



## Social performance of the enterprise, a challenge and a new culture of ethics and responsibility in business

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In the context of sustainable development, financial performance is not sufficient for the assessment of a business. Thus, this concept was expanded to take into account social responsibility of the enterprise (the term is used by the European Commission) concerning the interested parts, including environmental issues. Corporate social responsibility (CSR) is the integration of social and environmental concerns to business activities and to relationships with stakeholders. They expected from these entities to report on how they conduct activities and how they assume the impact on employees, shareholders, environment, society, etc. In this sense, the concept of global performance is used to assess the application of sustainable development strategies and to report on the social responsibilities to various partners. Performance has long been reduced to its financial size. For this purpose only, it has consisted in achieving the desired return on turnover for the shareholders and the market share which would lead to an enterprise that will continue in operation indefinitely. But now there goes systematically from a financial representation of performance to its global approach that includes social and environmental dimensions. Other interested parties are emergence and the notion of performance gains wide use. Currently, the going concern for the enterprises no longer depends only on the financial aspect, but also how they manage the relation with the internal and external environment.