

SOME CRITICAL REMARKS ON THE PRINCIPLES OF SOCIAL RESPONSIBILITY IN HEALTHCARE: THE INTERCONNECTION BETWEEN LEGAL RESEARCH AND INTERNATIONAL LAW

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Abstract. The implementation of the socially responsible and sustainable conduct of corporations has been widely researched; however, it has rarely been associated with the healthcare sector. Moreover, corporate social responsibility regarding hospitals has seldom been defined. The activities of hospitals have an undeniable impact on climate change, as hospitals emit huge amounts of CO₂ and are responsible for the management of medical waste. However, hospitals play a crucial role in contributing to the UN's Sustainable Development Goals, namely by ensuring healthy lives. Thus, they have an obligation to provide sustainable treatment for patients by implementing sustainability into their own activities and choosing suppliers that promote sustainability. This research article aims to define social responsibility or corporate social responsibility in the healthcare sector by connecting the definitions of social responsibility that arise from other articles with the objectives of corporate social responsibility that are incorporated into international legislation. The authors find that the definitions of social responsibility offered by other researchers are vague; therefore, it is necessary to consult international and EU legislation. Only by comparing several international legislative acts is it possible to deduce what constitutes the socially responsible conduct of a hospital.

Keywords: corporate social responsibility, international legislative framework, EU legislation, legal research, healthcare sector, hospital.

Introduction

Over the last decade, problems related to the prevention of the consequences of climate change have become increasingly relevant, and the socially responsible and sustainable activities of national institutions, companies, and other organizations in this area have been promoted. Several international and European normative legal acts have also been developed.

Research shows that healthcare facilities are a significant contributor to global carbon emissions. For example, in France, the healthcare sector produces over 46 million tons of CO₂ emissions, which is almost 8% of total emissions in the country. In the UK, the CO₂ emissions of institutions under the National Health Service account

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for around 25% of the total volume of CO₂ emissions from the public sector, or 18 million tons. Moreover, medical waste management costs are forecast to increase from \$6.8 billion in 2020 to \$9 billion in 2025 (Vallée, 2024).

The objects of this article are the international and European Union (EU) legal framework and the corresponding legal norms related to the implementation of social responsibility in healthcare institutions and hospitals. These documents contribute to the aim of this research article, which is to define social responsibility or corporate social responsibility (CSR) in the healthcare sector. At the time of writing, when searching for research papers indexed in the SCOPUS database that consider social responsibility, the healthcare sector and hospitals, almost 22,500 documents were found. However, social responsibility has rarely been defined. Instead, social responsibility is commonly viewed as a self-evident concept that hospitals should implement in their operations.

Within the scope of this article, research papers indexed in SCOPUS, JSTOR, WoS, and SageJournals were analysed to find a definition of social responsibility. In tandem, international and EU legislation was analysed and compared in order to understand what constitutes the socially responsible conduct of hospitals – namely, by outlining the objectives of CSR in the healthcare sector. On this basis, the authors demonstrate how the definition that emerges from these research articles interconnects with international and EU legislation.

This article employs a qualitative research methodology to examine the incorporation of social responsibility, particularly CSR, within the healthcare sector. Additionally, this paper emphasizes environmental obligations and relevant international legal frameworks. Data for this study was sourced from various materials, including international legislative documents, EU directives, and academic articles on CSR and healthcare sustainability. Key documents include the United Nations Sustainable Development Goals (SDGs), the Corporate Sustainability Due Diligence Directive, and relevant EU legislation. Further, the article engages in analysis to extract and categorize obligations and best practices related to environmental sustainability from legislative documents and academic articles. This process involves organizing information based on recurring themes and obligations to elucidate the social responsibility outlined in the academic and legislative documents examined. Comparative legal analysis is used for the assessment of the relevant international and EU legislation and norms which regulate the implementation of CSR in corporate operations. This analysis involves reviewing and comparing the legislative texts from different jurisdictions to identify common features and differences in their approach to CSR in healthcare. Lastly, logical analysis is used to form conclusions and summarize the objectives of CSR within the healthcare sector.

This article focuses on the healthcare sectors in Latvia and Denmark to illustrate the diverse approaches to CSR within the northern regions of the EU. These countries were chosen for specific reasons: Latvia, with its developing healthcare system and emerging CSR practices, offers insights into the challenges and opportunities of integrating CSR in healthcare. Conversely, Denmark is known for its strong healthcare system and progressive environmental policies, serving as a model for best practices in CSR implementation. Comparing these two countries provides a comprehensive understanding of how different legislative documents and healthcare policies can influence the adoption and effectiveness of CSR initiatives. This article aims to provide valuable lessons for international readers on the potential paths and strategies for implementing CSR in healthcare.

1. The definition of social responsibility in the healthcare sector

This part of the article explores the different approaches that various authors have used in defining social responsibility or explaining what socially responsible conduct involves. Studies used in this article focus on the healthcare sector and CSR, as hospitals should be viewed as corporations. According to the Cambridge Dictionary (n.d.), CSR is defined as the idea that a company should be interested in and willing to help society and the environment, as well as be concerned about the products and profits it makes. Considering hospitals as corporations and applying this definition to hospitals, CSR should be defined as the idea that a hospital should be interested in and willing to help society and the environment, as well as be concerned about providing treatment to patients and the profits it makes.

However, this definition is too general as it does not explain what helping society and the environment encompasses. Therefore, researchers' efforts to define social responsibility should be considered, compared and

analysed. As one research article noted, the differences between definitions of CSR point to significant conflicts in the most basic understanding of CSR. Does being socially responsible only refer to voluntary behaviour, or does it include corporations being compliant with government regulations? Does it represent a moral or ethical responsibility, or simply a new tool for branding and building corporate value (Berger-Walliser & Scott, 2018)?

Kelley et al. (2008) view the concept of social responsibility as ‘closely connected with many professions, providing an important construct for guiding the overall development of these professions and their members’. The authors point out the importance of being socially responsible in the overall development of one’s profession. When applied to hospitals, this definition implies that providing socially responsible treatment affects the overall development of medical personnel and their profession. Furthermore, Kelley et al. observe that social responsibility is closely related to several humanistic constructs, including human rights, social justice and community engagement.

Yu et al. (2023) define social responsibility as a set of pro-social values representing personal commitments to contributing to community and society. This definition, similarly to the definition given by the Cambridge Dictionary (n.d.), is too vague. It consists of the duty to contribute to community and society; however, this can only be viewed as a general clause that must be filled with content.

Takahashi et al. (2013) give a similar definition for CSR, describing it as the integration of social and environmental concerns within business operations. To determine a hospital’s obligation to provide socially responsible treatment, it is necessary to include an explanation of social and environmental concerns in the definition of CSR.

Tyer-Viola et al. (2009) define social responsibility as ‘advocacy for the needs of others and program implementation that reflects a focus on social issues affecting contemporary global societies and communities’. In addition to the vague definition given by this article, the involvement of nurses in providing socially responsible treatment is considered. As a science of human care, nursing holds expertise in the advancement of society. In addition, nursing, as a profession, has the capacity to focus on the well-being of society in advocating for social change. As nurses represent the largest number of healthcare providers, the profession of nursing could claim leadership in social responsibility. This could occur because nursing education programs prepare nurses to assume this responsibility, and because nursing involves a commitment to fulfilling a social care contract with the wider society. Tyer-Viola et al. believe that the nursing profession has a social responsibility to address issues affecting the health of the world’s people, including concerns related to poverty, access to care in politically unstable areas, and environmental conditions affecting health. By exploring nurses’ involvement in ensuring socially responsible healthcare, this article provides deeper insight into the definition of social responsibility – that is, socially responsible behaviour in healthcare focuses on ensuring inclusive treatment that tries to prevent patients from being refused treatment because of poverty or the inaccessibility of healthcare in unstable climates. Additionally, Tyer-Viola et al. take environmental conditions affecting patients’ health into account when defining socially responsible treatment.

Brandão et al. (2013) indicate that CSR in healthcare means that there is an ethical obligation that requires hospitals and other organizations to do something beneficial in issues such as delivering quality healthcare to everyone who is entitled to it. This definition explains how to apply CSR to the healthcare sector; however, it does not specify from where social issues arise. When applying CSR to the healthcare sector, it is necessary to define the social issues that should be addressed – only then would it be possible to do something beneficial regarding these issues.

The aforementioned social issues stem from the objectives of sustainable global development. Therefore, Khurana defines the objective of CSR – namely, CSR aims to align businesses with the objectives of sustainable global development, and not merely profit (Khurana, 2022).

By comparing the definitions of social responsibility included in this article, it can be concluded that they are linked by a common vision: an indication to hospitals or similar organizations of the need to become socially responsible when providing healthcare, focusing on the well-being of society and the environment, and not just making a profit.

Each of these definitions highlights the contribution of socially responsible action to society through various means, such as the promotion of respect for human rights, the provision of access to healthcare, and the addressing of environmental issues.

The definitions used in this article provide a very general explanation of socially responsible behaviour, including a moral obligation to act in a socially responsible manner which can be achieved by providing fair and just healthcare, considering the impact of a hospital's activities on society and the environment. However, they do not address what constitutes fair and just behaviour by hospitals and how it differs from unfair behaviour. This indicates the complexity of the concept of social responsibility, which can be interpreted and implemented in different ways depending on the goals set by the hospital.

On the other hand, it can be concluded that the definitions in this article are different considering that they focus on different aspects of social responsibility, such as human rights, social justice, environmental sustainability, global development, etc. This indicates a diversity of opinions among authors regarding what constitutes socially responsible behaviour and the identification of the key areas that hospitals should prioritize in their CSR initiatives.

Some of these definitions – for example, those proposed by Kelley et al. (2008) and Yu et al. (2023) – emphasize the role of individuals or professionals in promoting social responsibility in the operation of hospitals, indicating that it is the activity of the individual that forms positive, socially responsible practice in the hospital environment. In contrast, other definitions highlight the responsibility of the hospital as an institution, ensuring social responsibility and integrating solutions to environmental problems into hospital operations.

Similarly, there is a difference of opinion among authors regarding the underlying reasons which motivate hospitals to ensure socially responsible behaviour – that is, whether hospitals should comply with regulatory legislation, or whether this should be a voluntary choice. Some of the definitions used in this article consider social responsibility as a moral and ethical obligation, while others see it as a strategic tool that improves the hospital's long-term reputation.

As has been indicated by a comprehensive review of CSR literature, the differences in the way that CSR is defined and the metrics used to assess it go beyond semantics to deeper, construct-level differences, spanning philanthropy, ethics, safety issues, and more composite measures assessed by external rating agencies (Aguinis & Glavas, 2012).

In conclusion, it can be deduced that the definitions provided by different authors are vague and do not specify the borders within which the conduct of hospitals becomes socially responsible. These open-ended definitions give hospitals freedom of interpretation and action regarding how they implement social responsibility and the extent to which it is implemented. However, it is essential to fill these definitions with content by exploring international regulations which determine the steps to be taken to achieve social responsibility in the healthcare sector.

Embracing socially responsible conduct can be seen as strategic in a global market, contributing to the competitiveness of a company, or in this case a hospital, and protecting its external image. However, social responsibility should be implemented voluntarily out of beneficence, and not only towards the goal of the private benefit of the hospital management by improving their own reputation (Brandão et al., 2013).

Brandão et al. (2013) also indicate that hospitals should define objectives (the mission) and social programs that integrate ethical principles – not only in strategic planning, but also in daily activity. Therefore, social responsibility is concerned with the way that a particular hospital manages its internal operations, as well as the impact of its activities on the social environment. From this perspective, a distinction can be drawn between passive and active social responsibility.

2. Social responsibility in international legislation

As most research articles give vague definitions of CSR – the idea that a company should be interested in and willing to help society and the environment as well as be concerned about the products and profits it makes – it is necessary to consider international and EU legislation to fill this open-ended definition with content as to what actually constitutes the socially responsible conduct of a hospital.

The concept of social responsibility is embedded within Article 29 of the Universal Declaration of Human Rights (1948), which states the following:

1. Everyone has duties to the community in which alone the free and full development of his personality is possible.
2. In the exercise of his rights and freedoms, everyone shall be subject only to such limitations as are determined by law solely for the purpose of securing due recognition and respect for the rights and freedoms of others and of meeting the just requirements of morality, public order and the general welfare in a democratic society.
3. These rights and freedoms may in no case be exercised contrary to the purposes and principles of the United Nations.

Article 29 summarizes the definitions of social responsibility given in the aforementioned research articles. Adjustments can be made in order to define social responsibility in the healthcare sector, as hospitals and similar organizations have duties towards the community and their activities regarding patient care and environmental issues should meet moral, public order, and general welfare requirements in a democratic society.

Additionally, Articles 37 and 38 of the Charter of Fundamental Rights of the European Union (2000) state that ‘a high level of environmental protection and the improvement of the quality of the environment must be integrated into the policies of the Union and ensured in accordance with the principle of sustainable development’ and ‘Union policies shall ensure a high level of consumer protection’. These articles impose an obligation for hospitals to integrate measures of environmental protection to ensure sustainable development and a high level of patient protection.

When defining the objectives of social responsibility, the SDGs should be considered. The SDGs were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity (United Nations, n.d.).

The resolution adopted by the General Assembly in 2015 set out 17 SDGs and 169 targets. The SDGs incorporated into the resolution aim to transform our world by the year 2030. These SDGs are intended to: end of poverty in all its forms; end hunger, improve nutrition and promote sustainable agriculture; ensure healthy lives; ensure inclusive and equitable quality education and promote lifelong learning opportunities; achieve gender equality; ensure the availability and sustainable management of water and sanitation; ensure access to affordable, reliable, sustainable and modern energy; promote sustained, inclusive and sustainable economic growth; build resilient infrastructure; reduce inequality; make human settlements inclusive, safe, resilient and sustainable; ensure sustainable consumption and production patterns; combat climate change and its impacts; conserve and sustainably use oceans, seas and marine resources; protect, restore and promote the sustainable use of terrestrial ecosystems; promote peaceful and inclusive societies; strengthen the means of implementation; and revitalize the Global Partnership for Sustainable Development (UN General Assembly, 2015).

While it is understandable that not all of the SDGs can be directly applied to the operations of hospitals, they are applicable in specific contexts. For example, hospitals might not be able to completely eradicate poverty, but they should not discriminate against patients based on their financial status. Therefore, it is necessary to adjust individual SDGs for the healthcare sector while defining corporate/hospital social responsibility. As another example, hospitals might not be able to end hunger, but they can promote sustainable agriculture by choosing caterers that opt for sustainably produced ingredients. Moreover, hospitals have the obligation to provide lifelong learning opportunities for their medical personnel and provide decent work conditions while promoting sustainable economic growth.

It is acutely important for hospitals to implement SDGs 5, 10 and 16 – that is, hospitals must achieve gender equality not only between hospital employees, but also regarding patients. Hospitals should contribute to reducing inequalities between patients in their access to and experience of healthcare, and promote peaceful and inclusive healthcare.

Hospitals are clearly not responsible for ensuring access to sustainable and modern energy; however, they should try to only consume affordable and reliable energy in order to assist in the achievement of the SDGs. Healthcare facilities should tend to their own infrastructure, for example, by providing disabled persons access to healthcare, etc. Hospitals should also develop waste management methodologies that ensure the availability of water, therefore aiding in the conservation of the oceans, seas and marine resources. Additionally, this would help to combat climate change and its impacts and protect terrestrial ecosystems.

Furthermore, the objectives of social responsibility include human rights. One of the UN's Foundational principles expresses that business enterprises – and hospitals, within the scope of this article – should respect human rights. This means that they should avoid infringing on the human rights of others and should address any adverse human rights impacts with which they are involved (UN Human Rights Office of the High Commissioner, 2011).

The Directive on Corporate Sustainability Due Diligence imposes reporting requirements on approximately 12,000 companies concerning environmental, social and human rights-related risks, impacts, measures and policies. Although this Directive has mainly been fostered indirectly, it should be considered when defining the objectives of social responsibility in healthcare. The Directive promotes respect for human rights and the integration of due diligence within institutional policies. It also mandates the identification, prevention and mitigation of actual or potential adverse impacts, while bringing actual adverse impacts to an end and minimizing their extent. Companies/hospitals should establish and maintain a complaints procedure and monitor the effectiveness of their due diligence policy and measures. Moreover, it is necessary to publicly communicate on due diligence (European Commission, 2022). Article 15 of the Directive determines the goals of combating climate change – namely, adopting a plan to ensure that the business model and the strategy of the company, or hospital in this case, are compatible with the transition to a sustainable economy and with limiting global warming to 1.5 °C in line with the Paris Agreement. It must also include emission reduction objectives. Article 22 of the Directive states that Member States shall ensure that companies are liable for damages if: they fail to comply with the obligations laid down in Articles 7 and 8 of the Directive; and if, as a result of this failure, an adverse impact that should have been identified, prevented, mitigated, brought to an end or its extent minimized through the appropriate measures laid down in Articles 7 and 8 occurred and caused damage. By ensuring civil liability, the Directive encourages companies to prevent potential adverse impacts and to bring actual adverse impacts to an end, which promotes social sustainability by reducing the damage that would have been caused to the environment.

The European Commission (2011) has defined CSR as ‘the responsibility of enterprises for their impacts on society’. Furthermore, the Commission indicates that to fully meet CSR, enterprises should have in place a process to integrate social, environmental, ethical, and human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of: maximizing the creation of shared value for their owners/shareholders and for other stakeholders and society at large; and identifying, preventing and mitigating their possible adverse impacts. In addition, to maximize the creation of shared value, enterprises are encouraged to adopt a long-term, strategic approach to CSR, and to explore the opportunities for developing innovative products, services and business models that contribute to societal wellbeing and lead to higher quality and more productive jobs. Moreover, to identify, prevent and mitigate their possible adverse impacts, large enterprises, and enterprises at particular risk of having such impacts, are encouraged to carry out risk-based due diligence, including through their supply chains (European Commission, 2011).

The Commission's statements regarding its proposed definition of CSR help to highlight the steps that should be taken by healthcare institutions/hospitals to achieve CSR. It is understood that hospitals need to integrate social, environmental, ethical, human rights and patient concerns into their operations and core strategy by

identifying, preventing and mitigating their possible adverse impacts – not only in their own operations, but also through their supply chains. This goes in hand with the aforementioned SDGs, as while hospitals might not have the objective of providing food security or ensuring access to sustainable and modern energy, they have the obligation, if possible, to choose suppliers that promote sustainable agriculture or provide sustainable and modern energy.

In conclusion, social responsibility objectives arise from international or EU legislative acts. Social responsibility mainly consists of the SDGs, which must be applied to the daily operations of hospitals.

3. Denmark and Latvia: Differences in regulatory acts of social responsibility in the healthcare sector

Due to their social welfare, environmental protection and sustainable development, Nordic countries frequently top many global rankings – for example, the United Nations Human Development Index (HDI), which emphasizes that people and their capabilities should be the ultimate criteria for assessing the development of a country, not economic growth alone. Studies by the HDI indicate that since 1990 the Nordic countries have scored high or very high when summarizing national average achievements in key dimensions of human development, including: leading a long and healthy life, having access to education, and having a decent standard of living (United Nations, 2022).

Similar results are presented by the Global Green Economy Index (GGEI) and the Environmental Performance Index (EPI) (Yale Center for Environmental Law & Policy, n.d.). Both of these indexes show that the Nordic countries are leading in sustainability and green living initiatives. These countries have ambitious targets for reducing greenhouse gas emissions, increasing the use of renewable energy, and promoting sustainable transportation and waste management practices. Therefore, the Nordic countries often rank at the top for their environmental policies, climate action, and contributions to global environmental health (Tamanini, 2016).

As has often been represented, the Nordic countries – Denmark, Finland, Sweden, Norway and Iceland – are among the most socially responsible and environmentally friendly in the EU and globally. As such, their policies can be identified as sources of inspiration for other nations seeking good practices that might be adapted or improved upon when applicable. Therefore, legislation regulating the healthcare sector, social responsibility and sustainability should be compared between the Nordic countries and Latvia, which seeks to improve its performance in this regard. Within the scope of this article, the authors compared the laws of Denmark and Latvia in order to understand the key differences regarding social responsibility in healthcare.

3.1. Denmark

Within Danish policies, the idea of personal responsibility for health is built on two premises: first that the key factors determining health are facets of individuals' behaviour; and second, that individuals have both the ability and duty to influence their own behaviour (Vallgård, 2011). The Danish government's health package of 2009 states that 'the government wishes that we each take responsibility for our own health and the health of our closest relatives. With the responsibility comes the freedom to make our own choices – while respecting those of others'. However, the government also takes an active role in encouraging and supporting healthy choices: 'The government finds that it is a personal responsibility to lead a healthy life. But the personal responsibility shall be supported with incentives to make the healthy choice the easy choice. The state, therefore, has an important role to play in contributing with frames that enable healthy choices for the individual citizen' (Vallgård, 2011).

Denmark understands that it is not hospitals alone that determine patients' health, and that its citizens must make healthy choices themselves. Clearly, Denmark allows its citizens to make their own choices regarding their own health; however, it also guides them towards making more informed and healthier choices. The Danish government actively involves itself through food regulation, taxation laws tailored to discourage the consumption of excess processed sugars and salts, and other policies. Similar laws have been passed to encourage environmentally friendly lifestyles. These interlinked individual and governmental practices encapsulate social responsibility in practice within the Danish understanding.

Article 1 of the Danish Healthcare Act defines the purpose of the Danish healthcare system, indicating that the healthcare system aims to promote the health of the population as well as to prevent and treat illness, disorder and functional limitations for the individual (Danish Parliament, 2010). It can be inferred that the healthcare system in Denmark is broader than the mere treatment of patients, and extends to the promotion of a healthy and sustainable lifestyle. One can assume that the government of Denmark understands how unsustainable and socially irresponsible choices affect public health.

Furthermore, the Saltliste 2018 (Eng. ‘the Salt List’) policy plan was made to inspire manufacturers to strive for decreased salt content in food products for the benefit of public health. The Salt List consists of indicative reduction targets for salt content in 15 food categories and 77 subcategories. This policy is part of the Danish strategy to reduce Danes’ daily salt intake by at least 16% in the following food groups: bread, cheese, ready meals, meat products and breakfast cereals (Danish Food and Drug Administration, 2018). This policy clearly indicates the desire to ensure a socially responsible lifestyle among Denmark’s citizens.

Similarly, Act No. 414 of 13 December 1968 on tax on chocolate, sugar products, etc. tries to promote a healthy lifestyle by taxing goods that are not considered healthy, such as chocolate, liquorice, candies, candied fruit, cakes, biscuits etc. (Danish Ministry of Finance, 1968).

To encourage access to affordable healthcare and regular medical check-ups, Article 81 of the Danish Healthcare Act notes that without prejudice to paragraphs 2–4, hospital treatment in accordance with Titles VI, VII and VIII shall be free of charge for the patient. Furthermore, Article 85 notes that every 2 years, the regional council offers breast examinations to women aged 50–69 who reside in the region (Danish Parliament, 2010). These articles indicate the Danish government’s willingness to do everything necessary to ensure affordable healthcare for everyone.

Article 119 of the Danish Healthcare Act determines that the municipal council is responsible for performing the municipality’s tasks in relation to the citizens to create a framework for a healthy lifestyle. While the municipal council establishes preventive and health-promoting services for citizens, the regional council offers patient-oriented prevention in the hospital system and in the practice sector, as well as counselling, etc. (Danish Parliament, 2010). This article reiterates the two key prerequisites for socially responsible healthcare in Denmark: sustainable treatment and the promotion of a healthy and environmentally friendly lifestyle. It can also be deduced that the Danish healthcare system strongly emphasizes preventative care.

Chapters 40 and 41 of the Danish Healthcare Act include free treatment to alcohol and drug addicts. Article 88 sets out maximum waiting times for the treatment of life-threatening diseases (Danish Parliament, 2010). Therefore, Denmark is reducing inequality among its citizens and providing inclusive treatment.

Finally, to provide socially responsible treatment and to improve the healthcare system, Article 193 of the Danish Healthcare Act states that the regional council and the municipal council shall ensure the quality development of services. This also includes, as stated in Article 193a, the use of IT in the healthcare service. Additionally, Article 194 ensures development and research work so that services under this Act and the training of health professionals can be provided at a high professional level (Danish Parliament, 2010).

3.2. Latvia

The Medical Treatment Law of Latvia does not highlight preventative care. Although Article 1 states that this law uses the term ‘medical treatment’ – which is defined as professional and individual prophylaxis, the diagnosis and medical treatment of diseases, medical rehabilitation, and the care of patients (Latvijas Republikas Saeima, 1997) – prophylaxis cannot be considered the same as preventive care. Preventive care not only includes rapid diagnoses, but also the promotion of a healthy lifestyle even before patients reach hospital.

Regulation No. 555 on ‘Procedures for the Organisation of and Payment for Health Care Services’ determines the payment procedure for receiving health care. Even though Chapter 3 of Regulation No. 555 states that healthcare services are financed from the state budget as well as the medical treatment institutions which have entered into a contract with the National Health Service, thus being allowed to provide state-financed healthcare services, co-payment for some services is still required. Annex 13 of Regulation No. 555 provides the amount

of co-payment, which ranges from €2 to €35. Clause 7 dictates that the National Health Service shall provide state-organized screening on the basis of the contracts entered into regarding cervical cancer screening, mammography screening and colorectal cancer screening (Latvijas Republikas Ministru kabineta noteikumi, 2018). To summarize, Latvia provides free treatment in several fields of medicine; however, for some services there is still co-payment required from patients. Ultimately, the state does provide medical screenings.

Article 15 of the Law on the Rights of Patients, similarly to the Danish Health Care Act, sets out the obligation of patients to take care of their own health (Latvijas Republikas Saeima, 2009). However, it does not specify or elaborate on how one should take care of their health. The following part of the article regulates that if the state of health of the patient allows it, they have the obligation to actively participate in medical treatment and to provide the attending physician with information within the limits of their abilities and knowledge (Latvijas Republikas Saeima, 2009).

4. Discussion

In this article, the authors have analysed several research papers that try to define social responsibility or CSR. Additionally, the authors have analysed international and EU legislation that not only defines CSR, but also determines what conduct is socially responsible and what steps need to be taken for a corporation to achieve CSR.

As the definition of CSR can be vague and usually merely dictates that the corporation helps society and the environment and that it is concerned about the products and profits it makes, it is of the utmost importance to connect the definitions provided by other authors to the international legislative acts that determine what actually constitutes help to society and the environment. Furthermore, when CSR is examined and implied by any intergovernmental organization, it is usually directed at the agriculture, oil and gas, mining sectors, etc., and rarely is the healthcare sector involved. Therefore, when defining social responsibility in the healthcare sector, the conditions that dictate what constitutes socially responsible conduct should be applied to the activities of hospitals.

Social responsibility goes hand in hand with sustainability; consequently, the 17 UN SDGs can be considered a cornerstone in the definition of the socially responsible conduct of healthcare institutions/hospitals. As has been mentioned previously, not all of the SDGs can be directly applied to hospitals; however, they can be adjusted depending on the hospital's supply chain. Hospitals, if possible, have the obligation to choose suppliers that promote sustainable development.

The activities of hospitals include several aspects besides the treatment of patients. For example, they must provide patients with food, a place to stay while being treated, and accessibility to healthcare or even its facilities, and must develop medical waste management, etc. For this reason, hospitals cannot implement only SDG 3 – 'Ensure healthy lives and promote well-being for all at all ages' (UN General Assembly, 2015) – as they also must ensure the implementation of other SDGs into their everyday activities, facilities, waste management procedures, and the operations of their suppliers.

To ensure socially responsible healthcare, hospitals must integrate social, environmental, ethical, human rights and patient concerns into their operations and core strategy by identifying, preventing and mitigating their possible adverse impacts. Ready-to-implement standards have already been developed, such as ISO 26000 or Global Reporting Initiative (GRI) Sector standards.

ISO 26000 includes 7 core subjects: organizational governance; human rights; labour practices; the environment; fair operating practices; consumer issues; and community involvement and development (ISO, 2018). However, at the time of writing, GRI Sector standards have not yet been developed regarding the healthcare sector, and it is possible to implement the GRI Universal Standards until sector standards for managed healthcare and medical equipment and services are released. The GRI Universal Standards lay out key concepts and principles and list the requirements for the reporting process (GRI, n.d.). These standards help corporations by offering guidance regarding social responsibility, which hospitals might use within the relevant contexts of the healthcare sector.

Denmark's healthcare system is known for its high standards of environmental responsibility and sustainability. The country has implemented comprehensive policies that integrate CSR principles within healthcare operations, including stringent regulations on CO₂ emissions, waste management, and sustainable procurement practices. Denmark's success in these areas can serve as a high-level benchmark for other countries aiming to enhance their CSR in healthcare.

In contrast, Latvia is in the process of developing its CSR framework within the healthcare sector. Current legislation in Latvia focuses on general healthcare quality and patient safety, but lacks specific mandates on environmental sustainability. However, Latvia holds the potential to significantly improve its CSR practices by adopting and adapting successful strategies from Denmark.

The comparative analysis of Denmark and Latvia is relevant to an international audience as it highlights the varying stages of CSR implementation in healthcare systems across different socio-economic contexts. By understanding the legislative and practical differences between a leading and an emerging CSR framework, policymakers and healthcare administrators around the world can identify effective strategies and avoid common pitfalls in integrating CSR within healthcare.

Conclusions

By summarizing definitions of social responsibility or CSR, this article forms a definition of social responsibility in the healthcare sector as follows: social responsibility in the healthcare sector means that there is an ethical obligation that requires hospitals and other organizations to do something beneficial in issues such as delivering quality healthcare to everyone who is entitled to it by considering the well-being of society and the environment, rather than simply focusing on profits.

This open-ended definition must be filled with content that derives from international legislative acts and universal or sectoral standards developed by international organizations. Social responsibility closely relates to sustainability, or more precisely the 17 SDGs. The SDGs must be adjusted and applied to the healthcare sector. The concept of a socially responsible hospital not only concerns the sustainable, accessible and inclusive treatment of patients, but also extends to sustainable medical waste management, facility management, supplier selection, and other relevant operational activities.

For hospitals to identify, prevent and mitigate their possible adverse impacts, they are encouraged to carry out risk-based due diligence, including due diligence concerning elements of their supply chains.

In conclusion, social responsibility in healthcare can only be defined through an open-ended definition. As such, while ensuring social responsibility, hospitals must consider what actually constitutes help to society and the environment. To help with this, international standards have been developed that guide corporations on social responsibility, but sector-specific standards that focus on managed healthcare and medical equipment and services still require creation.

When comparing Denmark's healthcare regulation to that of Latvia, some similarities can be observed. For example, in both countries the patient has the obligation to take care of their health; however, Denmark's government nudges its citizens in a healthier direction with laws that regulate issues within the food industry that affect the health of citizens, where the citizen has very limited influence.

The main differences between the healthcare laws of Denmark and Latvia are that Denmark's healthcare system is known for its high level of public funding, ensuring comprehensive and free access to most medical services with a strong emphasis on preventative care and equality. Denmark has integrated sustainability and environmental considerations into healthcare practices, which reflects a much broader commitment to social responsibility. On the other hand, Latvia's healthcare system, while continuously improving, faces several challenges in ensuring equal access and comprehensive coverage, with co-payments and less emphasis on preventative care representing two problematic facets. Although social responsibility and sustainability are growing concerns, they are not yet as deeply integrated into the healthcare system in Latvia as they are in Denmark.

To enhance CSR within Latvia's healthcare sector, policymakers could consider adopting comprehensive CSR legislation by implementing laws that mandate specific CSR activities such as reducing carbon emissions and ensuring sustainable procurement. Latvian policymakers should engage stakeholders to foster collaboration between government bodies, healthcare institutions, and civil society to create a supportive ecosystem for CSR initiatives. Additionally, monitoring and reporting should be imposed by establishing mechanisms for the regular monitoring and transparent reporting of CSR activities to ensure accountability and continuous improvement. In order to more qualitatively implement the laws that mandate specific CSR activities in healthcare, policymakers should study Denmark's policies and frameworks to adapt suitable strategies that align with Latvia's healthcare infrastructure and socio-economic conditions.

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