



BUSINESS SOCIAL RESPONSIBILITY: AN ESSENTIAL COMPETITIVE DIFFERENTIAL IN ORGANIZATIONS.

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ABSTRACT

Discussing about Social Responsibility in the business environment as a factor that generates improvements, seeking to understand the use in companies as a competitive factor. The present work analyzed bibliographies referring to the theme looking for the elaboration of a study, approaching the Social Responsibility since its beginning in the world and in Brazil until its conception as a business instrument. Due to the demands of society and the market, companies tend to look for methods to improve their processes and their image, nowadays it is noted that these are increasingly seeking to adhere to ethical, social and sustainability practices. To leverage their name to the public, these companies use the publication of the Social Report to demonstrate their achievements. Recognizing that CSR (Social Responsibility) is a comprehensive practice for any type and size of company, which seeks to ensure the preservation of environmental and cultural resources for generations, respecting biodiversity and promoting the reduction of social inequality, becoming popular for reduce operating costs, boost the company and promote increased sales. Seeking to recognize their responsibilities to society, promoting benefits to the internal and external public, promoting incentives and gratifications to the worker, promoting a pleasant environment and actions to the community, generating good results. boost the company and promote increased sales. Seeking to recognize their responsibilities to society, promoting benefits to the internal and external public, promoting incentives and gratifications to the worker, promoting a pleasant environment and actions to the community, generating good results. boost the company and promote increased sales. Seeking to recognize their responsibilities to society, promoting benefits to the internal and external public, promoting incentives and gratifications to the worker, promoting a pleasant environment and actions to the community, generating good results.

Key words: Ethics, Companies, Society.

1. INTRODUCTION

Corporate Social Responsibility focuses on the relationship between the organizational and the social environment. An organization that works with this ideology has a humanitarian vision based on ethical conduct, encompassing cultural, welfare, environmental, economic and educational issues in its activities.

Over the years, companies have increasingly adopted measures to prevent the environment, this attitude encourages employees to have respect within the organization, thus reducing acts of inequality in the corporate space. Admitting that, for this theory to be valid, it is necessary a strategic planning and goals to be fulfilled in the organization, seeking

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business development, without causing damage to the environment. Through these adopted measures comes recognition in society.

Based on this assumption, this article aims to analyze the application of social responsibility, through its guidelines and regulations. Being of great importance to discuss and present this theme making it accessible and evident to society, enabling companies to adopt this practice. As well as explaining about Social Responsibility in order to highlight its rules and procedures for the knowledge of society.

The methodology adopted in this research regarding the application of Social Responsibility in the business environment with a focus on the study of its regulation based on ISO 26000, was considered bibliographic and exploratory. In order to deepen knowledge through bibliographic review and present the standards and guidelines of the Ethos and IBASE Institutes, with regard to CSR (Corporate Social Responsibility) and compare the results with the approaches of specialized literature. During this phase, the bibliography studied guided the definition of the chapters.

CSR can be inserted in various organizational spheres, from Micro and Small Companies to Large Corporations, its rules and guidelines fit in any sector of the market and cover the company's responsibilities towards society, internal or external, as well as environmental and economic issues. .

In this way, it is understood that this can be adopted by companies and institutions from different branches, areas and activities, being from commercial, industrial, banking or even in office environments such as Accounting and Law. CSR covers any and all business organizations and corporations, as well as cooperatives and others.

2 SOCIAL RESPONSIBILITY

Social Responsibility is understood to be a term used in the business environment, where companies, on a voluntary basis, adopt practices for the benefit of society, whether internally or externally. Second Ferrel et al. (2001), this business practice simplifies the ethical and moral conduct of companies towards their employees, customers and the society itself. Like this:

Corporate Social Responsibility is the form of ethical, transparent management, and is organized with its stakeholders in order to minimize its negative impacts on the environment and the community. (FERREL et al., 2001)

2.1 Social Responsibility in the World

The first expressions about “Social Responsibility” started in a signed manifesto of 120 English industrialists. This document advocated a fair balance between various consumer interests, funshareholders and shareholders (VALÉRIO, 2007).

In the beginning of the 20th century, the Americans Charlies Eliot (1906), Hakly (1907) and John Clark (1916), and also in 1923, in partnership with Englishman Oliver Sheldon, merged the idea of an administrative vision together with corporate ethics, where defended shareholders' profits and all issues of inclusion in the social environment because they believed in a set of principles that society saw as relevant, aiming to make labor and well-being issues better, however, their studies were not accepted at the time (DUARTE; DIAS, 1986).

Still in the 20th century, the United States also had a milestone in the process of the emergence of CSR, according to Reis and Medeiros (2011):

The Vietnam War [...] made the population more openly debate the question of the position of companies before society and demand a more ethical position. (REIS; MEDEIROS, 2011)

According to Chiavenato (2003), Henry Ford, still in 1916, created a method to stimulate his employees regarding the work they performed. Ford implemented the “Productivity Principle” that resulted in a significant increase in its production through the increase in wages through specialization and the assembly line, thus generating a pleasant organizational climate and a work environment favorable to the worker. concession to a moment of rest within the work routine.

Pontes et al. (2014), states that CSR was no longer seen as a practice of charity based on initiatives by the population. That, according to Tenório (2004), apud Souza (2010), was limited to the philanthropic act, assuming a personal character where donations were made to needy institutions.

2.2 Responsibility Social in Brazil

In Brazil, no specific record of initiating the discussion of Social Responsibility is obtained, however, the records obtained, according to Garcia (2017), are of social actions of entrepreneurs since the 19th century. This emerged with revolutions that occurred historically in Europe and the United States. After these events, the implementation of these methods began in Brazilian and multinational subsidized companies in Brazil, however, their development began in the 20th century. (GARCIA, 2017)

According to Tinoco (2010), in 1961 the “Association of Christian Business Leaders in Brazil (ADCE)” was created in São Paulo, but only in 1980 had his ideas inserted in society, with the publication of his first letter of principles, at the International Seminar held in São Paulo, where he launched the work “Social Balance of the Company in Latin America”.

From this historical fact, Social Responsibility in Brazil took on significance, contributing to the recognition of the social functions of companies, as this standard is related to the advancement of transformations that have occurred in organizations, as well as acting as a competitive factor in the market (TINOCO, 2010).

In order to guarantee human dignity, on December 10, 1948, the Declaration of Human Rights was proclaimed, since, according to Rangel and Palagano (2016), this fact aims to defend the integrity of the Human Being, a commitment that has the purpose of “universally protecting the Person in all its dimensions” (RANGEL; PALAGANO, 2016).

In this event, Brazil was one of the committed countries. Thus, the Federal Constitution of the Republic of Brazil, constituted in 1988, safeguarded human rights to the population, consolidating them ensuring the dignity of the human person, thus, these concepts being presented as foundations of the Democratic State of Law in force in Brazil. In this context, Social Responsibility gains respect and relevance in the business / social environment (RANGEL; PALAGANO, 2016).

2.3 CSR Regulation and Legislation

In the business environment, Corporate Social Responsibility is governed by ISO 26000, with guidelines given by the Ethos Institute and IBASE (Brazilian Institute of Social and Economic Analysis). Among these are the instructions for your practice.

2.3.1 ISO 26000 - ABNT NBR ISO 26000

According to the Brazilian Institute of Sustainability (INBS), created on November 1, 2010, ISO 26000 is a guideline, whose function is to present recommendations regarding standards, procedures and good business conduct. It aims to “to draw up guidelines to help companies of different sizes, origins and locations in the implementation and development of policies based on sustainability ”(INBS).

In accordance with the provisions of the ISO 26000 (2010) standard:

ISO 26000 was developed by the ISO / TMB Working Group on Social Responsibility (ISO / TMB WG SR), through a multi-partite process that involved specialists from more than 90 countries and 40 international organizations or with wide regional involvement involved in different aspects of responsibility Social. (ISO 26000, 2010)

In Brazil the ABNT NBR ISO 26000 was prepared by the Special Study Committee for Social Responsibility (ABNT / CEE-111), emphasizing the results obtained by companies through improvements in their development, providing organizations in their scope:

(...) principles underlying social responsibility, recognizing social responsibility and stakeholder engagement, central themes and relevant issues (...) and ways to integrate socially responsible behavior into the organization (...). (ISO 26000, 2010)

Its usefulness aims to cover all branches and organizational levels, from microentrepreneurs to large industrial sectors. Because it contains central themes on the responsibility that business organizations as a whole must exercise individually, emphasizing relevant issues of great significance to the business environment (ISO 26000, 2010).

According to INBS, its adoption by organizations is not mandatory, however, due to its relevance and the importance of companies adopting ethical and socio-environmental conduct, its adoption is recommended. The company that chooses to follow its guidelines must observe its content when developing sustainable and social conduct (INBS).

2.3.2 Instituto Ethos

The Ethos Institute for Business and Social Responsibility is an Oscip (Civil Society Organizations of Public Interest), that is, is a non-governmental organization, created in 1998 by a group of private sector entrepreneurs. It was created to act as:

(...) a pole of knowledge organization, exchange of experiences and development of tools to help companies analyze their management practices and deepen their commitment to social responsibility and sustainable development. (ETHOS INSTITUTE)

With the mission of mobilizing, raising awareness and helping member companies in their business generation in a socially responsible manner, providing companies with instructions to positively impact society, thus reducing negative impacts that result in losses, moving towards a more just and sustainable society . Disseminating the practice of corporate social responsibility, providing conduct instructions and commitments to be fulfilled by the participating organizations (INSTITUTO ETHOS).

2.3.3 Brazilian Institute of Social and Economic Analysis (IBASE)

It is a non-profit active citizenship organization, its creation took place in 1981 after the political pardon by Herbert de Souza, the Betinho, and exile companions Carlos Afonso and Marcos Arruda (political exiles at the time of the government commanded by the military in Brazil). Its history is strongly linked to the Brazilian democratization process, acting as a partner in the fight for citizenship and constitution of the diversity of Brazilian civil society (IBASE).

Its objective is the guarantee of democracy, formulating “knowledge, analysis, questions and proposals as arguments for transforming democratic action. Its priority field of action is the public space ”(IBASE). The institute also seeks to support movements whose objective is the democratic preservation, citizenship, human rights, solidarity and the principles which the institute preaches.

This institute was responsible for making Social Responsibility in Brazil public, developing a Social Balance sheet model to be disseminated by companies and other organizations that adopt this practice, thus ensuring the transparency of the acts and facts that occurred, showing society its achievements, as well as the commitments assumed with the social and environmental and their impacts on society (IBASE).

Medium and large companies that adopt CSR and follow their criteria are subject to receiving the IBASE Seal of quality, according to their category. This initiative was promoted by the Institute and was founded in 1998 (IBASE).

3 SOCIAL RESPONSIBILITY IN THE BUSINESS CONTEXT

Society is present in the business environment, since companies exploit it in some way, according to and Tinoco (2010) it was through various manifestations arising over the years that society started to demand more commitment from companies with the social environment to which they are inserted, causing the business results to be evaluated in an unrestricted way.

Tinoco (2010), further states that the concept of CSR is linked to that of “corporate governance”, where rules meet in the contractual and institutional scope involving the interests of the participants. This theme is linked to the management of complex companies, where social issues are important to leverage their image in relation to other corporations, seeking long-term profits.

The adoption of CSR aims for companies to seek an idealized corporate vision, in order to satisfy their customers and sponsors (ISO 26000, 2010). According to the requirements, their role in society, the transparency of their actions in general and economic, financial, social, environmental and sustainable public responsibility relationships are evidenced. These activities are exposed through the Social Balance, a tool developed by IBASE.

According to Barbieri (2012):

Corporate social responsibility is a fundamental ethical concept that presupposes a new way of thinking about human well-being and a commitment to improving the quality of life. However, there is no effective new thinking about human well-being and quality of life without taking into account the living conditions provided by the physical, biological and social environment. (BARBIERI, 2012)

In this way, it is understood that Social Responsibility goes beyond the legal commitments of companies, being characterized as an obligation to something or someone in order to assume commitment with the consequences of their decisions. (BARBIERI, 2010).

According to Ferrel et al., (2001) CSR can be included according to four basic types that are evidenced through daily conduct practiced by the organization. Thus, an assessment of society is carried out, as feedback, as it influences decision-making, as expressed in the following image:

Figure 1: Steps of Social Responsibility



Source: Rui Carlos Botter. Logistics and Transport.

3.1 Public Enterprise and Citizen

CSR encompasses several subjects, as well as that which refers to the “public company and citizen”. In Brazil, the subject was primarily addressed by Hebert de Souza (Founder of IBASE), where campaigns were created addressing the themes of improving the population's living conditions and overcoming poverty, driving the idea of disclosing the Social Balance. Its target audience in these campaigns was businessmen and society, so this engagement was called “Empresa Pública Cidadã” (TINOCO 2010).

Citizen Companies have a different method in the exercise of their activities, known as a motivational talent pole. Through various surveys carried out, there was evidence that companies with a motivating organizational climate would have higher profit rates compared to others, thus positively affecting aspects such as growth rate and innovation (TINOCO 2010).

The organization of good citizenship that addresses 7 (seven) basic concepts according to Tinoco (2010) is considered public, which are:

- 1. Develop a mission and values to be followed.**
- 2. Insertion of social responsibility in its activities.** Taking these ideas to your employees, customers, suppliers, the community and the environment.
- 3. Put your ideas into practice.**
- 4. Promote responsible executive management.** It is important to take into account the STAKEHOLDERS, evidencing their role of paramount importance, before making any strategic decision in the organization.
- 5. Communicate, educate and train your employees.**
- 6. Publish social and environmental statements.**
- 7. Use your influence on society in a positive way.** The business environment is formed by a network of relationships, use the values of your company to bring benefits to society. (TINOCO, 2010)

3.2 The Social Report

The Social Balance came into being in the mid-1970s in Europe and the United States after the Vietnam War, due to demands from the population for the transparency of the activities of the business sectors. Its use is intense in European countries, as in Germany, France and England. (APOLINÁRIO, 2009)

According to Rios and Jacques (2011):

THE population demanded from organizations a new ethical and social stance. In the United States, from that moment on, companies were forced to report annually, through a report with data on social characteristics. It was like this, as a report, that what came to be later called Social Balance emerged. (RIOS; JACQUES, 2011)

According to Barbieri (2011) "the social report is an instrument to make the company's social responsibility transparent". This tool has gained worldwide recognition since Law 77,769 of 1977, which emerged in France, a law that made it mandatory to present the social report for companies that have more than 300 (three hundred) employees as well as their disclosure. Thus, the Social Balance is a document that gathers the necessary data to allow the assessment of the company's situation in reference to its social domain.

Its implantation in Brazil happened through the ADCE, where it is in the mid-twentieth century, began to have a social vision in organizations with the "Letter from Christian Business Managers" and other actions. This Association being responsible for establishing Social Responsibility in the country's business market. (TINOCO, 2010)

According to Rios and Jacques (2011):

At the end of the 70s and during the 80s, the Institute for Social and Business Development Foundation (FIDES) stands out for creating a Social Balance model with a structure adapted to the reality of Brazil. The Brazilian Social Balance was influenced by the North American and European model in its composition. (RIOS; JACQUES, 2011)

As for its use, it started in the mid-1980s and was really taken seriously in the 1990s with encouragement from IBASE, thus creating the model used in Brazil, with its rules, methodologies and criteria. With this tool, companies show their internal actions to the public, aimed at guaranteeing the quality of work of their staff, the benefits promoted, such as transportation aid, food aid, hiring interns, education aid, bonuses, among others (RIOS ; JACQUES, 2011).

The Social Balance is a tool that, according to the IBASE Institute:

It gathers a set of information about projects, benefits and social actions aimed at employees, investors, market analysts, shareholders and the community. It is also a strategic tool to assess and multiply the exercise of corporate social responsibility. (IBASE, 2008)

Presented below is the suggested model for the representation of the Social Balance that is made available by IBASE on its website. As well as it is available in consultations of Social Balance sheets of several companies.

Figure 2: IBASE Social Report Model

Balanco Social Anual / 20XX



1. Base de cálculo		20XX Valor (mil reais)			20XX-1 Valor (mil reais)		
Receita líquida (RL)							
Resultado operacional (RO)							
Folha de pagamento bruta (FPB)							
2. Indicadores sociais internos		Valor (mil R\$)	% Sobre FPB	% Sobre RL	Valor (mil R\$)	% Sobre FPB	% Sobre RL
Alimentação							
Encargos sociais compulsórias							
Previdência privada							
Saúde							
Segurança e saúde no trabalho							
Educação							
Cultura							
Capacitação e desenvolvimento profissional							
Creches ou auxílio-creche							
Participação nos lucros ou resultados							
Outras							
Total - Indicadores sociais internos							
3. Indicadores sociais externos		Valor (mil R\$)	% Sobre RO	% Sobre RL	Valor (mil R\$)	% Sobre RO	% Sobre RL
Educação							
Cultura							
Saúde e saneamento							
Esporte							
Combate à fome e segurança alimentar							
Outras							
Total das contribuições para a sociedade							
Tributos (excluídos encargos sociais)							
Total - Indicadores sociais externos							
4. Indicadores ambientais		Valor (mil R\$)	% Sobre RO	% Sobre RL	Valor (mil R\$)	% Sobre RO	% Sobre RL
Investimentos relacionados com a produção/operação da empresa							
Investimentos em programas e/ou projetos externos							
Total dos investimentos em meio ambiente							
Quanto ao estabelecimento de metas anuais para minimizar resíduos, o consumo em geral na produção/operação e aumentar a eficiência na utilização de recursos naturais, a empresa:		<input type="checkbox"/> não possui metas <input type="checkbox"/> cumpre de 51 a 75% <input type="checkbox"/> cumpre de 0 a 50% <input type="checkbox"/> cumpre de 76 a 100%		<input type="checkbox"/> não possui metas <input type="checkbox"/> cumpre de 51 a 75% <input type="checkbox"/> cumpre de 0 a 50% <input type="checkbox"/> cumpre de 76 a 100%			
5. Indicadores do corpo funcional							
Nº de empregadas(as) ao final do período							
Nº de admissões durante o período							
Nº de empregadas(as) terceirizadas(as)							
Nº de estagiários(as)							
Nº de empregadas(as) acima de 45 anos							
Nº de mulheres que trabalham na empresa							
% de cargos de chefia ocupados por mulheres							
Nº de negras(as) que trabalham na empresa							
% de cargos de chefia ocupados por negras(as)							
Nº de pessoas com deficiência ou necessidades especiais							
6. Informações relevantes quanto ao exercício da cidadania empresarial		20XX			Metas 20XX+1		
Relação entre a maior e a menor remuneração na empresa							
Número total de acidentes de trabalho							
Os projetos sociais e ambientais desenvolvidos pela empresa foram definidos por:		<input type="checkbox"/> direção	<input type="checkbox"/> direção e gerências	<input type="checkbox"/> todos(as) empregados(as)	<input type="checkbox"/> direção	<input type="checkbox"/> direção e gerências	<input type="checkbox"/> todos(as) empregados(as)
Os padrões de segurança e salubridade no ambiente de trabalho foram definidos por:		<input type="checkbox"/> direção e gerências	<input type="checkbox"/> todos(as) empregados(as)	+ Cipa	<input type="checkbox"/> direção e gerências	<input type="checkbox"/> todos(as) empregados(as)	+ Cipa
Quanto à liberdade sindical, ao direito de negociação coletiva e à representação interna dos(as) trabalhadores(as), a empresa:		<input type="checkbox"/> não se envolve	<input type="checkbox"/> segue as normas da OIT	<input type="checkbox"/> incentiva e segue a OIT	<input type="checkbox"/> não se envolverá	<input type="checkbox"/> seguirá as normas da OIT	<input type="checkbox"/> incentivará e seguirá a OIT
A previdência privada contempla:		<input type="checkbox"/> direção	<input type="checkbox"/> direção e gerências	<input type="checkbox"/> todos(as) empregados(as)	<input type="checkbox"/> direção	<input type="checkbox"/> direção e gerências	<input type="checkbox"/> todos(as) empregados(as)
A participação nos lucros ou resultados contempla:		<input type="checkbox"/> direção	<input type="checkbox"/> direção e gerências	<input type="checkbox"/> todos(as) empregados(as)	<input type="checkbox"/> direção	<input type="checkbox"/> direção e gerências	<input type="checkbox"/> todos(as) empregados(as)
Na seleção dos fornecedores, os mesmos padrões éticos e de responsabilidade social e ambiental adotados pela empresa:		<input type="checkbox"/> não são considerados	<input type="checkbox"/> são considerados	<input type="checkbox"/> não exigidos	<input type="checkbox"/> não serão considerados	<input type="checkbox"/> serão considerados	<input type="checkbox"/> serão exigidos
Quanto à participação de empregados(as) em programas de trabalho voluntário, a empresa:		<input type="checkbox"/> não se envolve	<input type="checkbox"/> apoia	<input type="checkbox"/> organizará e incentivará	<input type="checkbox"/> não se envolverá	<input type="checkbox"/> apoiará	<input type="checkbox"/> organizará e incentivará
Número total de reclamações e críticas de consumidores(as):		na empresa	no Procon	na Justiça	na empresa	no Procon	na Justiça
% de reclamações e críticas solucionadas:		na empresa	no Procon	na Justiça	na empresa	no Procon	na Justiça
Valor adicionado total a distribuir (em mil R\$):		Em 20XX:			Em 20XX-1:		
Distribuição do Valor Adicionado (DVA):		% governo	% colaboradores(as)		% governo	% colaboradores(as)	
		% acionistas	% terceiros	% retido	% acionistas	% terceiros	% retido
7. Outras Informações							

Source: IBASE Institute

4 CSR AS A COMPETITIVE FACTOR FOR ORGANIZATIONS

Join INBS, in relation to the guidelines expressed in the body of ABNT (NBR ISO 26000), organizations must observe their impact on the social and environmental environment and consider their relationship with society, these factors are essential for the assessment of an organization's performance , be it in any industry.

As arranged, these factors demonstrate the company's ability to operate effectively in the market. "This, in part, reflects the growing recognition of the need to ensure healthy ecosystems, social equality and good organizational governance" (ABNT NBR ISO 26000).

Because, as reported Barbieri (2012):

Therefore, companies are expected to show positive results in economic, social and environmental terms, which means that they must not only generate income and wealth, the primary objective for which they were created, but be able to minimize their environmental impacts adverse effects, maximize benefits and contribute to making society more just. (BARBIERI, 2012)

Based on this assumption, according to Barbieri (2012), the inclusion of socio-environmental issues in business operations and interactions with interested parties enables the achievement of sustainable development in an organization, thus promoting a positive impact of the company's image towards society. Thus, the adoption of CSR is understood as a factor of competitiveness among organizations, where sustainable and ethical practices win customers.

According to De Luca (2005):

Some organizations, especially those whose social responsibility has become part of their business strategy, recognize that the development of social actions is a fundamental point for the growth of a company. (DE LUCA, 2005)

The aforementioned author also states that companies that adopt socially responsible practices such as carrying out projects for society, tend to obtain economic viability as a consequence of these acts, thus guaranteeing a positive return in the long term (RANGEL; PALAGANO, 2016).

CSR, as stated, covers any and all organizational structure regardless of its precursor activity, as it is a set of rules that seeks to improve the quality of life of people, including the good use of natural resources, bringing awareness to the community and organizations regarding the preservation of these resources used daily.

According to Eon (2015), the practice of Social Responsibility (CSR) occurs on a voluntary basis, with the adoption of practices and conduct that benefit society, internal or external. This is not to be confused with compulsory actions imposed by the current government system or other external incentives. The CSR principle involves social benefit as a whole (EON, 2015), because according to Ferrel et al. (2001) companies adopt ethical conduct to generate benefits for society and themselves.

As reported, Aligleri et al., (2009):

It is no use for a company to develop a series of social projects for the community, whether they are related to sport, education, culture or health, if in the course of its activities it pollutes water sources, submits employees to unsafe work situations, dumps industrial waste in inappropriate areas, maintains a contract with suppliers that use child labor, does not pay taxes due, engages in cartels or pays lower wages to its employees. (ALIGLERI et al., 2009)

Thus, for CSR to be valid, it is necessary to commit all business areas in search of good ethical conduct with regard to the internal and external part of companies, in order to generate benefits for their employees, suppliers and, consequently, the community in question. general.

5 FINAL CONSIDERATIONS

Social Responsibility in the business sphere has become an important issue to be discussed since the beginning of this century, due to the great advances in the business market. It comes with procedures to be followed by organizations towards the society in which it operates, highlighting the impacting role and the responsibilities that these organizations exercise in the environment in which they are installed, bringing a positive vision of the company towards society and its consuming public, showing a commitment to the community in order not to generate economic damage to the organization.

Addressing social and environmental ethical issues, Social Responsibility also guides the organization in the treatment of its employees, since, with the advances that have taken place, organizations are paying attention to the mysterious role that the employee has for the company. Passing its focus to people and stopping taking care of only the product and production, companies increasingly seek to adhere to beneficial practices in the internal and external society.

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