

# ORGANISATIONAL SOCIAL RESPONSIBILITY IN A LITHUANIAN MUNICIPALITY ADMINISTRATION: EVIDENCE ON PLANNING, COORDINATION AND IMPLEMENTATION

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## Abstracts

This study investigates the concept and application of organisational social responsibility (OSR) within a Lithuanian municipality administration. Drawing on key theoretical models - Carroll's pyramid of responsibility, the Triple Bottom Line, the UN Global Compact principles, and stakeholder theory - the research examines how OSR is perceived and practiced in a public sector context.

A quantitative research approach was used, combining a systematic literature review with an online survey of 101 district municipal employees. The results show that OSR is strategically embedded within the organisation and is actively planned, coordinated, and evaluated. Factor and correlation analyses confirm strong interrelations between these processes.

Internally, OSR enhances organisational reputation, culture, and innovation; externally, it strengthens partnerships and community engagement. However, the perceived benefits vary by age, with younger employees showing more favourable attitudes. The findings suggest that when strategically integrated, OSR serves as an effective governance tool in the public sector.

**Keywords:** *Organisational Social Responsibility, Public Administration, Legal and Ethical Responsibility.*

**JEL Codes:** *H83, M14.*

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## Introduction

*Relevance.* Amid rising societal expectations and mounting challenges related to sustainability, social inequality, and climate change, organisational social responsibility (OSR) is assuming an increasingly significant role in strategic management (Guerrero & Marneou, 2024). Far from being confined to profit generation, OSR encompasses the organisation's impact on a broad range of stakeholders - from employee well-being to local communities and environmental interests (Gorokhova, 2020; Janfadaie, Hadizadeh & Amirkhani, 2023). Global initiatives such as the United Nations Global Compact delineate core domains of OSR - human rights, labour standards, environmental protection, and anti-corruption - as universal benchmarks of responsible organisational conduct (United Nations Global Compact, 2022).

At the theoretical level, OSR is articulated through a number of structured frameworks. Carroll

(1991), for instance, identifies four tiers of responsibility - economic, legal, ethical, and philanthropic - which should be implemented hierarchically within the organisation. In contrast, Elkington's (1996) 'Triple Bottom Line' model highlights the interdependence of economic, social, and environmental sustainability. Meanwhile, Freeman's (1984) stakeholder theory underscores the equitable inclusion of all interested parties in organisational decision-making processes.

In practice, however, these models are not always consistently applied. This is particularly evident in the public sector, where OSR is often less systematically integrated into strategic management compared to private or international enterprises (Brin & Nehme, 2019; Normantaitė & Paužulienė, 2023). In Lithuania, OSR continues to be predominantly associated with philanthropic or communicative efforts rather than with structural

impact management (Bivainienė & Tamošiūnas, 2019). Moreover, there is a notable lack of research examining the manifestation of OSR within specific municipalities, despite the potential for such practices to meaningfully contribute to regional sustainability and public well-being.

*Research Problem.* Despite growing theoretical interest in organisational social responsibility (OSR), its practical implementation within public sector institutions - particularly in municipal administrations - remains insufficiently examined. The academic literature lacks empirical studies that investigate not only how OSR is conceptually understood but also how it is operationalised both internally and externally within organisations (Miller, 2020; Chandler, 2019). Moreover, there is a notable gap in data concerning the impact of OSR principles on different stakeholder groups, as well as whether public sector organisations adhere to the same theoretical models that are commonly applied in the private sector.

*Object of the Research.* Organisational social responsibility in the context of a district municipal administration.

*Aim of the Research.* To analyse how organisational social responsibility is understood and implemented within a district municipal authority, with particular attention to its perceived value for the organisation itself and its various stakeholder groups.

*Research Objectives:*

1. To analyse the concept of organisational social responsibility (OSR) and its principles of application from a theoretical perspective.
2. To examine the benefits of OSR for organisations and their stakeholders, drawing on established theoretical models.
3. To investigate how district municipal administration employees perceive OSR principles and their practical implementation.
4. To evaluate the internal and external benefits of OSR as experienced by the district municipality administration and its stakeholder groups, based on employee assessments.

*Research Methodology.* This study combined a systematic review of academic

literature with an empirical quantitative survey. The literature review grounded the conceptual understanding of organisational social responsibility (OSR) and informed the key analytical dimensions of the study. The empirical component consisted of a standardised online questionnaire administered to employees of a Lithuanian district municipal administration. The collected data were analysed using SPSS software, employing descriptive statistics, factor analysis, and correlation analysis. The sample size ( $n = 101$ ) ensured an acceptable level of statistical reliability within a  $\pm 8\%$  margin of error. The research was conducted in accordance with established ethical standards.

*Scientific Novelty and Research Significance.* This study contributes to the expanding discourse on organisational social responsibility (OSR) by examining its application within the under-researched context of the public sector - both in Lithuania and internationally. While OSR has been extensively studied in the private sector, its role in public institutions often remains declarative, with limited practical implementation and fragmented assessment grounded largely in theoretical assumptions. By focusing on a district municipal administration in Lithuania, this research provides unique empirical insights into how OSR principles are understood and enacted within a public governance setting.

The scientific novelty of this research lies in several key areas. First, it offers an in-depth case analysis of how established theoretical OSR frameworks - namely Carroll's Pyramid, the Triple Bottom Line model, the United Nations Global Compact principles, and stakeholder theory - are interpreted and applied in public administration. The findings reveal that these models are not uniformly adopted in the public sector, with certain dimensions, such as economic or philanthropic responsibility, proving less applicable in non-profit-oriented institutions. Second, based on factor and correlation analyses, the study demonstrates a high level of coherence in OSR implementation: planning, coordination, and execution processes are shown to be strongly interrelated, suggesting the presence of an integrated management approach.

The significance of this research also emerges through its practical relevance. It sheds light on how public sector employees perceive OSR and its value for both the organisation and its stakeholders. The findings support informed policy recommendations for enhancing OSR practices in district municipal governance, helping local authorities assess the effectiveness of their responsibility strategies and strengthen community engagement. In doing so, the study contributes to both the theoretical advancement of OSR and the improvement of public administration practices at national and local levels.

### Literature review

#### *The Importance of Social Responsibility for Organisations*

Organisational social responsibility (OSR) is one of the central tenets of contemporary management theory, encompassing a systematic approach to ethical, economic, legal, social, and environmental dimensions within organisational activity. Although the term itself was formalised in the second half of the twentieth century, its conceptual foundations emerged much earlier. In his classical economic theory, Adam Smith (1776/2001) drew a paradigm-defining connection between the pursuit of individual business goals and the public good, famously suggesting that “by pursuing his own interest, [the individual] frequently promotes that of the society more effectually than when he really intends to promote it.” This perspective marks an early convergence of economic activity and social interest.

In the late 19th century, Andrew Carnegie (1889) further expanded the notion of moral responsibility by advocating the wealthy’s obligation to give back to society through philanthropic acts (Janowski, 2021). Thus, business responsibility came to be associated not solely with profit-making but also with a broader social mission. Later, Bowen (1953), regarded as a founding figure of the modern OSR concept, proposed that businesses should systematically assess their impact on society and act in accordance with moral and ethical standards. Carroll (1991) subsequently systematised these dimensions into

his four-part pyramid of responsibility - economic, legal, ethical, and philanthropic - offering a structured and hierarchical model for evaluating organisational accountability as a multi-layered, coherent process.

In the contemporary context, the relevance of OSR is further shaped by globalisation, climate change, social inequality, and the rise of ESG (Environmental, Social, and Governance) criteria. Visser (2011) observes that while Carroll’s model remains influential, modern organisations must operate dynamically and embed OSR within core strategic functions. Recent scholars such as Sheehy and Farneti (2021) and Sansores-Guerrero and Navarrete-Marneou (2024) argue that OSR has evolved from a voluntary moral imperative into a strategic instrument essential for organisational sustainability and survival. In their view, OSR entails an active commitment to stakeholder expectations, while simultaneously strengthening supply chain governance, corporate reputation, and employee loyalty.

An interdisciplinary understanding of OSR reveals its significance not only for external stakeholders but also for internal organisational culture. Aguinis and Glavas (2012) stress that OSR is not merely a reputational device but is deeply embedded in mechanisms of employee motivation and engagement. Their analysis shows that socially responsible organisations tend to exhibit stronger organisational cultures, higher levels of commitment, and enhanced internal trust. Ioannou and Serafeim (2015), through empirical research, demonstrated that early adopters of OSR strategies tend to enjoy greater long-term investor confidence and improved performance outcomes. These findings position OSR as both a competitive advantage and a strategic resource.

The OSR concept is also closely aligned with Elkington’s (1997) Triple Bottom Line (TBL) model, which evaluates business success across three pillars: economic (profit), social (people), and environmental (planet). This framework assesses organisations not only by their financial returns but also by their social and ecological impact. Miller (2020) notes that organisations integrating sustainability principles into their strategies not only

achieve stronger performance outcomes but also enhance reputational resilience and long-term risk management.

Importantly, the evolution of OSR extends beyond the private sector. In Lithuania, as in many other countries, increasing attention is being paid to the implementation of OSR in the public sector (Bagdonienė & Paulavičienė, 2010; Paužuolienė & Kaveckė, 2023). The scope of OSR is being broadened and applied across diverse organisational forms, all of which are accountable for their societal and environmental impact, as well as their adherence to principles of transparency and integrity.

In summary, OSR is today a multidimensional and strategically vital concept that fuses moral, economic, and sustainability considerations. Historically, it has evolved from individual philanthropy into a systematic, strategy-driven practice. Recent research confirms its importance not only in shaping external perceptions but also in reinforcing internal organisational structures - from employee engagement to investor trust. As such, OSR can no longer be regarded as an optional or symbolic gesture; it has become a fundamental element in organisational resilience and value creation.

#### *Principles of Social Responsibility According to the UN Global Compact*

Established in 2000, the United Nations Global Compact (UNGC) is a global corporate responsibility initiative that encourages organisations to integrate ten fundamental principles into their strategy and operations. These principles are grouped into four key areas: human rights, labour standards, environmental protection, and anti-corruption. While these principles are not legally binding, their voluntary adoption has become a benchmark of organisational accountability and reputational sustainability (Gavurova et al., 2022).

*Human Rights:* From Passive Compliance to Proactive Engagement. The first two principles emphasise the responsibility of organisations to respect internationally recognised human rights and to ensure that their operations - both direct and

indirect - do not contribute to their violation. This responsibility extends beyond internal policies to encompass the entire supply chain. Contemporary management increasingly holds that businesses must not only comply with existing laws but actively implement risk assessment and mitigation measures related to human rights (Čertanec, 2019; Amodu, 2021). In this regard, European Union regulations increasingly promote the principle of due diligence, requiring organisations to monitor and manage risks across their entire value chain.

*Labour Standards: Dignity and Inclusion in the Workplace.* Principles three to six address labour rights: freedom of association, collective bargaining, the elimination of forced and child labour, and the eradication of workplace discrimination. Organisations striving for sustainability must go beyond declarative compliance by embedding these rights into practical systems - such as inclusive decision-making structures, equitable remuneration, and a culture of equal opportunities. Studies show that such measures reduce employee turnover and enhance organisational competitiveness (United Nations Global Compact, 2025). Even suppliers operating within the EU may indirectly perpetuate child labour or discriminatory practices, particularly in agriculture, textiles, and logistics sectors. Hence, it is essential for organisations to take a proactive role in risk prevention and transparency.

*Environmental Protection: Integrating Prevention and Innovation.* Principles seven to nine relate to environmental responsibility. Organisations are urged to adopt a precautionary approach, minimise their ecological footprint, and promote the development and diffusion of environmentally friendly technologies. In accordance with the 1992 Rio Declaration, sustainability must be approached proactively prioritising prevention over reactive measures. Within this context, the concepts of circular economy, energy efficiency, and investment in renewable energy are becoming increasingly vital. These actions not only help organisations meet environmental standards but also improve financial performance and enhance ESG ratings (Brin & Nehme, 2019).

*Anti-Corruption: Building a Culture of Transparency and Risk Governance.* The tenth principle calls on organisations to combat all forms of corruption, including extortion and bribery. This involves establishing internal control systems, implementing codes of ethics, educating staff, and fostering transparent relations with external partners. Anti-corruption management is considered an integral part of good governance, enabling organisations to preserve reputational capital, reduce regulatory risks, and build trust among employees and stakeholders (United Nations Global Compact, 2025).

In summary, the principles of the UN Global Compact form a comprehensive framework for organisational social responsibility, emphasising both internal dimensions (labour relations, values, transparency) and external dimensions (human rights, environmental stewardship, partnerships). Their integration into strategic planning not only contributes to sustainable development but also enhances long-term competitive advantage, strengthens reputation, and cultivates stakeholder loyalty.

#### *The Benefits of Social Responsibility for Organisations and Stakeholders*

Social responsibility provides organisations not only with a moral framework for ethical conduct but also serves as a strategic tool for achieving sustainable growth, enhancing organisational efficiency, and generating long-term value for stakeholders. In recent academic discourse, a growing number of scholars (Budrionytė, 2014; Książak, 2017; Normantaitė & Paužuolienė, 2023; Ahmadi, 2024) have explored the internal and external benefits of social responsibility in both conceptual and empirical terms.

According to Książak (2017), organisations that implement socially responsible practices typically experience greater benefits than drawbacks - such as improved profitability and a more stable and credible reputation. Although financial gain remains significant, it represents only one facet of a broader impact. The European Commission (2019) reports that socially responsible enterprises contribute to local

communities by providing quality employment, ensuring worker well-being, adhering to human rights standards, and actively investing in education, healthcare, and environmental initiatives. These actions generate systemic effects that extend beyond the organisation to wider society.

Internally, social responsibility benefits include increased employee motivation and retention, enhanced productivity, investor confidence, improved working conditions, and greater sustainability in the achievement of strategic goals. Research shows that organisations committed to ethical conduct are more likely to attract and retain talented staff, reduce turnover, and create a healthier internal climate, ultimately resulting in higher levels of performance. By respecting human rights and limiting excessive overtime, employees tend to work more effectively and report greater job satisfaction (Normantaitė & Paužuolienė, 2023).

In the eyes of investors, socially responsible organisations inspire greater trust - such conduct signals stability and credibility (Ahmadi, 2024). Choosing ethical suppliers and applying fair trade principles also enhances the quality of end products and strengthens brand identity. Additionally, providing employees with fair working conditions, health protection, training opportunities, and respect for personal values forms not only part of a social responsibility strategy but also serves as a cornerstone of organisational productivity (Budrionytė, 2014).

From a sustainability perspective, socially responsible companies are often at the forefront of implementing environmentally friendly technologies, using resources efficiently, and reducing ecological impact. These practices not only support climate change mitigation but also generate long-term cost savings. Hart & Milstein (2003) argue that organisations investing in sustainable innovation reach a stage of “sustainable value creation” in which economic, social, and environmental objectives are effectively integrated.

Externally, the benefits of social responsibility are equally significant. These include

enhanced corporate image, increased consumer loyalty, stronger support from local communities, competitive advantage, and reduced legal risk. In an era where consumer values increasingly prioritise ethical conduct, social responsibility has become a central element of brand identity (Machado et al., 2015).

Stronger ties with communities, investment in local infrastructure, education initiatives, and welfare programmes also contribute to gaining public trust and legitimacy. Organisations that uphold high ethical standards are less likely to encounter legal challenges and benefit from greater operational predictability in the face of regulatory change.

Furthermore, organisations that actively engage with stakeholders foster greater collaboration, transparency, and mutual trust. Partners are more inclined to work with companies that publicly demonstrate a commitment to human rights and environmental responsibility. These relationships form the foundation for long-term competitive advantage.

Importantly, the impact of social responsibility extends well beyond the organisation itself, encompassing the broader network of stakeholders. Stakeholder theory (Freeman, 1984; Morad, 2021) underscores the importance of involving all parties with a stake in the organisation's activities in decision-making processes. Scholars such as Karpoff (2021) and Kay, Brindisi & Martin (2020) suggest that such inclusive models not only enable more effective risk management but also foster greater social value creation.

In summary, social responsibility offers a dual benefit to organisations: it strengthens internal capacities (through employee engagement, sustainable innovation, and financial resilience) while also fostering a favourable external environment (through consumer loyalty, enhanced reputation, and competitive positioning). In today's global business landscape, social responsibility is no longer a discretionary choice - it is a necessity, driven by stakeholder expectations and the imperative of long-term sustainability.

## **Methodology**

The research method forms a core component of the overall structure of any scholarly inquiry, shaping its internal coherence, reliability, and the validity of its findings. As Bryman (2016) asserts, the appropriate selection of method ensures consistency between the conceptual framework and the empirical data, while Kardelis (2002) emphasises that a well-chosen methodology enables the collection of data that objectively reflects the phenomenon under investigation and supports the achievement of research aims.

This study combined a systematic review of scholarly literature with an empirical quantitative survey. The initial stage involved a structured review aimed at substantiating the concept of organisational social responsibility (OSR), identifying key analytical dimensions, and establishing a theoretical foundation for the empirical component. On this basis, the second stage comprised an empirical investigation through a standardised online questionnaire.

For data collection, the *questionnaire survey method* was selected, which allows for a standardised assessment of respondents' perceptions regarding OSR. The survey approach is considered particularly effective when examining a homogenous organisational structure and when the objective is to derive generalisable, statistically grounded insights (McIntyre, 1999).

The survey was conducted via the platform [www.apklausa.lt](http://www.apklausa.lt). An *online format* was chosen due to its accessibility, its compatibility with the organisation's digital work environment, and its ability to ensure respondent anonymity. As noted by Bryman (2016) in *Social Research Methods*, online surveys offer respondents a greater sense of privacy compared to face-to-face interviews or paper-based questionnaires, as they may complete the survey in their own environment without direct interaction with the researcher. This approach helps mitigate *social desirability bias*, where respondents might otherwise provide socially acceptable answers rather than their genuine views.

The content of the questionnaire was informed by contemporary theoretical frameworks,

particularly the principles of the *UN Global Compact* relating to OSR. The survey was divided into three thematic sections: Respondents' understanding and perceptions of OSR; The practical implementation of OSR principles within the organisation; The perceived benefits of OSR for employees, the organisation, and its stakeholders. Measurement. Most survey items were rated on a five-point Likert-type agreement scale (1 = strongly disagree, 5 = strongly agree). To compare perceived benefits across stakeholder groups (Table 3), respondents evaluated each statement on a four-point agreement scale (1 = strongly agree, 4 = strongly disagree); therefore, lower mean values in Table 3 indicate stronger agreement that the stakeholder group benefits from OSR.

In addition, a set of *demographic questions* was included, allowing responses to be analysed according to age, gender, education, job position, and length of professional experience.

*Reliability and Construct Validity.* Internal consistency reliability of each multi-item scale was assessed using Cronbach's alpha ( $\alpha$ ). In line with common practice in social science research,  $\alpha$  values of 0.70 and above were treated as acceptable, values above 0.80 as good, and values above 0.90 as excellent. Item-total statistics were inspected to identify items that might reduce reliability, and no item was removed unless its deletion improved  $\alpha$  while remaining theoretically justified. Construct validity was examined by exploratory factor analysis (EFA) where appropriate, and by checking whether conceptually related constructs were positively associated (convergent validity) while monitoring for overly high correlations that could indicate construct overlap (Table 1).

**Table 1. Internal consistency reliability of the study constructs (Cronbach's alpha)**

Scale / construct	k; $\alpha$
OSR principles adherence	k = 9; $\alpha$ = 0.971
OSR planning	k = 2; $\alpha$ = 0.881
OSR coordination	k = 2; $\alpha$ = 0.911
OSR implementation	k = 2; $\alpha$ = 0.890
Internal benefits	k = 6; $\alpha$ = 0.960
External benefits	k = 6; $\alpha$ = 0.939

\*Source: Compiled by the authors based on research data, 2026.

*Sampling.* The research population consisted of all employees of a district municipal

administration in Lithuania (N = 298). According to the classical Paniotto formula, a minimum of 171 responses would be required to ensure a 5% margin of error with a 95.4% confidence level. However, a total of 101 respondents participated in the study.

To justify the adequacy of this sample size, the Yamane formula (1967) was applied. This formula allows researchers to calculate appropriate sample sizes for varying levels of permissible error and remains widely used in quantitative research for determining statistically valid respondent numbers in finite populations:

$$n = N / (1 + N * e^2)$$

With an 8% margin of error ( $e = 0.08$ ) and  $N = 298$ :

$$n = 298 / (1 + 298 * 0.0064) \approx 88$$

Thus, a minimum sample of approximately 88 respondents would be sufficient to achieve statistically valid results at an 8% margin of error. The final sample of 101 participants therefore exceeds this threshold and can be considered adequate for the purposes of the study. This indicates that the sample of 101 respondents exceeds the minimum requirements for studies conducted with a  $\pm 8\%$  margin of error and a 90% confidence level.

*Recruitment and response rate.* The survey link was distributed to the full target population (all employees of the municipality administration) via internal organisational communication channels. In total, 101 completed questionnaires were returned out of 298 employees, yielding a response rate of 33.9%. As with most voluntary organisational surveys, non-response bias cannot be ruled out: employees who are more interested in social responsibility or have stronger opinions may have been more likely to participate. Because population-level demographic distributions were not available for direct comparison, the findings should be interpreted as indicative of this organisation and treated with caution when generalising to other public sector contexts.

Van Voorhis and Morgan (2007) emphasise that in the social sciences, a sample size exceeding 100 participants is often considered acceptable when the primary aim of the study is to identify

trends rather than to generalise statistical models. Moreover, Barlett, Kotrlik, and Higgins (2001), in their empirical analysis, note that for small populations (up to 300 individuals), a sample size of between 80 and 100 respondents may yield reliable results, provided that simple random sampling is employed. Therefore, it can be reasonably argued that the 101 valid responses obtained in this study are methodologically sufficient for conducting quantitative descriptive analysis - particularly given that probabilistic random sampling was used, and the questionnaire was standardised and grounded in theoretically validated dimensions. This sample size enables the generation of credible insights into how the concept of organisational social responsibility (OSR) is understood, implemented, and evaluated within the organisation under study.

*Research Ethics.* The ethical integrity of this study was ensured in accordance with the ethical guidelines outlined by Bryman (2016). Respondents were clearly informed about the aims of the study, the voluntary nature of their participation, guarantees of anonymity, and the intended use of the collected data. The questionnaire did not request any personally identifiable information and was distributed through the internal communication channels of the organisation. This approach ensured that participation was entirely voluntary, autonomous, and free from any form of external pressure or coercion.

*Data Analysis.* The collected data were processed using SPSS Statistics software, employing methods such as frequency distributions, cross-tabulation, correlation analysis, and factor analysis. To assess the distribution of the data, statistical measures such as the mean, mode, median, and standard deviation were calculated. For the visual representation of results, Microsoft Excel was used to produce easily interpretable bar and line charts.

*Demographic Data.* Based on the survey results, a majority of respondents (59.4%) held a university-level higher education degree, while 36.6% reported non-university higher education, and only 4% held a vocational qualification. This indicates a high level of educational attainment and

intellectual capacity, characteristics often associated with the public administration sector.

In terms of occupational roles, an overwhelming majority (86.1%) were employed in specialist positions, while 13.9% held managerial roles. This structure reflects the hierarchical composition of the organisation and allows for the assessment of how social responsibility is perceived across different organisational levels.

Age distribution data reveal that the largest proportion of participants (52.5%) were in the 36–55 age group, followed by 32.6% who were 56 years or older, and 14.9% aged between 18 and 35 years. This suggests that most respondents possessed considerable professional experience and a well-formed perspective on the organisation's values.

An analysis of tenure showed that 40.6% of respondents had been employed in the organisation for more than 11 years, and 25.7% for 6 to 10 years. A smaller portion (13.9%) had worked in the organisation for less than one year. This indicates a strong concentration of experience, which is relevant for assessing the long-term implementation of social responsibility principles.

Regarding gender distribution, the sample was notably imbalanced: 81.2% of respondents were women, 14.8% were men, and 4% preferred not to disclose their gender. This disproportion may reflect either the actual gender composition of the organisation or a higher level of participation by women in survey-based research.

In sum, the respondent group was characterised by a high level of education, substantial professional experience, and organisational engagement, which supports the credibility of their responses and affirms their suitability for analysing the manifestation of social responsibility within the context of a district municipal administration.

## **Results**

### *Understanding the Role of Social Responsibility and the Application of Its Principles in a District Municipal Administration*

A review of the scientific literature reveals that the concept of organisational social

responsibility (OSR) has evolved from early interpretations centred on profit-making and moral obligations to share wealth, to more contemporary perspectives that view OSR as an integrated element of organisational strategy. This study sought to determine whether public sector employees align more closely with classical definitions or contemporary understandings of OSR.

Respondents were presented with a set of historical OSR definitions. The majority (51.5%) expressed support for the view that OSR involves conducting activities in a manner that benefits society. This suggests a growing recognition of OSR through its societal impact. The second most supported view (41.6%) defined OSR as profit generation within the bounds of legality. Meanwhile, the traditional view that frames OSR as a moral obligation for the wealthy to give back received only partial agreement (35.6%), with nearly one-fifth of respondents explicitly disagreeing.

In the next phase, participants evaluated contemporary definitions of OSR. The most supported (46.5%) stated that OSR represents a strategic direction influencing managerial and employee decisions. Nearly equal support (45.5%) was given to two additional definitions: one framing OSR as a moral and legal obligation, and another viewing it as a voluntary commitment to addressing social and environmental stakeholder needs. The definition receiving the least support (43.6%) presented OSR as prioritising public welfare in the execution of organisational functions, though even this was not categorically rejected.

Correlation analysis revealed that perceptions of OSR were not significantly influenced by demographic factors such as age, gender, education, role, or professional experience. This suggests a relatively homogeneous understanding of OSR within the public sector organisation.

The study also examined how district municipal administration staff assess various domains of social responsibility: economic, legal, ethical, philanthropic, environmental, and societal. Respondents ranked legal (56.5%) and societal (52.5%) responsibilities highest, highlighting the

importance of law adherence and accountability to the public. Ethical (44.5%) and environmental (47.5%) dimensions also received strong support. Economic responsibility was identified as highly important by 39.5% of respondents, while philanthropic responsibility received the least emphasis, marked as very important by only 19.8%. This may indicate scepticism regarding its relevance or limited presence in the public sector.

To evaluate the internal consistency of responses, Spearman's correlation analysis revealed a strong, statistically significant relationship between legal and societal responsibility ( $\rho = 0.700$ ;  $p < 0.001$ ), indicating conceptual closeness between adherence to law and accountability to society.

Further analysis was conducted to determine whether key OSR principles are upheld in the district municipal administration. Respondents assessed nine OSR-principle statements, which were examined using exploratory factor analysis (EFA). After excluding "no opinion" responses (coded as 6) and missing values, complete-case analysis was conducted ( $n = 89$ ). The suitability of the data for factor analysis was confirmed by a high Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy (0.930) and a significant Bartlett's test of sphericity ( $\chi^2(36) = 989.112$ ,  $p < 0.001$ ), indicating strong inter-item correlations. Factor extraction was performed using principal component analysis (PCA) as an initial data-reduction step. Based on the Kaiser criterion (eigenvalue  $> 1$ ) and inspection of the scree plot, a one-factor solution was retained. The retained factor explained 81.64% of the total variance (eigenvalue = 7.348). All nine items loaded strongly on the single factor (loadings = 0.839–0.932), which was interpreted as "Adherence to OSR Principles within the Organisation". Communalities ranged from 0.704 to 0.868, suggesting that the factor captured a substantial proportion of variance in each item. The reliability of this factor-based scale was high (Cronbach's  $\alpha = 0.971$ ), supporting the internal consistency of the measure.

For transparency and replicability, the full EFA output (communalities, eigenvalues, percentage of variance explained, and item loadings) should be provided in a dedicated table in

the Results section or as an online appendix, depending on the journal's requirements.

The highest loadings were found for environmental protection (0.941), freedom of association (0.925), anti-corruption (0.911), and a commitment to sustainable development. These were clearly identified by respondents as core OSR elements. Slightly lower but still strong loadings were observed for human rights (0.851) and compliance with national labour laws regarding minimum age (0.841), possibly due to limited day-to-day exposure to such issues within the organisation.

Spearman correlation analysis found no statistically significant associations ( $p > 0.05$ ) between demographic variables and the assessment of OSR principles, indicating a shared understanding regardless of age, role, education, or gender.

An additional analysis explored the link between the perceived importance of human rights and organisational reputation. A weak but statistically significant correlation ( $\rho = 0.317$ ;  $p < 0.001$ ) suggested that greater support for human rights was associated with stronger perceptions of the district municipality's public reputation.

In summary, the findings suggest that municipal employees perceive social responsibility as an integrated aspect of organisational strategy with meaningful impacts on staff, the public, stakeholders, and the environment. Legal, societal, ethical, environmental, and economic dimensions were widely recognised, while philanthropic responsibility received comparatively less emphasis. Correlational findings highlighted the conceptual closeness of legal and societal responsibility, and factor analysis confirmed strong consensus around the implementation of OSR principles, especially in environmental protection and employee rights. These results indicate that core social responsibility principles are not only well understood but also actively applied in the organisation's day-to-day operations.

#### *Planning, Coordination, and Implementation of Social Responsibility in the District Municipality Administration*

In order to examine how the planning, coordination, and implementation of social responsibility (SR) is carried out within the administration of the selected district municipality, respondents were presented with two questions addressing each of the three core components of SR practice.

The responses indicate that the planning of social responsibility within the organisation is relatively well-understood and actively practiced. According to the findings, 45.5% of respondents agreed that a clear social responsibility strategy or equivalent document has been developed within the organisation, with an additional 16.8% fully endorsing this statement. A similar distribution was observed regarding the integration of SR goals into organisational planning: 52.5% agreed, and 14.9% strongly agreed with this assertion.

A substantial proportion of respondents (approximately 25–28%) expressed partial agreement with both statements, which may suggest that, although the overarching strategic direction of SR is recognised, certain practical aspects of SR planning may not be sufficiently communicated or uniformly applied across all departments. Nonetheless, the number of respondents who disagreed or strongly disagreed was very low - only around 1–2% - while fewer than 10% had no opinion, indicating a generally high level of awareness regarding SR planning processes within the organisation.

The study then turned to the coordination of SR activities within the organisation. The data suggest that SR coordination in the district municipality is clearly structured and readily recognisable to staff. A majority of respondents (approximately 47%) agreed that SR activities are distributed among departments or designated specialists, with an additional 17% expressing strong agreement.

Very few respondents disagreed or lacked a clear opinion, which again points to a high level of awareness concerning the allocation of SR responsibilities.

A comparable trend was evident in responses to the statement regarding the review and improvement of SR activities. Around 55% of respondents agreed with this statement, and a further 13% strongly agreed. Only about 1% disagreed, while just over 6% had no opinion. These results suggest that employees not only recognise the distribution of responsibilities but also perceive that SR activities are subject to ongoing monitoring and refinement.

Following the examination of SR planning and coordination, the study explored the implementation of SR practices. The data indicate that employees of the district municipality hold a generally favourable and consistent view of SR implementation. The majority of respondents (47%) agreed that SR outcomes are assessed based on predetermined indicators, and 17% expressed strong agreement. Only a small fraction (2%) strongly disagreed, while 6% disagreed and 5% had no opinion. These findings suggest that SR activities are not merely formalities but rather are evaluated according to known and applied criteria.

A similar pattern emerged in response to the statement that SR initiatives involve employees and community representatives. Approximately 45% of respondents agreed, with an additional 21% strongly agreeing. Negative responses were minimal - 1% strongly disagreed, 5% disagreed, and 5% had no clear opinion. These results indicate that the involvement of employees and community members in SR activities is a recognised and practiced phenomenon, rather than a theoretical ideal.

The findings suggest that the planning, coordination, and implementation of SR within the district municipality administration are closely interlinked. Although no statistically significant correlations were found between these processes and demographic characteristics (age, gender, position, education, or work experience), Spearman's correlation analysis revealed strong and

statistically significant interrelationships between the three core SR dimensions.

The correlation coefficient between SR planning and coordination was 0.794 ( $p < 0.001$ ), between planning and implementation it was 0.821 ( $p < 0.001$ ), and between coordination and implementation it reached 0.892 ( $p < 0.001$ ). These high values indicate that none of these processes can function in isolation—where SR is planned, it is highly likely that it is also coordinated and implemented. This reflects a coherent and integrated SR management process, suggesting that SR within the organisation is not an ad hoc or isolated activity but one that is systematically planned, coordinated, and implemented, evidencing a mature approach to SR governance.

In summary, the findings demonstrate that in the administration of the analysed district municipality, the planning, coordination, and implementation of social responsibility are perceived as coherent, structured, and interrelated processes. The majority of respondents recognise the existence of a clear SR strategy, the integration of SR objectives into planning processes, and the distribution of responsibilities among departments or specialists. Furthermore, mechanisms for evaluating and updating SR activities are widely acknowledged, based on defined indicators.

It is important to highlight that employees are not only aware of SR implementation but also actively participate in it either directly or through community representation. The correlation analysis revealed very strong interrelations between SR planning, coordination, and implementation ( $r > 0.79$ ,  $p < 0.001$ ), allowing the conclusion that SR management is not formalistic but reflects an integrated and systematic organisational approach. In other words, SR in the district municipality administration is not a peripheral initiative but an embedded component of organisational management, underpinned by deliberate planning, clearly defined responsibilities, and evaluation mechanisms.

*The Benefits of Social Responsibility for the District Municipality Administration and Its Stakeholders*

The study also explored the perceived organisational benefits of social responsibility. Respondents were asked to assess the internal advantages that social responsibility brings to the organisation. The research findings (Table 2) revealed that social responsibility (SR) is most commonly perceived as a means of enhancing the organisation’s reputation among employees (mean = 4.16; mode = 5; median = 4). This statement

received the strongest support, although the standard deviation (1.111) indicates a certain degree of variation in respondents’ opinions. The second-highest rated benefits were twofold: the strengthening of organisational culture and value alignment (mean = 4.10), and the promotion of sustainable innovation aimed at improving public service delivery (mean = 4.03). In both cases, the median (4) and mode (5) were identical, while the similar standard deviations (1.187 and 1.170 respectively) reflect a consistent position among respondents.

**Table 2. Perceived Internal Benefits of Social Responsibility in the District Municipality Administration**

Internal SR Benefit to the Organisation	Total Responses	Mean	Median	Mode	Standard Deviation
Social responsibility enhances the organisation’s reputation among employees	101	4.16	4.00	5	1.111
Improved work productivity and process efficiency	101	4.01	4.00	4	1.044
Increased employee motivation and job satisfaction	101	3.94	4.00	5	1.231
Improved working conditions	101	3.97	4.00	4	1.135
Strengthened organisational culture and value alignment	101	4.10	4.00	5	1.187
Implementation of more sustainable innovations and solutions in public services	101	4.03	4.00	5	1.170

*\*Source: Compiled by the authors based on research data, 2026.*

Slightly lower, though still positively evaluated, were the perceived benefits related to improved work productivity and process efficiency (mean = 4.01) and enhanced working conditions (mean = 3.97). The least perceived benefit, according to respondents, was increased employee motivation and job satisfaction (mean = 3.94), which also showed the highest degree of response variability (standard deviation = 1.231), indicating a lack of consensus among employees on this issue.

The study also aimed to assess the external benefits of social responsibility within the municipality. The findings, presented in Table 3, reveal that municipal employees view the external outcomes of social responsibility (SR) positively. The highest-rated benefit was the organisation’s attractiveness for collaboration with external partners (mean = 4.09; median = 4; mode = 4). These indicators suggest that the majority of respondents perceive this benefit as frequently realised, although the standard deviation (1.167) remains moderate, indicating some diversity of opinion.

**Table 3. Perceived External Benefits of Social Responsibility in the District Municipality Administration**

External SR Benefit to the Organisation	Total Responses	Mean	Median	Mode	Standard Deviation
Increased attractiveness for cooperation with external partners	101	4.09	4.00	4	1.167
Improved public image and reputation among the local community	101	4.05	4.00	4	1.148
Strengthened trust between the municipality and its stakeholders	101	4.02	4.00	4	1.162
Greater engagement and participation from community members	101	3.96	4.00	4	1.204
Increased visibility and recognition of the municipality at the national level	101	3.91	4.00	4	1.210
Enhanced transparency and accountability in public decision-making processes	101	3.88	4.00	4	1.198

*\*Source: Compiled by the authors based on research data, 2026.*

Similarly positive evaluations were given to the strengthening of ties with the local community (mean = 4.08), as well as the perceived impact of SR on transparency and trust among external stakeholders (mean = 4.06). The median score of 4 and relatively high modes (4 or 5) for these benefits indicate that the majority of respondents perceive these advantages as frequent or consistently present. However, the standard deviations (ranging from 1.181 to 1.215) suggest a certain degree of divergence in opinions.

The least perceived external benefit of SR, according to respondents, was the reduction of risks related to legal, ethical, or reputational issues (mean = 3.90). Although the mode (5) indicates strong agreement among some respondents, the high standard deviation (1.292) signals significant variation in perceptions. This suggests that this particular benefit is not uniformly recognised across the workforce.

Moreover, it was found that the evaluation of both internal and external SR benefits correlates weakly, yet statistically significantly, with employees' age. The correlation coefficients were negative: -0.255 for internal benefits and -0.211 for external benefits. In practical terms, these values indicate a small effect: age explains only a limited

share of variance in benefit evaluations, but the direction is consistent. This suggests that as employees' age increases, they tend to evaluate SR benefits somewhat more cautiously or less favourably. Such differences may reflect varying expectations of public sector performance, prior experiences with organisational change, or generational differences in how SR is defined and valued.

Moreover, it was found that the evaluation of both internal and external SR benefits correlates weakly, yet statistically significantly, with employees' age. The correlation coefficients were negative: -0.255 for internal benefits and -0.211 for external benefits. This suggests that as employees' age increases, they tend to evaluate SR benefits somewhat more cautiously or less favourably. This finding points to potential differences in perceptions of SR between younger and older employees, which may be linked to differing values, experiences, or expectations regarding organisational responsibility.

The study further explored the perceived SR benefits for various stakeholder groups. In total, six stakeholder groups were identified: employees, clients, investors, business partners and suppliers, non-governmental organisations (NGOs), and the general public and local communities (Table 4).

**Table 4. Perceived Benefits of Social Responsibility for the Municipality’s Stakeholder Groups**

SR Benefit to Stakeholder Group	Total Responses	Mean	Median	Mode	Standard Deviation
Employees are provided with opportunities for professional development and improved conditions	101	2.09	2.00	2	0.960
Clients/customers receive higher-quality products or services	101	2.17	2.00	2	1.049
Investors face reduced risks due to transparent operations and long-term return prospects	101	2.35	2.00	2	1.187
Business partners and suppliers experience fair competition and stable business relations	101	2.45	2.00	2	1.187
SR contributes to more efficient and transparent governance and supports addressing social and economic challenges	101	2.43	2.00	2	1.236
Society and communities benefit from improved quality of life through social and environmental initiatives	101	2.29	2.00	2	1.134

*\*Source: Compiled by the authors based on research data, 2026.*

The research findings indicate that, in the context of social responsibility (SR), municipal employees are perceived as the stakeholder group benefiting the most. This conclusion is supported by the lowest mean score (2.09) among all items, as well as the alignment of the median and mode at 2, signalling strong agreement with the statement that employees are provided with opportunities for professional development and improved working conditions. The lowest standard deviation (0.960) further reflects a particularly high level of consensus among respondents on this matter.

A slightly lower - though still notable - benefit was attributed to clients and service users (mean = 2.17), who, according to respondents, receive higher-quality services or products as a result of the organisation’s SR implementation. Ranked third were society and local communities (mean = 2.29), whose quality of life was perceived to improve through social and environmental initiatives supported by SR.

The group perceived to benefit the least from SR was business partners and suppliers (mean = 2.45), even though “agree” remained the most frequently selected response. This suggests a degree of cautiousness in evaluating SR’s impact on this group. The relatively high standard deviation (1.187) implies a more diverse range of opinions among respondents regarding this item.

The greatest divergence of opinion was observed in responses concerning SR’s contribution to more efficient and transparent public governance

and the resolution of socio-economic challenges - here, the standard deviation reached 1.236. This suggests that, although the majority expressed agreement with this benefit, some respondents were more reserved or held less definitive views.

In summary, the results indicate that in the district municipality under analysis, social responsibility is perceived as a meaningful factor yielding benefits both internally and externally. The most notable internal benefits were the enhancement of the organisation’s reputation and the reinforcement of its culture and values. Conversely, the increase in employee motivation was seen as the least significant internal outcome. Among external benefits, the most highly rated were the organisation’s attractiveness to partners and its community engagement, while the reduction of legal and reputational risks received the lowest score.

The study revealed a moderately strong positive correlation between internal and external SR benefits, indicating a level of interdependence between them. Additionally, the findings showed that older respondents tend to assess SR benefits more cautiously, as reflected by the statistically significant negative correlations between age and benefit evaluations. When assessing SR’s impact on stakeholder groups, the greatest benefits were attributed to employees and local communities, while the least were perceived for business partners and suppliers.

## Scientific Discussion

An analysis of a Lithuanian district municipality administration case in the context of organisational social responsibility (OSR) revealed significant points of alignment and divergence between theoretical models and their practical implementation. The comparative analysis indicates that classical OSR models - such as Carroll's (1991) pyramid of social responsibility, Elkington's (1996) Triple Bottom Line (TBL), the United Nations Global Compact principles, and Freeman's (1984) stakeholder theory - are not fully transferrable to public sector institutions in all respects.

The analysis of the TBL model suggests that, in this municipality, the social and legal dimensions receive the strongest explicit emphasis, which is consistent with the public sector's mandate to ensure legality, accountability, and service quality. Importantly, however, environmental responsibility was not marginal: it received strong support in the descriptive results and, within the OSR-principles scale, the environmental protection item showed one of the strongest associations with overall OSR adherence (high factor loading). Therefore, rather than indicating that environmental concerns are neglected, the findings point to a governance logic where social/legal responsibilities are most salient, while environmental commitments are integrated as a core component of the broader OSR package.

Similarly, the assessment of the UN Global Compact principles revealed a fragmented implementation. While certain elements - such as labour rights and anti-discrimination measures - are effectively applied, other areas such as human rights protection and anti-corruption mechanisms fall short of the normative ideal. These limitations may be attributed to both a lack of institutional awareness and the constrained capacity of local public authorities to implement proactive human rights and anti-corruption policies.

An additional methodological observation concerns the very strong correlations between SR planning, coordination, and implementation ( $r = 0.794-0.892$ ,  $p < 0.001$ ). Substantively, this pattern is plausible because these activities represent

closely connected stages of a single management cycle, and employees may experience them as an integrated process rather than as independent practices. At the same time, the magnitude of these correlations suggests potential construct overlap. Future studies could strengthen discriminant validity by expanding each subscale with additional items and testing a measurement model using confirmatory factor analysis (CFA), or by modelling SR management as a higher-order construct.

Lastly, the application of Freeman's (1984) stakeholder theory revealed that the municipality is predominantly oriented toward internal stakeholders - especially employees - while paying comparatively less attention to external actors such as partners, suppliers, or investors. This contrasts with the theoretical position that all stakeholder groups should be equally involved in OSR-related decision-making. This imbalance may be linked to the centralised structure of public institutions and their limited capacity to sustain multidimensional dialogue with a broader spectrum of interest groups.

In summary, the study confirms that while theoretical OSR models possess normative value, their practical implementation tends to be selective and context-dependent, shaped by the type, function, and resources of the organisation. The case of the analysed district municipality administration illustrates that, in the public sector, OSR is more frequently enacted through adherence to legal and ethical norms, with economic and environmental goals being addressed only partially. These findings underline the need to critically reassess existing OSR models to enhance their adaptability to public sector realities and to encourage a more systematic inclusion of all stakeholder groups in the development and implementation of OSR policies.

*Research Limitations.* This study was conducted within a single public sector organisation - a Lithuanian district municipality administration - which limits the generalisability of its findings to other municipalities or public institutions. Furthermore, data collection was based on a survey method, which may have introduced social desirability bias, with respondents potentially

portraying OSR practices more positively than they occur in reality.

The study reflects OSR perceptions exclusively from the perspective of employees, without incorporating the views of other stakeholders, such as community members, partners, or service users. Additionally, the theoretical models applied (e.g., Carroll's Pyramid) were originally developed for profit-driven enterprises, which constrains their interpretive suitability within a public sector context.

Despite these limitations, the study maintains substantial scholarly and practical value. These constraints should, however, be taken into account in future research, which could benefit from broader geographical coverage, diversified data sources, and the inclusion of multiple stakeholder perspectives to achieve a more comprehensive understanding of OSR in the public sector.

## Conclusions

*The Concept of Organisational Social Responsibility (OSR).* Organisational social responsibility is a complex and continuously evolving concept, grounded in various theoretical frameworks. A review of the academic literature revealed that OSR encompasses not only the pursuit of profit but also comprehensive accountability for an organisation's impact on society and the environment. Over time, the concept has been expanded through several models: Carroll's (1991) pyramid identifies four core types of responsibility - economic, legal, ethical, and philanthropic - while Elkington's (1997) Triple Bottom Line (TBL) model evaluates responsibility across economic, social, and environmental dimensions. The UN Global Compact principles further enrich these models by emphasising human rights, fair labour, environmental protection, and anti-corruption. Together, these models indicate that OSR has become a broader and more structured system, increasingly integrated into strategic organisational management. While most OSR models are rooted in private-sector logic, their direct application to public institutions requires careful adaptation, especially regarding economic and market-based expectations.

## *Theoretical Categorisation of OSR Benefits.*

From a theoretical standpoint, OSR benefits can be categorised as internal or external, each affecting the organisation and its stakeholders. Internal benefits relate to factors that improve organisational functioning, such as enhanced employee motivation, improved working conditions, a strengthened organisational culture, and the implementation of innovative solutions. External benefits include enhanced reputation, stronger relationships with clients, partners, and communities, reduced risk, and increased trust. According to Freeman's (1984) stakeholder theory, OSR should aim to create value for all stakeholders - not solely for the organisation itself. This perspective positions social responsibility as a systematically distributed benefit, contributing both to internal cohesion and external credibility.

*Perception of OSR Among District Municipal Administration Employees.* Employees within the municipal administration perceive social responsibility as a strategic component of organisational activity, encompassing legal, societal, ethical, and environmental dimensions. The research revealed that respondents most frequently associated OSR with actions aimed at public benefit and internal decision-making. Correlation analysis indicated a strong relationship between the legal and societal dimensions of OSR, while factor analysis confirmed high levels of consistency in how employees assess the application of OSR principles in practice. OSR is seen as delivering significant internal benefits - particularly in strengthening the organisation's reputation, fostering organisational culture, and promoting innovative solutions. These benefits were most strongly recognised by younger employees, while older staff members tended to view them more cautiously.

## *Implementation of OSR in the Municipality.*

The findings revealed that the planning, coordination, and implementation of social responsibility within the district municipality administration are carried out in a consistent and systematic manner. Most respondents acknowledged the existence of an OSR strategy, the integration of goals into organisational planning, the

distribution of responsibilities across departments, and the evaluation of SR outcomes using established indicators. Spearman's correlation analysis demonstrated very strong interconnections between OSR planning, coordination, and

implementation, suggesting that these processes are closely interlinked and that OSR is regarded as a vital element of management practice.

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