

A CRITICAL APPROACH OF CSR RATING METHODS

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ABSTRACT

Under the contemporary business environment characterized by permanent transformation, a proper attitude towards the society and environment is essential for long-term development of organizations. The way that the company synchronize their values and behaviour with the needs and requirements of shareholders, employees, suppliers, community, authorities and society overall are reflected in their performance. Balancing all these interests, the company ability to respond to all expectations and to deliver solutions should be done in an organized manner by integrating the social responsibility concept in the management systems and therefore in all business activities, in the organizational culture.

The goal of our work is to reflect and analyze the principal methods and indexes used in corporate social responsibility evaluation and reporting, and their compatibility with the specificity of the social responsibility programs observed in some Romanian SMEs.

KEYWORDS: Corporate Social Responsibility (CSR), Rating indexes, Sustainability, Small and Medium Enterprises (SMEs).

JEL CLASSIFICATION: M14, M21.

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