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Propuesta global para la clasificación de empresas según sus prácticas de Responsabilidad Social Empresarial

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Global Proposal for a Business Classification According to Corporate Social Responsibility Practices

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Keywords

Corporate Social Responsibility, sustainable development, ethics, practices, business classification

JEL Classification

M14, M10, M19

Abstract

Despite the interest generated by the study of Corporate Social Responsibility (CSR) in the academic world, the concept has not been uniformly welcomed yet, generating a large number of definitions that have created confusion in its application. Using this reality as a starting point, this paper aims to contribute to the analysis, discussion and construction of epistemic-practical models in order to allow a better understanding of the concept of CSR and, more particularly, the CSR practices performed by companies under the watchful eye of the different interest groups in society. After an extensive literature review and application of the methods of analogy, analysis and synthesis, the study provides a new definition of CSR as a contribution to its own construction, followed by a universal proposal for the classification of companies according to their CSR practices.

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Propuesta global para la clasificación de empresas según sus prácticas de Responsabilidad Social Empresarial

Resumen

A pesar del interés generado por el estudio de la responsabilidad social empresarial (RSE) en el mundo académico, el concepto aún no ha sido acogido de manera uniforme; incluso ha generado un gran número de definiciones que han creado confusión en su aplicación. Utilizando esta realidad como punto de partida, este artículo pretende contribuir al análisis, discusión y construcción de modelos epistémico-prácticos para permitir una mejor comprensión del concepto de la RSE y, más concretamente, de las prácticas que se realizan mediante empresas bajo la atenta mirada de los diferentes grupos de interés en la sociedad. Después de una extensa revisión a la literatura y una aplicación de los métodos de analogía, análisis y síntesis, el artículo aporta una nueva definición de RSE como contribución a su propia construcción, seguido de una propuesta universal para la clasificación de empresas según sus prácticas de RSE.

Palabras clave

Responsabilidad social corporativa (RSE), desarrollo sustentable, ética, prácticas, clasificación comercial

Proposta global para uma classificação comercial de acordo com as práticas de responsabilidade social empresarial

Resumo

Apesar do interesse gerado pelo estudo da responsabilidade social empresarial (RSE) no mundo acadêmico, o conceito ainda não foi aceito de maneira uniforme; inclusive gerando um grande número de definições que têm causado confusão em sua aplicação. Utilizando esta realidade como ponto de partida, este artigo pre-tende contribuir para a análise, discussão e construção de modelos epistémico-prácticos para permitir uma melhor compreensão do conceito da RSE e, mais concretamente, das práticas realizadas por empresas sob a atenta supervisão dos diferentes grupos de interesse na sociedade. Depois de uma extensa revisão da literatura e uma aplicação dos métodos de analogia, análise e síntese, o artigo contribui com uma nova definição de RSE como contribuição para sua própria construção, seguido de uma proposta universal para a classificação de empresas segundo suas práticas de RSE.

Palavras chave

Responsabilidade social empresarial (RSE), desenvolvimento sustentável, ética, práticas, classificação comercial

Introduction

Corporate Social Responsibility (CSR) is not a new concept or a passing trend of current management; therefore, it is necessary to do a historical review of CSR in order to show its origins, and more importantly, analyze its evolution and progress until today's society.

In a broad sense, CSR is defined as a corporate response to the demands or expectations of society (Carroll, 1979), which implies a clear relationship between business and society. Therefore, the analysis of the evolution of the concept must begin from the understanding of the theories that aim to explain this relationship. In this sense, many thinkers agreed that Adam Smith was the first to analyze that relationship in his work, the *Wealth of Nations*, which was published in 1776.

It is from Adam Smith's (1776) postulates on the relationships between producers, owners and consumers that the Neo-Classical Theory of Firms (Key, 1999) derives; this theory is based on market forces and the underlying rationality (Friedman, 1962), and it is also a basic goal for managers to maximize the wealth of the company (Brenner & Cochran, 1991). This explains the classical view of profit maximization as an organizational objective—an approach to which many sectors and business organizations of our time still relate.

The first formal reference to CSR was made by Andrew Carnegie (1889) in his book, *The Gospel of Wealth*, where he established that wealthy people and their companies should accept their own responsibility to manage the wealth of their organizations, so that they can then provide benefits to society (Yepes et al., 2007).

It is natural that such responsibility requires an environment where it may occur, as well as some human relationships within itself. The concept of *Social Responsibility* appears at this point, and it may be defined as the different obligations that actors have in a reciprocal and multiple way in a given environment, which are framed within what is fair and what is ethically, politically or legally accepted by a community, to the point of turning it into a model behavior, even trying to ensure their due compliance with rules or regulations.

Social Responsibility depends mainly on the time and place (as well as its geographic, social, economic, and political characteristics) where it takes place (Yepes et al., 2007). However, it is worth noting that, in practice, homogenization is necessary in order to ensure a minimum of understanding of human relationships, which make social responsibilities universal. Just as markets and finance have

globalized, so must human rights, justice, democracy, compassion and respect (Robledo, 2004)—issues that are clearly framed within Social Responsibility.

From this point on, we will start analyzing the responsibilities of organizations, but not before mentioning that there are three types of organizations according to their social function: i) public organizations, which have a theological purpose—that is, to protect, care for, and tend to society; ii) third-sector organizations, with a deontological mission to support the work of caring for society that is usually carried out by public organizations; and iii) business organizations, which have an utilitarian function—to provide a service to society in exchange for economic retribution (Schvarstein, 2003).

CSR, which has caused a great deal of interest among society in general, comes from this classification. Given the current evidence of crisis of economic, environmental and social values around the world, it is clear that we want to know, in detail, the relationships and actions of companies in the field of Social Responsibility, as well as their effects and above all, their contributions to the reconstruction of a fairer and more balanced world for all.

Having said this, the purpose of this paper is to contribute to the analysis, discussion and construction of epistemic-practical models that allow a better understanding of the concept of CSR and, more importantly, the CSR practices of companies that make it possible to place them in an established typology that is easily understandable by different interest groups in society. More specifically, an extensive review of the literature related to theories and evolutionary CSR management models was done, and the methods of analogy, analysis and synthesis were applied in order to develop the research proposal itself. As a result of this study, a new definition of CSR is given as a contribution to the construction of CSR itself, followed by a universal proposal for classifying businesses according to their social responsibility practices.

Methodology

The methodology used starts with an extensive literature review that allowed us to understand the state of the art in this field of study. Then, we used the methods of analogy, analysis and synthesis (Boden, 1994; Munoz-Razo, 1998).

With the analogy, similarities and connections among different visions of CSR were found. With the analysis, it was possible to perform a detailed study

of the parts that make up the concept of CSR in order to reach a more universal explanation. With the synthesis, we were able to prove the existence of a relationship between the components of CSR practices and the evolution over time, by creating characteristics explanations of that CSR practices, which were implemented in a rigorous classification of companies according to their actions in terms of CSR.

To summarize, we conducted three stages: the first one was an exhaustive review of scientific literature on CSR theories focused on its practical application to the world of organizations. The second one was the development of a reasoning process based on the methods of analogy, analysis and synthesis. Finally, the third one was the writing of the study itself and its results.

Conceptual approach to CSR

According to Carroll (1999), the year 1953 was the starting point of the construct of CSR in scientific literature with the publication of *Social Responsibilities of the Businessmen* by Howard Bowen, who was named by Carroll himself as the father of Corporate Social Responsibility.

Several authors like Carroll (1979, 1999), Moir (2001), and van Marrewijk (2003) share this position, which has given rise to an extensive debate on the nature of CSR and which is reflected in the different conceptual definitions proposed, including those of Bowen (1953), Davis (1960, 1967, 1973), Frederick (1960), Sethi (1975), Jones (1980), Carroll (1983), Freeman & Reed (1983), Freeman & Liedtka (1991), Drucker (1984), Epstein (1987), Lerner & Fryxell (1988), Angelidis & Ibrahim (1993), Brown & Dacin (1997), Enderle & Tavis (1998), Maignan et al. (1999), the European Commission (2001, 2011), Van Marrewijk (2003), Basil & Weber (2006), Panwar et al. (2006), and ISO 26000 (2010).

Churchill (1979) and Sarabia (1999) argue that the appropriate definition of the domain of any construct is a fundamental requirement for understanding it and measuring it appropriately. Therefore, before developing the conceptual definition itself, it is necessary to clearly identify the dimension or dimensions that comprise it.

There are several frameworks to explain the dimensions of the CSR concept. In this sense, Lantos (2001) and Maignan and Ferrell (2003) argue that Carroll developed the more accepted and used work in the field of scientific research on

CSR in 1979, which he later reviewed in 1991 and 1999. Significant and influential works on CSR using his model, like the ones from Burton and Hegarty (1999) and Maignan et al. (1999) are proof of this fact.

According to Carroll (1979, 1999), CSR has an economic dimension (being profitable), a legal dimension (following the law), an ethical dimension (being ethical) and a philanthropic or discretionary dimension (being a good corporate citizen), which depend on each other in a sequential manner.

Nevertheless, the concept of CSR shows a clear alignment with the triple economic, social and environmental perspective of sustainability (Bigné et al., 2005), which, despite having been developed for a macro level, holds great attention at the organizational level (Garriga & Melé, 2004). According to this approach, CSR is a reflection of the higher expectations of citizens, consumers and investors related to economic growth, social cohesion, and environmental protection (European Commission, 2001; Eberhard-Harribey, 2006).

It is clear, then, that the dimensions proposed by Carroll do not explicitly show this triple approach of Sustainable Development (SD), since its study was usually based on the definitions and opinions given only by managers (Swaen et al., 2003) and, in practice, it is not known for certain to what extent these dimensions appropriately reflect the perception of all stakeholders, especially consumers or customers (Maignan, 2001; Maignan & Ferrell, 2003). This raises doubts about the practical application and the success of the work done by Carroll's sustainable organizational management.

As a result, it is necessary to build a definition of CSR based on the SD approach. The two largest global initiatives on CSR—the UN Global Compact and the ISO 26000 Guidance Standard on Social Responsibility of the International Organization for Standardization (ISO)—also agree on this statement. The Institute for Corporate Culture Affairs (ICCA), a German agency with a large, global academic recognition in the field of CSR due to its important publications in the field, also shares the same consensus on CSR and SD.

Global Compact is the initiative of the largest corporate citizenship in the world, with six thousand participants in over 135 countries (Global Compact, 2012) and the ISO 26000 guide was developed by its larger and wider membership in terms of representation of concerned parties of any group formed to develop an ISO standard, with 450 participating experts and 210 observers from 99 member countries and 42 organizations involved, that represented the main stakeholders groups in industry, government, labor, consumers, NGOs, service, support,

research and others. Membership also has a significant geographically and gender-balanced number of participants (ISO, 2010).

The company must operate in a socially responsible way in order to build trust, social capital, and at the same time promote and contribute to the SD and to corporate citizenship. For its part, ISO Guide 26000 (2010) provides that CSR actions and the global goals of companies must be consistent with the interests of society and the SD.

For its part, the ICCA has established in its two major works, *The ICCA Handbook on Corporate Social Responsibility* of 2006 and *The A to Z of Corporate Social Responsibility* of 2007, that CSR is the way we do business ethically in order to achieve sustainable development, not only in economic, but also in social and environmental terms.

In the international academic world, these two publications are very prestigious and recognized, as they include articles from over one hundred CSR experts worldwide. More specifically, *The ICCA Handbook on CSR* was the first global guide of CSR practices in major companies in the world, and *The A to Z of CSR* was the first academic dictionary of CSR (Visser et al., 2007).

Another member of the academy, Atehortúa (2008) gives a detailed explanation to conclude that CSR moves mainly in the economic, social and environmental dimensions: economically, by creating jobs and providing some of the benefits that companies receive from society in productive projects that are of interest to both the employees and the communities; socially, in the implementation of promotion activities for development among communities, respecting their culture and their rights, promoting their initiatives and fomenting the prohibition of child labor, application of safety practices for workers and training in diversity; and environmentally, through internal and external promotion of a cultural prevention of pollution, the rational use of natural resources, materials, energy, water, biodiversity, and the reduction of emissions, effluents and waste.

This conception of CSR is based on the SD model, and authors such as Wempe and Kaptein (2002), Linnanen and Panapanaan (2002), and Panwar et al. (2006) have laid the foundations for different definitions of CSR approaches according to the SD, which are based on the triple bottom line (economic, environmental and social). Wempe and Kaptein (2002) state that CSR involves profits, people and the planet; Linnanen and Panapanaan (2002) explain that CSR includes economic, social and environmental responsibilities; and Panwar et al. (2006) conclude that CSR consists of the economic, social and environmental dimensions.

In general, the scheme of triple bottom line developed in 1994 by John Elkington, the co-founder of prestigious organization SustainAbility, states that companies can create sustainable value over time and achieve comprehensive results through joint actions directed from environmental, economic and social axes (Elkington, 2010).

It is clear, then, that the construction of CSR should be based on the SD model. However, authors like Lantos (2001) advice that the concept of CSR itself has been considered to be diffused with unclear boundaries and debatable as to its legitimacy; it has also shown that in practice, CSR depends on the context in which it is carried out (Boxenbaum, 2006; Jones, 1980; Kakabadse et al., 2005; Van Marrewijk, 2003). Therefore, the idea of achieving a definition of CSR that can be adjusted to all situations and contexts is being abandoned (Boxenbaum, 2006; Kakabadse, et al., 2005; Van Marrewijk & Werre, 2003).

Therefore, it is concluded that a single definition of CSR, applied to all contexts, would hinder the operability of the concept, its measurement and its implementation. As a result, specific definitions arising from a variety of approaches should be accepted (Kakabadse et al., 2005; Ougaard & Nielsen, 2004) and applied to different activity fields, both from the point of view of the different areas of knowledge, as well as from the various sectors of society, including business. However, and as a general rule, the construction of CSR must be on the assumption that Social Responsibilities are universal and, seeing as markets and finances have been globalized, so should the basic elements that make up these responsibilities (Robledo, 2004).

In this sense, any specific definition of CSR should be framed by the principles and social interests universally accepted, such as human rights, labor standards, environment, the SD, justice, among others, so that the company has a more direct involvement with the welfare and development of society and also contributes to build a fairer and more equitable world for all.

From the above, and for practical purposes of the current study, we propose a definition of CSR; in addition, we took into account the analysis of the 100 most important definitions of CSR at a global level, building on the work of Friedman (1962), Davis (1967), Manne and Wallich (1972), Carroll (1979, 1983, 1999), Lerner and Fryxell (1988), Wood (1991), Brown and Dacin (1997), Mohr et al., (2001), Correa et al. (2004), García (2004), Durán (2005), Solano (2006), Yepes et al. (2007), Alvarado (2008), and Pérez (2011).

In this sense, for practical purposes of this study, we propose to define CSR as: *The right way to manage organizations aims to provide and contribute to wealth and to improve the quality of life of people within society, within a framework of economic, social and environmental development that ensures the balance corporate profitability—environment—society and promotes all in all value chain the respect for the human rights. [...] The above is materialized when principles and ethical values that support social responsibility, strategy, processes and business systems are integrated into governance. In addition, it becomes effective when there is a creation of shared value between the company and society (Creating Shared Value) broadly or at least when the company, to the possible extent, share with society the value created (Share the Value Added). Finally, it should be noted that, in either case, the effectiveness of the result of the implementation or realization of CSR will be higher, when their actions contribute, better, to poverty reduction and the human and sustainable development of the society.*

The seven main features of the proposed definition of CSR are:

1. It is theoretical and practical. The first part contains a philosophical and theoretical framework of CSR and the second one describes the manner in which it is carried out in the business reality, including a direct connection to efficiency on their results.
2. It has universal character as is framed in accordance with the principles and social interests, universally accepted as well as being applicable to any type of business organization, regardless of the economic sector (primary, secondary or tertiary), type of activity (industrial, commercial or service), size (micro, small and medium size, SMEs or large companies) the origin of its capital (public or private), the object of its mission (profit or non-profit), the area of operation (local, national or international) and even the level of development of the country where the company is installed.
3. It shows CSR as the DNA of business strategic management, based on the good performance of the people who make up the organization, in the sense of doing the right thing to all stakeholders of society.
4. It is perfectly integrated and compatible with the conceptual basis supported by the more important management business and with greater impact systems at a global level, commonly used by organizations.

5. It reveals the CSR as a source of competitive advantage in a sustainability framework, by stating that the ultimate goal is to generate shared value of business-society, while seeking, in the long term, to minimize the negative impacts and to maximize the company's positive impact on its surroundings, in compliance with the principles of the SD.
6. It is dynamic, taking into account the economic, environmental and social changes of humanity, seeking the ultimate goal of sustainable development itself.
7. It is of easy comprehension and understanding for all stakeholders of society, which makes it a motivation and a specific awareness tool for its practical application by entrepreneurs.

Classification of companies according to their CSR practices

The main object of the present research is developed in this section. Specifically, we have made a rigorous classification (both qualitative and quantitative) to companies that carry out CSR practices in order to distinguish, in a simple and practical way, the different CSR approaches used by organizations.

The classification will allow us to see the level of CSR implementation in which companies are located and, for that purpose, the developmental stages (historical or developing) where CSR practices are carried out are inferred.

This classification, as a personal contribution to scientific knowledge on CSR, was made based on different academic researches by renowned authors on the issue, including Carroll (1999), De George (1987), Drucker (1993), Freeman (1984), Garriga and Melé (2004), Murphy (1978), Porter and Kramer (2002, 2006, 2011), Sasía and Valor (2007), Yepes et al. (2007), and Zadek et al. (2003).

Similarly, the guidelines of the 16 major international documents and initiatives on CSR were analyzed: the SGE 21 norm of Forética (2008), the first ethical and socially responsible management system; the *Green Paper: Promoting a European framework for Corporate Social Responsibility* of the European Commission (2001); the *Communication from the European Commission Concerning Corporate Social Responsibility: A Business Contribution to Sustainable Development* of 2002; the communication of the European Commission (2006), *Implementing the Partnership for Growth and Jobs. Making Europe a Pole of Excellence on Corporate*

Social Responsibility; the communication of the European Commission (2011), *A Renewed EU Strategy 2011-2014 on Corporate Social Responsibility*; the 200 UN Global Compact initiative; ISO 26000 (2010): *Guidance on Social Responsibility*; ISO 9001 (2008): *Quality Management System Requirements*; ISO 14001 (2004): *Environmental Management Systems - Requirements with Guidance for Use*; OHSAS 18001 (2007): *Occupational Health and Safety Management*; *G3 and G3.1 Sustainability Reporting Guidelines - Global Reporting Initiative* (2000 and 2011); *Corporate Sustainability Assessment Questionnaire - SAM Research and Dow Jones Sustainability Indices of 1999*; *Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy* of the International Labour Organization (2001); the *Guidelines for the Organisation for Economic Co-operation and Development* (2008); *FTSE4Good Index Series: Inclusion criteria of the FTSE Group* (2008); and the *SA8000 Standard on Social Accountability of 2008*.

To summarize, the methodological process followed in the construction of the universal proposal for the classification of companies according to their CSR practices was as follows:

- We performed a detailed and rigorous analysis of development of CSR practices throughout history. We proposed the division of periods of evolution in six groups and for each one we provided a description of its characteristics and the type of CSR that took place.
- We did CSR level classification, based on the following scale: zero, invalid, minimum, low, medium, high, maximum.
- We performed a quantitative assessment, based on the following scale: (0.0), (1.0 to 1.9); (2.0 to 2.9); (3.0 to 3.9); (4.0 to 4.9); and (5.0).
- We performed a qualitative assessment, based on the following scale: none, deficient, insufficient, acceptable, outstanding and excellent.
- Based on the analysis of the four items above, we proposed six typologies for companies: inactive, reactive philanthropy, legal reactive, active, proactive, and leader.

It is important to mention that the proposed scales were developed from the definitions and applications of the well-known Likert scale, which is a psychometric scale commonly used in questionnaires, mainly in social science research (Sanchez, 2008).

For a better understanding, the proposed classification is shown in Table 1, as well as the results of the detailed analysis of each period of evolution of CSR, showing the characterizations of CSR practices regarding type and level of CSR with their respective quantitative and qualitative assessment, based on the scales discussed above.

Synthetically, the evolution of CSR is framed in six periods:

First. Incipient Period of CSR (1776-1900). The term ‘social responsibility’ is not conceived formally, nor as a concept applied to the company, but it is understood as a charity and service matter. CSR was in a stage of incipient responsibility, which, in a strict and formal sense of social responsibility resembles a null liability.

Second. Philanthropic Period of CSR (1900-1950). It was characterized by social paternalism, religious donations, one of them called the ‘administration of custody’, and became an important activity for public relations. CSR is understood as a philanthropy action and voluntary donations from organizations when it is in a philanthropic responsibility stage.

Third. Philosophical/Basic Period of CSR (1950-1970). The concept of CSR was first discussed at a business level and, in this sense, the evolution of administrative thinking as well. The theoretical debate between shareholders and stakeholders was born. During that period, and despite the business concern for the environment from the stakeholder theory (in some cases voluntarily and other by social and legislative pressures), it can be said that, aside from some philanthropic activities derived from the previous period, most actions were limited to the strict legal compliance of the legislation, since CSR was in a stage of basic responsibility.

Fourth. Tactical Period of CSR (1970-1990). In this period, the business sector began to assess the confidence of the stakeholders for its positioning, so that actions that went beyond the law were seen positively by society. Similarly, there is a profusion of non-governmental organizations that oversee business ethics and corporate behavior, and for the first time the environment is included as a CSR concern. Despite the progress made in the ‘80s on CSR, the business sector was not able to incorporate, strictly speaking, the concept of CSR to the top of strategic management. However, the profusion of socially responsible practices, which are not bound by legal regulations, becomes more relevant, and thus businesses and companies begin to voluntarily accept their social responsibilities, but without acquiring a truly strategic character. Then CSR is placed in a scenario of tactical responsibility.

Table 1. International proposal for the classification of companies according to its CSR practices

| Type of companies | Description | Evolutionary Period | Type CSR | Level of CSR | Quant. Value | Qualit. Value |
|------------------------|---|---------------------|----------------------|--------------|--------------|---------------|
| Inactive | There is no evidence of any CSR practice, since the term 'Social Responsibility' is not conceived in a formal or strict manner. | 1776-1900 | Nil | Nil | 0.0 | Nil |
| Philanthropic reactive | Isolated philanthropic activities are evident. | 1900-1950 | Philanthropic | Minimum | 1.0-1.9 | Deficient |
| Legal reactive | CSR practices are limited to a strict enforcement of existing legislation. | 1950-1970 | Basic | Low | 2.0-2.9 | Insufficient |
| Active | Companies begin to perform CSR practices for tactical reasons, though they are not required by law. | 1970-1990 | Tactical | Medium | 3.0-3.9 | Acceptable |
| Proactive | CSR is integrated into business strategy. | 1990-1999 | Strategic | High | 4.0-4.9 | Outstanding |
| Leader | Companies are involved with the Sustainable Development of Society. | 2000-today | Integral-Sustainable | Maximum | 5.0 | Excellent |

Source: Own elaboration.

Fifth. Strategic Period of CSR (1990-1999). Its main element is the new motivation of companies to further implement CSR practices, inspired on the publication of results in diverse business case studies. These are understood as the studies trying to determine CSR incentives in capital markets (financial results), product markets (decision of purchase, brand perception) and labor markets (productivity). One of the important consequences of these types of studies is that it shows the preference for self-regulation or market regulation through codes of conduct. During this period, we started noticing an integration of CSR into business strategies (especially in large companies), which is evidenced by the interest of entrepreneurs in the dialogue with stakeholders, ethical codes of conduct, social balance (mainly in Europe) and the concern for the relationship between profitability and social responsibility, so CSR began to be placed in a level of strategic responsibility.

Sixth. Period of CSR contribution to Sustainable Development (2000-today). CSR takes on an important role due to the active participation of organisms and multilateral and international authorities on the subject, such as the United Nations (UN), the European Union (EU), the Organization for Economic Cooperation and Development (OECD), the International Labor Organization (ILO), the World Bank and the Inter-American Development Bank, among other institutions. Their specific actions during this period to promote a CSR that contributes more to the development of society are particularly noteworthy. The concept of social innovation appears as an evolution of CSR, given its focus on solving social problems contributing to processes of social and human development. Nowadays, CSR tries to get involved and linked directly to the welfare and sustainable development of society; therefore, it is being placed at a level of comprehensive and sustainable responsibility, a stage that should undoubtedly be promoted, supported and demanded by everyone (employers, governments, academics, NGOs, and civil society) for the good, progress and future of humanity.

In conclusion, as shown in Table 1, the universal proposal for the classification of companies according to their CSR practices contains the typology, the description, the developmental (evolutionary) period in which the company is located, and the type and level of CSR with the corresponding quantitative and qualitative measures. Thus, there is a structured reference, complete and of scientific rigor for knowledge and classification of CSR practices that companies perform, no matter where in the world they may be.

Conclusions

The issue of CSR has become more important in recent decades among businessmen, politicians and academics, and has been studied in most business, philosophy, economics, and law schools, among others (Duque, Martínez & Botón, 2012). Despite its significance, the concept of CSR has not been uniformly welcomed, generating a large number of definitions that have promoted inaccuracies and confusion, to the point of creating differences in the application form of CSR, both in the academic and the business world.

However, the lack of a universally accepted definition cannot be an excuse for companies not to get involved in CSR activities, as this lack of consensus, both within the academy and in the field of business, can be a clear reflection of their own concept of social nature, which has been created by and for society. Therefore, it may vary in accordance with the different stakeholders that integrate it at a given time and sector of society.

As the authors Barrena, López and Romero (2016) argue, the analysis of the concept of CSR reveals that organizations have long played a fundamental and exclusive economic role in society, actively contributing to the distribution of goods and services, and to the generation of wealth and employment. However, in recent decades, there have been several circumstances that have caused the parties affected by firm's decisions and outcomes (shareholders, employees, unions, customers, suppliers, citizens, local community, government, etc.) to demand a greater commitment and responsibility in the development of their organizational operations and activities.

The growing importance of social problems has redefined the company's role as an economic agent in the social context (López et al., 2006). In this sense, as a first result of this study, after an in-depth analysis of the wide variety of CSR concepts presented from the perspectives of different stakeholders of society, and based on extensive reflections and analysis on the subject, we propose a universal definition of CSR as a concrete contribution to the scientific construct of CSR, focusing on the academic strictness of the concept and its practical implementation in society.

The proposed definition is based mostly on ethics, considering that this is the crux of the paradigm of CSR; as such, it is what will allow the implementation of CSR actions, not just as a social image that is cut back in times of crisis, but

for the implementation of an organizational management model that allows the organization to develop its business in a responsible manner.

From the point of view of the implementation of CSR in the context of global economy, more and better actions are currently required. For instance, at the recent World Economic Forum held from 25 to 29 February 2012 in Davos, Switzerland, the Director of the International Monetary Fund, Christine Lagarde, urged governments to seek economic growth that creates jobs and to be compatible with environmental protection and sustainability (World Economic Forum, 2012).

Also, in the academic context, concrete proposals for a greater and better implementation of CSR are still being made. More specifically, the first forum for research and debate on CSR of the Luis Vives Foundation, held in September 27, 2011 in Madrid, Spain, concludes that, in strategy matters, CSR should cling to the business in a short, medium and long term. In governance, it should be transverse and supported at the highest level. In corporate culture, it should be incorporated as a priority. In initiative and innovation, it is recommended to identify and support internal entrepreneurs of the company who help to promote CSR. In communications, it should display its real impact from authenticity and transparency. In terms of objectives and roles, it concludes that the role of CSR areas is eternal, but its multiple roles must evolve. Moreover, in conjunction subjects and in times of crisis, CSR should be present more than ever (Fundación Luis Vives, 2011).

Nevertheless, there is evidence of a lack of universal models that rank companies according to their CSR practices, classifying them into an established typology that is easy to understand by the different interest groups in society.

In order to solve this situation, this study gives a concrete second result that has to do with the design of a universal approach for the classification of companies according to their CSR practices. More specifically, there has been a rigorous classification (qualitative and quantitative) of companies, based on the CSR practices they carry out, in order to distinguish, in a simple and practical way, the different approaches that organizations conduct regarding CSR.

As the main object of this study, this proposal will be considered from now on as a methodological, well-structured reference, complete and of a scientific rigor for knowledge and classification of the CSR performed by companies, no matter where they are in the world.

Finally, it is important to say that, from an academic point of view, with this new definition of CSR and a universal classification of companies according to their proposed practices in this area, we seek the appropriation of the concept of

CSR by the business sector and its strong practical contribution in the field, which will help to build a better society in which the generation of economic, social and environmental value is shared between the company and society, so that world we currently live in becomes fairer and more equitable for all.

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