

Dijana Husaković¹

Esmir Husetović²

Nermana Mahmić Muhić³

RELATIONSHIP BETWEEN THE TYPE OF MANAGERS AND SOCIALLY RESPONSIBLE BUSINESS: EVIDENCE FROM COMPANIES IN FEDERATION OF BOSNIA AND HERZEGOVINA

ABSTRACT

In today's dynamic business environment conditions, the socially responsible business occupies a special place. Socially responsible companies are more sensitive to the needs and expectations of the most important stakeholder groups: shareholders, employees, customers and the community. In addition to socially responsible companies working in accordance with the needs and expectations of mentioned groups, they can achieve many other benefits from corporate social responsibility: gain a better reputation and image in the market, attract quality human resources, attract many investors, etc. Application of socially responsible business in companies requires from managers proactive approach, stakeholders orientation and ethical behavior in making business decisions. When we talk about socially responsible business, in theory, there are three types of managers: immoral, amoral and moral type. Immoral type of managers actively opposes what is considered correct or ethical. The amoral type of managers is neither immoral nor moral. Their main characteristic is that they are not too sensitive to the fact that their business decisions can affect others. The moral type of managers uses ethical norms and adhere to high standards of good behavior.

This paper researched the dominant type of managers, from the aspect of socially responsible business, in large private companies in the Federation of Bosnia and Herzegovina. The research determined that managers, who are not too sensitive to the fact that their business decisions can have harmful consequences for others, are the dominant type of managers in large private companies in the Federation of Bosnia and Herzegovina. The research was proven on 63 large private companies in the Federation of Bosnia and Herzegovina.

Keywords: *Corporate Social Responsibility, stakeholders, type of managers*

JEL: *M14*

1 Associate Professor, Faculty of Economics, University of Zenica, e-mail: dijana.husakovic@unze.ba

2 Senior Assistant, Faculty of Economics, University of Zenica, e-mail: esmir.husetovic@unze.ba

3 Senior Assistant, Faculty of Economics, University of Zenica, e-mail: nermana.mahmic@unze.ba

1. INTRODUCTION

The focus of corporate social responsibility is on the needs and expectations of stakeholders. Social responsibility refers to “decisions and actions of a company taken for reasons that are at least partially outside the direct economic or technical interests of the firm” (Davis, 1960). Corporate social responsibility is a commitment to improving the benefit of the community through discrete business practices and the provision of corporate resources (Kotler and Lee, 2007). Whether and to what extent socially responsible business will be applied also depends on the type of manager who runs a certain company. Therefore, from the aspect of socially responsible business, companies can be managed by managers who can be classified into one of three types of managers: moral, amoral and immoral type of managers. Moral managers want to be profitable, but only within the bounds of healthy legal and ethical regulations, such as fairness, justice, and legal process (Carroll, 1991). Immoral managers view legal standards as obstacles and try to bypass them in order to pursue their interests (Gamble, Strickland, & Thompson, 2008). Amoral managers may be benevolent, but they do not see that their business decisions and actions can harm those with whom they do business or communicate (Carroll, 1991).

This paper defines the problem related to what type of manager prevails in large private companies in the Federation of Bosnia and Herzegovina. The objectives of the research are: to get acquainted with the concept of corporate social responsibility, and to present the types of managers that may exist in terms of applying the concept of corporate social responsibility, then to present how each type of manager behaves towards the most important stakeholders: shareholders, employees, customers and social community. Based on the set goals and research problems, one main and three auxiliary hypotheses were set. Hypothesis testing is presented in the part of the interpretation of research results.

2. Theoretical framework of the research

Corporate social responsibility is a concept that is associated with caring for stakeholders. Orientation towards the main interest groups is the main characteristic of socially responsible companies. Academics and practitioners have been striving for 30 years to establish an agreed definition of this concept (Carroll, 1991). Social responsibility refers to “decisions and actions of a company taken for reasons that are at least partially outside the direct economic or technical interests of the firm” (Davis, 1960). At about the same time, (Eells and Walton, 1961) argued that corporate social responsibility refers to “problems that arise when a corporate enterprise casts a shadow on the social scene and on ethical principles that should manage the relationship between corporation and society.” For a better understanding of corporate social responsibility, certain definitions of corporate social responsibility will be presented below.

2.1. Conceptual definition of socially responsible business

There are numerous definitions of corporate social responsibility. The reason for these numerous definitions can be found in the different notions of socially responsible business by different interest groups. Krkač (2007) claims that today the notion of socially responsible business is something that everyone knows something about, but there is still no generally accepted definition. Corporate social responsibility is a commitment to improving the benefit of the community through discrete business practices and the provision of corporate resources (Kotler and Lee, 2007). The reason for the existence of numerous definitions of corporate social responsibility is that different authors take into account the different requirements of one or more stakeholders. Thus, according to Friedman, “there is one and only social responsibility of business - to use its resources and engage in activities designed to increase its profits as long as it remains within the rules of the game, that is, engage in open and free competition without deception or fraud (Friedman, 1970).

In recent times, the question is increasingly being asked: How to evaluate the social responsibility of the individual and the company? (Vujić, Ivaniš, Bojić, 2016). One way is through the principle of corporate social responsibility. These principles are (Vujić, Ivaniš, Bojić, 2016):

- Strive to make a profit in a fair, enterprising, legal and fair manner.
- Accept ISO standards and implement an integrated quality management system.
- Establish and adhere to a corporate code of ethics.
- Innovate and adapt in time to social and technological changes.
- Encourage solving environmental problems.
- Get involved in appropriate social programs and help civil society organizations.
- Acknowledge your mistakes publicly and do not repeat them.
- Respect legal, professional, moral and ethical norms.
- Work with citizens and social groups to solve common problems.
- Take corrective action before it is explicitly requested.

By applying these principles, individuals and companies will find it easier to define socially responsible business and respond more effectively to the demands of most stakeholders. Taking into account the requirements of stakeholders, it is clear that the company has certain responsibilities towards all stakeholders.

One of the most commonly used ways to represent corporate social responsibility is through the social responsibility pyramid.

2.2. The pyramid of socially responsible business

Corporate social responsibility takes into account a whole range of business responsibilities. Here, it is suggested that four types of social responsibilities make up the overall social responsibility of a company (Carroll, 1991): economic, legal, ethical, and philanthropic. These four enumerated categories of corporate social responsibility can be represented in the form of a pyramid.

Figure 1: Pyramid of corporate social responsibility



Figure 1 shows the responsibilities that make up a company's social responsibility. Economic responsibility implies that the company should be profitable because that is the basis on which everything else rests. Legal responsibility implies that the company operates following laws and legal norms. Ethical responsibility is a responsibility according to which the company should work honestly and fairly, respectively to avoid damage. Philanthropic responsibility requires the company to contribute to the improvement of the quality of life in the environment in which the company operates. The following table shows the components of each of the four categories of the corporate social responsibility pyramid (Carroll, 1991).

From table 1, it can be seen that in the correct definition of social responsibility, various components of responsibility towards stakeholders should be taken into account. It is up to the managers of the company to find the best balance between the stated responsibilities. Which of the components will prevail in the company depends on the behavior of the manager and his understanding of the importance of each of the stakeholders.

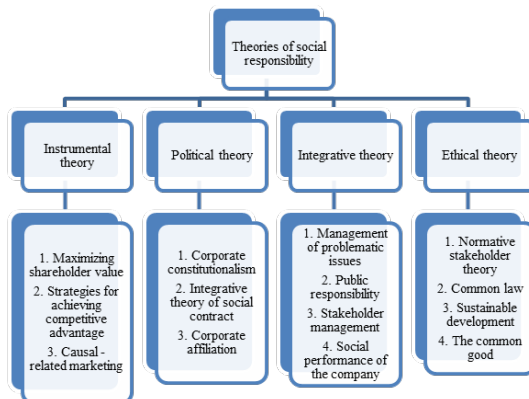
Table 1: Categories of the social responsibility pyramid

Economic Components (Responsibilities)	Legal Components (Responsibilities)
1. It is important to perform in a manner consistent with maximizing earnings per share.	1. It is important to perform in a manner consistent with expectations of government and law.
2. It is important to be committed to being as profitable as possible.	2. It is important to comply with various federal, state, and local regulations.
3. It is important to maintain a strong competitive position.	3. It is important to be a law-abiding corporate citizen.
4. It is important to maintain a high level of operating efficiency.	4. It is important that a successful firm is defined as one that fulfils its legal obligations.
5. It is important that a successful firm is defined as one that is consistently profitable.	5. It is important to provide goods and services that at least meet minimal legal requirements.
Ethical Components (Responsibilities)	Philanthropic Components (Responsibilities)
1. It is important to perform in a manner consistent with expectations of societal mores and ethical norms.	1. It is important to perform in a manner consistent with the philanthropic and charitable expectations of society.
2. It is important to recognize and respect new or evolving ethical-moral norms adopted by society.	2. It is important to assist the fine and performing arts.
3. It is important to prevent ethical norms from being compromised in order to achieve corporate goals.	3. It is important that managers and employees participate in voluntary and charitable activities within their local communities.
4. It is important that good corporate citizenship is defined as doing what is expected morally or ethically.	4. It is important to assist public educational institutions.
5. It is important to recognize that corporate integrity and ethical behavior go beyond mere compliance with laws and regulations.	5. It is important to assist voluntarily those projects that enhance a community's "quality of life."

2.3. Moral management and ethical approaches to stakeholders

One of the most accepted systematizations of corporate social responsibility theories was developed by the authors Garriga and Mele (2004) who believe that all the most relevant theories in the field of corporate social responsibility can be classified into four groups: instrumental, political, integrative and ethical theory. Each of these groups of theories takes into account the different obligations and responsibilities of the company to stakeholders. Figure 2 shows the above theories, and the approaches that each of the theories implies.

Figure 2: Theories of social responsibility



Source: Adapted from: Garriga, E., Mele, D. (2004), *Corporate Social Responsibility Theories: Mapping the Territory*, *Journal of Business Ethics*

From Figure 2 it can be seen that each of the four mentioned theories takes into account different dimensions of socially responsible business and attitudes towards stakeholders.

In addition to general, there are specific managerial obligations and responsibilities that are imposed within the work process and individual decisions that are made in the process, so based on them we distinguish between moral, immoral and amoral managers (Vujić, Ivaniš, Bojić, 2016). Moral managers - adhere to high moral standards not only in business but also in their own behavior (Gamble, Strickland and Thompson, 2008). Moral managers want to be profitable, but only within the bounds of healthy legal and ethical regulations, such as fairness, justice, and legal process (Carroll, 1991). From the above, it can be noticed that moral managers are completely oriented towards all stakeholders. The complete opposite of moral management and moral managers are immoral management and immoral managers.

Immoral management characterizes those managers whose decisions, actions and behaviors suggest active opposition to what is considered correct or ethical (Carroll, 1991). Immoral managers view legal standards as obstacles and try to bypass them in order to pursue their interests (Gamble, Strickland, & Thompson, 2008). Immoral managers do not take into account the demands and expectations of all stakeholders. In addition to moral and immoral managers, there are also amoral managers, who have the characteristics of both moral and immoral managers.

Amoral managers believe that the law must be respected, although they do not see any great benefit in that (Vujić, Ivaniš, Bojić, 2016). These managers may be benevolent, but they do not see that their business decisions and actions can harm those with whom they do business or communicate (Carroll, 1991). There are two groups of amoral managers: unintentional and intentional amoral managers. Unintentionally amoral managers do not pay attention to business ethics, while intentionally amoral managers believe that ethics and business do not go together because there are different rules in business than in other areas of life (Gamble, Strickland, & Thompson, 2008). Unintentionally amoral managers are typically directed toward the letter of the law as their ethical guide, while intentionally amoral managers simply think that ethical considerations are our private life, not our business (Carroll, 1991). It can be said that amoral managers respect the laws and requirements of a large number of stakeholders, but at the same time they are ready to violate certain standards and norms, just to pursue their personal interests.

3. Research methodology

The research was conducted in 63 large private companies in the Federation of Bosnia and Herzegovina. The sample was selected using a website to calculate the sample size⁴, where based on the known population, with a confidence interval of 90%, the required sample is obtained. Large private companies from all sectors except public large companies were taken into account. In the Federation of Bosnia and Herzegovina, according to the data of the Financial-Intelligence Agency⁵ from 2020., there are 864 large companies. Also, according to the FIA⁶ data from 2020., there are 162 large public companies in the Federation of Bosnia and Herzegovina, 115 - budget users and 47 - public companies. Thus, when large public companies are excluded from the population, 702 large private companies remain in the Federation of Bosnia and Herzegovina. A representative sample according to the sample size calculation for the mentioned population is 63 large private companies in the Federation of Bosnia and Herzegovina. The survey was conducted online, using the Google Forms platform. The survey questionnaire was sent to 541 email addresses and 97 responses were received. All answers were taken into account for the analysis of the results, as this increases the representativeness of the sample. The methods used in the present research are: the deduction method, induction method, and synthesis method. The deduction method was used to define the problems, goals and hypotheses of the research. Empirical verification of the set hypotheses was performed using the method of induction, and the method of synthesis was used in the discussion of the research results. The survey questionnaire was standardized and all respondents answered the same questions.

Legal entities, in terms of the Law on Accounting and Auditing in the Federation of Bosnia and Herzegovina⁷, are classified into micro, small, medium and large, depending on the amount of total annual income, the average value of business assets and average number of employees during the business year on the day of preparation of financial statements in the business year. Large companies are companies that meet at least two of the following three criteria⁸: 1. total annual income of 40,000,000.00 KM, 2. average value of business assets at the end of the business year is 20,000,000.00 KM, and 3. average the number of employees in the year for which the financial report is submitted is 249.

4 <https://www.calculator.net/sample-size-calculator.html>, (accessed 09.08.2021.)

5 <https://fia.ba/bs/nfis>, (accessed 09.08.2021.)

6 <https://fia.ba/bs/nfis>, (accessed 09.08.2021.)

7 Law-on-Accounting-and-Auditing-in-the-Federation-of-Bosnia-and-Herzegovina-Official-Newspaper-FBiH-15-21, Clause 5, 2021.

8 Law-on-Accounting-and-Auditing-in-the-Federation-of-Bosnia-and-Herzegovina-Official-Newspaper-FBiH-15-21, Clause 5, 2021.

Stratification of the sample in the survey was performed based on the size of the company, according to the criteria: 1. total annual income and 2. average value of business assets at the end of the business year.

Large privately-owned companies are constantly facing global competition, so in terms of recognizability and image building, they will have to work even harder on the implementation of socially responsible business. It is for these reasons that large privately-owned companies will be considered. The Likert scale with modalities from one to five was used to collect primary data, which include: 1 - Absolutely disagree, 2 - Disagree, 3 - Neither agree nor disagree, 4 - Agree, 5 - Absolutely agree. There are 24 statements on the scale that will be declared by managers in large private companies. Based on the responses to the statements expressed on the Likert scale, it was examined whether the hypotheses were accepted or not. After that, for the interpretation of the results, the mean, median, standard deviation, minimum, maximum and variance of all statements are presented. The answers were analyzed in the statistical software Stata.

The general goal of the research is to get acquainted with the concept of corporate social responsibility and to present the types of managers that may exist from the aspect of applying the concept of corporate social responsibility. It will also present how each of the types of managers behaves towards the most important stakeholders: shareholders, employees, customers and the community. The empirical goal of the research is to determine which type of manager dominates in large private companies in the Federation of Bosnia and Herzegovina.

The main task of the research is to check which is the dominant type of managers in large private companies in the Federation of Bosnia and Herzegovina. In addition, it is necessary to check the attitude of managers towards key stakeholders: shareholders, employees, customers and the community. Based on the goals, problems and tasks of the research, the main and three auxiliary hypotheses were set. The general hypothesis is:

H₀: In large companies in the Federation of Bosnia and Herzegovina, managers who want to operate in accordance with the principles of social responsibility, but do not see the benefit of it, predominate.

Auxiliary hypotheses are:

H₁: In large companies in the Federation of Bosnia and Herzegovina, there are managers whose decisions, actions and behaviors suggest active opposition to what is considered correct or ethical.

H₂: In large companies in the Federation of Bosnia and Herzegovina, there are managers who want to operate in accordance with the principles of social responsibility, but do not see the benefit of it.

H₃: In large companies in the Federation of Bosnia and Herzegovina, there are managers whose actions coincide with accepted and high levels of professional behavior.

4. Research results and their interpretation

Figure 3 shows the structure of the sample according to the education and years of experience of the manager. It can be seen that in the sample, according to the education of managers, there were 47% of respondents who graduated from faculty, 29% of respondents answered that they have completed a master's degree, 19% of respondents have completed high school, and 5% of respondents have completed a doctorate.

Figure 3:Managers education

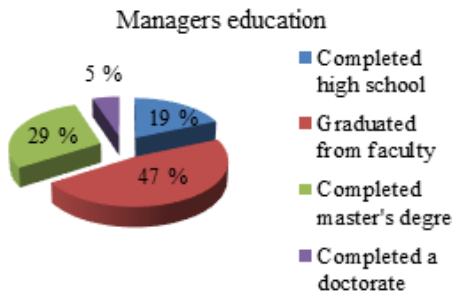
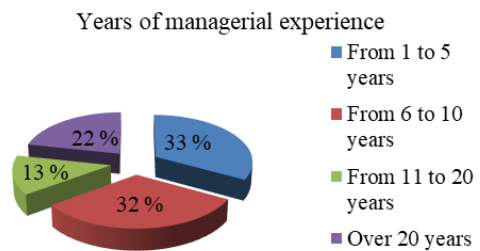


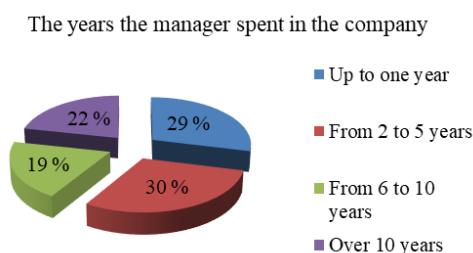
Figure 4: Years of managerial experience



From Figure 4 it can be seen that in the sample, according to the years of experience of managers, there were 33% of respondents with 1 to 5 years of experience, 32% of respondents answered that they have 6 to 10 years of experience, 13% of respondents have 11 to 20 years of experience, and 22% of respondents who have over 20 years of experience.

Figure 5 shows the structure of the sample according to the years the manager spent in the company.

Figure 5: The years the manager spent in the company



From Figure 5 it can be seen that in the sample, according to the years spent by the manager in the company, there were 29% of respondents who spent up to one year in the company, 30% of respondents answered that they have 2 to 5 years in the company, 19 % of respondents are from 6 to 10 years in the company, and 22% of respondents who are over 10 years spent in the company. Individual claims on the Likert scale are presented in the figures that follow.

Figure 6: Maximizing managerial positions without meeting shareholders

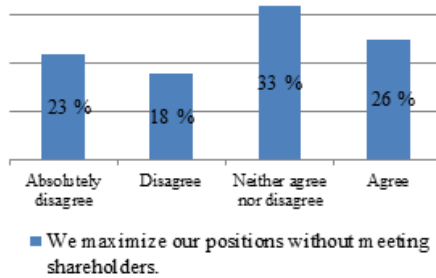
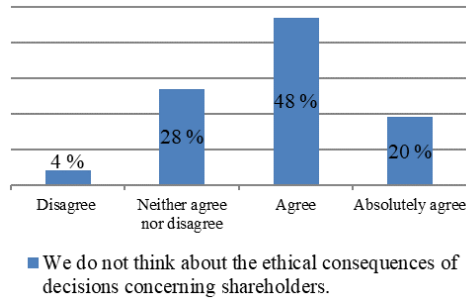


Figure 7: Thinking about the ethical consequences of decisions concerning shareholders



In Figure 6 it can be noticed that the respondents in most cases (33%), consider that they are neutral towards the attitude of maximizing their positions without meeting the shareholders. In Figure 7 it can be noticed that the respondents in most cases (48%), consider that they agree with the attitude that they do not think about the ethical consequences of decisions concerning shareholders.

Figure 8: The importance of shareholder interests in the decision - making process

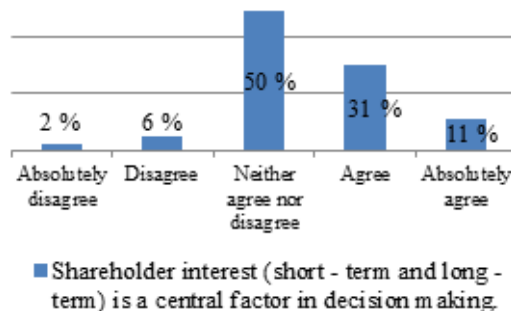
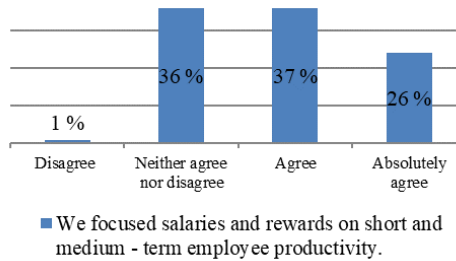
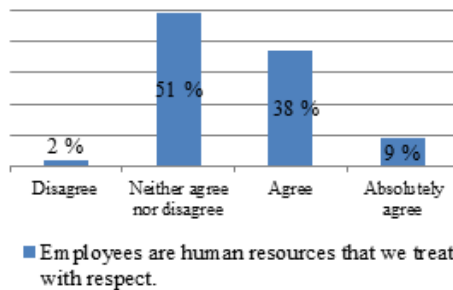
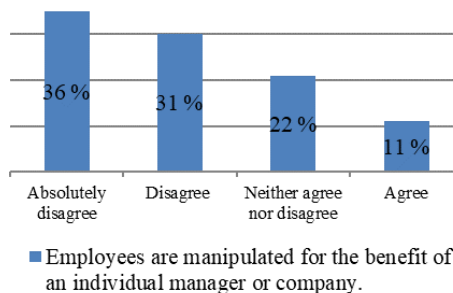
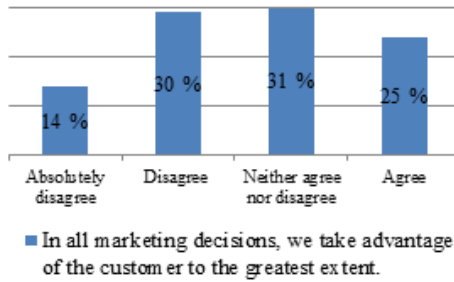
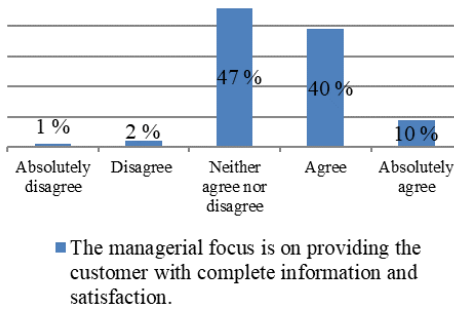


Figure 9: Importance of salaries and employee rewards for their productivity

In Figure 8 it can be noticed that the respondents in most cases (50%), consider that they are neutral towards the view that the interest of shareholders is an important factor in the decision-making process. In Figure 9 it can be noticed that the respondents in most cases (37%), consider that they agree with the attitude that the salaries and rewards of employees were directed towards short-term and medium-term productivity.

Figure 10: The importance of treating employees correctly**Figure 11:** Manipulating employees for the benefit of an individual manager or company

In Figure 10 it can be noticed that the respondents in most cases (51%), consider that they are neutral towards the attitude that they treat employees with respect. In Figure 11 it can be noticed that the respondents in most cases (36%), consider that they absolutely do not agree with the attitude that employees are manipulated for the benefit of an individual manager or company.

Figure 12: Exploiting the customer in all marketing decisions**Figure 13:** Providing complete information and customer satisfaction

In Figure 12 it can be seen that respondents in most cases (31%), consider that they are neutral towards the attitude of exploiting the customer in all marketing decisions. In Figure 13 it can be seen that respondents in most cases (47%), consider that they are neutral towards the attitude that the managerial focus is on providing the customer with complete information and satisfaction.

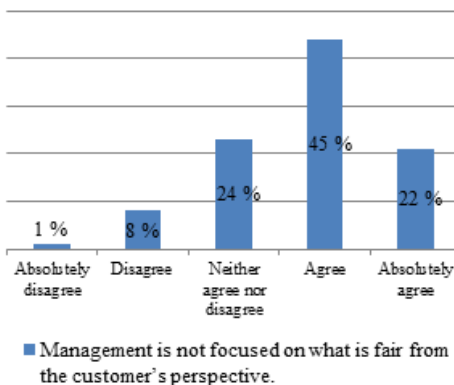
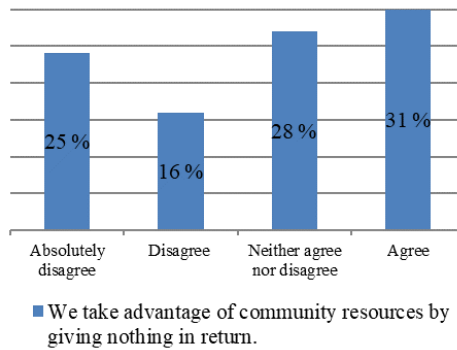
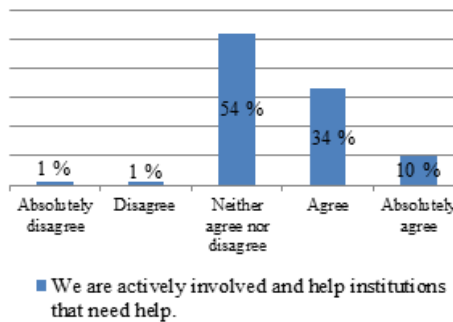
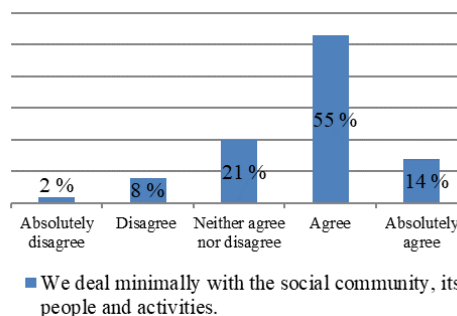
Figure 14: Management is not focused on what is fair to the customer

Figure 15: Taking advantage of community resources

In Figure 14 it can be noticed that respondents in most cases (45%), consider that they agree with the attitude that management is not focused on what is fair from the customer's perspective. In Figure 15 it can be noticed that the respondents in most cases (31%), consider that they agree with the attitude that they take advantage of the resources of the community without giving anything in return.

Figure 16: Active involvement and assistance to institutions in need**Figure 17:** Minimal engagement with the community, its people and activities

In Figure 16 it can be noticed that the respondents in most cases (54%), consider that they are neutral towards the attitude that they are actively involved and help the institutions that need help. In Figure 17 it can be noticed that the respondents in most cases (55%), consider that they agree with the attitude that they are minimally engaged in the social community, its people and activities.

From the pictures presented earlier, it can be seen that some claims have four and some five columns each. The reason for this is that in the case of the four - column statement, the respondents did not choose one of the possibilities on the Likert scale. Table 2 presents individual statements with average grades.

Table 2: Mean of individual statements on the Likert scale

Statements	Mean
1. We maximize our positions without meeting shareholders.	2.618557
2. We do not think about the ethical consequences of decisions concerning shareholders.	3.835052
3. Shareholder interest (short-term and long-term) is a central factor in decision making.	3.443299
4. We focused salaries and rewards on short and medium-term employee productivity.	3.85567
5. Employees are human resources that we treat with respect.	3.546392
6. Employees are manipulated for the benefit of an individual manager or company.	2.082474
7. In all marketing decisions, we take advantage of the customer to the greatest extent.	2.659794
8. The managerial focus is on providing the customer with complete information and satisfaction.	3.546392
9. Management is not focused on what is fair from the customer's perspective.	3.783505
10. We take advantage of community resources by giving nothing in return.	2.649485
11. We are actively involved and help institutions that need help.	3.515464
12. We deal minimally with the social community, its people and its activities.	3.71134

From the above table, it can be seen that the highest average scores have claims concerning the type of managers who want to do business in accordance with the principles of social responsibility, but do not see the benefit of it. When analyzing the hypotheses, the statements on the Likert scale were taken into account, then the mean and median were calculated for the statements concerning all types of managers. The following table shows the values of the mean, median, standard deviation, minimum, maximum and variance for each of the three types of managers.

Table 3: Mean, median, standard deviation, minimum, maximum and variance for manager types

Type of managers	Mean	Median	Standard deviation	Min.	Max.	Variance
Moral managers	3,551546	3,625	0,3700861	2,125	4,25	0,1369637
Amoral managers	3,872423	3,875	0,3775863	3	4,625	0,1425714
Immoral managers	2,359536	2,375	0,4497025	1	3,625	0,2022323

Table 3 shows measures of central tendency and measures of dispersion or variability for statements on the Likert scale. Low values of standard deviation and variance indicate that the mean describes the data well, respectively the observations are concentrated closer to the mean. Based on these results, it can be concluded that the main hypothesis, which assumes that large private companies in the Federation of Bosnia and Herzegovina are dominated by managers who want to operate in accordance with the principles of social responsibility, but do not see the benefit, is accepted. This can be concluded on the basis that the statements concerning amoral managers have the highest value of the mean and median. Also, it can be seen that the minimum average score of the statements for the amoral type of manager has a value of 3, and the maximum average score of the statements concerning the amoral type of manager is 4,625. It can be seen from the table that the highest average minimum and the highest average maximum grade belong to the statements concerning the amoral type of manager. Auxiliary hypotheses that assumed that all three types of managers are represented in large private companies in the Federation of Bosnia and Herzegovina, were also accepted, because based on the values of mean and median it can be argued that in these companies there are moral and amoral and immoral managers, when it comes to their orientation towards socially responsible business.

5. Discussion

Globalization has led to an increase in the importance of corporate social responsibility. In order to remain competitive, today's companies need to address the needs of main stakeholders. With the growing importance of socially responsible business, it is necessary to grow the orientation of managers towards the main interest groups: shareholders, employees, customers and the community. However, in today's companies, not all managers will have the same stakeholder orientation, nor will they have the same degree of sensitivity to the needs and expectations of main stakeholders. What the orientation of the manager will be, depends on what type of manager, from the aspect of socially responsible business, the person who manages the company belongs to. Managers who belong to the moral type of managers will, to the greatest extent, think about the needs of stakeholders, and satisfy them in a way that will increase the satisfaction of the main stakeholders. The amoral type of manager includes people who do not think enough about the needs of stakeholders, nor about the impact that stakeholders have on the company. The immoral type of managers are managers who think entirely only of their own interest, without any sensitivity to the needs of the main stakeholders.

According to the obtained results, it can be argued that in large private companies in the Federation of Bosnia and Herzegovina, socially responsible business and orientation towards the main stakeholders is not at a satisfactory level. This means that in these companies there is space to improve the orientation of managers towards the main stakeholders. With these improvements, socially responsible businesses in these companies would reach a satisfactory level, because in that case, moral managers who are fully oriented to the requirements and expectations of the main stakeholders would prevail.

6. CONCLUSION

The present study examined which type of managers belongs to managers in large private companies in the Federation of Bosnia and Herzegovina. Based on the obtained results, it was concluded that the main hypothesis was: In large private companies in the Federation of Bosnia and Herzegovina, managers who want to operate in accordance with the principles of social responsibility, but do not see the benefit, are accepted. In the main hypothesis, it was considered that the managers in the mentioned companies were predominantly amoral. Also, auxiliary hypotheses, which assumed that all three types of managers were present in large private companies in the Federation of Bosnia and Herzegovina, were accepted. These hypotheses were accepted for the reason that through the conducted research, assessments appear that indicate the existence of all three types of managers: moral, amoral and immoral type.

One of the limitations encountered during this research is the inability to obtain data on the number and activities of large companies in the Republika Srpska entity. Due to the impossibility of obtaining the mentioned data, there is no research conducted in large companies in the Republic of Srpska. For this reason, a recommendation for future research would be to conduct similar research in large companies in the Republika Srpska entity, in order to make a comparative analysis between the types of managers in the Federation of Bosnia and Herzegovina and the Republika Srpska.

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Dijana Husaković

Esmir Husetović

Nermana Mahmić Muhić

POVEZANOST TIPA MENADŽERA I DRUŠTVENO ODGOVORNOG POSLOVANJA: SLUČAJ PREDUZEĆA U FEDERACIJI BOSNE I HERCEGOVINE

SAŽETAK

U današnjim dinamičnim uslovima poslovanja, društveno odgovorno poslovanje zauzima posebno mjesto. Preduzeća koja su društveno odgovorna su osjetljivija na potrebe i očekivanja najvažnijih interesnih grupa: dioničara, zaposlenika, kupaca i društvene zajednice. Pored toga što društveno odgovorna preduzeća rade u skladu sa potrebama i očekivanjima navedenih interesnih grupa, ona mogu ostvariti brojne druge koristi od društveno odgovornog poslovanja: steći bolju reputaciju i imidž na tržištu, privući kvalitetne ljudske resurse, privući pažnju brojnih investitora i slično. Primjena društveno odgovornog poslovanja u preduzećima, od menadžera zahtijeva proaktivan pristup, orijentaciju prema interesnim grupama, te etičko ponašanje u donošenju poslovnih odluka. Kada se radi o društveno odgovornom poslovanju, u teoriji postoje tri tipa menadžera: nemoralni, amoralni i moralni tip. Nemoralni tip menadžera se aktivno suprotstavlja onome što se smatra ispravnim ili etičkim. Amoralni tip menadžera nije ni nemoralan niti moralan. Njihova glavna karakteristika je da nisu previše osjetljivi na činjenicu da njihove poslovne odluke mogu imati štetne posljedice na druge. Moralni tip menadžera koristi etičke norme i pridržava se visokih standarda ispravnog ponašanja.

U ovom radu je istraženo koji je dominantan tip menadžera, sa aspekta društveno odgovornog poslovanja, u velikim privatnim preduzećima u Federaciji Bosne i Hercegovine. Istraživanjem je utvrđeno da su menadžeri, koji nisu previše osjetljivi na činjenicu da njihove poslovne odluke mogu imati štetne posljedice na druge, dominantan tip menadžera u velikim privatnim preduzećima u Federaciji Bosne i Hercegovine. Istraživanje je provedeno na 63 velika privatna preduzeća u Federaciji Bosne i Hercegovine.

Ključne riječi: Društveno odgovorno poslovanje, interesne grupe, tip menadžera

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