



**PROPOSAL TO CREATE A TOOL FOR THE DIAGNOSIS, EVALUATION, GUIDANCE,
AND SUPPORT FOR THE GLOBALLY SUSTAINABLE CORPORATE RESPONSIBILITY
ORGANIZATIONS: GSCR PROTOCOL**

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Abstract

The objective this work was to present a protocol proposal for the concept of globally sustainable corporate responsibility for analyzing and measuring the company's level of relationship with the environment, with its stakeholders and the internal and external communities, passing by sustainable development issues, corporate governance and social responsibility. To achieve this objective, it was initially performed an integrative review of the theoretical basis of the three concepts that compose it and the main instruments present for measuring them repeatedly, which resulted in the elaboration of a concept that is called *responsabilidade corporativa globalmente sustentável* (RCGS) (globally sustainable corporate responsibility). In analyzing the instruments, principles and guidelines, the sample was determined by non-probabilistic sampling for judgment/intention. Through the conceptual planning, we attempted to identify, in each element of the sample, different categories called dimensions, their respective aspects (properties) and the criteria that characterize them. At the end, a framework was built covering all dimensions, aspects and criteria identified in which the organizations would be guided to infer the level and degree of integration, compliance and implementation of strategies, management practices and procedures in environmental, social and corporate governance issues.

Descriptors: Corporate Social Responsibility; Practices of Good Governance; Sustainable Development.

1. INTRODUCTION

Currently, the idea of corporate sustainability shared by organizations seeks a balance between social, environmental, and economic issues. In this context, the role of companies is growing increasingly regarding the commitment that is required of them in relation to both the analysis of the impacts to the environment and the involvement in social actions that benefit the community around the enterprise or society in general, contributing to its economic development in the dimension of sustainable development.

Also, the increased demand for greater transparency and social responsibility regarding the business management practices creates incentives for the abandonment of past practices and the choice of new procedures that lead to a form of responsible and sustainable management, where

there is the commitment of organizations to strengthen business in terms of ethical foundations and the constant pursuit of improving its controls, leading to the preservation of its greatest assets, which are their moral and ethical values among their stakeholders.

In this new scenario, performing better with respect to governance practices seeking to increase transparency and offering high quality and relevant information, preponderant for strengthening business in terms of ethical basis, is not enough for businesses today. They must also insert in their management the consciousness regarding the need to adopt principles of social and environmental responsibility to contribute to the **sustainable development of societies in which they operate**. These issues, which are at the heart of the current debate, can have a strong impact on the reputation and on their brands and have increasingly become a significant portion of the value of these institutions.



In addition, the company generates a demand for organizations to meet the minimum requirements with regard to corporate governance, social responsibility and sustainability. It appears that most organizations face serious economic and financial difficulties and severe shortage of human resources to hire advisory services or train people to assist in the adoption of sustainable management actions, given the complexity of the issue and the diversity of certifications and report modalities made available by national and international organizations.

Thus, in order to achieve these goals, it is necessary to have sufficient tools and elements for working the deficiencies and the simplified and gradual needs of organizations. This was the premise that guided the proposal for developing a tool for easy application, by organizations in general and, more specifically, for those with few resources that would allow them to perform measurements gradually and with proper monitoring, the diagnosis, assessment, orientation, and implementation of social, environmental and corporate governance as the required conditions in each area. Such action took place in order to obtain the required certifications, legal compliance or the recognition and credibility of organizations in society.

In this vein, and to achieve this goal, there was a broad discussion to integrate and connect the various contents and principles of the different approaches to sustainable development, social responsibility and corporate governance, in an optimized effort to bring better results for society, and that was more "efficient and effective" when implementing the various criteria along with the organizations. Such an approach pervaded, at first, the defense of interconnection and the alignment of theoretical bases of these three areas, with the intention to provide a more comprehensive view that would be accomplished through an analysis carried out jointly and in an integrated manner of all dimensions of sustainability, practices of good governance, and social responsibility, which resulted in the elaboration of a concept that is called *responsabilidade corporativa globalmente sustentável* (RCGS) (globally sustainable corporate responsibility).

Considering the existence of innumerable mechanisms that measure the performance of organizations in each of the three areas that shaped the concept of RCGS, it was decided to carry out an analysis of the elements of a sample of the existing mechanisms, formed by those who are more recognized and used nationally and internationally.

From this analysis, it was possible to define dimensions, aspects and criteria covered by such arrangements. This analysis resulted in the development of a beacon instrument of the concept created of RCGS, which was called the evaluation protocol and measurement of global sustainable corporate responsibility.

2. GLOBALLY SUSTAINABLE CORPORATE RESPONSIBILITY

2.1. Preparation of the concept

The corporate sustainability shared by organizations seeks a balance between social, environmental and economic issues. In this sense, the extension of the corporate governance practices goes beyond economic goals and should pervade commitments to demonstrate their concern for the impact caused on the environment, as well as their involvement in social actions that benefit the surrounding community to the enterprise and society in general.

Based on this finding, there was an analysis that integrated and connected the various contents and principles of sustainable development, social responsibility and corporate governance. Such interconnection and alignment of theoretical bases, shown in Figure 1, allowed the acquisition of an integrated view that would contribute to the business sector with a guideline that could be, if not more effective, at least more comprehensive in order to deal with human and environmental issues and principles of good governance, beyond those that are legally required by the legal systems.

The concept proposed for RCGS runs through the interconnection and the alignment of the principles of corporate governance, social responsibility and sustainable development, allowing the consolidation of a broader thinking and acting of the organizations; an integrated view of three areas as a form of participation in the proposed development of the planet, in a more comprehensive manner, in which the interests defended integrate the shareholders and stakeholders, the community, and the social and environmental surroundings in which the organizations are located.

To compose this concept, we studied the theoretical basis of social responsibility, corporate governance, and sustainable development.

The study of social responsibility came from the analysis of the history and appearance of the corporate social responsibility (CSR), its concept or lack of consensus of the authors regarding: the world (Ashley, 2005; Carrol, 1999; Carroll *et al.* Shabana, 2010; Dahlsrud, 2006; Woot, 2011; European Commission, 2001; Machado Filho, 2006; Matten *et al.* Crane, 2005; Melo Neto *et al.* Froes, 2004; Rainey, 2006; Visser *et al.*, 2010); developments in Brazil (Araujo *et al.* Bauer, 2005; Oliveira, 2008; McIntosh, 2001); the debate chains and strategies (Faria *et al.* Sauerbronn, 2008; Lindgreen *et al.* Swaen, 2010; Spers *et al.* Siqueira, 2010); the focus differences of the European and Anglo-American social model (Matten *et al.* Monn, 2008; Sison, 2009); of the theories and different approaches (Garriga *et al.* Melé, 2004; Melé, 2007); of values, power, and ethical principles (Clegg *et al.* Bier, 2010; Northouse, 2004; Ser-



tek, 2006; Tachizawa, 2004; Tinoco, 2006; Thompson Jr. *et al.*, 2008; Wood *et al.*, 2002).



Figure 1. Interconnection of the theoretical bases of SR, CG and SD
 Source: Authors

The study of the theoretical basis of corporate governance focused on: its appearance in historical processes and evolution (Caouette *et al.*, 1999; Koehn, 2001; Millstein, 1998; OECD, 2010; Siffert, 1998, Worldbank, 2011; Van De Velde *et al.*, 2005); its trajectory in Brazil and description of best practice (ABBI, 2004; Bergamini, 2005; CVM, 2004; Duarte Jr., 2003; FEBRABAN, 2004; 2009; IBGC, 2007; 2011; Infomoney, 2010; Steinberg *et al.*, 2003; Borges *et al.*, 2005); concepts and definitions (Son, 1998; Lodi, 2000; Fish, 2011); goals, dimensions and values (Andrade *et al.*, 2007; Bergamini, 2005; Duarte Jr., 2003; Galbraith, 1988); distinct shareholder and stakeholders models (Freeman, 2010; Paludo, 2004; Shleifer *et al.*, 1997; Zylbersztajn *et al.*, 2006); European and Anglo-Saxon approaches (Becht *et al.*, 2005).

And finally, in relation to sustainability and sustainable development we approached: the historical and conceptual evolution (Campbell, 2003; International Institute For Sustainable Development, 2011; Jamieson, 1998; Lake, 2006; Lindsey, 2011; Montibeller-Filho, 2008; PNUD, 2011; Rios Osorio *et al.*, 2005; Sachs, 1986; 1991; 1993; 1997; 2004; 2009; World WCED, 1987); developments in Brazil (Barbieri, 2002; Cavalcanti, 1995; Wackernagel *et al.*, 1996); the views, perspectives and strategies (Jansson *et al.*, 1995; Oliveira, 2008; Orlitzky *et al.*, 2011; Redclift, 1987; Rutherford, 1997; Veiga, 2008; 2010; Young, 1992); the documents of international principles and guidelines, perspectives and dimensions, instruments and indicators (Bellen, 2004; 2007; Calvert Group *et al.*, 2000; Environmental Sustainability Index, Yale University, 2011; Environmen-

tal Performance Index Yale University, 2010; Louette 2007; 2009; Söderbaum, 2011; Wackernagel *et al.*, 1996).

2.2 Preparation of the protocol for evaluation and measurement of the globally sustainable corporate responsibility

The proposed broader approach performed had as an initial result the finding of three common dimensions present in the three theoretical bases of study: social, economic, and environmental. Although each dimension is treated in a peculiar way in each theoretical basis of the study, it was found that they shared one goal: to pursue a business management in ethical, transparent, socially responsible, and sustainable bases. This is confirmed by the study of the various mechanisms used to diagnose business activities in the areas of CSR, sustainable development and corporate governance, in which it was also found that, individually, none of them deeply covered all areas.

From this evidence the creation of a protocol that would allow measuring RCGS with three other complementary dimensions was proposed in order to contemplate the content fullness of the theoretical bases. They are: **values and corporate governance, management and technology, and value chain**. In this proposed protocol, we opted for the inclusion of the most relevant aspects in each area, highlighting those considered essential for a management process in order to implement a correct way of doing business in these matters. Such an approach would allow organizations could be based on a more comprehensive and effective policy when they adopted management strategies that were consistent with the **lines** of action and good governance policies, sustainability and social responsibility, in order to obtain an effective participation in the new proposal for the development of society.

This protocol would aim to be an instrument of support to organizations, as a matrix of relationship that would allow the deduction of the level and degree of integration, compliance and implementation of policies and strategies of management and proceedings in environmental, social and good governance themes.

The intended aim of its creation, ultimately, is that it can serve as a powerful tool for diagnosis, assessment and support for those organizations that wish to introduce or implement practices of good governance policies, social responsibility and sustainable development in its management process and strategy, or even assist those who have already started this process, but they need to measure their adequacy to the principles, to the criteria and to the minimum standards established in each subject.



3. METHODOLOGY

The scientific methodology used for the development of this research was based on the concept of RCGS constructed with the integrative review of the current literature of the theoretical bases of social responsibility, corporate governance and sustainable development, and carry out: (I) the identification of existing instruments that are used to measure the performance of organizations in each of the three areas; (ii) the definition of the sample of elements that will be analyzed; (iii) the analysis of the sample items correlating them to the areas of research and to the concept of RCGS for protocol construction; (iv) the validation of the concept and protocol with experts and local companies that have some type of investment or measures targeted at any of the basic research topic.

3.1. Integrative review

The construction of the protocol arose from the new concept of RCGS drawn from the integrative review of the theoretical bases of social responsibility, corporate governance and sustainable development and analysis of the main measurement instruments applicable to them. The integrative review is a specific method that summarizes the past empirical and theoretical literature to provide a comprehensive understanding in terms of a particular phenomenon (Rodgers *et al.*, 2006). The research method enables the synthesis of several published studies, allowing the generation of new knowledge, and aims to draw an analysis on the knowledge already built in previous research on a certain topic (Benefield, 2003; Mendes *et al.*, 2008; Polit *et al.*, 2006).

The choice of bibliographies for the realization of the integrative review was based on extensive research conducted from current theoretical bases of national and international authors who, in their scientific articles have developed theoretical alternatives and conceptual arguments of relevance and scientific rigor, and that have shaped the state of the art corporate governance, CSR and sustainable development. This form of analysis allowed to study both the content and the context of the data searched and identify blocks or thematic areas that were analyzed, as well as serve as a reference in the development of a database with the information recompiled, able to demonstrate the key theories, the arguments and controversies in the researched theoretical field (Gray, 2013; Krippendorff, 1990).

3.2. Definition of the sample to create the protocol

The universe of instruments, principles and guidelines used was selected from data collected in the literature in the areas of corporate governance, sustainable development and social responsibility.

The establishment and the criteria for the definition of the sample used were guided by the degree of actuality, utility, advertising and reference presented by these instruments, principles and guidelines for each one of the theoretical bases, which allowed the identification of dimensions that are common to each of the three approaches used as well as the identification of other dimensions that would complement these approaches.

The study sample was determined through non-probabilistic sampling by judgment and intention (Hair *et al.*, 1993; Marconi *et al.*, 2010).

The study sample was determined through non-probabilistic sampling by trial and intention (Hair *et al.*, 1993; Marconi *et al.*, 2010). The elements were selected starting from the premise to prioritize key initiatives, trends, methodologies and national and international instruments that addressed the social responsibility issues, corporate governance and sustainable development. The goal was to prioritize the tools and methodologies of the indicators in three areas due to the higher level of acceptance and adherence by enterprises, by the community and other stakeholders, and indication and recognition by national and international organizations.

Among the instruments, the principles and guidelines, twenty-eight (28) were selected, as shown in Table 1. Of the selected **national instruments** are: Ethos Indicators of Corporate Social Responsibility, management tool for self-diagnosis and the planning of social responsibility practices; Akatu scale of corporate social responsibility, an instrument used by the consumer in order to assist in the evaluation of companies according to their degree of CSR; the IBASE Annual Social Balance Sheet, which is a statement that brings together a set of information in terms of social actions directed to the stakeholders of the organization; the Índice de Sustentabilidade Empresarial (ISE) (Corporate Sustainability Index), prepared by the São Paulo Stock Exchange (Bovespa), which reflects the return of a portfolio composed of shares of companies with recognized commitment to social responsibility and corporate sustainability; the Instrumento para Avaliação da Sustentabilidade e Planejamento Estratégico (Iaspe) (Instrument for Assessment of Sustainability and Strategic Planning), which aims to help companies with regard to the assessment of the level of incorporating sustainability into its strategic planning practices; the recommendations of the Comissão de Valores Imobiliários (CVM) (Securities and Exchange Commission) on corporate governance, which are intended to provide guidance on issues that can significantly influence the relationship between administrators, directors, independent auditors, controlling and minority shareholders; and finally the Code of the Best Practices of Corporate Governance, which aims to help create better



systems of governance in organizations, as well as their good performance and longevity.

Regarding the principles, guidelines and selected standards in international scale, there was a prioritization of those of greater acceptance, visibility and use by most countries, in order to guide, encourage and promote sustainable development, social responsibility and the adoption of good corporate governance practices.

Thus, in this selection we can highlight: indicators of the Global Reporting Initiative (GRI), which aim to develop and distribute universally applicable guidelines in order to carry information on sustainability - grouped into three categories: human rights, labor relations, and the environment - providing a range of qualitative and quantitative criteria for the development of economic performance, environmental, and social reports, and encourage such reports to be prepared by the organizations routinely and that they are likely to be compared as the financial reports; ISO 14000, which is a series of rules that establish guidelines for the area of environmental management within organizations; ISO 14001, a norm that sets standards for which there is an effective Environmental Management System in the organization; ISO 14004, which assists organizations in implementing or improving its Environmental Management System; ISO 14064, which aims to voluntarily account for greenhouse gases; ISO 26000, which provides guidance to organizations on social responsibility; the Global Compact, which aims to mobilize the international business community to adopt, in its practices, fundamental and internationally accepted values in the areas of human rights, labor relations, environment, and the fight against corruption; Millennium Development Goals, which are goals set by the United Nations (UN) to be achieved by all countries by 2015; Agenda 21 document prepared during the United Nations Conference on Environment and Development (UNCED/Rio-92); the recommended Code of Best Practice or Cadbury report, which is a document prepared by the Cadbury Committee and deals with the responsibilities and the members of organization council and the importance of independent members in this council, the need for committees, especially auditing, nomination and remuneration; the agreement of the Convention on Combating the Corruption of Foreign Public Officials in International Business Transactions, aimed at fighting against corruption in international business transactions; Social AccountAbility International SA 8000Standard; and the Conventions of the International Labour Organization (ILO), which address the rights considered fundamental to all members of the organization, and they are the conventions No. 29 and No. 105, which refer to the prevention of forced and slave labor; Conventions No. 87 and No. 98, which are related to the freedom of association and collective bargaining agreements; conventions No. 100 and No. 111, which say no to discrimination; conventions No. 138 and No. 182, which talk about the abolition of child labor; the convention No. 154, which deals with collective bargain-

ing; and convention No. 135, which deals with the protection of workers' representatives.

Table 1 - Instruments used in the development of the protocol

Ethos Indicators of Corporate Social Responsibility, 2007
Akatu scale of Corporate Social Responsibility, 2005
Ibase Annual Social Balance Sheet, 2008
Corporate Sustainability Index (ISE - Bovespa), 2005
Instrument for Assessment of Sustainability and Strategic Planning (Iaspe), 2007
CVM Recommendations on Corporate Governance 2002
Code of Best Practice for Corporate Governance (IBGC), 2009
Indicators of the Global Reporting Initiative (GRI) 2012
Convention on Combating the Corruption of Foreign Public Officials in International Business Transactions (OECD), 2000
Recommended Code of Best Practice (Cadbury report), 1992
Agenda 21, 1995
Global Compact, 2007
Millennium Development Goals, 2000
Social Accountability International SA 8000 Standard, 2008
ISO 14001, 2004
ISO 14004, 2004
ISO 14064, 2006
ISO 26000, 2010
Conventions No.: 29, 87, 98, 100, 105, 111, 135, 138, 154 and 182 of the OIT

Source: Authors

3.3. Analysis of the sample items and construction of the protocol

For data analysis, a conceptual ordering of data into categories and concepts was organized. Initially, in the period of the integrative review, three categories emerged (Environmental, Social and Economic), which we sought to better understand in the subsequent data collection. New dimensions have been incorporated into these complementarily. They are: values and corporate, management and technological governance and value chain in order to meet all the elements addressed by the three theoretical bases analyzed.

Starting from these identified dimensions, each element of the sample set was analyzed to identify the ASPECTS that would characterize them and thus promote the ordering of data. At the same time, we worked with all DIMENSIONS and identified ASPECTS, seeking:

Defining the different DIMENSIONS amongst themselves and the ASPECTS thereof which, if identified, would have the same meaning in all three basic areas of study. In this process, some DIMENSIONS were united or divided, and at the end for each DIMENSION a definition that would represent it and would explain the ASPECTS it meant was built;



Analyzing in detail each ASPECT seeking to make it unique and different from the others, characterizing it through attributes, called in this research as CRITERIA.

For this analysis, we used the reduction process of selecting techniques, focusing, simplifying, abstracting and transforming the raw data, as well as the exposure of data reduced in an organized and compacted mode, in order to facilitate the extraction of conclusions as a result of the regularities of observation, patterns, differences and similarities, explanations, possible configurations, causal flows and propositions (Miles *et al.*, 1994).

3.4 Validation of the protocol

After the structuring of the protocol, we moved to the validation step in order to improve it and adapt it for the use by the organizations, that is, verify that the protocol provides the measures it proposes (Krech *et al.*, 1975) and serves as a management tool and support for decision-making.

From an exploratory descriptive approach (Godoi *et al.*, 2006), the protocol validation was performed at two different times, and it included interviews to companies and researchers in the fields, familiar with the study environment that could contribute to the achievement of a holistic view from the generation of qualitative evidence (Campbell *et al.*, 2002; Goodwin, 2002) and which allowed a representative sample according to Matthews' assumptions (1994).

The first step was listing companies of Florianópolis and Vale do Itajaí recognized by the Ecology Expression Award 2011 and 2012, which aims to give visibility to the environmental actions of companies in the South of Brazil and the Corporate Governance Award from the *Instituto Brasileiro de Governança Corporativa* (IBGC) (Brazilian Institute of Corporate Governance), which aims to stimulate the best governance practices. This enables a non-probabilistic sampling for judgment/intention with choice criteria by reachability. Six companies that had implemented actions in these areas were selected, and in each one professional selected by accessibility and for occupying management positions with expertise in the areas cited were interviewed. Semi-structured interviews that aimed to validate the usefulness and importance of each dimension, appearance and criteria were applied. In these interviews, the professionals involved agreed or not with the presence of the item in the protocol and confronted their management practices with the applicability of the protocol in the areas of social responsibility, sustainable development and corporate governance.

Secondly, the interview was conducted with three (3) academic experts recognized particularly, which were chosen for their academic expertise profile, for their performance in

teaching and research, and for the works published in any of the three areas covered, thus allowing their selection also by reachability and for acting on each of the specific areas that underpin the RCGS - sustainability, social responsibility and governance. Semi-structured interviews and questionnaires with open questions was also carried out with them in order to verify adherence and completeness of dimensions, aspects and the proposed criteria and the review and possible suggestions for improvements to the protocol.

In this protocol validation, we used the triangulation of researchers, which is the use of several researchers to study the same research question or the same structure, assuming that different researchers will bring different perspectives, reflections and analysis. The use of many researchers in the same study allows for multiple observations on the field and also discussions of views, which helps to reduce potential biases. The aim is to compare the influence of various researchers on the problems and the results of the research (Denzin *et al.*, 2000; Lincoln *et al.*, 1985).

4. RESULT: PROTOCOL OF DIMENSIONS, ASPECTS, AND CRITERIA

The proposed protocol is composed of six dimensions in which the related points, the peculiarities and specifics contemplated in the totality of the analyzed content are integrated. Thirty aspects are aggregated to these dimensions, which, in turn, are evaluated using 136 criteria in order to define the issues relating to integrative dimensions and contemplate all the contents and elements addressed in an integrative review of the three theoretical bases analyzed as well as the various instruments of measurement indicators, the documents, regulations and the principles that have been adopted nationally and internationally, from a governance, social responsibility and sustainability perspective.

In this section, each of the dimensions covered by the protocol, their respective building processes and aspects and criteria that make them up are explained individually.

4.1. Social

The **social dimension** proposed in this paper evaluates the relationship and the influence that the company has on its employees, the community, society and government. This concept was built from the recognized tools of analysis and evaluation of this dimension.

Among the analyzed indicators, we can highlight those developed by the Ethos Institute, a Brazilian organization that developed these instruments with the objective of analyzing the management practices and commitment



to social responsibility and sustainable development. The Akatu Scale of Corporate Social Responsibility, the *Instituto Brasileiro de Análises Sociais e Econômicas* (IBASE) (Brazilian Institute of Social and Economic Analyses), and the ISE Bovespa are among the most relevant instruments in the country and have also been studied in the construction of this dimension.

In the international context, the GRI, UN partner on behalf of society and the environment, aims to promote the social and environmental impacts caused by the activities of organizations. The series of norms of the International Organization for Standardization (ISO) for social responsibility were also used as reference in the development of the study, such as ISO 26000, Global Compact, Millennium Development Goals and Agenda 21, which represent initiatives developed and when supported by the UN, they were also weighted in the preparation of this work. Also in the international context, there is the Social Accountability 8000 (SA 8000) and the principles and norms of the ILO.

From the analysis of the instruments of this dimension, it was possible to define aspects that make up this dimension as well as the criteria that could be evaluated of every aspect. They are: **legal compliance with labor practices**, assessed by the absence of child, forced and slave labor, respect for diversity, equity with outsourced, working conditions, equality of rights and duties, social security, and maternity protection; **relationship with the union**, through the promotion of collective bargaining, providing information regarding the rights and duties of the category, union representation within the company, and the protection of trade union representatives; **safety and health at work**, assessed by norms and procedures for bullying combat, labor gymnastics, individual protective equipment, ergonomics, *Comissão Interna de Prevenção de Acidentes de Trabalho* (CIPA) (Internal Commission of Accidents Prevention), and also the salubrious and safe working conditions; **professional valuation**, assessed by means of career planning, job training, human development, fostering diversity and benefits that are extensive to the family of the employee; **participatory management**, assessed by means of the communication between the employee and the company, encouraging employee feedback, recognition of viable suggestions, as well as treatment suggestions of those employees; **actions and social development** assessed by the following educational measures: cultural, sports, health and sanitation, security and partnerships with community associations, and non-governmental organizations (NGOs); **economic impact on the community**, assessed using the criteria job creation, social inclusion in employment, and the strengthening of the local market; **public policies** assessed through transparency and ethics in processes, anti-corruption practices of the company, its social influence, and partnerships with the government; and the **economic impact on society**, with the

aid of the fight against unfair competition and the maintenance of employability.

4.2. Environmental

Internationally discussed, the environmental dimension is present in most of the authors surveyed and consulted instruments. The instruments that brought major contributions to the construction of the environmental dimension were the GRI, Ethos, the Akatu, and IBASE, in addition to the Global Compact, the Millennium Development Goals, Agenda 21, the ISE Bovespa, the ISOs, and Sachs (2009).

The **environmental dimension** proposed in this paper analyzes the orientation of strategies and the company's actions in order to minimize the impacts of their activities on the environment and ensure the future existence of the resources necessary to maintain their operations and human life.

This dimension deals with both aspects related to environmental management - management of the company's activities to ensure the responsible use of resources - such as aspects related to strategic alignment - conformity between the company's activities, its strategies and legal and social requirements.

The scale is divided into six aspects addressing, each different criteria related to the topic. They are: **sustainable consumption** measured according to the conscious use of water resources; soil, pesticides and pollutants; renewable and non-renewable energy sources; transport and fossil fuels; wood, paper and other forest resources; and other features not listed above; **waste**, measured by greenhouse gas emissions; waste and water pollution; management and destination of solid waste; **preservation of the ecosystem and biodiversity**, related to the analysis of actions for the preservation of the environment, assessed as conservation measures of natural habitat, about the preservation areas, impacts generated by the company in climate change and balance in terms of rural relation x urban; **environmental policies**, analyzed through investments in environmental programs and projects; evaluation of actions and programs; sustainability reports; preventive approach with environmental education programs; encouragement of research and use of sustainable technologies; **environmental compliance**, assessed by compliance and environmental regulations; monitoring of accidents and activities subject to fines and penalties; adoption of management tools for monitoring and **time**, assessed by the inclusion of the theme sustainability in the short and long-term planning and responsibility in terms of future generations in the strategies and the company's actions.



4.3. Economic

In the **economic dimension**, we propose to analyze the marketing and strategic aspects of the organization, trying to measure the economic impact of the society in which they operate, in order to maximize their economic contribution to it.

The most relevant documents for the preparation of the aspects and criteria of this dimension were: IBASE, ISE Bovespa, laspe, the recommendations of the CVM and the Code of Best Corporate Governance Practices. This dimension involves three aspects regarding the scope of this study: impact on the market, regional development and economic performance.

The dimension is defined in four aspects that approach, each, different criteria concerning the subject. They are: **impact on the market**, measured by the existence of studies of economic and social impact resulting from the strategies adopted by the company, the organization's responsibility assessment mechanisms towards the market and the existence of operational and financial risk management programs generated by the organization and that impact on the market; **involvement in regional development**, assessed by the existence of defined metrics of social performance, organizational responsibilities evaluation mechanisms related to the environment, and degree of participation in social projects; and **economic performance**, measured by market share, the statement of added value, the return on investment and Earnings Before Interest and Taxes (EBIT).

4.4 Values and corporate governance

The dimension **values and corporate governance** verifies aspects associated with the values assumed by the organization and corporate governance model adopted, in order to identify the impact of these on society in which the organization is inserted. This dimension is divided into four topics, so there is a better theme preview.

As a reference in the preparation of indicators, specific documents related to the subject were used. The most used was the Code of Best Corporate Governance Practices, prepared by IBGC. In addition to this, another document widely used was the Recommendations document of CVM on corporate governance, prepared by the CVM. Other instruments include the ISE prepared by Bovespa, and laspe, of the *Fundação Dom Cabral* (FDC) (Dom Cabral Foundation). In the case of the international instrument, we used the Cadbury Report.

The dimension is defined in four aspects that approach, each, different criteria concerning the subject. They are:

equity, verified by actions for managing interest conflicts of its members, protection of minority shareholders, a relationship program with its investors, and interaction of the different types of stakeholders who work on it; **management of the power structure**, rated by aligning the boards and operational activities with the organization's strategies and internal rules and norms of control and organization of the boards and senior management; **accountability and transparency**, verified by preparing, auditing and publication of financial statements by the organization and products and services, and also the convening and referrals of the general meetings; and **values of the organization**, analyzed by the definition of the ethical boundaries of the organization, by the definition of standards of conduct, the inclusion of social and environmental considerations in business and operations, responsibility towards employees and the program for identifying and combating internal and external corruption (of the company).

4.5 Managerial and technological

This dimension addresses issues related to the development and implementation of business strategies, studies and programs for process improvement, development of new technologies, products and services, and adherence to the organization's strategic planning. The combination of managerial and technological aspects is justified by the relationship of dependency that both have mutually.

National and international instruments for the development of the aspects and the criteria of this dimension were used. It is worth mentioning the IBASE, laspe, Ethos and IBGC instruments.

The dimension is defined in four aspects that approach, each, different criteria concerning the subject. They are: **strategic alignment**, evaluated through strategic alignment to the commitment to sustainability; strategic alignment to the commitment to social responsibility; alignment of operational actions to strategic planning; definition of inherent and implied responsibilities of strategic planning; level of integration of the technology function to other functions of the organization; **process management**, assessed through a continuous improvement program of the internal processes of the organization; activities aligned with the organization's business processes; mapping processes; development of new products and services more effectively; reduction for production costs due to technological innovations; use of resources and low environmental impact processes; optimization in the use of resources; expansion of product life; **end products** evaluated by the strategies, the actions and the future plans of the organization in relation to the impacts of the products and services in terms of the exploitation of resources and biodiversity; knowledge management and



responsibility of the impacts and potential harm of use of products and services; **R&D/Innovation**, research and development within the organization, evaluated by the support for research and technology development projects; technological innovation strategies consistent with the principles of sustainable development and appropriate technologies; interaction with the scientific and academic community; promotion of international scientific and technological cooperation; programs and actions to improve the R & D process; and the use of new technologies related to production and sustainable consumption.

4.6. Value chain

This concept was first introduced by Michael Porter in 1985 and includes a set of activities performed by the company involving the relationship with its suppliers, customers and consumers. In this work, these relationships were evaluated, also demonstrating the existing forms of communication between them.

In this dimension, there was the study of the instruments surveyed, filtering them and taking advantage of those that best fit the project reality. The main instruments used for the development of this dimension were: GRI, Akatu, IBASE, ISE Bovespa, Ethos, Iaspe and IBGC.

The dimension is defined in four aspects that approach, each, different criteria concerning the subject. They are: **relationship with suppliers**, rated by including among its suppliers, cooperatives or groups aimed at generating income for disadvantaged communities; long-term relationships, without conditions favoring the company; specific communication channels; programs to support the development and qualification of suppliers; verification of legal compliance of the activities of its suppliers; requirement of compliance with tax and environmental labor laws; inclusion of ethical criteria in the selection and evaluation; selection according to the principles and ideals of the company; **relationship with customers/consumers**, evaluated by the health and customer safety; effective resolution of the demands arisen; information and guidance on the correct way to use the products; information on the environmental impact of the use and disposal of their products; legal compliance of their obligations; product labeling; **communication policy with the consumer and the market**, measured by the communication through marketing (where the company's actions are disclosed, in addition to regular forms, but also with the advertising and marketing); privacy; publication of the social report; communication in line with the values and principles of the organization; communication which does not generate embarrassment to consumers, the actors and the spectators; **communication with the client/ombudsman office/ombudsperson**, assessed by the need of a team responsible

for the ombudsman office; disclosure of the ombudsman office system, and easily accessible; and the forwarding of complaints and suggestions.

5. VALIDATION OF APPLICABILITY OF CORPORATE RESPONSIBILITY PROTOCOL GLOBALLY SUSTAINABLE

As already explained, after the development of the protocol, interviews were conducted with companies and experts. For experts, a questionnaire with open questions semi-structured is designed to identify their position on a single management tool for the areas covered by the survey. The objective of the prepared questions was to obtain the perception of these professionals regarding the understanding, application and feasibility in terms of the use of the protocol by organizations as well as collect contributions on the approach proposed in this research for the study subjects. To the representatives of business, we designed a questionnaire consisting of open and closed questions, with a view to greater objectivity in terms of data collection, focusing primarily on the review of the practical applicability of the proposed protocol.

As a result of interviews and questionnaires, it could be seen that the protocol in question was able to balance the social, environmental and economic issues, providing the possibility for companies, with the application of the Protocol in their organizations, rethink their role beyond economic objectives, contributing to its economic development under the dimension of sustainable development.

It is also corroborated in relation to dimensions, aspects and criteria established in the protocol, that were sufficient to include all the requirements in order to obtain a proper assessment of CSR practices, corporate governance and sustainability.

Thus, it was possible to infer that the protocol in question is appropriate to achieve an effective diagnosis in organizations, and that its implementation would provide more efficient and effective results regarding orientation and assessment in respect to the performance of the organizations under the bias of sustainable development.

Taking into account that organizations increasingly seek to adopt management systems that integrate environmental, social and corporate governance, it is understood that the application of the established protocol would provide the opportunity to work with a tool that provides more aspects and criteria when performing diagnostics, evaluation, guidance and support to organizations. It would act as a relationship matrix in which it characterizes itself to infer the level and degree of integration, compliance and implementation of strategies, management practices and procedures

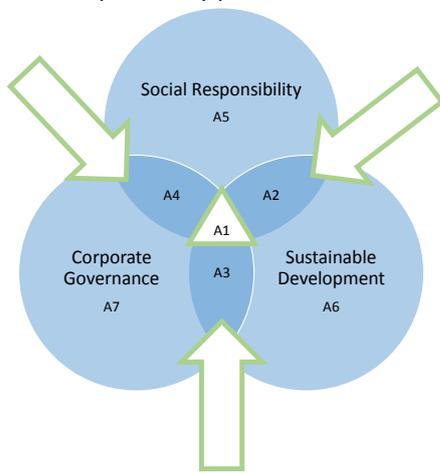


in environmental, social and corporate governance, allowing the attainment of more efficient and effective results, along with organizations.

To achieve this goal, the RCGS protocol would struggle to make the diagnosis, planning, training, formation and implementation of processes so that the organization adopt chord management strategies with the principles and good governance policies, and sustainability and social responsibility, aimed at achieving a new corporate citizenship.

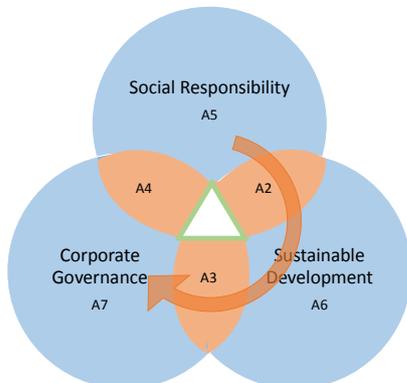
From the demand identified, managers can define the strategy to be implemented, which may start from an initiation level by adopting basic actions and only in some of the three areas analyzed, including an interest of the organization to achieve full compliance of the unified content included in the RCGS protocol.

Figure 2. Process for assessing, planning and providing support in terms of full compliance with the globally sustainable corporate responsibility protocol



First Phase:

Individually address specific actions for each dimension in the following order: A5, A6 and finally A7



Second Phase:

Develop intersections of each dimension in the order A2, A3 and



Third Phase:

Seek to identify the potential of the unified management of the dimensions

Source: Authors

Finally, and in view of the complexity of achieving full compliance with RCGS, the strategy along with the organization so that it can meet all the criteria satisfactorily would require a process that could be systematized as in Figure 2:

6. CONCLUSIONS

Starting from the observation that society generates a demand for organizations to meet minimum requirements regarding corporate governance, social responsibility and sustainability - in an optimized effort to bring the best results for society as well as being more efficient and effective in implementation with organizations - is that created the proposal for RCGS protocol. This proposal was drafted as a sustainable management tool with a simple applicability that could meet those organizations with few economic-financial and/or human resources, intending to adopt social, environmental and corporate governance actions.

The creation of the protocol confirmed the initial hypothesis of this study, which started from the premise of possible optimal effort for an integrative and comprehensive approach to the issues of social responsibility, sustainable development and corporate governance, as well as the integrative analysis of all the elements included in the different instruments for measurement indicators, in numerous documents, and in the regulations and principles adopted nationally and internationally.

Its validation has shown that, when the instrument created integrates dimensions, categories and features, it allows organizations to perform a diagnosis, assess, guide and gradually implement a sustainable management strategy that is adequate to the requirements in each area, in order to obtain the required certifications, legal compliance or recognition and credibility in society.



When looking for cover, not only the social, economic and environmental dimensions, with all their respective aspects, but also the dimensions, values and corporate governance, management and technology and the value chain, the created instrument was important to the scope of practice covering the three areas of study, according to an ethical, more transparent, socially responsible, and sustainable business management.

And finally, it was found that when the application of the created protocol is used as a matrix of relationship that would characterize itself by inferring the level and degree of integration, compliance and implementation of strategies, management practices and procedures in environmental, social and corporate governance, it provides sufficient elements to develop the lacks and the needs of organizations. This occurs in a gradual and simplified manner, allowing its application for organizations in general, and more specifically for those with few economic, financial and/or human resources. Thus, there is a need for practices to be implemented for the achievement of a new corporate citizenship that recognizes its social role both in the creation and distribution of wealth and social integration with citizenship, determining the time of producing goods and services for the society.

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