



GLOBAL JOURNAL OF MANAGEMENT AND BUSINESS RESEARCH: A
ADMINISTRATION AND MANAGEMENT
Volume 24 Issue 4 Version 1.0 Year 2024
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals
Online ISSN: 2249-4588 & Print ISSN: 0975-5853

Business Social Responsibility (BSR) and Benefits Obtained

By Kima Paulo Frederico Mabetana

Universidade Federal de Santa Maria

Abstract- In order to meet their goals, companies have always sought to be competitive, exploiting natural resources as much as possible in order to generate more and more profits and, consequently, accumulate wealth and share it out among their shareholders. This maximum exploitation of resources has led to changes in the environment, putting humanity itself at risk through various natural disasters, as well as social inequalities. This has led various actors, governments and civil society organizations to demand responsibility on the part of companies, and Business Social Responsibility (BSR) has emerged, among various terms, with the aim of establishing measures that can enable sustainable development and has become an important ally for companies wishing to achieve success. This research was therefore carried out with the aim of understanding what the practice of BSR consists of on the part of companies and what gains they make from this practice. To this end, the methodological procedure adopted was a literature review, using the CAPEs journal and the official websites of the institutions.

Keywords: *business social responsibility (BSR). Sustain-able development. benefits of BSR practice.*

GJMBR-A Classification: *LCC Code: PQ9698.12*



Strictly as per the compliance and regulations of:



© 2024. Kima Paulo Frederico Mabetana. This research/review article is distributed under the terms of the Attribution-NonCommercial-NoDerivatives 4.0 International (CC BYNCND 4.0). You must give appropriate credit to authors and reference this article if parts of the article are reproduced in any manner. Applicable licensing terms are at <https://creativecommons.org/licenses/by-nc-nd/4.0/>.

Business Social Responsibility (BSR) and Benefits Obtained

Responsabilidade Social Empresarial (RSE) e Benefícios das Empresas Praticantes

Kim Paulo Frederico Mabetana

Resumo- As empresas no âmbito do cumprimento dos seus objetivos, sempre buscaram ser competitivas, explorando o máximo, os recursos naturais com vista a gerar cada vez mais lucros e, por conseguinte, acumular riquezas e dividirem-se entre os seus acionistas. Essa exploração máxima dos recursos, vinha provocando mudanças no meio ambiente, colocando assim a própria humanidade em risco através de vários desastres naturais, além das desigualdades sociais. Isso fez com que, vários atores, governos e organizações da sociedade civil, reivindicassem responsabilidade por parte das empresas, tendo na sequência surgido dentre vários termos, a Responsabilidade Social Empresarial (RSE), com intuito de estabelecer medidas que pudessem permitir um desenvolvimento sustentável e passou a configurar-se como aliado importante das empresas que desejam lograr sucessos. Assim, desenvolveu-se esta pesquisa, com objetivo de entender sobre em que consiste a prática de RSE por parte das empresas e que ganhos elas obtêm com essa prática. Para o efeito, adotou-se como procedimento metodológico, a revisão literatura, tendo se recorrido o periódico da CAPEs e sites oficiais das instituições. Em virtude disso, constatou-se que as empresas com intuito de serem competitivas, se vislumbram em praticar várias ações de RSE em três dimensões do desenvolvimento sustentável (social, económico e ambiental) e que por conseguinte, conseguem dentre vários benefícios, a atuação sem passivos, seja de cunho ético, legal e ambiental.

Palavras-Chave: *responsabilidade social empresarial (RSE). desenvolvimento sustentável. benefícios da prática de RSE.*

Abstract- In order to meet their goals, companies have always sought to be competitive, exploiting natural resources as much as possible in order to generate more and more profits and, consequently, accumulate wealth and share it out among their shareholders. This maximum exploitation of resources has led to changes in the environment, putting humanity itself at risk through various natural disasters, as well as social inequalities. This has led various actors, governments and civil society organizations to demand responsibility on the part of companies, and Business Social Responsibility (BSR) has emerged, among various terms, with the aim of establishing measures that can enable sustainable development and has become an important ally for companies wishing to achieve success. This research was therefore carried out with the aim of understanding what the practice of BSR consists of on the part of companies and what gains they make from this practice. To this end, the methodological procedure adopted

Author: *Universidade Federal de Santa Maria.*
e-mail: kimamabetana@gmail.com

was a literature review, using the CAPEs journal and the official websites of the institutions. As a result, it was found that, in order to be competitive, companies aim to practise various BSR actions in the three dimensions of sustainable development (social, economic and environmental) and that, as a result, they achieve, among various benefits, action without liabilities, whether of an ethical, legal or environmental nature.

Keywords: *business social responsibility (BSR). Sustainable development. benefits of BSR practice.*

I. INTRODUCTION

According to Santos and Weber (2020), the evolution of civilization has always experienced long processes of transformation and from the 17th century onwards, the changes brought about by the so-called Industrial Revolution modified production systems in particular, the effects of which can still be seen today. This perception is due to the fact that societies are becoming increasingly intelligent, enabling them to easily detect the impact that organizations generate with their economic activities, regardless of the sector to which they belong (Azuerro-Rodriguez; Garcia-Solarte; Garibello-Garcia, 2022).

Even so, Santos and Weber (2020, p. 8) add that, "[...] throughout history companies have always sought to maximize their profits at any price and with the process of globalization this has intensified, opting to operate worldwide, spreading to countries with lower wages and less stringent environmental regulations", having generated for the same authors, negative reflexes that triggered in the 80s and 90s a series of environmental and social crises that ended up negatively affecting the image of companies, such as: environmental disasters, exploitation of child labour, violation of labour rights, productive restructuring, layoffs and also cases of corruption.

This has contributed to companies, industries and other productive sectors being called upon to adapt, either by legal imposition or by the demands and awareness of their customers, consumers and society in general, thus giving rise to Business Social Responsibility (Santos; Weber, 2020), which from now on in this article will be referred to as BSR for short.

According to Azuero-Rodriguez; Garcia-Solarte and Garibello-Garcia (2022), BSR is on companies' agendas and guides the challenges or strategies they must take on, not only with customers, but also with the different stakeholders with whom they interact. Hence the need to carry out this research in order to understand from the literature what BSR practice consists of on the part of companies and what benefits they obtain.

II. METHODOLOGICAL PROCEDURE

This study used a literature review to examine issues surrounding the practice of BSR by companies and the benefits they obtain as a result of this practice. In this sense, Batista and Kumada (2021), Gil (2022), Lunnetta and Rodrigues (2023), Marassiro et al. (2021) and Pacheco et al. (2021) consider that this methodological procedure (literature review) uses books, scientific articles, reports, published in printed and electronic media, web pages and websites, which address a subject, with the aim of gathering knowledge on the topic. Thus, the search took place in the following databases: CAPEs journals, as well as the organizations' websites to give the research a better foundation. The following three steps were used as criteria for excluding and including relevant and non-relevant articles:

Step 1: Works were identified through searches in the Capes journal using the keyword in English: Business Social Responsibility, with a filter in the time period between (2019-202), resulting in a cumulative total of 420 works.

Step 2: The search was deepened, with the abbreviation BSR added to the title, repeated works were also excluded, and an in-depth reading and analysis of the title and abstract was carried out, with the aim of having works that have the title and abstract that were preliminarily judged to be able to provide an answer to the starting question of this research, which resulted in 37 works.

Step 3: Of the 37 works, a thorough and complete reading was carried out on each one. In this process, it was decided that only 10 works fully answered the starting question of this research and, as a result, only these 10 works were considered for this research.

It should be noted that at least 5 works were considered that were accessed directly in this research and did not meet the criteria mentioned above, as they only dealt with the methodology used to carry out the research and did not contribute to the central theme of the research.

III. THEORETICAL REFERENCE

a) *Business Social Responsibility*

According to Santos and Weber (2020) the topic of BSR is increasingly being addressed and

questioned by scholars, with opinions and arguments for and against. As a result, this topic “[...] has taken on different and evolving meanings throughout history” (RIBEIRO et al., 2017, p. 4).

For Kon (2022, p. 6), this is because “[...] the perspective of social responsibility is very complex and dynamic, since it emerges with different meanings due to specific theoretical perspectives, which lead to changes in business management paradigms”.

For this reason, Santos and Weber (2020, p. 10) assume that “there are many terminologies used to identify Social Responsibility and among the most commonly used are Business Social Responsibility, Corporate Social Responsibility, Corporate Responsibility, Corporate Citizenship and Social Responsibility [...]”.

For Kon (2022), this is due to the fact that it is a relatively new term and has not yet been standardized worldwide. In general, the idea in each country is to recognize that companies have an essential responsibility to fulfill, together with governments and civil society, in solving the immense social inequalities and growing environmental degradation experienced at the beginning of this millennium. As a result, Santos and Weber (2020, p. 2) add that:

This responsibility is based on the pursuit of sustainable development through actions and projects with an economic focus, generating profit, employment and income, but also seeking strategies that promote equity, well-being, health and safety for its stakeholders, as well as the efficient and balanced use of natural resources.

In this context, Kon (2022) states that this vision includes the idea of the urgent need for companies to participate in promoting sustainable development at a global level, as well as the need to broaden the scope of the groups that are directly or indirectly impacted by their decisions in this regard, including the groups that influence their actions.

For this reason, Madime and Gonçalves (2022) add that “[...] the issue of corporate management based on BSR is emerging and extremely relevant in the current scenario, with organizations constantly challenged to minimize environmental pollution and contribute to the development of their employees and the communities where they carry out their activities, while at the same time reorganizing their portfolio of products and skills”.

According to Assunção and Costa (2020, p. 6) “[...] companies, by adopting socially responsible behavior, are powerful agents of change when they enter into partnerships with the state and civil society to build a more economically prosperous and socially just world”.

Still in the same context, Assunção and Costa (2020, p. 6) define that:

Business social responsibility is a way of conducting organizational actions based on ethical values aimed at integrating all the players in its relationships: customers, suppliers, consumers, the local community, the government (external public) and the board of directors, management and employees (internal public), in other words, all those who are directly or not directly affected by its activities, contributing to the construction of a society that promotes equal opportunities and social inclusion in the country.

For Kon (2022, p. 6) the

Business Social Responsibility is the form of management that is defined by the company's ethical and transparent relationship with all its stakeholders and by the establishment of business goals that are compatible with the sustainable development of society, preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social inequalities.

In the same vein as the aforementioned authors, BSR:

Its function is to seek sustainable development through actions and projects with an economic focus, generating profit, employment and income, but also seeking strategies that promote the equity, well-being, health and safety of its stakeholders, as well as the efficient and balanced use of natural resources (Santos; Weber, 2020, p. 2).

On its official website, INMETRO (2023) states that on November 1, 2010, the ISO 26000 International Standard was published, which sets out guidelines on Social Responsibility, and was launched in the Swedish city of Geneva.

Inmetro (2023) also adds that:

In Brazil, the Portuguese version of the standard, ABNT NBR ISO 26000, was published on December 8, 2010. It stresses that social responsibility is expressed by the desire and purpose of organizations to incorporate social and environmental considerations into their decision-making processes and to take responsibility for the impacts of their decisions and activities on society and the environment. The same standard adds that this implies ethical and transparent behavior that contributes to sustainable development, complies with applicable laws and is consistent with international standards of behavior. It also implies that social responsibility is integrated throughout the organization, is practiced in its relationships and takes into account the interests of stakeholders.

This being the case, and as a result of all that has been said about the definition of BSR, it can be deduced that BSR can be summed up as a company carrying out its activities with care and responsibility, seeking to guide the rational use of natural resources and avoiding or reducing environmental impacts at all costs, and must contribute to actions aimed at improving the living conditions of stakeholders, in addition to meticulously complying with its ethical and legal obligations.

Although several authors agree (Assunção; Costa, 2020; Kasper Et Al., 2022; Kon, 2022; Koprowski Et Al., 2021; Mello, 2022; Adime; Gonçalves, 2022;

Ribeiro et al, 2017; Santos; Weber, 2020) that companies should be guided by ethical-legal behavior and preserve the environment, in the Brazilian context, Inmetro (2023) says that "[...] ISO 26000: 2010 is a standard of guidelines and voluntary use; it is neither intended nor appropriate for certification purposes", which appears to be on the fringes of the worldwide trend of companies, taking into account, a study carried out by the authors (Azuerro-Rodriguez; Garcia-Solarte; Garibello-Garcia, 2022) in Colombia on the BSR practices of exporting small and medium-sized enterprises (SMEs) based in the city of Valle del Cauca, where they found that companies were more committed to practicing BSR in order to obtain certification for their activities, because it meant that they would be able to reach new customers and consequently contracts worldwide.

Despite the reality of Colombian small and medium-sized companies (SMEs), Santos and Weber (2020) understand that the practice of BSR is not compulsory, except with regard to labor, occupational health and medicine, environmental and tax laws. However, the same authors point out that there is no shortage of institutions, organizations and standards that promote and encourage BSR, both nationally and internationally. All that is needed is for entrepreneurs to become aware of their real social and environmental responsibilities and start taking action.

In this sense, it can be inferred that the position of INMETRO (2023) and Santos and Weber (2020), as mentioned above, is voluntary, subject to the obligations laid down by law.

Thus, it can also be deduced that this reality may at some point favor an understanding and consequent practice that compromises the effective exercise of BSR by some company managers who are concerned with generating profits and dividing them among shareholders, as defended by Milton Friedman, extensively cited in Kon (2022); Madime and Gonçalves (2022); Santos and Weber (2020); Vidal and Santos (2022), as a critic of BSR theory, who developed the idea that the legitimacy of shareholders should have priority and that BSR consists of using its resources and activities to increase its profits and comply with the law, and that social issues are the responsibility of public policies and administration, as well as trade unions, social organizations and churches, because practicing BSR would be following, according to Kon (2022), the idea of American professor Einer Elhauge, who argued that practicing BSR would consist of sacrificing company profits for social interest.

This view can be associated with the reality of some companies in Mozambique that took part in a study carried out by the authors Madime and Gonçalves (2022) and which revealed that not practicing BSR,

among other barriers, is associated with low expectations of benefits.

However, this could be detrimental to achieving Sustainable Development if companies are not obliged to do more than just comply with the law. As a result, Santos and Weber (2020, p. 10) state that “[...] those in favor of BSR theories argue that companies' social actions cannot be limited to meeting the economic interests of their shareholders alone, but must promote ethical values and social well-being in order to improve the living conditions of the entire context in which they operate”. This is corroborated by the authors Ribeiro et al. (2017) who say that businessmen should take actions that go beyond techniques aimed at production and productivity and economic revenues for the benefit of society, which leads the authors Santos and Weber (2020) to argue that BSR should not just be about complying with legal obligations, but should go further, being linked to companies' strategic actions so that it is a constant cause of positive impacts in the social, environmental and economic spheres in the context in which they operate.

In this context, it is clear that, due to the opinions and arguments of critics of the theory of BSR, with the emphasis on defending the fact that companies, when carrying out their business activities,

are concerned with maximizing profits for their shareholders, as explained above, according to the authors Santos and Weber (2020), this instigated studies, research and, consequently, events at the United Nations (UN), which became part of the world agenda, with a view to seeking development that would mitigate the negative consequences of companies". In this vein, Mello (2022, p. 19) points out that “[...] the discussion came about because society began to take a more critical view of the consequences of industrial progress on the environment”. According to Santos and Weber (2020, p. 1), this led to a number of important global events, including:

The release of the report entitled Limits to Growth published by the Club of Rome, which portrayed population growth, agricultural production, industrial production, the use of natural resources and pollution as factors that generated growth, but also limited it if they were not controlled. This report warned and also generated controversy, given that many countries, if they didn't have such development, were at least aiming for it.

In addition to this event, the authors (Mello, 2022; UN Environment Programme 2023; Santos; Weber 2020; Vidal; Santos, 2022) point out that the following world events, described in Table 1, were held by the UN and aimed at sustainable development.

Table 1: Some of the events held by the UN to promote Sustainable Development

Year of the Event	Place of the Event (City-Country)	Name of the Event	Event Results
1972	City of Stockholm-Switzerland	Brundtland Report	Sustainable development has been defined as development that is capable of meeting the needs of present generations without compromising future generations' ability to meet their needs.
1992	Rio de Janeiro-Brazil	Eco-92/Rio-92 or earth summit	The concept of Sustainable Development was consolidated as a guideline for changing the course of global development by approving Agenda 21, a document with commitments agreed between the signatory countries with a view to this new development approach. In which the idea was established that the traditional growth models of countries undoubtedly need to align industrial growth with the principles of sustainable development.
2000	New York - United States of America	Millennium Declaration	Millennium Development Goals were declared, including environmental sustainability. Millennium Development Goal 7 sets specific environmental targets, including combating biodiversity loss, forest cover and access to clean water.
2002	Johannesburg, South Africa	World Summit on Sustainable Development or Rio +10	It took place after the realization that everything that had been set out at Rio/92 had not been successful, given population growth, hunger, poverty and growing environmental problems, which allowed the role of companies in contributing to the achievement of sustainable development to be recognized, as well as defining that sustainability involved three dimensions (economic, social and environmental ¹).
2012	Rio de Janeiro-Brazil	UN Conference on Sustainable Development or Rio +20	It resulted in the elaboration of the document entitled "The future we want", in which the Sustainable Development Goals are listed. This document is a plan for the next 10 years for sustainable production and consumption
2015	New York - United States of America	2030 Agenda for Sustainable Development	The goal was to achieve the 17 objectives based on the 8 Millennium Development Goals launched in 2000. This 2030 Agenda focuses on 5 dimensions (known as the 5 P's): People, Planet, Partnerships, Peace and Prosperity.

Source: prepared by the author based on the authors (MELLO, 2022; Un Brazil 2023; Santos; Weber 2020; Vidal; Santos, 2022),

¹ *Social*: Involves a company's human capital, the community, employee well-being in the workplace and for their families, fair wages, general societal issues such as health, education and leisure. *Environmental*: Actions to mitigate impacts on the environment, use of natural resources in a balanced way, as well as ways of replenishing these resources, compliance with environmental laws, waste management, reduction/mitigation of pollutants in the air. *Economic*: Distribution and consumption of goods, taking into account the other two aspects.

Based on the information presented in Table 1, it can be seen that all the events had the aim of promoting Sustainable Development, which is reiterated by the authors Santos and Weber (2020, p. 3) who emphasize that, by bringing:

Studies, proposals, concepts and theories have come up with a development approach that aims to break many paradigms: Sustainable Development. This development has as its main objective the alignment between economic growth and development, the responsible use of natural resources, environmental protection and concern for social issues. This proposal does not exclude economic growth from development, nor does it give the economic focus all the credit; there is a need for alignment between the two, adding two dimensions, the ecological-environmental and the social.

Despite this, Kon (2022) through his research entitled, Business Social Responsibility as an Instrument for Development: the Role of Public Policy, the results of the analysis of this research indicate that the actions of companies involving social responsibility in Brazil are still not strongly disseminated throughout the territory, and adds that it is necessary to prioritize public policies whose role is to use them as an instrument for sustainable socio-economic development.

In the same line of thought, Kon (2022, p. 3) adds that:

The social action of companies involved in social responsibility, although growing, is still timid in Brazil and has often focused on the development of organizational marketing, which employs short-term assistance, philanthropic aid projects and donation policies; in other words, actions that have no other objectives than to reduce, in the short term and only momentarily, the social difficulties faced by the community.

In this context, Morais (n.d.) points out that in Brazil it took a while for concern about social responsibility to raise the awareness of entrepreneurs and executives responsible for strategic business decisions, and adds that this attitude is due to the country's industrialization process accompanied by a system of economic production that is heavily dependent on the state.

b) Practicing Business Social Responsibility through Companies

From the literature review carried out, it was found based on authors such as (Azuerro-Rodriguez; Garcia-Solarte; Garibello-Garcia, 2022; Santos; Weber, 2020; Vidal; Santos, 2022) that companies that practice BSR, are guided by ethical behavior (obligation to do what is right, fair and avoid harm), seeking to comply with the 3 dimensions of sustainable development, in addition to publicizing their BSR practices.

In the literature, it was possible to observe that companies are practicing BSR in various indicators of the 3 dimensions of sustainable development (social, environmental and economic), as shown in Table 2 below.

The basis for the information was found in the literature in similar work carried out in Colombia by the authors (Azuerro-Rodriguez; Garcia-Solarte; Garibello-Garcia, 2022) who evaluated the reports of 20 of the most exporting small and medium-sized enterprises (SMEs) in Valle del Cauca, which publish their BSR practices on their websites. It is important to clarify that, in order to provide a better basis for the research, the same authors used scientific articles and data from the Cali Chamber of Commerce report for comparative purposes. Their results indicate that the most practiced actions are of an ethical and legal nature.

In the same vein, there was also a scientific article by Santos and Weber (2020) on the BSR actions publicized by industries in Blumenau, Santa Catarina, Brazil, with a view to ascertaining whether they met the theoretical assumptions of sustainable development. Eleven companies were identified, but only three published more detailed information on their BSR practices on their websites, and most of the practices found were compulsory, i.e. social responsibility practices/actions required by law.

The conditions are now in place to describe the BSR practices practiced by some companies. It is important to clarify that the practices described are those found in the authors mentioned above and we have tried to group all the information together, i.e. transcribe all the information from all the authors.



Table 2: Business Social Responsibility practices carried out by some companies

Dimension	Indicator	Actions taken
Social	Well-being of employees and their families (health, education, leisure, culture, decent work)	Social Indicator
		Develop Strategies and capabilities that promote respect for HR throughout the supply chain (both internal and external)
		It promotes the development of its employees' skills and abilities through training processes.
		Library in the company; scholarships; childcare assistance; incentives for leisure (sports, culture); honor for length of service.
		They have an occupational health and safety system (ISO 18001 Certification (Occupational Health and Safety); Life Insurance.
		It promotes values of leadership and honesty among its employees.
		They provide visitors and suppliers with the necessary tools.
		They have an emergency brigade trained and prepared to deal with any event/disaster that may occur in the company.
	Well-being of the community in general (health, education, leisure, culture)	Health plan; private pension; company meal.
		It promotes independence, education and positive working conditions, as well as a profit-sharing program and an occupational health and safety program.
		It is committed to social development, combating the challenges of poverty and violence in marginalized rural environments through business partnerships, food security, culture of peace, among others.
		They seek to improve their relationship with the community by establishing assertive and timely communication channels.
		It promotes education by building (infrastructure); promoting training and culture.
		It supports and monitors situations that may affect the quality of life of the affected community and donates products.
		Promote sport; water supply, health promotion (hospitals, campaigns)
		It is committed to the local community and its employees, promoting the integral development of its workers through training.
	Equal opportunities (gender, sex, race, minorities and disadvantaged), respect for diversity, human rights	It accompanies and takes into account the families of its employees when making decisions.
		It involves different people and ethnic communities working together to
		It has non-discrimination policies, based on decent livelihoods (remuneration) through the hiring of national origin, regardless of race, caste, religion, disability, gender, marital status, sexual orientation, political affiliation, or age.
		Trainees; Underage apprentices.
It promotes communication mechanisms between management and its employees, seeking the free expression of opinions and/or existing problems, with the aim of finding constructive solutions.		
Fighting corruption/governance	It recognizes the right of its workers to freely associate, respecting their participation in any form of collective bargaining, without admitting any form of discrimination against those who participate in such associations.	
	It respects workers' right to freedom of religion and political affiliation.	
	Raise awareness to avoid any kind of discrimination based on race, gender, age, ethnicity, nationality, religion or sexual orientation.	
	Promotes the implementation of good practices in the sector (Compliance with Bylaws, drawing up minutes of Meetings; Compliance with Code of Ethics for all stakeholders; Boards; Promotes the reaction to requests, complaints and claims.	
Responsibility for products and services (health, satisfaction, quality)	It is committed to protecting the personal data of its customers, suppliers, employees and users; it promotes transparency in its internal processes.	
	It rejects bad labor practices such as slavery, child labor, forced or compulsory labor, human trafficking, abuse or degradation of the human condition.	
	Works on developing sustainable plans; minimizes bureaucracy in communication with its clients	
	Company has a research/investment center	
	Works closely with suppliers on research	
	Demand good social responsibility practices from suppliers	
	It collects packaging used in customer consumption for future reuse as a raw material.	
	It has effective communication channels with its suppliers, guaranteeing the safety of raw materials.	
	Promotes direct relationships based on trust and respect with its suppliers and audits suppliers	

		Promote your customers on your website.
		FSSC 22000 (Food Safety Management System) certified
		Muilt-S is SEDEX certified (compliance with the principles of social responsibility).
		Advertise your clients' companies
		They have a Primus GFS certificate (Certification of Good Agricultural and Manufacturing Practices)
		ISO 9001 certified (Quality Management System)
		It invests in sanitary design infrastructures that comply with national and international food safety standards.
		Promotes efficient modes of transport
		It is concerned with consumer behavior.
		It actively listens to its customers to guide the development and innovation of solutions.
		They invest in clean production processes and logistics.
		They constantly seek to be at the forefront, attending international trade fairs to learn about trends in the sector.
		Constantly studying international market trends
		Kosher certificate (Jewish dietary standards).
		It is BASC (Supply Chain Security Standards) certified.
	Socialize improvements in production processes.	
	It operates according to international standards.	
Economic	Economic indicators	
	Economic and financial indicators	They make the statement of added values (DVA) or (values generated of wealth).
		The company has efficient and effective financial intelligence and management systems
		Maintains a good relationship with the foreign market.
	Job creation and income generation	Promotes recruitment from the affected society (local area).
		It promotes job stability through permanent and direct contracts.
		It promotes equal rights in recruitment processes, financial remuneration, social security, training and opportunities for personal and professional growth.
	Suppliers(quantity, location, local/regional incentives)	It creates quality jobs in the manufacturing sector for a very vulnerable segment of the poor: families headed by unskilled women.
		Encourage local/regional suppliers.
		Pay suppliers fair prices (not those set by the rules of supply and demand).
		It has a business model that seeks to benefit small farmers (2-3 ha) rather than large ones.
		It maintains a close relationship with its suppliers and customers.
	Investment in local-services and infrastructure	The company is constantly concerned with improving conditions for workers and farmers.
		Promotes the payment of fair prices to farmers (suppliers).
	Payment of Taxes	Amounts from laws and incentive programs.
Amounts in own resources.		
	They pay and advertise.	
Environmental	Environmental Indicators	
	Water resource management	Actions to reduce consumption.
		It implements systems to reduce water consumption (drip irrigation systems, capturing river water...).
	Energy resource management	Effluent Treatment Plant and Monitoring of Discharged Water
		They promote actions to reduce energy consumption.
	Waste management, reuse, recycling	Investing in and using renewable energy sources.
		Promote actions to minimize waste generation, reuse and recycle and/or send to landfill.
		Investing in state-of-the-art equipment that reduces environmental impact and also benefits the social environment and its employees
	Pollutant emission management	It is certified to comply with environmental legislation on the treatment, disposal and deposit of waste.
		Promote actions to reduce/mitigate pollutant emissions
	Other actions relating to environmental management (projects, reserves, conservation areas)	They have projects and programs aimed at environmental management (preserving permanent preservation areas, forest reserves and reforestation).
		It has a culture of non-waste, non-degradation and environmental protection established both inside and outside the organization
		He works on a green production line (the product has no environmental impact).
		They are ISO 14001 certified (Environmental Management Systems).
		It is Rainforest Alliance certified (environmental protection).

		Promotes environmental protection practices among its employees
		They rationalize their natural resources, develop actions to mitigate their impact, preventing damage to the ecosystem and promoting the reduction, recycling and use of raw materials throughout the value chain.
		It strives to minimize or eliminate negative effects on the local community.

Source: prepared by the author based on (Azüero-Rodríguez; García-Solarte; Garibello-García, 2022 and Santos; Weber, 2020)

c) *Benefits Obtained by Companies that Practice BSR Actions*

With regard to the benefits obtained by companies practicing BSR actions, it is important to note that according to Madime and Gonçalves (2022, p. 3) "socially responsible companies, on average, are the most innovative and the safest, as they have the support of society, the preference of consumers and investors, the motivation of employees and do not accumulate labor, environmental, legal and ethical liabilities [...]"

Kon (2022) refers to a survey of large and medium-sized United State companies on BSR, the results of which showed that companies that use "environmental lenses" show indicators of greater innovative and entrepreneurial capacity than their competitors.

In the same vein, Azüero-rodriguez; Garcia-solarte and Garibello-garcia (2022) point out that investments in communities and the environment have appositive impact on the return on capital invested, while practices aimed at customer and worker satisfaction can positively influence the increase in the level of revenue (sales).

Mello (2022, p. 31) echoes that "[...] when a company invests in a socially responsible manner, this benefits not only the company, but also society, since it helps to reduce social concerns and also improves growth". The same author adds that practicing BSR can be configured as a competitiveness strategy among companies, not only does it increase financial performance, but for Azüero-rodriguez; Garcia-solarte and Garibello-garcia (2022) the relationship between BSR and financial performance differs according to the type of industry, because depending on the sector the organization is in, it is more effective and efficient, in terms of economic performance, to target certain stake holders than others, the same authors add, speaking of the hospitality sector, saying that other studies have found that investing in practices aimed at staff/employees has shown better performance for this type of tourism industry. Based on the above, the same authors warn that this reality should be a reflection for companies to rethink when formulating strategies for implementing BSR practices, as to which group or set of stakeholders should benefit the most in order to obtain better results.

Madime and Gonçalves (2022, p. 6), through their research in Mozambique, found that "the nature of the benefit does not necessarily have to be economic, as it can be associated with increased consumer

preference [...]" The same authors go further, saying that the need to access funds granted by governments to promote sustainable development makes companies undertake BSR practices.

On the other hand, Madime and Gonçalves (2022) and Mello (2022) echo that the benefits of practicing BSR result in strengthening the company's image, as well as wanting to see, according to Madime and Gonçalves (2022,p.4), "[...]issues of company ethics, principles and values inserted in to the corporate culture, carrying out actions of social and environmental responsibility as a link that guides relations with suppliers, customers, government, shareholders, communities, among others".

In the same vein, it should be added that Azüero-rodriguez; Garcia-solarte and Garibello-garcia (2022), when analyzing the BSR practices carried out by exporting SMEs, found that they attach great importance to certifications, because certifications show that they are complying with their quality and environmental obligations, and as a result, they are rewarded with new contracts and attract the attention of international clients and investors. The same authors also found that among the BSR practices carried out by SMEs, there is only one related to the philanthropic dimension, because philanthropic actions or donations require a large amount of capital, which is why large companies are more involved.

In addition to the benefits mentioned above, Morais (n.d.) also highlights at least six benefits for companies that practice BSR:

- a. Anticipating problems and preventing risk (social, ecological, legal, image);
- b. Reduction of costs linked to resource consumption and waste production;
- c. Innovation by increasing quality, service and added value;
- d. Differentiation from the market and increased brand value;
- e. Improved reputation and public loyalty;
- f. Economic and financial performance.

Finally, according to Mello (2022), a company's practice of BSR helps it to become attractive and therefore a preferred environment for doing business (customers and suppliers), as well as being fertile ground for people to look for job vacancies in order to work, and old employees tend to stay with the company for more years, in addition to acquiring new investments and being registered by society. Finally, the same author points out that "[...] when the organization invests in

intangible resources, it makes it more difficult for competitors to plagiarize the product, and is therefore an important strategic factor, due to the market differentiation that the company possesses" (MELLO, 2022, p. 2).

d) Final Considerations

This study set out to answer the following question: what do BSR practices by companies consist of and what benefits do they bring? In order to find answers to this question, a review of the literature was carried out in the CAPEs journal and official websites, which allowed us to understand that companies are legally obliged to carry out various social responsibility actions, especially those of an ethical and legal nature, and philanthropy, which is somewhat or very timid. The top actions are those aimed essentially at obtaining certifications for their activities, with emphasis on environmental and quality certifications, in order to obtain new contracts, improve financial performance, gain competitive advantages over their competitors, strengthen the company's image and reputation among stakeholders and, last but not least, in addition to acting without legal, environmental and economic liabilities, they hope to receive government funding.

REFERENCES RÉFÉRENCES REFERENCIAS

- Azuero-Rodríguez, Andre Ramiro; Garcia-Solarte, Monica; Garibello-Garcia, David. Prácticade Responsabilidad Social Empresarial dirigidas a los stakeholders en PYMEs del Valle del Cauca: literatura vs práctica. *Entramado*, [s. l.], v. 18, n. 2, 2022.
- BATISTA, Leonardo dos Santos; KUMADA, Kate Mamhy Oliveira. Methodological Analysis of the Different Configurations of Bibliographical Research. *Rev. Bras. de Iniciação Científica*, [s. l.], p. 1-17, 2021. Available at: <https://periodicoscientificos.itp.ifsp.edu.br/index.php/rbic/article/view/113/235>. Accessed on: October 28, 2023.
- GIL, Antônio Carlos. How to Prepare Research Projects. Editora Atlas S. A. ed. São Paulo: 4, 2022. E-book. Available at: [https://integrada.minhabiblioteca.com.br/reader/books/9786559771653/epubcfi/6/24\[%3Bvnd.vst.idref%3Dhtml12\]!/4/58/1:58\[a.%20%2CCom\]](https://integrada.minhabiblioteca.com.br/reader/books/9786559771653/epubcfi/6/24[%3Bvnd.vst.idref%3Dhtml12]!/4/58/1:58[a.%20%2CCom]). Accessed on: July 5, 2023.
- Instituto Nacional de metrologia, Normalização equalidade industrial [Inmetro]. *homepage*. Available. [http://www.inmetro.gov.br/qualidade/responsabilidade e_social/iso26000.asp](http://www.inmetro.gov.br/qualidade/responsabilidade_social/iso26000.asp)
- Kön, Anita. *Corporate social responsibility as an instrument for Development: The role of publicpolicy*. Brasília: [s.n.], 2022. Available at: <https://www.ipea.gov.br/ppp/index.php/PPP/article/view/234/309>. Accessed on: June 10, 2023.
- Lunneta, Avaetê; Rodrigues, Guerra. *Scientific and academic research Methodology*. *Revistaowl (Owljournal)*, [s.l.], v.1, n. 2, p.1-11, 2023. Available at: www.revistaowl.com.br. Accessed on: October 29, 2023.
- Madime, Eulália; Gonçalves, Tiagocruz. Determining Factors for Social and Environmental Practices of Corporate Responsibility Inmozambique. *Revista de Gestao Social e Ambiental*, [s.l.], v.16, n.2, 2022.
- Marassiro, Mateus João; Oliveira, Marcelo Leles Romarco de; Pereira, Geusa da Purificação. Family farming in Mozambique: Characteristics and challenges. *Research, Society and Development*, [s. l.], v. 10, n. 6, p. e22110615682, 2021.
- Mello, Morelle Maykon Monteiro. State University of the West of Paraná Post-Graduate Program in Administration (Ppgadm) Professional Master's degree corporate social responsibility in corporate property. 2022. - State University of Paraná, Paraná, 2022. Available at: https://tede.unioeste.br/bitstream/tede/6302/5/Morelle_Mello%20%20Portugu%c3%aa s2022.pdf. Accessed on: June 10, 2023.
- Morais, Maria José F. de. *Responsabilidade social nos negócios A importância da prática da responsabilidade social nas empresas*. São Paulo: [s. n.], [s. d.]. Available at: <https://www.unaerp.br/documentos/1026-a-importancia-da-pratica-da-responsabilidade-social/file>. Accessed on: June 20, 2023.
- Pacheco, Clecia Simone Gonçalves Rosa et al. Fundamentals, Methods and Cultivation practices of organic agriculture: A successful Experience in Caerdes - Juazeiro/BA. *Rural Extension: Practices and Research to Strengthen Family Farming - Volume 1*, [s. l.], p. 1-24, 2021.
- Santos, Gilberto Friedenreich dos; Weber, Arlete Longhi. Sustainable Development and Corporate Social Responsibility: an analysis between theory and practice. *Desenvolvimento em Questão*, [s. l.], v. 18, n. 51, p. 247-267, 2020a.
- Santos, Gilberto Friedenreich dos; Weber, Arlete Longhi. Sustainable Development and Corporate Social Responsibility: an analysis between theory and practice. *Desenvolvimento em Questão*, [s. l.], v. 18, n. 51, p. 247-267, 2020b. Available at: <https://www.revistas.unijui.edu.br/index.php/desenvolvimentoemquestao/article/view/8798>. Accessed on: June 11, 2023.
- Santos, Gilberto Friedenreich dos; Weber, Arlete Longhi. Sustainable Development and Corporate Social Responsibility: an analysis between theory and practice. *Desenvolvimento em Questão*, [s. l.], v. 18, n. 51, p. 247-267, 2020c.
- Vidal, Vieira Vania; SANTOS, Maria Mirtes Cortinhas dos. Socio-environmental responsibility in the face of advances in port logistics in the Amazon. *Novos Cadernos Naea*, [s. l.], v. 25, n. 1, p. 1-20, 2022.