

# Business-based and Ethical Assessments of CSR Efficiency

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The paper aims to assess the effect of CSR on the performance of transnational corporations. The theoretical aspects of social responsibility and its relationship with the results of the activities of transnational corporations were highlighted based on the literature review. The empirical studies aimed at assessing the effect of social responsibility on the performance results of enterprises were analysed and systematised. The findings of the empirical studies showed that CSR has an impact on the operational and financial results of transnational corporations. Ethical considerations are also discussed, especially with respect to the issue of genuine social contribution versus greenwashing.

**Keywords:** corporate social responsibility, effect, indices, greenwashing, transnational corporations

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## INTRODUCTION

Corporate social responsibility (CSR) remains a hot topic for the business sector, business media, and investors. Despite evidence that companies increasingly consider CSR important, there is no consensus among researchers on the impact of CSR on the company's performance (Awaysheh et al. 2020; Devie et al. 2020).

Especially, transnational corporations as an object of research on the topic of corporate social responsibility are lacking. A. Dahlsrud (2008) analysed the various (2021) concepts of corporate social responsibility, while A. B. Carrol (2016) has portrayed the CSR pyramid. T. Thorisdottir and L. Johannsdottir (2020), D. Pamies and E. Papaioikonomou (2020), Belas et al. (2021) sought to describe the relationship between the concepts of corporate social responsibility and sustainability. Qi (2023) emphasised the importance of internationalisation and corporate social responsibility, while others (Nahorny et al. 2022; Zhi et al. 2023) analysed the topic of social responsibility of transnational corporations in a rather fragmentary way.

As for the connection between CSR and performance, the authors of scientific papers have chosen different research directions. Many authors analysed the impact of CSR on financial results and the significance of customer satisfaction (Jermstipparsert et al. 2019; Zhi et al. 2023), and others analysed the competitive advantage and reputation of companies as the result of CSR (Bukowska 2022; Ogaci, Zolta 2020; Sharma et al. 2023). There is quite a limited number of works (Adeyeye 2012; Abugre, Anlesinya 2019; Ilyashenko 2021) analysing the corporate social responsibility of transnational corporations. These corporations have more stakeholders and their corporate social responsibility has to cover more issues relevant to specific global, national and local levels.

The main problem is how to assess the influence of CSR on the performance of transnational corporations. The aim of the study is to overcome this gap and to provide an assessment of the effect of CSR on the performance of transnational corporations. The main tasks to achieve this aim are the following: to analyse the theoretical aspects of corporate social responsibility and its relationship with the results of the activities of transnational corporations; to analyse and systematise empirical studies aimed at assessing the effect of corporate social responsibility on the performance results of enterprises; to measure these alleged effects in terms of basic ethical and ontological considerations.

## LITERATURE REVIEW

Social responsibility has emerged and become popular only in recent decades. According to study (Brin, Nassif-Nehme 2019), over the past decades, corporate social responsibility as a concept has attracted the attention of many researchers in the sphere of management. In fact, most of them developed different patterns and theories related to the concept of CSR, which led to different approaches to CSR. According to N. Farcane and E. Bureana (2015), the concept of CSR is so widely discussed nowadays that individuals who read a newspaper, business magazine or financial news take into account the goals of companies in terms of protection and well-being for the environment and the community in which the firm operates.

According to Pamies and Papaoikonomou (2020), the inclusion of both the concept of social responsibility and sustainability in management has a positive influence on the solution of social, economic and environmental problems that society currently faces. Sustainable business has two management components: being socially responsible and being responsible for environmental problems. Business sustainability can be achieved by implementing CSR practices in the company (Belas et al. 2021). After conducting a bibliographic analysis from 1,244 articles, in his study D. Sharma et al. (2023) found that the concept of sustainability played a decisive role in the field of research, the centre of which is the interaction between CSR and the results of the firm's activities.

According to V. Nahornyj et al. (2022), transnational companies' social responsibility models are foregoing transformations due to changes in legal systems, enlarged governmental environmental regulations, protection of labour rights, and modifications of working settings and forms of occupation. In order to achieve economic, social and environmental development goals, while considering the interests of various stakeholders, corporations are gradually developing complete CSR systems based on sustainable development methods. According to Z. Zhi et al. (2023), the focus and emphasis on activities of transnational corporations has gradually changed from 'whether corporations should follow CSR practices' to 'how corporations should follow CSR practices'. Corporate social responsibility is felt more strongly by international organisations. Majority of transnational companies have taken CSR to a strategic

level, incorporating it into the company's culture and integrating it into every aspect of their day-to-day operations.

Transnational corporations participate in CSR for both political and economic purposes, such as avoiding laws that must be followed, strengthening their reputation, expanding into new markets and earning higher incomes, and maintaining their positions of power (Anaf et al. 2020). The research conducted by M. Bukowska (2022) identified the main pillars of the universal CSR strategies of transnational corporations. They consist of the following: a variety of value chains; proactive innovations/modifications; diversification of the brand portfolio; internationalisation strategy with all types of relationships and their flexibility; sharing knowledge as a form of 'good practice'; cooperation and relations with stakeholders, etc.

The key difference between transnational corporations and companies is the scale of their business and the complexity of their management. That is why, in the case of TC, the implementation of CSR practice requires a more complex transitional phase. Implementing CSR can help to restructure the management scheme (in particular, the organisational configuration) and clearly define the dimensions of CSR within the firm's development strategy (Nahorny et al. 2022).

Thus, CSR can have a variety of impacts on corporate financial performance (CFP). Studies show that CSR activities can increase customer satisfaction, create a competitive advantage, strengthen reputation and employee dedication. However, the significance of CSR practices in financial results is not always unambiguous. It depends on the areas of activity and strategy. The contribution of employees is also important and can increase the value of enterprises.

However, attention needs to be paid to the differences between true sustainable CSR and reputation and superficial 'green brainwashing'. CSR can be treated differently in developing countries.

The issue of genuine justice versus mere reputations is as ancient as it is basic. The scene of the dialogue between Socrates and Trasymachus in the *Republic* introduces the considerations of justice. According to the view expressed by Trasymachus, justice is what is useful to those who are in power, while Socrates argues that justice is both good in itself (good as an end) and useful (good as a means). The dialogue, hence, also makes the distinction between being truly just and merely having a reputation of being just where the latter is only used as disguise for self-serving actions. This opposition reverberates in the distinction between true social responsibility and mere 'greenwashing'.

In Plato, the question of 'justice' deals with ethical, political, economic, ontological and aesthetic considerations. Likewise, the problematic of corporate social responsibility is linked, in theoretical considerations, to the more basic principles.

CSR is based on either business-based approach or ethics-based approach (e.g. Höllner 2012: 45). E. Garriga and D. Melé (2004) list the ethical theories which are used to support the approach of CSR. The first one is the normative stakeholder theory which suggests that a socially responsible firm takes into consideration the legitimate interests not only of the firm's stockholders but of all appropriate stockholders and has to balance the multiplicity of all such interests, where stakeholders are understood as 'persons or groups with legitimate interests in procedural and/or substantive aspects of corporate activity' (ibid: 60) and these interests have an intrinsic value. This view is justified by taking arguments from different branches of ethics such as Kantian capitalism, modern theories of property and distributive justice, libertarian theories. Both Kantian and Rawlsian grounds have been suggested to substantiate the normative core for this view.

Also, discussions involve the universal human rights approach, based on the Universal Declaration of Human Rights adopted by the United Nations, but also, at least to an extent, on the Natural Law tradition (ibid: 61). The UN, with the 'Brutland Report' published by the World Commission on Environment and Development, also contributed to the normative guideline of sustainable development (to meet the needs of the present without compromising the needs of the future generation). Its initial environmental orientation expanded to integrate social and economic considerations as well (ibid: 61). This macro-level approach should be integrated by each of the corporations at its own level with respect to their specific situations (ibid: 62).

The common good approach is also suggested as a guideline for CSR. According to this approach, assumed into Catholic teachings, each individual or group in the society should contribute to the 'common good' because it is part of society. It has a lot in common with the two above-mentioned approaches (the universal rights and the normative stake-holder theories) but the philosophical or ideological bases are different. Garriga and Melé tend to prefer this approach because they consider it to be 'based on the knowledge of human nature and its fulfilment' and they see it as close to Kyosei, the Japanese concept of living and working together for the common good (ibid: 62).

M. A. Höllerer (2012: 46–49) distinguishes what he considers to be the four most important groups of moral reasoning in the context of CSR: the ethics of duties which stems from Kant, the theory of rights which stems from Locke, theory of justice, linked to Rawls, and virtue ethics derived from the ancient background. The first one in the context of CSR points to the moral duty to respect all stakeholders who, in turn, have the right to be treated not just as a means to some end but also as ends in themselves. According to the natural rights approach, the duties of actors correspond to the inalienable rights of other actors – rights like the right to life, liberty, freedom of speech, justice, privacy, property, freedom of belief, education, and fair wages, etc. (ibid: 48). From a CSR standpoint, it is important that property rights cannot override basic human rights but they are at an equal level. But the universality of this approach, according to the scholar, is limited because of its clear basis in the Western view of morality.

Some theories of justice – and among all aspects of justice the problem of just distribution of wealth comes to the fore – equate justice with equality (and could be classified as more left-wing), while others are non-egalitarian and link it to the fair process of the free market (and could be classified as more right-wing). These two extremes, according to Höllerer, can move toward reconciliation in a Rawlsian approach. Adapted to CSR, it means that 'corporate agents should favour social equality, fairness and justice in the workplace' and 'consider the needs of all members of society, not only of those with power, status, and/or wealth' (ibid: 48).

This already tends to see corporate agents in rather 'paternalistic' terms and, then, rather naturally, the question about the characters of this 'pater' arises. Character of an agent is the focus of virtue theories. The 'paternalistic view' of corporate/managerial elite is also in line with Judeo-Christian thinking. Virtuous agents – with qualities such as wisdom, honesty, integrity, benevolence, courage, mercy, etc. – are said to create a good corporation and society (ibid: 48).

Schopenhauer (1958), who advocated Stoic or ascetic ethics in the face of the rising modern world, drew a distinction between representation and will. All or some of the above-mentioned ethical ratiocinations could be attributed to the lucid field of representations while a realistic description of the actual workings of the will are much grimmer. Many criticisms of Trasymachian uses of CPR can be used to illustrate these realities (e.g. Collingsworth 2005). Nietzsche saw the roots of Enlightenment and the French revolution in slave morality and

as an expression of 'declining life'. In contrast to Schopenhauer's ascetic inclinations, he proposed ethics of '(ascending) life' and of liberating the individual.

Rather more pragmatically, Frynas (2012) notices that trust in moral responsibility of corporations is not enough and government intervention is necessary.

Plato's *Republic* indeed engages in economic thought. It emphasises that extremes of wealth and poverty should be avoided. The market, for Plato, is 'a site of coordination, integration, and unification for the city' (Weinstein 2009: 458); but the guardians still need to defend the economic classes from threats external and especially internal (ibid). T. Noutso-polous (2015) revives the insight that money plays a central role in the origin of philosophical thought. Money originates in the abstract – unity, generality, invariability, etc. – as opposed to particular manifestations: 'the power that produces money is the power that produces identity, generality, unity and invariability (commensurability also)' (ibid: 153). The Platonic 'dualism' is akin to the duality between the use value and the exchange value of a product. The different relations to 'theoretical' principals between the philosopher and the sophist are also equal to their different relations to money (the philosopher denies seeking money for its own sake and the sophist is the money-seeker). Thus, the relation of corporate wage-making (money-making) activity to the real interests of 'society' and 'environment' can be taken to mirror the relation of the 'idea' to the 'particular', or the 'ideal' to the 'bodily'.

Another aspect of current corporate activity is that its relation to modern kind of thinking, or revealing Being, should be taken into account. Ecological movements stem from the insight, or, rather, intuition of turning things into 'standing-reserve', of the manipulative-'objectifying' informational aspect of the current mode of existence. But this intuition often remains not fully understood (Stasiulis 2021: 11). Heidegger called this kind of revealing 'enframing' (Gestell) and saw in it both a danger and a possibility of 'rescue'/'saving'. The latter consists in a 'retrieval' (Wiederholung) of the ancient Greek understanding of aetiology as 'unconcealment' as opposed to 'making' or 'causing'. The 'unconcealment' is also 'bodily' or, to put it differently, it does not fall into the dualities of one and many or ideal and particular.

Unconcealment also has to do with freedom in the fundamental sense of life. 'Man is born free, and he is everywhere in chains' (Rousseau 1893). Rousseau, in his *Social Contract*, asked how to reconcile the utility coming from modern economy (division of labour, science and technology) and innate freedom, or good customs, or good will (also the prototype of Kant's notion of 'categorical imperative'). This dilemma is reiterated in the notion of SCR which seeks to reconcile corporate profit seeking activity and heeding society, its members and environment. If this is not an oxymoron, then notions of freedom and utility should not be antonymous and should even be synonymous. For this reason, the underlying political and ontological framework in which current economy functions should be called into question and undergo a reshaping.

## METHODS AND DATA

As indicated above, the issue of CSR can be addressed using classical philosophy as well current philosophy of money\*, modern classical political thought (Rousseau), Kantian philosophy, including its application to interpret capitalism, philosophy of life as well as metaphysical and ontological analysis.

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\* E.g. Goodwin (1986), Meikle (1994), Miller (2017) and Seitz (2017).

After analysing the theoretical aspects of corporate social responsibility, such as the concept of CSR, the socially responsible business model and the sustainable business model, as well as its insufficiencies, the peculiarities of social responsibility of transnational corporations and the effect of CSR on the performance of enterprises, it is appropriate to form a theoretical model of work. The figure below (see Figure) systematises the theoretical aspects of CSR's effect on transnational corporations' performance. According to the picture, it can be said that

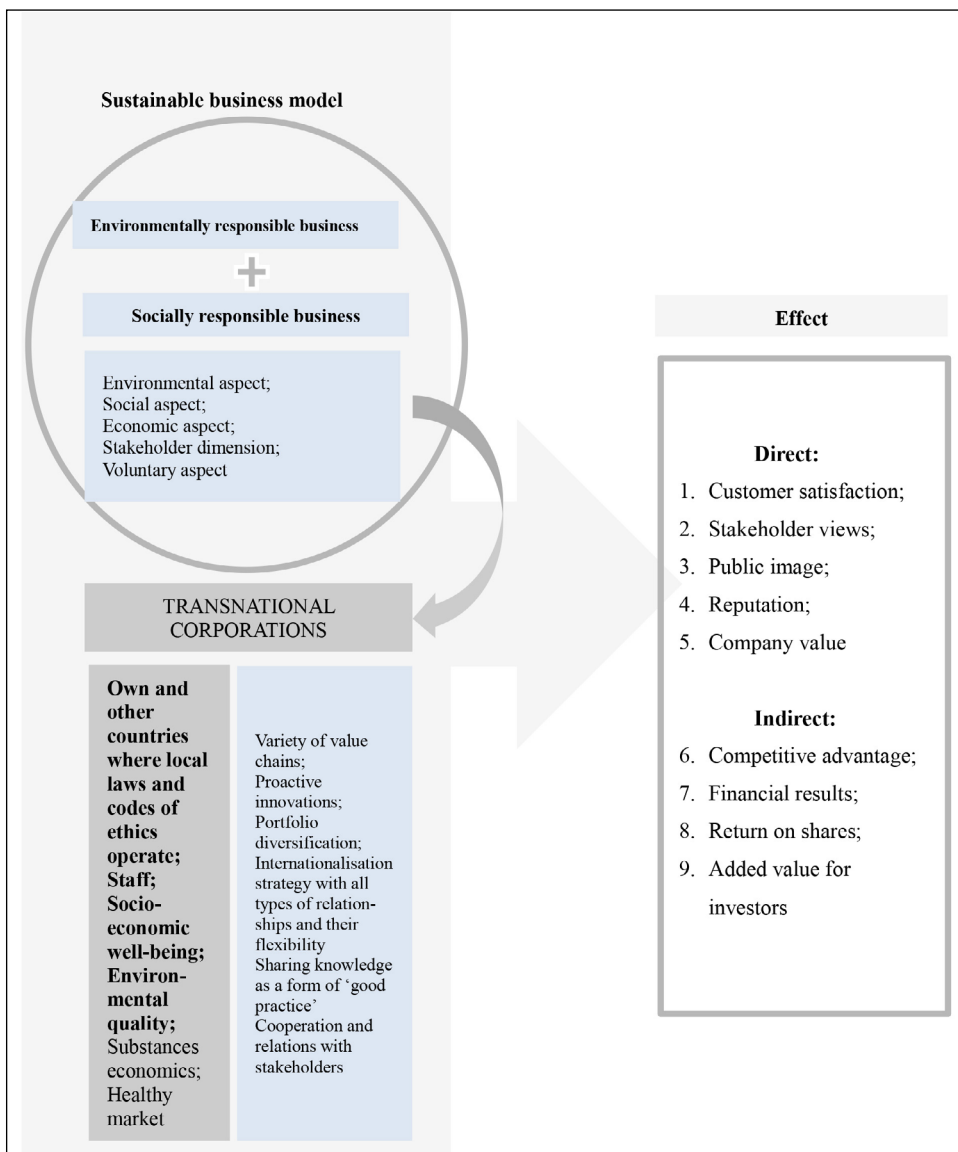


Figure. Theoretical model for assessing the effect of CSR on performance of multinational corporations

sustainable transnational corporations are those that assume four social duties: they comply with laws and codes of ethics, take care of employees, take into account the guarantee of social and economic well-being and the preservation of the quality of the environment. It can also be seen that TC applies the pillars of CSR strategies, such as the diversity of value chains, proactive innovations, etc. All this leads to a direct and indirect impact on performance.

Firstly, one of the essential methods that is used to understand existing trends and directionality is the systematisation of data. In this case, the data collected from various statistical and index portals or official websites is used, the data collected in the period 2013–2022. The ten-year period was chosen because of its representativeness and the availability of information. As the survey will be conducted in 2023, the deadline is considered to be 2022, as the data for 2023 will only be published in 2024. It is also worth pointing out that the analysis of the fifteen-year period would be more detailed, but then there would be a crisis period, which would mean distorting the data. However, it should be stressed that the analysis period during which financial and social responsibility data are used will include a period that is available and potentially less than fifteen years.

The table below (Table 1) shows the algorithm of the methodology, it sets out the steps from data collection to the generation of conclusions. The table describes what methods will be applied during the study and what data we will use at each step.

**Table 1. Methods and data**



Method	Description	Data used
<b>Data collection</b>	Data collected from various statistics and other websites	
<b>Data analysis and systematisation</b>	Drawing graphs, charts and tables, analysing and interpreting the results obtained	FTSE4Good index; Dow Jones Sustainability Index; Sustainability reporting; Return on sustainable and traditional funds etc.
	Calculation of percentage changes, averages and predicted value	Sustainability reporting statistics
	The choice of transnational corporations used in the study by size	The Yahoo finance website provides data published in 2022. Online access: <a href="https://finance.yahoo.com/news/15-biggest-multinational-companies-world-152339448.html">https://finance.yahoo.com/news/15-biggest-multinational-companies-world-152339448.html</a>
		
<b>Index computation</b>	Calculation of the social responsibility index according to the formula of Szegeci, Khan, Lentner (2020) for selected transnational corporations	Annual reports on the activities of corporations, official web pages of corporations
<b>Computation of financial indicators</b>	Financial indicators: property, capital and return on sales; calculation of profit margin and growth of the enterprise	Annual reports for the financial year

Table 1. (Continued)

Method	Description	Data used
Analysis	Analysis of the interactions between the CSR of TC and various performance indicators	CSR index; Value of shares; Property return; Return on sales; Profit margin; The growth of the company.
Data interpretation	Evaluation of the results obtained by the analysis	
		
Interpretation of results	Assessment of the effect of CSR on the performance of transnational corporations	

Source: created by authors.

Thus, a methodology has been developed to assess the influence of CSR on the performance of transnational corporations, which is based on the systematisation and analysis of various data. These include the calculation of percentage changes, averages and forecasts, the creation of a CSR index, the calculation of financial indicators and the analysis of the data obtained in order to establish relationships.

## ANALYSIS OF AVAILABLE CSR ASSESSMENT INDEXES

The FTSE4Good index series provides an opportunity for investors who want to support companies with strong sustainability practices. It also helps investors promote positive changes in the behaviour of companies and align investments with their ethical beliefs. The FTSE4Good All-World index was created using standard selection criteria from the FTSE4Good Index series to the FTSE Global Index.

After systematising the 10 companies that make up the largest part of the FTSE4Good All-World in the table below, it was also verified which of the companies with the best index estimates are transnational corporations. It can be seen that all companies with the highest percentage of the FTSE4Good global index are considered transnational corporations because of the scale of their activities. This shows that sustainability and social responsibility are one of the key priorities of transnational corporations, which is integrated into the decisions made in the business, regardless of the sector in which they operate.

Another index that is interpreted very often is the Dow Jones Sustainability Index. According to this index, companies are ranked annually. In 2023, the Sustainability Yearbook assessed more than 7,800 companies that underwent a 2022 corporate sustainability assessment. A list of 712 companies selected for that year's yearbook was provided, based on their S&P Global ESG scores from the sustainability assessment. In the annual ranking yearbook, companies are divided into 5 sections according to the scores received.

The high score of the ESG (environmental, social and management) shows quite good results in these three main areas. This suggests that the company has implemented practices and policies that are considered positive in terms of environmental sustainability, social responsibility and company management. For example, when an enterprise scores from 1% of the best



Table 2. FTSE4Good All-World index in 2023

Company	Country	Sector	FTSE4Good All-World, %	FTSE All-World, %	Presence in TC
Apple Inc.	US	Technology, Hardware & Equipment	6.73	4.15	+
Microsoft Corp.	US	Software and computer services	6.19	3.81	+
Nvidia	US	Technology, Hardware & Equipment	2.72	1.68	+
Alphabet Class A	US	Software and computer services	2.05	1.26	+
Alphabet Class C	US	Software and computer services	1.77	1.09	+
Lilly (Eli) & Co	US	Pharmaceuticals and Biotechnology	1.20	0.74	+
Taiwan Semiconductor Manufacturing	Taiwan	Technology, Hardware & Equipment	1.03	0.63	+
Johnson & Johnson	US	Pharmaceuticals and Biotechnology	0.99	0.61	+
Visa	US	Industrial support services	0.98	0.6	+
Procter & Gamble	US	Personal care, drug and grocery stores	0.9	0.56	+

Source: created by authors based on FTSE Russell (2023).

Table 3. Interpretation of the Dow Jones Sustainability Index in 2023

Indicators	Description
Best 1% S&P Global ESG Score	In each industry, enterprises with a minimum ESG score of 60 with a score not exceeding 1% of the best company in the industry.
Top 5% of S&P Global ESG Score	In each industry, enterprises with an ESG score of at least 57 with a score of 1 to 5% of the best enterprises in the industry.
Best 10% S&P Global ESG Score	In each industry, enterprises with an ESG score of at least 54 and from 5 to 10% of the best enterprises in the industry.
Industry movement	Companies ranked among the top 15% of each industry having improvement in their S&P Global ESG score by at least 5% and showing the best results in the industry.
Member of the Sustainability Yearbook	Companies ranked in the top 15% of their industries in terms of numbers, reaching 30% of the best companies in their industry.

Source: created by authors based on S&P Global (2022).

companies in the industry, it means that the ESG indicators of this particular company are very close to the highest-rated company in its industry. This is a significant achievement, as it symbolises that the company is one of the leaders in its industry in terms of sustainability practices. This shows that, compared to its competitors in the industry, the company performs well in areas such as environmental impact, social responsibility and management.

Table 4. Dow Jones Index Scores for 2022

Companies	Yearbook	Evaluation of the Dow Jones ESG	ESG score	Presence in TC
Apple Inc.	–	–	37	+
Microsoft Corp.	2022	Member of the Sustainability Yearbook	55	+
Nvidia	2022	Member of the Sustainability Yearbook	60	+
Alphabet Class A	2022	Member of the Sustainability Yearbook	46	+
Alphabet Class C				+
Lilly (Eli) & Co	–	–	49	+
Taiwan Semiconductor Manufacturing	2022	S&P Global Bronze Class	84	+
Johnson & Johnson	–	–	–	+
Visa	2022	Member of the Sustainability Yearbook	61	+
Procter & Gamble	–	–	44	+

Source: created by author based on S&P Global (2022).

Based on the table presented (see Table 4), it can be noted that companies like Apple Inc., Microsoft Corp. and Nvidia have relatively high ESG scores that indicate the application of good practices in the fields of environment, social responsibility and governance. All these companies are also transnational corporations that operate internationally. For example, Taiwan Semiconductor Manufacturing, which has a score of 84, not only has a high ESG rating, but is also a clear example of a transnational corporation. Taiwan Semiconductor Manufacturing is considered the world leader in the microchip market. With high ESG scores, transnational corporations can have a positive impact on the whole world, contributing to sustainable development, nature protection and social well-being. This has long-term positive consequences not only for business, but also for society and the environment.

A review of sustainability-related corporate valuation indices found that both the FTSE4Good index series and the Dow Jones index, on the basis of which it is argued whether social responsibility is a key priority in corporate operations, distinguish multinational corporations among leading companies. This means that the most responsible in matters of the environment, communities and employees are precisely transnational corporations.

## CONCLUSIONS

1. After studying the scientific literature and empirical studies carried out, it was found that the research conducted by different authors at different times and in different environments sought to define the effect of CSR practices on companies' financial results. These studies are characterised by using various financial indicators, such as property returns, profit margin, debt ratio, and return on capital, to more deeply examine the relationship between CSR and financial results. Scholarly ethical considerations of the CPR issue employ a similar kind of formal ethical indicators taken from the scholarly data base of ethical theories and ideologies, such as egalitarianism, paternalism, human rights, virtue or deontological ethics.

2. Some studies have shown that increased CSR efforts are associated with better financial performance and a positive shareholder impact. This may include higher profits after tax and improved brand awareness. It has also been observed that CSR can help companies become more resilient to the economic downturn and have a positive impact on credit ratings. In addition, studies have revealed that investments in CSR activities, especially related to employees, community involvement and environmental efforts, can increase the value of the firm and the benefits of shareholders. It has been found that different indices and methodologies are used to assess CSR, which vary depending on the context of the country or sector. Indices such as the FTSE4Good, the Dow Jones Sustainability Index, and others help companies measure their sustainability efforts and promote responsible business conduct based on an economic, environmental and social perspective.

3. An analysis of the officially recognised sustainability and social responsibility assessment indices, FTSE4Good and Dow Jones, found that world-renowned transnational corporations are leading in the number of points. This shows that transnational corporations implement social responsibility initiatives and publicise them in order to have a 'good image', and at the same time, adherence to the values of CSR contributes to their success.

4. CSR practices exist in a political situation and presuppose ontological givens. There is a difference between ontologically genuine laws and mere artificial registering and grouping of data, even if they comply to the rules of current formal logic or statistics. The 'hard' aspects of reality, even if they are latent, as well as the human 'nihilistic' potential should be taken into account in quest for a genuinely ethical arrangement. Reconsidering the ontological aspect of the very existence of money may also be needed. The phenomenon of 'social responsibility' can only be true to an extent that the economic system and society are fundamentally just in both ethical and ontological terms.

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DALIA ŠTREIMIKIENĖ, BIRUTĖ KURAUŠKAITĖ, NERIJUS STASIULIS

## Versliškasis ir etinis korporacijų socialinės atsakomybės efektyvumo tyrimas

### *Santrauka*

Straipsnyje siekiama ištirti korporacijų socialinės atsakomybės (KSA) poveikį tarptautinių korporacijų veiklos rezultatams. Remiantis literatūros apžvalga išryškunami teoriniai socialinės atsakomybės aspektai ir jos ryšys su tarptautinių korporacijų veiklos rezultatais. Analizuojami ir susistemunami empiriniai tyrimai, kuriais siekta įvertinti socialinės atsakomybės poveikį įmonių veiklos rezultatams. Empirinių tyrimų rezultatai parodė, kad KSA turi įtakos tarptautinių korporacijų veiklos ir finansiniams rezultatams. Taip pat aptariami etiniai aspektai, ypač atsižvelgiant į skirtumą tarp tikrojo socialinio indėlio ir žaliojo smegenų plovimo.

**Raktažodžiai:** indeksai, korporacijų socialinė atsakomybė, poveikis, tarptautinės korporacijos, žaliasis smegenų plovimas