\(^{(2)}\) Emerald Management First, Corporate social responsibility: A return to quality roots, Emerald Group Publishing Limited, Bingley, UK, 2007, P 1, 2.
of criteria (4–5 criteria in each category), and each criterion has subcriteria. Altogether the criteria define what quality management means for managing an organisation, in terms which are easily accepted by managers, because the overall model is a simple input - throughput - output model. The fact that the excellence models give a comprehensive definition of the meaning of quality management, has stimulated the use of these models not only for applying for an award, but for internal self-assessments to monitor and guide the organisation in its quality management implementation.(1)

So, although the number of applicants for an award is very low, the importance of the excellence models is built on the widely accepted use of it as an internal device for self-assessment. The two excellence models which have been studied in more depth in relation to social responsibility are the MBNQA and the EQA. Three questions are defined that are important for measuring the extent to which each of these awards pay attention and give direction to social responsibility issues (Brand, 1989). These three questions are:(2)

1. Does the model demand a clear mission statement of the organisation? The mission statement should give indications of the overall goal of the organisation in economic as well as in social terms, and how these are translated into strategies within the values and norms as defined by the organisation. Within this framework the organisation should be stimulated to recognise the needs of all stakeholder groups and to make clear what its position is in relation to social responsibility.

2. Does the model demand the organisation to be clear about the public debate? Is the mission statement reviewed and evaluated regularly in a public debate, where all relevant participants can join and where all relevant issues can be discussed? Information on the public debate should give answers to questions like:

- are only the formal and legal issues treated as important (transaction ethics)?
- are only those people or parties involved with whom we can make deals that contribute directly to the business performance (recognition ethics)?
- are only those issues discussed which are of direct importance for the business performance (recognition ethics)?
- is the public debate broad (open in participation and open in issues that are discussed) and does the organisation contribute through its resources to that debate (change ethics)?

3. Does the model demand ethical codes? The outcome of the public debate should lead to either a statement of virtues and guidelines for living them or ethical codes, which are the more specific norms of behaviour, which will influence the strategies and the overall mission.

These three criteria will be used to analyse the role of social responsibility within the excellence models of the MBNQA (NIST, 1996) and the EQA (EFQM, 1999). Mission, Public Debate, and Ethical Codes together form a loop through which each of the three is continuously reviewed and improved.

FIGURE (02): The EQA excellence model

Source: Alan Brown, Peter Kok, Richard McKenna, Ton van der Wiele,

(2) Opcite, P 290.

III.2. The Impact of CSR on Health & Safety:

Successful integration of OSH in CSR requires certain conditions to be met. Above all, responsibility and accountability should be considered a virtue. It is important to demonstrate integrity and openness towards employees (as well as towards external stakeholders) so that it is possible to develop moral competence in dialogue with employees. Economic and strategic arguments often form the basis for CSR (including OSH). If moral competence is organized and integrated in a structured way in the daily work of an organisation, OSH will be a logical element of the CSR policy. In this way, not only CSR but also OSH aspects form part of the organisational policy and are therefore considered in a structural way. But how exactly is OSH related to CSR? According to Zwetsloot and Starren (2003) organizational activities that benefit both OSH and public safety contribute to CSR. OSH activities that benefit public safety, such as increasing the security in a shopping mall, also contribute to CSR. OSH, therefore, is an important element of the social dimension of CSR. Via CSR, it is possible to integrate the OSH policy at a strategic level of the organisation. Integration of OSH aspects in CSR contributes to public appreciation, which is, according to the EFQM models, a main result field and essential for business success. OSH in CSR will also lead to benefits in terms of added value for reputation, work productivity, consumer loyalty and share value.\(^{(1)}\)

Recently, during business promotional events and in media, managers increasingly mention the names of their companies together with the CSR concept. These Activities of CSR to improving the community health are not directed only to healthcare facilities but to conducting various activities, such as:\(^{(2)}\)

1. Joint participation in campaigns for the public benefits (i.e. supporting programs "consciousness raising");
2. Supporting education and continuing medical education of health workers;
3. Supporting education for the introduction of new health technologies;
4. Supporting initiatives at the local level (i.e. campaigns for promotion healthy lifestyles, supporting mass sporting events, supporting human rights in health care promotional activities).
5. The development of corporate philanthropy:
   - Projects in the field of diagnosis and examination (i.e. purchase of medical equipment);
   - Helping healthcare organizations in the provision of health care in rural and remote areas (i.e. "mobile clinics" and mobile pharmacies)
   - Provision of grants and technical assistance (items and equipment: computer equipment, furniture, printing, publication, seminar costs, etc.)
   - Provision of space, equipment and vehicles (providing seminar rooms, buses for participants transport, etc.)
   - Provision of services in the form of professional knowledge and skills (legal services, members training, etc.)
   - Provision of the time in media for public health promotion (TV, radio, Internet, print media) etc.
6. The cooperation that aims to adapt products and services for people with disabilities and other vulnerable groups;
7. Direct payments (funds);
8. Support health institutions to equip citizens for some skills (first aid, preparation for natural disasters, etc.).

The field of CSR has evolved significantly over the past two decades and has broadly gone through four distinct phases. Borrowing from the analysis of Professor Wayne Visser of the University of Cambridge, in the beginning, many CSR efforts

\(^{(1)}\) Annick Starren, Gerard Zwetsloot, Corporate social responsibility and safety and health at work, European Agency for Safety and Health at Work, Belgium, 2004, P 15.

\(^{(2)}\) Nevena Karanovic, Corporate social responsibility for public health – a new field for businesses to demonstrate the competitiveness, 5th international scientific conference economic and social development, Varazdin, Croatia, 10-11 April, 2014, P420.
were defensive in nature, undertaken largely to meet legal requirements or avoid fines and penalties. CSR efforts then evolved toward a focus on philanthropy and marketing, where companies contributed to specific social and environmental causes or promoted their CSR activities in ways that enhanced their brand, image, or reputation. Next, CSR served a more strategic role by using the company’s core business and existing management systems to create business and societal value. In its fourth and latest phase, CSR is being harnessed to create new innovations and systemic solutions that address the root causes of society’s biggest challenges. This latest phase presents an opportunity for companies to elevate the issue of population health as the next frontier of CSR given the fundamental links between health and the wider ecosystem of social and environmental challenges, from maintaining healthy, productive natural systems to achieving equitable prosperity and economic progress. These external factors that influence—and in many ways provide the foundation for—human health and development are too deeply intertwined to be addressed separately.\(^{(1)}\)

**Figure(03): the Four Phases of CSR and Health and Wellness**

---

**Source:** Adam Lane, Jesse Nishinaga, Jessica Davis Pluess, *A New CSR Frontier: Business and Population Health*, BSR, Copenhagen, Denmark, November 2013, P 12.

**III.3. the Impact of CSR & Environment:**

Since the World Commission on Environment and Development Report of 1997 (Brundtland Report) was published, corporate managers and management scholars have been grappling with the question of how and why corporations should incorporate environmental concerns into their own strategic decision making. And they have been assuming a positive role in furthering the cause of environmental protection, as opposed to being seen as an environmental problem. Today many companies have accepted their responsibility to do no harm to the environment (Hart 2000). The Environment Strategy of the World Bank indicates, too, that the private sector is becoming a decisive factor in influencing environmental performance and long-term environmental sustainability. Many citizens, environmental organizations and leadership companies define corporate environmental responsibility as the duty to cover the environmental implications of the company’s operations, products and facilities; eliminate waste and emissions; maximize the efficiency and productivity of its resources; and minimize practices that might adversely affect the enjoyment of the country’s resources by future generations. In the emerging global economy, where the Internet, the news media and the information revolution shine light on business practices around the world, companies are more and more frequently judged on the basis of their environmental stewardship. Partners in business and consumers want to know what is inside a company. They want to do business with companies in which they can trust and believe. This transparency of business practices means that for many companies, corporate social responsibility, CSR, is no longer a luxury but a requirement. However, the challenge is to create a commonly respected CSR framework, that would allow on detailed assessment of business practices.\(^{(2)}\)

---

\(^{(1)}\) Adam Lane, Jesse Nishinaga, Jessica Davis Pluess, *A New CSR Frontier: Business and Population Health*, BSR, Copenhagen, Denmark, November 2013, P 12.

Corporate social responsibility in business companies covers different areas. These are: market environment, public environment, the area of employment, relations with investors and environmental protection. As one of the most serious effects of external economic activity is detrimental impact on the environment, the environmental issues are of great importance in the company. Corporate social responsibility means here ecological management. This includes activities in accordance with the adopted law, supports environmental awareness in the given surrounding, and also creates its own solutions to minimize the harmfulness of core business. All these elements do not function in isolation – they interlace to create a model of economic management which is responsible for the natural resources.\(^{(1)}\)

In addition to the legal framework, according to the concept of CSR, a company must trend to:\(^{(2)}\)

- reduce the consumption of raw materials and energy, reduce production of hazardous waste and pollution.
- respect, protect and restore natural ecosystems.
- identify potential negative environmental effects.
- introduce mechanisms to internalize external environmental costs.
- take into account environmental objectives at the stage of product design (eco-design, life cycle analysis – LCA/ LCM).
- implement technologies to reduce harm done to the environment in production processes.
- promote ecological behavior within the company, as well as saving energy and water in every department of the company.

**Conclusion:**

The interest of modern business organization on the corporate social responsibility drives on positive way, by increasing its value and the increase of community’s respect toward this organization. This will make it acquire new customers as well as establishing good relations with new institutions, all of this ensures the continuity of access to profits, which is ensures the continuity of the activity of this organization.

In this article, we derived to these results:

- QHSE means more than just looking on quality of products and services, and ensuring health & safety & environment, its real objective is gaining the customer satisfaction, ensuring the resources conservation and environment protection in the production process gaining social satisfaction, and gaining the employee satisfaction.
- Corporate Social Responsibility reflects the social imperatives and the social consequences of business success.
- CSR can improve QHSE practices by following Total Quality management principles in order to ensure quality, helping healthcare organizations in the provision of health care in rural and remote areas in order to ensure health & safety, and reduce the consumption of raw materials and energy, reduce production of hazardous waste and pollution in order to ensure environment.

**Bibliography:**


\(^{(1)}\) B. Oleszko-Kurzyna, *Corporate social responsibility towards the environment – the involvement of polish enterprises in the implementation of the idea of CSR*, Lviv Polytechnic Publishing House, Ukraine, 2014, P 126.
\(^{(2)}\) Opcite, P 126.


[9] Nevena Karanovic, Corporate social responsibility for public health – a new field for businesses to demonstrate the competitiveness, 5th international scientific conference economic and social development, Varazdin, Croatia, 10-11 April, 2014.


References


[12] Nevena Karanovic, Corporate social responsibility for public health – a new field for businesses to demonstrate the competitiveness, 5th international scientific conference economic and social development, Varazdin, Croatia, 10-11 April, 2014, P420.


[16] Opcite, P 126.