The Relationship between Stakeholder's Pressure and New Performance Dimension Including Social Responsibility

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Abstract. It is our intend to assess the influence of stakeholders' pressure upon the determinants of economic performance but also upon the enterprise decision making system. We intend to identify the enterprise response and ways of action in the matter of social responsibility and the need of affirm it as a stakeholder feedback.

Keywords: stakeholder, responsibility, CSR, environment, cost.

1 Introduction

Empirically, the legislators are only one pole of pressure on the enterprise is influenced by a combination of factors involved in various media in society. Defined as groups or individuals who receive benefits that are exposed to certain types of risks related to business activities, the concept of stakeholders can be subdivided into two categories which are separated by borders enterprise or domestic partners of the body (officials, managers, administrators) and external actors (pressure groups, control agencies, shareholders, suppliers, customers, community (Schaltegger and Burritt, 2000).

Stakeholder pressures aimed at environmentally-friendly business projects are in constant evolution in recent decades. Populations, groups and business interests are increasingly demanding. Control mechanisms are more restrictive and are not limited only to government authorities; they now extend to the shareholders, creditors and insurance companies. Admiration for green and ethical investor in financial markets is the expression of this new reality (Cornier and others, 1993). There are tools of political economy, such as green taxes, regulations, subsidies and tradable permits are becoming more in favor of government strategies is environmental protection.

In this context, the approach adopted in the face of environmental businesses. With the emergence of sustainable development and environmental management systems, communication of environmental performance has become an important practice for businesses wishing to demonstrate their responsibility to these stakes. Primordial role of the accounting function is to explain how the organization uses resources was quickly transformed by virtue of the importance and credibility with stakeholders of the collection and analysis of information which it has developed thus fostering the emergence of accounting environment.

2 Cost evolution under the stakeholders pressure

Consistent with this increase stakeholder pressure and stricter regulatory framework, cost-benefit analysis of environmental objectives has changed very much. While the cost of compliance to ensure compliance to regulatory requirements have progressed continuously and social costs of pollution control and environmental data collection fell by more (Schaltegger and Burritt, 2000) and this for two reasons. On one hand, technological advances from environmental science are offered remediation and production processes becoming more efficient. On the one hand, developed business management tools to make the latter more effective in managing environmental issues that they face.

From an economic standpoint, the effects of this development costs directly alter decisions of managers and leaders. Opportunity cost of inaction in the face of environmental problems has become very high. In other words, it is cheaper to correct nonconformity than bear the consequences, which amended the optimal balance of misconduct. The situation is similar in environmental management (system management, environmental accounting, etc.), The management cost is also reduced in recent decades. This new relationship between costs and benefits related to environmental management and investment in expenditure favoring prevention and environment protection, train new needs in terms of tools to assist decision and communication of information.

2.1 Separate environmental cost assessment

One of the advantages of separate calculation of environmental costs not affecting the current system relates to management accounting. This approach also has shortcomings because it is not easily adapted to highlight the integrated technology (new production systems that carry less waste, etc..) Or the costs involved in situations where environmental protection is neglected. This method registers only costs if such costs arising from environmental regulations. Although environmental costs may be allocated to cost centers and objectives, environmental protection is built into the management accounting system and there is a clear understanding of how costs should be dealt with integrated technologies and environmental protection.

Separate registration method is used and developed, for example in Japan, where they issued Guidelines for Introducing Environmental Accounting year EAS System (Guidelines for the introduction of environmental accounting system), jointly by the Environment Agency of Japan (JEA), research institutes and business. The aim is to achieve efficiency calculation of rates for Japanese companies based on financial information and physical environmental impact. JEA long-term hopes to standardize the information obtained from all enterprises that report, and it provides free software that assists the recording of environmental costs and the reporting of information to the JEA.

2.2 Total environmental cost management accounting

The total cost is a conventional method of accounting which aims to allocate the direct costs and indirect ones on product, production line, processes and activities. IFAC means the total cost and environmental cost accounting, identification, assessment and conventional cost allocation, environmental and social processes, products, activities and budgets. The key element of this definition is that you cannot get a direct identification of environmental costs and they should be allocated. An estimated future cost, particularly environmental ones, is important. There is a cost approach based on environmental risks on the total cost. Besides the direct cost environment, this approach includes the cost of environmental commitments. Expanding vision is based on the fact that many environmental costs appear not as a result of environmental protection activities, but because of environmental regulations.

Traditionally, total costs are the dominant cost accounting in general. For example in Australia, the direct cost method is not recognized in financial accounting, and why management accounting systems in that country tend to ignore that method.

Among the total costs are imperfections that environmental protection is considered a cost of business rather than an opportunity. Conflicting information about the cost of pollution processes and products is usually not considered useful because the end-of-pipe technologies (processes or activities to waste disposal and processing created a production process, unlike these clean technologies aimed at eliminating the causes and sources of pollution) under the fixed costs of production and thus independent of the technology's costs fluctuate considerably depending on product usability. The allocation of fixed costs per unit of product may be a wrong procedure in management accounting in certain situations. For example, this happens when environmental costs are considered indirect costs to be allocated to reflect the reduced transparency of their management so necessary for effective implementation of environmental costs. Taking environmental protection as a factor generating costs lead to a negative attitude on the prevention of pollution. In this situation attracted the opportunity cost of environmental neglect is not considered. In the impossibility of making correct decisions based on full cost accounting, it may be criticized for failing to identify the individual costs of processes and products.

2.3 Direct environmental cost

The main advantage of this approach is the possibility of identifying environmental costs per product based on fundamental economic causal relationships. Direct cost of fixed and variable costs are treated separately and thus accounting information is relevant both short and long term. The literature is proposed a multi-phase Average direct cost centers by identifying environmental costs, which allows the location of potential savings in environmental protection by taking into account the material and energy costs. It proposed a system that goes beyond the types of cost by cost center accounting, cost accounting until after the objective, thus internalizing external effects.

3 Addressing the environmental costs of the process

Conventional approaches in this area (total and direct cost) are too limited to meet the environmental protection as a causal factor cost. In such conditions it promotes environmental protection in place adjacent to others based on clean production technologies.

Accounting for environmental costs should be oriented in two directions. First should be included in the analysis of early stages (upstream) and end (downstream) of the production process. Secondly it is necessary to incorporate environmental costs that arise during the phases of production and marketing of products. Extending environmental accounts to cover such a wide product life cycle will focus on consumer benefits and competition. This is the next logical step in the development of new methods of cost analysis activities, the processes and environmental targets.

One of the main advantages of the environmental cost assessment activity or process is the integration of environmental accounting in strategic business management process and its connection with the objectives and general activities.

3.1 Opportunity cost of environmental impact assessment and environmental protection

According to neoclassical economic theory, committed to making a product cost is the value of other products that could be done instead. In other words, because limited resources are a good can be produced only at the expense of another loss. This opportunity of another product is removed. The best of these alternative values to be waived are known as opportunity cost of business. The decision to implement and operate an environmental accounting system to manage limited resources is an opportunity cost because the resources used could be used for other purposes, possibly more profitable.

Using the concept of opportunity cost of environmental information, a manager who was allocated a budget to invest in an environmental accounting system until the marginal cost will equal the expected marginal benefits of investment. Information on the marginal cost is important because it refers to differences between various alternatives. Its role is to weight the volume of calculations necessary to compare different alternative plans, eliminating items that are not affected by the decision.

Companies are faced with costs of environmental impact, and its protection. The latter decrease with the increase in the related environmental impact because pollution prevention and control lead to their reduction. Protection costs include costs incurred for environmental accounts to collect and analyze information used in carrying out effective strategies for preventing and reducing pollution, and measures of environmental impact management. The total cost is the sum of costs and environmental impact of its protection. Marginal cost is the cost of preventing pollution organizational, technical and accounting reducing environmental impact. The latter includes the costs of any "fault" system, fines, penalties, additional administrative expenses and legal advice that may arise if the organization fails to eliminate environmental impact.

3.2 The relationship between sustainable development and eco-efficiency

Schaltegger (2002) explains the relationship between those two realities by means of a balanced schedule.

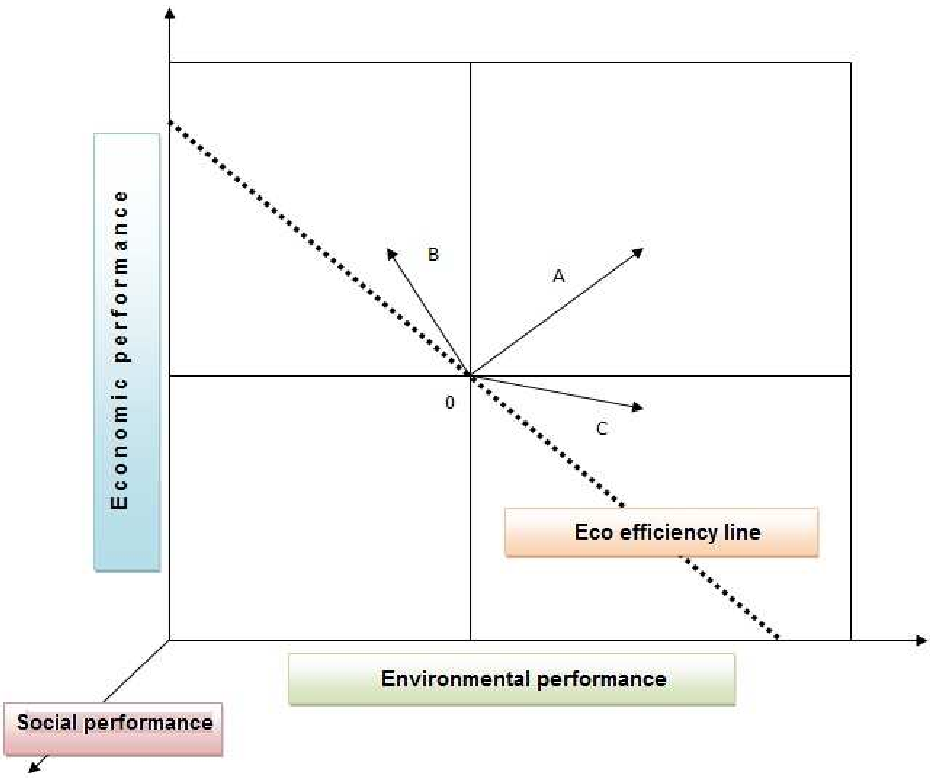

Figure 1 Tridimensional relation between performances

source: Schaltegger, 2002

Economic performance is measured and described the vertical axis and the horizontal average. The third dimension is dedicated to social performance. Situation feature point 0 refers to focusing on economic and environmental performance. A move above the dotted line of eco-efficiency, indicate that the relationship between economic and environmental and ecological substantially improved economic performance.

However, sustainable development would be characterized by the movements of the right upper quadrant of the diagram (vector A), as well as improved social performance. A sustainable development with a strong environmental component represented, not to allow the emergence or intensification of an initial state, the environmental impact (vector B). The same argument applies to the situation where we have to do very well with the economic pillar. When sustainability is suffering, we have represented a situation placed below the eco-efficiency. Thus, given the two pillars (environmental and economic), eco-efficiency know two situations: to sustainable growth - the vector A; improve unsustainable - vectors B and C. As mentioned, it is obvious that only when that both pillars of sustainable development were improved, we have to do with sustainability. When you increase the environmental performance, reduce costs attracted by the possibility of environmental impact. Removing these future costs, future growth is unaffected by environmental risk, and thus sustainability.

3.3 Environmental performance and overall company performance

Societal responsibility of the company (CSR) is the integration of companies' social and environmental concerns with business activities and relationships with stakeholders. They expect these entities to report on how they manage their activities and assume the impact on employees, shareholders, the residents, the environment, society, etc.. In this sense, the concept of global performance is used to evaluate sustainable development strategies and to report on the societal responsibilities of different partners.

3.3.1 Defining the overall performance

Performance has long been reduced to its financial size. It is to achieve the desired return on shareholders by turnover and market share would lead to business continuity. It goes systematically from a financial performance representation in global efforts to include social and environmental dimensions. Other stakeholders are emerging notion of a widely used performance known. Currently, business continuity depend not only the financial aspect, but also how they are managed. The responsibility of these entities are not limited to the shareholder, but integrates and associates, NGOs, unions, customers, suppliers, etc.

3.3.2 Addressing financial performance

Firm performance is a key concept in management science. After 1980, many researchers have attempted to define and more recently was used to assess the application required the undertaking of sustainable development strategies.

Performance can be defined as an achievement of organizational objectives whatever their nature and variety. This achievement can be understood in the strict sense (output, output, therefore origins), or in the broad sense of the process leading to the result (action). Unless there are performance can be measured and this process cannot be limited to knowledge of a result. Then evaluate the results obtained, comparing them with the desired standard. In this context, performance appraisal can be equated with the concept of benchmarking.

The definition applies to more than the individual organization. How to measure performance of a company, product or person. The financial explanation for this performance can be presented as follows:

Figure 2 The efficiency approach

Source: Bouquin, 2004

In this sense, the economy is the availability of resources at the lowest cost. Efficiency means maximizing the amount of products or services obtained by using a given quantity of resources. Profitability (the ratio of benefit to the invested capital) and productivity (the ratio of a volume obtained from a volume consumed) expresses two approaches to efficiency. Finally, efficiency means that to achieve the objectives and the aims pursued. Performance measurement is the quantification of the three dimensions that compose it. But there are a number of difficulties associated with these measurements. There are two problems: identifying goals and objectives and achieve a consensus relative to multiplication of these purposes. In some cases there is a multiplicity of objectives, sometimes contradictory, ambiguous and unexplained. Financial logic is seen efficiency refers to the ability to make a profit with the least possible resources, is criticized. Short-term measures will be replaced by several non-financial indicators which are the best targets and have better predictive value of long-term return objectives of the company. Financial performance is not sufficient for assessing the activity of an enterprise. This concept has expanded to take into account social responsibility (the term is used by the European Commission) or societal responsibility to stakeholders of the company that include and environmental issues**.**

3.4 The American origins of societal performance of the company

The concept of societal responsibility of the company (CSR) occurred in the U.S. in 1980, while in Europe its use is more recent. In the American context the concept of authorship is attributed CSR Howard Bowen, in 1953, the work of the Social Responsibilities businessman. He defines a number of requirements that lead to policy decisions and guidelines of conduct consistent with the objectives and values of society. Definition of social responsibility requires decisions and actions by leaders for economic or technical reasons. Committee for Economic Development (CED) which deepens the concept of CSR refers to three aspects: first the liabilities based on fulfilling the essential functions of the company, relative to production, employment and economic growth. The second includes the first, extended the concept of responsibility includes a sensitivity to developments in society and expectations for consideration of environmental issues, social relations or information on customers. Finally the third takes into account the exercise of the responsibilities that arise and lead to environmental improvements, such as targets for employment for disadvantaged populations.

CSR Developments concept leads to a new concept: the receptivity of society (corporate social responsiveness). The concept is defined by the ability of firms to respond to social pressures. It means the application of management company relationships that correlate with various interested parties (stakeholders). Responsiveness brings management and operational guidance societal responsibility.

Responsiveness to societal leaders expresses attention to social demands, and thus the flow of societal responsibility.

Societal performance of the enterprise (PSE) is considering three dimensions:

- The first corresponds to the purposes of the enterprise through societal responsibility. This involves not only economic imperatives of profitability and compliance with legal obligations, but from here the use of ethical, social rules and expectations, including a greater share of voluntary and discretionary philanthropic inspiration;

- Second match societal sensitivity. It is measured according to four possible scenarios summarized by RCAP scale (refusal, appeal, adaptation, proactive / predictive). The position of refusal, the organization opposes any changes. In this case it chooses to appeal, usually working in the legal minimum. Adaptation is a more progressive stance. Finally anticipate undertaking to obtain an original positioning as a leader and avant-garde;

- The third proposed as a more pragmatic optical non-exhaustive list of where responsibility can be exercised. Depending on the period considered and it is part of the company he will be able to influence in particular environmental, social, shareholders or the product quality and safety.

Societal performance is a federal concept, a synthesis and reconciliation of disjoint steps in research. By analyzing the definition will be found consistency between the first stage of research on societal responsibility (when it comes to ways to respond to societal problems) and societal stakes work on the company faces. In this conception, the performance of companies represent the organizational configuration of principles of responsibility of this kind, processes sensitivity and societal programs, policies and societal relations observable results of the enterprise. Another difficulty finding May programmatically using the above definitions to understand PSE involves an approach which is based on the effective functioning of enterprises. This defines the ability to manage and satisfy stakeholders. Key issues in developing any method of analysis are the decision and resolve the problems it generates. So performance-related decision must take account of social issues involved in undertaking the responsibility to society as a corporate citizen.

3.4.1 The European approach to overall business performance

Unlike the American vision of societal responsibility is limited to philanthropy foreign economic activities of the enterprise; the European approach tends to believe that such actions are not carried out within CSR and that they be assessed in the usual terms of business.

To define a European approach to CSR, we start from the definition of the European Commission that, CSR means the voluntary integration of companies' social and environmental concerns in their business activities and relationships with stakeholders. It allows companies, whatever their size, contribute to reconcile economic ambitions, social and environmental cooperation with their partners.

Thus, CSR is included in a political context in order to generalize the principles of sustainable businesses. To promote the application of such principles in June 2001 Gothenburg European Council of Lisbon strategy shift towards sustainable development and CSR score in the first rank of political priorities. In July 2001, a European Commission Green Paper addressing societal responsibility for businesses. On 22 March 2006 the Commission launched the European Alliance for Corporate Social Responsibility, which aims to encourage widespread RSE to businesses. After the Rio conference in 1992 and Johannesburg in 2002, the Commission encourages any EU country have a national strategy for sustainable development. France adopted its strategy on 3 June 2003, Romania on May 6, 2004 (National Strategy for Sustainable Development - Horizon 2025).

CSR European approach allows the concept of sustainable development operational for companies. In practical sense of the term societal responsibility is embodied in the concept triple-bottom line: economic prosperity, environmental compliance, compliance and improving social cohesion. This concept expresses the enterprise-wide consideration of the three dimensions of sustainable development. Development is represented by highlighting the following objectives: one economy (the creation of wealth for all as detailed production and sustainable consumption), other ecological (conservation and resource management) and the third capital (equity and participation of all social groups).

The principle of sustainable development is to balance the three dimensions in order to avoid the expense of other priority of a second goal.

In this context the overall performance goal is defined as multidimensional economic, social and societal, financial and environmental issues and the many businesses and human communities, employees and citizens.

4 Measuring overall performance

Overall performance is multidimensional. It results from the interaction between the three dimensions of sustainable development scale enterprises.

It notes the existence of a positive relationship between financial performance and some notations on the particular societal employees, customers and civil society. A firm that increases societal responsibility for their products or production can be expected to increase the attractiveness of products, leading to increased turnover. For this, it will still need to pay increased costs. Distinguished by their performance in achieving societal businesses can expect a long-term financial performance.

The risk is that managers use two information systems, the first focused essentially on financial issues for the directors and shareholders, the second mainly used for advertising purposes on partners. It is therefore important to integrate management practices and effective implementation of performance monitoring tools.

4.1 Concepts and their impact on non-financial performance evaluation

4.1.1 Environmental Performance Assessment - ISO 14031

Environmental performance evaluation (NDE) is based on the principle "that can be measured, it can manage." This type of evaluation is found globally in all sectors to improve environmental performance to provide the information necessary to establish "best practice" by benchmarking performance, to demonstrate compliance and operational efficiency. EPM is a relatively new concept used to describe the measurement, analysis and communication of environmental performance of the company. It involves collecting and measuring data about how the organization manages environmental issues. Some concepts and procedures are used since the early 90s, but ISO 14031 has formalized the whole experience by adding new items.

Objectives and benefits:

• Proper understanding of business impact on the environment;

• Obtaining the information necessary for the treatment of reference (benchmarking);

• Identify opportunities for improving energy use and water resources;

• Control objectives;

• Demonstrate environmental compliance;

• Increase accountability of employees;

• Determining the rational allocation of resources;

• Improve relationships with trading partners and industry.

ISO 14031 is a certification standard like ISO 14001, but one descriptive. It can be used by any enterprise, regardless of size and activity.

With its help company evaluate their policy achievements, objectives and targets by implementing an environmental management system (SGS). Organizations that have not developed an SGM may use ISO 14031 requirements for identifying, classifying, describing the environmental aspects of their work and to establish a criterion for assessing the environmental performance of processes and operations.

Sustainable development and other approaches based on appropriated themes: corporate social responsibility, business ethics and socially responsible investment have emerged in the late '80s and early '90s, developing lately.

Sustainable development has three aspects: economic (and to increase economic efficiency), social (with a goal of equity and social cohesion) and the environment which takes into account value, improving the environment and conserving natural resources for the future.) These three requirements correspond to a triple bottom line or the 3P (planet, people, profit) of Anglo-Saxon society.

In the sustainability performance, companies submit a more transparent markets through the use of a financial information.

Business Ethics is literary translation of the phrase "business ethics". It can be defined by analyzing how the application of moral standards of individuals in decisions taken in undertaking concrete. The question arises on the return in force to this concept of ethics. Recent scandals in the financial world have shown that compliance does not guarantee honesty texts point behavior. The financial capitalism that makes the creation of shareholder value and return on equity only criteria for good management, is now in question. In this new context, concern is increasing in business ethics, as evidenced by the charter of ethics and conduct.

Corporate social responsibility is the translation of the phrase "societal Corporate Responsibility" (CSR). Societal responsibilities of business term used to designate multiple partners (stakeholders), a strictly professional relationship employers / employees, according to a customary practice which the term social responsibility means. SER is a response to the concerns of sustainable development companies. Based on legal obligations, companies responding to social demands, economic and environmental impacts that manifest more different partners. Milton Friedman pointed out that the only responsibility of business is to increase profits. The aim is to enrich the company shareholders or partners?

Not be regarded as only an instrument of production and profits for shareholders but also an actor of society. This entity is socially responsible as a citizen.

Corporate social responsibility (CSR) has some specific elements:

• take into account the interests of all interested groups (stakeholders) from shareholders, employees, business partners, such as suppliers, customers, creditors, distributors, to customers and the community;

• involves a strategy of social involvement to integrate medium and long term development strategy and communication of responsibility programs can not be designed separately, in addition to a vision that aims to integrate the management and corporate market. Transparency is a prerequisite for effective communication between the company and other interested groups. Credibility requires an agreement between the company statements and actions. Transparency in policies assumed responsibility of the enterprise:

• defining a code of ethics, the principles that guide the organization in its shares, or a set of ethical standards that establish rights and obligations of the entity to which it has interested groups;

• advertising and promotion of the code of ethics among employees and business partners;

• social development of periodic reports to reflect the extent to which the entity complies with the obligations assumed;

• Publication of reporting standards used and the auditor who prepared the reports;

• Assessment of social investment programs and their impact on targeted social groups;

• publishing the results of social investment programs.

Socially responsible investment is to integrate social values in investment analysis, philosophical, cultural or environmental issues are not directly taken into account in financial analysis. Socially responsible funds are elements of the application of the concept of sustainable development.

Those who invest in such funds are not disinterested. They expect long-term financial returns at least equal to that of other investments. Sustainable development funds do not exclude economic activities. They start from the assumption that the companies who have minimized the environmental risks and are more advanced in their policies to employees, shareholders, customers, suppliers and other partners, improving medium and long term economic performance. Integrates concepts mentioned social and environmental concerns related with the predominance of sustainable development.

• Contribute to performance analysis

Determining the value of a business is 35% based on non-financial elements. Examined in this perspective the consequences of a commitment to sustainable development in terms of profitability, risk and competitive advantage are factors which influence the profitability

• sustainable development approach is a factor for innovation, launching new products or services involving a societal or environmental added value, unlike the competition (green label or ethical), and creating new market segments. The concept of Michael Porter, firms should consider CSR a part of strategy to become more competitive. It shows that corporate social responsibility significantly increases customer satisfaction and their loyalty.

• Research on environmental protection may lead to a substantial reduction in costs due to energy savings, efficiency gains and reduced waste. In this context, banks are increasingly taking into account environmental risk loans.

5 Conclusion

Both environmental cost accounting and CSR are responses to stakeholders' pressure and the result of an increasing need to prove the responsible citizenship. The cost accounting is the tool used for the impact assessment and externalities internalization, while the CSR is more than a PR way of proving that the enterprise cares about its impact upon different stakeholders. After implementing both managerial instruments, the stakeholders' competition is the measure of what and how much each of them receives for the impact suffered.
The stakeholders' competition is not a classical one for it not takes place in a real market but at the enterprise management level. It depends on the immediate and direct financial value of each one of the stakeholders for the enterprise. The assessment is simple when is about commercial partners and

shareholders but became complex and difficult when is about indirect stakeholders (community, environment, etc.). Generally speaking the non commercial and the generic partners tend to be somehow ignored (or less interesting for the management), and that is why the critics of CSR initiatives tend to consider it just another PR measure and even a managerial hypocrisy.
We intend to further evaluate the stakeholders' competition in future research and analyze the Romanian economy situation in this matter.

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