

## THE MODEL OF CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION IN REAL ESTATE DEVELOPMENT SECTOR LITHUANIA CASE

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**Abstract.** This article analyzes Corporate Social Responsibility (CSR), its' rising importance in the worldwide economy, the evolution of CSR in modern business and CSR implementation in Lithuanian real estate development companies, and the importance of CSR. The real estate sector is one of the fastest-growing and most working places creating sectors in Lithuania and it is important to evaluate its CSR for its stakeholders. However, despite an understanding of sustainability, lots of construction companies avoid participating in such activities and the strongest and biggest real estate developers, most of the time, have a financial possibility to implement a green business model. The goal of the research: evaluate CSR implementation level in Lithuanian real estate development companies. Research has a limitation when companies implement different types of CSR in their daily work, but these are not certificated, most of the time follows company values and rules. The strongest real estate developers in Lithuania were analyzed and findings show development companies are willing to sacrifice some profit in respect to the sustainable business model and positive public opinion.

**Keywords:** real estate, Corporate Social Responsibility, sustainable business, Lithuania, AHP.

### Introduction

In modern times business corporation's interaction with society has changed and now society requires more than ever from the business. Society asks from business not just working places, just to seek profit or fair salaries, but to provide additional value for society and stakeholders. This phenomenon when a request from society and company willing to fulfill the request is called Corporate Social Responsibility (CSR).

Corporate Social Responsibility is not just a recent phenomenon, this term firstly has been formalized by Bowen in 1953 when he started to question the necessity of undertaking action by business, which is desirable in terms of objectives and values of society (Ebeid, 2010). CSR ideas and its expansion pace in western culture and business is quite high and is heard about it more and more in public articles, very often because of various scandals or companies announcing Socially responsible activities. Within the last two decades is observed big relationship change between the private sector and the state and society, it has moved forward from philanthropy and willingness to share to review the roles, rights, and responsibilities of business to stakeholders (Kooskora, 2005).

There is no agreement in the scientific community where are CSR boundaries and how CSR should be defined, but it is agreed, that corporations have a responsibility in economic, ecological, and social relation fields (Schieg, 2009). In recent 6 years, Lithuanian construction share in GDP has grown on average 5% per year, which is one of the biggest growth among all Lithuanian sectors (Lietuvos Respublikos statistikos departamentas, 2020). In literature, it is spoken about real estate companies (construction companies) and their business sustainability, but very little is spoken about real estate developers and its CSR, its social responsibility to stakeholders. In the real estate business, all start from an idea, architects, and project developers. If a company that orders construction, invest funds into a project do not implement and value a sustainable business model, will it require its partner to do so?

Especially today, when the world faces a pandemic, corporations, such as the real estate development sector, can not ignore the need for CSR programs related to obligations or moral duties to its stakeholders.

*Hypothesis:* CSR implementation level in Lithuanian real estate development companies is low.

*Research problem:* evaluate the real estate development sector in Lithuania and its contribution to society and stakeholders.

*Research object:* Real estate developer sector implementation of CSR.

*Research tasks:* 1. Analyze evaluation of CSR implementation in real estate developers companies; 2. Evaluate CSR implementation in real estate development companies in Lithuania.

*Research goal:* Propose a theoretical CSR implementation model for a real estate development company.

In order to reach the goal research of scientific literature, primary and secondary public information, desk research, and statistical information is evaluated and analyzed. Customize information for grouping and graphic representation techniques.

## 1. Literature review

### 1.1. Corporate social responsibility

The idea of Social Responsibility and business sustainability date back over than century ago, but in academic literature, these were started to discuss during the 1950's when companies started to grow rapidly, expanded international business relationship and their impact on the planets global resources. One of the first authors who started to research this topic was Bowen in 1953 (Hack et al., 2014). Bowen (1953) defined CSR as “the obligations of business to pursue those policies, to make those decisions or to follow those lines of action which are desirable in terms of the objectives and values of our society”.

In 1950's and 1960's was noted a rapid growth of Social movements advocating labor rights, consumer and supplier protection, environmental prevention. During this period labor rights transformed from interest status to the subject of formal government regulations. In 1970's one of the main CSR development acts was made by the Committee for Economic Development of the United States. Committee defined CSR as a business function to serve constructively the need of society (United Nations Economic and Social Commission for Asia and the Pacific, 2013). This committee gathered the most powerful economic organizations and corporations in the world and adopted the theoretical CSR aspect to a practical level that had to be implemented in corporations and decrease the impact of Multi-Large corporations (Brin & Nehme, 2020).

A big impact in defining CSR was done by Carroll in 1979 when he stated “the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time” (Carroll, 2016). Also at this time, he presented CSR ideas which led to the pyramid principle of CSR which he reviewed and slightly modified his CSR definition in 2016. Carroll's ideas and later presented pyramid principle of CSR made a large impact of forming a definition and understanding about CSR, because of numerous view angles researches had or have, Carroll's pyramid of CSR remained the best known CSR model and is presented in most of the student textbooks and remains one of the most cited models in the CSR literature (Baden, 2016).

In 1994 Elkington has offered one more CSR theorem which guided to today's understanding importance of CSR. The spirit of his composed theorem was Triple Bottom Line which integrated economic and social lines. In this definition of sustainable business used terms profit, people and the planet as their lines (Triple Bottom Lines – TBL). Economic, social and environmental lines referred to profit, people and planet. This TBL theorem gains recognition and importance because Elkington drew lines with the same importance and in other theorems sustainability refers primarily to the environment, other terms refer to the social line. TBL theorem brought balance and coherence into the CSR theory (Alhaddi, 2015).

One of the major impacts of business sustainability definition development (Figure 1) was done when the international idea of Corporate Social Responsibility and its definition was proposed by Kofi Annan in 1999. At that time, he proposed the United Nations Global Compact which includes the participation of the private sector along with different labor organizations and civil society to promote universal social and environmental principles.

The goal of Global Compact idea was to encourage companies to act responsibly: business activity should be environment friendly, not to harm communities or other businesses as well as work together with public authorities and

non-governmental organizations in order to solve social and environmental issues and contribute to social development and economic growth. This means companies should operate meeting fundamental responsibility manners in such fields as human rights, labor, environment, and anti-corruption (United Nations Global Compact, 2014).

The Global Compact has the main ten principles which are delivered from:

- Universal Declaration of Human Rights.
- International Labor Organization's Declaration on Fundamental Principles and Rights at Work.
- Rio Declaration on Environment and Development.
- United Nations Convention against Corruption.

It is very important to highlight, that Global Compact, as well as Company Social responsibility, is a voluntary act. Companies, who join Global Compact, commits to use ten principles in company strategy and well as to adapt them to daily life and company culture. In CSR definition is critical each of the words. Hopkins (2004) in his article discusses how the meaning of the phrase changes if the word "social" is taken from it. In his opinion, the term "corporate responsibility" changes a total concept and leads to the understanding that a company's main responsibility is to ensure profitability to its shareholders. If the "social" world is lost from the phrase it loses wider aspects such as wider economy, stakeholders other than shareholders (e.g. community living next to a business or business suppliers, etc.) as well as the environment. So, defying Corporate Social Responsibility is very important to keep all three words of the phrase together. As an example of the importance of understanding the "social" part in CSR, Carroll (2016) overlook some opposite opinions of CSR, as a social act, published in *Harvard Business Review* journal. In 1958 journal published a critical view of Theodore Levitt and his position, that business has only two responsibilities – to do business honestly and with good faith; to seek material gain. Despite various interpretations of CSR, today it is implemented by more businesses (especially big corporations). One of the impacts of the last and probably biggest act for sustainable business debates was done by the International Standardization Organization (ISO). In 2010 was presented ISO 26000 standard which aimed to assist corporates and organizations implement and understand CSR by providing guidance and best practices of various CSR aspects (governance, human rights, community involvement). In contrast, ISO 26000 standard does not contain requirements for the management system and is not intended for certifications, ISO 26000 standard has been introduced as a guideline for all type of organizations and companies in all sectors to help them to implement CSR in their daily operations and company culture (Moratis & Tatang Widjaja, 2014).

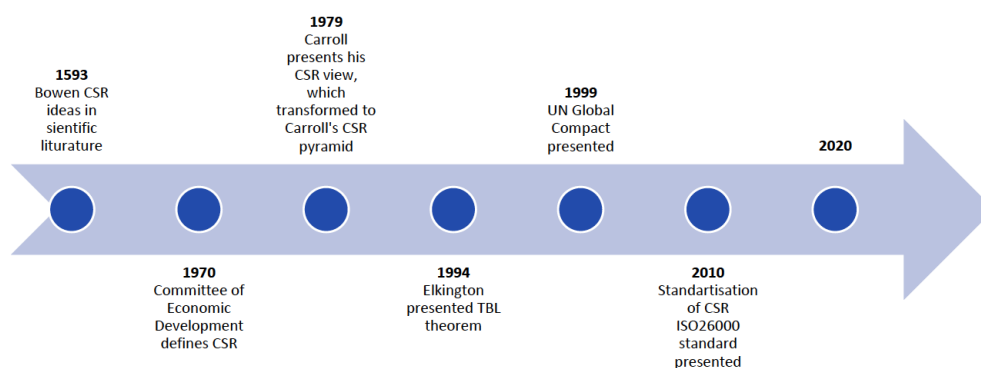


Figure 1. Most important CSR evolution stages (made by author)

## 1.2. CSR evaluation criterion

There are lots of different definitions of Corporate Social Responsibility in scientific literature and most of the time definitions have a slight variation, what is more, important in this phrase, where the boundaries of CSR lie. The meaning of CSR differs between national and industry contexts and can change over time, but it is appropriate to define CSR as an umbrella term for a variety of practices and concepts which agree that companies have a responsibility for their impact on the environment and society and often getting over the limits of legal documents or liability of individuals (Frynas & Stephens, 2014).

Business has to identify to whom they are responsible and how far that responsibility extends. When identifying key stakeholders, next to direct impact having groups such as employees and customers, the company has to overlook indirect groups such as environmental or primarily regulators. Company managers have to prioritize stakeholders' groups according to the power, legitimacy and urgency to provide (Dobele et al., 2013). To successfully implement CSR is critical to identify stakeholders effectively (Sangle, 2010).

In order science community do not agree on one CSR definition and different mindset scientists have a different opinion about sustainable business, boundaries of CSR and its implementation as well as needs of CSR there is no correct and clear implementation of CSR incorporation evaluation methodology. Most of the time it is possible to evaluate social responsibility fact, corporations acts to satisfy stakeholders interests as well as feedback and benefits corporations receive (Seiliūtė, 2013). Although there is no clear evaluation method to measure corporation CSR and its implementation level, it is agreed that each corporation has Social responsibility in 3 fields: Economic, ecological and social (Figure 2).

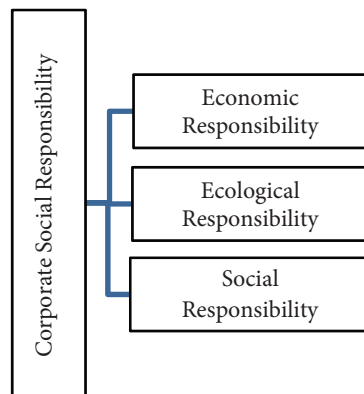


Figure 2. CSR implementation model according to Tripple bottom theory (made by author)

According The-Tripple-Bottom line theory in 2011 was proposed business sustainability evaluation methodology in Lithuania (Table 1). The proposed methodology to evaluate CSR in Lithuanian companies was done by international experts insights (project prepared by ACONA Ltd and Daxam Sustainability Services companies).

Following the analyzed proposed CSR implementation evaluation system in Lithuania (Table 1) country scale it is notable, that it is possible to evaluate CSR implementation level in real estate development companies using the same scale, but taking suitable measurements for real estate developers. In summary, many different evaluation methods have been developed using different criteria to assess corporate social responsibility. Unfortunately, due to the different cultural, legal and economic aspects, there is no common evaluation system so far, so depending on the environment and evaluating sphere, the best method is chosen to assess the situation (Skačkauskienė & Valentinovič, 2016).

Table 1. Corporate Social Responsibility evaluation model in Lithuania (UAB “Ekonominės konsultacijos ir tyrimai”, 2018)

No.	Category	Indicators / criterion
1.	Governance and policy	Strategy for sustainable development of CSR has been published Government department or other government agency in charge of CSR matters is named Green procurement as a percentage of total public procurement
2.	Stakeholder participation and exchange of information	Percentage of active members of the Global Compact network The top 100 companies in terms of turnover that are active members of the Global Compact percentage Business associations engaged in sectoral CSR-related activities and / or measures percentage Percentage of local enterprises reporting regular structured CSR / sustainable development (out of the 100 largest in terms of turnover) Number of applications for the National Responsible Business Award per year
3.	Civil society	Percentage of higher education institutions offering specific CSR / sustainable development and / or business ethics programs Number of mentions of the concept of CSR in the media per year

End of Table 1

No.	Category	Indicators / criterion
4.	Environment	Number of companies that have certified / registered environmental management systems and standards (ISO 14001, EMAS) Greenhouse gas emissions and renewable energy use Total environmental costs
5.	Labor relations issues	Number of companies that have certified industrial relations management systems (SA8000, OHSAS 18001) Gender equality in business and management Proportion of employees belonging to a trade union Fatal accidents / 100 000 workers
6.	Transparency and business environment	Level of corruption (reported by Transparency International) SRI (socially responsible investment) activities

Table 2. Proposed corporate Social Responsibility evaluation model for Lithuanian real estate development companies (made by the author according to ACONA Ltd and Daxam Sustainability Services proposed evaluation model)

Quantitative criteria / standards
Company is a member of the Global Compact network
Company has a certificate in industrial relations management systems (SA8000, OHSAS 18001)
Company has certificate / registered environmental management systems and standards (ISO 14001, EMAS)
Qualitative criteria / standards
SRI (socially responsible investment) activities
Strategy for sustainable development of CSR has been published

### 1.3. Research methods

In order to evaluate Lithuanian real estate development companies' corporate social responsibility implementation level, the best method of complex qualitative and quantitative criteria are chosen (Table 2). Also in the research experts questionnaire was prepared to identify the major CSR concerns using AHP method.

Company membership in Global Compact is one of the most important criteria of all. This criterion's importance comes from a company willing to follow international standards and allow monitoring from international institutions. One of the first step if corporate is willing to participate CSR activities should be joining international organizations, and Global Compact network or Global Reporting initiative, it is two the biggest and important organizations ([http://www.dsti.lt/ISA\\_2006.pdf](http://www.dsti.lt/ISA_2006.pdf)).

Global compact is a complex voluntary act and in 2020 is involved only 16106 participants from all over the world and only 30 members are Lithuanian companies. Important to note, only one real estate development company (real estate investment fund) is participating in Global compact and joined it in 2015.

Overlooking Lithuanian companies' participation in this worldwide CSR agreement, it is possible to note a trend that in the last 5 years participations growth is 30%. This prompts that companies find needs and willingness to commit implementation of CSR but not in all sectors.

Respectively, according to Global Compact information, in the 2020 year, 245 participants are representing real estate business (Real estate investment & services; Real estate investment trusts) which represents only 1.52% of all participants.

The conclusion could be drawn that real estate companies, as well as developers, reluctantly joins to international agreements.

Overlooking second standard - industrial relations management systems (SA8000, OHSAS 18001).

SA8000 standard is quite simple and in Lithuania partly implements this standard by following Lithuanian laws. This standard is based on the International Labour Organization, Universal Declaration of Human rights and Convention on the Rights of the Child of the United Nations. SA8000 standard is mainly focused on workers as stakeholders, trying to increase rights and satisfaction as well as working place conditions (Chiarini & Vagnoni, 2017).

OHSAS 18001 standard applies to occupational safety and health management. It is issued by a British standard Institution. Implementation of this standard demonstrates the responsible approach of the organization to occupational safety. Notable, that OHSAS 18001 standard is changed to ISO45001 standard from 2021.

Third criterion – environmental management systems and standards (ISO 14001 and EMAS). ISO 14001 is usually associated with the adoption of better environmental technologies, more rigorous organizational procedures to protect natural resources, and stronger environmental awareness among managers and employees, ISO 14001 adoption is expected to ultimately result in improved environmental performance (Ejdys et al., 2016).

Fourth criterion – SRI (socially responsible investment) activities. This criterion is subjective but is important in evaluating company Philanthropic responsibility desired by society and its stakeholders. Society today requires from real estate developers not just a fine quality of the building, but to take care of surroundings, ensure public places for leisure.

Fifth criterion – Strategy for sustainable development of CSR has been published. As it is noted by Juščius and Griauslytė (2014) 21<sup>st</sup>-century consumers are more educated and are willing to invest or buy products from companies who are working Socially responsible. That is one of the reasons published corporate social responsibility strategy takes on great significance.

Performing analysis of corporate social responsibility implementation assessment analysis of qualitative and quantitative criteria are applied.

In order to evaluate primary real estate development company inside approach to CSR, experts interview/questionnaire was provided. In this research, an expert questionnaire was presented for 5 experts working in real estate development company with minimum 3 years of experience and management or middle management positions.

Experts were asked to evaluate the importance of different CSR elements and AHP method was applied to identify the most important CSR elements according to experts. The most important elements of CSR implementation were chosen after discussion with experts and identifying aspects experts felt important.

## **2. Largest real estate development companies evaluation**

Many different evaluation methods have been developed using different criteria to assess corporate social responsibility. Unfortunately, due to the different cultural, legal, and economic aspects, there is no common evaluation system so far (Skačkauskienė & Valentinovič, 2016). Kok (2001) states that companies planning CSR strategically and operationally have to investigate internal and external stakeholders. Following Kok idea, this research is based on the biggest real estate development companies (not construction companies) to evaluate their CSR implementation level. In order statistic department do not separate development companies and construction companies. Research is made according to official information of TOP5 (according to revenue) companies who are the part of Lithuanian Real Estate Development Association (LNTPA). Information was gathered from firms' websites and social media about their CSR activities.

LNTPA was established in 2004 by one of the leading real estate development companies Eika and now this association has 62 members. Not all of the members in the association are real estate developers, the association includes lawyers real estate operators, municipality urban planning companies, construction suppliers.

In research TOP5 (according to revenue) real estate development companies were analyzed according to quantitative and qualitative criteria. 4 out of 5 companies has CSR published in different formats, but it is needed to note non of the companies are participating in the biggest, and the most important UN Global Compact network as well as non of the companies has industrial management certificates. Only one of the companies has worldwide accepted environment management system certificate ISO14001.

Real estate development companies publish slogans, but it can not be proved by official commitment.

Overlooking qualitative standards, 4 companies are announcing socially responsible investment activities, like supporting local communities, young sports talents, building extra efficient buildings (ecology factor). One of the corporations has announced having a fund that is responsible for SRI.

Despite SRI announcements, none of the companies has published a strategy for sustainable development.

It is possible to state, corporations are willing to participate in CSR activities but are not willing to commit and

CSR is viewed as philanthropic rather than mandatory activity. Also, it could be seen, that most of the activities, announced on corporations' websites and social networks are related to promotional goals, promoting the firm name as an innovative and socially responsible company in front of the community.

In this research AHP method is applied to distinguish the most important categories of CSR, 5 experts were selected in the company. Experts have a minimum of 3 years of experience and are at the management or middle management level. Questions were formed according to Dobele et al. (2013) and Kok et al. (2001) proposed main sustainable business factors and its inner interactions.

Comparison is done to highlight shortcomings in CSR implementation and provide CSR strategy based on expert relevance.

The expert questionnaire is based on experts evaluation and opinion how CSR could be defined and main aspects discussed by various authors with a different perception of CSR (Freeman, 2010; Carroll, 2016; Sitnikov, 2013) and experts opinion (Table 3).

Table 3. AHP experts questionnaire evaluations

Criteria in analysis	AHR weight average
Importance of profit	0,1668931
Stakeholder participation and exchange of information importance (open for society)	0,1143404
Importance of environment-friendly activities and constructions	0,2209318
Importance of Public opinion	0,372778
Importance of legal and ethical operation	0,1250567

In this research participated experts' answers were analyzed using AHP method to identify the most important aspect of CSR. Is clear to note that firms' profit is not the driven factor according to experts. This finding could be shocking for society at large and could be distorted because of experts wish to present themselves in different lighting. The same questionnaire should be provided as an anonymous and in a bigger amount of experts to identify the true CSR meaning for experts. Despite this limitation, research was based on 5 experts' opinions and expertise.

It is important to note that all experts highlighted public opinion as one of the most important factors. This drives to a conclusion, that real estate development companies are willing to participate in CSR and to have (ant to be) a good citizenship name. This is not a direct CSR implementation model, but this identifies real estate developers' willingness to implement CSR. It is possible to note in public channels, most companies take care of their employees and presumably follow the popular idea of the "happy worked – good results" idea (Zelenski et al., 2008).

AHP results presuppose that real estate companies are into eco-friendly activities is a second common concern among experts was provided and indicates expert concerns for the environment.

A wider questionnaire should be done and at least from 5 top real estate companies experts should be questioned in order to get different opinions and approaches of CSR among real estate development companies. This research could be considered cognitive research.

## Conclusions

Despite the growth of Corporate Social Responsibility over the last 20 years and stakeholders' request to companies do business not just ethically and legally, but also to contribute to society, it is noted, that a very small amount of companies participates in global CSR activities. A small amount of Lithuania companies participating in Global Compact, the largest CSR activity, just confirm this hypothesis.

Although some afraid or unwilling to sign in the long-term and constant CSR contributions, it is noted, that Lithuanian real estate companies are willing to implement different CSR in their activity. Following findings from experts questionnaires and AHP analysis, it is possible to identify CSR model for implementation. The model should be based on Triple bottom theory with the same interest on People (employees or other stakeholders), Planet (environmental friendly corporation operations) and Profit (essential part for strong company) and all three concerns should be treated equally.

Despite experts placed profit not as important as eco concerns, it is logical, that companies Economic responsibilities are essential and could be called a foundation of all CSR implementation because every corporate or business has the main responsibility – to be profitable. All organizations and corporations, must make a profit and more important to reinvest it to ensure company or organization growth. Only a strong and profitable company can carry out additional values and contribute to society. Strong and sustainable business is required by society to ensure working places, pay taxes and generate profit for shareholders and stakeholders. Successful economic responsibility is represented when a company makes business with different companies (like banks or other financial institutions, insurance company's vendors, sellers, marketing companies and etc) and various stockholders can be affected positively with making a profit from successful agreements, money circulation process improvement (Brin & Nehme, 2019).

This research is a superficial view of CSR implementation in real estate development companies and confirms proof that this sector understands and values CSR as a needed and beneficial tool.

Admitting a company needs to appreciate that Corporate Social Responsibility communication is delicate and has to be used wisely. While in other researches it is noted high demand of CSR from society and stakeholders want to know how good the companies are, it is easy to start promoting CSR to excentric and become a showoff. This could lead to a backlash effect if stakeholders will start to feel that the company implements CSR just for marketing purposes, but not willingly as a philanthropic activity.

Also, companies applying CSR has to implement internal CSR procedures, especially during crisis times as virus spread. Real estate developers could provide additional safety measures in working places (not just recommended by the government), provide additional health care insurance or mental health packages to keep productivity and motivation.

According to experts, the most suitable CSR model could be based on Triple bottom theory and include People, Planet and Profit equally important and needed.

Further researches have to be made to evaluate the internal CSR implementation level in real estate development companies.

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## VERSLO SOCIALINĖS ATSAKOMYBĖS TAIKYMO MODELIS NEKILNOJAMOJO TURTO VYSTYMO LIETUVOS ĮMONĖSE

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**Santrauka.** Šiame straipsnyje analizuojama įmonių socialinė atsakomybė (ĮSA), didėjanti jos svarba pasaulio ekonomikoje, ĮSA raida šiuolaikiniame versle ir ĮSA įgyvendinimas Lietuvos nekilnojamojo turto plėtros įmonėse, ĮSA svarba. Nekilnojamojo turto sektorius yra vienas sparčiausiai augančių ir daugiausiai darbo vietų kuriančių sektorių Lietuvoje, todėl svarbu įvertinti sektoriaus tvarumą suinteresuotųjų šalių požiūriu. Nepaisant supratimo apie tvarumą, daugelis statybų įmonių vengia dalyvauti tokioje veikloje, o stipriausi ir didžiausi nekilnojamojo turto vystytojai dažniausiai turi finansinių galimybių įgyvendinti žaliojo verslo modelį. Tyrimo tikslas: įvertinti ĮSA įgyvendinimo lygį Lietuvos nekilnojamojo turto plėtros įmonėse. Tyrimas yra apribotas savo apimtimi, nes įmonės kasdieniame darbe diegia įvairaus pobūdžio ĮSA, tačiau jos nėra sertifikuotos, dažniausiai vadovaujasi įmonės vertybėmis ir taisyklėmis. Išanalizuoti stipriausi Lietuvos nekilnojamojo turto vystytojai ir išvados rodo, kad plėtros bendrovės yra pasirengusios investuoti dalį pelno dėl tvaraus verslo ir teigiamos visuomenės nuomonės.

**Reikšminiai žodžiai:** nekilnojamasis turtas, įmonių socialinė atsakomybė, tvarus verslas, Lietuva, AHP.