

## About the Corporate Social Responsibility Beyond the Framework of Charity

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### Abstract

*The pursuit of "sustainable development" in the 21st century<sup>1</sup> requires from companies to be good corporate citizens. The practical approach to achieving this is related to integrating the concept of Corporate Social Responsibility (CSR) into the overall corporate strategy. For companies in Bulgaria this is a relatively new practice. The lack of sufficient experience influences the understanding of some businesspersons on the scope of socially responsible behavior and, as a result, in some cases, limits it to charity events. Referring to the results of an empirical study on the carbonated soft drinks market in Bulgaria, this article aims to present CSR beyond the framework of charity. The collected data proves that in this market, both for producers/bottling companies and for consumers, charity is isolated and insufficient manifestation of socially responsible behavior. Recognizing a company as a good corporate citizen on the one hand and exercising such behavior on the other hand requires a much wider form of CSR engagement. The statistical affirmation of the latter assertion suggests that this understanding of the nature of CSR could be also relevant for representatives of the other sectors of the economy in Bulgaria.*

**Keywords:** Corporate Social Responsibility, Charity, Corporate Citizenship, Corporate Social Initiatives, Caroll's Pyramid

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### Introduction

CSR is becoming increasingly implemented in contemporary business. However, in retrospect, studies on the business environment in Bulgaria show that only a few years ago, not all companies had a complete understanding of the nature of socially responsible behavior. Many business entities used CSR predominantly as a tool for building a favorable public image by engaging in activities with markedly strong communication and PR effects - donations, charity and support for certain social causes. While they are undoubtedly inherent in socially responsible behavior, they are far from exhausting its content and reach.

The penetration of many international companies into the Bulgarian market in recent years and the introduction of good practices and experience, including in the area of CSR, has had a significant positive effect both on the common understanding of the essence of this concept and the model of its implementation. The results of an empirical study on the market of carbonated soft drinks in Bulgaria in 2018 indicate that both companies and consumers have formed a very good general understanding of the essence of CSR and definitely not equate it to charity. Corporate philanthropy is an expected and necessary part of the activities of companies in the area of CSR, but it does not limit the realization of CSR companies to itself.

Moreover, the results from this survey give a reason to say that the carbonated soft drinks manufacturers in the country operate accordingly to the objectives of the strategy EUROPE 2030, aiming to contribute for sustainable development through active socially responsible behavior in all

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<sup>1</sup> In June 2017, the European Union and the Member States signed a strategic plan outlining the future of European development policy for the next decade (Europe 2030 project).

The new European Consensus on Development represents a new collective vision and action plan to eradicate poverty and achieve sustainable development. The latter is related to the alignment of European actions with the UN Global Compact Program for Sustainable Development by 2030, which defines 17 new sustainable development objectives.

dimensions of it, which are commensurable with the specifics of the market. It is particularly positive, that a motive for this is not only financial incentives provided by the law for realization of donations and/or positive marketing/communication effects from the implementation of CSR, but also the understanding of more and more companies of the necessity to be good corporate citizens in order to be successful business organizations in the 21st century as companies that do well and at the same time strive to do good<sup>2</sup>.

While good is a philosophical category whose content and scope are debatable and subject to subjective interpretation, Kotler (2011) emphasizes that "in the world of business, good is associated with CSR". Explaining the essence of the latter is an important and necessary step in arguing the differentiation of CSR from charity events that are actually an expression of responsible attitude and behavior but do not exhaust its scope.

### **1. Literature review**

The review of the specialized literature shows that there are many different definitions and lack of consensus on the nature of CSR. This situation is explained by Matten and Moon (2004) based on two circumstances: 1) CSR is a complex concept related to certain value judgments, the application and interpretation of which is not unambiguous; 2) different approaches to CSR exist in practice based on specificities of different countries<sup>3</sup>.

However, in a summary of the views of different authors and institutions we may indicate that the content of CSR is most often associated with (adapted by Dankova, 2012, p.13):

- Charity.
- Conflict avoidance approach.
- Imposing corporate conscience. In this connection, Goodpaster (1991) points out that the conscience of the corporation is a logical and moral continuation of the consciences of its principals. In this sense, the author believes that a "conscientious corporation" fulfills its economic goals, respecting the basic moral obligations inherent in every member of society.
- Fair treatment of interested persons and creation of prosperity for all.

Particularly, the theory of interested persons is the foundation of one of the most popular and widely applicable understandings of the essence of CSR - the pyramid of Carroll (Carroll, 2003, p.40). Considering the social responsibility of companies as a set of economic, legal, ethical and philanthropic responsibilities (Figure 1), Carroll believes that the long-term sustainability and success of business organizations require them to take responsibility for their impact on all their interested persons, and that is precisely their social responsibility.

Economic responsibility means that business organizations produce goods and services that society needs and sell them a fair price; they generate profits for the owners; minimize their costs; maintain a strong competitive position etc. Dankova (2012) states that economic responsibility is a similar to a basis on which all other levels of responsibility are built, as a company, which does not offer products and services that society needs and does not generate profits for its owners, cannot survive.

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<sup>2</sup> "Companies that are doing well and at the same time are striving to do good" - a description that brings together the opposing views of two of the founders of Corporate Social Responsibility (CSR) in the United States - Carnegie and Rosenwald. The unifying in both positions is the firm belief that socially responsible behavior is becoming a mandatory element in the modern way of doing business; doing good is what distinguishes the good companies from the great ones ("The good company offers excellent products and services, and the great company does all this and strives to make the world a better place." William Ford Jr., Chairman, Ford Motor Co.).

<sup>3</sup> In Continental Europe, there are a set of values, norms, rules, codified into mandatory requirements for companies, while in the Anglo-Saxon world, CSR is realized through voluntary corporate programs and strategies.

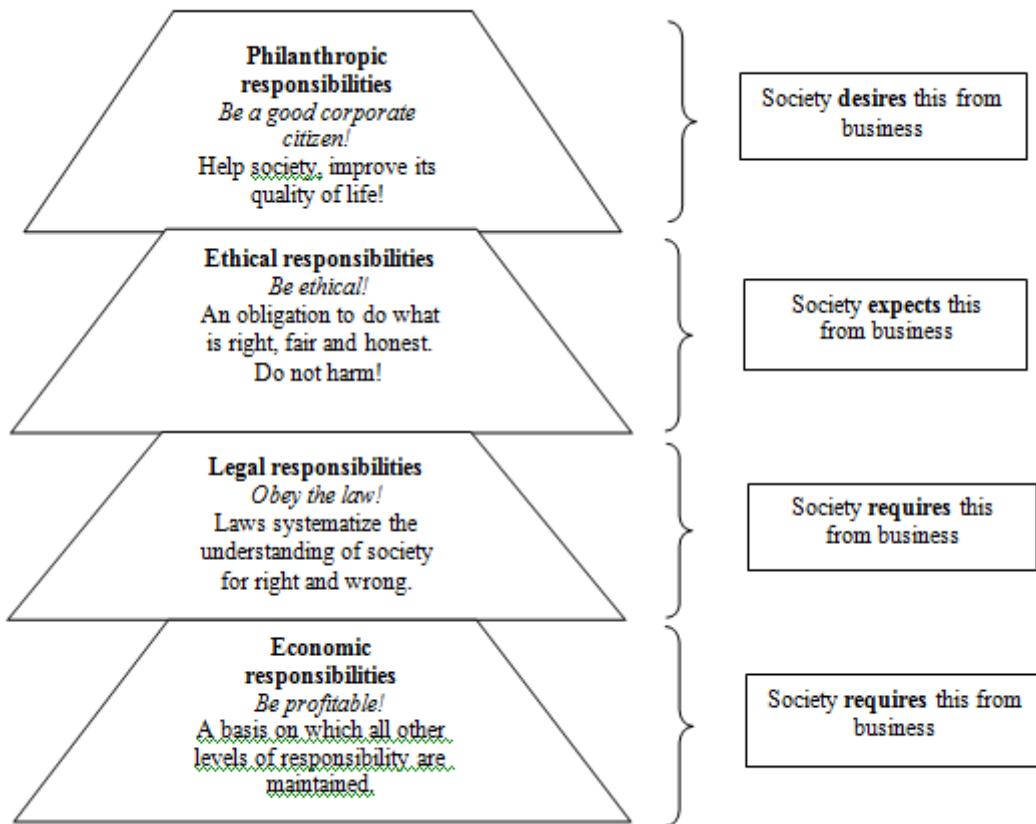


Figure 1. Carroll's Pyramid of Social Responsibility

Dankova's position corresponds to two opposing views of two of the founders of CSR in the United States - Carnegie and Rosenwald. The first of them believes that "To do good, we must do well", while Rosenwald asserts that "To do well, we must do good." While Carnegie believes in the social responsibility of wealth and considers the successful business as a prerequisite for charity and engagement with CSR, Rosenwald defends the very opposite opinion that engaging with CSR is a prerequisite for successful business (Dankova, 2012, p.14). The common thing between the two authors is that they recognize profitability as part of responsible business behavior but do not restrict the scope of responsibility to its financial dimensions alone. In contrast, Nobel laureate Milton Friedman asserts that "the only social responsibility of business is exhausted by the fact that it only invests its available resources in activities that would lead to profit growth" (Friedman, 1970)<sup>4</sup>. Friedman rejects the possibility that business can work for the interests of other parties except the owners. The limited focus of this position later became subject to serious criticism by authors such as Drucker (1992), Porter (2006), Freeman (1984) and Carroll (1991). The latter insists that economic responsibility is related to what a company does for society as a whole and not just for itself /its owners/ "economic viability is what business does best for society" (Carroll, 1999).

Legal responsibility, represented as a second step in the pyramid, requires that companies in all their actions adhere to laws which are the systematized perceptions of society about what is right and what is wrong, what is good and what is understood as bad.

The ethical responsibility of organizations implies that they adhere to ethical norms of society and take into account the legitimate and fair expectations of their interested persons. Society expects companies in all their actions to do what is right, fair and honest, and to not do harm to

<sup>4</sup> Some authors define Friedman's quoted position as "orthodox". /Quazi, 2000, and Zairi, 2000).

persons who are in any way affected by their activities (employees, clients, partners, society and environment). In this sense, ethical responsibility reflects the expectations for business behavior, which is not regulated by the law, but rather formed as a reflection of the unwritten standards, norms and values, implicitly claimed by the public. We can say that sustainable production<sup>5</sup> is a form of ethical responsibility: there is still no legal imperative to enforce it, but it is becoming an increasingly popular practice as a result of growing public expectations in this direction.

The last step of Carroll's pyramid belongs to philanthropic responsibility. It is expressed in the voluntary undertaking of activities that are not expected by companies in an ethical sense, but through the implementation of which the organizations fulfill their commitment to improving the social welfare. Kotler and Lee (2011) specify that the practical realization of philanthropic responsibility occurs through implementation of one or more of these six types of corporate social initiatives:

1) Promoting a cause: The company provides financial, material or other corporate resources to increase information and concerns about a particular social cause, or to support fundraising, participation, or voluntary work for that cause.

2) Cause related marketing: The company commits itself to contributing or donating a percentage of profits for a particular cause based on the sale of a product.

3) Corporate social marketing: it is found by companies that support the creation and/or implementation of campaigns for behavioral change in order to improve public health, security, the environment, or social well-being. The focus of this initiative is precisely on behavioral change.

4) Volunteering for society: an initiative where the company supports and encourages employees and/or partners to devote part of their time to local public organizations and causes voluntarily. This can be participation with their knowledge, skills, ideas and/or physical work.

5) Socially responsible business practices: these are business practices where the company adapts and demonstrates a way of working and investing that supports causes for social well-being and environmental protection.

6) Corporate philanthropy: the most traditional corporate social initiative. This is a direct charity contribution to a charity or a particular cause, whereas this contribution is in the form of grants, donations and/or services. The latter implies a relatively low degree of company engagement and a lack of need for reorganization of corporate processes. This makes corporate philanthropy convenient and, in this sense, often a preferred form of manifestation of socially responsible behavior. The disadvantage is that it remains the only form of engagement with CSR for lots of companies.

In the context of the afore-mentioned, it is important to emphasize that Carroll's pyramid should not be interpreted as a sequence of fulfillment of individual responsibilities, starting from the base and moving upwards. Companies are not obliged to fulfill the four responsibilities entirely, but we cannot say that participation in charity events as an expression of philanthropic responsibility is a sufficient condition for an organization to identify as a good corporate citizen.

Regarding the latter, it is interesting to note that on one of the major scientific conferences in the field of CSR, conducted in recent years, the "Fifth International Conference on CSR, ethics and sustainable business", in the Bocconi University, Milan, Italy, October 2016, the idea was expressed, that particularly philanthropic responsibilities should be excluded from the scope of CSR, as in some sense, they differ from the contents of the CSR category. The reason for this is the fact that the corporate social initiatives, through which the philanthropic responsibility is realized, have a strong communication effect and the information and reviews for them reach out quickly to the outside audiences by creating the feeling that socially responsible is any organization that

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<sup>5</sup> Sustainable production implies: (1) resource efficiency; (2) sustainable packaging - the use of recyclable, recycled and/or biodegradable packaging; (3) eco-labelling; (4) life cycle assessment, product footprint and environmental statement.

performs one or more similar initiatives. As a result, there is a tendency for some companies to take single acts of charity, donation, or support for a particular cause in order to take advantage of the positive PR effect that such a practice has on their image and reputation and, as a consequence, to position themselves as socially responsible.

Based on the afore-mentioned, we can assume that the exclusion of philanthropic responsibility from the scope of CSR is reasonable. However, we cannot omit the fact that the other components of CSR - economic, legal and, in a sense, ethical responsibility are largely natural to the company, they are a prerequisite for it to function fully; they are perceived as an element of the expected responsible behavior of business organizations. What distinguishes companies is exactly the philanthropic responsibility; firstly because it is voluntary, and secondly, the commitment of companies to implementing various corporate social initiatives may vary from seeking a purely communicational PR to true care and dedication to major causes for the society.

Taking these considerations into account, this study adheres to Carroll's understanding of the core of CSR. According to him, the four components of the pyramid (economic, legal, ethical and philanthropic responsibility) complement each other and according to the specifics of the company's activities, the latter should seek their simultaneously implementation, even by varying degrees of intensity of commitment on different levels. (Dankova, 2012, p.17).

Based on this, we can summarize that the main purpose of this article is to present the CSR concept beyond the charity framework as an integrated system of responsibilities of the Company for protecting the interests of all interested parties and conservation of the environment.

In order to achieve this goal, a study was conducted among the producers and consumers of carbonated soft drinks in Bulgaria. In a mirror perspective, their understanding of the essence of CSR has been assessed, and has been optimized in 14 statements formulated in accordance with Carroll's previously commented theoretical statement.

## 2. Research methodology

The collection of data from end customers was carried out using questionnaires. Respondents were approached through an on-line research platform where an electronic version of the survey was generated. After a positive answer to a filtering question: "Do you consume carbonated soft drinks?", the sample comprised 276 respondents. In this sense, the results of the study are relevant for the studied population.

The survey included 5 blocks, covering issues related to: (1) consumer profile; (2) consumer choice factors when buying carbonated soft drinks; (3) the general understanding of the nature of CSR; (4) consumer loyalty and (5) consumer assessment of the directions of the CSR impact on consumer loyalty. For the purposes of this study, only the data generated by block 5 is used.

A survey was also conducted among representatives of the business - manufacturers/carbonated soft drink bottling companies. An expert assessment was made by 13 branch representatives, including some of the market leaders and smaller companies, as well as some of the companies offering the so-called "Private labels"<sup>6</sup>(6).

The questionnaire is also composed of 5 blocks of questions: (1) CSR on the market of carbonated soft drinks; (2) Effects of CSR implementation; (3) Consumer choice factors when buying carbonated soft drinks; (4) Profile of consumers of carbonated soft drinks in Bulgaria - business perspective; (5) General information. For the purposes of this study, only the data generated by block 1 is used.

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<sup>6</sup> "Private (own) label" - the retailer places its own brand label on the final product, which is created by a third party producer. In some cases, the private label may refer to products made by the producer itself. (Stanimirov, Zhechev, 2015, p.161).

On the market of carbonated soft drinks in Bulgaria "Private labels" are the drinks of the brands "Lidl" (owned by the chain Lidl), "K-classic" (owned by the chain "Kaufland"), "Aro" (owned by the chain "METRO"), "Clever" (owned by the chain "BILLA"), "CBA" (owned by the chain CBA). They are preferred by Bulgarian consumers because of the attractive price and their promotional offers.

The statistical processing of the collected primary data is performed by MS Excel 2007 and SPSS 17.0. The data from the empirical study are processed by relevant statistical tools, and conclusions and summaries are formulated and presented in tabular form.

Tests are performed and criteria and convergent validity, based on which with, conclusions of the belonging of the operationalizing variables of the general construct "CSR". The relative importance of operationalizing variables is defined by standardized  $\beta$  coefficients.

### **3. Survey Findings and Discussion**

The results of the study among end-users of carbonated soft drinks show that they have a good common understanding of the nature of CSR and do not treat it as the equivalent of charity (average score of claim 14 - 4.00) (Table 1)<sup>7</sup>.

The percentage distribution of responses and the estimated average scores suggest that respondents associate CSR mostly with: (1) ethical behavior of companies that does not harm people and the environment (average score - 4.03); (2) production of high quality products (average score - 4.06); (3) usage of recyclable, recycled and/or biodegradable packing (average score – 4.02) and (4) control of the impact of the production process on the environment (average score – 4.03). Consumers recognize charity events, donations and/or sponsorship as a form of socially responsible behavior, although of a relatively lower degree (average score - 3.83).

Table 1. The essence of CSR - user perspective

<b>For me, CSR means ...:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Mean</b>
	<b>1 - I totally disagree 5 - I totally agree</b>					
1. The company makes a profit, which is invested in protecting the interests of its interested parties (owners, suppliers, employees, customers).	5%	18%	25%	30%	22%	3.45
2. In all aspects of its business, the company observes compliance with applicable laws.	2%	13%	20%	22%	43%	3.91
3. In all aspects of its business, the company strives for ethical behavior that does not harm people and environment.	2%	15%	13%	20%	50%	4.03
4. The company produces high quality products.	2%	13%	14%	19%	52%	4.06
5. The company uses its production resources efficiently.	3%	14%	16%	29%	38%	3.87
6. The company uses recyclable, recycled and/or biodegradable packaging.	3%	11%	16%	22%	48%	4.02
7. The company monitors the overall impact of its production process on the environment.	3%	13%	14%	18%	52%	4.03
8. The company provides financial, material means and other resources in order to increase information and concerns about a particular cause.	3%	12%	20%	31%	34%	3.83
9. The company engages according to sales of a particular product or by donating a percentage of its total profit to support a particular social cause.	2%	13%	21%	28%	36%	3.83
10. The company creates and supports campaigns to	1%	14%	20%	29%	36%	3.84

<sup>7</sup> The results presented in that table are also partly an object of discussion in other publication of the author.

GEORGIEVA, M. (2018). The Role of Corporate Social Responsibility as a Factor of Consumers' Decisions While Purchasing Carbonated Soft Drinks. Известия на Съюза на учените - Варна. Сер. Икономически науки, Варна : Съюз на учените - Варна, 7, 2, p.250 - 257.

change public behavior aimed at improving public health, security and well-being.						
11. The company engages in charity, sponsorship, donations.	1%	12%	25%	25%	37%	3.83
12. The company encourages its employees to volunteer for the benefit of society and environment by participating in local public organizations and causes.	3%	14%	24%	29%	30%	3.68
13. The company voluntarily engages in activities beneficial to society and environment.	1%	13%	19%	31%	36%	3.88
14. The company strives for complex implementation of all of the above statements.	1%	10%	17%	29%	43%	4.00

The results of the business expert assessment indicate that on the other hand, producers/bottlers of carbonated soft drinks also have good general knowledge about the nature of the CSR. They consider the latter as a function of the complex implementation of the economic, legal, ethical and philanthropic responsibility and to a large extent (92% of all respondents) they say that the companies they represent are seeking to exactly such form of corporate citizenship (Table 2). The producers/bottlers are actively committed to implementing various corporate social initiatives, including charity events, but without turning them into the focus of their socially responsible behavior. Priority for the surveyed representatives of the branch is the integrated approach in the practical realization of CSR.

In particular, the data collected show that business representatives almost unanimously associate CSR mostly with obeying the applicable laws in all aspects of the company's activity (average score - 4.77). Following are: production of high quality products (average score - 4.69); ethical behavior that does not harm people and the environment (average score - 4.38); (average estimate - 4.23) and the use of recyclable, recycled and/or biodegradable packaging (average estimate - 4.00). Less important in the context of CSR for business is engaging in various corporate social initiatives (promoting a cause, cause related marketing, corporate social marketing, corporate philanthropy, volunteering for society and socially responsible business practices) (average scores in a range - 3.46 - 3.92). Moreover, 8% of all companies surveyed state that the implementation of such initiatives does not correspond to their understanding of CSR. The rest of the companies show moderate activity at the level of philanthropic responsibility (Table 3).

Table 2. Essence of CSR from a business perspective

<b>For our company, CSR or socially responsible business means ....:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Mean</b>
	<b>1 - I totally disagree 5 - I totally agree</b>					
1. A company makes a profit to invest in protecting the interests of its stakeholders (owners, suppliers, employees, customers).	-	15%	39%	31%	15%	3.46
2. In all aspects of its business, a company should observe compliance with applicable laws.	-	-	-	23%	77%	4.77
3. In all aspects of its business, a company should strive for ethical behavior that does not harm people and the environment.	-	-	15%	31%	54%	4.38
4. A company should produce high quality products.	-	8%	-	8%	84%	4.69
5. A company should use its production resources efficiently.	-	-	8%	61%	31%	4.23

6. A company use recyclable, recycled and/or biodegradable packaging.	-	8%	15%	46%	31%	4.00
7. A company should monitor the overall impact of its production process on the environment.	-	-	39%	46%	15%	3.77
8. A Company should provide financial, material and other means and resources to raise awareness and concern for a given cause /promotion of a cause/.	-	8%	54%	15%	23%	3.54
9. A company should engage on the basis of sales of a particular product or by donating a percentage of its total profit to support a particular social cause /marketing related to a cause/.	-	8%	54%	15%	23%	3.54
10. A company should create and support campaigns to change public behavior aiming at improving public health, security and well-being (corporate social marketing).	-	8%	54%	23%	15%	3.46
11. A company should engage in charity, sponsorship, donations /corporate philanthropy/.	-	8%	38%	31%	23%	3.69
12. A company should encourage its employees to volunteer for the benefit of society and environment by participating in local public organizations and causes /volunteering for society/.	-	8%	23%	46%	23%	3.85
13. A company should voluntarily engage in activities beneficial to society and environment /socially responsible business practices/.	-	8%	15%	54%	23%	3.92
14. A company should strive for complex implementation of all of the above statements.	-	-	8%	54%	38%	4.31

Table 3. Intensity of implementation of the six types of corporate social initiatives by the producers of carbonated soft drinks in Bulgaria

Initiative	1	2	3	4	5	Mean
	<b>1 - Never</b> <b>5 - Continuously</b>					
1. Social responsible business practices	-	31%	39%	15%	15%	3.15
2. Promoting a cause	-	31%	46%	15%	8%	3.00
3. Marketing related to a cause	-	31%	38%	23%	8%	3.08
4. Corporate social marketing	-	23%	46%	15%	16%	3.23
5. Corporate philanthropy	-	31%	38%	23%	8%	3.08
6. Voluntary activity for society	-	23%	46%	23%	8%	3.15

Based on the data presented in Table 3, it is clear that producers/ bottlers of carbonated soft drinks in Bulgaria are neither predominantly focused on any of the six types of corporate social initiatives, nor do they avoid their realization. Businesses report an average rate of implementation of these initiatives (average estimates range from 3.00 to 3.23), thus disproving the claim that many companies still restrict the understanding and practice of CSR only to the fulfillment of their philanthropic responsibility, which is clearly expressed through the six types of corporate social initiatives presented, and in particular through charity events.

Moreover, very interesting is the fact that the majority of representatives in the industry - producers/ bottlers, regardless of their size, usually do not: (1) make public their commitments to

CSR or (2) prepare a social report to provide information on the fulfillment of their CSR commitments (Table 4).

Table 4. Practices for disclosure and reporting the commitment of the producers/bottlers of carbonated soft drinks to CSR

Company	Number of brands of carbonated soft drinks available on the market	Practice for public disclosure of corporate engagement with CSR	Practice for preparing of a social report with information on the fulfillment of the commitments in the field of CSR
1	7	yes	yes
2	2	yes	no
3	3	yes	no
4	2	yes	yes
5	2	yes	yes
6	2	no	no
7	2	no	yes
8	2	yes	yes
9	1	no	no
10	4	no	no
11	5	no	no
12	22	no	no
13	22	no	no

The information presented leads to a categorical rejection the statement that for many companies the main reason to engage actively in CSR implementation activities is the positive effects that the communication of these activities has on the image and reputation of the company. The data show that CSR is not used as a tool to achieve PR goals. Moreover, the opposite tendency is even more noticed in practice – many companies deliberately omit to communicate their commitment to various causes and charity initiatives in order to avoid possible speculation on the motives and degree of perceived need for the exercise of corporate citizenship. Of course the lack of such practice has its negative aspects as well and that could be an object for further research.

### **Conclusion**

The data presented in this article unambiguously show that on the carbonated soft drinks market in Bulgaria, CSR is defined and manifested beyond the charity framework. Both producers and consumers on this market share that socially responsible is any company that strives to complete implementation of the economic, legal, ethical and philanthropic responsibility (the four levels of Carroll's pyramid) without prioritizing any particular of them.

Consumers recognize the involvement of companies in charity initiatives, sponsorship, donations and/or social causes as an element of their CSR engagement, but consider that the latter is predominantly associated with the production of high quality products, sustainable packaging and overall ethical behavior, aiming at protecting the interests of all interested persons, and environmental protection.

Producers/bottlers in turn are committed to the implementation of various corporate social responsibility initiatives including charity events, but are firmly convinced that compliance with the legislation in force and focus on sustainable production are what makes them true corporate citizens.

All this leads to the summarization that charity is among the elements of the socially responsible behavior of the market of carbonated soft drinks in Bulgaria. However, CSR in this sector goes beyond the philanthropy framework. We see an integrated approach to the implementation of the concept, which is a sign of a mature market environment in which participants are actively working to achieve sustainable development.

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