

NORTH MACEDONIAN PERSPECTIVE ON ORGANIZATIONAL ETHICS AND SOCIAL RESPONSIBILITY

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ABSTRACT

Organizational ethics and ethical behavior are considered one of the most crucial aspects for the growth of every organization, for creating favorable business environment, building confidence and improving organizations' reputation. Therefore, the following paper is to analyze the terms used in the values adopted by the organizations and ethical guidelines, how they are perceived in North Macedonia and the way they make decisions for further enforcement of ethical issues within their organizations. The research methodology that was being used in conducting this study was basically secondary research data which are open access sources which are available in the internet. Such resources of data include scientific papers, paper documents and databases. The ultimate purpose of the research is to contribute to the understanding of organizational ethics and particularly how it reflects the modern organizational practice and the business environment among the companies in Republic of North Macedonia along with the application of code of ethics and to shed light to the role ethics has on creating and improving the business environment. Moreover, in the paper will be explored social responsibility in business ethics and what the linkage between the two pointing out the most prominent ethical and socially responsible companies in North Macedonia.

KEYWORDS

organizations, ethics, social responsibility, ethical management, CSR, North Macedonia

JEL CLASSIFICATION CODES M1, M14

1. INTRODUCTION

Regardless of the sort of organizations working inside a nation, irrespective of the fact that they are coordinated to the local market or foreign markets, they should have bolster in what it is to be considered as moral and ethics. Trying to explain ethics from the philosophical approach to what consists morality, the primary and simpler explanation is distinguishing between right or wrong. Ethics in general emerges from the need of meaning that all individuals must be morally devoted. Life must be as ethical as possible. Be that as it may, the notion of ethics in organizations and businesses is a generally new science, which has advanced to be undeniably a very significant part revolving the business world. A wide range of organizations whose significant objective is to make profit, frequently doesn't meet the wants and needs of customers. Back in the 70's was when the major advancements in organizational and business ethics started. Up until this year??, this discipline hasn't been established so the business ethics philosophers started composing amid whole these years. Nevertheless, nowadays the situation has changed greatly since then. Now, there are various bodies that have contributed to making the field of organizational ethics to be available in a wide range of businesses. In regular use, the term ethics takes distinctive implications, one of them identifies with "the standards overseeing the conduct of an individual or group of people. In itself, the notion of ethic includes something that might be. The ideas of good or bad or distinction between right or wrong are frequently utilized against their consistency or inconsistency with specific standards, which is implied or defined as a reasonable criterion

to be used as a guideline.

2. NORTH MACEDONIAN PERSPECTIVE ON ORGANIZATIONAL ETHICS AND SOCIAL RESPONSIBILITY

2.1. AmCham Macedonia Code of Ethics

The American Chamber of Commerce in Macedonia represents and promotes business in and for Macedonia. As a delegate of the private sector, the Chamber perceives the requirement for the creation furthermore, upkeep of a reasonable and ethical business condition that guarantees the solid improvement of business in the district. To this end, AmCham has received a code of better business standards and rehearses. The code is to be used by the AmCham and its members in each part of their activities, what's more, fills in for instance of moral business hones for its members to take after.

Under the part of the organization to customer conduct, members apply similar high standards in its relations with all clients, meaning they have to react speedily and completely to client asks, to convey items, administrations and installments as guaranteed and in a convenient manner, to speak to aggregate client intrigues when regarded proper and also to reject and effectively debilitate any type of pay off or bias in the lead of business.

When it comes to the organization to business conduct, members participate in reasonable business rehearses meaning to: shun giving false or deluding data, sincerely speak to themselves in transactions, maintain the soul and additionally the letter of the law in creating and satisfying all agreement game plans and to neither acknowledge nor offer any type of pay off or shameful utilization of individual relations in leading its business.

Another part is the organization to government conduct under which members regard nearby laws and rules in government relations: regard and hold fast to standards of the law of the Republic of North Macedonia, forgo endeavoring to impact any enthusiasm through the trading of blessings, cash, or data; or from taking part in whatever other action that might be interpreted as degenerate or in infringement of the letter and additionally soul of Macedonian law, or the law of the nation in which the business is enrolled and also perceive the degree and limits recognizing the general population and private areas by remaining secretly supported, plainly characterizing AmCham positions and straightforwardly directing exercises supporting these positions, and abstaining from requesting uncommon treatment in view of disgraceful utilize of individual relations while directing proficient exercises.

In the section of the organization to employee conduct, members give a sheltered and amicable workplace: certification of reasonable treatment of all representatives in light of execution, paying little mind to race, shading, nationality, sex, doctrine, sexual introduction, or political perspective, give a safe and wellbeing condition in the work environment, including sensible security from physical and additionally from any conduct which may qualify as badgering, advise and routinely refresh workers on organization strategies and systems, teach, prepare, or guarantee workers as required, in aptitudes particular to the obligations and duties of the position, aid profession arranging as improvement and finally to endure no administration or worker theft or profiteering.

Employee-to-employee conduct means that the members will approach all associates with deference such as encourage a sound workplace by working co-operatively with different representatives and tolerating organization arrangements and rules, cease from taking part in conduct or exercises that may unreasonably trade-off the notoriety of another worker with the organization, behave such that conveys respect and regard to the association.

The last part, the organization to community conduct means that members assume a functioning part in the network by acting mindfully and exhibiting a pledge to the headway of the network through the advancement of instruction, wellbeing, social and different exercises and also urge workers to offer back to the network through volunteering their chance or assets.

2.2. Ethical Behavior in the Workplace in the Republic of North Macedonia

2.2.1. Organizational Ethics in North Macedonia

Organizational ethics is a type of practical ethics that inspects ethical standards and moral issues that more often than not emerge from the business environment (Blazeska,2002). Being ethical is a worry to all workers, regardless of what position they are in the organization.

Ethical standards and norms in business are characterizing what is worthy to lead in working together and providing guidance on how the administration should settle on their choices. It's imperative to recollect that there is a qualification between acting morally and carrying on legally. Being moral means realizing what is correct and what isn't right, and picking the correct ways, and then again, the law is concerned with what is legitimate and what isn't. The moral choices that each representative should make are both lawful and meet the common moral norms in the association. Every director has an enthusiasm to address the issues all things considered: investors, customers, representatives, providers, nearby networks, and natives. Important for the association is to work effectively, making benefit, so investors get profit, directors and representatives get paid, clients get excellent items and lower costs. (Potevska & Veshoska, 2012).

To completely meet the objectives of the association supervisors, need to bring arrangements and choices in view of moral standards. Supervisors experience an assortment of issues and difficulties during the time spent in regular business and it is difficult for them to consider fitting qualities, standards, and states of mind in settling on moral decisions. In the decisions they make, they should put the enthusiasm of the association before their own advantage, the enthusiasm of the workers and customers before worry of making benefit. Each call, association and gathering of individuals has its own particular arrangement of standards for how to carry on legitimately in each circumstance. Some of them are all-inclusive qualities like trust, respect, regard, reasonableness, thoughtfulness, and devotion. Normally, moral guidelines shift among various countries and social orders, emerging from social contrasts, conventions and recorded legacy, and religious convictions. For steady use of morals in business association there is a composed record, code of morals for the association. (Veshoska & Drakulevski, 2012).

2.2.2. Attitudes toward Ethics Values and Standards among Macedonian Employees

Veshoska and Drakulevski's (2012) research on ethical behavior in the workplace in the Republic of North Macedonia, was conducted to reveal how ethical Macedonian employees are and whether they practice ethical behavior within their working place. Moreover, it gives answers to the difference between managers and employees and their ethical or non-ethical behavior as well as how they represent themselves and how they actually behave. Based on all these questions, the results that Veshoska and Drakulevski (2012) presented in their research showed that Macedonian employees can differentiate between what is right or wrong, they realize what moral and unethical conduct is. They presume that Macedonian representatives still have great qualities and the majority of them tend to work in a genuine way. They are individuals arranged and still value human relations and fellowship. They are not forceful or intentionally lie just to take benefit of it.

Yet, the authors think that the situation is not actually that good how they represent it. The appropriate responses they(workers) gave were socially acceptable. That is the reason why the authors underestimated the appropriate responses and looked more profoundly into the issue. This is the manner by which it can be seen that the respondents are exceptionally mindful of the truth, and despite the fact that they tend to be straightforward, some of the time they see the circumstances distinctively and they respond toward that recognition – which implies that are endeavoring to get the advantage of each circumstance and make a benefit. As to the part where they were gotten some information about their disposition toward debasement, despite the fact that they said it's not moral and ought to be rebuffed, they were additionally the person who in a way upheld the defilement and didn't resist it. We surmise that one reason for this is they are not having faith in the foundations and the framework who ought to secure them. Some of the answers given by the respondents that were found most interesting among the others were questions like what was their opinion whether someone who is working fair and is honest would work longer in the business, they all addressed that it's vital to be completely forthright, that it's decent excellence, and just working like this, things are relied upon to go well and the business to be profitable. They considered that lying and attempting to cheat will just ensure short life to the business, on the grounds that soon everybody will recognize what sort of specialist and man somebody is.

The next question was posed about their experience with people with whom they worked together and who were not honest with them. Some portion of the respondents (43%) said that they didn't have the experience to work with such individuals, and 57% of the respondents said that they have the experience and the outcome was that they quit teaming up with these individuals, yet they weren't available to talk about their experience. The next question was related to the one before and was asking them in what ways they protect themselves from dishonest people. The respondents answered that they are keeping away from these individuals, which implies they initially investigate their identity beginning to work and need to have a referent rundown of individuals and associations with whom they

worked previously. On the question of whether all the rules inside of the organization are equally applied to everybody, the respondents answered that the vast majority of the managers treat everybody the same, yet few detailed that in a few circumstances there are when some representatives are more favored than others. When they were asked for their opinion about the people who are trying to trick the law and make a benefit for them, the greater part of the respondents answered that these individuals are deceptive and ought to be rebuffed, some said that they are extremely brilliant and playing perilously, however, sometime they might be gotten for their activities and rebuffed for it. When they were asked about their attitude toward bribe and corruption and to share some experiences that they had, most of the respondents said it's not an ethical behavior and should be punished, the vast majority of the respondents said it is anything but moral conduct and ought to be rebuffed. However, some common encounters where they had "no decision" yet to pay somebody with a specific end goal to have the activity done or truly were requested to pay. In these circumstances, they didn't report these individuals since they were perplexed for themselves and their business or friends and family, with the goal that's the means by which the issue finished.

2.2.3 Work Values of the North Macedonian Employees

Having a look at Popovska's *et al.*, (2015) research paper on the work values of employees in North Macedonia, it can be concluded from the results they have obtained that the employees' values influence the perception and behavior and have implications for interpersonal interactions. At the point when the workers have a similar framework of values, they tend to see the outer incitement correspondingly. Among the others, this likeness in the elucidation and arrangement of the encompassing serves for illuminating their common correspondence. People with comparable value frameworks act too. The comparability of values makes the communication of the people simpler so they can achieve the shared objectives, on the grounds that the deception of the data and the contention will be diminished. In this manner, the people with comparative qualities will be more fulfilled by social relations (B. M. Meglino and E. C. Ravlin, 1998). Since the way of life of the association is an element of shared qualities, correspondence of the individual and authoritative qualities gives access to estimating the hierarchical culture and understanding its impact (B. Z. Posner & W. H. Schmidt, 1993). Most examinations have found that the correspondence of the individual and authoritative qualities subsequently has: greater responsibility, work fulfillment, and hierarchical duty (J. A. Chatman, 1989). The evaluation that is focused on abilities and output attracts significant attention. The connection evaluations or assessment of the components of the job in the field of human resource management is of an extremely large scale and may accomplish adequate organization and supplementation of the numerous components of the administration of HR. In this way, the concept of traits may be noted across the postings that suggest ideal working conditions that will be adequate for particular kinds of underemployed people. Like it can be shown, for example, from the results that the young employees with high training, in addition to the anchoring post, evident talent, and innovation profoundly rate the constant thinking; E-mail correspondence, and correspondence throughout the web-based existence. However, for those in the age range of 50 to 65 who have had extensive training regardless of their anchored position and evident talent, criticalness indicates that they evaluate the affirmation and, in addition, their interest in fundamental leadership, is outstanding. The results may be used in the recruitment process, in making decisions about professional and career advancement, and particularly in the period of employee retention. Employee expectations should be taken into account at every stage of developing a quality inspiration framework because doing so will help the organization gain the upper hand. It is blatantly obvious that the authoritative characteristics have a specific impact over individual qualities and vice versa since the qualities draw attention to the general heading of the people's activities (Popovska's *et al.*, 2015).

2.4. The Role of Social Responsibility in Business Ethics

Business morals think about duties inside the working environment, as well as inside the natural, social, and social structures of networks. They likewise manage responsibility issues engaged with logical research, purchaser assurances, and the general structure of any business or partnership. Corporate social duty has been isolated into four sorts that must be thought about at the same time, including moral, legitimate, monetary, and charitable obligations to purchasers and society.

2.4.1. Corporate Accountability

Corporate obligation and responsibility spread into zones of morals, legalities, and controls. It likewise affects the economy and the earth. Monetary obligations allude to a business' attention to delivering merchandise and enterprises for purchasers. While each business needs to make a benefit, such benefits ought to be made by following fundamental tenets of society, which incorporate moral and lawful contemplations.

Organizations and enterprises must work inside government, state, and nearby directions and rules. All things considered, moral duties might be exemplified through implicit rules, social equality, and social and worthy measures in numerous zones. Numerous organizations endeavor to go past legitimate prerequisites. Organizations that take care to guarantee laborers are sheltered, treated with pride and regard, and offered sensible work hours and wages are thought to be morally capable. Usually, a test to adjust the money-related requests of investors and the need to upgrade benefits, with the prosperity of representatives and nature. For instance, numerous medications or concoction organizations that create pesticides or pharmaceuticals may find that the side-effect can be contamination, harm to the encompassing condition, or present a potential threat to representatives and even inhabitants. Finding a center ground in such circumstances isn't simple, and sadly, as a general rule, organizations have been significantly more worried about the budgetary primary concern than with the security or wellbeing of individuals or nature.

Organizations that get associated with advancing human welfare or altruism are thought to be magnanimous in nature. Those that give cash, and also time, preparation, and ability - particularly in the domain of wellbeing and drug - are an astounding case of a business that considers its social obligation important. Inside the United States, the well-off are relied upon to help those less lucky, and that goes for enterprises, as well. Organizations that give to foundations, take part in neighborhood administrations, or generally bolster the network are regularly appreciated and gazed upward to. One of the biggest establishments in United States history was made by Microsoft originator Bill Gates. In the case of tending to AIDS or growth research or anything in the middle of, organizations that offer back to the network are considered socially mindful.

With regards to qualities and social obligation, organizations and enterprises ought to deal with their investors, as well as have the capacity to profit society somehow. Now and again, organizations do as such in light of the fact that outcomes of disregarding tenets and directions, or making harm the earth, may end up being more harming than consenting to tail them in any case. For whatever length of time that a company seems to think about its workers and nature, the overall population is normally more than willing to think of them as socially dependable, which compensates the enterprise with higher stock qualities, more joyful representatives, and obviously, a superior notoriety. Organizations hug affect their encompassing networks and situations. One of the manners by which an organization influences any network is through its way to deal with its encompassing condition.

2.4.2. Community and Ethics

Developing worries about the earth have urged numerous organizations to roll out improvements in the way they outline and create merchandise for utilization. In the 1960s, people, in general, were made mindful of the risks of pesticides, to people as well as to the soil. Thus, the U.S. Natural Protection Agency was shaped in 1970 and has played a gigantic part in ensuring the earth. In ongoing history, numerous organizations have encountered mischances or poor operational strategies that have brought about contamination and even passing. Maybe a standout amongst the most celebrated of these is the fiasco that happened at the Union Carbide plant in India in the mid-1980s. Forty tons of a deadly substance used to make pesticides spilled from a capacity tank in India. The harmful cloud that framed quickly slaughtered in excess of 3,000 individuals and harmed several thousands more, a significant number of whom later kicked the bucket because of the introduction. Association Carbide made the prompt move and furthermore close down its plant in West Virginia. The administration sent medicinal supplies and help to India to survey the harm. Nonetheless, the mischance greatly affected the monetary and open picture of the organization. Negative reputation and jumping stock costs were only the start. Inevitably, Union Carbide paid out about \$500 million in harms, and nearly \$60 million in suit costs. The mishap at Union Carbide served to build familiarity with how United States-claimed organizations are worked and kept up in outside nations. From that point forward, most worldwide organizations use staff from the United States for everyday activities and administration.

At that point there was the Exxon Valdez calamity off the shoreline of Alaska in 1989, when an oil tanker steered into the rocks and heaved in excess of 11 million gallons of raw petroleum into Prince William Sound. In excess of 800 miles of coastline was canvassed in oil. Incalculable thousands - if not millions - of ocean otters, fowls and other

marine life died. The fish populace took a very long time to try and start to recuperate from the pollution. Exxon contributed \$2 billion to the cleanup, yet the organization's picture was everlastingly harmed. Such cases are just two of the cases of manners by which an organization may affect the money-related, social, and ecological parts of society. They can be viewed as moral issues since they include duties and commitments to investors, as well as to society and the earth. Everybody, from buyers to organization officials, was influenced by these issues. There is no industry or organization that does not, at any rate once, manage a moral issue or a deceptive representative. Irreconcilable situations, item security, publicizing, investors, and networks all assume a part in how an organization is seen by society.

2.4.3. Ethics Versus Success

In the above situation, plainly a few choices in circumstances are more included and entangled than direct issues. Since individuals hold distinctive qualities, it's frequently hard to state who is correct or who isn't right. Keep in mind that qualities were depicted as measures or convictions that urge individuals to carry on a specific way. Then again, hundreds, thousands, or even a large number of individuals might be influenced by choices made by one or a bunch of people more worried about budgetary accomplishment than with the earth or network's wellbeing. No particular rundown exists that represents any partnership's duty to the earth. Principles and controls have been instituted in numerous businesses to help give direction and bearing, and open arrangement thinks about worries inside different fields of common assets, preservation, and securing the earth. Ecological issues that influence organizations may incorporate carelessness and risk, property rights, and essential moral ideas, for example, rights and obligations. For instance, what of atomic waste? While current society is depending increasingly on atomic vitality, we presently can't seem to decide a legitimate and ensured safe way in which to discard atomic waste. In such cases, resolutions to such issues will be left for our youngsters or grandkids to manage. With regards to ecological duties, verbal confrontations will proceed with moral contemplations and additionally moral ideas. For instance, a significant number of us may tend to lean toward safeguarding indigenous habitats since they are delightful, while others are permitted to be utilized and exhausted in light of the fact that they don't offer anything in the method for magnificence, entertainment, or value to humanity, as such. Securing jeopardized species is regularly a matter of relative sentiment. For instance, numerous Americans are not all that worried about horned owls as they are about saving the environment of the bald eagle. Since the bald eagle speaks to American individuals, it is normal and reasonable that an extraordinary proclivity has been related to the fledgling. Be that as it may, does that imply that another flying creature species isn't as significant?

2.5. Relationship between Organizational Ethics and Corporate Social Responsibility (CSR)

According to an ethical professor and blogger Chris MacDonald (2017) CSR is a subset, some portion of the bigger topic of organizational ethics.

Organizational ethics is (as a field of study) the investigation of the whole scope of inquiries identified with good and bad in the realm of business. CSR is, entirely, just about the duties that enterprises (not people) need to society (not people). So, an organization's duties to a client are parts of organizational ethics, but not some part of CSR. Also, an organization's obligation to a representative is a piece of business ethics, but not some portion of CSR. In like manner, the duties an individual manager has to their representatives, or the other way around, are parts of business ethics, yet not some part of CSR.

It's likewise worth bringing up those numerous individuals who don't regard CSR as all things considered a restricted theme. This is an oversight and prompts perplexity. In any case, there are absolutely individuals who regard CSR as though it's about the full scope of moral issues — even ones that are not about Corporations, or about Social issues, or Responsibilities. (MacDonald, 2017).

On the other hand, Sinonen (2007) describes it by stating that organizational ethics is profitable for companies. In addition, the social responsibility is to increase its profits. He continued by stating that CSR incorporates business morals as a key factor. Great morals mean great corporate duty and gainfulness. High morals, high corporate obligation and great business would co be able to exist. In other words, he based on the readings from an article titled 'Business and Organization Ethics' demonstrates that the more ethical a company is, the higher possibility for it to be likewise dependable, feasible, and beneficially. The author absolutely agrees that organizations connected more moral which implies they would take in charge of the general public more conceivable outcomes. In the event that they couldn't

care less about moral, they not think about corporate social obligation. From author's point of view, business moral is more fundamental and firms ought to apply business morals. (Sinonen 2007).

Another author such as Huevel (2009) gives insights on this by giving more concrete examples. The author alludes that Organizational ethics covers all morals-related issues including the production network process, showcasing, and financing in every aspect of practical business. Be that as it may, CSR is exceptional for corporate duty, which is an obligation to society.

Truth be told, companies have obligations to an assortment of partners including representatives, clients, nearby networks, and the earth. On the other hand, CSR is more spotlight on society really. For assist clarifications, business morals centers around duties regarding chiefs and representatives inside business specialists. In addition, business ethics need to take after related directions and laws. In any case, CSR centers around corporates and the general public. Also, CSR is somewhat moral commitment and conduct not related to directives or illicit. For instance, 2008 budgetary emergency made commentators challenge the morals of the administrators accountable for U.S. What's more, European money-related organizations and budgetary administrative bodies, which are business morals caused direction issues. Alternately, CSR won't cause unlawful issues (Huevel, K. et al., 2009).

2.6. Empirical Evidence on CSR advancement in North Macedonia

In 2008, Macedonia was the third country in the EU, after Denmark and Lithuania, to adopt a national CSR Agenda, as part of the Ministry's of Economy 'Programme for Stimulating Investment (2007-2010). According to EBRD this meant that: "the concept of CSR promotes and contributes towards increased competition of business entities and strengthening of public private dialogue in this area".⁴ Furthermore in 2013, under the project "CORPORATE SOCIAL RESPONSIBILITY FOR ALL" the Macedonia National Review Report on CSR was published, which represented part of the EU subsidized undertaking (Ref: EuropeAid/132438/C/ACT/Multi) led by the Turkish Confederation of Employer Associations (TISK) in organization with:

- The International Organization of Employers (IOE)
- Business Confederation Macedonia (BCM)
- Croatian Employers Association (CEA)
- Montenegrin Employers Federation (MEF) and
- National Council of Small and Medium Sized Private Enterprises in Romania (CNIPMMR).

The venture has two particular goals: initially, to assemble mindfulness and limit in association/with a system of manager associations in South East Europe in regards to CSR so as to enhance their support in multi-partner exchange (and also their effect on open division change process) at national and global levels; furthermore, to make mindfulness and construct limit in the system of boss associations in the locale so as to control endeavors to affect society and to coordinate social, natural, moral, human rights and buyer worries into their business activities and center technique.

Keeping in mind the end goal of achieving the particular targets of the venture and to construct the undertaking exercises with respect to strong ground, the task involves the arrangement of a National Review Report in each accomplice nation. This National Review Report on CSR is one of the essential exercises in this task. Every single other action will be formed in view of the discoveries of the national surveys led in five accomplice nations. The International Organization of Employers (IOE) gave specialized help with respect to the leading of the National Review Studies. The draft system (counting procedure, devices, information gathering procedure and revealing blueprint) is set up by IOE.

The National Review Report involves two primary studies; the nation profile overview and friends' study. The previous depends on assembling accessible data, information and writing while the last depends on applying an overview survey to organizations. This Macedonia National audit report has been set up by an autonomous research specialist in relationship with the Project Office specialists at the Business Confederation Macedonia (BCM). The examination group together with venture office specialists surveyed the draft structure including approach, devices, information accumulation process and detailing diagram that IOE provided and made essential changes and corrections. In every one of these endeavors nonetheless, we kept the similarity of instruments, information-gathering

⁴ Document of the European Bank for Reconstruction and Development. "Strategy for the Former Yugoslav Republic of Macedonia 2010 – 2013". June 2010. <http://www.ebrd.com/downloads/country/strategy/macedonia.pdf>

technique and announcing group with that of taking part nations flawless.

2.6.1. CSR advancement Practices in North Macedonia

The Ministry of Economy of the Republic of Macedonia goes about as a facilitator of CSR advancement exercises for state foundations. It has a committed unit for CSR advancement and gives a Secretariat to the National Coordinating Body on CSR – which is comprised of 17 institutions foundations and associations.

Figure 1: Composition of the National Coordinating Body on CSR



Source: <http://www.cbcsr.mk/Default.aspx?id=bc5400d2-0fc9-4ac5-b3b3-bf57f42df1be>

According to the National Report Review Report (2013), the Coordinating Body performs multiple activities such as:

- serves as a multi-partner gathering for strategy discussed and discussions between different CSR partners;
- drafts a national CSR strategy and through the Ministry of Economy submits it to the Government for reception;
- coordinates exercise on advancing CSR among the individuals and different associations working in North Macedonia;
- disseminates learning and best practice cases among individuals and different associations working in North Macedonia through starting and getting ready instructive materials on CSR and in addition learning, discourse, and backing occasions;
- advocates for a superior domain for CSR;
- raises and promotes support and assets for CSR advancement exercises.

In 2007 and 2008, the Body attempted real interviews to draft North Macedonia's first open strategy archive for invigorating CSR – the National CSR Agenda, 2008– 2012. It stipulated 11 measures and 43 exercises for achieving three targets:

- Raising mindfulness on CSR;
- Developing the limits and capabilities to help standard CSR;
- Ensuring an empowering situation for CSR.

As the market motivating forces for socially capable conduct of organizations are still fairly simple in North Macedonia's specific situation, people in general area establishments have a key part to play in advancing CSR and in making an empowering domain. Along these lines, the most complex measures and exercises identify with crafted by

open division foundations require joint exercises and an organized approach between various organizations. Thirteen state organizations and other open division controllers have the commitment to lead exercises went for fortifying CSR, and the Ministry of Economy is planning their work and assembling data from them for yearly advance preparation to the Government. Delegates of employers and business affiliations are most dynamic in pushing forward CSR activities.

There are various common society lead activities to advance CSR, for example, the yearly honor on altruism and social obligation introduced by the Center on Institutional Development, or the universal summer school on CSR sorted out by the Faculty of Economics in Skopje and AIESEC.

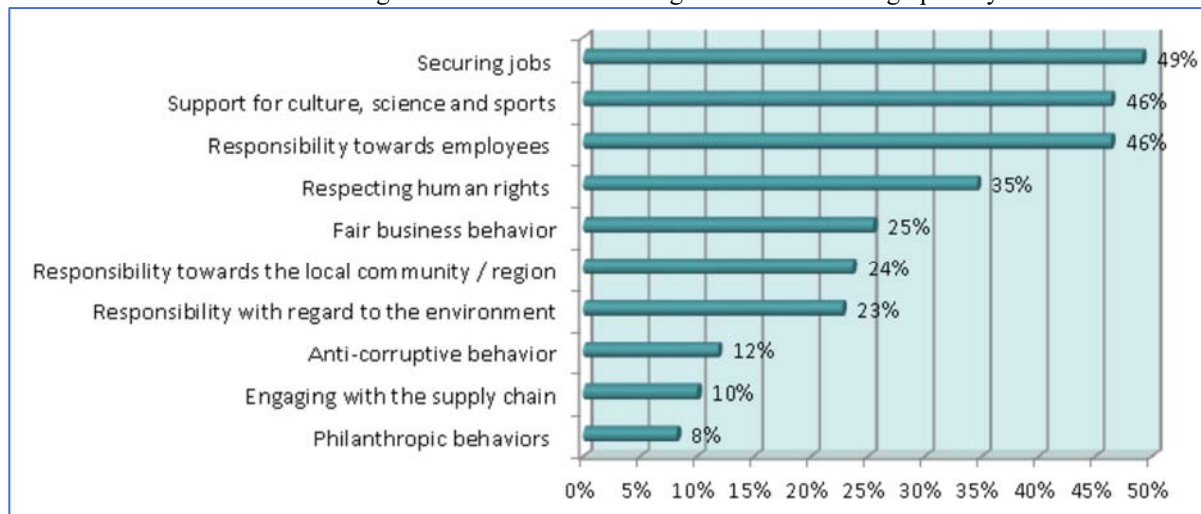
In the period 2005 – 2007 a few vital CSR examines and studies were led. The primary review on CSR in North Macedonia was composed in 2005 for the motivations behind UNDP's arranging of the advancement of the UN Global Compact Network. In 2006 the UNDP embraced an investigation on CSR encounters and needs in the nation. It included an organization-level survey, two concentration bunches comprising agents of media and NGOs, and a survey directed among delegates of monetary chambers. The outcomes concentrated on the degree of commitment, learning and investment in CSR activities, additionally premiums of corporate and non-corporate on-screen characters, including boundaries and inspirations that could animate or keep them from participating in additionally activity in the circle of CSR.

In 2007, the UNDP and the European Commission supported a Baseline Study on CSR in North Macedonia. The report depended on a far-reaching study including top-level administration of organizations all through Macedonia, meetings of state performing artists and different partners, and work area examine. It gave understanding into the applicable associations and activities managing CSR countrywide; a diagnostic preview of the CSR circumstance among organizations working in the nation; and additionally, valuable proposals for organizations, government and common society associations in the CSR circle. This filled in as a reason for building up the institutional setup of Macedonia's CSR open approach, and as key investigative hotspot for the arrangement measures that were later created.

2.6.2. Fair and Ethical Business Behavior as Part of CSR Priorities and Activities in North Macedonia

According to the research conducted under the project “CSR for ALL” and as presented in the North Macedonia National Review Report (see Figure 2), companies were asked to select and rank up to three CSR areas that are of high priority. The results have shown that securing jobs, support for culture, science and sports and responsibility towards employees are the top three CSR areas of the highest importance, while fair and ethical behavior was rated with 25 %.

Figure 2 Selection and ranking of CSR areas of high priority



Source: <http://csrforall.eu/en/icerik/reports/Macedonia-National-Review-Report.pdf>

The accompanying content assesses particular CSR practices of organizations. Respondents of the study “CSR for all” were also requested to fill in a five-level Likert scale with an arrangement of proclamations in regards to seven most basic CSR kinds of exercises:

- 1) commitment towards employees,
- 2) respecting human rights,
- 3) community engagement,
- 4) environmental activities,
- 5) engaging with the supply chain,
- 6) fair business behavior and
- 7) providing remedy.

On the issue of treatment of representatives, organizations exhibited a genuinely solid level of commitment with dominant part of organizations showing understanding or solid concurrence with the stipulated CSR exercises. The two articulations which accumulated sturdiest understanding among organizations were that the organization has set up non-biased approaches (95.5%), and that it advances solid and safe workplace (95.3%). A generally abnormal state of difference was noted on the announcement that the organization attempts measures to enlist and utilize incapacitated individuals (15.9%), which is additionally portrayed with the most abnormal number of undecided respondents (24.3%). The last can be accommodated with the high acknowledgment of non-biased strategies either by the commonness of an exceptionally slender comprehension of non-separation, or by logical troubles for organizations to participate in labor advertise consideration of people with inability. Another region where extensive opportunity to get better exists are organization input systems that enable workers to raise issues of worry, with 12.5% not monitoring great practice in their organizations.

According to the survey findings published on the Macedonia National Review Report (2013) on CSR the conclusions are as follows:

- The first open approach report for invigorating CSR, the National CSR Agenda 2008– 2012, was effectively executed, adding to: impressive increment in CSR mindfulness among administrators and the overall population, outfitting organizations with learning and devices to aid usage, and making further motivating forces for socially capable conduct.
- A new arrangement archives to animate CSR from 2013 onwards is yet to be produced.
- The term CSR has turned into a natural one in Macedonia's business network in the previous ten years. Agents of bosses and business relationships, and additionally respectful society associations are exceptionally dynamic in pushing forward CSR activities, and hold intermittent occasions which bring issues to light of specific fragments of CSR or distribute usage apparatuses.
- Still, a larger part of organizations does not have a division that is unequivocally accountable for CSR endeavors, indicating the absence of key approach towards CSR. The prevalence of smaller scale and little endeavors in Macedonia's economy is additionally ominous to building up an appropriate hierarchical structure in organizations which satisfactorily considers CSR.
- Companies appear to be seen as being to a great extent focused on the workers, in spite of the fact that strategies for selecting and utilizing handicapped individuals and giving organization criticism instruments that enable partners to raise issues of concern may offer opportunity to get better.
- Responsibility to secure human rights is something that most organizations buy in to through open responsibilities, however the procedures and standards depicted in the UN Guiding Standards on Business and Human Rights appear to be obscure to a significant number of respondents.
- Support to social activities and instruction are top positioning network commitment exercises.
- Attracting and persuading workers was most convincing purpose behind taking part in CSR exercises. Organizations likewise referred to that associate organizations or contender's activities have inspired them to get more dynamic in the field of CSR. Enthusiasm from clients and the Government additionally appears to assume an imperative part in pushing organizations to overhaul their social obligation contemplations and endeavors.
- Only 6% of organizations guaranteed they utilized one of the comprehensively acclaimed instruments and devices while tending to social obligations. Aside from ISO 26000, and the UN Global Minimal it is obvious that other CSR instruments are as yet not perceived in Macedonia's business network.
- Almost 33% of respondents said they have an open duty to CSR, while half expressed they have a set of principles. Just 28% referred they freely write about CSR exercises and half counseled outer partners to comprehend duties.

- The basic difficulties in the contribution of business elements in CSR exercises appear to be the ominous business condition in which enactment isn't implemented, the absence of time and different assets to take after CSR improvements and the absence of vital bearing on where to center restricted assets and consideration.
- A noteworthy number of respondents (22%) conceded they don't recognize what a far-reaching CSR approach ought to contain
- Almost 75% of respondents guaranteed they know about government activities, arrangements or measures to help or advance CSR in Macedonia. There is a solid agreement among the business network that CSR strong measures are required.
- 47% of respondents communicated enthusiasm to take part in the trainings later on in the undertaking. The primary suggestions from the report were as follows:
- A new mid-term open approach record on fortifying CSR is expected to give advance motivating forces, limit building systems, and perceivability for best practice organizations.
- Improving the business condition for mindful business conduct by advancing guideline of law and changing enactment to join CSR concerns and issues.
- Aspects of CSR commitment which justify advance limit building support are: formulating and actualizing strategies for enlisting and utilizing debilitated individuals; squander reusing approaches; distinguishing, surveying and overseeing dangers of defilement and irreconcilable situation; consistence, morals and anticorruption programs.
- Support instruments should be produced to help the take-up of natural administration frameworks.
- CSR instruments which justify advance limit building backing and great practice illustrations are: creating and actualizing a CSR approach and fusing CSR in business technique; archiving and giving an account of CSR exercises, execution and effects; organization criticism components that enable partners to raise issues of concern;
- Capacity to apply all-inclusive acclaimed instruments and apparatuses for tending to social obligations, for example, the UN Guiding Principles on Business and Human Rights and ISO 26000, ought to be reinforced through trainings, coaching backing and aides in nearby dialects.

2.6.3. Socially Responsible and Ethical-Management Organizations in North Macedonia for 2010

As an additional motivation or acknowledgement for companies that promote Corporate Social Responsibility, the CSR Coordinating Body of the Republic of North Macedonia on 26th of October 2011 declared the National CSR Awards for 2010. 38 extensive organizations and SMEs connected with 63 ventures. From them, 11 were granted for best CSR Practices for 2010. The honors and the plaques for expansive organizations and SMEs were exhibited in five classifications:

- Employee Relations
- Ethical Management
- Supplier/Consumer Relations
- Environment
- Investment in the Community

Award Winners	Large Companies	
Employee Relations	Makedonski telekom and T-Mobile Macedonia, Project: SAP Modul and Johnson Controls Macedonia DOOEL	Project: Increase of the employee's satisfaction;
Ethical Management	Alkaloid AD Skopje,	Project: The FairWild standard - crown of the 75-year tradition of high values;
Supplier/Consumer Relations	FENI Industry AD	Project: Transparent and fair procurement;
Environment	Cementarnica USJE AD,	Project: The biodiversity of the artificial ponds in Cement USJE AD;

Investment in the Community	AD Elektrani na Makedonija	Project: CSR Declaration/ donation of otorhinolaryngology surgical microscope and Makedonski Telekom AD, Project: 5 radio dramas
Award Winners	SMEs'	
Ethical Management	FARMAHEM –Skopje	Project: Management transparency and involvement of employees in decision making;
Supplier/Consumer Relations	Donia DOO	Project: E-research of the market (opinion of suppliers and customers);
Environment	Adora Engineering DOOEL	Project: We are building the future together
Investment in the Community	TTK Bank AD	• Project: TTK Bank supporting the community.

The ceremony of the awards was attended by more than 150 agents from the business network in Macedonia. This was a reasonable marker of enthusiasm for socially capable practices.

The Awards for Best Corporate Social Responsibility Practices in Macedonia are sorted out inside the venture: "Corporate social duty in the Republic of Macedonia", which is financed by the European Union and actualized by the Ministry of Economy in organization with: The Macedonian Enterprise Development Foundation, the Association of Chambers of Commerce of Macedonia and the Association Konekt.

3. CONCLUSION AND RECOMMENDATIONS

In a present day, one of the initial steps for a contemporary business and forward-looking company is to make an ideal organizational culture consisting of employees and managers who do follow moral and ethical values and practice those rules and guides in business dealings. This is particularly essential for the long keep running of the business organizations and their achievement in trying to succeed in the time of globalization and the presence of solid rivalry in the worldwide market. In such circumstances, where from all businesses is required to perform in its highest potential, an ethical image of the organization is a must. This study contributes to the other extra inquiries to be addressed and answered by future researches. It also must be added that this kind of research laid the foundations for further studies on the field of ethics because until now has been uncommon in North Macedonia, and it would be the best to reproduce a similar report on different employees to give more information about Macedonian representatives and their moral qualities and standards on which they base their attitude and behavior. Additionally, future considerations toward research topics like this will most likely upgrade the organizations and the educational framework to make greater strides in training and trying to open up horizons for the employees in these points and make more noteworthy familiarity with the theme and approaches to display right qualities in the younger generations so as to be able to increase the levels of awareness and act even more ethically within their working environments.

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