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Theoretical Foundation of Corporate Social Responsibility

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Abstract

The OECD uses the concept of Corporate Responsibility and defines it in "the actions developed by businesses to consolidate their relationships with the societies in which they operate". Therefore, the main objective of CSR is to create a positive impact caused by this type of business strategy, to generate greater competitiveness for companies. Therefore, companies seek to improve their workers' development opportunities, where a benefit is obtained, adding to this, the fulfillment of the objectives set. Creating bonds of trust and loyalty among employees, thus guaranteeing the sustainability of the company. Social responsibility is the response and ability, to be able to respond to society, from the company, which becomes an agent of change that, hand in hand with the state and civil society, there are better conditions in a country, that is why the civil values that are in its philosophy and that are implanted in people, They are of paramount importance. Thus, a behavior that is socially responsible of organizations contributes to the contribution to promote the bases of a better coexistence and greater governance in nations promoting development.

Keywords: Responsibility, Social, Company, Environment, Strategy.

INTRODUCTION

Social responsibility is defined as the strengthening that happens over time, currently have increased organizations that develop through its conception in business philosophy and through socially responsible practices with the environment.

According to the Comisión Virtual de Noticias de la Educación CVNE, (2006), "the meaning of Corporate Social Responsibility was born in the United States in the late 50's and early 60's; where CSR is defined as a corporate philosophy implemented by the top management of a company to operate for the benefit of its workers, families and the social environment in the areas of its influence".

Corporate Social Responsibility, according to Cansino C., and Morales, M. (2008) citing the World Business Council For Sustainable Development- WbCSd (2000), is: "the ongoing commitment of companies to behave ethically and contribute to economic development, improving the quality of life of employees and their families, the local community and society in general".

The OECD uses the concept of Corporate Responsibility and defines it as "the actions developed by businesses to strengthen their relationships with the societies in which they operate".

We can define the concept of corporate social responsibility as a set of strategies adopted by companies in order to create a harmonious relationship with a certain group of people who are related to its operational and productive process, either directly or indirectly.

Generating this type of political framework in the social responsibility within the company, has been exercised as a philosophy that guides workers to appropriate behaviors, adding value to the organization, which is the same as greater competitiveness in a society with too many demands.

THEORETICAL FRAMEWORK

The social responsibility or as its acronym CSR, is a strategy used by companies, which are taken into account various factors that can affect negatively, as positive, the whole of its stakeholders, including workers and the environment.

Therefore, the main objective of CSR is to create a positive impact caused by this type of business strategy, in order to generate greater competitiveness for companies.

Taking into account the above paragraphs, we can define a socially responsible company as one that takes responsibility for the impact that its decisions and activities have on society and the environment, through ethical and transparent behavior. (Monzó, 2020).

That said, the vision of CSR is the commitment to promote respect for people, as well as the ethical values of the community and the environment, with the management of the same organization, regardless of the services or products it offers, size, sector or nationality.

BACKGROUND AND CONCEPT

In order to understand the background and historical evolution that corporate social responsibility has had, (Correa, Juan G, 2007), highlights three phases that enable a better understanding of the concept, which are as follows:

An initial phase:

Which is comprised from the late nineteenth century and early twentieth century, in that period there is no conceptual framework on CSR, however, some companies developed activities of philanthropic type and social assistance.

The first phase:

Which occurs in the first half of the twentieth century, at this time, in a more specific and systematic way, in addition voluntary, companies, develop a more social criteria for the common welfare and the environment around them.

A second phase:

Which develops in the second half of the twentieth century, organizations, assume a more critical role, with respect to their business actions and the effects that this could have on the environment around them, the state initiates a process of monitoring and control to safeguard public interests and the environment.

The third phase:

It is characterized by a closer interrelationship between state and business, which grows with more regulatory policies, in terms of business action, which allows organizations and interest groups to join, which stimulate a serious and coherent, and long-term commitment to the needs that were being identified in society.

Therefore, companies seek to improve the welfare of their workers, with the aim of generating development opportunities, where a benefit is obtained, adding to this, the fulfillment of the objectives set. Creating bonds of trust and loyalty among employees, thus ensuring the sustainability of the company.

RESEARCH METHOD

This research is descriptive-documentary, its design was non-experimental.

CONCLUSION

Social responsibility is the answer and ability, to be able to respond to society, from the company, so it becomes an agent of change that, hand in hand with the state and civil society, there are better conditions in a country, that is why the civil values that are in its philosophy and that are implanted in people, are of utmost importance.

Ethics in companies and the business world has emerged as a new paradigm that organizations assume as part of a strategy, in order to make the development of their business sustainable.

That is why nowadays companies must show an ethical behavior and a great social responsibility, so that their workers feel proud to belong to it, and as a result the environment will recognize it as well,

Thus, a socially responsible behavior of the organizations contributes to foster the bases for a better coexistence and greater governance in nations, promoting development.

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