## **Abstract**

This work seeks to uphold the ethical relevance of the concept of CSR (corporate social responsibility - CSR), particularly with regard to employees as an important participant of the economic process, which the scope of the concept of CSR falls in. So first we will need to defend the importance and role of ethics in the economy in general, and then illustrate the relevance of ethical business conduct toward employees in the company's strategy, which will be based on the principle of the categorical imperative and the concept of natural rights of human as philosophical ethical

Then, at work, we will deal with a particular ethical claims stemming from philosophical - ethical defensibility of the concept, while the requirements for an employer to an employee will be critically reflected on the criteria of Christian social ethics. When instantiating the criteria of Christian social ethics will be based on the requirements of this discipline together with philosophical ethics and economic (business) ethics. The work will be based on the definition of the concept of CSR - It is a concept where a company voluntarily assume responsibility for the welfare and sustainable development of modern society, and is expected to remain competitive, and it is not two conflicting objectives. Employee as stakeholder ranks in the social sphere of the internal environment concept, the ethical issues are: health and safety of workers, promoting education and retraining, employment of minority and vulnerable population groups, equality of men and women - not discrimination, protection and respect for human rights, responsible discharge - outplacement, balancing personal and professional lives of employees.