Foundations of self-assessment of the development of the principles of corporate social responsibility in organizations

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Abstract

With respect to the development process of the principles of Corporate Social Responsibility in the organizations, a current and very relevant question is to know how the concepts related to this subject are being implemented in the companies. To obtain information regarding this issue is necessary to construct a model that allows the evaluation of economic, social and 51environmental dimensions separately, allowing adequate visualization of the stage where the organization is in each of these dimensions. This article discusses the rationale for the proposed development of a model to evaluate the sustainable management in organizations, as well as its architecture and system evaluation.

Keywords: Corporate Social Responsibility; Corporate Social Responsibility Management Model; Sustainable Management

1 Introduction

The concepts related to the Corporative Social Responsibility theme are increasingly been used by organizations, and some questions about it have been raised: How do these concepts is been inserted in the companies? How has been performed the management of the inclusion, in the organization, of the factors associated with this concept?

The present article discourse the fundaments used in the development of a model proposal to evaluate the sustainable management in the organizations, as well as their architecture and system of evaluation.

The model is grounded in three theoretical strands development; they are:

- Evolution of the excellence models to the models of sustainable excellence;
- Organizational values and behavior to the corporative social responsibility;
- Corporative Social Responsibility.

The objective of this article consists of the presentation of the foundations / structure and evaluation system of a self-assessment model that allows subsidizing the organizations in the incorporation and treatment of the socio-environmental factors in its management, according to the excellence models, specifically to the model used in Brazil by FNQ (*National Quality Foundation).*

The characteristics of the research that will be developed in this work are the following ones:

a) Descriptive analysis of the foundations used to the development of the model;

b) Presentation of the results of bibliographical research, basis of the formulation of the model. Outreach bibliographical research;

c) The accomplished research intends to formulate a relationship between the developed model and their foundations / structure and evaluation system.

The research is classified, based in the foregoing aspects, in the following way:

a) According to the nature: the research is characterized as a basic research since it seeks the acquisition of nature knowledge without practical or immediate purposes. (Jung, 2003)

b) According to the objectives: it can be characterized as an exploratory research, since it looks to develop, explain and modify concepts and existent ideas, taking into account the formulation of more precise problems or researchable hypotheses for subsequent studies. (SELLTIZ, 1997). According to the approach: it is characterized as a qualitative research.

> *"The qualitative research doesn't try to enumerate and/or to measure the studied events. It also doesn't use statistical instruments in the data analysis. It's based on subjects and broader focuses of interest, that becomes more defined as the study advances, trying to understand the phenomena according to the perspective of the subjects, in other words, of the participants of the situation in study."* (MARTINS, 1996) *in* (Rodrigues, 2006).

c) According to the procedures: it is defined as a bibliographical research. This research will be elaborated starting from some material that were already published, mainly constituted of books, articles from newspapers and magazines, master's thesis and Doctoral dissertations and of material available in the Internet.

2 Review of Literature

2.1 First foundation - Evolution of the excellence models to models of sustainable excellence

The first foundation of the model refers to the use of the concept of corporate social responsibility, through the evolution of the excellence models. According to March (1999), Edwards, the first ASQ president (*American Society for Quality*), indicated that the statistical techniques of quality not only should be focused in the economic extent, but could also be used in other areas as the social ones. March 1999) and Zairi and Peters (2002) argue that Juram also emphasizes the importance of the quality to serve the society. Zairi and Peters (2002) indicate that Deming extends the concept of quality as being guided for the satisfaction of the requirements not only of the customers but also of all the stakeholders.

This idea is reinforced by Van Marrewijk and Zwetsloot, (2004) Karapetrovic (2002) in their works, in which they indicate that the new objective of the businesses is the creation of value and synergies. So, the focus of the businesses is no longer the customers but all the stakeholders. The business also is concerned about the environment and about the society, showing the importance of the organization's incorporation of the concepts associated to the corporate social responsibility and to the corporate sustainability. Van Marrewijk (2004) points that "the foundations of CSR / CS (Social Corporate Responsibility) / (Corporate Sustainability) can be built in the bases of the quality management and of the excellence models."

Wilkinson and Dale (1999) also point out that the organizations should focus not only in the satisfaction of their customers' needs, but also in other type of factors as: their employees' well-being, work atmosphere, impact that their products and services produce in the neighborhood and local communities, as well as the effects produced in the use and discard of these products and services.

Wilkinson and Dale (1999) still indicate that the stakeholders themselves are ever more concerned about this kind of issues, due to which the organizations are using different methodologies and tools to guarantee their customers and stakeholders' satisfaction. This situation - implementation of a series of methodologies and tools - can drive the organization to create series of administration systems inside of it. Wilkinson and Dale (2001) propose in his work the use of a single integrated system of administration (IMS Integrated Management System) that could include, in a united way, the methodologies and tools associated to the quality as well as to the environment and society.

In this train of thought, Waddock and Bodwell (2002) inform that, due to the pressures exercised by the different stakeholders and to the globalization, the organizations are more and more concerned about other factors beyond the economic ones. Because of this new concern, they are beginning to implant administration systems to help in the management of these stakeholders. These systems start to exist in the organization together with the system of quality management. For this reason, the authors propose an expansion from the concept of TQM (Total Quality Management) for the concept of TRM (Total Responsibility Management) that starts to contemplate the needs and concerns of all the stakeholders that interact with the organization.

The third generation of the quality movement rises that way. It is a generation based on the inclusion of the socio-environmental variables in the current models of organizational management. Jonker (2002), Van Marrewijk and Zwetsloot, (2004), and Waddock and Bodwell (2002) indicate that the changes in the organizational administration systems should begin for the changes in the structural pillars of the organization (values, foundations, vision, mission), transforming, thus, the organization as a whole, defining new work means, new objectives and goals, as well as new evaluation tools that include the evaluation of the socio-environmental factors. This idea is reinforced by Castka, Bamber, Bamber and Sharp (2004) for who any model of change of the management implemented in the organization should be took as a change in the organizational philosophy that should include all the existent processes in the organization.

Through this evolution, it is explicit the need of expansion from the quality concept (TQM) to a larger concept in what could be appraised the relationships of the organization to the environment and society. But it is pertinent to do the question regarding the form how would be implemented the insertion of these new socio-environmental variables in the organization management.

Karapetrovic 2003) and Dale and Wilkinson 2001) refer to the existence of a varied range of researches and works focused in the analysis of different ways of passage from the second to the third quality generation, indicating the need of integration models definition capable to help the organizations in the implementation these new forms of administration.

Wilkinson and Dale (2001) demonstrate the existence of two possible ways of passage for the third quality generation. The first of them happens through the integration of the different administration systems in a great and integrated administration system that consider equally systems of quality, environmental, health and safety among others. The second one happens through the expansion of the concept TQM, to which would be incorporated the socio-environmental factors, through the satisfaction of the needs of all the stakeholders and not only of the customers.

Karapetrovic (2003) follows the same train of thought of Wilkinson and Dale (2001), indicating that this passage for the third quality generation can happen through two different roads to which the quality concept is associated.

Karapetrovic (2003) defines quality as the ability the organization possesses to satisfy the customer. Analyzing this definition, Karapetrovic indicates that the first step in this evolution happens when the organization do not tries only to satisfy its customer but all the other stakeholders that are related to the organization. The second step happens due to a change in the ability of fulfillment of the costumer's needs - this ability passes from a simple fulfillment of the needs to a fulfillment of these same needs with excellence.

On the first road, the organization begins satisfying some of the customers' needs through some administration system deployment; the evolution of the organization begins when it starts to give attention to other stakeholders (other systems implantation as ISO 14.000 and OHSAS 18001). This second passage happens when the organization begins its road to the excellence (the total satisfaction of the customers' needs).

Another train of thought points the existence of a third way to reach the satisfaction of the needs of different stakeholders (third generation of the quality movement). This third passage would occur through the dialogue with the different stakeholders, identifying, through this dialogue, their interests, which

would have an important incidence in the strategic planning of the organization and in their operational processes.

Following the incorporation of this new vision, three forms of passage from the second quality generation to the third quality generation can be identified:

a) Through the integration of the different existent administration systems in the organization;

b) Through the extension from the excellence concept to the concept of sustainable excellence;

c) Through the incorporation of the dialogue with the stakeholders of the organization.

In this work we emphasize the third form of passage, through the expansion of the excellence concept, to a concept of sustainable excellence.

2.1.1 Third Quality Generation through the extension of the excellence concept to the concept of sustainable excellence.

The excellence is seen as a synonymous of TQM, which is applied in the organizations through different existing models in the world (BEM - Business Excellence Model). These models present a methodology that, through the use of a self-assessment tool, helps the organizations measure its degree of adherence to the model in subject. Through these models incorporation of the concepts associated to the sustainable development, (motivated by stakeholders pressures or by the competitive structure of the market) the organization would be evolving to the third generation of the quality concept.

Hensler and Edgeman (2002) in "Measuring Business Excellence: an expanded view" exposes a general vision of his proposal of an excellence model that, besides the quality, considers the social, environmental, and technological factors. Edgeman nicknamed this model as "BEST Business Excellence" in which the acronym BEST refers to the four basic components of the model of sustainable excellence proposed by him: B – Biophysical; E – Environmental; E – Economic; S – Societal and T – Technology. According to Edgeman, this model tries to unite the concepts of sustainable development to the excellence models.

Hensler and Edgeman (2002) indicate that the basis of the excellence models (or of the performance measurement) is in the foundations and criteria that his model defined, through which application can guide the organization in its road to the excellence. They also affirm that his model is based on the insertion of principles and socio-environmental criteria through which the organization could evaluate its level of adherence to the business sustainability, through the BEST pillars (B – Biophysical; E – Environmental; E – Economic; S – Societal and T – Technology).

This relationship between sustainable principles and excellence models can also be found in the model of McAdam and Leonard (2003). According to them, the organization should identify sustainable principles and values of performance, which would come to permeate all the processes and structures of the organization (planning, processes and results). The definition, application and measurement of these principles should be accomplished taking into account the different social players with which the organization interacts.

The first foundation refers the expansion from the excellence models to the models of sustainable excellence, in which the associated concepts related to the social aspects as well as to the environmental ones should be inserted in all criteria of the excellence evaluation.

2.2 Second foundation - Values and organizational behavior to the corporate social responsibility

The Second foundation of the model refers to the organization behavior to its Socio-environmental responsibility, which will depend both of the individuals' values and of the organization's values.

2.2.1 Individual Values

According to Schwartz (1999) the values refer the way people react or behave in different life situations. They are criteria or goals that guide the individuals' life and the way they behave. Agle and Caldwell

(1999) indicate that the values are integral part of the people's lives, and it is determining, modifying and regulating the relationships among individuals, organizations, institutions and society. For Rokeach (1968), the values are manners of conduct; it is the belief that a certain way of conduct is better than other. A value is a pattern of behavior that is applicable for several purposes in the human life. Based on their structure of values the individuals act, evaluate and make judgment of actions and attitudes.

Schwartz 1999) indicates that the values are forms used by the different social players (organizational leaders, politicians, and common people) to behave, to evaluate the other ones behaviors, as well as to explain and to judge the other's behaviors.

For Schwartz and Bilsky 1987), Tamayo et al 2000) and Oliveira and Tamayo (2004), the values are cognitive representations of three types of universal human needs:

- Biological needs of the organism;
- Need of social interaction for the regulation of the interpersonal relationships, and;
- Socio-institutional needs, that aim the well-being and survival of the group.

Thus, to manage the reality, the individuals have to recognize those needs and to drift, create or learn appropriate answers for its satisfaction. This satisfaction, however, should happen through acceptable forms for the rest of the group. The values, that are principles and goals that orientate the individual's behavior, arise like this.

2.2.2 Organizational values and organizational behavior

According to Rokeach (1968) and Oliveira and Tamayo (2004) the individual values definition can be used to define the organizational values. In this article the definition of values of Rokeach (1968) will be used to define the organizational values as the ones that orientate the individuals' behavior of an organization (shared values). Paarlberg and Perry (2007) refer to the organizational values as the principles that guide the behavior of an organization; these principles are also known as organizational culture. Erez and Gati (2004) defines organizational culture as a group of beliefs and values that are shared by the members of the same organization; Tamayo et al (2000) refers to the organizational culture as a group of values existent in the groups that are shared.

For Erez and Gati (2004), Tamayo and Gondim (1996) and McDonald and Gandz (1991) the importance given to the organizational values is due to the establishment of the administration practices in the organization. For Agle and Caldwell (1999) the organizational values have a strong relationship with the strategies proposed by the organization. Oliveira and Tamayo (2004) indicate that the values have important organizational functions: the first of them regards the creation, mainly among the employees, of mental models that help in the fixation of the objectives and of the organization mission; the second one refers to the fact that the organizational values help in the construction and fixation of the organizational identity. Tamayo et al (2000) argue that the organizational values are decisive in the employees' performance, satisfaction in the work and in their productivity.

2.2.3 Organizational continuous ethics

In spite both the theory and the practice evidence an organic and committed supposed relationship, it is relevant to question: how to know, in fact, if the organization behavior is an appropriate one? Joyner and Payne (2002) argue that this behavior can be evaluated through the usage of the ethics concept, specifically of the corporate ethics. Raiborn and Payne (1990) defines this corporate ethics as: a system of values and of organizational principles that are associated to a definition of right or wrong.

In Joyner and Payne vision, the organization's ethical behavior can be understood as a continuum one. In one extremity of this continuous is an ethical-legal behavior, in which the actions that the organization accomplishes are a minimum necessary for the execution of the laws and ruling norms. On the other extremity of the continuum is an ethical-moral behavior, in which the actions that the organization accomplishes aim to reach the individuals' well-being as well as all society groups well-being. Between an

extremity and another of the continuum, it can be identified other types of behaviors associated to this ethical continuum.

For Porter and Kramer 2006) from Harvard Business School, the companies that answer to the call of the social responsibility can make it adopting a reactive or strategic approach. What defines one and another approach is the ethical involvement of the company with the society issues.

In this train of thought, some authors like Carroll (Carroll, 1979, 1991, 1998, 2000a, 2000b), Raiborn and Payne (1990, 1997), and Van Marrewijk (2004) also identify different responses from the organizations to its social responsibility.

For Carroll 1979, 1991, 1998, 2000a, 2000b) the possible strategies are:

- Reaction: The organization is concerned about the social aspects (socio-environmental) due to the existent legal mark that includes the organization; the organization is forced to interact.
- Defense: The organization interacts with the social aspects to avoid and to flee, thus, the pressures that could exist (legal and social) due the fact of its lack of socio-environmental concern.
- Accommodation: The organization is concerned with the socio-environmental aspects just because they exist; without any other interest. The organization just does it because the company wants to do it.
- Proaction: The organization, in a voluntary way, interacts with the socio-environmental aspects looking forward to the problems that the organization could cause, only for the fact that it is the right thing to be done.
- However, Raiborn and Payne 1997) classify them as:
- Basic level: In this basic level the organizations just accomplish what the laws and associated regulations indicate that should be done; They don't do anything beyond it.
- Current attainable level: In this level the behavior of the organization is accepted by the society, in general. The organization accomplishes the laws and regulations, although it is also characterized by its lack of effort and of dedication in regard to the socio-environmental problems.
- Practical level: In this level organization tries to make an effort to find some solution to the socio-environmental problems existent.
- Theoretical level: In this level the organization presents an ethical-moral behavior turned completely for the solution of the socio-environmental problems caused by the existence of the company.
- Finally, Van Marrewijk 2004) and Werre and Van Marrewijk (2003), classify them in:
- Compliance-driven corporate sustainability: The corporate social responsibility at this level consists of providing welfare to society, within the limits of regulations from the rightful authorities. In addition, organizations might respond to charity and stewardship considerations. The motivation for CS is that CS is perceived as a duty and obligation, or correct behavior.
- Profit-driven CS: In this level the corporate social responsibility consists in the integration of the ethical, social and environmental aspects in the organization management, contributing to the maximization of the profits and minimization of the risks. The corporate social responsibility actions are always developed and promoted aiming the economic well-being of the organization.
- Caring CS: In this level the corporate social responsibility consists in the balancing of the economic, social and environmental aspects, being that all of them are important in the organization. The corporate social responsibility goes beyond the legal indulgence and of the search for the profit or for the risks minimization.

- Synergistic CS: In this level the social responsibility consists of a search for well-balanced, functional solutions creating value in the economic, social and ecological realms of corporate performance, in a synergistic, win-together approach with all relevant stakeholders. The motivation for CS is that sustainability is important in itself, especially because it is recognized as being the inevitable direction progress takes.

The organization has to take account of the economic, social and environmental variables in any corporate social responsibility system evaluation, since these three variables are the pillars of all kind of sustainable actions (Elkington, 2000). Authors like Sachs (1993) in (Oliveira, 2002) and Wilsdon (1999) (5K Model) increase another variables that should be addressed in the course of the corporate social responsibility studies. Only the economic, social and environmental variables were considered for the development of this model displays. The intersection of these 3 variables is known as the tripod of the sustainable development or of the corporate social responsibility.

Ketola (2007) indicates that the evaluation of the corporate social or sustainable performance should take into account each one of these variables, as well as the relations between each one of them.

Ketola (2007) defines the evaluation of the corporate social responsibility through the analysis of the behavior of the organization in relation to each one of the variables asunder (economic, social and environmental), giving in the end one evaluation that considers these three variables connectedly.

The second fundament of the model says that the responses of the organizations to its socio-environmental responsibility may be found in some position of the ethical continuums of the organization. These responses have to be seen in a separate way, since the different behaviors of the organization responsibility (social / environmental and economic) may have different positioning (degrees of maturity or of response) inside of the ethical continuum.

2.3 Third foundation: Integrated vision of the corporate social responsibility

The third foundation refers to the understanding and insertion of the corporate social responsibility concept in the organization.

2.3.1 Corporate social responsibility: definitions

Several studies and definitions in the literatures associate the concept of the organization to their economic, social and environmental impacts (VALOR, 2005). Valor (VALOR, 2005) indicates that the same author can use different definitions associated to this concept in the same article or in different ones. One of the approaches more commonly associated to this concept is known as corporate social responsibility. This denomination has a series of different definitions, with barely defined borders and completely questionable legitimacy (Lantos, 2001).

The corporate social responsibility is also discussed in the literature through themes as: corporate citizenship; corporate philanthropy; corporate responsibility; governance; environmental and sustainable development. All these concepts are used to characterize both the responsibility of the organization to their stakeholders and the social, environmental and economic impacts caused by its operation (Murray, Hazlett,S. and McAdam,Rodney, 2007).

According to Murray and Hazlett et al (2007) the corporate social responsibility has been defined in different ways, for instance: as concept; as term; as theory and / or as an activity or group of activities.

For the WBCSD in (Holme and Watts, 2000), the concept associated to the corporate social responsibility will depend both of the country, of the economic section, and of the type of business where the organization in inserted. For instance, the concept associated to the corporate social responsibility used in Brazil is different from the concepts used at other countries of the world. These different visions of corporate social responsibility were developed in 1998, in the first international forum to discuss CSR issues, which was promoted at Netherlands in 1998 for WBCSD.

2.3.2 Systemic integration of the concept of Corporate Social Responsibility

Archie Carroll was the first one that worked with this concept of the corporate social responsibility in an integral or systemic way. In 1979 he developed a model called "Organizational Social Performance Model" (Carroll, 1979) in (Joyner and Payne, 2002), through which were integrated the socio-environmental pressures of the society, the forms of responsibility that the organization assumed, as well as the ways these responsibilities were accomplished.

Wartick and Cochran 1985) give an evolution of the Carroll's model. They argue that the organization corporate social responsibility performance model is one of the first models that look to the corporate social responsibility from an integral point of view. they propose an evolution in the Carroll's model indicating that the corporate social responsibility can be seen through 3 dimensions.

The model of Wartick and Cochran 1985) develops the Organizational Social Performance Model, in relation to the concept associated to the dimension of the stakeholders' socio-environmental pressures. In this new proposal this dimension shall known as social politics or administration aspects, where the social problems, are identified and analyzed for a subsequent implementation in the different ways of response that the organization will implement.

Donna Woods 1991) uses both the models definitions of Carroll and of Wartick and Cochran to propose an evolution of the social model of the organization's performance, arguing that the model to insert the social responsibility in the organization should possess 3 dimensions. The first dimension is of principles; the second is of processes and the third is of results. This third dimension of results may have a function similar to the social politics dimension defined for Wartick and Cochran. For Woods (1991), the corporate social responsibility would be a consequence of the principles of the organization to its social responsibility. In this context, these principles will be reflected through the processes of the organization and might be analyzed through the results given by the organization.

Woods (1991) still increases this model proposal the relationships of the organization, in its different contexts of performance. These relationships are: the responsibility of the organization to the society (social contract), the responsibility of the organization to the products and services offered and, lastly, the responsibility of the organization to the individuals that work in it.

Another model that complements this vision regarding the integral management of the corporate social responsibility is the integral model of Wilber (1997), Varey (2008b), known as AQAL (All quadrants All Levels). This model indicates that the concepts and definitions used by the organization in relation to the corporate social responsibility has to include 4 performance quadrants; these 4 quadrants have to be treated jointly so that the organization could put itself in the corporate social responsibility road.

Bill Varey (2008) also shows that any concept of corporate social responsibility is pegged to the scoping, depth and temporality characteristics. Varey (2008) argues that all definitions of sustainability can be constructed through these 3 variables

According to Varey (2008) the definitions associated to each one of these concepts are the following:

• Depth: what will be valued – This concept is associated to the values that are related to the sustainability concept, identifying, thus, the foundations of the sustainability concept development.

• Scoping: who will be benefitted with these concepts implementation – Refers to the boundaries of the concept implementation, identifying who will be benefitted by the concept and which will be the borders of this concept expansion.

• Time: How far this concept can be visualized – It indicates the time in which this concept will be implemented.

For authors as Carroll (1979) in (Joyner and Payne, 2002), Wartick and Cochran (1985), Wood (1991), Wilber (1997), Varey (2008, 2008a, 2008b) and Wood (1991), the corporate social responsibility has to be seen inside of the organization in an integral and holistic way. In first way, considering the CSR as an integral structure, in which the visions in long and short terms have to be included. Also has to be

included the internal and external agents that are related with the organization, as well as the tools that will be developed and used.

Thus, the corporate social responsibility should be assumed by the organizations in an integrated way, showing that the organization possesses a corporate social responsibility to the society in which it is inserted, to the products and services that the organization offers, and to the people with which it interacts.

Analyzing the process, we can notice that the themes of leadership, strategies and plans, as well as results, has a direct relationship with the three levels presented in the illustration (Responsibility to the society; Responsibility to the products and services that the organization offers; Responsibility to the people with which it interacts). However, the theme of processes is directly related with the responsibility for the products and services provided by the organization and the theme of people is directly related with the level of responsibility of the organization to the people that interact with it.

The third foundation indicates that the corporate social responsibility should be analyzed as a whole in the organization, from the leadership aspects, which are influenced by the individual and the organizational values, including all the organization chain, and even the results. These results should reflect the strategies defined by the leadership on each level of responsibility of the organization.

3 Model Specification

The structure of the model of sustainable excellence is defined through these three foundations. The model aims to evaluate the economic, social and environmental excellence of the organization administration as an integrated set, considering the relationship of the organization with society, with the products and services offered, and with the stakeholders.

This evaluation should consider the different aspects that have been part of the organization (leadership, strategies, processes, people and results) and their responsible relations in their different operational levels.

4 Conclusions and final considerations

This article presented a model proposal for evaluation of the sustainable management of the organizations. For the authors the evaluation of the organizational sustainability has to be seen as a whole, knowing that the company is an integral being who has several types and degrees of relationships. At the present time there are countless definitions of corporate social responsibility (organizational sustainability), but these definitions always treat the corporate social responsibility in an insulated way, treating only some aspects of the organization's relationship with its different types of responsibility.

The most used representation of the sustainable evaluation is known as 'Triple Bottom Line', in which the sustainability is the intersection of the economic, social and environmental aspects.

According to the authors, the corporate social responsibility is characterized not only by the intersection of these three aspects but also by the different options of relationship existent among the three basic pillars of the sustainability. Thus, the sustainability would have to be evaluated through the evaluation of these different relationships among these three pillars: economic, social and environmental.

This work is still developing the research instrument based on the model proposal. The following step of this work is the analysis and tabulation of the data obtained with the application of the research instrument. The model was applied in Brazilian and Chilean civil construction companies, evaluating how the social responsibility concept in treated. The concept is much better applied in the Brazilian companies, where exists a deep and mature understanding of how the triple bottom line variables has to be inserted in the company behavior.

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