

CORPORATE SOCIAL RESPONSIBILITY IN ROMANIA: A BRIEF SURVEY

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ABSTRACT. In October 2011, the European Commission proposed a new definition of CSR as being the responsibility of enterprises for their impacts on society (European Commission, 2011). As a European Union (EU) member state, Romanian organizations are expected to use henceforth this definition as the main framework. According to Mandl & Dorr (2007), Romanian organizations became familiar with the modern concept of CSR during the 1990s. An important step ahead for CSR evolution in Romania was the issuance of the National Strategy to Promote Social Responsibility 2011 and 2016. The present paper presents a brief survey of CSR in Romania based on the three recent studies published by Ernst & Young (2013, 2014, 2015) on CSR trends and realities in Romania and relate their results with some of the existing results published within the Romanian academic research. The results show that the CSR meaning remains blurry at the level of Romanian companies, in general. The results of this brief study are in accordance with the previous studies that showed the followings: a) CSR in Romania is a concept initially introduced (or rather imposed to their respective branches) by MNCs, (Iamandi, 2011); and in the cases of Romanian owned companies might be rather an imitation of the foreign practices (Obrad et al.2011); b) social responsibility programs are perceived as not important and irrelevant for the business, mainly by the Romanian owned companies (Cristache, 2011; c) the CSR in Romania is still at an early stage of development, despite the increase number of CSR initiatives; as Baleanu et al. (2011) showed, CSR is still punctual and targets relatively disparate activities with reputational aim; Zait et al. (2015) complete the image by highlighting that the CSR activities are based on wishes and circumstantial influences, subjective preferences and cultural inclinations of important managers of the respective companies; d)

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CSR seems to be developed rather due to the fact that it is perceived as 'politically correct' within the European Union, and fashionable. Still considered a frontier market economy, Romania lacks the investors' sophistication that might determine CSR to become a strategic tool for sustainable development. While the models of MNCs subsidiaries are good, they have to be adapted and transformed into Romanian companies 'own brand' of CSR activities. The numerous CSR initiatives at country level still lack coordination with the real social needs (maybe except for the natural environment). Thus, as Iamandi (2011) suggested, CSR development in Romania is expected to follow a path similar to other European countries. The pace of this development however is influenced by the specific domestic problems and perceptions.

Key words: corporate social responsibility, survey, Romania

JEL Classification: M14

Introduction and a brief literature review

The concept of corporate social responsibility (CSR) was introduced by Bowen (1953), and it evolved over time along with the integration of social perspective within organizations culture, as presented by Fisk (2010). CSR can be considered a creation of 20th century, as pointed out by Carroll (1999).

An important amount of academic literature was dedicated to CSR. Several important works discuss the definitions and concept evolution like Carroll (1999), Dahlsrud (2008), and Aguinis & Galvas (2012). The core idea that resulted shows CSR as a voluntary action of the companies. Thus, despite the extensive literature dedicate to CSR topic, the definitions manage only to describe the phenomenon and failed to provide guidance on how to handle the challenges related to this phenomenon, as pointed out by Dahlsrud (2008).

The most common definitions of CSR and mostly used as reference by many organizations are those provided by the World Business Council for Sustainable Development, the European Union

Green Paper on Promoting a European Framework from 2001, and ISO 26000:2010, as included by Anca et al. (2011) in their study. In October 2011, the European Commission proposed a new definition of CSR as being the responsibility of enterprises for their impacts on society (European Commission, 2011).

As a European Union (EU) member state, Romanian organizations are expected to use henceforth this definition as the main framework.

The Romanian academic literature was relatively scarce on CSR topic until 2008-2010. The EU accession and the availability of EU resources for grants induced an increased interest in CSR neglected topic. This resulted in a series of studies on CSR development in Romania as the Anca et al. (2011) mentioned above, others were included in an issue dedicated to CSR by *Amfiteatru Economic* (vol.XIII, no.29, February 2011), while some can be found in *Ovidius University Annals, Economic Sciences Series* (vol.XI, issue 2, 2011). The studies of Nistor (2012) and Saveanu et al. (2014) provide brief literature reviews mainly of the 2010-2011 CSR studies on Romania. The main idea revealed by all this research regards the progresses made by Romanian companies concerning CSR in comparison with the 1990s and the beginning of 2000s. Thus, the studies also reveal that Romanian companies display only incipient forms of social involvement, with visible CSR actions, thus less oriented toward long-term goals, as pointed out by Saveanu et al. (2014).

The present paper presents a brief survey of CSR in Romania based on the three recent studies published by Ernst & Young (2013, 2014, 2015) on CSR trends and realities in Romania and relate their results with some of the existing results published within the Romanian academic research.

CSR in Romania

According to Mandl & Dorr (2007), Romanian organizations became familiar with the modern concept of CSR during the 1990s when numerous NGOs (non-government organizations) were founded with the assistance of (public and private) foreign institutions. These NGOs focused mostly on humanitarian goals.

During the 2000s, the negotiations and preparative measures for accession to EU change Romanian organizations and enterprises toward CSR. According to Mandl & Dorr (2007), the major involvement in CSR activities took the form of the technology restructurings for environmentally friendly production/services and/or the adoption of social employees and/or society/community.

Furthermore, the same study (Mandl & Dorr, 2007) shows that during the first half of the 2000s the CSR activities were mainly fostered by the multinational companies (MNCs) which tried to implement their CSR policy and vision in Romania also. This finding is consistent with the study of Korka (2005) which also considers MNCs as the main representants of CSR within Romanian economic environment, where they shared their experiences and values.

The study of Korka (2005) also highlighted the existing inertia mainly among the Romanian managers that acted in the same positions during the communist period. It also reveals the gradually changing attitude of Romanian managers, in general, toward CSR. This change is also revealed by Anca et al. (2011), pointing out that Romanian large organizations developed progressively a culture of responsible conduct based on MNCs models.

Iamandi (2011) completes the picture of CSR in Romania by indicating that two CSR models could be identified: the model based on reciprocal strategy and the model based on shareholder strategy. As Iamandi (2011) further shows, the CSR model based on reciprocal strategy is often encountered at EU level and it was expected to be 'imported' in Romania also. The second CSR model, based on shareholder strategy is considered rather a primitive model that favor the shareholders' profitability and assign low importance to other stakeholders, a model which fit the profile of Romanian own companies (Iamandi, 2011).

An important step ahead for CSR evolution in Romania was the issuance of the National Strategy to Promote Social Responsibility 2011 and 2016. The SWOT analysis pr Romanian CSR provided within this strategy is presented in Annex 1.

Moreover, as Anca et al. (2011) show, two dedicated websites exists: *www.responsabilitatesociala.ro* since 2006 and *www.csr-romania.ro* which became an affiliate of CSR Europe since November 2011. The study also mentions some dedicated blogs and a database that includes information regarding CSR in Romania.

CSR trends and realities in Romania according to Ernst & Young surveys of 2013, 2014, and 2015

As the subtitle shows, the main goal of these 3 surveys were to determine the trends in CSR and the realities regarding this concept and its application in Romania.

Table 1 presents the general data of these surveys and the structure of the questioned companies. The data show an important increase in interviewed companies, manly in 2015. It also reveals an increased number of questions, thus the 2015 increase was generated by a series of questions related to supply chain management. The increased number of interviewees triggered a change in various structures, mainly regarding the headquarter location of the respective companies and will influence further other survey results. Nevertheless, the questioned companies a) are in majority either under foreign shareholders' control or have foreign shareholders within their owner structure; b) their headquarter is located mainly in Bucharest which is and indirect confirmation of the foreign ownership, since foreign shareholders prefer their headquarter to be located in the Romanian capital; c) they are, in majority, medium to large companies, also a feature associated with foreign and mix ownership in Romania; d) they are involved mainly in industry, followed by banks and other financial institutions; the consistent second position of the financial institutions is confirmed by the studies of Grosu (2011) and Chirlesan & Apostoaie (2011). Thus, at the level of 2015 the telecommunication, IT, media seems to have a similar percentage with the financial institutions; this is due to the fact that an important number of IT companies are located outside Bucharest.

The evolution of the questioned companies' involvement in CSR was as follow: in 2013: 86%, in 2014: 96%, and in 2015: 69%. This evolution is a direct result of a larger pool of interviewed subjects. Other studies indicate lower values of CSR involvement. Saveanu et al. (2014) indicate only a 39%, thus only an a county level. Baleanu et al. (2011) indicate 49% when the top 100 companies were considered.

Table 1. General data regarding the Ernst & Young surveys

	2013	2014	2015
Participants (companies)	77	113	311
Number of questions	28	29	38
Participants' (companies') structure by type of shareholders			
Foreign	64%	55%	50%
Romanian	25%	32%	40%
Mix	11%	13%	10%
Participants' (companies') structure by headquarter location			
Bucharest	75%	76%	57%
Other city/town	25%	24%	43%
Participants' (companies') structure by turnover (EUR mn.)			
Less than 1	2%	3%	11%
Between 1 and 10	9%	12%	29%
Between 10 and 50	36%	23%	21%
Between 50 and 100	18%	14%	9%
Over 100	35%	48%	30%
Participants' (companies') structure by the main activity			
Industry	45%	32%	40%
Banking and financial intermediation	17%	18%	11%
Trade	10%	13%	9%
Energy and mining	5%	16%	6%
Constructions and real estate	5%	1%	5%
Telecommunication, IT, media	5%	8%	11%
Others	13%	12%	18%

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

Table 2 presents the opinions that emerged from the interviews regarding the meaning of CSR. Thus it must be mentioned that within the 2014 and 2015 questionnaires, the suggested answers were changed compared to 2013. The data in Table 2 will reflect this change. Moreover, it must be mentioned that, in Romanian, the surveys refer to this point as CSR definitions.

Leaving aside the drawbacks of changing the answers, which also impact on revealing (or not) a trend, along with the increase in number of questioned companies, Table 2 reveals that CSR is a blurry concept for the entity that initiated the questionnaire. Therefore, the answers cannot reflect anything more than a confusing perception upon CSR meaning(s). Nevertheless, it cannot be denied that the answer converge toward involvement within the community (that can be associated with the 2013 Support for social/environment/health/education initiatives) and to see CSR as a component of business ethics. This convergence is confirmed by the studies of Baleanu et al. (2011) and Obrad et al. (2011). However, this are only general concepts, and the details are not revealed. This drawback was already documented by Dahlsrud (2008) study.

The (confusing) results from Table 2 are confirmed by previous studies of Cristache (2011), Obrad et al. (2011), and Baleanu et al. (2011) indicating lack of a common language and perception on CSR meaning(s) and respectively a high heterogeneity regarding the way CSR is included in the companies' strategic statements. The heterogeneous understanding CSR concept is revealed four years later by Zait et al. (2015). Iamandi (2011) also shows that CSR it is often confused with philanthropy or patronage, while Cristache (2011) shows that CSR is mistaken for donations and sponsorships; this situation is confirmed by the increase percentage of 2015 indicating philanthropy as a meaning for CSR. This can also result from the increased number of respondents (mainly Romanian companies outside Bucharest).

Table 2. Opinions regarding CSR meaning

Answers	2013	2014	2015
Involvement within the community	-	57%	30%
A sustainable business strategy	-	33%	18%
Business ethics	24%	6%	17%
Significant interactions with the stakeholders	-	1%	10%
Philanthropy	-	1%	12%
Risk management	-	1%	5%
Responsible supply chain management	-	1%	8%
Support for social/environment/health/education initiatives	47%	-	-
A form of corporate civic behavior	18%	-	-
A mode to generate stable and profitable business relationships for all parties involved	10%	-	-
A mode to promote the company's image	1%	-	-

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

The types of CSR activities that involved the interviewed companies are presented in Table 3. Almost the same CSR activities were identified by previous and current studies, as Table 4 shows. Thus, one must point out that these activities are too general and a lack of brief description or details generate further confusions (e.g. does the education refers to the training of companies' own employees or to the involvement in supporting the modernization of existing facilities or in supporting the children in rural areas in order to avoid the dropout).

Table 3. Types of CSR activities

CSR activities	2013	2014	2015
Education	87%	79%	69%
Social	60%	68%	62%
Health	62%	56%	54%
Sport	27%	39%	41%
Environment	56%	58%	35%
Culture	39%	36%	35%
Entrepreneurship	19%	19%	15%
Others	2%	1%	5%

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

Table 4. CSR activities identified within selected academic studies

Types of CSR activities in Romania	Identified within the following studies
Environment	Anca et al. (2011), Baleanu et al. (2011), Grosu (2011), Iamandi (2011), Obrad et al. (2011), Nistor (2012), Saveanu et al. (2014), Zait et al. (2015)
Education	Mandl & Dorr (2007), Anca et al. (2011), Baleanu et al. (2011), Grosu (2011), Iamandi (2011), Obrad et al. (2011), Nistor (2012), Saveanu et al. (2014),
Culture & art	Mandl & Dorr (2007), Baleanu et al. (2011), Grosu (2011), Iamandi (2011), Obrad et al. (2011), Nistor (2012), Saveanu et al. (2014), Zait et al. (2015); art is mentioned only by Anca et al. (2011)
Sport	Anca et al. (2011), Baleanu et al. (2011), Grosu (2011), Iamandi (2011), Nistor (2012), Saveanu et al. (2014)
Health	Baleanu et al. (2011), Iamandi (2011), Nistor (2012), Zait et al. (2015)
Social activities	Grosu (2011), Iamandi (2011), Obrad et al. (2011), Nistor (2012)
Community (including social activities)	Baleanu et al. (2011)
Community (charity, philanthropy)	Saveanu et al. (2014), Zait et al. (2015)
Children welfare	Anca et al. (2011)
Community development	Obrad et al. (2011), Saveanu et al. (2014)
Employees' (support, training & professional development, improving working conditions)	Mandl & Dorr (2007), Baleanu et al. (2011), Obrad et al. (2011), Zait et al. (2015)
Human rights	Grosu (2011), Obrad et al. (2011), Nistor (2012)
Civic behavior	Iamandi (2011)

Note: Iamandi (2011) and Zait et al. (2015) are the only studies providing some details of what is included under the general name of the activities.

Source: author's compilation based on the studies included in this table

The forms through which CSR is provided are presented in Table 5. The studies of Baleanu et al. (2011) and Iamandi (2011) also identified volunteering and (direct) philanthropy as the main forms for CSR in Romania. Baleanu et al. (2011) highlights that this preference comes from the fact that these forms of CSR are the least expensive. It is interesting to mention that while the majority (over 75%) of responded companies declared that their employees are involved in CSR activities, at the level of 2015, the answers revealed that in 13% of the cases the employees are reluctant to be involved or refuse to be involved. This situation also resulted from the increased number of interviewed companies and indicates that about 10% of the (medium sized) Romanian companies outside Bucharest seem not to have an internal culture oriented toward CSR.

Table 5. Forms of CSR in Romania

Forms of CSR	2013	2014	2015
Volunteering	73%	74%	61%
Cash donations	75%	79%	80%
In-kind donations (books, free use of available space, asset lending)	72%	67%	59%
Socially responsible business practices	50%	50%	40%
Others	2%	13%	5%

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

Table 6 comprises information not investigated by other Romanian academic studies. Thus, two entries are confusing: "all the communities the companies operate in" and "at a community level"; they overlap to some extent with the national, regional, and local level. The decrease of involvement at national level and the respective increase at local level is due to the rise in number of interrogated companies, as the data in Table 1 shows. It also indicates that the major foreign owned companies, located mainly in Bucharest tend to target national CSR projects, while the medium size companies, located outside Bucharest, and probably mainly domestic owned, are more focused in local CSR projects.

Table 6. The extent of CSR activities

Extent of CSR activities	2013	2014	2015
National	66%	57%	45%
Regional	26%	35%	25%
Local	40%	52%	55%
All the communities the companies operates in	21%	27%	13%
At a community level	40%	33%	25%
At company's level	0%	31%	21%

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

The average number of CSR projects/initiatives decreased in 2015 versus 2014 (Table 7), mainly as a direct result of the increase in interviewed companies.

The data for the average value of a CSR project/initiative for 2014 are missing (Table 7); it is not clear if the question was excluded from the questionnaire or the results were not included in the respective survey. Nevertheless, the majority of responded companies allocate less than EUR 10,000 for a CSR project/initiative.

Table 7. The number of CSR projects and the average value of a CSR project

	2013	2014	2015
Number of CSR projects/initiatives (average per company)	6.6	13.7	8.7
The average value of a CSR project/initiative (EUR)			
Less than 5,000	34%	n/a	52%
Between 5,000 and 9,999	32%	n/a	18%
Between 10,000 and 49,999	20%	n/a	18%
Between 50,000 and 99,999	3%	n/a	7%
Between 100,000 and 199,999	9%	n/a	3%
Between 200,000 and 499,999	0%	n/a	2%
More than 500,000	2%	n/a	0%

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

The preference for small, inexpensive CSR projects is confirmed by the studies of Baleanu et al. (2011) and Saveanu et al. (2014). The second study indicate (thus only at a county level) even lower amounts, between RON 1,000 and 10,000 (roughly between EUR 200 and 2,000).

This situation is mainly due to the fact that the main (financial) resources allocated for the CSR budgets come from the tax exempt amounts which are limited to 20% of the taxable profit by the Romanian fiscal regulations.

While the majority of respondent companies declare that there exists a strategy/policy dedicated to CSR within the respective companies (Table 8), the answer is at some extent contradicted by the answer given to the question if they measured the impact of CSR initiatives (Table 9). The percentages in Table 9 should be at the same level with Table 8, if a strategy/policy really existed. The companies would have the interest to assess the results. Thus, the percentages declared in Table 9 are lower, indicating the existence of such a CSR policy/strategy only either at a declarative level or as an intention. This is further confirmed by the fact that a small number of companies (26% in 2014 and respectively 13% in 2015) include the CSR activities in their annual reports.

The studies of Iamandi (2011) and Obrad (2011) indicate that the strategic dimension of CSR activities is weak, lacking in coherence, unity, and long-term commitment. Baleanu et al. (2011) indicate that only about 17 companies out of top 100 investigated include CSR in their mission/vision/values. Anca et al. (2011) show that few companies integrate CSR in their core business. Cristache (2011) shows that the involvement in CSR activities does not result from a strategic approach, aiming only at short-term image benefit. This situation is indirectly confirmed by the Ernst & Young surveys (Table 9) showing that the press releases are the preferred form of communication on CSR activities.

Regarding the selection of CSR programs/initiatives, while over 50% of the companies declared they have an internal process for the identification of CSR activities, a relative large number (over 40%) declare they have not. This situation is consistent with the findings of previous studies. Obrad et al (2011) shows that few companies based

their CSR initiatives on a scientific diagnosis and the selection of the activities is rather a one-sided (top management level) decision based on various discussions with the shareholders and/or based on collaborations with NGOs. Obrad et al (2011) further show that the identification of the social needs within the community is done sporadically and chaotically, according to the business' major interest and/or the personal interest of few employees/managers. Cristache (2011) completes the image by pointing out the inconsistency of CSR program initiatives and the fact that these programs are not always designed to meet a real social need. Zait et al. (2015) also pointed out that the orientation of the CSR actions are based on wishes and circumstantial influences, subjective preferences and cultural inclinations of important managers of these companies.

Table 8. CSR dedicated policies/strategies and the identification of CSR projects

The company has a policy/strategy dedicated to CSR?	2013	2014	2015
Yes	78%	84%	65%
No	22%	16%	35%
There exists an internal process for identifying the relevant CSR projects/initiatives			
Yes	60%	60%	51%
No	40%	40%	49%
A CSR committee exists at top management level			
Yes	45%	57%	58%
No	55%	43%	42%
The average number of persons included in the CSR team	2.6	2.8	3.5

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

Table 9 shows that measuring, assessing, and reporting on CSR activities is an important problem in Romania. This is consistent with the findings of Obrad et al. (2011) showing there is only a small number of companies that use LBG (London Benchmarking Group) model for CSR

evaluation. Obrad et al. (2011) give more details regarding the peculiar ways some companies assess the impact of their CSR involvement. Thus, on what the transparency is concerned, it is worth noting a slight improvement in 2015 versus 2014 on reporting the CSR activities on the companies' websites, social media, and on dedicated CSR websites.

Table 9. Assessing and reporting the CSR activities

The company measures the impact of its CSR activities	2013	2014	2015
Yes	65%	68%	45%
No	35%	32%	55%
The company uses KPI (key performance indicators) for measuring the CSR impact			
International standard reporting	n/a	24%	22%
Company's own evaluation systems	n/a	53%	61%
Evaluations provided by partners (e.g. NGOs)	n/a	18%	12%
Other indicators	n/a	5%	5%
How the company's involvement in CSR projects/initiatives are announced?			
Annual reports	n/a	26%	13%
Press releases	n/a	31%	22%
Company's websites	n/a	22%	31%
Social media	n/a	13%	23%
Dedicated CSR platforms	n/a	8%	11%

Note: In fact the question asked was: "which KPI are used to measure the CSR impact?" Thus, no KPI was clearly named within the survey results.

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

The problems that surfaced from Tables 8 and 9 regarding the relative absence of a CSR policy/strategy and the low level of assessment of its impact along with the relative low transparency can be traced to the absence (in most cases) a CSR dedicated department within the

company. Stancy & Olteanu (2008) show that only 2% of the investigated companies have a CSR department, while Obrad et al. (2011) point out that only in some cases a dedicated CSR department exists. These findings are indirectly confirmed by the Ernst & Young (2014, 2015) surveys when they reveal that in about 80% of the cases the CSR budget is included within either PR & Marketing department or Human Resources department. Despite the fact that the responded companies declared the existence of a CSR team, if this team has to mix the CSR coordination with other daily work tasks, the results cannot be others than those revealed above.

An important point not investigated by Ernst & Young (2013, 2014, 2015) surveys is the fact that most of the large companies created NGOs (foundations) either completely or partly financed by the respective companies in order to assist the company in CSR programs, as pointed out by Obrad et al. (2011). Thus, the Ernst & Young (2013, 2014, 2015) surveys partly confirm this situation by showing that the preferred partners for CSR programs are the NGOs. This reality should be included in any investigation and probably it will change the Romanian CSR characteristics completely.

The motives for the companies' involvement in CSR activities are presented in Table 10. The first entry of Table 10 is in slight disagreement with the data in Table 8. If the CSR strategy exists and it is included in company's public relation strategy, the percentages should have been similar to those in Table 8. One might argue that the first entry could be added to the percentages for the fourth entry of Table 10. However, this shows some drawbacks not in respondent answers, but in the questionnaire construction; it indicates a lack of correlation between questions and the suggested answers.

Nonetheless, the answers in Table 10 show that CSR is perceived as a competitive advantage (entries two, five and six). This perception was highlighted also by Stancu & Olteanu (2008), and Baleanu et al. (2011). Thus, the findings of Obrad et al. (2011) contradicts to some extents this by showing that about one third of the interrogated companies consider there is no clear proof that CSR is profitable on the long term.

It is worth noting that the studies of Stancu & Olteanu (2008) and Obrad et al. (2011) also mention that the involvement in CSR activities comes from CSR being perceived as being fashionable and from mimicking the behavior of their main competitors.

The Ernst & Young (2013, 2014, 2015) surveys failed also to capture how much of the involvement is triggered by the parent company in the case of MNCs Romanian branches (as suggested by Stancu & Olteanu, 2008), and they also failed to reveal the CSR involvement due to the community pressure (perceived as weak by Obrad et al., 2011).

Table 10. The motives for the companies' involvement in CSR activities

Motives	2013	2014	2015
It is part of company's strategy on public relations	58%	74%	66%
Increases the recognition and visibility for the company	62%	70%	64%
Our shareholders demand the involvement in CSR activities	21%	23%	25%
The company's policy require the CSR involvement	17%	22%	12%
Increases the financial value of the company	15%	14%	17%
Helps in promoting company's products/services	13%	20%	21%

Source: author's compilation based on Ernst & Young (2013, 2014, 2015)

Conclusions

Leaving aside the flaws in the questionnaires applied within the Ernst & Young (2013, 2014, 2015) surveys, that did not always allow to follow the announced trend, the results of these surveys combined with other academic studies enable to sketch some of the CSR features for Romania.

The Ernst & Young (2013, 2014, 2015) surveys, similar to the previous studies show, that CSR meaning remains blurry at the level of Romanian companies, in general.

Clearly, the CSR involvement exists at the level of medium to large companies, mainly if they are controlled by foreign owners. They are involved in various CSR activities, either at local or national level. The main forms of involvement are sponsorships and volunteering. The budget allocated per CSR project/initiative is relatively small, less than EUR 10,000. The selection process of CSR projects is not transparent and is concentrated at the level of top management. This situation results from combining the Ernst & Young (2013, 2014, 2015) surveys with the studies of Iamandi (2011), Baleanu et al. (2011), Obrad et al. (2011), and Zait et al. (2015). Frequently, there is no CSR dedicated department, thus the companies might finance fully or partly NGOs (foundations) that are supposed to carry on the CSR initiatives under the respective company's name, as highlighted by Obrad et al. (2011). The assessment of and the reporting on CSR activities is also problematic and short-term oriented. Finally, CSR is perceived mainly as a tool to be used for competitive advantage, rather than a long-term strategy for sustainable development. This fact was also documented by Anca et al. (2011), Baleanu et al. (2011), Iamandi (2011), Obrad et al. (2011).

By applying the questionnaire to a larger number of companies in 2015, the survey also confirmed the former finding of Iamandi (2011) that mainly at Romanian companies' level, CSR is similar to philanthropy.

The results of this brief study are in accordance with the previous studies that showed the followings: a) CSR in Romania is a concept initially introduced (or rather imposed to their respective branches) by MNCs, (Iamandi, 2011); and in the cases of Romanian owned companies might be rather an imitation of the foreign practices (Obrad et al. 2011); b) social responsibility programs are perceived as not important and irrelevant for the business, mainly by the Romanian owned companies (Cristache, 2011; c) the CSR in Romania is still at an early stage of development, despite the increase number of CSR initiatives; as Baleanu et al. (2011) showed, CSR is still punctual and targets relatively disparate

activities with reputational aim; Zait et al. (2015) complete the image by highlighting that the CSR activities are based on wishes and circumstantial influences, subjective preferences and cultural inclinations of important managers of the respective companies; d) CSR seems to be developed rather due to the fact that it is perceived as 'politically correct' within the European Union, and fashionable.

Therefore, between 2010 and 2015, based on the selected studies and Ernst & Young (2013, 2014, 2015) surveys, CSR at Romania's level is still a blurry concept and it is still at an early stage of development. This situation is also the result of the domestic business and social environment. Plagued by corruption, the public tends to look with mistrust at any business initiatives, including CSR involvement. Therefore there is no important pressure from the community for developing and maintaining truly needed CSR programs. Moreover, even after more than 25 years from the fall of the communist regime, the public and Romanian companies alike still consider that the social problems should be dealt with at central and local government level.

The involvement of government institutions in social programs is seldom known and there is also no coordination between the central and local authorities initiatives and the companies CSR programs, as shown by Anca et al. (2011) and Baleanu et al. (2011).

Still considered a frontier market economy, Romania lacks the investors' sophistication that might determine CSR to become a strategic tool for sustainable development. While the models of MNCs subsidiaries are good, they have to be adapted and transformed into Romanian companies 'own brand' of CSR activities. The numerous CSR initiatives at country level still lack coordination with the real social needs (maybe except for the natural environment). Thus, as Iamandi (2011) suggested, CSR development in Romania is expected to follow a path similar to other European countries. The pace of this development however is influenced by the specific domestic problems and perceptions.

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Annex 1

SWOT analysis of Romanian CSR (as presented within the The National Strategy to Promote Social Responsibility)

<i>Strengths</i>	<i>Weaknesses</i>
<ul style="list-style-type: none"> • The increasing interest of society/community towards CSR • The relative novelty of CSR concept for the Romanian public • The involvement of MNCs and (some) of the large Romanian companies in CSR programs/initiatives • The continuous increase of CSR initiatives and the gradual implementation of the best practices in this field at national level • The growing number of consumers choosing products/services provided by social responsible companies 	<ul style="list-style-type: none"> • CSR is little understood within the Romanian society • The insufficient development of a domestic business culture based on moral values (also influenced by the high corruption level) • Superficial involvement in CSR activities; the main causes of social problems are ignored and therefore not properly addressed • Socially responsible investments and acquisitions are poorly put in practices • The stakeholders exhibit an insufficient capacity to direct/guide the CSR programs to work in their best interest • The relative absence of extensive studies, research, and sociological assessments on the level of understanding of CSR and on the application of CSR programs in Romania

<i>Opportunities</i>	<i>Threats</i>
<ul style="list-style-type: none"> • The importance attached to CSR at European Union and international level • The opportunities to learn and adapt the best practices and the experiences of developed countries in CSR field • Development opportunities and competitive advantages for Romanian companies (mainly SMEs) on European and/or international markets • The financing resources offered by the European Union for CSR initiatives or for initiatives including a CSR component • The positive public attitude towards the companies involved in the community/society 	<ul style="list-style-type: none"> • The absence of coherent public policies to promote CSR • A weak and incoherent legal framework • Problems in applying the existing regulations • Insufficient support and involvement of public authorities in promoting and applying CSR (including the lack of budgetary funds allocated toward this goal)