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CORPORATE SOCIAL RESPONSIBILITY – A NEW TREND IN HOSPITAL ACCOUNTING?

Summary: In recent years the idea of corporate social responsibility (CSR) has been a subject of intensified interest. Therefore the role of accounting in implementation of social responsibility became a topic of frequent discussions. The paper focuses on CSR issues in the context of health care (areas that should be covered and actions/initiatives that might be taken within it). The author considers the role of accounting in the CSR realization – namely appropriate reporting about social, environmental and economic activities of hospitals.

Keywords: corporate social responsibility, accounting, hospital.

Introduction

In recent years the literature of the subject has shown an increased interest in the idea of Corporate Social Responsibility (CSR), for which the first attention was made by Bowen [1953]. It is emphasized that this concept is very broad and complex. Pogodzińska-Mizdrak [2010, pp. 176-179] stresses its interdisciplinary character, resulting from the fact that it is explained by a number of more detailed and concrete fields of social studies and practice, such as: business ethics and philosophy, law, ecology, management and accounting. Each of these fields deals with the issues of socially responsible management from a specific perspective. One manifestation of the accountancy theory and practice towards the CSR paradigm realization is socially responsible accounting¹ especially in its ethical and ecological aspects.

¹ Called as well social accounting or social and environmental accounting.

Corporate social responsibility has been usually considered in the context of business entities, such as private companies. The idea of a social contract between a particular entity and individual members of the society suggests that, while the main aim of a business is to make profit, it also has a moral obligation to act in a socially responsible manner [Shocker and Sethi, 1973]. Carroll [1979, 1991] mentions 4 different obligations that business entities have: economic responsibilities (making profit), legal responsibilities (acting according to the law), ethical responsibilities (fulfilling expectations of society) and discretionary (volitional) responsibilities (philanthropic activities). Therefore, the notion of CSR has been debated over a number of years in the business ethics literature. However, Friedman [1962] argues that the sole social responsibility of a business entity is making profit. In his opinion, only persons may and can choose to support charity. Because economic entities are no physical persons, they should merely act in the interest of their business and employees by making profit, in case of a hospital curing people.

A hospital should be treated as a company and one cannot forget about the economic character of this entity. However, its specific nature is reflected in the fact that generating profit is not the primary purpose for a hospital, or its maximizing, as it is in a case of most economic entities, but the realization of a social mission, which is to provide high quality medical services [Macuda, 2013, p. 89]. Wilmot [2009, p. 139] emphasises one major area of difference between hospitals and other business entities: „Health care, as an activity with an intrinsically moral goal, differs importantly from commercial activities that are essentially amoral, in that it narrows the range of opportunities for corporate wrongdoing, and also makes such organisations more difficult to punish”. Hence, the issue of CSR is increasingly relevant in the health care context, and it is worth considering whether the specific nature of hospitals raises special questions around corporate social responsibility and socially responsible accounting.

The aim of this paper is to answer the question whether in case of hospitals we can talk about a corporate social responsibility. If „yes”, what area should be covered and what action might be taken within it, as well as, what the role of accounting in the CSR realization is played. The author considers the appropriate reporting, i.e. doing the accounts related to social and environmental issues. The way and the scope of CSR disclosures still remain under discussion. It is mainly a theoretical paper, based on the literature review.

1. The concept of corporate social responsibility and socially responsible accounting

There is no definite definition of CSR² [ZonMw, 2011, p. 11]. The research conducted in Poland by Bartkowiak [2011, p. 20] also concluded that currently there is no simple and universal definition of corporate social responsibility – neither in the literature of respective fields nor in practice. The discrepancies in defining CSR lead to two conclusions. On the one hand, this situation may indicate that the theoretical development of this concept has been inadequate to date, which should serve as an incentive to intensify the activities in this area. On the other hand, the variety of corporate social responsibility definitions may be viewed in a positive way – as an indication of the CSR research evolution and enlarging its scope.

During the 1970s socially responsible accounting became an important and worldwide subject. Business entities started to elaborate first yearly reports wherein the CSR measures being taken were presented [ZonMw, 2011, p. 12]. In the 1980s less interest and attention for social accounting was noticed, possibly caused by the economic depression. In the 1990s, accounting incorporating social, ecological and economical aspects was again in the spotlight, and the call for standardization in socially responsible accounting became louder. Hackston and Mielne [1996, pp. 77-78] emphasised the lack of universally accepted theoretical framework of social accounting. They signalled as well the need of CSR-related reporting to a wide group of information users: „Pressures from a variety of sources come to bear on the private sector to accept responsibility for impacts on society from business activities. Therefore companies are being urged to become accountable to a wider audience than shareholder and creditor groups”. Theoretical thought concerning the socially responsible accounting appeared in Poland in the 1990s owing to such authors as Jarugowa [1991] and Burzym [1993]. Nowadays, in the context of strong economic, environmental and social interdependence of various entities, the study of social accounting is experiencing a revival.

Among, other than universality, characteristics of accountancy, E. Burzym [2008, p. 78] points out: flexibility, selectivity and openness, which create opportunities to adapt the accounting system to the specificity and particular functioning circumstances of the entity. This is the case of hospitals, especially that the health care system in Poland has been undergoing constant transformations for many years. The above mentioned features determine the adaptability of

² For an extensive review on CSR definitions see Davis [1960], Frederick [1960], Johnson [1971], Jones [1980], Gray, Owen and Adams [1996], Moir [2001], Dahlsrud [2008] and Wood [2010].

accounting system, which conditions its functioning and its development in a volatile economic and legal situation. The accountancy, because of its systemic character, evolves incessantly.

Socially responsible accounting is a process in which a business entity presents information related to its activities in the social, environmental and economic areas. Krasodomska [2010, p. 337] claims that the task of external (financial) social accounting is to show how the entity integrates with the society and the environment in which it operates, whereas the task of internal (management) social accounting is to provide information that will help the managers to run the business in a more socially responsible manner. Both external and internal social accounting do not function on their own, they should be integrated with the entire financial and management accounting system of a given entity.

Stępień [2009, p. 355] highlights the fact that the role of accountancy in social responsibility results from the nature of this information and control system, which (1) enables the value and quantity measurement of the factors that shape the CSR components, and (2) helps to control the realization of corporate social responsibility. Namely, it allows the entity to make a settlement concerning its activity within the social, environmental and economic areas, on the basis of the appropriately structured report.

In the 1990s, a lot of organizations started to undertake the initiatives in the field of CSR reporting (various industries' actions, national endeavours, efforts to unify the reporting in the global scale). Hence, there are several reporting patterns, for example: GRI (*Global Reporting Initiative*), UNEP (*United Nations Environmental Programme*), PERI (*Public Environmental Reporting Initiative*) and FEE (*Fédération des Experts Comptables Européens*). The lack of binding unified standards caused that the majority of reports concerning CSR are incoherent, unreliable and incomparable. Paszkiewicz and Szadziewska [2011, p. 78] point out that disclosure of issues arising from corporate social responsibility are published in various forms: social reports, sustainable reports, environmental reports, information placed in annual reports, or information only available on their websites. Moreover, Gabrusewicz [2010, p. 58] indicates that reporting may take a form of a few general sentences showing the entity's attitude to social duties, mostly without giving any financial information, or a form of a detailed description.

In the period between December 2009 and May 2010, Paszkiewicz and Szadziewska [2011, pp. 77-90] conducted studies on CSR reporting among 114 production companies in Poland (selected based on the „Pięćsetka Polityki” ranking), as a part of the project *Methods and Scope of Disclosure of Social and*

Environmental Aspects Employed by Polish Production Companies. Their findings were the following: 34 companies included environmental information and 22 included social information in annual reports. 30 enterprises prepared sustainable development reports. An overwhelming majority of companies presented CSR data solely on their websites.

In 2013, Macuda, Matuszak and Róžańska [2015, pp. 124-128] conducted studies concerning CSR reporting among Polish companies listed on the Warsaw Stock Exchange Main Market on 31 October 2013 (at first, 328 companies qualified for the studies), which were also listed in the WIG-Poland index³ and RESPECT index⁴. Since the introduction of the RESPECT index until the day of conducting the studies, 31 companies from different sectors of the economy were listed in this index (15 companies from the industry sector, 7 companies from the banking sector, and 9 companies from the remaining sectors – power industry, insurance, construction, wholesale trade, capital market and telecommunications). However, on 31 October 2013, only 20 companies operated in a socially responsible manner according to the RESPECT criteria (which constitutes 6% of all companies listed on the WSE and less than 4,6% of all companies listed in the WIG-Poland). Among these 20 companies, 15 prepared a separate CSR report, but all of them published brief information about CSR on their websites (1 company presented CSR-related activities CSR only on its website). Out of all the companies preparing separate CSR reports, 70% followed the GRI Guidelines. One notable company is Grupa Lotos SA, which applied an integrated report combining communication about CSR in the three ESG areas (Environment, Social and Governance) with the annual financial statement.

Nowadays, the number of Polish companies which prepare integrated reports increases: GAZ SYSTEM, Scanned Multimedias, TAURON Polska Energia, Grupa RWE SA, Zakłady Azotowe SA [Krasodomska, 2012, 2013; Szczepankiewicz, 2013, 2014; Tatarska, 2013; Michalczyk and Mikulska, 2014].

Pogodzińska-Mizdrak [2010, p. 182] claims that society demands qualitative reports and analyses, both retrospective as well as prospective, related to the CSR issues. The qualitative factors are difficult to present in a quantitative manner and difficult to combine into a single unified system, which presents an interesting challenge for the world of science to develop suitable measures and methods.

³ WIG-Poland index (WIG-PL) is the first state index which only includes the stock of state companies listed on the Main Market of the Warsaw Stock Exchange that fulfill the basic criteria of participation (calculated by the WSE since 22 December 2003).

⁴ RESPECT index is the first Polish and one of the few European indexes of socially responsible companies (the first pioneer index of this type in Central-Eastern Europe). Its name is derived from the first letters of the following words: Responsibility, Ecology, Sustainability Participation, Environment, Community, Transparency.

2. CSR in hospitals

There is a growing conviction that providing medical services, just like other aspects of social life, should be driven in line with universal ethical principles, respecting the human being and its fundamental rights [Pratley, 1995]. Recently the Report of the International Bioethics Committee of UNESCO on Social Responsibility and Health [2010] has addressed the concept of social responsibility in the context of health care, thus proposing its new paradigm. According to Brandão et al. [2013], hospitals are required to fulfil their social and market objectives following the law and general ethical standards (refrain from harming the environment, protect the interests of all the stakeholders enrolled in the deliverance of health care, share a vision of common good that is universally accepted among health care professionals, managers, stakeholders and the overall social matrix). Embracing a socially responsible conduct is perceived as strategic in a global market, it contributes to the competitiveness of a particular entity and protects its external image. Therefore, the social responsibility is an expected policy not only in strategic planning but also in daily practice.

Tehemar [2012, www 1] claims that the healthcare industry has a variety of challenges – issues such as stringent regulatory compliance, intense labour shortages in nursing, increased and costly technological advancements, implementation of international quality standards and substantial community dependence make this industry one of the most operationally difficult. Hospitals have to work harder than other industries to win and retain that trust while coping with the operational challenges. CSR could play a major role in this context by highlighting the performance of the hospital in a transparent and sincere way and result in better understanding from the community about the above mentioned challenges that this sector faces.

Hospitals, with the mission of providing medical services, should engage in the social and environmental activities and take its social responsibility and implement suitable initiatives to promote it. Brandão et al. [2013, pp. 392-393] draw a distinction between passive and active social responsibility. In the passive social responsibility, hospitals reach their social and market goals in accordance to the national and international law, as well as to the general ethical standards. They do not show more initiative, do not exceed the imposed requirements. The active social responsibility goes beyond and expands basic principles stated in the passive model, which is illustrated in Table 1.

Table 1. Types of hospital social responsibility

PASSIVE SOCIAL RESPONSIBILITY	ACTIVE SOCIAL RESPONSIBILITY
Job security, non-discriminatory policies, protecting privacy rights	Creating wealth and employment, implementing ethical codes of conduct
Protecting the investment of all shareholders and the interests of all stakeholders	Public accountability of management decisions and performance indicators
Respecting human rights	Protecting animal interests in research and tests
Refraining from environmental damage	Contributing to environmental protection
Obedying the general law	Supporting NGOs' policies, social well-being and solidarity programmes

Source: Own elaboration based on Brandão et al. [2013].

Keyvanara and Sajadi [2015] enumerate five different dimensions concerning social responsibility in hospitals:

- leadership and inner processes which include the areas of mission and vision, policies and procedures, ethical codes and regulations,
- marketing that refers to suppliers and contractors, supply chain, consumer rights, responsibilities and liability management services including responsible purchasing,
- workplace environment which contains staff safety and health issues,
- environment which includes issues of sustainable development, pollution, waste management, energy saving and green purchasing management,
- community that states the local community, academic community in partnership with social institutions, partnership with Non-Governmental Organizations (NGOs), volunteer participation supporting activities of employee and charitable support.

According to Tehemar [2012, www 1] utilization of a holistic CSR framework in hospitals may result in higher efficiency in operations, for instance, improved efficiency in the use of energy and natural resources can result in substantial cost savings. Therefore, a better hospital waste management not only reduce the amount of waste but also ensure its safe disposal. Moreover, hospitals have to pay attention to their reputation in order not to lose trust and patient loyalty. In the incidence of a reputation crisis, a hospital which realises the idea of corporate social responsibility and has a history of exceptional service to society and environment often does not suffer as much as a hospital with no CSR plans. A damaged reputation might require years to rebuild. Concerning employees, there is a clear evidence linking the employee morale and loyalty to the social performance of the hospital. Employees who continually witness violation of ethical norms in the hospital would not want to be involved with that hospital. When competitors in healthcare sector adopt less costly but not socially responsible and ethically solutions, a particular hospital should take advantage of this challenge and explore new innovative and green solutions.

Conclusion

In Poland, we may observe increasingly frequent attempts to prepare reports that also take into account social and environmental issues because the society is interested in how the operations of specific entities influence the natural environment, what social programmes they offer, and to what degree they engage in the development of the region. The expansion of the concept of CSR and its reporting from the private sector (private companies) to public organizations is a challenge that should be undertaken and an opportunity that could be used by hospitals. According to Brandão et al. [2013], hospitals can and should be the first ones to follow this path, and furthermore, some of them have already applied the concept of social responsibility through explicit interventions in management decisions. Social responsibility and social responsiveness in health care sector imply a new social dimension of care as well as new organizational patterns. The next step is to report about CSR-related activities.

CSR reporting in Poland is completely optional regarding the form, place and scope of disclosed information. Nevertheless, the recipients of reports on corporate social responsibility expect them to be created according to simple rules and to have a clear and understandable form. The form and contents of such reports, according to Roszkowska [2011, pp. 145-146], are to a large extent dependent on the general communication strategy of a company. She believes that social responsibility reports fulfil their function if they have the following basic features: coherency, comparability, reliability and usefulness. It is important to be able to compare the operations of a given economic entity with those of another entity or a whole group of entities. As regards report reliability, all reports should be audited and legal sanctions should be available in the case of presenting false information. Finally, reports are useful when information included in them is significant to those, to whom the report is addressed. This idea is shared by Krasodomska [2010, pp. 338-339], who points out that information created within socially responsible accounting, similarly to the information generated in regular accounting, should be reliable, complete and delivered in time in order to use it in the decision-making processes.

The above characteristics concern all reports related to CSR issues, including these ones elaborated by hospitals, which should contain the following social and environmental contribution: mechanisms for attaining and improving the staff health, safety and welfare (the family welfare programs as well); training courses for the staff in different categories; the recruitment and retention systems of human resources; policies and actions undertaken to protect the envi-

ronment; green management; strategies to improve consumption patterns and the hospital waste management; protection of animal interests in research and tests; and improvements to health care quality. Owing to CSR reporting, hospitals can achieve their fundamental objectives in medical, ethical and social areas. Moreover, hospitals should manage to reconcile CSR and economic aspects – simultaneously reach the goals in economic area (fair financing, development, new technologies, cost optimization). Thus, corporate social responsibility appears as a new trend in hospital accounting. In the near future, we should observe hospitals which follow private companies in CSR reporting.

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SPOŁECZNA ODPOWIEDZIALNOŚĆ PRZEDSIĘBIORSTW – NOWY TREND W RACHUNKOWOŚCI SZPITALI?

Streszczenie: Idea społecznej odpowiedzialności przedsiębiorstw (z ang. *corporate social responsibility* – CSR) jest w ostatnich latach przedmiotem wzmoczonego zainteresowania, przez co również rola rachunkowości w realizacji tej idei staje się coraz częściej tematem dyskusji. Artykuł poświęcony jest kwestiom CSR na gruncie opieki zdrowotnej (obszarom, które powinny być uwzględnione oraz działaniom / inicjatywom, jakie należy podjąć w ramach społecznej odpowiedzialności przedsiębiorstw). W opinii autora, rolą rachunkowości w realizacji idei CSR jest odpowiednie raportowanie o działaniach społecznych, środowiskowych i ekonomicznych szpitali.

Słowa kluczowe: społeczna odpowiedzialność przedsiębiorstw, rachunkowość, szpital.