REVISTA DE GESTÃO E SECRETARIADO
MANAGEMENT AND ADMINISTRATIVE PROFESSIONAL REVIEW
ISSN: 2178-9010

Revista GeSec
São Paulo, SP, Brasil
v. 14, n.4, p. 5069-5086, 2023

DOI: http://doi.org/10.7769/gesec.v14i4.1613

Corporate social responsibility: a model for companies in the solidarity sector

Responsabilidade social das empresas: um modelo para as empresas do sector da solidariedade

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Abstract

Purpose: The purpose of this study is to analyze the degree of implementation of Corporate Social Responsibility in solidarity organizations and to develop a proposal to improve their management. Design/methodology/approach: the research is descriptive, the design is of mixed sourcesourcesefore the event was analyzed through the combination of live sources and the review of documents of solidarity organizations. According to the temporality the study is transectional-contemporary; according to the focus of the research it is univariate, as techniques documentary review, direct and indirect observation were used and surveys and interviews were applied to workers and leaders of the companies. Findings: Regarding the variables of Corporate Social Responsibility it can be observed that the solidarity organizations present weaknesses in their, the companies have made some approaches, but they do not know all the activities that should be carried out to achieve the effectiveness of the process. It is possible that they require more knowledge and guidance, so the researchers propose a model as a guiding tool in the integration of corporate social responsibility in the different processes of the organizations under study. Originality/value: The findings of the

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study contribute with a better orientation for the understanding of corporate social responsibility and its effective implementation in organizations of the solidarity sector.
Keywords: dimensions, solidarity organization, social approach, responsibility. JEL Classification: A13, D21, M14.

Resumo

Objectivo: O objectivo deste estudo é analisar o grau de implementação da Responsabilidade Social Empresarial em organizações solidárias e desenvolver uma proposta para melhorar a sua gestão. Concepção/método/abordagem: a investigação é descritiva, a concepção é de fontes mistas antes do evento ser analisado através da combinação de fontes vivas e da revisão de documentos de organizações de solidariedade. De acordo com a temporalidade, o estudo é transeccional-contemporâneo; de acordo com o foco da investigação é univariada, uma vez que foram utilizadas técnicas de revisão documental, observação directa e indirecta e foram aplicados inquéritos e entrevistas aos trabalhadores e líderes das empresas. Descobertas: Relativamente às variáveis da Responsabilidade Social das Empresas, pode-se observar que as organizações de solidariedade apresentam fraquezas nas suas, as empresas fizeram algumas abordagens, mas não conhecem todas as actividades que deveriam ser levadas a cabo para alcançar a eficácia do processo. É possível que exijam mais conhecimento e orientação, pelo que os investigadores propõem um modelo como instrumento orientador na integração da responsabilidade social das empresas nos diferentes processos das organizações em estudo. Originalidade/valor: Os resultados do estudo contribuem com uma melhor orientação para a compreensão da responsabilidade social das empresas e a sua efectiva implementação nas organizações do sector de solidariedade.
Palavras-chave: dimensões, organização solidária, abordagem social, responsabilidade. Classificação JEL: A13, D21, M14.

Introducción

According to Rodríguez (2008), the capitalist model has demonstrated the potential to generate wealth, however, this is concentrated in a small percentage of the population, where individual wellbeing prevails over collective wellbeing. Therefore, responsible organizations with social value are required, which seek to strengthen the conditions of the communities and contribute to solve social, economic and environmental problems.

Social Responsibility (SR), as stated by Sierra (2015) refers to the duties that individuals or organizations have with society, consequently, all people, regardless of their role, either individually or collectively, are called to be socially responsible.

In this sense, corporate social responsibility (CSR) is considered as all those activities and procedures that are developed in an articulated manner in organizations, under a management model that guides their actions and through which it seeks to minimize the social and environmental impact that may cause operations in the environment. CSR becomes an initiative that integrates several dimensions, such as social, economic and environmental, with the understanding that the commitment of organizations cannot be limited to compliance with established legal requirements or the development of philanthropic activities (Sarmiento, 2011), i.e. their management goes beyond this and it is therefore important that the management process manages to articulate the dimensions of CSR with other issues such as ethics, transparency, equity, and ongoing communication with their stakeholders.

On the other hand, and with the aim of improving processes related to social responsibility, companies in different sectors have chosen to direct their programs from a strategic approach, including key factors in social and environmental aspects that generate competitive advantages and benefits for the organization and its stakeholders.

However, over time, a new way of doing economy has emerged, focused on the integral development of people, concern for the environment and sustainable development, and these are the so-called solidarity organizations or third sector organizations. This type of economy is the result of people joining together to create non-profit organizations, with the interest of carrying out social activities that benefit their members and stakeholders. For Prado et al., (2009), inadequate management of CSR in organizations can be influenced by factors associated with lack of knowledge of the appropriate actions in social terms, lack of resources, lack of training, and the lack of a real diagnosis to identify the strengths and weaknesses of the organization.

Similarly, Fernández et al., (2015) and Moreno et al., (2019) affirm that within a business perspective, social responsibility should not only have an ethical sense, but also provide competitive advantages to the organization; consequently, it is essential to guide its processes with methods that allow the inclusion of CSR in business operations.

In addition to this section, this article describes the background to the subject under study through a review of the literature, followed by a description of the methodology, dimensions, variables and statistical analysis carried out; then the results obtained are shown

and the tool proposed for the implementation of CSR in solidarity organizations is described, and finally the main conclusions of the research are presented.

Literature review

Following the above statements regarding the direct relationship between CSR processes and the principles of solidarity and cooperativism rooted in the legal nature of the organizations recognized by the third sector, Fajardo (2009) states that for the reasonable fulfillment of the philosophy of solidarity and the development of favorable impacts in the social, economic and environmental dimensions, it is a priority to pay special attention to the formation and performance of the principle of self-regulation, with the aim of fostering the capacity to anticipate applicable regulations in terms of their socioeconomic practice, it is a priority to pay special attention to the formation and performance of the principle of self-regulation, with the purpose of promoting the capacity to anticipate the applicable regulations in terms of its socio-economic exercise, on the other hand, to forge an administrative management that results in coherent actions and adjusted to the regulatory frameworks and the expectations inherent to the sustainability trends in adequacy of the impacts produced by the processes of CSR organizations.

From the above it is pertinent to consider that, once the administrative structures oriented to the compliance with the applicable legislations and regulations are committed; organizations can maintain an environment to consolidate the assertiveness in their relations with the environment and stakeholders, under this purpose, a serious and responsible look is needed on the contributions and effects towards sustainable development, guided by the leadership and management capacity of their leaders; as stated by Saravia (2010) who highlights the existing differences between sustainability and organizational growth, considering that: "growing is not an adequate and sufficient indicator to measure the reasonableness of management".

On the other hand, Olmedo et al., (2012) state that, it is possible to generate a reasonable approach to the theoretical developments of CSR in the context of solidarity organizations, taking into account the following elements: 1) self-management and self-regulation as foundations and principles for management, 2) CSR as a purpose with a necessary focus to generate positive changes in social, economic and environmental dynamics, 3) management structures as a strategic stratum that promotes the transversality of CSR practices and programs, 4) communication with stakeholders as a fundamental axis for

the fulfillment of the raison d'être of CSR processes, and 5) sustainability as a conscious and long-term purpose that defines objectives and results guarantors of value. Thus, ethics, CSR and the credibility and trust that result in organizational reputation constitute a panorama of opportunity for progress in the work of third-sector organizations. Even more so when it is clear that in Colombia, the solidarity economy has made great progress (Limas & Higuera, 2012).

As the interest in sustainability issues is consolidated in all social, economic and environmental dynamics, Poveda (2013) concludes that it has been the product of historical strategies in acting with the logic of the environment, framed in regulatory compliance, good production practices, efficient management of natural resources and green economy. This is why the so-called sustainability reports are ideal and of notable relevance to disclose CSR performances; (Bollas, Seguí, & Polo, 2014).

It is worth noting that sustainability merits the management of organizational risks and that, on the other hand, procedures are established for the identification of social risks in the ordering of CSR processes (Patón, 2014). By managing risks sufficiently and adequately, both from a conscious organizational perspective and from the substantial reference point of solidarity, organizations make known their existence and their interest in developing CSR at effective levels.

González (2007) expresses a reflection related to the essence and responsibility that organizations have when carrying out their business activities with respect to the impacts they exert on stakeholders and society in general; having of course to attend to and take responsibility for such activity and consequently for such responsibility. At the same time, it illustrates the integral responsibilities with the social, economic and environmental components; recognizing the extent of such responsibilities with a well-defined identification of its stakeholders, motivating an adequate vision to such purposes that lead to the implementation of strategies and programs in this regard.

This thinking integrates a vision of business ethics that contributes to the direction and strategic management of organizations within the framework of moral reflection as a point of gearing of business management. By analogy, it is recognized that every organization, whether public, private or of the solidarity economy (among which we find the organizations of the solidarity sector) requires due attention to these paradigms, where the interest in economic results is only one element of the integrality within corporate social responsibility.

Consequently, it is essential that every organization as a managed system, regardless of its profit or non-profit nature, has as its objective the maintenance of its business activity

over time, carrying it out in an adequate manner in determination of the environment, managing the feedback of impacts between the organization and its stakeholders (independent actors with the intention of ensuring shared interests). The above is supported by Horach & Socias (2011) who, assuming a CSR perspective, determine an adjustment in function and attention based on the stakeholders, under the adoption of a pragmatic approach that orients its characterization, with the main objective of trying to act in a way that benefits them. In other words, according to Alvarado et al., (2011), stakeholder theory is the most appropriate and widely used conceptual framework for the study of CSR.

The most important thing is for organizations to build a coherent process for identifying stakeholders, having to classify and characterize them according to those considered general stakeholders: employees, suppliers, customers, society, shareholders, competitors (Dopico et al., 2012). Under these guidelines and in attention to the multiple business activities, the character and level of the organizations and even more the strategies developed by each one of them in response to the conditions and circumstances that affect them; they must seek a contextualization that responds to the needs and demands and manages the integral impact of social responsibility from the economic, social and environmental aspects in function with the particular, active and intervening agents of the stakeholders or interest groups.

This review focuses on the stakeholder theory, as a congruent bet to support corporate social responsibility; taking into account the postulates of Edward Freeman as a classic author and some theorists developed in applied research. Therefore, it is pertinent to consider the statement of Medina & Severino (2014) related to the socially responsible practices developed by organizations and lead them to comply with standards, policies, norms and actions that intend to validate them as the means for the generation of wealth only, since these practices become commitments that companies assume voluntarily.

Finally, and taking up the concept of solidarity economy organizations and their innate social commitment, there is a need for business initiatives to achieve a better understanding of the information related to CSR and, therefore, to focus innovation on generating greater value in their organizational development, both internally and externally. However, it is clear that the journey is always subject to the administrative, organizational, leadership and financial management difficulties to which these organizations are subjected; Therefore, it should be clarified that sustainability is a conscious learning process, with the aim of developing solutions and responses to the different problems and/or phenomena derived from society, the economy and the environment, being transcendental the relationships with all

stakeholders and in turn suitable communication channels that enable the strategic direction of a solidarity economy organization with its environment (Vásquez & Abeal, 2015).

Methodology

The paradigm in which the research is immersed is positivist and the type of research is descriptive, according to (Hurtado, 2010) this type of research aims to achieve clarity and characterization of the event or object of study within a particular context. The design is of mixed source, therefore the event was analyzed through the combination of live sources and the review of documents of the organizations under study. According to the temporality of the study, it is a transectional-contemporary design; according to the focus of the research, it is univariate, since it focused on the collection of data on CSR. In addition, the following techniques were used: documentary review, direct and indirect observation, and surveys and interviews with workers and leaders of the companies under study. Experts were consulted to seek consensus on the validity of the instrument and the analysis of the results of the surveys. Once this process was completed, the data obtained were tabulated using the SPSS program for subsequent analysis.

For the research, it was considered to analyze specifically organizations of the solidarity sector in the city of Ocaña, Norte de Santander, Colombia, who represent a study population suitable for the analysis of corporate social responsibility programs, based on the identification of the environment, and in attention and response to the criteria determined by the relations with their stakeholders, made up of 130 organizations including associations, cooperatives, corporations, employee funds and foundations. In order to determine a representative sample, organizations with more than 1 year of creation and more than 5 workers were established as criteria, which allowed the selection of a total of 65 companies.

The design of the instrument took into account the dimensions of CSR and six (6) study variables: 1. corporate governance and management systems, 2. responsible products and marketing, 3. quality of working life, 4. environmental management, 5. responsible sourcing and 6. commitment to the community. For each of the dimensions, evaluation criteria were established as shown in Figure 1.

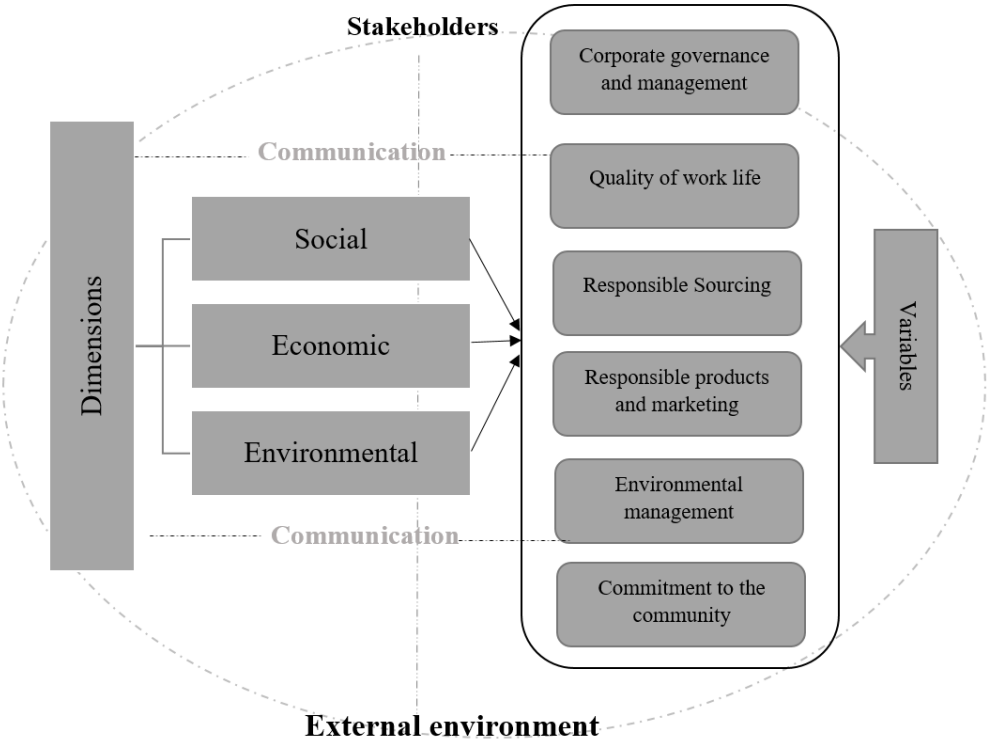


Figure 1. ***CSR evaluation model, dimensions and criteria.***
Note: the figure contains the dimensions and variables analyzed in the study of CSR of solidarity organizations. Adapted from (Bayona et al., 2017).

Results and discusion

The design of the tool is based on the values of the Colombian social system and the basic principles of CSR, and was developed in several stages: initially a diagnostic stage of the practices carried out by the solidarity organizations, taking into account the characterization of the actions carried out by these organizations in the dialogue with their stakeholders, as well as relevant aspects of the management of the administration and the development of activities of the different committees of these organizations due to their legal nature (education committees, solidarity committees, among others). This process was carried out under the feedback of the instruments that were applied in the execution of the current research process.

The second stage was carried out taking into account the determination of the effectiveness of the actions of CSR programs or projects of organizations in the solidarity sector in Ocaña, Norte de Santander, Colombia; basing the procedure on the theory of stakeholders or interest groups, from an instrumental approach to this theory.

In the third stage, a tool was designed as a guiding model for the implementation of CSR in solidarity organizations. Taking into account aspects such as: the code of ethics,

ongoing dialogues with stakeholders, ethical audits, and other congruent aspects that provide a conceptual and operational approach for a possible, sufficient and adequate implementation for the interests of the organizations.

Table 1 describes the variables and evaluation criteria and Table 2 the results of validity and reliability of the constructs. All items included in the research instrument were subjected to a psychometric analysis, including both convergent and discriminant validity. Mean, variance extracted, composite reliability, Cronbach's alpha were analyzed according to the questions and their constructs. All items presented external loadings greater than 0.5, and the others obtained values greater than 0.7, indicating that the measurement model has convergent validity.

Variable	Criterio de evaluación
Corporate governance and management systems	Mission, vision, ethical values and codes of conduct Leadership, organizational structure and SR SR management tools Regulations Stakeholders, environment and alliances
Quality of working life	Participatory management Evaluation and performance Recruitment, training and staff development Salaries and benefits Staff climate and motivation Physical conditions and basic services for staff Occupational health and safety
Responsible sourcing	Supplier selection Supplier evaluation and purchasing process
Continued Table 1	
Products and responsible marketing	**Products and services** **Compliance with requirements** **Customer service and respect for customer privacy**
Environmental management	Clean production (incoming materials) Environmental impacts Global policies and management systems
Commitment to the community	Community development and collaboration Relationship management Global policies and management systems

Table 1. ***Variables and evaluation criteria.***
Note: the table contains the variables and evaluation criteria for the CSR of solidarity organizations. Source: Own elaboration

Constructos e indicadores	Cargas (λ)	Average Variance Extracted	Cronbach Alpha
Gobierno corporativo y sistemas de gestión		0.855	0.924
GCS1	0.914		
GCS2	0.898		
GCS3	0.961		
GCS4	0.912		
GCS5	0.950		
Calidad de vida laboral		0.895	0.969
CVL1	0.951		
CVL2	0.959		

CVL3	0.951		
CVL4	0.911		
CVL5	0.929		
CVL6	0.935		
CVL7	0.912		
Aprovisionamiento responsable		0.889	0.962
APR1	0.973		
APR2	0.929		
Productos y marketing responsable			
PMR1	0.944		
PMR2	0.963		
PMR3	0.912		
Gestión medioambiental		0.888	0.970
GMA1	0.935		
GMA2	0.929		
GMA3	0.950		
Compromiso con la comunidad		0.891	0.936
CCO1	0.961		
CCO2	0.897		
CCO3	0.951		

Table 2. *Construct validity results*

Variable	**Grado en que se implementa**				**Porcentaje**
	Total	**Parcial**	**Nulo**	**No aplica**	**Total**
Gobierno corporativo y sistemas de gestión	53%	36%	9%	2%	100%
Calidad de vida laboral	32%	25%	42%	1%	100%
Aprovisionamiento responsable	41%	25%	28%	6%	100%
Productos y marketing responsable	52%	11%	32%	5%	100%
Gestión medioambiental	72%	26%	2%	0%	100%
Compromiso con la comunidad	34%	22%	39%	5%	100%

Table 3. Consolidated results of the implementation of CSR variables in solidarity organizations.
Note: the table presents the consolidated information of the results of the analysis of the variables and evaluation criteria that were taken into account for the collection of information. Source: Own elaboration: Own elaboration.

Regarding the variables, it can be observed that the solidarity organizations present weaknesses in the implementation of Corporate Social Responsibility, the companies are aware and have made some approaches, but they do not know all the activities that must be carried out to achieve the effectiveness of the process.

For the case of the population under study, it is observed that 72% have implemented activities related to the environmental management variable, responding to national regulations and in some cases carrying out activities that go beyond compliance with the standards; on the other hand, with regard to corporate governance and responsible products and marketing, the implementation percentages are close to half, and in a lower percentage activities have been partially implemented; on the other hand, the variables quality of working life, responsible sourcing and commitment to the community show lower percentages, 32%,

41% and 34% respectively. This shows that solidarity organizations require guidance to enable them to respond in a higher percentage to the implementation of CSR.

Thus the results are similar to those of Witkowska (2016) and Cortés and Belmonte (2010), who recognize that organizations make some efforts to generate socially responsible behavior through activities to promote and develop their associates in compliance with the principles of the social economy, but that in terms of the appropriation of CSR in the organization it is more of a reflexive dynamic with less participation.

4.1 Actions and Practices Implemented by Solidarity Sector Organizations, Within the Social, Economic and Environmental Dimensions

This section presents information related to the actions and practices carried out by organizations in the solidarity sector, the organizations that are the object of the research study, validating and concentrating this information within the framework of the dimensions of CSR implementation and performance. The information on the actions and practices identified below is part of an analysis applied to the information obtained. The applicability of the approach to the results is highlighted, due to the limited presentation of adequate and in-depth knowledge of CSR on the part of the managers of organizations in the solidarity sector.

With regard to the social dimension of CSR, the following were identified as the main practices: Development of training activities Implementation of community support programs, activities developed to meet the needs of its members, contributions or donations to the internal community, development of recreational activities, celebrations of special dates such as the day of love and friendship, teacher's and worker's day, Christmas dinners, programming of excursions and integration activities.

In the economic dimension: Ordinary and free investment credit services, with low interest rates, distribution of surpluses for the organization's purposes in an equitable manner, compliance in the payment of taxes and tributes, delivery of reports and rendering of accounts in a timely manner.

In the environmental dimension: Planting trees, disconnection of technological equipment, rational consumption of energy and water, rational use of paper through the systematization of information, environmental campaigns for the proper disposal of solid waste.

4.2 Reflective Analysis of the Degree of Alignment of Strategic Guidelines With CSR.

In this section, an analysis of the components of the strategic direction of the organizations under study was developed through a documentary review of their procedures, policies, regulations, among others. With this procedure we sought the opportunity to conduct a reflective analysis in accordance with the degree of closeness of what is established in the organizational mission and vision and CSR.

Taking into account the above, common factors were found in the mission and vision of the different solidarity organizations that took part in the study, which are shown in Figure 2.



Figure 2. Components of the strategic direction
Note: The figure contains information on the common elements of strategic direction, specifically mission and vision, which were identified in the different organizations under study. Source: Own elaboration: Own elaboration.

For CSR management to be effective in solidarity organizations, it is important to generate competitive advantages by reviewing components of their strategic direction, such as their mission and vision, as a value proposition that is attractive to clients and other stakeholders in the organization.

With regard to the purposes and mission and vision statements of the solidarity organizations, common elements were found, such as the description of their main economic activity, the relationship of guiding principles, commitment to improving the quality of life of their associates and their families, description of the organization's attributes and the search

for sustainability, results that are contrary to the actions implemented in CSR. For this reason it is important for organizations to establish elements of monitoring and measurement that allow them to know how the organization is performing in relation to CSR requirements.

4.3 Propuesta de una Herramienta Orientadora para la Implementación de la RSE en Organizaciones del Sector Solidario

Taking into account the stages of the research aimed at an analysis of the actions and practices of corporate social responsibility and then an analysis to determine the effectiveness of such actions, it is essential to direct the information to a possible alternative solution in response to the needs that arise from the commitment of the management and the normal operation of solidarity organizations.

Consequently, as a result of the research carried out, the need for organizations to increase their knowledge of CSR criteria was identified, as well as the need for access to guiding elements that allow them to identify more clearly the criteria for the implementation of CSR, and a guiding tool is proposed for the implementation of CSR in organizations in the solidarity sector, together with a descriptive model of the dimensions, variables and stages.

The tool for the implementation of CSR becomes a generic guide that provides a series of principles and requirements related to CSR in solidarity organizations; it is designed so that their leaders (managers, members of boards of directors and steering committees, among others) can voluntarily initiate this process, within the integrality of the economic, social and environmental dimensions, under criteria of continuous improvement and with a perspective of sustainable development and natural adoption of the principles of the solidarity economy.

The tool is designed for application in the organizations of the solidarity sector under study and its use can be extended to other organizations of the same sector or to other sectors of the economy. The principles and requirements are general and are intended to be applicable to organizations of all sizes, regardless of their economic activity, location, number of workers and the complexity of their operations. It will also make it possible to quantify the results of social intervention programs. The tool consists of 15 items following the structure of the quality standards: 1) scope, 2) application, 3) terms and definitions, 4) normative references, 5) objectives, 6) key benefits, 7) framework for the establishment and implementation of CSR, 8) identification and description of the context, 9) identification and analysis of the stakeholders. 10) code of ethics, 11) training programs, 12) CSR reporting, 13) analysis and evaluation of performance, 14) communication, 15) continuous improvement.

The above content makes it possible to promote the proper implementation and improvement of CSR in organizations in the solidarity sector, conceived not as a program but as a system that is articulated with the organization's other systems.

Corporate social responsibility must be systemic and systematic in order to guarantee reasonable performance and impact in the development of socioeconomic activity, under guidelines based on reliability, effectiveness and compliance, and framed in a conscious perspective that generates permeability, acceptance and value throughout the organizational structure. Particularly for the organizations of the solidarity sector, it is a fundamental process to ensure the development of the principles and values of solidarity and cooperativism, as well as a robust vision that supports the processes of sustainability and sustainable development together with the dialogues and relationships with their stakeholders. In this sense, a model for its adequate implementation is proposed as shown in figure 3.

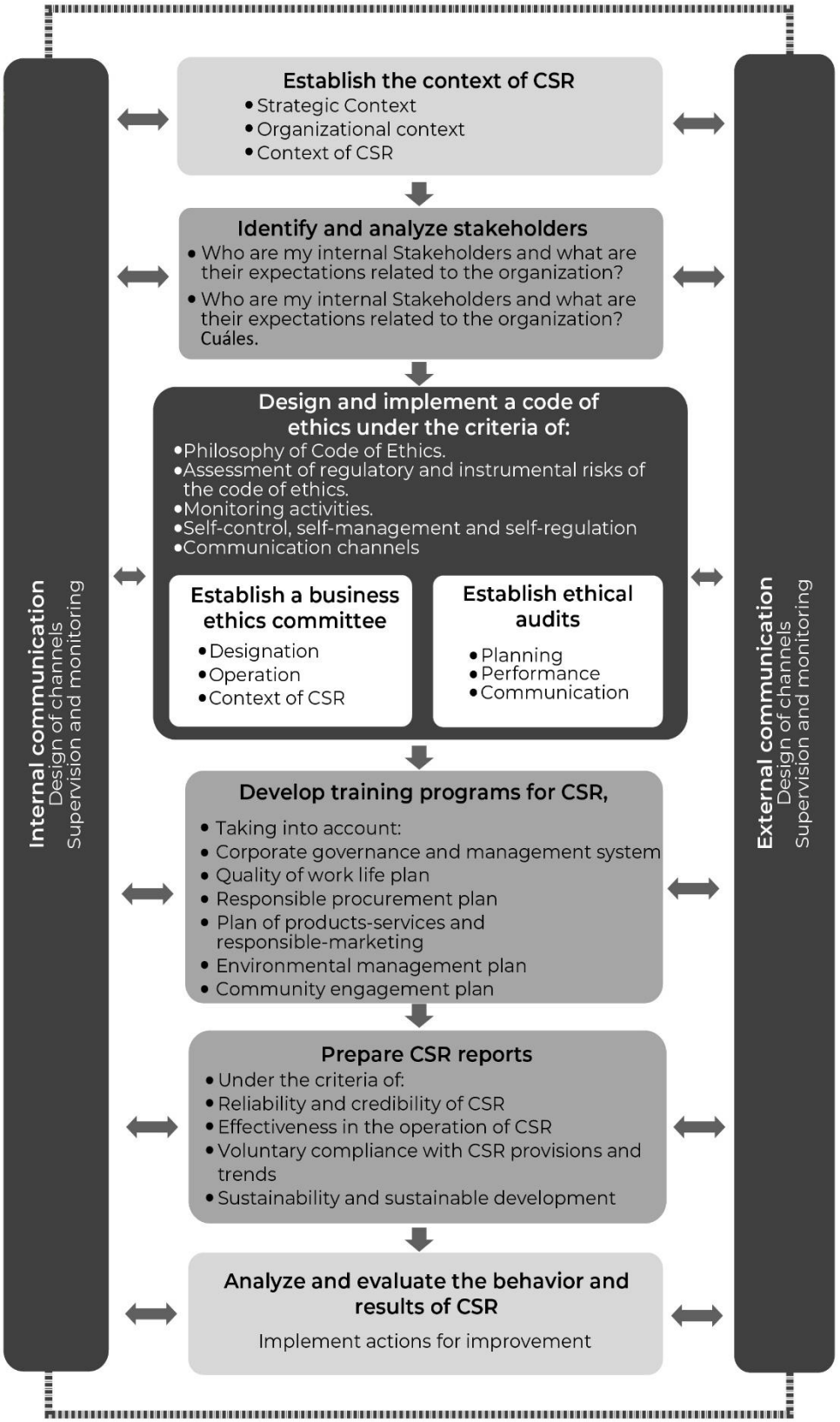


Figure 3. Model for the implementation of corporate social responsibility
Note: the figure contains the model proposed by the researchers for the implementation of CSR in organizations in the solidarity sector.

Conclusions

Corporate Social Responsibility has a direct impact on business aspects such as productivity, corporate identity and reputation, among other key aspects, and also becomes an internal dimension that influences the organizational dynamics that involves not only employees but all stakeholders, positively affecting the organizational culture and giving it a differentiating element that is perceived in the environment, and in turn can help positioning and value generation. Therefore, a greater effort is required in guiding organizations in the proper implementation of CSR, taking into account all the elements from the design of policies, the implementation of strategies and their evaluation, monitoring and continuous improvement.

The CSR practices developed by solidarity organizations are mostly in their infancy, as they are organizations that have not been in existence for more than 10 years, and have little knowledge of the integral nature of CSR, so these programs are only partially implemented and show some weaknesses, specifically in strategies focused on improving the quality of working life, responsible sourcing and commitment to the community; in the latter case there is a notable lack of communication between the organizations and the community. On the other hand, the environmental commitment and the application of ISO 14001 criteria, which guides the efforts of these organizations in the implementation, monitoring and measurement of the environmental management system, stand out.

Today's world has demanded of organizations that the concept of CSR and its application go beyond mere compliance with the law and the development of philanthropic activities, making it a challenge for organizations not only in the solidarity sector, which should consider it as an integral part of the organization's key processes and ensure its inclusion in institutional policies, as well as the development of programs and their monitoring and evaluation with a focus on continuous improvement.

Limitations

The proposal of a tool to guide organizations in the solidarity sector in the implementation of CSR should be considered as a first step, since more research is needed on the subject, its mplementation and later its evaluation, both in solidarity organizations and in companies in other sectors.

Conflict of interests

The authors declare that there is no conflict of interest regarding the publication of this manuscript. Additionally, ethical issues, including plagiarism, informed consent, misconduct, fabrication and/or falsification of data, double publication and/or presentation and redundancy have fully reviewed by authors.

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Submetido em: 17.03.2023
Aceito em: 18.04.2023