

Organization, Society and Environment

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Abstract

The research dynamics were focused towards a convenient and relevant thematic description of the advances and new trends in the approach of Corporate Social Responsibility (CSR) facing the new century. Two important phenomena were taken into account: the changing context of the corresponding problems, thus, the innovation of responsible answers of the organizations before those changes. It also follows diverse alternatives of organizational participation within CSR, given the numerous references and authors who, in one way or another, focus the enterprise management in order to contribute to basic factors such as the social and the environmental ones.

Keywords: environmental, organizations, entrepreneurial social responsibility, social

1. Introduction

The issue of Corporate Social Responsibility, although it has been mentioned since the processes of globalization begin to require countries and nations a greater capacity to respond to the demands of citizens about the damage to ecosystems as a result of the industrialization, has now expanded its spectrum, especially after the Brundtland Declaration and its report "our common future" (1987) coined the term Sustainable Development, which has allowed to include others, such as ethics, human rights, triple sustainability (economic, social and environmental), which is an opportunity to make a way for the "era of irresponsibility" (G20 Summit, Pittsburgh, 2009) to the "new era of sustainability" (UN Global agreement, 2010) based on the Global Corporate Responsibility. To respond to this challenge, this document includes CSR organizational strategies, not as a panacea to consolidate the crisis that the planet and its societies are going through, rather because of its sense of direction and context, and because of its possible assimilation and applicability.

2. Theoretical Framework

One of the aims and pretensions of the recent World Summit on Sustainable Development 2017 seeks a change in the 'mental' models of students, professionals, managers, and citizens in general, so that their talents, values, and competences contribute to develop individuals, organizations and cities that are more sensitive, more intelligent, more responsible, more empathetic (Malfitano, 2016). It is worth starting by saying that Corporate Social Responsibility (CSR) has gone from being a novel discourse within the scope of organizations, to become increasingly common practice by numerous and diverse companies around the world.

In this sense, Casado (2006) notes the following and pertinent comment of the twentieth century.

At the beginning of this century, the debate on corporate social responsibility invades forums and spaces for social-labor and socio-political reflection, as well as debates on business management from around the world. CSR appears as an essential issue in any strategic projection of companies and carries with it a very important debate regarding the attitudes that should be maintained by public administrations and governments regarding their promotion. (Casado, 2006- p.12)

More than an additional 'responsibility' within the numerous managements of the companies, the CSR has then acquired an important connotation of apprehension, that is, it has become internalized within the values of many leaders and managers who see in it an invaluable alternative. Casado (2006) says that today the CSR is an "attitude of personal ethics that incorporates the projection of the company to that prism. The society that it serves. "(p.12)

Another necessary preliminary dimension to give way to the present rationale, is that CSR has transcended equally at this level the series of programs and actions that companies do, only in the near and short frame of their work. Many companies began being responsible, by making small and significant efforts on their own actions, such as, committing themselves more to the welfare of their employees. But this framework, in spite of being as consequential as it is significant, has also been extended to dimensions that go much further and towards the environmental panorama of our planet and the commitment with the diverse societies and communities. Casado (2006) mentions this fundamental resizing, when he says that CSR today is

...the one that arises from those of us who think that corporate social responsibility arises largely as a result of the reevaluation of its power and the profound impact that companies have on the environment and on the social model resulting from their activity. (p.13)

Being the previous dimensions highlighted in bold, it is worth decomposing the idea exposed in another way, perhaps more understandable: CSR has transcended the actions of the activity of companies, to comprehensively cover the environment and the social model that surrounds them.

Currently, there is no doubt about this. Citing the Future Foundation (1998), this entity similarly defines social responsibility as

... Understanding and taking into account not only the interests and points of view of people, companies and other parties or groups with which they come into contact on a regular basis, but also the wider environment in which they operate. (p.31)

Then, it is unavoidable to ask what it is what makes entrepreneurs start to worry about environmental and social issues, especially when this can occur sometimes without any need or legal obligation, according to the same postulates of the Future Foundation (1998). In the study entitled "The Responsible Organization", the entity referred to provides three possible reasons:

- The same moral responsibility of the employer.
- A 'paternal' approach towards the needs and rights of employees.
- A clear vision of the relationship between economic activities and a stable and prosperous society under the integration of agents of interest. (Future Foundation, 1998) (See Figure 1).

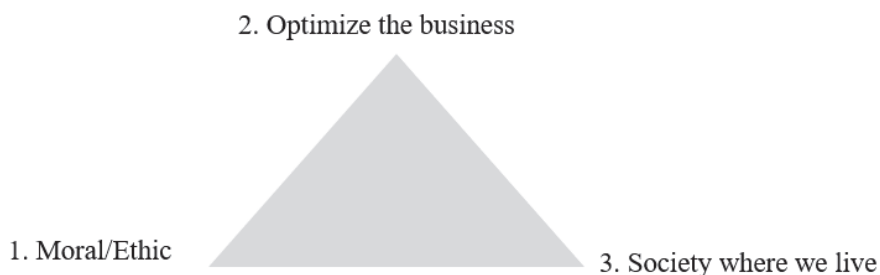


Figure 1. Importance of CSR

Elkington (1999) in the book "The Triple Bottom Line" says that to get here, a path that is perceived as 'waves of CSR' was found, certainly not by reference to the usual fashions, but by indicating complex movements like waves. It is essential to leave them registered in this document:

- First wave (1960-1980): it begins to demand a reduction of the environmental impact and a limitation of the demand of natural resources. Emerges environmental legislation. The company reacts defensively, and in the best of cases, complying with the law.
- Second wave (1980-1990): growing recognition that it is necessary to create new production systems, new technologies and new products to ensure sustainable development. It is evident that the business sector must be the main driving force of this change. Some companies begin to lead the process towards sustainability.
- Third wave (1990-2000): the need is identified, to achieve sustainable development requires a real change in the governance of companies, as well as in the entire political process of globalization. The role of the public sector and civil society is becoming increasingly important. Companies focus

on creating new markets and generating value. (Elkington, 1999, p. 46)

There is no further concern that CSR today is not the same as the CSR of the last century, so it is worth mentioning some questions from Casado (2006) that we must ask in a humble and ambitious way, as students, as professionals, as managers, as citizens. And not only ask, but try to answer to the same actions of our organizations:

- Can CSR be consolidated in a key management that manages to harmonize ethical and moral values generating benefits?
- Can CSR become a tool that makes business decision-making really democratic, integrating all the actors involved?
- Is CSR capable of fostering local economies and of benefiting the communities in which it works in a sustainable manner?
- Does it make sense to apply CSR in the SME sector, even if they do not have more capital, and to create marketing divisions dedicated to communicating the "social image"? (Casado, 2006, p.21)

3. Methodology

The corresponding investigative dynamics can be linked to the descriptive studies, noting a strong support in the secondary sources of information, for which the analysis was the prevalent method, and the literature reviews constituted the main informative technique used.

Although the degree of topicality that was intended to be addressed largely segregated the bibliographical references, preferably in-depth consultations were made regarding the theoretical emissions of official entities, of independent organizations, and of course, of recognized authors in the field, as exemplified briefly below:

- Official entities: United Nations Pacto Mundial (2010), Inter-American Development Bank (compilation) (2011), and UN (2010).
- Independent organizations: The Future Foundation (1998), Euro-parliament (2017), La Jornada (2017).
- Authors: Casado, F. (2006), Elkington, J. (1999), Malfitano, O.R. (2016), Mozas Moral, A. y Puentes Poyatos, R (2017), Mory (2011) y Perdiguero, T.G (2010)

However, the information collection and systematization process was carried out under the following phases:

- Previous selection of bibliographical references by current criteria according to the new century.
- Preparation of extracts and summaries on relevant or key sections for the scholarly purpose.
- Analysis of information towards the investigative purpose

4. Results

Perhaps on previous occasions we have had the opportunity to share and speak about the great environmental and social crises of the planet and our Latin American territory, and from enunciating the prevailing need of individuals, organizations, and cities that are more sensitive, more intelligent, more responsible, and more empathic. It would not be worth reiterating the complexity of these environmental and social problems, but neither would it be convenient not to enunciate them again, encompassing them under a painful but indispensable word: crisis.

Crisis that in one way or another we all know, we all discern, in a worrying attitude that exceeds our corresponding spaces and times to pass to invade those of the new generations. Crisis that, for example, in the preamble of the final conclusions document of the G20 Summit, held in Pittsburgh in September 2009, allowed it to be affirmed that

... "the page of an era of irresponsibility" must be turned, and the leaders of the twenty countries that contribute to more than eighty percent of world production agree to adopt a set of new policies, regulations and reforms in accordance with the needs of the world economy of the 21st century. Policies that, according to the spirit of the resolutions, should allow a more effective intervention by the States in the economic development, in order to achieve a better balance between the interests of the markets and the public interest. (p.2)

Of course we all have heard or read clearly and very well those words that are equally highlighted in this document: we must turn the page of an era of irresponsibility.

About the current crisis for example, President Trump has finally met one of the most serious threats he had made as a candidate: to withdraw a country like the United States from the Paris Agreement on climate change. In other words,

. . Will he lead the second most polluting country in the world, after China, to release into the atmosphere a quantity of greenhouse gases - 3 billion tons of carbon dioxide - that will make it impossible to fulfill the goals outlined in the Agreement Paris: limit global warming to less than 2 degrees Celsius by the end of the 21st century? (La Jornada.com 2017; p.1)

Of course, the U.S. is responsible for between 10% and 15% of the total emissions of greenhouse gases that are released into the atmosphere, in addition to the first global per capita pollutant. (La Jornada.com 2017; p.1)

Presidential decision that can be explained as "a service to the most devastating corporate interests in environmental terms, especially those of fossil fuel extraction" (La Jornada.com 2017; p.1) This, in addition to setting a dangerous precedent in as to selfishness, lack of solidarity, and more irresponsibility, being without mistakes a terrible example for other large polluters that now may well follow these same steps. And what it poses as the last great hope for our planet to wait for Trump to leave the White House.

But in contrast to the same crisis enunciated, CSR also appears today as a true international wave, pointing to the economic, the social, and the environmental, according to Perdiguero (2010)

... international vision of the concept of Corporate Social Responsibility (CSR) as a substantial change in the way of determining its role in society and the values on which economic activities and business decisions should be inspired (p.1)

In this context, the U.N. itself in its Principles for a Responsible Education in Management (PREM), states that the concept of CSR "proposes a substantial change in the way of seeing companies, their role in society and the values on which economic activities and business decisions must be inspired "(page 3)

In this regard, the study entitled "The New Era of Sustainability", presented at the last summit of leaders of the United Nations Global Compact in June 2010, concluded in the most general way that

... Sustainability as a new paradigm of development can be universally accepted in a short period of time, which for most of the top business executives participating in the study can be in 10 to 15 years. (p.4)

The study considered interviews with 766 senior executives of large companies adhering to the Global agreement, in nearly one hundred countries, and corresponding to twenty-five economic sectors (Global agreement, 2010).

Another example that should be mentioned here due to its relevance is the one corresponding to the ISO 26000 Guide where

... the close relationship between the categories of social responsibility and sustainable development is also recognized, and the most general objective of the principle of responsibility is that companies and organizations interested in developing a responsible management approach have a duty to contribute in making the economic, social and environmental objectives possible which are common to everyone ... (p.11)

Of course, it also confirms a fundamental trend, - in terms of the international that results and the sustainability that it proclaims -, as the need for the contribution of companies and organizations to achieve the objectives of sustainable development, which is established as a challenge and as an essential axis of CSR today.

5. Conclusions and Discussion

Based on the Peruvian Mory (2011), an initial proposal for the preparation of CSR organizational strategies is presented below, noting that it is certainly not the only possible one, but perhaps one that makes a lot of sense and context for its features of assimilation and applicability.

The author proposes a phase of self-diagnosis in search of what is called "the current situation of responsible action" (Mory, 2011, p.232), she suggests to take references and tools that are already available on the international scene for the purpose.

Tentatively, the "capture of information about the perceptions of the environment" continues (Mory, 2011, page 232), which in other words implies that the businessmen come to know and collect the expectations of the stakeholders related to their organizations. "Around those actions which are expected that the company carries out." (Mory, 2011; p.232)

It will then proceed to the analysis and proposal phase of the information collected in order to prioritize the "possible actions to be developed, aligning the CSR plan with the corporate strategy". (Mory, 2011; p.232)

This will open doors to the next phase and according to the implementation of the plan, where it is possible that difficulties will normally arise which will imply consensus and the participation of "responsibilities from the

highest level of the organization - the board of directors and senior management - , going through the organizational areas to finally reach individual responsibilities and functions ". (Mory, 2011; p.232)

However, the simplicity and possible functionality of this preliminary proposal for the organizational preparation of CSR strategies implies that some other elements that contribute to the purpose of a functionally responsible and sustainable plan are disaggregated with some detail, which are condensed in Table 1 .

Table 1. Seven Elements of an Integrated Model of Responsible Management

ELEMENTS	APPROACH	RELATIONSHIP WITH SUSTAINABLE DEVELOPMENT
Group of Interest	The interest groups influence the business management and at the same time are influenced by themselves.	The needs of future generations are considered and the need to develop alliances with key interest groups is recognized.
Resources	The resources provided by the interest groups are managed (labor, raw material, among others).	The life cycle costs of the resources are considered and the search for efficiency in the use of these resources is taken into account.
Leadership	Top management provides guidance and the necessary conditions to ensure the continuity of the company.	A long-term vision of the business approach is adopted and the economic, environmental and social perspectives are integrated into corporate policies and decision-making processes.
Processes	A set of processes are developed, they must transform the resources into results that are adapted to the requirements of the stakeholders. These processes must be planned, implemented, operated, controlled and improved.	Emphasis is placed on the search for efficiency, the need for innovation and continuous improvement.
Values	The organization has a framework of ethical principles, policies and values that guide its operation and facilitate the development of a solid culture of commitment with stakeholders.	Values of equity and diversity are highlighted, and ethical business practices are developed.
Objectives	They are the direct result of the values and policies of the organization, covering a broad spectrum of performance dimensions.	Targets are established oriented to the triple result (economic-social-environmental), recognizing the need to reconcile the three approaches with opposing objectives.
Results	Performance indicators are designed to satisfy the interest groups, based on aspects such as quality, care for the environment, aspects of health and safety at work and social responsibility.	Indicators that break the status quo in decision making are developed.

Source: Mory, (2011)

Coincident also with the previous promotion and adoption of responsible practices, but this time more from the governmental and institutional, Vives and Peinado-Vara (2011) similarly in the proposals that are worth recording briefly:

- The development of the interested parties, because as we have seen, CSR in the end is the result of a dialogue between the various actors interrelated with the company.
- The sponsorship and acceptance of public policies and regulations of CSR, giving way to information and education programs on responsible business practices.
- The promotion of information in both the promotion and dissemination of responsible business practices.
- Education that seeks and is based on the association between education centers and business associations, making a significant contribution to the adoption of responsible business practices.
- Welcoming of rules and guides, since the responsible practices of the companies cover labor and

environmental rules, reaching improvements in the quality of life of the community, and contributions to the improvement of the public government.

- Use of incentives targeting not only employees but all interested parties, remembering that incentives can be based on the individuals, their integrity, their ethics, which leads to responsible behavior. (Vives and Peinado-Vara, 2011; p.463)

Positions equally coinciding with what Casado (2006) thinks when he clearly expresses that

Although it can incorporate multiple variables, and generally, these will depend on particular interests such as the region in which it operates or the structure and characteristics of the sector to which the company belongs, some of the main ones that are usually included are the following : respect and promote human rights; promote governance; assume ethical codes of good behavior; promote local economic development; promote principles of equality through participation and dialogue; apply safety and hygiene standards; and / or ensure environmental sustainability (page 112)

Thus, and in a summary that is also preliminary, it is not the only one, - but possibly one that also takes on a lot of meaning and context due to its features of assimilation and applicability -, Figure 2 on essential variables of the CSR.

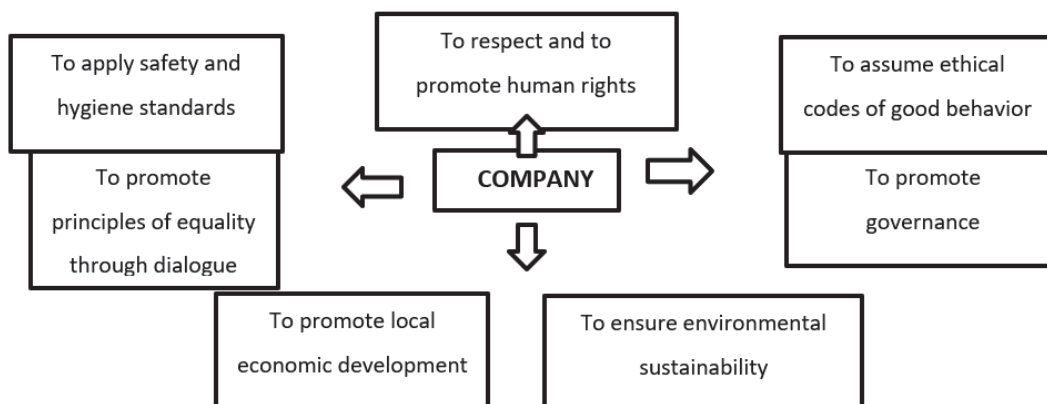


Figure 2. Essential variables of CSR

Source: Casado (2006)

Understanding the previous proposals as of great functionality, it is necessary to strengthen them by means of another element that is considered basic in the present dissertation, and that has to do with the incorporation of CSR in the culture of the companies, which of course will be part of a gradual process, as well as a process of increasing values at all levels of the organization. Mory (2011) mentions about it

Any management process that involves ethical aspects shared by people will involve a progressive work of incorporating values into the organizational culture. In the case of CSR, an essential component of the concept is associated with fundamental values of being, such as the sense of equity, solidarity, responsibility and transcendence. In the business context, the economic ethic and to be ethic merged into a set of collective beliefs that constitute the glue that unites the human group that leads the corporate march. (p 245)

Finally, it is necessary to delimit the issue emphasizing the dimensions of sustainable development, which according to the available records was first defined in 1987 by the World Commission on Environment and Development of the United Nations in the report "Our Common Future" as "The development that meets our present needs without compromising the ability of future generations to meet theirs." (Ecodes.org, 2017; p.1) Textually it is essential to make an appointment here for the organization referred to by the clarity that currently contributes on the concept of sustainable development.

The report pointed to three dimensions of sustainable development: economic development, environmental protection and social equity. Therefore, this concept, although it comes from concern for the environment, does not respond to fundamentally environmental issues, but also covers economic and social aspects. The justification for sustainable development comes both from the fact that natural resources are limited at a given time, and from the fact that economic activity without decision-making criteria rather than economic activity produces environmental, economic and social

problems at both scale local and global. Although this definition is theoretical and difficult to put into practice as it is, it is easier to approach it from the three dimensions. In essence, sustainable development is a process of change towards an ideal in which the habits of production, consumption and investment allow people, in the present and in the future, to enjoy the material, social and environmental conditions that allow them access a decent existence and a better quality of life. (p.2)

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