

## SOCIAL RESPONSIBILITY IN ROMANIAN COMPANIES – CASE STUDIES

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**Abstract:** *Corporate social responsibility is a concept regulated by various international programmatic documents, based on the voluntary compliance of organizations with the requirements of sustainable social development. The concept involves adapting the structure and operations of companies to meet their social responsibility goals. The international concern to secure natural resources for future generations through their preservation is now an ambitious goal, but which international organizations did not want to regulate too strictly from a legal point of view. The aim is to make every individual and the society as a whole aware of the importance of sustainable development and to comply with the objectives set out in their own right. The study will present the overall understanding of social responsibility, the regulation of the concept and will analyse cases on how Romanian companies adapt to this concept and the implications of the adaptation to CSR for the management.*

**Key words:** *social responsibility, sustainable development, organizational management, compliance.*

**JEL Classification:** *H10, M14.*

### 1. Social Responsibility

A market trend, which has become increasingly important for companies, is that of involvement in society, the so-called “social responsibility” (Hereinafter referred to as CSR).

The Lisbon Strategy (2000) set several objectives “to strengthen employment, economic reform and social cohesion as part of a knowledge-based economy”. Among these objectives, the European Council made a “special appeal to companies' corporate sense of social responsibility regarding best practices on lifelong learning, work organisation, equal opportunities, social inclusion and sustainable development”. This is what we know as Corporate Social Responsibility (CSR).

In 2001, the European Commission adopted the Green Paper: “Promoting a European framework for Corporate Social Responsibility” (European Commission, 2001), where CSR is considered to be “essentially a concept whereby companies voluntarily decide to contribute to a better company and a cleaner environment”, part of the company's identity.

The European Council also adopted the Resolution on Corporate Social Responsibility (2003/C 39/02) which sets out the strategy to promote CSR. The Council reiterates that the CSR is voluntary in nature and must be credible and transparent. The strategy aims, among other things, at developing managerial skills in the field of CSR as well as facilitating the convergence and transparency of CSR practices and tools.

Furthermore, the European Parliament resolution of 20 February 2008 on the input for the 2008 Spring Council as regards the Lisbon Strategy (2009/C 184 E/06) “calls for agreed rules and practices in world trade that are compatible with the Millennium Development Goals and with the responsibility for leading the fight against climate change and promoting health”.

The concept of CSR, as defined by the EU Green Paper, implies that organizations contribute, on a voluntary basis, to a better society and a cleaner environment. It must be borne in mind that the objective of each company is to generate profits, but according to the Green Paper, companies must integrate CSR into their management and operational processes, and thus contribute to social and environmental objectives.

Of course, CSR can also have a direct economic value, on the one hand through the investments that the company has to make, on the other hand, through the benefits that the company may have, as there are already many concerns of the beneficiaries of goods and services or of the authorities in this area, investors are concerned about CSR, the public communication of CSR activities can influence the perception of the stakeholders, who are paying increasing attention to this field, etc. CSR can and must also be integrated into the strategic management of the company and, at the same time, into the management of operations.

Issues related to operations management and CSR should take into account the fact that there are several benefits of social involvement, such as:

- competition in technology leads to identifying more sustainable solutions;
- natural resources and raw materials are becoming increasingly expensive, leading companies to act innovatively;
- corporate social responsibility must envisage cooperation with non-governmental organizations and the public sector in order to achieve the objectives.

The European Union considers that adapting a company's operations to CSR should not be considered an additional cost, but an investment and high quality management.

The management of operations in the context of CSR should consider that all aspects of finance, trade and social inclusion are embedded in a long-term strategy that minimizes the risk of uncertainty.

The Lisbon Strategy defines CSR as a concept “by which companies integrate social and environmental concerns into their business operations and their interaction with stakeholders on a voluntary basis”.

Increased social responsibility beyond complying with legal requirements is considered to increase productivity by providing better working conditions for employees, training, management-employee networking, etc. The integration into operations of environmentally-friendly business technologies and practices is also part of social responsibility.

In terms of sustainable development, the United Nations 2030 Agenda for Sustainable Development <sup>1</sup> has been adopted at the global level, which sets out three dimensions of sustainable development: economic, social and environmental, as well as 17 Sustainable Development Goals. These include “ensuring sustainable consumption and production patterns” (goal 12).

In CSR, companies are concerned, among other things, with sustainability, which involves waste reduction, recycling and re-use. All the recommendations adopted at international level seek to raise awareness of the need to focus on environmental issues (global warming, waste disposal, air and water quality, etc.).

To demonstrate compliance with sustainability requirements, companies have a standardization system developed by the International Organization for Standardization (ISO) at their fingertips. The ISO 14000 set of standards provides guidelines and a certification program that document the actions of an environmentally responsible company and have been designed to help companies around the world reduce their negative environmental impact.

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<sup>1</sup> <https://sdgs.un.org/2030agenda>

## 2. Management of the organization for the implementation of objectives in the field of social responsibility

The fact that society is changing is making organizations able to adapt to market requirements, modernize their structure and operations to become more competitive.

The modernization of the structure requires, among other things, the inclusion in the organization's structure of a function in charge of the management of activities in the area of social responsibility. The idea of a social responsibility manager is not new; according to some authors it has been mentioned (Moga, 2014) in Business Horizons in 1973.

In Romania, according to Government Decision no. 1352/2010, class 3257 comprises "environmental and occupational health inspectors, assimilated". In 2013, the occupational standard "*Social responsibility Manager*"<sup>1</sup> was developed and approved by the National Qualifications Authority. The standard establishes the COR 325718 code for the "Social Responsibility Manager" occupation and describes its tasks:

"- coordinate the process of developing SR strategies and policies (Social Responsibility), ensuring consistency between the organization's strategic and Sr objectives;

- analyse specific SR issues and identify the relevant SR themes by proposing responsibility programs appropriate to the objectives of the organization, capable of meeting the expectations of the main stakeholders, from customers and employees to business partners, social partners, the environment and owners or investors;

- organize the SR management system, designing and implementing the internal procedures necessary for the optimal performance of specific activities, from the SR programs to the monitoring, evaluation and reporting of SR performance;

- coordinate the process of evaluation and reporting of SR performance, ensuring a transparent and fair relation with the organization's stakeholders;

- initiate and supervise education, training and career development programs for employees under their authority;

- foster an organizational environment among employees that encourages moral and social responsible behaviour and, on the contrary, discourages illegality, lack of responsibility and unethical behaviour."

When referring to operations management, we consider that this is an important component of the organization's management. In order to achieve the goals of the organization, a high-performance management must be ensured, that takes into account the use of the most innovative technologies that can ensure success.

Processes by which, in a manufacturing or service company, resources made available (financial, logistics, materials, etc.) are converted into finished goods or services provided constitute a set of operations that the company management must consider and aim to include in its strategic management.

In the literature, "operational performance is commonly measured in organizations through five dimensions: cost, quality, availability, flexibility and innovation" (Cojocaru, 2017).

From a managerial point of view, the company needs to consider the lowest cost and the best quality of products or services, so that it can reconcile profit with customer needs.

It is also important for the success of the company to ensure the availability of products or services, because any failure to provide them in the market has a negative impact on the company's performance as well as its reputation.

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<sup>1</sup> [http://www.conta-conta.ro/standarde\\_ocupationale/SO\\_manager%20de%20responsabilitate%20sociala\\_00.pdf](http://www.conta-conta.ro/standarde_ocupationale/SO_manager%20de%20responsabilitate%20sociala_00.pdf)

Flexibility is important for the company precisely to be able to adapt easily to the needs of the market in which it operates.

Innovation is also essential to operational performance because without the introduction of the latest and most efficient technologies, without the provision of innovative products and services, the company will not be able to compete.

Operations management is important for both manufacturing and service companies (banks, courier companies, digital markets, etc.). They all need to manage resources efficiently so as to produce and deliver products and services according to market requirements.

Operations management is defined as “resource management activities that produce and deliver products and services” (Cojocaru, 2017). This work involves covering the planning, leadership, management and control phases. The planning of operations requires both a strategic part (on the overall view of the business model) and a tactical part to ensure that the company operates.

As far as resources are concerned, they may differ depending on the company’s field of activity: human resources, material resources, information resources, financial resources, etc.

Operations management is a function of the company management, considered the central function, because without operations there would be no goods or services and it must follow this adaptation to the new requirements, such as CSR.

### **3. Legal regulations and prospects in the area of social responsibility**

As we have shown, CSR now requires compliance and voluntary involvement of companies. However, The Order of the Minister of Finance no. 1802/2014 required the company managers to draw up a non-financial report “containing a true and accurate presentation of the development and performance of the entity’s activities and of its position, as well as a description of the main risks and uncertainties that it faces” (Art. 482 of the Order of the Minister of Finance 1802/2014).

Subsequently, Order no. 1802/2014 was supplemented by Order no. 1938/2016 of the Minister of Finance, which stipulates that new articles on the non-financial declaration are inserted, among which article 492(1) (Order no. 1938/2016 regarding the amendment and supplementation of accounting regulations, published in the Official Gazette of Romania, Part I, issue 680 of 2 September 2016) states that: According to this order, entities of a public interest that exceed the criterion of an average number of 500 employees during the financial exercise shall include a non-financial affidavit in their administrators' report, that contains, provided that it is required to understand the development, performance and position of the entity and the impact of its activity, information regarding at least the environmental, social and staff-related issues, respect for human rights, fight against corruption and bribery...”. In paragraphs 6 and 7, the order shall explain what the non-financial statement should contain from the point of view of the CSR:

“(6) The non-financial affidavit shall contain, as regards environmental aspects, details of the current and foreseeable impact of the entity’s operations on the environment and, where appropriate, on health and safety, the use of renewable and non-renewable energy, greenhouse gas emissions, water use and air pollution. With regard to social and staff matters, the information provided in the non-financial affidavit may relate to actions taken to ensure gender equality, the implementation of the fundamental conventions of the International Labour Organization, working conditions, social dialogue, respect for the workers’ right to be informed and consulted, respect for trade union rights, health and safety at work, the dialogue with local communities and/or the actions taken to ensure the protection and development of these communities. As regards human rights, anti-

corruption and bribery, the non-financial affidavit may include information on the prevention of human rights abuses and/or on the instruments in place to fight corruption and bribery.

(7) The non-financial affidavit shall also include the consequences for climate change of the entity's activity and the use of the goods and services it produces, as well as its commitments to sustainable development, the fight against food waste and the fight against discrimination and the promotion of diversity.”

We note that the requirement to draw up the non-financial affidavit was only for public benefit purpose entities with more than 500 employees. According to the Order of the Minister of Finance no. 3456/2018, article 492<sup>1</sup> was amended to the effect that the obligation to draw up the non-financial affidavit belongs to all entities “which, on the balance sheet date, exceed the criterion of having an average number of 500 employees during the financial year...”.

These legal regulations require only the reporting of the measures taken by companies, and not the mandatory adoption of any measures, so the involvement in CSR actions remains at voluntary level.

From a legal point of view, we note that the legislator has used the wording “fight against corruption and bribery”, which, in our opinion, do not correspond to the Romanian legal reality, bribery offences being included in the notion of corruption, the term being probably reproduced after the international expression ‘anti-bribery and corruption policy’. We consider that a wording close to our legal reality would be “*fighting fraud and corruption*” (anti-fraud and anti-corruption policies).

In 2020, Regulation (EU) 2020/852 was adopted, which establishes, among others, criteria for environmentally sustainable economic activities (article 3), transparency of undertakings in non-financial declarations (article 8), and environmental objectives (article 9).

For the purposes of this Regulation, the elements listed below are environmental objectives: (a) climate change mitigation; (b) adaptation to climate change; (c) sustainable use and protection of water and marine resources; (d) transition to a circular economy; (e) pollution prevention and control; (f) protection and restoration of biodiversity and ecosystems.

As regards the application of transparency of non-financial statements (article 8), the following shall be done:

- from 1 January 2022 for the objectives: climate change mitigation and adaptation;
- from 1 January 2023 for the other four objectives of article 9.

Following the adoption of the Regulation, the Order of the Minister of Finance 1802/2014 was supplemented by 492<sup>7</sup>, with the following contents “The entities referred to in point 492<sup>1</sup> shall also include in the non-financial affidavit the information referred to in Article 8 of Regulation (EU) 2020/852 ...”. Thus, companies will have to comply with the provisions of the European Regulation, starting with the above mentioned dates.

It has been decided at European level that it is important to regulate the involvement of companies in CSR activities in a stricter manner. On 21 April 2021, the European Commission adopted a proposal for a Corporate Sustainability Reporting Directive (CSRD), which intends to extend the “scope to all large companies and companies listed on regulated markets”, “Introduces more detailed reporting requirements and a reporting requirement in line with mandatory EU sustainability reporting standards”, “requires companies to digitally ‘label’ the information reported, so that they can be read automatically and integrated into the single European access point provided for in the capital markets union action plan”. The first set of sustainability reporting standards is expected to be adopted by October 2022.

#### 4. Case studies on corporate social responsibility in Romania

Romanian companies have voluntarily adopted social responsibility policies and adapted their operations management to establish medium- and long-term social responsibility strategies.

A study<sup>1</sup> carried out in 2019 on the expectations of Romanian consumers from CSR campaigns pointed out that most respondents believe that the involvement of companies in CSR should cover issues such as access to education, access to health services, infrastructure development and air pollution. Most respondents also believe that a CSR campaign should be clear, visible and show results.

Starting 2016, the “Romania Corporate sustainability & transparency Index (Romania CST Index)” is being carried out<sup>2</sup>, “a complex, unique analysis in Romania, assessing the indicators of sustainability of companies in terms of performance level and transparency in areas such as climate change, diversity policies and anti - corruption, responsibility toward employees, responsible marketing or value chain. More than 750 companies were analysed for this index, namely Romanian companies that employ over 500 people, and other smaller companies that have published sustainability reports”<sup>3</sup>.

The event pointed out that of the 750 companies, only 4.4% published sustainability reports. A ranking of the analysed companies was drawn up, receiving distinctions, as follows:

*Gold Level Recognition:* Kaufland Romania, Coca-Cola HBC Romania, HeidelbergCement Romania, Antibiotice, Raiffeisen Bank, CEZ Romania, Telekom Romania, Banca Transilvania, Lidl Romania.

*Silver Level Recognition:* Romgaz, GreenPoint Management, Romstal.

*Bronze Level Recognition:* Digi | RCS-RDS Group, Transelectrica.

##### **A case study – Kaufland Romania**

Kaufland Romania took the top position of the ranking with 98 points<sup>4</sup>. The company is part of the Schwarz Group, which in turn promotes a policy of social responsibility<sup>5</sup>. The Group adopted a CSR strategy, by 2025, aiming at sustainable action along four lines:

- People: more transparency for customers and fair wages for employees;
- Product quality: reduction of the salt and sugar content of marketed products by 20 % and use of certified raw materials;
- Circulatory systems: intelligent recycling and conscious use of products (20% reduction in plastic);
- Ecosystem: reduction of water consumption and active environmental protection.

As part of the group, Kaufland Romania must contribute to the achievement of the objectives, which requires a change in the management of operations.

A section dedicated to CSR has been created on the company’s website<sup>6</sup>, and the strategy is implemented under the slogan “involvement makes a difference”.

In terms of financial resources, funding has been allocated to funding programs providing non-reimbursable grants to non-governmental associations running projects in the fields of education, environment, health, social and culture.

<sup>1</sup> <https://ambadasustenabilitati.ro/wp-content/uploads/2019/12/Infografic-BOLD-CSR.pdf>

<sup>2</sup> The Azores Sustainability & CSR services Agency

<sup>3</sup> <https://www.theazores.ro/romania-cst-index-2021/>

<sup>4</sup> [https://www.theazores.ro/wp-content/uploads/2020/11/Romania\\_CSR\\_Index\\_2020.pdf](https://www.theazores.ro/wp-content/uploads/2020/11/Romania_CSR_Index_2020.pdf)

<sup>5</sup> <https://gruppe.schwarz/en/responsibility/strategy>

<sup>6</sup> <https://despre.kaufland.ro/responsabilitate/implicarea-face-diferenta.html>

In order to protect the climate, the management of operations concerned the use of energy-efficient technology and the environmental planning of new buildings, as well as climate-compatible logistics processes and waste avoidance.

The efficient and responsible use of resources is achieved through the adoption of waste separation measures, the use of reusable fruit and vegetable crates, the introduction of clean and sustainable receipts<sup>1</sup>.

Regarding the production of textile materials, the company joined the Global Organic Textile Standard certification mark (GOTS), the global symbol of environmentally responsible and socially responsible textile production.

In the field of animal protection, the reorientation of operations concerned several areas:

–To protect the environment, especially the seas, they no longer use hard microplastics in cosmetics and body care products, or in their own branded detergents and cleaning agents.

–Marketing products under the Marine Stewardship Council (MSC) logo that promotes sustainable fishing and ensures traceability worldwide and thus the conservation of fish stocks.

–Improving the welfare of farm animals and ensuring more responsible production of animal products.

With regard to the complex and global Kaufland supply chain, the company has committed to applying fair and transparent business practices, ensuring good working and living conditions, respect for human rights, as well as environmentally friendly conduct in the value chain.

The company's environmental responsibility included the introduction of environmentally friendly shopping bags, the avoidance of food waste, the collection of used batteries, oil recycling, environmentally-friendly technologies for refrigeration and air-conditioning systems, etc.

#### **A case study – Banca Transilvania**

A section dedicated to CSR was created on the bank's blog<sup>2</sup>, with campaigns run under the motto "Accountability. Courage. Respect." The company's involvement envisages three fields: education, social and environment.

Several campaigns were designed *in the field of education*, such as:

–"An extra year in school, an extra chance for the future", dedicated to school children from disadvantaged backgrounds, by offering school supplies, clothes and food, school scholarships, tutoring and counselling;

–"Spark days", dedicated to high school pupils, business and entrepreneurship enthusiasts;

–"Coloured life for blind people", which supports the education and social inclusion of blind people;

–"4 – Hour Challenge", for young people who want to test their entrepreneurial skills in a real and dynamic context;

–"SuperTeach – tomorrow's Romania starts with today's teachers", dedicated to teachers, offering them training for an "open mindset in education".

*In the social field*, CSR campaigns targeted, among other things:

–"For Christmas we give together", with the donors being able to choose which project they want to support;

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<sup>1</sup> FSC® certified thermal paper products, which means that the raw material used comes from responsible forest-based industries

<sup>2</sup> <https://www.bancatransilvania.ro/blog/csr/educatie/>

–“Free pediatric care, 24/7 — Peditel”, a free medical service dedicated to providing medical advice to parents and children in rural areas;

–“Together we give a chance to life for patients with oncological disorders”, with the aim of acquiring a CT device for the Coltea Hospital;

–“Together we provide a warm meal for as many families in need as possible” – families receive a monthly voucher, with which they can buy what they need from a warehouse in the city.

–“Dog-assisted therapy for children with special needs. Donate too!” – the project aims to prepare the first certified nurses dogs in Romania for the disabled children.

In the category of *CSR environmental actions*, among other things, the following campaigns were carried out:

–The “Guide of good environmental manners” – the recycling patrol, an education platform on how to look after the environment and how to protect nature;

–“#PeopleOfChange” – more than €300,000 have been invested in voluntary schemes dedicated to multi-area afforestation;

–“Be an Urban Ranger” – the Natural Park of Văcărești – the paradise in the middle of Bucharest – a project on the maintenance and protection of the park;

## 5. Conclusions

Looking at the involvement of the two companies in CSR campaigns, we can see that the approach is different, depending on the specific nature of the business, but both companies are already flexible and adaptable in terms of management and voluntary compliance with CSR requirements.

Furthermore, the requirement for companies to include in their management reports non-financial statements, including with regard to CSR, ensures the transparency of information related to this area of activity.

As we have pointed out through case studies, transparency is also an objective of companies, which have created special sections on their CSR websites, although according to the MF order the non-financial affidavit is not mandatory to be published, but only reported, in order to achieve transparency with regard to the shareholders and the state authorities.

The approval of a Directive at European level will also require the adoption at national level of transposing legislation, which is higher than a minister order, and therefore has a stronger legal force, which will boost the involvement of companies in CSR campaigns.

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