

Seven or Fewer Core Contents of Social Responsibility?

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Abstract

Corporate social responsibility (CSR) replaces causes of the current crisis by principles of accountability, transparency, ethics, and respect for organizational stakeholders, the law, international standards, and human rights (International Organization for Standardization, 2010). Interdependence and a holistic approach link them and CSR's core contents. We examined if Slovene companies involve all seven CSR core contents of ISO 26000 (CSR to employees, customers, local community, environment, human rights, ethical behavior, and leadership). The analysis united three of them—CSR to employees, ethical behavior, and human rights—into CSR leadership to employees.

Key words: CSR, customers, employees, leadership, Slovenia, ISO 26000

1 Introduction

In ISO 26000, corporate social responsibility (CSR) signifies one's responsibility for one's impact on society (International Organization for Standardization [ISO], 2010). The European Union recommends that its member states' governments and big companies become role models of CSR (EU, 2011).. Few companies embrace CSR (EU, 2011; Hrast, 2015), although CSR supports improvement: Companies integrate their managerial considerations of social, environmental, and economic order in a voluntary, systematic and coherent way, in consultation with their stakeholders (Perrine, 2013). CSR reinforces honesty, reliability, broad-mindedness, and a long-term orientation that enhances reputation and makes sense. One can prevent many (opportunity) costs (ISO, 2010). Thus, CSR supports behavior aimed at positively affecting stakeholders and reaching beyond the organizational short-term economic and legal views. We studied whether Slovene companies cover all seven CSR core contents in ISO 26000.

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2 Literature Review

Interest in CSR has spread (Serenko & Bontis, 2009), but no commonly accepted definition of CSR existed (Turker, 2009) before ISO26000 (ISO, 2010). CSR's core contents/dimensions are difficult to operationalize and measure. A literature review shows poor skills of promoting the CSR initiatives (Perrine, 2013). Perhaps, this makes managers doubtful about engaging in CSR (Bartlett, 2006). In addition, many managers reduce CSR to charity instead of cost reduction and market creation based on ISO 26000 notions of interdependence, holism, and principles—namely, accountability, transparency, ethical behavior (i.e., reliability, honesty, and integrity), and respect for stakeholders' interests, rule of law, international norms, and human rights (ISO, 2010). ISO 26000 diminishes one-sided, abusive, short-term, and narrow-minded practices; it enables more systemic values, cultures, ethics, and norms of decisive persons and bodies (Mulej & Dyck, 2014).

Interpretation of CSR depends mainly on applied approaches, such as stakeholder-, performance-, and motives-oriented ones (Basu & Palazzo, 2008). Stakeholders play various roles and engage in various activities to make firms practice CSR. The motives-based approach examines the external causes for organizations' CSR-practices (Basu & Palazzo, 2008). The performance-based approach exposes activities and focuses on relationships among CSR, corporate strategy, and required performance (McWilliams, Siegel, & Wright, 2006).

Literature on CSR shows that the stakeholders' motives matter. Freeman (1984) defined stakeholders as groups or persons who can affect, or be affected by, the attainment of the organization's objectives or be directly or indirectly interested in the company (Turker, 2009). Stakeholders are internal and external. Four groups of stakeholders exist. Social stakeholders influence relationships between human entities, and non-social ones exclude human relationships; both groups are further divided into a primary group with direct impacts and a secondary group with less direct impacts (Wheeler & Sillanpää, 1997).

Carroll (1991) distinguished between economy-based responsibilities, including satisfying consumers' needs, providing jobs, paying decent wages, generating capital for investments, and addressing legal responsibilities (including compliance with laws and regulations), and responsibilities referring to the adoption of just codes for ethical behavior, the distinction of right/wrong, and discretionary aspects associated with one's contribution to the well-being of one's community.

CSR reaches beyond charity; ISO 26000 contains seven core contents (CSR to employees, natural environment, local community, customers, human rights, leadership, and

ethical behavior), linked by interdependence and holistic approach (ISO, 2100). Its principles help companies prevent many opportunity costs that are not seen in accounting (e.g., strikes, replacing lost suppliers and customers, curing ill/injured personnel, and ruined nature). One can strengthen and develop CSR if matching all seven core contents and seven principles of CSR in ISO 26000; they are complementary and connected by interdependence and a holistic approach. A Google search on CSR returns millions of contributions (Zore, 2016).

CSR contents are summarized as follows based on ISO 26000 (Zore, 2016).

CSR to Employees

Employees are the company's only active asset (EU, 2011). Employees who receive strong encouraging signals from their supervisors are more likely to develop and implement creative ideas that positively affect their environment. Working for socially responsible companies increases employees' engagement, creative involvement, improved relations, and commitment (Maignan, Ferrel, & Hult, 1999). CSR increases firm attractiveness to prospective employees, too. Employees' psychological needs drive engagement in CSR (Aguilera, Rupp, Williams, & Ganapathi, 2007). Rupp, Ganapathi, Aguilera, and Williams (2006) used self-determination theory to explain the decisional contexts in organizations that foster employees' competence, relatedness, and autonomy; they may also drive CSR engagement.

CSR to Natural Environment

Companies that match CSR's environmental standards are more competitive, at least in the middle and long term. They are more able to invest into more efficient, cleaner, and environmentally friendly technologies (EU, 2001). The organizational decisions and activities impact the natural environment wherever they are located. To diminish one's influence on one's environment, one should use the requisitely holistic approach covering broader economic, social, and environmental consequences of one's activities. Environmental issues are closely linked to human rights, community involvement and development, and other issues of socially responsible behavior (ISO, 2010).

CSR to Local Community

A company's relationships with its local community matter. The community provides employees for the organization, makes the environment that either attracts or drives away

competent personnel, stipulates taxes, ensures basic support, and can enforce restrictions on the institution's or industry's activity (Theaker, 2012). Foreign companies (except monopolistic abusers) endanger local environmental regulations less than local ones do (List, Mchone, & Millimet, 2004). Socially responsible companies should employ people from their local communities (Salb, Friedman, & Friedman, 2011).

CSR to Customers

Relationships with customers are critical in the CSR-to-outcomes relationships, especially customer satisfaction (Levy, Brown, & De Jong, 2010), consumer–organization fit, and consumer trust (Sen & Bhattacharya, 2001). Socially responsible customers know the social consequences of their shopping; they choose socially responsible suppliers. Long-term reliability makes the entire organization focus on what its customers need and want, such as above-average quality and security, to bring higher profits to good examples of CSR (Golob, 2006).

CSR to Human Rights

The international community can and must ensure that investors adhere to agreements and rules concerning basic human rights. Legal norms make organizations comply with human rights standards and define potential abuses of them as well as the moral and ethical principles of the people's brotherhood (Donnelly, 2007). Citizens need enough information to be able to judge the organizations' CSR and suggest improvements (Sikka, 2011).

CSR to/of Leadership

Organizational management's quality reflects the CSR practice, particularly managers' attitudes toward social problems, their responsiveness, and their pro-activeness. Leaders and supervisors are key drivers for corporate ethics (Treviño, Brown, & Hartman, 2003). Leadership is no person or position, but a complex moral relationship between people, based on trust, obligation, commitment, emotion, and a shared division of the good (Ciulla, 2004).

CSR to Ethical Behavior

CSR includes the company's concern for its local community, its natural environment, its employees, etc. It must be as fully integrated as possible. Ethical responsibility should reach beyond law. Such organizations are more likely to

have positive results in the long term: They voluntarily identify the interests and needs of the wider community and treat them well beyond the law. Managers' and owners' personal moral development and their organizational ethics support the best CSR.

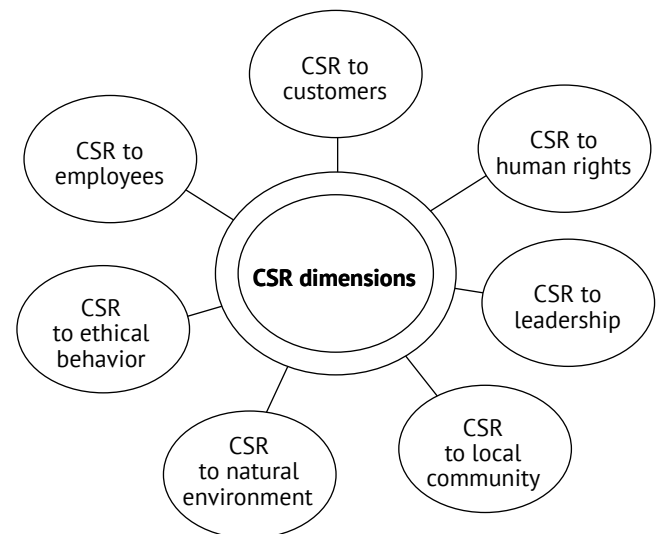
3 Data, Methodology, and Results

No study has provided, to the best of our knowledge, a unified instrument for measuring all seven core contents of CSR and for analyzing their mutual relationships. In our study, we tested two hypotheses:

H1: In practice, the concept of CSR includes all seven core contents/dimensions.

H2: Relationships among the dimensions of CSR are positive.

Figure 1. CSR dimension of ISO 26000 (ISO, 2010)



3.1 Sample selection and Data Collection Procedure

The study surveyed 4500 Slovene manufacturing companies that were coincidentally selected from a wide range of industries using PIRS (the Slovenian business register). A self-administered questionnaire was applied to collect data on CSR dimensions in June–July 2013. A requisite review of literature (see Zore, 2016) and some interviews with practitioners that generated minor modifications in the wording of questions and some added items ensured the content validity of the scale. The questionnaire was sent by e-mail, including

a cover letter to explain the study's purpose and provide access to the questionnaire.

The respondents were business professionals (managers, owners) with knowledge of and experience with CSR in their companies. Three hundred twenty-one questionnaires were usable. The response rate was 7.13%, which is normal in Slovenia when general or other managers are respondents.

Small companies (10–49 employees) made up 49% of the sample, micro companies (under 10 employees) made up a quarter of it, and the other companies had 50 or more employees.

3.2 Construct Measures

To find an appropriate scale for measuring all seven CSR dimensions, we reviewed many studies and consulted with experts. Ultimately, 43 items were generated. The respondents' statements about the selected items were measured on a 5-point Likert scale (1 = "strongly disagree"; 5 = "strongly agree").

The scale measuring CSR to environment included nine items. Five items were taken from Turker's (2009) scale; experts suggested an additional four. High values on these items mean that companies care about the future generation's life actively and encourage their employees to join activities to protect and improve environmental quality; companies also manage and control risks to prevent environmental accidents.

The scale for measuring CSR to customers included five items from Turker's (2009) scale. They measured how well companies respect customers' rights and how important they find their customers' satisfaction and attitude to unfair competition.

The scale for measuring CSR to local community had nine items. Three items were taken from Turker's (2009) scale, and two were added from the Kanji and Chopra's (2010) scale. Experts suggested four more items. The selected items measured the intensity of activities with which companies create employment and support nongovernmental organizations and projects promoting well-being in their local community.

The scale for measuring CSR to employees had nine items. Three items were taken from Turker's (2009) scale and one from Rettab, Brik, and Mellahi's (2009) scale; the others were added to measure principles from ISO 26000. The selected items measured employees' working environment, their possibilities for constructive criticism and debate about

their ideas on improvements of products and processes, and the discrimination of employees.

We measured CSR of leadership using seven items. Four items were taken from Reed, Vidaver-Cohen, and Colwell (2011); experts proposed the others. This scale measured the managers' social responsibility to employees (e.g., honesty and trust among employees).

Four items measured CSR to human rights; they were taken from the Benn, Todd, and Pendleton's (2010) scale. It measured employees' free choice to participate in unions, employment, and the presence of worker discrimination.

3.3 Research Methods

We used the steps and methods proposed by Koufteros (Koufteros, 1999; Koufteros, Vonderembse, & Doll, 2001). They included instrument development, an exploratory analysis (EFA), and a confirmatory analysis (CFA).

An EFA was used to find the smallest number of interpretable factors matching a recognized theory and the model fitting the data well. Then, we used a CFA to assess construct reliability and validity of subjective measurement instruments (Anderson & Gerbing, 1988). The scale reliability was assessed by both the individual reliability of each indicator and by its composite reliability. Individual reliability coefficient R^2 should be above 0.5, and composite reliability coefficients should be above 0.7 (Hair, Andersen, Tatham, & Black, 1995). We analyzed Cronbach's alpha too; it should be above 0.7 (Nunnally, 1978).

Convergent validity was accepted when factorial loadings were above 0.4 and t values were significant (i.e., above 1.96). Discriminate validity was confirmed when the average variance extracted (AVE) was above the squared correlations between constructs.

The overall fit of the hypothesized model was tested with the Chi-square statistic and other fit indexes, such as ratio of Chi-square to degrees of freedom, goodness-of-fit index (GFI), adjusted goodness-of-fit index (AGFI), comparative fit index (CFI), root mean square residual (RMSR), and the root mean square error of approximation (RMSEA).

3.4 Results

The value of Kaiser-Meyer-Olkin measure of sampling adequacy was extremely high at 0.949. The significance of Bartlett's test of sphericity for a four-factor solution showed that the obtained data were suitable for factor

analysis. Forty-three items were loaded to four factors with an eigenvalue above one. Four factors accounted for 61.8% of the variation in the data, which is acceptable for research in social sciences (Hair et al., 1995). The factor solution with factor description, Cronbach's alphas, factor loadings, and the percentage of variance explained are provided in Table 1.

The factor loadings were ranged from 0.498 to 0.845; most of them were above 0.7. Factor F1 explained 46.3% of the variance; its 11 items measured the CSR of management, CSR to employees, and CSR to human rights. We named it CSR leadership to employees. Factor F2 explained 9.2% of the variance; its six items measured the CSR to natural environment. Thus, it was named CSR to natural environment.

Table 1. Explanatory Factor Analysis for CSR Dimensions

Factor Items	Factor loading
<i>CSR leadership to employees (Cronbach's alpha = 0.943)</i>	
Our company policies provide a safe and healthy working environment avoiding abuse and the harsh and inhumane treatment of employees.	0.563
Our company policies encourage employees' collaboration.	0.786
Our company policies encourage employees' commitment.	0.742
In our company, managers accept constructive criticism; they display interest in learning from employees and encourage debate on ideas.	0.760
Our company practices moral integrity; such behavior inspires employees' trust and promotes transparency throughout the organization, freely admitting mistakes, and valuing integrity over profit or material gain; one refuses manipulation or deceit to achieve personal goals.	0.812
Managers stimulate employees to practice honesty, reliability, and other ethical decisions.	0.779
Our company stimulates ethical consumption.	0.661
In our company, employees receive a reasonable salary to maintain an acceptable quality of life.	0.751
Our company avoids linguistic, religious, sex, age, and ethnic discrimination.	0.661
Our company ensures social security for all employees.	0.675
<i>Percentage of Variance Explained</i>	46.3
<i>CSR to natural environment (Cronbach's alpha = 0.9)</i>	
Our company implements special programs to minimize its negative impact on the natural environment.	0.806
Our company participates in activities protecting and improving the quality of the natural environment.	0.815
Our company targets sustainable growth considering future generations.	0.717
Our company invests to create a better life for future generations.	0.787
Our company encourages employees to participate in voluntary activities for the protection of the natural environment.	0.592
Our company manages and controls organizational risks to prevent environmental accidents.	0.610
<i>Percentage of Variance Explained</i>	9.2
<i>CSR to local community (Cronbach's alpha = 0.879)</i>	
Our company emphasizes the importance of its CSR to the society/community.	0.681
Our company contributes to campaigns and projects that promote society's well-being.	0.780
Our company supports nongovernmental organizations working on problematic topics.	0.723
Our company tries to contribute to sustainable economic development.	0.767
Our company creates employment for local community residents.	0.686
<i>Percentage of Variance Explained</i>	5.7
<i>CSR to customers (Cronbach's alpha = 0.716)</i>	
Our company respects customers' rights beyond the legal requirements.	0.845
Satisfaction of our customers is very important to our company.	0.716
Our company always avoids unfair competition.	0.498
<i>Percentage of Variance Explained</i>	4.9

Factor F3 explained 5.7% of the variance; its five items measured the CSR to local community. It was named CSR to local community. Factor F4 consists of three items taken from the CSR to customer scale. They included the variable “our company always avoids unfair competition,” although its factor loading was under 0.5; considering the suggestion of Tabachnick and Fidell (1989), a factor with two items is unreliable. F4 explained 4.9% of the variance. F4 was named CSR to customers. All four Cronbach’s alphas as measures of an internal consistency of factors were above 0.7, which is considered satisfactory for this kind of research.

We created four factors as latent variables. Following Dunn, Seaker, and Waller (1994); we assessed the convergent validity of the factors by examining the factor loadings and their statistical significance through *t*-values. All items were significantly related to their specified constructs; the items’ factor loadings were very high and significant at the 0.01 level. Significant factor loadings proved the existence of the posited relationships between the observed

items and a respective latent variable. The reliability of the observed items was measured by squared correlations (R^2). We dropped items that did not meet the 0.4 criterion. The analysis of modification indexes (MI) showed some highly correlated error terms ($MI > 10$). We dropped 11 items; 3 items measured CSR to employees, 3 CSR to natural environment, and 2 CSR to local community. Table 2 summarizes the standardized factor loadings, critical ratios, and R^2 for other items.

This study applied three types of overall model fit measures: absolute, incremental, and parsimonious. Among the absolute fit measures, we applied the χ^2 , normed χ^2 , GFI, AGFI, and RMR. The χ^2 (178.368 with 95 degrees of freedom) was statistically significant ($p < 0.05$). It is generally agreed that the χ^2 value should be used as a guide rather than an absolute index of fit due to its sensitivity to sample size and model complexity. The value of normed χ^2 ($\chi^2/df = 1.880$) fell in the recommended interval values between 1 and 2. The GFI had value of 0.935, which was above the threshold value of 0.9,

Table 2. Standardized Factor Loadings, Critical Ratios, and R^2

Factor Item	Stand. factor loading	C.R.	R^2
<i>CSR leadership to employees</i>			
Our company policies provide a safe and healthy working environment; it avoids abuse and the harsh and inhumane treatment of employees.	0.660	- ^c	0.430
Our company policies encourage employees’ commitment.	0.800	12.493	0.640
In our company, managers accept constructive criticism; they display interest in learning from employees and encourage debate on ideas.	0.831	12.819	0.691
Our company practices moral integrity; it inspires employees trust and promotes transparency throughout the organization, freely admitting mistakes, and valuing integrity over profit or material gain; one refuses manipulation or deceit to achieve personal goals.	0.866	13.258	0.749
Our company stimulates ethical consumption.	0.810	12.624	0.656
In our company, employees receive a reasonable salary to maintain an acceptable quality of life.	0.711	11.306	0.505
Our company avoids linguistic, religious, sex, age, and ethnic discrimination.	0.670	10.735	0.449
<i>CSR to natural environment</i>			
Our company invests to create a better life for future generations.	0.743	- ^c	0.553
Our company encourages its employees to participate in voluntary activities for the protection of the natural environment.	0.784	12.970	0.615
Our company manages and controls its risks to prevent environmental accidents.	0.736	12.246	0.541
<i>CSR to local community</i>			
Our company emphasizes the importance of its social responsibility to society/the community.	0.818	- ^c	0.668
Our company tries to contribute to sustainable economic development.	0.869	14.932	0.756
Our company creates employment for local community residents.	0.705	11.712	0.497
<i>CSR to customers</i>			
Our company respects customers’ rights beyond the legal requirements.	0.617	- ^c	0.380
Satisfaction of our customers is very important to our company.	0.636	8.811	0.404
Our company always avoids unfair competition.	0.640	8.852	0.409

^c – Indicates a parameter fixed at 1.0 in the model.

while the AGFI was 0.907 (i.e., above the threshold value of 0.9). RMR had the value of 0.036 (i.e., below the threshold value of 0.05).

Among comparative fit indexes, we chose the CFI and the Tucker-Lewis index (TLI). Their values were 0.971 and 0.963, respectively, indicating support for the proposed measurement model. We assessed the parsimony model fit using the parsimony goodness-of-fit index (PGFI) and the RMSEA. Their values were 0.653 and 0.052, respectively. Values of the analyzed indexes indicated a good model fit.

Assuming adequate model fit, the constructs' discriminant validity was assessed by comparing AVE with the squared correlation between the constructs. Discriminant validity exists if the items share more common variance with the respective construct than any variance of the given construct shares with other constructs (Fornell & Larcker, 1981, as cited in Lu, Lai, & Cheng, 2007). It means that the construct's AVE should be much higher than the squared correlations between that construct and other constructs. All values of AVE exceeded the corresponding squared correlations coefficients. These results demonstrated the evidence of discriminant validity of the constructs in the proposed model.

We then tested the construct reliability by assessing both composite reliability and AVE (see Table 3). Construct reliability means that indicators are consistent in measuring the respective construct. It is confirmed if the composite reliability's value is above 0.7 (Hair et al., 1995) and AVE is above 0.5. Almost all values of the composite reliability

exceeded the threshold value of 0.7; only the value of the construct CSR to customers was 0.65. The values of AVE were above 0.5, except the value of the construct CSR to customers, which was 0.40, meaning that only 40% of the variance in the specified items was explained by this construct. This result was expected because one item measuring this construct had R^2 under 0.4.

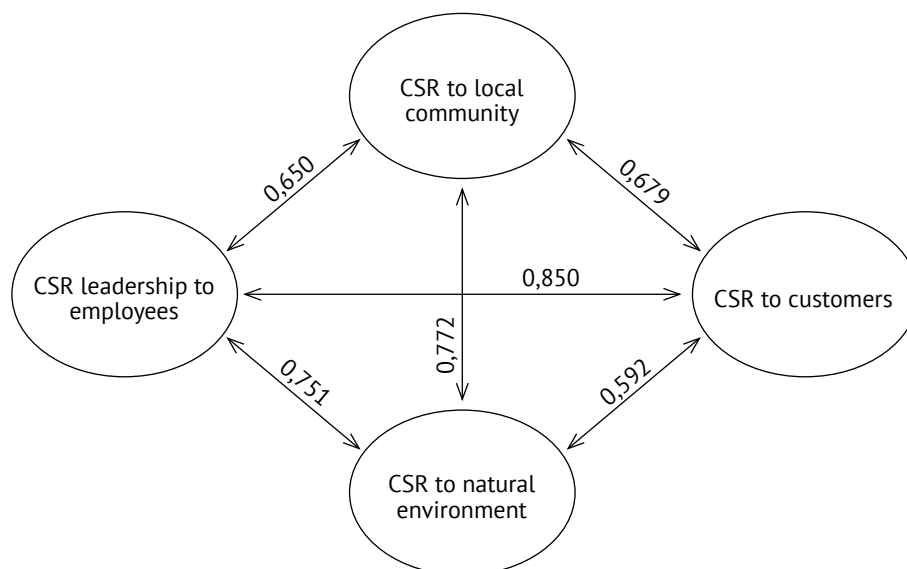
Table 3. Construct Reliability and AVE

Construct	Composite Reliability (CR)	Average Variance Extracted (AVE)
CSR leadership to employees	0.91	0.59
CSR to local community	0.84	0.64
CSR to customers	0.65	0.40
CSR to environment	0.80	0.56

To summarize, the overall results of the goodness-of-fit of the model and the assessment of the measurement model indicated that the proposed model exhibited a reasonable fit with the collected data. The results indicate that managers in Slovene companies practice four dimensions of CSR, but they also include items measuring human rights and ethical business. Hence, H1 is not confirmed.

In H2, we assumed positive relationships between CSR dimensions. We used correlation coefficients to test H2 (Figure 2).

Figure 2. Correlations' coefficients



Fit indices: $\chi^2 = 178.368$ ($p < 0.05$), $df = 95$, $\chi^2/df = 1.880$, GFI = 0.935, AGFI = 0.907, CFI = 0.971, RMR = 0.036, RMSEA = 0.052, TLI = 0.963, PGFI = 0.653

All correlation coefficients between CSR dimensions were positive, thereby confirming H2. The highest and positive correlation coefficient belongs to the relationship between CSR leadership to employees and CSR to customers. CSR leadership to employees is in critical correlation with all other CSR dimensions. Employees felt the highest responsibility to company's customers, followed by their responsibility to environment and the community. The correlation coefficient measuring the relationship between CSR to customer and CSR to natural environment was the lowest. Hence, socially responsible companies care about four CSR dimensions from ISO 26000, not seven.

4 Conclusions and Discussion

In the research reported about here, we contribute to the theory of CSR by using a requisitely holistic approach and the inclusion of all seven core contents as major dimensions of CSR from ISO 26000 in the organizational practice. We investigated whether Slovene companies involve all seven of them. Our conclusions were based on the data obtained from managers of Slovenian companies.

The detected data structure exposed four CSR core contents/dimensions in Slovene companies: CSR leadership to employees, to customers, to local community, and to environment. The research showed that all correlation coefficients between these four CSR dimensions were positive. Slovene companies are aware of the importance of their responsibility to the well-being of the local community, natural environment, customers, and employees.

The attained results indicated that three dimensions—CSR to employees, CSR of leadership, and CSR to human rights—do not differ in companies enough to generate three

diverse factors. Thus, they were united into a single factor, called CSR leadership to employees. The attained results indicated that the seven core subjects in ISO 26000 are general dimensions. Inside companies, human rights are just a part of the CSR leadership to employees; CSR of leadership covers all other CSR dimensions (i.e., to employees, customers, local community, and environment). Therefore, it is included in all other dimensions. We lack room here for empirical details.

This finding matches the extensive research on employees conducted before the passing of ISO 26000 (Aguilera et al., 2007). CSR, once it reaches beyond charity, contributes to the better well-being and business, when one organizes management, human rights, environment, labor relations practice, business honesty, customer problems, and involvement in the community and its development. CSR enables this because interdependence and the holistic approach are integrated in it as links.

Companies that wish to develop business success should invest in improving all of these CSR dimensions. A higher CSR level is achieved by exposing the holism of the approach, supported by interdependence, and applied to essential activities and relationships of people. Everyone involved in the company's operations—owners, managers, employees, and societal and business partners—must participate. The seven CSR dimensions must be practiced everywhere in every organization.

All assertions are based on our respondents as individuals having their opinions and practices and expressing their opinions on scales of agreement. Since the topic of CSR is socially popular, respondents may have exaggerated their evaluation. This fact may imply that the picture is too good and needs further research for more realism. The same new methodology might be used again.

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Sedem ali manj osrednjih vsebin družbene odgovornosti?

Izvleček

Družbena odgovornost (DO) odpravlja vzroke sedanje krize z načeli odgovornosti/ pristojnosti, preglednosti, etičnosti, spoštovanja do deležnikov, vladavine prava, mednarodnih norm in človekovih pravic (ISO, 2010, v ISO 26000). Ta načela in osrednje vsebine DO povezujeta soodvisnost in celovit pristop. Proučevali smo, ali slovenska podjetja uresničujejo vseh sedem osrednjih vsebin DO (DO podjetij do sodelavcev, poslovnih partnerjev, lokalne skupnosti, okolja, človekovih pravic, etičnosti in vodenja). Analiza je povezala tri od njih – DO do sodelavcev, etičnega ravnanja in človekovih pravic v skupno osrednjo vsebino, imenovano DO vodenja.

Ključne besede: družbena odgovornost podjetij, sodelavci, poslovni partnerji, vodenje, ISO 26000, Slovenija