Jovana Dimitrijević[1*], Mladen Đurić[2], Jelena V. Pokimica[3]
[1]Center for Affirmative Social Actions, Kosovska Mitrovica, Serbia
[2]Faculty of Organizational Sciences, University of Belgrade, Serbia
[3]Boise State University, Organizational Performance and Workplace Learning Department, United States, Boise, Idaho

Comparative Analysis of Social Responsibility Model Implementation in Civil Society and Corporate Sector Organizations in Serbia

Abstract:

Research Question: To what extent is social responsibility model applied within civil society and corporate sector organizations in the Republic of Serbia? **Motivation:** Social responsibility has become a critical criterion for organisational legitimacy and sustainability. However, existing models are mainly designed for the corporate sector, often overlooking the challenges faced by civil society organisations, particularly in resource-constrained contexts. This research develops a comparative social responsibility model tailored to the Serbian context, exploring whether sectoral affiliation or internal characteristics (such as size, age, and turnover) have a greater impact on social responsibility outcomes. **What's New?** This study introduces a customised, quantifiable social responsibility model applicable to both civil society organisations and corporations. It overcomes the limitations of current models by incorporating resource constraints and sector-specific characteristics, and presents the Sectoral Predominance Index as a new tool for comparing sectoral differences in social responsibility. **So What?** Understanding the factors that drive social responsibility adoption is essential for designing policies and strategies that support both non-profit and for-profit organisations. The findings provide valuable insights for practitioners and policymakers aiming to foster responsible, sustainable practices, particularly in resource-limited settings. **Idea:** The study develops a four-domain, 20-indicator social responsibility model based on stakeholder expectations. It uses non-parametric and regression analyses to assess social responsibility implementation across sectors, exploring the impact of organisational size, age, and financial turnover. **Data:** The study gathered data from 218 organisations in Serbia, including 94 civil society organisations and 124 corporations. They were evaluated based on a model comprising 20 indicators, the development of which is presented in this paper. **Tools:** Mann–Whitney U and Kruskal–Wallis tests were used for group comparisons, while hierarchical regression identified predictors of social responsibility. The Friedman test assessed differences across domains. **Findings:** Overall social responsibility levels did not differ significantly between sectors, but civil society organisations excelled in ethical business conduct and engagement, while corporations outperformed in sustainability. Internal characteristics had a greater impact on social responsibility outcomes than sectoral affiliation. **Contribution:** This paper presents a scalable model for evaluating social responsibility across both sectors in emerging economies.

Keywords: social responsibility, civil society organisations, corporate sector, Serbia, comparative analysis, CSR model

JEL Classification: M14, L31

1. Introduction

Social responsibility (SR) is becoming an increasingly important element of organisational identity and practice, both in the non-profit and for-profit sectors. In an era of growing social and environmental challenges, organisations are expected not only to comply with laws and regulations, but also to actively contribute to their communities, uphold ethical business principles, protect the environment, and improve working conditions. (Newman, Rand, Tarp & Trifkovic, 2020; Arenas, Lozano & Albareda, 2009) Although the goals and structures of the civil and corporate sectors differ, SR is increasingly recognised as a common foundation for organisational legitimacy and sustainability.

However, the implementation of SR is neither uniform nor easily measurable—particularly when considering organisations of different sizes, ages, and resource capacities. In practice, most SR evaluation models and

frameworks have been developed for the corporate sector, while according to (Polonsky & Grau, 2010), non-profit organisations often face a gap between their value orientation and their actual capacity for systematic reporting and evaluation. At the same time, micro and small organisations, regardless of sector, face similar challenges related to time constraints, expertise, and access to financial resources. (Salman & Hassan, 2023)

Although this study compares civil society and corporate sector organisations as two distinct groups, it is important to acknowledge the heterogeneity within each sector. Civil society organisations (CSOs) differ significantly in mission, scope, professionalisation, and stakeholder orientation, ranging from grassroots volunteer initiatives to highly structured professional NGOs (Anheier, 2014; Banks, Hulme, & Edwards, 2015). These internal variations may lead to tensions between operational capacity and normative goals, particularly when balancing donor expectations with community accountability (Ebrahim, 2005). Similarly, the corporate sector encompasses a wide spectrum of organisational types, from small family-owned businesses to multinational enterprises, each operating under different governance models, resource bases, and public visibility pressures (Jamali & Karam, 2018; Gond et al., 2012). These intra-sectoral differences suggest that some of the observed outcomes may reflect internal stratification within sectors, rather than uniform group characteristics.

For this reason, there is a clear need for the development of an SR model that enables objective, quantitative, and comparable assessment of practices across both sectors, while taking into account their specific characteristics. This paper presents an attempt to provide an analytical insight into the state of SR in civil society organisations (CSOs) and corporate entities in the Republic of Serbia through the development and application of such a model. The aim of the empirical research is to identify patterns, similarities, and differences, as well as to highlight the factors that contribute to the successful implementation of responsible practices in the domestic context.

2. Social Responsibility in the Context of Civil Society Organisations

The civil sector occupies an increasingly significant position in contemporary societies, opening space for reflections on its responsibility toward social values, resources, and performance. CSOs, most commonly recognised as non-governmental organisations (NGOs), are defined as actors committed to a social mission, without the aim of generating profit (Balabanis, Stables & Phillips, H, 1997). In the Republic of Serbia, the term *civil society* refers to "a set of diverse organisations that are distinct from the state and market-oriented organisations, acting in the public interest or in the particular interest of their members, which is not contrary to the public interest" (Government of the Republic of Serbia, 2022). These organisations are characterised by voluntarism, value orientation, and independence from the state and market (Kaldor, 2010; Lewis, 2009).

The values commonly associated with SR constitute the foundation of these organisations' missions (Acesila & Colesca, 2020). However, some authors caution that commitment to a mission does not guarantee responsible behaviour, and that the civil sector must actively demonstrate its accountability toward society, employees, the environment, and stakeholders (Arenas et al., 2009; Wadham, 2009). Leiter and Newton (2012) argue that the legitimacy of NGOs is often based on conformity to expectations of what such organisations should look like, rather than on their results. Findings related to cases of fraud (Greenlee, Fischer, Gordon & Keating, 2007) and the growing demand for regulation in developing countries (Burger & Owens, 2009) further highlight this issue.

Assessing responsibility is hampered by the absence of standardised performance indicators. Donors employ various criteria (Polonsky & Grau, 2010), and the sector lacks a universal success indicator. Researchers emphasise the need to develop systemic metrics that would enable transparency and comparability of outcomes (Cunningham & Ricks, 2004; Zadek, 1998), but also warn that increasing external demands may overburden the capacities of CSOs and divert them from their core mission (Warren & Lloyd, 2009; Quarter & Richmond, 2001). In addition, the presence of multiple stakeholder groups, often with diverging accountability expectations, requires governance structures that can reconcile normative goals with performance demands. This complexity further challenges efforts to design and apply uniform responsibility metrics within the sector (Wellens & Jegers, 2013).

3. The Concept of Corporate Social Responsibility

Corporate social responsibility (CSR) is becoming an increasingly significant aspect of contemporary business, as evidenced by the growing interest in both theory and practice (Flammer, 2013). There is a pronounced need for the corporate sector to devote greater attention to key social, institutional, and environmental issues, and to assume responsibility in cases where its activities have a negative impact on the broader environment (Chroneos Krasavac, Karamata, Soldic-Aleksic, & Radosavljevic, 2021). Business

operations are progressively viewed less through the prism of financial results alone, and more through the lens of ethical and social responsibility (Rodell, Booth, Lynch, & Zipay, 2017). Krizanova and Gajanova (2016) observe that ethical principles and social impact have become integral to the corporate identity and managerial paradigm of modern companies.

According to Siddiqu and Javed (2014), the implementation of socially responsible practices positively affects a company's financial performance, enabling growth, strengthening market position, and fostering competitive advantage. The authors emphasise that companies responding to stakeholder needs through CSR initiatives are more likely to outperform their competitors.

Sprinkle and Maines (2010) identify four dominant motives for engaging in CSR: altruistic managerial motives; the use of CSR as a strategic façade to appease critical actors; benefits in attracting and retaining employees; and market-related gains derived from a favourable public image. In this context, Polonsky and Jevons (2009) stress that the effectiveness of CSR does not depend solely on the activities undertaken by an organisation, but also on how those activities are perceived by stakeholders. Moreover, the intensity and direction of CSR development depend on various contextual factors such as the nature of the organisation's operations, its size, market conditions, and broader public expectations (Vlastelica Bakic, Cicvaric Kostic, & Neskovic, 2015). CSR practices are therefore not uniform across the corporate sector. They are shaped by organisational size, governance models, and market exposure, which influence both the scope and formality of CSR engagement (Jamali & Karam, 2018; Gond et al., 2012).

Precisely due to these diverse approaches and motives, theoretical models and CSR standards, discussed in the following section of the paper provide the foundation for a deeper understanding and systematisation of CSR practices within the corporate sector.

4. Analysis of Existing Social Responsibility Models in the Context of Applicability in Serbia

In order to identify the models most suitable for application within organisations from both observed sectors in the Republic of Serbia, a comparative analysis of existing SR models was conducted, based on pre-defined applicability criteria. These criteria were formulated to reflect the aims and needs of the research, taking into account the specific characteristics of organisations predominantly constituting the civil and corporate sectors in Serbia, with particular emphasis placed on the limited resources and organisational capacities typical of micro, small and medium-sized entities (MSMEs).

The criterion of adaptability to organisational size was selected due to the fact that, according to the Ministry of Economy of the Republic of Serbia (2024), 99% of enterprises in Serbia fall into the category of MSMEs. Their limited capacities significantly affect the possibilities for implementing socially responsible practices. The possibility of implementation without incurring additional costs is particularly relevant for CSOs, which often lack the means to conduct systematic research and evaluations (Polonsky & Grau, 2010), with financial pressures further exacerbated by reduced budgetary support and the increasing number of non-profit organisations (NPOs) (Liu & Ko, 2011).

Simplicity in monitoring and reporting is important for both groups of organisations. MSMEs are confronted with constraints in terms of time, budget, and professional resources (Salman & Hassan, 2023; Saygili, Yildiz, & Delen, 2023), whereas NPOs are often required to respond to various donors simultaneously, which may jeopardise their focus on the core mission (Polonsky & Grau, 2010). Of particular importance is the criterion of measurability of results, as it enables comparative analysis across sectors and contributes to achieving the research objectives.

Given that no universally accepted SR model currently exists (Djuric & Filipovic, 2007), the following section presents the most influential theoretical models, international standards, and evaluation indices, with the aim of analysing them in relation to the defined applicability criteria.

Stakeholder theory, developed by R. Edward Freeman in *Strategic Management: A Stakeholder Approach* (1984), posits that companies bear responsibility toward all interested parties, not solely shareholders. It involves managing competing interests both within and outside the organisation (Berman, Wicks, Kotha & Jones, 1999; Brammer & Millington, 2004), with the aim of replacing trade-offs among stakeholder groups by aligning their interests towards a common goal (Freeman & Dmytriyev, 2017). The theory is directed towards long-term success through systematic attention to all stakeholders (Freeman, 1984; Berman et al., 1999), grounded in the belief that business cannot be separated from ethics (Parmar et al., 2010; Harrison & Freeman, 1999). In the context of applicability analysis, stakeholder theory demonstrates high adaptability across sectors, organisational sizes, and resource limitations, with its only drawback being the inability to quantify outcomes.

One of the most prominent early models of CSR is Carroll's Pyramid (Meehan, Meehan, & Richards, 2006), which conceptualises CSR as a hierarchical framework composed of four levels. The foundation of the model is economic responsibility, seen as the basis for sustainable development (Carroll, 1991; Jones, Bowd, & Tench, 2009), followed by legal responsibilities, referring to compliance with laws and regulations (Claydon, 2011; Schwartz & Carroll, 2003). Ethical responsibilities encompass expectations of fairness and the protection of moral rights (Carroll, 1991; Kanji & Agrawal, 2016), while philanthropic activities refer to voluntary contributions to the community (Carroll, 2016; Jones et al., 2009). Although influential, this model was primarily designed for for-profit organisations, and its economic foundation limits its applicability within the civil sector. The profit-oriented nature of the model is not aligned with the operating principles of NGOs, making its relevance to them considerably constrained.

The *Triple Bottom Line* (TBL) concept, developed by Elkington (1998), is an accounting framework based on the premise that organisational success should be evaluated across three interconnected dimensions: economic (profit), social (people), and environmental (planet) (Norman & MacDonald, 2004). This entails broadening traditional financial reporting to include the organisation's impact on society and the environment, where social performance covers stakeholder relations and environmental performance refers to resource use and sustainable practices (Elkington, 1998). Although the model offers a comprehensive framework for sustainability, its implementation is hindered in organisations with limited capacity for quantifying impacts, and the focus on the profit line undermines its applicability within the civil sector.

The ISO 26000 standard *Guidance on Social Responsibility* is an international, non-certifiable standard that provides guidance on integrating socially responsible behaviour into organisational operations (Makhanya & Vezi-Magigaba, 2024; Hahn, 2012; ISO, 2010). It focuses on seven core subjects: organisational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement. In addition to the main text, it includes two annexes and a bibliography, emphasising the importance of stakeholder engagement and transparent communication (Popa & Dabija, 2018; ISO, 2010). Due to its universal themes, flexible approach, and non-binding nature, the standard is applicable in both the civil and corporate sectors, including organisations with limited resources.

The Global Reporting Initiative (GRI), established in 1997, has developed the most widely adopted framework for sustainability reporting, covering the economic, environmental, and social aspects of operations (KPMG, 2024; Cahaya & Hervina, 2018). GRI promotes transparency and accountability through a unified approach to informing stakeholders (Dillenburg, Greene, & Erekson, 2003), and as a voluntary standard, it contributes to the global harmonisation of reporting practices (Hahn & Kuhnen, 2013). Although it enables the quantification of outcomes and has a modular structure, its implementation may be challenging for smaller organisations due to the need for additional resources and specialised expertise.

Camilleri (2020) notes that one of the earliest indices for assessing SR and sustainability is the Dow Jones Sustainability Index, whose analyses are conducted by the Swiss investment firm SAM Group. The FTSE4Good series of indices was developed in collaboration between the *Financial Times* and an ESG research firm. These indices are primarily intended for the corporate sector, aiming to rank companies according to Environmental, Social and Governance (ESG) criteria. Although methodologically advanced and suitable for quantification, these models require substantial resources and technical capacity, making them unsuitable for smaller organisations and the civil sector (Salman & Hassan, 2023; Polonsky & Grau, 2010).

Based on the analysis of the existing models against the previously defined criteria, stakeholder theory and ISO 26000 clearly stand out as the most applicable models within the context of CSOs and the corporate sector in the Republic of Serbia. For this reason, these two models serve as the starting point for the formulation of a customised model of SR.

5. Development and Structure of a Customised Model for the Comparative Analysis of Social Responsibility in Civil and Corporate Sector Organisations in the Republic of Serbia

In response to the observed lack of comprehensive models enabling the quantitative assessment of SR across both sectors within the specific context of the Republic of Serbia, a customised model has been developed that integrates theoretical foundations with practical applicability. Existing frameworks, such as Stakeholder Theory (Freeman & Dmytriyev, 2017) and the ISO 26000 standard (ISO, 2010), while conceptually developed and widely accepted, do not provide a scoring system, but offer a foundation for the development of a model aimed at quantifying impact.

The customised model was developed through five methodological phases:

1. **Identification of shared stakeholders:** Based on the principles of Stakeholder Theory (Freeman, 1984), key interest groups were identified, followed by the selection of those common to both sectors. Specifically, this step recognised users, employees, the broader community, regulatory authorities and public administration, collaborators, and financial stakeholders (donors or investors).
2. **Needs and expectations analysis:** For each stakeholder group, expected needs were identified and subsequently categorised according to the seven core subjects defined in ISO 26000: organisational governance, labour practices, human rights, the environment, consumer issues, fair operating practices, and community involvement (ISO, 2010).
3. **Formulation of SR domains:** Through the consolidation and grouping of stakeholder requirements and expectations, four key domains were defined: ethical business conduct, employee wellbeing, sustainability and environmental responsibility, and community contribution.
4. **Definition of factors and indicators:** Within each domain, specific factors were defined to represent particular aspects of stakeholder impact. One indicator was developed for each factor to enable quantitative tracking. The criteria for indicator selection included ease of application, quantifiability, and applicability to organisations of all sizes.
5. **Development of the evaluation scale:** To enable quantifiable assessment, each indicator was evaluated using a predefined six-point scale ranging from 0 to 5. These thresholds are specifically tailored to reflect the nature of each indicator. For instance, the indicator "Percentage of waste recycled" assigns a score of 0 if no waste is recycled, and a score of 5 if over 35% is recycled. Scoring is based on measurable outcomes that fall within defined intervals, allowing each organisation to be assessed according to where its performance lies on the indicator-specific scale.
6. **Definition of threshold values:** In parallel with the design of the scoring mechanism, threshold values for each indicator were defined through an indicator-specific approach, combining normative reference points and context-sensitive estimation. While the model does not directly replicate any existing framework, its construction was informed by international guidelines on social responsibility, including general principles from ISO 26000 and selected elements from established reporting standards. The defined cut-off points reflect gradations in practice that are both meaningful from a stakeholder perspective and realistic given the operational conditions of civil society and corporate sector organisations in Serbia. This approach ensures the model's applicability across diverse organisational contexts while enabling reliable comparison of performance levels.

The structure of the model comprises three levels: four SR domains, twenty factors, and twenty indicators. A visual representation of the model is provided in Figure 1.
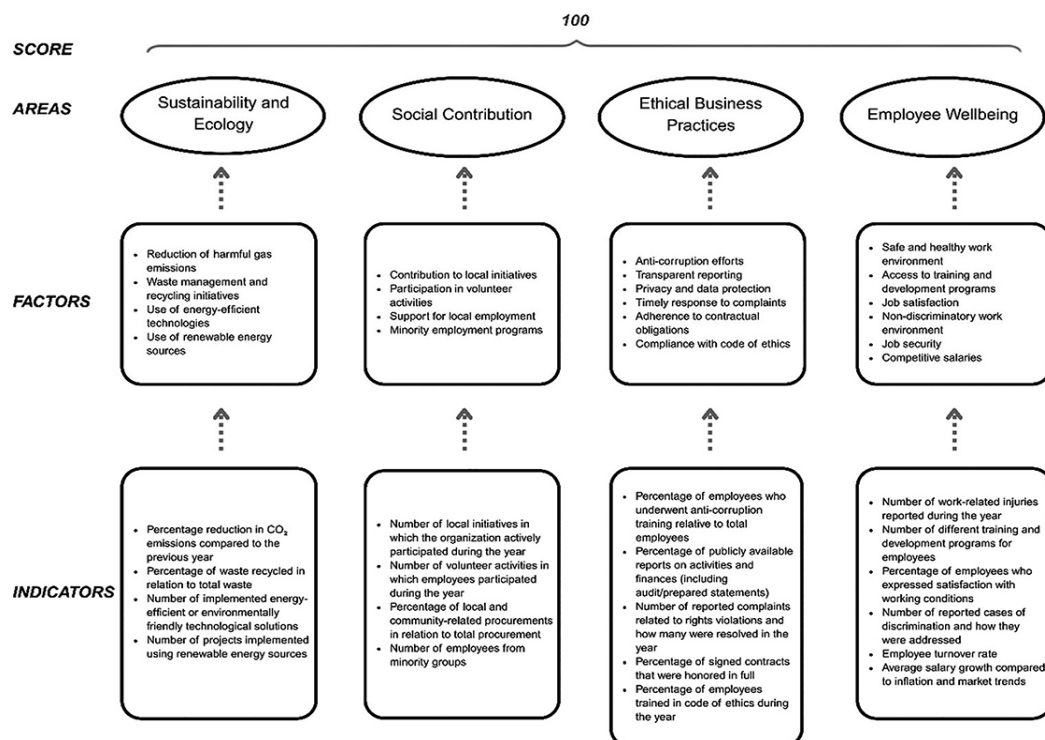
Figure 1: Graphical Representation of the Structure of the Customised Model for Assessing Social Responsibility in Civil and Corporate Sector Organisations in the Republic of Serbia This formulation of the model enabled its application in the research in the form of a survey questionnaire.

6. Research and Comparative Analysis of the Application of the Social Responsibility Model in the Civil and Corporate Sectors

The aim of this research was to examine the level of application of the SR model in CSOs and corporate entities in the Republic of Serbia, and to identify, through comparative sector-level analysis, which sector demonstrates a higher degree of responsibility toward the society.

The research was conducted using a quantitative methodology, applying a standardised survey based on a pre-defined instrument comprising 20 SR indicators. The first section of the questionnaire addressed basic organisational characteristics, including sector affiliation (civil or corporate), size, age, and annual financial turnover. Based on the number of employees, organisations were categorised into three size groups: small (up to 50 employees), medium (51– 250), and large (more than 250). Annual financial turnover was classified based on income expressed in Serbian dinars as low (up to RSD 2 million), medium (RSD 2–10 million), and high (over RSD 10 million) (Ministry of Finance, 2020). Organisational age was determined by the number of years in operation: young organisations (up to 5 years), medium (6 to 15 years), and old (over 15 years).

The sample included a total of 218 organisations, of which 124 belonged to the corporate sector and 94 to the civil sector. The overall SR score at the organisational level was obtained by summing the scores across all 20 individual indicators. As each indicator is rated on a scale from 0 to 5, the maximum total score an organisation can achieve is 100 points. As the data used for model scoring were self-reported by organisations, the interpretation of results should be viewed with an understanding of the inherent subjectivity of such responses. Statistical data analysis was performed using the SPSS software package.

Given that the data did not meet the assumptions of normality and homogeneity of variances (Table 1), non-parametric tests were used in the analyses.

Table 1: Normality Testing – Kolmogorov–Smirnov and Shapiro–Wilk Tests

	Kolmogorov-Smirnov		Shapiro-Wilk	
	Statistic	df	Sig.	Statistic
Overall grade	0.143	218	0.000	0.939

To compare the overall SR scores between sectors, the Mann–Whitney U test was applied. The results indicate that there is no statistically significant difference in the overall level of SR between the sectors ($p = 0.1588$), although the corporate sector exhibits a slightly higher average rank, as presented in Table 2.

Table 2: Sector Ranks (Mann–Whitney U Test)

Sector	N	Mean Rank	Sum of Ranks
Civil	94	104.31	77.8
Corporate	124	113.43	22.2
Total	218		

To further explore sector-specific patterns, the Friedman test was conducted separately for the civil and corporate sectors in order to assess differences across the four key domains of SR, revealing statistically significant variations in domain scores ($p < 0.001$). Average rank values across the four domains are presented in Table 3.

Table 3: Average Rank Values by Social Responsibility Domain (Friedman Test)

Domain	Civil Sector	Corporate Sector
Ethical Business Practices	3.21	2.83
Employee Well-being	2.71	2.72
Sustainability & Ecology	1.07	3.16
Social Contribution	3.02	1.29

The subsequent stage of analysis examined the extent of sectoral differences at the level of individual SR indicators, in order to more precisely identify the areas in which one sector demonstrates statistically superior outcomes. Given the non-parametric nature of the data and the independence of the groups under observation, the Mann–Whitney U test was applied to each of the 20 indicators.

Table 4: Mann–Whitney U Test Results by Social Responsibility Indicator

Indicator	Mean – Civil Sector	Mean – Corporate Sector	p-value	Sector with Better Result
Anti-corruption training	130.94	93.25	< 0.001	Civil
Publicly available reports	139.44	86.81	< 0.001	Civil
Privacy/data breaches	145.65	82.09	< 0.001	Civil
Response to user complaints	72.51	137.54	< 0.001	Corporate
Contracts fulfilled on time	74.68	135.90	< 0.001	Corporate
Violation of the code of ethics	145.32	82.35	< 0.001	Civil
Healthy and safe working environment	166.46	66.32	< 0.001	Civil
Employee training and development	78.49	133.00	< 0.001	Corporate
Satisfaction with working conditions	127.58	95.79	< 0.001	Civil
Workplace discrimination	160.52	70.82	< 0.001	Civil
Employee turnover	84.65	128.33	< 0.001	Corporate
Salary alignment with inflation and market	66.30	142.25	< 0.001	Corporate
Reduction of CO_2 emissions	81.49	130.73	< 0.001	Corporate
Percentage of recycled waste	66.49	142.10	< 0.001	Corporate
Energy-efficient solutions	71.22	138.52	< 0.001	Corporate
Renewable energy sources	66.60	142.02	< 0.001	Corporate
Participation in local initiatives	155.89	74.33	< 0.001	Civil
Employee volunteering activities	157.70	72.96	< 0.001	Civil
Representation of local workforce	94.37	120.97	0.001	Corporate
Initiatives for minority groups	108.91	109.94	0.901	Corporate

The results reveal statistically significant differences in 19 out of the 20 indicators, with sectoral predominance aligning with the thematic focus of the indicators. The civil sector leads in ethical business conduct and social engagement, whereas the corporate sector performs better in sustainability and internal policy areas.

However, differences across indicators are not always consistent within their respective domains, indicating the complexity of approaches to SR. Rather than relying solely on the overall SR score, these findings offer a more nuanced insight into the value orientations of each sector.

For the purpose of quantitatively synthesising sectoral differences at the level of individual indicators, the Sectoral Predominance Index (SPI) was calculated. The index represents a normalised net difference, calculated as the difference between the number of indicators in which each sector achieved statistically significantly better results, divided by the total number of observed indicators. The formula is as follows:

$$SPI = \frac{n_{corporate} - n_{civil}}{N}$$

$$SPI = \frac{10 - 9}{20} = 0.05$$

The resulting values indicate a near-equal distribution of sectoral advantage, with civil society organisations exhibiting marginally lower aggregate scores. This outcome, based on the SPI, suggests that neither sector demonstrates overall dominance in social responsibility scores; rather, differences emerge through the thematic focus of individual indicators and the prioritisation of various SR dimensions.

To examine the influence of organisational characteristics on SR outcomes within each sector, separate statistical analyses were conducted for the civil and corporate sectors. The Kruskal– Wallis test was employed to assess whether there were significant differences in SR scores based on organisational size, age, and annual financial turnover. This test was selected as a suitable non-parametric alternative to one-way ANOVA, given the nature of the data. In all cases, statistically significant differences were observed (p < 0.001), prompting further analysis using post hoc Mann–Whitney tests with Bonferroni correction to identify specific group differences. The results, summarised in Table 5, indicate a consistent pattern across both sectors: organisations that are larger, older, and financially stronger tend to achieve higher levels of social responsibility. This is reflected in the systematic increase of rank values across categories, confirming a

robust and statistically significant relationship between each organisational characteristic and overall performance in SR.

Table 5: Kruskal–Wallis Test and Paired Mann–Whitney Tests by Organisational Characteristics

Variable	Categories	N (Civil Sector)	Mean Rank (Corporate)	Mean Rank (Civil)	Significant Pairs	p (Bonferroni)
Size	Small (1)	62	39.87 96.12	31.62	1 vs 2,	
	Medium (2)	25		75.40	1 vs 3,	< 0.001
	Large (3)	7	109.81	88.50	2 vs 3.	
Age	Young (1)	35	19.11	20.96	1 vs 2,	
	Medium (2)	44	57.33	55.24	1 vs 3,	< 0.001
	Old (3)	15	104.14	86.73	2 vs 3.	
Annual Financial Turnover	Low (1)	54	25.64	28.86	1 vs 2,	< 0.001
	Medium (2)	24	65.87	66.63	1 vs 3, 2 vs 3.	
	High (3)	16	108.27	86.22		

A hierarchical multiple regression analysis was conducted to assess the cumulative contribution of the observed predictors in explaining variations in the overall SR score.The predictor variables were entered sequentially in four models: sector, size, age, and annual turnover. The dependent variable was the total SR score (range: 0–100), and all predictors were included in numerical form. The results of this analysis are presented in Table 6.

Table 6: Hierarchical Regression Analysis

Model	Predictors	R^2	Adj. R^2	p (Sector)	p (Size)	p (Age)	p (Turnover)
1	Sector	0.004	77.8	0.343	–	–	–
2	Sector, Size	0.733	0.731	0.748	< 0.001	–	–
3	Sector, Size, Age	0.858	0.856	0.014	< 0.001	< 0.001	–
4	Sector, Size, Age, Turnover	0.856	0.874	0.001	< 0.001	< 0.001	< 0.001

Model 1 indicates that the sector, by itself, does not have a statistically significant effect on the overall SR score ($p = 0.343$), with explained variance remaining negligible ($R^2 = 0.004$). Upon introducing organisational size in Model 2, the explained variance increases substantially ($R^2 = 0.733$), with size emerging as a strong and statistically significant predictor, while the sector remains non-significant. The addition of organisational age in Model 3 further increases the explained variance ($R^2 = 0.858$), and all included predictors, including sector, become statistically significant. In the final Model 4, which incorporates annual financial turnover, the total explained variance reaches 87.6% ($R^2 = 0.876$), with all predictors showing high statistical significance (*all p < 0.001*).

These findings clearly indicate that organisational characteristics, namely size, age, and turnover. have a far greater impact on the level of SR than sectoral affiliation alone. The significance of sector appears only when other factors are included in the model, further reinforcing the importance of internal organisational capacity in achieving responsible practices.

Final Discussion and Conclusions

The research findings underscore the multidimensional nature of SR among organisations operating in the Republic of Serbia. While the overall SR scores do not significantly differ between the civil and corporate sectors, a more granular indicator-level analysis reveals distinct sectoral patterns. CSOs tend to score higher in the domain of ethical business conduct, particularly in transparency, anti-corruption efforts, and adherence to normative values, outcomes that can be attributed to their institutional missions and inherent orientation toward positive social change.

On the other hand, corporate sector organisations exhibit stronger performance in the domain of sustainability and environmental responsibility, excelling in areas such as waste recycling, energy efficiency, and the reduction of CO_2 emissions. These findings suggest the growing incorporation of environmental standards into corporate strategy. In the domains of employee wellbeing and community contribution, the results were more nuanced, CSOs tended to score higher on indicators related to employee participation and local engagement, while corporate organisations performed better on structured HR policies and formal community investment.

The application of the Friedman test confirmed the existence of sector-specific prioritisation within individual SR domains ($p < 0.001$), while the Kruskal–Wallis analysis indicated that organisational characteristics such as size, age, and financial turnover significantly influence SR scores ($p < 0.001$). Hierarchical regression analysis further supported the conclusion that internal organisational characteristics exert the strongest influence on SR outcomes ($R^2 = 0.876$). The statistical significance of sectoral affiliation becomes evident only after controlling for organisational size, age, and financial turnover, indicating that these internal characteristics account for most of the variance in SR outcomes.

These insights carry important implications for both practice and further research. Organisations with limited capacities would benefit from tailored frameworks and more flexible reporting tools that can facilitate the adoption and monitoring of SR practices. Findings suggest that organisations with established management systems may benefit from placing greater emphasis on local community engagement and social initiatives, as a way to achieve a more balanced integration of environmental, economic, and social dimensions of responsibility.

From a scholarly perspective, the developed model has proven to be a valid and useful instrument for comparative evaluation, offering opportunities for future adaptation and testing across different institutional and sectoral environments. The model's applicability extends beyond the scope of this research, providing a foundation for more nuanced assessments of SR that account for contextual variations.

While the developed model offers a structured and context-sensitive framework for the comparative assessment of social responsibility, certain methodological limitations should be acknowledged. The reliance on self-reported data introduces the possibility of social desirability bias, subjective interpretation of questions, and selective reporting. Although efforts were made to ensure clarity and standardisation of the questionnaire, respondents' varying familiarity with SR concepts and terminology may have influenced the consistency and accuracy of the data. Furthermore, the cross-sectional design of the study provides only a snapshot of organisational practices, which limits the ability to capture longitudinal dynamics or evaluate sustained commitment to socially responsible behaviour. These considerations should inform the interpretation of the findings and guide future research aiming to validate and extend the model.

The capacity for responsible conduct exists across nearly all organisations; however, its full realisation depends on the strategic alignment between organisational mission, resource availability, and the ability to systematically plan, evaluate, and improve SR practices. Such an approach not only supports the development of more accountable and sustainable organisations but also contributes to broader systemic change. The authors intend to enhance the current model in future research iterations by introducing weighted criteria that reflect organisational size, age, and economic strength, thus enabling more equitable and meaningful comparisons among diverse actors.

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/// **About the Authors**

Jovana Dimitrijević
Center for Affirmative Social Actions, Kosovska Mitrovica, Serbia
jovana099@gmail.com

Jovana Dimitrijević is a Master Engineer of Organizational Sciences, having completed both her undergraduate and graduate studies at the Faculty of Organizational Sciences, University of Belgrade. Throughout her academic and professional development, she has been actively engaged in the civil society sector, taking part in and facilitating initiatives focused on youth engagement, civic participation, and inclusive community development. Her research and professional interests include social responsibility, sustainable development, and the strategic application of organizational knowledge, particularly within non-governmental organizations, in developing effective responses to complex societal challenges.
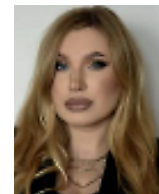
Mladen Đurić
Faculty of Organizational Sciences, University of Belgrade, Serbia
mladen.djuric@fon.bg.ac.rs

Dr. Mladen Đurić is an Associate Professor at the Faculty of Organizational Sciences, University of Belgrade, in the Department of Quality Management and Standardization. He completed his bachelor's, master's, and doctoral studies at the same faculty, where he has been employed since 2007. He serves as Head of the Serbian Delegation in ISO/TC 260 Human Resource Management and is a nominated expert in ISO/TC 286/WG4 University-Business Collaboration. He chairs the national HRM standards committee and is a member of committee on sustainability and social responsibility at the Institute for Standardization of Serbia. He also chairs the expert jury for the National CSR Award.
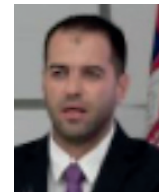
Jelena V. Pokimica
Boise State University, Organizational Performance and Workplace Learning Department, United States, Idaho, Boise
jelenapokimica@boisestate.edu

Dr. Pokimica is an Assistant Professor at Boise State University in Idaho, USA, where she teaches a range of courses in Organizational Sciences, such as Organizational Development, Research Methods, Foundations of Organizations and Workplace Learning, as well as Facilitating Organizational Interventions. She earned her PhD from the renowned University of Illinois at Urbana-Champaign. Dr. Pokimica has extensive international experience (from France, Denmark, and Hong Kong, in addition to the USA). She grew up in Raska, Serbia, until the age of 17. She regularly visits Serbia and strives to maintain transatlantic connections, particularly in the field of research.