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# SUSTAINABILITY AS AN OBJECT OF CORPORATE SOCIAL RESPONSIBILITY

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## ABSTRACT

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We can observe that in the last few years companies and organizations of any nature have begun to show an increasing interest in establishing sustainable relationships with the environment by bridging those groups that are impacted or that impact on their activities, . In this context, the social responsibility report emerges as a management tool that allows companies to be accountable to society and its groups and measure, their environmental, financial and social actions.

The Triple Bottom Line, triple accountability or triple counting of results, should be understood as the methodology to measure and report the performance of organizations contrasted with environmental, economic and social parameters. In addition, it allows companies to surpass accountability solely for their economic value as it used to be in the past, and also to consider the social and environmental value they add or destroy.

Concern about these social and environmental issues generates a demand for information, which, in turn, leads to the need to have a document that collects the information demanded by society and that should be offered by the Companies, what is known as Social Responsibility.

It is the American companies that originally, already in the late sixties and early seventies, found themselves in need of having to offer information regarding their social responsibility. This information was collected in what, we might conclude, is the first social balances, which were addressed mainly to groups outside the company itself, especially to consumers, since in the United States it was this collective that showed a greater concern about the issue.

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## KEYWORDS

*sustainability, environment, social responsibility, social and environmental value*

## 1. CSR AND THE GOOD GOVERNMENT

Good corporate governance requires professional competence and ethical behavior on the part of managers, always impelling to seek the good of the company in the long term above its own interests in the short term, that is, overcoming the Pure result, which often obviates a long-term vision and, therefore, organizational sustainability itself.

In Spain, large companies have developed important initiatives in recent years. In fact, the initiatives of Corporate Social Responsibility have been based on two basic pillars: the codes of good government and the ethical codes. With the former we want to strengthen the trust of investors and with the latter the workers, clients and society in general.

According to the "Report on the management of sustainability in Spanish enterprise" (Fundación Entorno, 2006), within the framework of the European Union (EU), CSR is being promoted, as will be discussed later, for having considered to be one of the factors that can contribute to the achievement of the objective set at the Lisbon Summit in 2001, which is to "make the EU the most competitive and dynamic knowledge-based economy in the world capable of growing economically in a sustainable way with more and better jobs and with greater social cohesion" (COM 2002)". Therefore, all these data lead us to affirm that Good Governance (Chuliá, 2012)<sup>2</sup>, on the one hand, is configured as the set of rules or systems established to direct or manage the business of a company and, on the other, its principles should be based on the responsibility of the different governing bodies of societies and how they properly operate.

## 2. THE INTANGIBILITY OF CSR

The concept of company has changed considerably in recent years. From being an organization of production-or exploitation, according to the author who considers himself isolated -robinsonianly speaking- and in competition, has come to be conceptualized as a shared project and as an additional citizen of society. "The company is an organization,

that is, it has a type of entity that extends past, present and future and that is not reduced to the sum of its members; that entity must fulfill certain functions and assume clear social responsibilities, that is, it must take moral decisions.

Social responsibilities that go beyond the achievement of benefits, to encompass - from a psychological perspective - a self-recognition (Moreno, 2002)<sup>3</sup> within and in interrelation with the social group, and have a certain vision of the future, with a solidary and sustained character. In this global and transcendental way, one can even confront the periodic crises of the system and guarantee its own sustainability as a company / organization and as a citizen of society (Castells, 2003)<sup>4</sup>. Today, it is considered that meeting the demands of stakeholders and taking initiatives in the protection of the environment or the eradication of social marginalization are authentic requirements that the company must address if it wants to behave as a responsible citizen.

## 3. CORPORATE GOVERNANCE INDICATORS IN SUSTAINABILITY REPORTS

The relationship between corporate governance and corporate social responsibility is very close. In this way, there cannot be a socially responsible company that does not exercise good corporate governance and, in the opposite sense, the application of CSR generates good governance guidelines.

Thus, more and more often CSR principles appear in codes of corporate governance, such as the King III Report in South Africa<sup>5</sup>, and recommendations made by multilateral organizations such as the OECD.

In Spain we find that business communication on CSR grows year after year, using different models (the Global Reporting Initiative, the Global Compact, etc.). Logically, some of the indicators proposed in this model are social indicators and good governance. The Global Reporting Initiative (GRI) is undoubtedly the most widely used model in our latitudes to disseminate information about CSR management

in the company. Within the three large groups of performance indicators of the GRI memory model (economic, environmental and social) corporate governance indicators would be inserted in the last group, divided between the sections of labor practices and decent work, human rights and society. On the other hand, in the Global Compact report model, corporate governance indicators would be embedded in the principles of labor standards and anti-corruption.

#### 4. ECOLOGICAL COMMUNICATION POLICY

Ecological communication must seek a dual objective: a) to educate all interested parties in an environmentally sound manner; and b) contribute to the creation of an image of environmental responsibility that can directly or indirectly have a positive impact on sales. Ecological communication is not just commercial communication, since the recipients of ecological messages are not only the market but all the interest groups of the company: public administrations, investors, financial institutions and insurers, environmental associations, consumer associations, and, in general, the whole society. There are some specific communication tools for ecological messages, such as eco-labels or eco-labels, environmental management systems certification (ISO14001), environmental reports or sustainability reports. Sustainability reports are receiving an important diffusion, but their effect on consumers' desire to buy is still unknown.

##### 4.1 CONCEPT AND SCOPE OF CSR

It can be said that the term Social Responsibility began to be used in the late fifties and early sixties of the twentieth century, in the United States - although it is difficult to locate its exact origin -, where, in that in addition to the production of goods and services, private companies are also responsible for the health

risks of their workers, the generation of pollution by the processes employed, and so on.

Concern about these social and environmental issues generates a demand for information, which, in turn, leads to the need to have a document that collects the information demanded by society and that should be offered by the Companies, what is known as Social Responsibility.

It is the American companies that originally, already in the late sixties and early seventies, found themselves in need of having to offer information regarding their social responsibility. This information was collected in what, we might conclude, is the first social balances, which were addressed mainly to groups outside the company itself, especially to consumers, since in the United States it was this group that showed a greater concern about the issue.

The information offered by the companies about social responsibility did not follow in principle any specific scheme. It was not until the 1990s, when a resurgence of the concern for social responsibility was experienced, and the search for a homogeneous model to be used by all the companies that allowed both to be a source of information as a comparison between them began.

It is in this decade of the 90's, when the term "sustainability", which includes both economic, environmental and social concepts, began to be used. The publication in 2001 by the European Commission of the Green Paper on Promoting a European Framework for Corporate Social Responsibility following the mandate given by the Lisbon European Council in March 2000 aimed to initiate a broad Debate on how the European Union could promote corporate social responsibility at European and international level.

The European Union, as indicated in the abovementioned Green Paper, is interested in corporate social responsibility insofar as it can contribute positively to the strategic objective established in Lisbon, which is "to become the most knowledge-based economy. Competitive and dynamic world economy capable of sustainable economic growth with more and better jobs and greater social cohesion".

More and more companies are more openly recognizing their social responsibility and considering it as part of their identity (Buonocore, 2004) <sup>6</sup>.

#### 4.2 CSR SUSTAINABILITY REPORTS

We can observe, therefore, that in the last years the companies and in general the organizations of any nature have begun to show an increasing interest in establishing sustainable relations with the environment bridging with those groups that are impacted or that impact in their activities, its stakeholders<sup>7</sup>. In this context, the social responsibility report emerges as a management tool that allows companies to measure and be accountable to society and its groups, their environmental, financial and social actions.

The Triple Bottom Line, triple accountability or triple counting of results, should be understood as the methodology to measure and report the performance of organizations contrasted with environmental, economic and social parameters. In addition, it allows companies to surpass accountability solely for their economic value as it used to be in the past, and also to consider the social and environmental value they add or destroy.

The need to know the possible repercussions of business operations in society and the environment, translates into the appearance of a document, which may well be called Sustainability Report or Social Balance, which will be drawn from a Series of social indicators, these being the instruments in charge of reflecting the value of the actions carried out by the company in the social and environmental fields.

According to Bañegil (Bañegil et al., 2011), Sustainability Reports can be defined as "documents produced by the company's management that collectively, periodically and objectively collect the relevant (positive and negative) effects of the company's activity (processes and products) in the sustainable development of their environment, understanding as such that economic development that does not generate intra and intergenerational injustices, that is, that is not alien to the conservation of the natural environment and social development.

## 5. CSR IN BUSINESS IN SPAIN

The voluntary inclusion by companies of social and environmental concerns in all their activities has significantly boosted the development of CSR in Spain, where it is becoming common for companies to have a department specialized in matter.

With the booming internationalization of Spanish companies, the concern for the fulfillment of these responsibilities beyond the national borders has been increasing, which has resulted in the appearance of specialized departments. As noted by the director of the IE Business School senior management program, Juan Alfaro: "The management of corporate social responsibility has become in recent years a key issue to ensure the sustainability of the company in the future (Huges, 2005)<sup>8</sup>".

The publication of the EU Green Paper in 2001 and the White Paper of the Congress of Deputies in 2006 are clear examples of the commitment of public institutions to CSR. The EU Green Paper is a document in which the European Commission outlines its proposal for a strategy to promote CSR in each of its aspects, in order to promote a European framework for social Business.

The Law on Dependency, the Equality Law, the Concilia Plan, the incorporation of social clauses in public contracts, the Code of Good Governance for the Government of Spain and the code of transparency of mercantile companies prepared by the National Market Commission Of Values, are clear examples of the importance that this concept is taking also in the institutional scope.

Corporate social responsibility is still taking its first steps in Spain, but it is already a fact that few companies currently listed on the stock market have not started a CSR initiative, especially considering the obligation, already legal, to annually prepare the corporate governance report, included in article 61bis of the Securities Market Law.

As already outlined above, the European Commission, in its 2001 Green Paper on Promoting a European Framework for Corporate Social Responsibility (COM, 2001), defines this concept as:

"Voluntary integration by companies, social and

environmental concerns in their operations and their relations with their partners ... Corporate social responsibility is essentially a concept under which companies voluntarily decide to contribute to the Achievement of a better society and a cleaner environment (...)»

This definition leads us implicitly to distinguish three fundamental aspects, namely: economic responsibility, social responsibility and environmental responsibility, which are necessary in themselves to make the company a socially legitimized and lasting project in time.

A) Economic responsibility:

Companies have as fundamental and intrinsic obligation to generate wealth in the environment in which they are located. Obtaining benefits and minimizing costs of any kind (economic, environmental, social, etc.) is a fundamental task of the socially responsible company.

B) Social responsibility:

Companies - to be socially legitimized institutions - must respond to society's demands from the prism of values and patterns of behavior that the society in which it is located indicates.

C) Environmental responsibility:

As a complement to the above responsibilities, and not least, it is understood that the company expresses its social responsibility also through the care of its physical environment, since the care and the respect of the environment are a key issues towards sustainable development.

Corporate Social Responsibility<sup>9</sup> also states that: "Corporate Social Responsibility revolves around the essential conduct of companies and the responsibility for their total impact on the societies in which they operate. Corporate Social Responsibility does not constitute an additional option nor an act of philanthropy. A socially responsible company is one that carries out a profitable business, taking into account all the environmental, social and economic effects - positive and negative - that it generates in society".

In summary, we can conclude that the management of Corporate Social Responsibility is part of the "hard core" of the company, its own definition and, therefore, is something transverse and consubstantial to it.

In addition, it is of the utmost importance that the company communicates the management of its social responsibility, both internally (to its workers, owners or shareholders, suppliers, etc.), and externally (its clients, administrations and society in general) the policies, challenges and advances that have been made in this area, making available credible and proven information of the way in which it is managed. Originally the companies only showed their economic results, but nowadays the requirement of customers, workers and society as a whole is increasing on the "information" that the company shows. In this way, it is advisable to add information on social and environmental aspects to companies' usual economic reports. This is what is known as "triple counting of results (Embid Iruko, 2004)<sup>10</sup>": economic, social and environmental, using in this respect some of the international standards accepted to make such reports.

## 5.1 LEGAL NATURE OF CSR

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The legal nature of CSR has a threefold aspect: Moral, inherent in all human action; Social, derived from an action or omission; And legal, limited because laws cannot cover all possible situations, and go behind the facts - and, therefore, are reactive.

The nature of CSR is difficult to study because it is not demanded by administrations or courts, but only by society and, if at all, by the market. However, this is not incompatible with requiring companies to comply strictly with labor, business and environmental standards, which are the normative substratum on which CSR policies and practices of companies must be based.

CSR as a legal obligation can be subject to external scrutiny and control or monitoring of strict compliance with economic, labor and environmental standards by public administrations and courts. This obligation implies duties of information, transparency and

accountability on what has been done (past) or what is going to be done (future) and especially on the means or resources used in business actions (social and environmental impact). From this perspective, it is the normative, labor and environmental framework that is demanded by third parties, since the social responsibility in elevating the normative standards is a free and voluntary decision of the companies and an extreme expression of the freedom of enterprise and of the market economy and, therefore, only demandable by the society through the reputation and corporate image, or the decisions of purchase of the consumers.

The relationship between CSR and legislation is, therefore, subsidiarity because CSR policies and practices necessarily have to raise the "legal minimums". From another perspective, strict compliance with legal obligations constitutes for companies a necessary but not sufficient condition for the management of their corporate social responsibility.

CSR as a moral obligation is directly related to its internal dimension and to the moral principle that implies the incorporation of ethics in business management, so that social and environmental concerns of society are integrated into the business operations of companies by conviction not by legal imperative.

This approach requires the link between ethics and business and in this way social responsibility is strongly linked to the ethics of company managers, which incorporate in decision making not only criteria of short-term economic efficiency but criteria of long term sustainability. CSR as a moral obligation would mean that it is not enough for the company to comply with the law, but its decisions must be ethical, responsible, sustainable and lasting, and in the same sense the actions and behaviors of managers, who, in parallel with corporate social responsibility -which assumes the organization as an entity-, would have to internalize - in the personal - and apply - in the business - such an ethical social commitment (Grönros, 1997)<sup>11</sup>.

CSR as a citizen obligation links its management with the relations of interdependence and dialogue of the company with the ever-increasing interest groups - investors, unions, workers, customers, consumers, suppliers, local communities, NGOs, etc. - and that demand that the company operates in the markets with the parameters or values of a good corporate citizen. Of course, these stakeholders will be vigilant that the company fulfills its legal obligations but also demands something more: a company that responds satisfactorily to the expectations that its operations have on its stakeholders and is responsible for its consequences and the impacts that derive from their actions (Dowling, 2001)<sup>12</sup>.

As a result, companies increasingly incorporate practices related to the Anglo-Saxon concept of citizenship, or "corporate citizenship", which entails the formal incorporation of CSR into the company's mission and values and the inclusion and annual progress of both quantitative and qualitative indicators associated with social responsibility in a new business management system includes, among others, areas such as equal opportunities, reconciliation, integration of the disabled, zero tolerance for work accidents, efficiency in the use of natural resources, biodiversity, CO<sup>2</sup> reduction, use of renewable energies, good corporate governance, etc. Meanwhile, the economic mission of the company remains unchanged: the production of goods and services and their commercialization in the market. The social mission does not mean that the company's governance has to be shared with interest groups other than those of property-shareholders, but for reasons of strategy, culture and survival - sustainability - companies freely decide to open dialogue and develop an intelligent management of the same with more interlocutors.

In short, the management of corporate social responsibility, or this in itself considered, does not form apart of the rest of the business management, but must be harmonously integrated within it. The commitment and social action that it entails, in a



broad sense, cannot and should not imply a double management structure, but an integrated aspect of business action, without demerit of the main economic objective of obtaining a profitability to the activity that deploys, according to With the principles of that corporate social responsibility (Zadek, 2001)<sup>13</sup>.

## 6. THE OBJECT OF CSR IS SUSTAINABILITY<sup>14</sup>

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CSR should be defined by combining the concepts of voluntary and obligatory (Rodero, 2010): "CSR is, in addition to strict compliance with current legal obligations, the voluntary integration into its governance and management, in its strategy, policies and procedures, of social, Labor, environmental and respect for human rights that arise from the transparent relationship and dialogue with its stakeholders, thus taking responsibility for the consequences and impacts that derive from their actions.

A company is socially responsible when it responds satisfactorily to the expectations that the different interested parties have about operations.

CSR refers to how companies are governed in the interests of their workers, customers, suppliers, shareholders and their ecological and social impact on society in general have about its operations.

The number of sustainability reports published by companies is one of the most revealing indicators of the remarkable pace of development of CSR in Spain in recent years.

### 6.1 ENVIRONMENTAL ASPECT

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The Social Responsibility of Organizations (RSO) should be understood as immersed in the global challenge of overcoming a way of doing things that can not be sustained within existing resources on the planet and that generates impacts with serious social and environmental consequences.

The most developed area at this time in the company is environmental management. 7 out of 10 companies say they have environmental management plans.

The opinion of the continuous growth and application of environmental sustainability policies in all categories of companies in Spain is unanimous. We must not overlook the strong increase in environmental requirements imposed by state and regional legislation when analyzing also the considerable development in the environmental area by companies in our country.

### 6.2 SOCIAL ASPECTS

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There is also a high degree of concern on the part of companies in the context of their international responsibilities and their social policies and actions in developing countries<sup>15</sup>. The Spanish business fabric and its stakeholders evolve towards a consolidation - both in knowledge and in practice and management - of the concept of CSR and sustainability.

The growing interest among companies to show their socially, economically and environmentally responsible behavior in order to differentiate themselves in the market has led to the creation of innumerable tools for the management of sustainability. The proliferation of tools to facilitate the adoption of sustainable management policies has risen sharply in recent years. And these instruments are not only voluntary application by those companies that choose to use them<sup>16</sup>.

In another order of things, Spain is not a country that has stood out for the use of responsible investment.



### 6.3 TOOLS FOR THE MANAGEMENT OF THE SUSTAINABILITY

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In our country the Public Administrations - following European guidelines and recommendations - have chosen to promote the sustainability of a mixed model. That is to say, in addition to encouraging the companies' willingness to adopt sustainable management policies and criteria, the legislator also contributes with the obligation of the law to adopt certain socially responsible behaviors adopted by companies - among other interested parties.

All the regulations - both European, state, regional and local - with references on sustainability, represents a tool for our companies when implementing their management policies.

### NOTES

1. COMUNICACIÓN DE LA COMISIÓN relativa a la responsabilidad social de las empresas: una contribución empresarial al desarrollo sostenible. Bruselas, 2.7.2002 COM(2002) 347 final: [http://www.observatoriorsc.org/images/documentos/politicas\\_publicas/ue/Comunicacion\\_CE\\_2002.pdf](http://www.observatoriorsc.org/images/documentos/politicas_publicas/ue/Comunicacion_CE_2002.pdf): "In Europe, there is a long tradition of socially responsible business initiatives. The attempt to manage the RCS strategically and to develop instruments suitable for thus currently distinguishes the concept of CSR, placing the expectations of interested parties along with the principle of continuous development and innovation in the core of the business strategy".
2. On the definition of "good governance" you can see in particular the definition of VICENT CHULIÀ, F., *Introducción al Derecho Mercantil*, 23ª Ed., Valencia, 2012, pag. 349, in which he says that a "good governance" is the answer necessary to face the new economic risks (globalization, deregulation, investment in new technologies), legal risks (increase of corporate legal responsibilities due to multiple social interests protection) and ethical risks (moral values business crisis that has shown the weakness of the institutions: Company law, accounting auditing and the stock market) and caused a lack of confidence in the system. The good governance can be defined as the set of mechanisms by which a company is directed and controlled (OECD Principles of Corporate Governance, July 1999/January 2004).
3. MORENO J.Á. *Entre el fragor y el descocierto*, Madrid, Minerva, 2000. This idea is developed in chapters 2 and 5, in which it is described that with respect to the awareness of the company it has been argued that only the company that is known is able to survive long-term in the global jungle.
4. M. CASTELLS, "Más allá de la caridad", in A. CORTINA, *construir confianza*, Madrid, Trotta, 2003, pag. 69. "If there is no confidence in what it is and where it will be, if everything depends on the success in terms of consumption and market valuation, then it is impossible to resist the systemic volatility. This only resist if we know what we are, where we are going and where we are".
5. September 1, 2009, the Institute of Directors in Southern Africa in the 6th Annual Business Update Conference presented the 2009 Edition (the third) of what could be called "code Conthe South African": the "King Code of Governance Principles" and the "King Report on Governance for South Africa 2009", known as "King III", which owes its name to Mervyn E. King, former President of South African Supreme Court and President of the Committee namesake, the review and periodic updating in the southern country of the code on corporate governance.

6. At this point, should not ignore causes of marketing, image or corporate reputation, when a company incorporates areas of social responsibility. In this sense, we quote BUONOCORE, V., *Etica degli affari e impresa etic*, Giur. Comm, 31.2 (2004), p. 196. For this author, the perception of the business or corporate social responsibility despite its progressive implementation, it still oscillates between a mere cosmetic business operation and fully inserted into the current business paradigm company strategy.
7. This attitude of openness of organizations is a necessary and indispensable key, if the ultimate goal is the global sustainable development.
8. Moreover, this concern is also extended in the field of the family business. In this respect we quote ALEXANDER HUGES E INSTITUTO DE LA EMPRESA FAMILIAR, *Estudio sobre la profesionalización de la Empresa Familiar*, 2005. Precisely, in the studies conducted for Alexander Hugues and the Institute of Family Business, among thirty leading family-run companies we can see a concern relevant to the purpose of socially responsible policies.
9. CSR EUROPE: Organization nonprofit that promotes the social responsibility of the enterprises.
10. A respecto EMBID IRUJO, J. M., «La Responsabilidad Social Corporativa ante el Derecho Mercantil», *Cuadernos de Derecho y Comercio*, Núm. 42, Consejo General del Notariado, Diciembre 2004, p. 20, postulates the possibility of monitoring the realization of the concrete program of RSC through the so-called "ethical audit".
11. GRÖNROS, C., "From marketing mix to relationship marketing-towards a paradigma shift in marketing", *Management Decision*, 1997. In relation to the institutional principle advocated by WORD (vide WORD, D.J., *corporate Social Performance Revisited*, *academy of Management Review* 16, no. 4, 1991), it has been said that managers are the only ones who are able to commit to changing the business model incorporating social commitment
12. DOWLING, G., *Creating Corporate Reputations: Identity, Image and Perfomance*, Oxford University Press, OXFORD, 2001. The incorporation in the organization of the principles of RSC finally gives to the interest groups more than a service or a asset without preventing that the company ceases to constitute a profitable business.
13. ZADEK, S., *The Civil Coporation. The new economy of corporate citizenship*. Earthscan, London, 2001. In relation to the organizing principle and, after having defined the limits of social action and of the commitments that have been made, it is necessary to incorporate to the organization of the company the criteria of social performance unless it will lead to a dual structure as the business continues to be one.
14. HURTADO RODERO, R.: "La sostenibilidad. Un nuevo paradigma económico, social y empresarial", 2004. in SAAVEDRA RODEIRO, I., "Introducción a la sostenibilidad y la RSC", Oleiros (La Coruña) 2010. An initial overview of the sustainable performance of the company, at this point, can be found in the work, when it points out that the boundaries that confine the space in that it can move the company to proceed so that their contribution to the sustainability of our society to be effective are that determine their sustainable performance.
15. It is showed by the warm welcome in Spain of the Global Compact Initiative proposed by Kofi Annan, general secretary of United Nations. An initiative that is certainly positive, as it is the need that the companies recognize and much more respect the criteria established by the fundamental conventions of the OIT and the guidelines of the OCDE for multinational companies.
16. The Spain has opted for a mixed model. This means that the public administrations also include in its regulations mandatory tools to guide the management of our businesses towards sustainability.

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