Social Responsibility Initiatives Using ISO 26000: An Analysis from Brazil

This article examines data generated by a study conducted by the International Organization of Standards (ISO) regarding the nature of social responsibility initiatives that have been undertaken by organizations using ISO standard 26000/2010, Social Responsibility, as guidance. Here, we provide a descriptive analysis of the results of a survey of 70 organizations regarding their social responsibility initiatives. The study results indicate that the organizations that participated in the survey are widely committed to social responsibility, especially in regard to initiatives involving labor practices and the environment.

We begin with a discussion of sustainability, because the concept of social responsibility is both a component of organizational sustainability and an outgrowth of concerns about the role of organizations, and especially businesses, in society.

Emerging Concerns Lead to Tough Questions

The needs of future generations. Global warming. Stakeholder inclusion. Connectivity. Equity. Prudence. Safety. These are not concepts that would appear to be common topics of discussion among business managers. However, when one

Initial progress in the implementation of social responsibility initiatives

considers efforts to embrace sustainable development and to ensure the continued operation of business enterprises, then these issues—and many more—need to be considered and addressed:

- How shall a company continue to exist?
- What might an equitable distribution of wealth look like?
- What is the logic behind encouraging consumption?
- What relationships should an organization have with the community?

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- How should it deal with its employees?
- Will the organization continue along, existing independently?
- What of its commitment to society?
- What impact might an organization, especially a business, have on the future of mankind?

Discussions regarding the sustainable development of the planet are increasingly common within many diverse contexts and fields of study. Social and environmental problems that have come to light in recent decades have given rise to movements grounded in a variety of sectors (e.g., humanitarian, environmental, scientific, business). These movements are growing, advocating for sustainable development and defining how current practices and development can provide for the needs of the present generation without compromising the ability to meet the needs of the future (World Commission on Environment and Development, 1991).

In order for businesses to remain competitive and to survive within the spheres in which they operate, managers must implement management systems that reflect the realities of economic, social, and environmental issues, concerns, and conditions.

Sustainability: A Brief History

The concept of sustainability was introduced in the early 1980s by Lester Brown, founder of the Worldwatch Institute. Brown defined a sustainable community as one that is able to provide for its own needs without reducing the opportunities of future generations (Trigueiro, 2005).

In 1991, the United Nations broadened the definition of sustainable development by incorporating the concept of stakeholders. Thus, the United Nations defined corporate sustainability as the ability to meet the current organizations' stakeholders' needs without compromising the ability to provide for the needs of future stakeholders (Barbieri & Cajazeira, 2009).

Sustainability Now

Currently, in order for businesses to remain competitive and to survive within the spheres in which they operate, managers must implement management systems that reflect the realities of economic, social, and environmental issues, concerns, and conditions. This includes taking responsibility for their organizations' actions and the effects these actions can have on others: the concept now called social responsibility.

According to the ETHOS Institute (2012), which is located in Brazil, organizations that focus only on their shareholders' economic interests are at a disadvantage in the marketplace. Instead, it is now necessary that businesses seek excellence in their processes, embrace social responsibility, and ensure that their goals are aligned to achieve good economic, social, and environmental relations.

According to the ETHOS Institute (2012), socially responsible organizations are better prepared to ensure the sustainability of their businesses in the long term because they are in tune with the dynamics currently affecting society and the business world. A company is socially responsible when it goes beyond strict legal obligations to respect laws, pay taxes, and provide appropriate working conditions to ensure the safety and health of its employees, and embraces the notion that operating in such a manner will, in fact, make for a better company as well as contribute to building a fairer society.

With these concepts in mind, this article examines social responsibility initiatives implemented by companies and other organizations under the guidance of the standard, ISO 26000. We will now discuss the theoretical framework of social responsibility, the international standard ISO 26000, and the results of an international

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survey on social responsibility initiatives. We will then provide an analysis of the results.

Social Responsibility

Bessant and Tidd (2009) view social responsibility as a very broad concept—and one that has been the topic of discussion spanning a number of disciplines and areas of study as organizations begin to implement its principals as part of their efforts to adopt sustainable practices. Further, these authors hold that the way in which an organization will incorporate social responsibility into its operations is influenced by institutional norms and rules, an organization's own specific plans, the views of stakeholders who provide inputs into the process of assessing the organization's effects, as well as the free will of top management and their preferences for promoting responsibility.

Numerous studies and initiatives have been undertaken into the field of social responsibility by companies incorporating the concept of sustainability into their objectives and goals. Studies by Karkotli and Aragão (2004) point out that social responsibility should be understood as an organization's obligations to society—that organizations should consider the effects of their own actions as well as those of the organizations with which they are associated (e.g., suppliers, customers), and become agents of social change in their communities and in their social relations.

Given the concepts described by Karkotli and Aragão (2004) and Tenório (2006), we can see that businesses have become key players in the trend among all types of organizations to implement social responsibility throughout their activities and through their participation in society. Social responsibility, along with sustainability, has benefitted many companies in the areas of strategy, marketing, advertising, and publicity.

According to Nascimento (2008), companies that have communicated their strategies for sustainability and social responsibility to the public and other stakeholders are standing out in the marketplace. Such companies are viewed as possessing one or more of the following positive attributes:

- Bold planning,
- Sustainable strategic vision,
- Change-oriented professionals,
- "Green" products for appropriate consumption, and
- Advanced technologies.

These perceived attributes enhance the public images of organizations in the eyes of clients and suppliers. However, using this type of corporate image-building to please or attract clients may be viewed as a "façade," depending on the way in which it is marketed or publicized.

This article examines social responsibility initiatives implemented by companies and other organizations under the guidance of the standard, ISO 26000.

The Relationship Between Environmental Performance and Social Responsibility

Research conducted by Tachizawa (2009) indicates that social responsibility is directly related to environmental management, and that the one complements the other. Thus, pursuing both social and environmental responsibility may be viewed as an efficient way of achieving organizational goals and economic–social development.

The following activities promote social and environmental responsibility:

- Reduced use of energy per unit of production; increased recovery or recycling of water per amount unit of production.

- Changes in a product's composition, design, and/or packaging to reduce adverse environmental effects.
- Control, recovery, or recycling of liquid effluents and gaseous emissions produced by industrial activities.
- Reduced use of raw materials or inputs per unit of production and replacement of energy sources having high adverse impacts on the environment with sources having low adverse effects on the environment.
- Adequate disposal of residues and industrial wastes.
- Scrap, residue, and waste recycling.
- Changes in the storage, transport, handling, and other logistics of products and hazardous materials to increase the safety of these activities.
- Selection of environmentally friendly suppliers or dealers.
- Increased investments in environmental control.
- Development and/or improvement of environmental auditing systems.
- Qualification of the company for environmental labels.
- Undertaking, on a company-wide basis, voluntary social projects that benefit the environment, education, health, culture, and children and adolescents.
- Communicating about the environmental performance of the company for marketing purposes.

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Organizations That Should Exercise Social Responsibility

All organizations should exercise social responsibility in their policies and actions, whether they are government entities, universities, hospitals, civic or advocacy groups, religious associations, or businesses. The term "social responsibility," especially in regard to the management of a business, is often considered synonymous with "corporate social responsibility" because business managers are perceived as having full control over their companies.

The idea that businesses should exercise "corporate social responsibility" is based on the view that they are social institutions that exist only because society has authorized them to operate, to use resources—including from society itself—and to affect the quality of citizens' lives. Viewed in this regard, it is considered fair and appropriate that companies acknowledge their responsibilities to the societies in which they exist and operate (Barbieri & Cajazeira, 2009).

Social Responsibility: Past and Present

Ashley, Coutinho, and Tomei (2000) report that the move toward explicitly stated social responsibility policies occurred with the founding of the London-based Christian Association of Business Executives (CABE), which was founded in the 1970s. This organization discussed the need for social responsibility reporting, acknowledging the role that corporations played in society.

Then, during the 1980s, the Business and Social Development Institute Foundation, also based in London, developed a model "corporate social report" (Agenzia Fides, 2008). This was a landmark event in regard to corporate social responsibility. From 1990 on, there was a considerable increase in the incorporation of social responsibility practices among research and service organizations. This, in turn, stimulated the development of academic works by enabling the introduction of disciplines focused on environmental management and social responsibility.

By the first decade of the 21st century, interest groups of various types (e.g., environmental, humanitarian, investors, and business) provided

additional momentum behind calls for businesses to adopt social responsibility policies and practices. Interest in social responsibility, particularly for businesses, was strengthened by research efforts, institutional support from universities, legislative bodies, and interest group forums, among others. Today, among the numerous institutions that support social responsibility, we include the Brazilian Institute of Social and Economic Analysis (IBASE), which promotes the publication of corporate social reports and stresses the importance of illustrating within these documents examples of the types of social projects in which companies are investing funds, not only in the form of social assistance, but to achieve other important and relevant goals (IBASE, 2008).

Social responsibility is defined by the World Business Council for Sustainable Development (WBCSD) as:

> The continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large. (WBCSD, 1999, p. 59)

Definitions used by other organizations (Department of Trade and Industry, United Kingdom, 2002; European Commission, 2001; Global Reporting Initiative, 2002) generally cover the same or similar aspects and often emphasize that social responsibility is about the ability to meet sustainability's "triple bottom lines," which are economic, environmental, and social (Elkington, 1997).

In addition, social responsibility is seen as the organizational ability to manage stakeholders (Clarkson, 1995; Waddock & Bodwell, 2004) or, according to Castka, Bamber, and Sharp (2004), a concept that allows organizations to operate profitably yet socially and environmentally

responsibly to achieve business sustainability and stakeholder satisfaction.

Finally, the concept of social responsibility holds that "responsibility" does not just mean compliance with laws, but also compliance with the ethical responsibilities expected by society, which fall outside legal obligations (Carroll, 1979; European Commission, 2001; ISO AG SR, 2004; McIntosh, 2003; McWilliams & Siegel, 2001).

Social Responsibility in Brazil

In Brazil, social responsibility is widely discussed in academic and corporate circles. Its advocates claim that socially responsible behavior provides a way for companies to differentiate themselves, which helps build and maintain positive corporate images. Thus, social responsibility represents an investment in sustainability and in long-term organizational success (Grajew, 2000).

In the corporate environment, Karkotli and Aragão (2004) describe the social responsibility strategies and practices adopted by companies as an investment in society. Further, corporations that emphasize social responsibility are viewed as providing the following benefits:

Socially responsible behavior provides a way for companies to differentiate themselves, which helps build and maintain positive corporate images.

- Producing value for internal agents, such as shareholders, investors, and employees, so they can justify the financial, human, and material resources that are being used by the company;
- Producing value for society in general, including government, consumers, and the marketplace, by providing quality goods, products, and services that are useful to everyone;
- Providing accurate information;
- Promoting transparent and effective communication with partners and external agents;

- Paying taxes;
- Maximizing the use of all natural resources and developing measures for environmental protection and conservation; and
- Stimulating the participation of shareholders, executives, and employees to find solutions to society's problems.

Given the practices listed above, one can see that for a company to embrace both social responsibility and sustainability authentically, it must adhere to certain criteria and rules. A business that operates responsibly would enjoy several advantages, including increased profits, favorable financing for projects, the creation of new, more sustainable products, and especially, the addition of new clients or customers to its portfolio.

ISO 26000

The ISO was officially created in 1947 as an initiative of 26 countries. The purpose of the newly formed organization was to facilitate the coordination and unification of industrial standards worldwide. Headquartered in Geneva, Switzerland, ISO currently is the leading organization in the world for the development of international standards and procedures. A nongovernmental organization, it includes one representative per member country, and has more than 150 members (Mello, 2006).

Members propose new standards, which are voluntary and developed through a process of consensus, participate in developing new standards, and collaborate with ISO's Central Secretariat to support the technical groups that write the actual standards. The members also appoint national delegates to sit on the standardization committees. When an international ISO standard

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is published, member countries can adopt it as a national standard. Currently, ISO has a portfolio of more than 15,000 standards, which provide benefits and solutions to almost all sectors of business, industry, and technology.

ISO 26000: First International Standard on Organizational Social Responsibility

ISO 26000 is the first international standard covering social responsibility. Although it delineates the principles of social responsibility and provides guidance, unlike other standards, such as ISO14000, which covers environmental management, ISO 26000 is not a management standard and its use cannot be certified. Instead, in line with social responsibility, the standard's goal is to contribute to sustainable development by encouraging organizations to engage with their stakeholders. According to information from the Brazilian National Standards Association (ABNT), which was a founding member of ISO in 1947, ISO 26000 was developed by multistakeholder groups comprising experts from more than 90 countries and 40 organizations, including non-profit institutions in both the private and public sectors (ABNT, 2012).

ISO 26000 sets forth seven guiding principles of social responsibility. These are:

- Accountability,
- Transparency,
- Ethical behavior,
- Respect for stakeholder interest,
- Respect for the rule of law,
- Respect for international norms of behavior, and
- Respect for human rights. (ABNT, 2012)

Core Subjects of Standard

To define the scope of social responsibility, issues that are relevant to an organization are identified by its managers, and priorities are

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established. The standard recommends that organizations use a holistic approach as they review their operating practices as they pertain to the following core subjects:

- Organizational governance,
- Human rights,
- Labor practices,
- Environment,
- Fair operating practices,
- Consumer issues, and
- Community involvement and development. (ISO, 2010).

An organization's performance or effectiveness in regard to social responsibility—or stakeholders' perception of the organization's performance or effectiveness—can significantly influence:

- Competitive advantage;
- Organizational reputation;
- Ability to attract and keep employees and/or directors, partners, shareholders, clients, or users;
- Employee morale, commitment to the organization, and productivity;
- Perceptions of investors, donors, sponsors, and the financial community; and
- Relationships with other companies, government entities, the media, suppliers, similar organizations, clients, and the community in which the organization operates. (ISO, 2010)

For ABNT, ISO 26000 provides guidance regarding the underlying principles of social responsibility, the core subjects and issues related to social responsibility, and methods that can be used to integrate socially responsible behavior into organizational strategies, systems, practices, and processes. This international standard underlines the importance of the improvements in an organization's performance that can be achieved by adopting ISO 26000 (ABNT, 2012).

ABNT recognizes that organizations are at various stages regarding their understanding of and integration of social responsibility. In fact, ISO 26000 was conceived to be meaningful and useful for organizations that are just beginning to address social responsibility as well as for organizations that are already well on their way to implementing social responsibility policies and practices (ABNT, 2012).

Although ISO 26000 was designed to be read and used in whole, it should be noted that ISO makes clear that any mention of standards, codes, or other initiatives in the 26000 standard's text does not mean that ISO endorses or gives special importance to such standards, codes, or initiatives.

> **ABNT recognizes that organizations are at various stages regarding their understanding and integration of social responsibility.**

Further, the standard is intended to be useful to all kinds of private, public, and nonprofit organizations, whether small or large, and regardless of whether they are operating in developed or developing countries. Although not all of the clauses within the 26000 standard are equally useful to all organizations, the core subjects are relevant to all organizations. Each organization is individually responsible for identifying what is relevant and significant to it and should develop its own actions based on organizational considerations and dialogues with stakeholders (ABNT, 2012).

Like other organizations, governmental organizations may also wish to use this international standard. However, ISO 26000 does not replace, alter, or otherwise change the obligations of the state. Each organization is encouraged to become more socially responsible when using this international standard. Adopting a socially

Exhibit 1. Core Subjects and Issues of ISO 26000

Core subjects	ISO 26000 core issues
Organizational governance	Decision-making processes and structures
Human rights	Due diligence/risk situations to human rights/avoid complicity; complaints settlement/discrimination and vulnerable groups/civil and political rights; economic, social, and cultural rights/basic labor principles and rights
Labor practices	Job and labor relations/work conditions and social protection; social dialogue/health and work safety; human development and on-the-job training
Environment	Pollution prevention/sustainable use of resources; mitigation of and adaptation to climate changes; protection of the environment and biodiversity and restoration of natural habitats
Fair operating practices	Anticorruption practices/responsible political involvement/fair competition; promotion of social responsibility in the value chain/respect to property rights
Consumer issues	Fair marketing, factual and unbiased information and fair contractual practices; protection to consumers' health and safety/sustainable consumption; consumer services and support and resolution of complaints and disputes; protection and confidentiality of consumer's data/provision of essential services/education and sensitization
Community involvement and development	Community involvement/education and culture/income generation; jobs creation and qualification/health/social investment; technological development and access to technologies

Source: Based on Termignoni (2012).

responsible approach entails taking into account stakeholder interests that lie beyond simple compliance with existing laws and international norms of behavior.

Exhibit 1 presents the core subjects and core issues addressed under ISO 26000.

Survey and Analysis Methodologies

Our study is classified as descriptive, and it aims to examine the social responsibility initiatives undertaken by organizations using ISO 26000 as a guide. As stated earlier, the data we analyzed were collected by ISO. We used statistical techniques and a quantitative approach to analyze the survey responses.

This study aims to examine the social responsibility initiatives undertaken by organizations using ISO 26000 as a guide.

Data Collection

Our study used data collected from a questionnaire administered by ISO in 2010 to 70 institutions/organizations and sectorial and cross-sectorial companies as a multicase study. According to ABNT (2012), this important study included examining documents, confirming evidence derived from other sources, and allowing for the drawing of conclusions from various perspectives. The full questionnaire appears in the manual of the NBR ISO 26000 (ABNT, 2012).

It should be noted that the recommendations presented in the ABNT manual on the international standard ISO 26000 were developed by experts from diverse sectors representing various countries. Further, these recommendations were developed before the study that we discuss in this article was performed; however, the recommendations are validated by the results of the study.

In this article, our own results from examining the survey data are presented as means expressed in percentages. These percentages show the types of activities and areas of concentration that were undertaken under the umbrella of social responsibility initiatives by the three categories of organizations that were studied. Our analyses were based on the synthesis and correlation of information from these three categories of organizations, which were part of a group of cross-sectorial organizations listed in NBR ISO 26000.

Exhibit 2. Categories of Cross-Sectorial Organizations in the Study of ISO 26000 Social Responsibility Initiatives

Categories analyzed	Number of organizations	Representativeness (%)
Intergovernmental	7	17.5
Multiparty	23	57.5
Single stakeholder process	10	25
Source: Developed by the authors according to NBR ISO 26000.		

Categories of Organizations Included in the Survey

The organizational makeups of the three types of groups whose initiatives were analyzed were:

- Intergovernmental initiatives, which involved actions developed or managed by intergovernmental organizations, such as, for example, the Organization for Economic Cooperation and Development (OECD);
- Multiparty initiatives, which were developed or managed using multiparty processes, as in the case of initiatives launched by Ceres Mobilizing Business Leadership for a Sustainable World; and
- Single stakeholder initiatives, which were developed and managed through single stakeholder processes, as in the case of initiatives by the International Chamber of Commerce.

Exhibit 2 shows the organizational categories whose social responsibility initiatives were analyzed for the study.

The social responsibility activities studied within the organizations' initiatives were the seven core subjects listed in the ISO 26000 guidance. As discussed earlier, these subjects are:

- Organizational governance,
- Human rights,
- Labor practices,
- Environment,
- Fair operating practices,
- Consumer issues, and
- Engagement with community (ABNT, 2012).

According to ABNT (2012), ISO 26000 provides guidance on the underlying principles of social responsibility, the core subjects and issues related to social responsibility, and methods to integrate socially responsible behavior into an existing organization's current strategies, practices, and processes. In addition, the standard underlines the importance of improvements to, and ultimately, the results of, an organization's performance in social responsibility with a focus on the seven core subjects listed above.

Study Results and Analysis

A questionnaire regarding their ISO 26000 initiatives was completed by 70 organizations representing the three organizational categories described in the previous section (e.g., intergovernmental, multiparty, and single stakeholder). The organizations whose initiatives were cross-sectorial in nature, which included 55% of the organizations that completed questionnaires, were subdivided into three categories: intergovernmental (9%); multiparty (33%); and single stakeholder process (13%). Those organizations whose initiatives were solely sectorial (e.g., developed by a specific sector only) were not addressed in this study.

Further information on the types of social responsibility initiatives implemented by the survey participants can be found in the NBR ISO

Exhibit 3. ISO 26000 Initiatives of Single Stakeholder Process Organizations

Initiatives of a single Stakeholder NBR ISO 26000

Source: Data from ABNT–NBR ISO 26000 (ABNT, 2012)
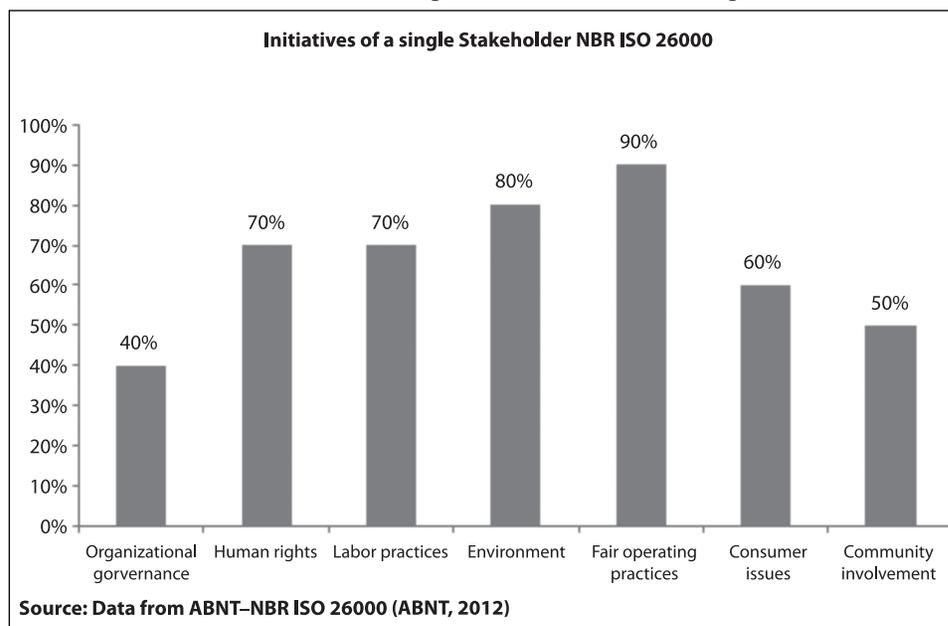
26000 publication (ABNT, 2012). Included in this publication are examples of practical actions taken by the organizations that participated in the survey as well as a listing of websites for further consultation. This additional information corroborates these organizations' commitments to the recommendations proposed in the standard.

The survey results are presented in graph format. The percentages shown on the graphs indicate the percentage of organizations that have included a given ISO 26000 core subject within their social responsibility initiatives. As the graphs show, organizations may address various core subjects simultaneously, although the incidence of including a given core subject in a social responsibility initiative appears to vary among the categories of organizations involved in the survey (e.g., intergovernmental, single stakeholder).

Results are shown graphically for each of the three categories of organizations, with a final graph presenting the total percentages for all of the participating organizations.
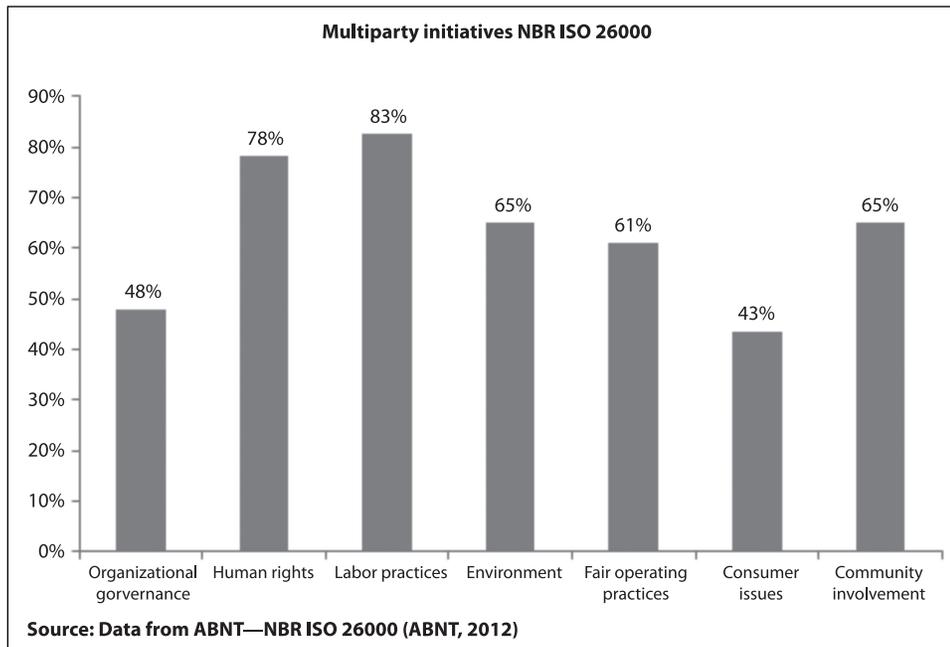
Results for Single Stakeholder Process Social Responsibility Initiatives

The percentages of core subjects included in social responsibility initiatives of single stakeholder process organizations are shown in **Exhibit 3.** We can see in this exhibit that 90% of the single stakeholder process organizations studied included fair operating practices among their social responsibility initiatives—more than any other core subject included in ISO 26000.

According to the ISO 26000 standard, this core subject involves the quality and characteristics of relations between the organization and other stakeholders that generate satisfactory results, especially in regard to ethics. This core subject addresses actions to prevent corruption, encourage transparency and fair competition, and respect rights and obligations so that interactions between the organization and other stakeholders are legitimate and productive.

In addition, 80% of single stakeholder process organizations represented within this study also reported that they included in their social responsibility initiatives practices pertaining to

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Exhibit 4. ISO 26000 Initiatives by Multiparty Organizations

Multiparty initiatives NBR ISO 26000

Source: Data from ABNT—NBR ISO 26000 (ABNT, 2012)

the environment, and 70% reported including human rights and labor practices. In regard to the importance of the environment within social responsibility, the ISO 26000 standard includes the recommendation that organizations address the environmental impacts caused by their operations and monitor their own performance to prevent or mitigate damages caused in either rural or urban environments.

Labor practices refer to the policies and actions focused on the organization's human resources, including job creation and, most importantly, maintaining a workplace that is favorable to the workers' physical and mental health. Although the theme related to human rights is strongly connected to the premise of social responsibility, since it addresses the concepts of justice and social equity, this subject should be considered an obligation that every organization should comply with and respect.

Organizational governance was the least frequent core subject included in the single stakeholder process organizations' social responsibility initiatives, with only 40% of the survey participants in this category reporting its inclusion in their initiatives. This is despite the fact that organizational governance, which deals with the system through which an organization is managed and is replicated in all sectors of the organization, is considered a key guiding principle of an organization's actions and decisions with respect to social responsibility.

Results for Multiparty Organization's Social Responsibility Initiatives

The graph in **Exhibit 4** shows that the majority of the organizations in this category adopted social responsibility practices associated with labor practices (83%), followed by activities that are focused on human rights (78%). Themes addressing fair operating practices and involvement with community each garnered 65% inclusion in social responsibility initiatives.

Community involvement practices focused on community development, particularly in the vicinity of the organization's operations, and

Exhibit 5. ISO 26000 Initiatives of Intergovernmental Organizations

Source: Data from ABNT—NBR ISO 26000 (ABNT, 2012)
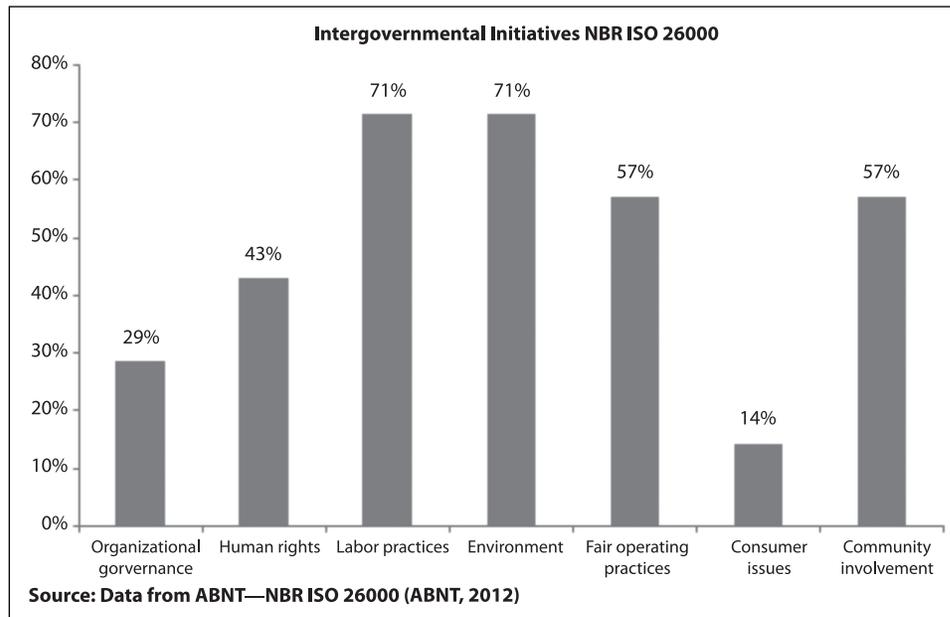
such activities include jobs creation, promotion of technological development, partnerships with local suppliers, and engagement in social issues of particular concern to individual communities.

If we examine the core subjects that were less likely to be included in the social responsibility initiatives of organizations included in the multiparty category, organizational governance was included by only 48% of participants and customer-related issues included by only 43%. With respect to this last core subject, customer-related issues refer to the organizations' responsibilities to its customers, particularly in regard to fair marketing practices, protection of health and safety, sustainable consumption, settlement of disputes, indemnifications, and the like.

Results for Intergovernmental Organization's Social Responsibility Initiatives

Exhibit 5 shows that, with respect to the intergovernmental organizations' social responsibility initiatives, the core subjects most likely to be included are labor practices and the environment, each of which garnered 71%, followed by

fair operating practices and community involvement, each of which garnered 57% inclusion in social responsibility initiatives among the organizations included in this category.

Aggregate Results of All Categories of Survey Participants

To maintain a holistic focus on the nature of the initiatives related to ISO 26000, **Exhibit 6** shows the combined results of organizations included in all three categories. These data confirm that the social responsibility initiatives of these organizations are most likely to include considerations related to labor practices (78%). Second in percentage of inclusion are activities relating to the environment and human rights, each with 70% inclusion rates among the social responsibility initiatives of the responding organizations. Third in percentage of inclusion are fair operating practices, with 68%.

These last results corroborate the results of the individual analyses of the three organizational categories (e.g., single stakeholder, multiparty, and intergovernmental), particularly in regard

Exhibit 6. ISO 26000 Initiatives of All Three Categories of Organizations

Practices related to the Central Themes of ISO 26000

Source: Data from ABNT—NBR ISO 26000 (ABNT, 2012)
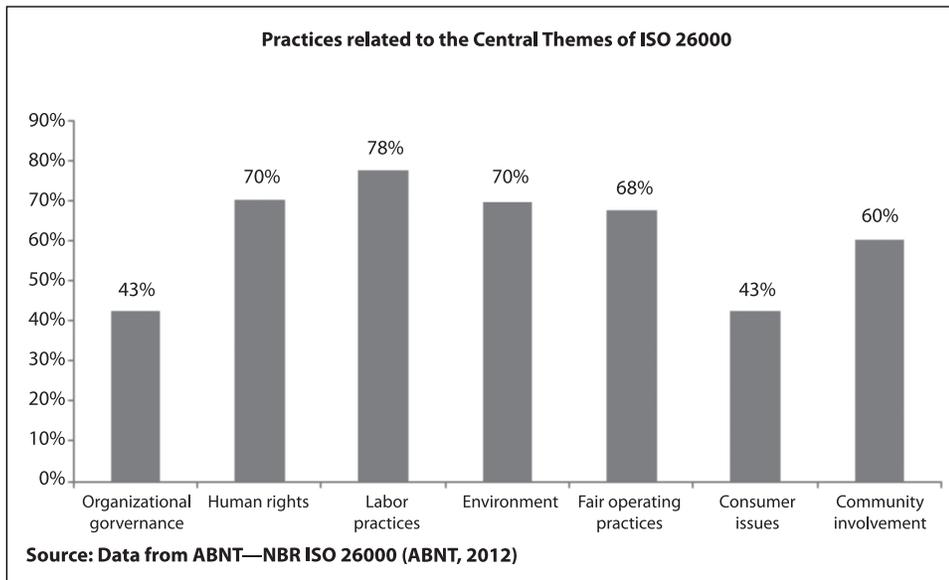
to their concern with labor practices—clear evidence of social responsibility initiatives focused on the organizations' employees, contract, or outsourced personnel. According to the ISO standard, initiatives regarding labor practices are strongly linked to social justice, peace, and stability, because jobs are vital to human development and to the development of society as a whole.

However, Exhibit 6 also confirms the low incidence of activities or policies within social responsibility initiatives that involve organizational governance and consumer issues. Each of these core subjects garnered only 43%, which is a cause for concern and raises questions as to why these core subjects were not included in the initiatives of more than half of the survey participants.

Organizational governance, which deals with issues related to decision-making processes and organizational frameworks, influences all organizational actions. Consequently, social responsibility initiatives involving organizational governance should facilitate the organization-wide adoption of other aspects of social responsibility in a holistic and systemic manner.

In addition, the relatively low incidence of activities related to the core subject of consumer issues is surprising, considering that their allegiance to consumers is what allows their businesses to survive and obviously should be the main focus of corporations. Social responsibility practices associated with consumer issues include the availability of information to consumers, the opportunity to practice sustainable consumption, and compliance with laws designed to protect consumers, among others.

According to Brazil's National Institute of Metrology, Quality, and Technology (INMETRO), ISO 26000 is the expression of the desire and purpose of organizations to incorporate socio-environmental considerations into their decision-making processes and to take responsibility for the impacts of their decisions and activities on society and the environment (INMETRO, 2010). This requires that organizations engage in ethical and transparent behavior that contributes to sustainable development, conforms to applicable laws, and is consistent with international norms of behavior. It also requires that social responsibility be disseminated throughout the

organization, that it guide the organization's relations, and that it take into account the organization's stakeholders' interests.

The ISO 26000 standard provides guidance to all types of organizations, regardless of their size or location, on the concepts, terms, and definitions related to social responsibility; the background, trends, and characteristics of social responsibility; principles and practices related to social responsibility; integrating, implementing, and promoting socially responsible behavior throughout an organization and through its policies and practices within its sphere of influence; identifying and engaging with stakeholders; and communicating organizational commitments, performance, and other information related to social responsibility (INMETRO, 2010).

According to the ISO standard, initiatives regarding labor practices are strongly linked to social justice, peace, and stability.

Final Considerations

After compiling and analyzing the survey results, some hypotheses can be raised to explain the behavior of companies with respect to their social responsibility initiatives. One would be the degree of attention focused on labor practices (included in 78% of participating organizations' initiatives), which can be justified and understood by the fact that most of the countries in which the surveyed organizations operate comply with the international laws that govern the regulatory principles of labor laws. The leading representative for these laws is the International Labor Organization. In addition, countries' legislative bodies provide additional requirements and grant minimum rights to workers.

Another reason labor practices receive such attention may be attributed to workforce productivity. Currently, there is consensus among most executives that productivity increases are strongly associated with employee job satisfaction. Also, employees are key players in ensuring that companies meet their obligations.

The second most common core subjects included in social responsibility initiatives after labor practices are activities related to the environment and human rights, both of which garnered 70% among the organizations studied. These themes are clearly essential to implementing organizational social responsibility initiatives, the first being concerned with the assessment and mitigation of environmental impacts from an organization's actions, from supplier procurement to the production of sustainable packaging, encouraging consumers to buy sustainably, and the like.

The second theme refers to the organization's responsibility in regard to human rights. The standard makes clear the importance of the social role played by organizations in this regard, even if the country or jurisdiction in which it is operating fails to fulfill its own obligations in this area.

Underrepresented Themes in Social Responsibility Initiatives

The core subjects described in ISO 26000 that are underrepresented among the social responsibility initiatives reported in the survey are organizational governance (29%) and consumer issues (14%). In regard to organizational governance, it could be possible that the organizations may have faced difficulties in incorporating social responsibility concepts throughout all organizational mechanisms, processes, organizational identity, and decisions, which constitute the broad and often abstract concept of organizational governance. This would likely leave the implementation of "social responsibility" in the hands of an isolated department, such as human resources.

However, the unsatisfactory engagement with consumer issues seems to be even more serious, because consumers are the players who justify the existence of the organization. One hypothesis

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regarding this apparent lack could be that organizations are concerned only with their images as implementers of the concepts and premises of social responsibility, and that they are less interested in undertaking the required actions to ensure implementation.

Possible Limitations of the Study

One limitation of this study is the fact that organizations that are in complete compliance with ISO 26000 may be required to make vital information publicly available. This could cause some organizations that are otherwise using ISO 26000 as guidance for their social responsibility initiatives to avoid certain activities—in other words, to not conform to the guidance completely—so they could avoid disclosing sensitive information to competitors.

Unlike ISO 9000 or ISO 14000, where "nonconformity" is not to be disclosed by the certification agent to third parties, because ISO 26000 is not certifiable, some companies—particularly innovative companies—may elect to omit activities from their social responsibility initiatives if including them could lead to the public release of information, actions, or strategies. Thus, organizations responding to the questionnaire in NBR ISO 26000 might have omitted some information.

Further, the results of the survey from which we worked did not include sampling calculations regarding possible statistical inferences, and we do not know whether the implementers of ISO 26000 included in the survey represent random examples of initiatives relating to social responsibility.

Value of ISO 26000 Standard and the Cross-Sectorial Social Responsibility Initiative Study

Because social responsibility is an extremely broad topic in terms of the numerous possibilities for its application, ISO 26000 appears to be an important instrument for guiding organizations'

activities in this area. Its recommendations are relevant and flexible, facilitating its applications within diverse organizations. The standard itself underlines the continuing development of social responsibility as it relates to organizational reality.

The results of the survey show how important it is to identify the trends and parameters displayed by organizations with respect to their implementation of social responsibility initiatives—as we can see in the case of labor practices, which have been applied more intensively than those relating to consumer issues and organizational governance. Given such trends, further studies are suggested to map organizations' progress in implementing social responsibility initiatives and to identify possible gaps between an organization's image as socially responsible and the effectiveness of its actions.

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