

La Responsabilidad Social Empresarial: Una estrategia enfocada al desarrollo sustentable. Caso: Las ESR de Hermosillo, Sonora.

*Corporate Social Responsibility: A strategy aimed at sustainable development.
Case: The SRC of Hermosillo, Sonora.*

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Resumen

Hoy en día, el cambio climático supone tanto riesgos como oportunidades para las organizaciones, sus inversionistas y sus grupos de interés. Las organizaciones pueden enfrentarse a muchos riesgos que representan un aumento en su estructura de costos u otros factores que pueden afectar su competitividad y su estabilidad financiera, debido a los cambios en el medio ambiente y en los patrones de conducta en materia de ética empresarial. La filosofía de incorporar la responsabilidad social en la planeación estratégica de las empresas, puede ofrecer muchas oportunidades de progreso para las empresas, ya que conduce, además del cumplimiento estricto de las obligaciones legales, se contribuye al desarrollo sustentable. Bajo este esquema de actuación social; las estrategias, políticas y procedimientos empresariales, buscarán disminuir las preocupaciones sociales, laborales, medio ambientales y de respeto a los derechos humanos que surgen de la relación y el diálogo transparente con sus grupos de interés, responsabilizándose así, de las consecuencias e impactos que se deriven de sus acciones. En ese sentido, el presente artículo expondrá la evaluación del desempeño y el beneficio que la responsabilidad social genera

en las empresas, en aras de adoptar una nueva ética en su actuación y aportar al logro de la sustentabilidad.

Palabras clave: Responsabilidad social; grupos de interés; ética empresarial; sustentabilidad.

Abstract

Today, climate change involves both risks and opportunities for organizations, their investors and their stakeholders. Organizations can face many risks posed by an increase in its structure of costs or other factors that may affect their competitiveness and financial stability, due to changes in the environment and in the patterns of conduct in the field of business ethics. The philosophy of incorporating social responsibility in the strategic planning of the business, it can offer many opportunities for companies, since it leads, as well as strict compliance with legal obligations, contribute to sustainable development. Under this scheme of social action; strategies, policies and business procedures, will seek to reduce concerns social, labour, environmental and of respect for human rights that arise from the relationship and transparent with its stakeholders dialogue, being responsible as well, consequences and impacts arising from their actions. In that sense, this article will expose the evaluation of performance and profit generated by social responsibility in enterprises, in order to adopt a new ethic in his performance and contribute to the achievement of sustainability.

Key Words: Social responsibility; stakeholders; business ethics; sustainability.

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Introduction

This research study evaluated the performance and the benefit that the social responsibility generates organizations that achieve the hallmark of Corporate Social Responsibility (CSR), since the vision of those responsible for the same companies, through their self-assessment and relation to society and how to contribute to the local sustainable development of the region where they are located or operating.

For purposes of this article, the research was based on the business vision that incorporates social responsibility as cross-cutting strategy, by which companies improve their performance in social, economic and environmental; as well as sustainable development, offering to all stakeholders and society in general, an added value, regardless of the goods or services that they actually sell or offer. However, from a strategic perspective, corporate social responsibility can become a source of enormous social progress and a competitive advantage to companies apply their resources, expertise and knowledge to the activities which directly benefit the quality of life of the stakeholders, their families and the community in general.

As a result, a growing number of companies perceive that social responsibility is an issue which is not restricted only to social, environmental or legal actions developed by the Organization in a community; but it also involves dialogue and interaction with a diverse public, business-related people. For the organization to act with social responsibility, from a systemic and comprehensive perspective, it is necessary that the concept of Corporate Social Responsibility (CSR) is incorporated into administrative processes and quality management and, therefore, it becomes part comprehensive of its business strategies and its strategic planning system (Porter, 2006).

There is talk of social responsibility as a new business dimension concerned about the concept of sustainability, which have no place at the same level the economic, social and environmental areas. Sustainable development is set as a goal to be achieved through the proper implementation of a socially responsible business model (Lizcano and Moneva, 2003, p.5). Shares of the company will be socially responsible when being judged by society, they are considered to have been maximum aid because they have provided the community of goods and services desired and in the required amounts, with minimal financial cost and social, and it was distributed evenly (Farmer and Hogue 1985, p.4).

The reference cited Farmer and Hogue to the "required amount", in terms of output, is a warning to the overproduction of goods closely linked to the use of resources and thus to sustainability and quality of doing good things. The less "financial cost" is achieved with efficient use of resources, so it is another factor directly related to sustainability. The lower "social cost" that allude and "equitable distribution" of costs, warns of the need for balance between the three

pillars (economic, social and environmental), by which it can not be optimized one axle (the economic) at the expense of a higher social or environmental cost. However, the definition of point or where the equal sharing ratio stands, will require a contribution and policy decision. The system of market allocation, the authors note, is ineffective for cost sharing, as most of the social costs are not included in it, but appear as externalities (environmental and social).

In that sense, it was taken as basis for the development of research, evaluation of the impact, positive or negative, that generated the three central and integral dimensions of CSR; -the social dimension, the economic dimension and environmentally dimension, as part of the local and sustainable development in the city of Hermosillo, Sonora; where they are located and operate companies that have been selected for this purpose.

Defining each of the dimensions that make up the CSR has to be the social dimension implies shared responsibility and subsidiary of investors, directors, employees and suppliers for the care and promotion of quality of life at work and integral development and full of them all. Also leads to the realization of own shares and union contributions and selected to contribute time and resources to creating conditions that allow and encourage the expansion of entrepreneurship and the full development of communities and therefore an environment favorable market for the development of your business.

Responsibility for the economic dimension focuses on the generation and distribution of value added between employees and shareholders; also it involves the generation and distribution of goods and useful and profitable for community services; in addition to its contribution to the public via the tax due contribution. Moreover, the company should actively participate in the definition and implementation of the economic plans of their region and country.

The ecological dimension implies full responsibility for the environmental impact of its processes, products and by-products; and, therefore, the prevention -and remedy-if the damage caused or may cause. It leads to the realization of specific actions to contribute to the preservation and common ecological improvement for the good of present and future humanity.

The analysis of each dimension reflects the definition of strategic guidelines, so that each company acts according to the context in which it operates and contributes to community development. In that sense, the Mexican Center for Philanthropy (Cemefi) recognizes four basic strategic lines or areas that explain their presence in every activity of the company: Ethics and corporate governance; quality of life of the enterprise; attachment and commitment to the community and its development; the care and preservation of the environment, with the understanding that the areas of CSR respond to universal business principles.

Based on the above, the development of research derives from the fact that few Mexican companies that have the Socially Responsible Company, since according to the database of the Mexican Business Information System (SIEM) 704.020 companies are registered, of which, as of April 2013, only recognized as ESR to a total of 774; according to information provided by the Cemefi and the Alliance for Corporate Social Responsibility (AliaRSE) on its official website.

It is important to note that the universe of companies with distinctive ESR in Mexico; in the State of Sonora, a record 6,145 companies, only 41 are counted in April 2013 with the ESR Distinction, which represents 5.29% of the national total, according to information provided by the Cemefi, see Table 1.

Table 1. Companies with Sonoran Badge ESR, year 2013.

#	Empresas Socialmente Responsables. Distintivo ESR 2012
1	Instituto Tecnológico de Sonora, Unidad Académica Navojoa
2	Autos Hermosillo, S.A. de C.V. / Autos Kino
3	Molino La Fama
4	Molymex, S.A de C.V.
5	Universidad de Sonora
6	Salsas Castillo, S.A. de C.V.
7	Transportes Pitic
8	Grupo Norson
9	AOASS
10	Grupo Coliman, División Noroeste
11	LDM, S.A. de C.V.
12	Cámara Mexicana de la Industria de la Construcción, Delegación Sonora
13	COPARMEX. Confederación Patronal de la República Mexicana del Estado de Sonora
14	Sistema para el Desarrollo Integral de la Familia del Estado de Sonora
15	T&P Refrigeración, S.A. de C.V.
16	Peirsén
17	Industrias Barda, S.A. de C.V.
18	Grupo Nava
19	Financiera FINVAY
20	Ambientes SIL
21	Argonaut Gold Inc., Compañía Minera Pitalla, S.A. de C.V.
22	Boclaims Reclamadores
23	Carrocerías y Remolques Kuzzy, S.A. de C.V.
24	Construpima, S.A. de C.V.
25	Agros de Cajeme
26	Minera Santa Rita, S. de R.L. de C.V. "Mina El Chanate"
27	Cajeme Motors
28	Sales del Valle
29	R. Baidón y Asociados
30	Hortícola del Desierto, S.C. de R.L. de C.V.
31	Campo Pablo Bórquez, S.A. de C.V.
32	Sistema para el Desarrollo Integral de la Familia del Municipio de Hermosillo
33	ICIC Delegación Sonora
34	Navojoa Motors
35	Aarson Productos Hospitalarios
36	Instituto de Seguridad y Servicios Sociales de los Trabajadores del Estado de Sonora
37	Manpower, S.A. de C.V.
38	Pan American Silver Mina Álamo Dorado
39	Recicladora de Sonora
40	La Cascada, Centro de Convenciones
41	Cobre del Mayo, S.A. de C.V.

Source: Compiled from information provided and published by The Cemefi April 2013.

Distinctive ESR® obtaining credits the company to employees, investors, customers, authorities and society in general, to assume voluntarily and publicly committed to socially responsible management as part of its culture and business strategy. Distinctive ESR® commits the company

to fulfill the moral obligation proposed standards, ethics and corporate governance; sustainability and care for the environment; license to operate and the quality of life of stakeholders (stakeholders) for the company and reputation, bonding and commitment to the community and its sustainable development.

In summary, it can be deduced that the theoretical foundation of corporate social responsibility, is a paradigm shift in the functioning of companies manage to get the Badge of ESR, as a permanent search for a financial result that is compelling, it has gone to the three specific objectives (economic, social and environmental). Furthermore, stakeholders are demanding every day greater recognition and representation of their interests; in that sense, the strategies and activities of the companies will have to adapt in some way to changes that occur, fulfilling the requirements of sustainability and interaction with stakeholders.

THEORETICAL FRAMEWORK

According to ISO 26000: 2010, it is intended to help organizations to contribute to sustainable development. It aims to promote common understanding in the field of social responsibility, and to complement other instruments and initiatives for social responsibility, not to replace them. ISO 26000: 2010 is not a management standard, not even for the purposes of certification, rather, regulatory or contractual, is intended to provide organizations with a clear and concise guidance on corporate social responsibility.

In that sense, the ISO 26000: 2010, argues that organizations should respect at least, the seven basic principles of social responsibility described in the same ISO and all, in one way or another, are directly related to the sustainable development of the region, such as:

1. Accountability Principle.

Principle 2. Transparency.

Principle 3. Ethical behavior.

Principle 4. Respect for the interests of stakeholders and interest groups.

Principle 5. Respect for the rule of law.

Principle 6. Respect the international standard of behavior.

Principle 7. Respect for human rights.

However, there is at the same ISO 26000: 2010, the basic material IV: The environment, which decisions and activities of organizations invariably have an impact on the environment, regardless where they are located. These impacts are associated with the organization makes use of resources, the location of their activities, the generation of pollution and hazardous and toxic waste and the impacts of the organization's activities on natural habitats. To reduce their environmental impacts, organizations should adopt an integrated approach that considers the direct and indirect implications of economic, social and environmental health of its decisions and activities, as mentioned above.

To do this, have been included in the set of indicators a number of aspects, such as the Environmental (they are 15 and are structured in such a way that reflect the types of impact, commitments and actions that an organization has and has implemented about care and preservation of the environment). Also, we have included indicators which by their nature, try to measure the degree of commitment that organizations have the time to include in their activities, related actions and aimed at generating studies of environmental impact throughout the supply chain, according to the existing rules and legal prosecutions.

Furthermore, the amount of energy and primary source that the organization uses indirectly through the purchase of electricity, heat or steam, can indicate efforts by the organization to manage environmental impacts and reduce its contribution to climate change . The intent of this indicator is to show the results of proactive efforts to improve energy efficiency through technological processes and other energy saving measures. Improved efficiency in energy use can result in substantial cost savings and a reduction in the cost structure and thus raise the competitive advantage by differentiating their goods and services on the market.

In the economic dimension, (they have included 12 indicators related to the influence that an organization can have on the local or regional economy, such as generating direct jobs and payment of wages and taxes). An organization can attract additional investment in local and

regional economy indirectly, if also supports local businesses through its supply chain. Finding local suppliers can be a strategy to help ensure supply or support a stable local economy and may be more efficient for locations that are in more remote locations. The proportion of local spending can also be an important contribution to the local economy and maintain good relations with the community factor. However, the overall impact of hiring local suppliers depend on its performance relating to sustainability.

Regarding the social dimension, (they have included 16 indicators that are linked to interactions with market structures and social institutions that establish the social environment in which stakeholders interact). These interactions and focus of the organization's relationship with social groups such as communities, are an important component of sustainability performance. The indicators of the social dimension, therefore, focus on the impacts organizations generate in the communities in which they operate, and how the organization manages and arbitrates interactions with other social institutions. Specifically, information about bribery and corruption, involvement in public policy making, and monopoly practices and compliance with various laws and regulations of labor and environmental sought.

Corruption can be a significant risk to the reputation and the implementation of a business in an organization. Corruption is widely linked to poverty in transition economies, environmental damage, human rights abuse, assaults on democracy, investment diversion and weakening the rule of law. The market, international standards and interest groups with increasing intensity expect organizations to demonstrate their commitment to the principles of integrity, good governance, the adoption of a new ethics based on performance and good business practices.

METHODOLOGY

This paper addresses an issue that is in vogue; however in the case of hermosillenses companies the existence of previous studies is unknown, so you can come to consider as an exploratory

study of "non-experimental" design because I noninterference was taken into the results, only it took the vision of the interviewees and their view was recorded for analysis.

Interviews were conducted with the application of a structured questionnaire, where more specific information was obtained about the appreciation of the respondent on the performance of the company in the three areas of study. The application of the questionnaire was based on Likert scale with five categories: Strongly Agree, Agree, Indifferent (neither agree nor disagree), Disagree and Strongly disagree; so a field study was considered. This self-assessment exercise carried out by the respondent, provided more specific information on the current situation experienced by the company in social responsibility (July 2012), so it is considered that the study is cross-sectional.

The study was conducted with the participation of the heads of ten companies located in the city of Hermosillo, Sonora, with the participation of a CEO; two managers; four administrators and three program managers of social responsibility of business.

Data management is performed from the capture of each of the sections structuring the questionnaire, with a quantitative approach, since the information is presented through the use of descriptive statistics, such as measures of trend and frequency percentages of the responses.

Specifically scores on each of the dimensions are processed, the result of the sum of the responses given by participants who completed the measuring instrument. Each response category was assigned a certain value. The treatments were made to the variables are: Strongly Agree: 1; According: 0.75; Indifferent (neither agree nor disagree): 0.5; Disagree: 0.25; Strongly Disagree: 0. In those categories where the participant did not answer for various reasons, was considered a value of 0.

In that sense, the evaluation criteria that will score for all three dimensions of study, to analyze the performance in the field of sustainable development of the town, as shown in the following Table were determined.

Table 2. Performance criteria for size and type of company.

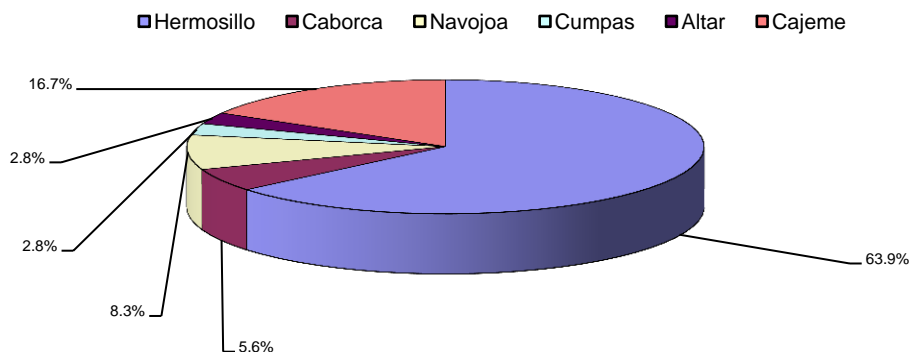
Desempeño	Dimensión Social <i>Rango de Puntuación</i>	Dimensión Económica <i>Rango de Puntuación</i>	Dimensión Ambiental <i>Rango de Puntuación</i>
Favorable	≤ 16	≤ 12	≤ 15
Moderado	≤ 12	≤ 9	≤ 11
Desfavorable	≤ 8	≤ 6	≤ 7
Pésimo	≤ 4	≤ 3	≤ 3

Source: Authors.

In order to build indicators to identify the vision of the ESR of the city of Hermosillo, Sonora, in each of the three dimensions of CSR, a literature search of different protocols took place in G3 performance indicators (2000-2006 GRI); Also, results of measurements and evaluations performed in other entities or existing organizations were consulted.

However, based on the fact that of the 41 companies with the labeling of ESR; 23 companies, which amounts to 64 percent, reside and operate in the city of Hermosillo, Sonora; while the rest (36%) are distributed in the municipalities of Navojoa, Cajeme, Cumpas, Altar and Caborca, it is therefore the investigation was focused on the city of Hermosillo, Sonora, for having the highest percentage of companies with ESR distinctive and become more significant contribution to the results, as seen in the chart below.

Figure 1. Distribution of companies with ESR in Sonora.



Fuente: Elaboración propia, a partir de la información proporcionada por la Cemefi.

To calculate the size of the sample knowing the population size, the formula was used to calculate samples for social studies (Anderson, 1999).

$$n = \frac{Z\alpha^2 * p * q * N}{e^2 * (N-1) + Z\alpha^2 (p)(q)}$$

Where:

N = Size of the population; Z = Confidence level; p = Probability of success; q = Probability of failure and; e = Maximum permissible error.

The coefficient value $Z\alpha$, according to a security level equal to 95% $Z\alpha$, the coefficient would be 1.96; the likelihood of success and failure 95% to 5%; with maximum permissible error of 0.1; in that sense, the calculation yielded the following a score of 10 companies as sample space, formed by the following companies which are shown in Table 3.

Table 3. Companies hermosillenses with ESR, according to sample size.

#	Empresas hermosillenses con Distintivo de ESR
1	Salsas Castillo, S.A. de C.V.
2	Transportes Pitic
3	Grupo Coliman, División Noroeste
4	LDM, S.A. de C.V.
5	T&P Refrigeración, S.A. de C.V.
6	Peirsén
7	Molino La Fama
8	Autos de Hermosillo, S.A. de C.V. / Autos Kino
9	Carrocerías y Remolques Kuzzy, S.A. de C.V.
10	Construpima, S.A. de C.V.

Source: Prepared from the information provided in Table 1 and based on calculations for sample size and function *RANDBETWEEN* Excel 2003-2007.

The questionnaire was applied to the companies selected in the sample, collected in three sections, relevant aspects of environmental, social and economic development, from the theoretical framework or benchmark used. Finally, we should mention that data were processed in Excel and V.12 STATA programs for statistical analysis.

RESULTS

This section presents the results obtained by each of the dimensions raised as part of the research study, trying to highlight those relevant and / or special aspects covered in the questionnaire applied to each of the companies in the sample, for then put consideration readers, analyzing the impact on the scope of sustainable development in the town where companies were selected for the study currently operate.

As part of the results obtained after the questionnaire, according to the sample size obtained have been applied and were selected randomly; also to construct a single indicator, we proceeded to add the values and get an arithmetic average for each of the three dimensions assigned, as shown in Table 4. Subsequently, the overall performance of companies identified, of According to the table above constructed (Table 2).

Table 4. Results by business and dimension.

Empresa #	Dimensión Social	Dimensión Económica	Dimensión Ambiental
Salsas Castillo, S.A. de C.V.	14.75	11.25	11.50
Transportes Pitic	15.50	11.75	14.25
Grupo Coliman, División Noroeste	13.25	12.00	14.25
LDM, S.A. de C.V.	15.00	11.50	14.25
T&P Refrigeración, S.A. de C.V.	9.75	9.75	5.75
Peirsen	13.50	11.75	12.25
Molino La Fama	10.75	11.50	13.50
Autos de Hermosillo, S.A. de C.V. / Autos Kino	15.50	11.75	14.50
Carrocerías y Remolques Kuzzy, S.A. de C.V.	12.00	9.00	11.75
Construpima, S.A. de C.V.	15.25	11.25	13.00
Promedio =	14.29	11.20	12.72

Source: Own, based on the results.

In Table 5, the scattering measurements results for each of the variables subject of study are presented.

Table 5. Measures of dispersion of results for each variable.

Variable	Obs	Mean	Std. Dev.	Min	Max
Dimensión Social	10	13.525	2.076489	9.75	15.5
Dimensión Económica	10	11.15	0.9803627	9	12
Dimensión Ambiental	10	12.5	2.61672	5.75	14.5

Source: Own, based on the results obtained from STATA.

In a first descriptive analysis, according to the results of Table 5, it appears that employers or managers hermosillenses companies have a vision of its role as a socially responsible company, biased towards the social dimension, to assess themselves as enterprises that are currently meeting or strongly agree with the criteria of this variable. However, it was necessary to conduct a more thorough analysis for each variable or dimension of the results obtained to corroborate the above statement; for it is then necessary to present percentage frequency of self-assessments of the 10 companies for each of these three dimensions evaluated.

Table 6. Percentage and frequency of results in the area of social dimension.

Dimensión Social	Freq.	Percent	Cum.
9.75	1	10	10
10.75	1	10	20
12	1	10	30
13.25	1	10	40
13.5	1	10	50
14.75	1	10	60
15	1	10	70
15.25	1	10	80
15.5	2	20	100
Total	10	100	

Source: Own, based on the results obtained from STATA.

According to the above table, we can see that the social dimension, 70% of the representatives of the companies interviewed consider that the organization does "favorable" social shares, while the remaining 30%, believe that the company performs "moderate" in social matters. actions

Table 7. Percentage and frequency of results in the area of economic dimension.

Dimensión Económica	Freq.	Percent	Cum.
9	1	10	10
9.75	1	10	20
11.25	2	20	40
11.5	2	20	60
11.75	3	30	90
12	1	10	100
Total	10	100	

Source: Own, based on the results obtained from STATA.

In this case, 90% of the representatives of the companies interviewed said that actions in the economic dimension relevant to the company and therefore, declared in full accordance with the implementation of these actions as a socially responsible company, which coincides with other studies (such as Francisco Barroso, published in 2008), which states that in practice companies continue to seek private gain rather than the collective or society itself.

Table 8. Percentage and frequency of results in the area of the environmental dimension.

Dimensión Ambiental	Freq.	Percent	Cum.
5.75	1	10	10
11.5	1	10	20
11.75	1	10	30
12.25	1	10	40
13	1	10	50
13.5	1	10	60
14.25	3	30	90
14.5	1	10	100
Total	10	100	

Source: Own, based on the results obtained from STATA.

Finally, the results obtained in the environmental dimension, 90% of the representatives of the companies interviewed said that the actions are favorable and relevant to the company, as it represents cost savings of good practice in the use of energy resources, also similarly reflected in the economic dimension, as they present a huge financial savings.

According to the results obtained individually by each of the dimensions that comprise sustainability, it can be generalized to companies operating in the city of Hermosillo, Sonora, and

flaunt the labeling of ESR have a favorable performance in the regional sustainable, but with expectations of improving future development, according to the contributions and / or additional comments were made when answering the questionnaire.

CONCLUSIONS

According to the results obtained from the analysis of the three dimensions that comprise sustainable development, which indicated that overall performance on social, environmental and economic environment is favorable for the city, since the impact on the development and progress has been very significant.

In other words, organizations are socially responsible behavior has yielded significant gains for the company. The integration into society, respecting the environment and being socially responsible with employees and suppliers of the company, has managed to give to it, an attractive image and differentiated in the market where they compete and develop, becoming a true competitive advantage which is having a strong presence in the town, region and even in other countries or emerging economies, which represents major challenges, utilities and sustained profitability in the long term.

In this respect and with reference to the principles of strategic management, all organizations, both public and private, have a mission, a vision, a (s) strategy (s), policies, corporate goals and objectives, which are to take out as part of their business model; however, they all have a scope that can be deducted as socially responsible, from the point of view of measurable targets, using indicators that can be measured and verified in time; It is therefore to be able to estimate and manage the limits of corporate social responsibility in the organizations involved.

It is noteworthy that some of the selected companies were able to obtain the ESR Distinction a couple of years ago, so they are in a process of continuous improvement and to keep constant measurement. It must be remembered that socially responsible companies, far from post Distinctive credited as the ESR should work towards seeking common short- and long-term benefits, as responsible behavior leads to make a correct application of inputs, technology,

different methodologies, correct application of knowledge, administrative processes and quality management, highlighting the experience, etc., and therefore must be part of the internal and external policies of the companies of nowadays. In other words, it is to create and develop a new ethic in his performance, as worry about finding social sustainability, make a commitment to act responsibly and economically to the environment, stakeholders, individuals and society in general, to increase the welfare of all who live, work and develop in a particular locality.

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