

Social Balance, reflecting the Corporate Social Responsibility

Equilibrio social, reflejando la responsabilidad social corporativa

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Abstract

This document is part of a doctoral research, Whose end objective is to propose a new paradigm of Social balance sheet (SBS) for Mexican enterprises. It is an introductory overview for the overall understanding of what Social balance sheet (SBS) and Corporate Social Responsibility (CSR) are as a frame of reference. It Starts With an introduction Describing international agreements That frame the CSR; It Continues with a review expressing the Historical Importance of Social Responsibilities; Then presents the constraints That Have Widespread hindered the effect of the social balance in all areas Nearly; and it ends With an exposition of current models and the conceptual basis for the proposal of a new paradigm of an Ecological Balance (EB) That Exceeds the scope and Commitments of SBS.

Sustainability, Social responsibility, Ecology, Models of Social Balance Sheet

Resumen

Este documento forma parte de una investigación doctoral cuyo objetivo final es proponer un nuevo paradigma de balance social (SBS) para empresas mexicanas. Es un resumen introductorio para la comprensión general de lo que es un marco de referencia para el balance social (SBS) y la responsabilidad social corporativa (CSR). Comienza con una introducción que describe los acuerdos internacionales que enmarcan la RSE; Continúa con una revisión que expresa la importancia histórica de las responsabilidades sociales; Luego presenta las restricciones que han generalizado obstaculizado el efecto del equilibrio social en todas las áreas Casi; y finaliza con una exposición de los modelos actuales y las bases conceptuales para la propuesta de un nuevo paradigma de equilibrio ecológico (EB) que excede el alcance y los compromisos de la SBS.

Sostenibilidad, Responsabilidad social, Ecología, Modelos de balance social.

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Introduction

ISO 26000 is a standard guide published in November 2010 establishing lines on Social Responsibility (SR) established by the International Organization for Standardization (ISO acronym in English).

"The ISO26000 standard: 2010, as stated in the foreword to the Guide has been prepared by ISO / TMB Working Group on Social Responsibility, using an approach multi-stakeholder, with the participation of experts from more than 90 countries and 40 representative international or regional organizations involved in different aspects of social responsibility. "

Among the objectives posed are those of helping organizations to establish, maintain and improve the structures of RS, support them to demonstrate their RS, promote and enhance maximum transparency, and standardize the development of sustainability of organizations while respecting various conditions related to water laws, customs and culture, psychological and economic environment.

Thus arise as expected benefits strengthening the guarantees of observance of sets of universal principles, as expressed in the conventions of the United Nations and the declaration in the principles of the Global Compact and particularly in the Universal Declaration of Human Rights, the ILO declarations and conventions, the Rio declaration on environment and development and the United Nations Convention against corruption.

However, in the opinion of many convention attendees and other specialists, the RS and others related to it processes, such as the Social Balance (BS), transparency and sustainability, are subject to the will of government officials and the ISO 26000 standard RS has no intention of being certificatoria, regulatory or contractual use.

Such international scope and causes of domestic origin have limited desire to be socially responsible in Mexico and have not sponsored organizational structures that exist directed to BS purposes in sufficient numbers to indicate a tendency to generalization. These circumstances must, according auscultation carried out, to limiting to be presented later.

Obviously, there are those who develop programs of RS, as in the industrial corridor Toluca-Lerma and neighboring areas where they are settled hundreds of businesses, from small to large and even multinationals like General Motors, Nestle, Pfizer, Nissan, Chrysler, Cerveceria Cuauhtemoc, among others. In these businesses, whose international corporate strategy conditions them to be socially responsible, and collaterally forces participants in transactions with the company (stakeholders) to exercise their own social responsibility, or risk being marginalized in all other companies the exercise of CSR beyond the legal obligations is found.

While there are companies whose social responsibility is exemplary (Garcia-Echeverria, 1982), the fact is that always until now this has not been the ordinary. From the Code of Hammurabi to the last issue of The Wall Street Journal, history shows that concerns about predatory, deceptive and unfair trade practices are common (Frederick, 2001). Sometimes it seems that reality tends to worsen. There is evidence of abuse of corporate power in the imposition of rules and operations sacrifice RS when it comes to high ranks of financial gain. The case of money laundering HSBC Bank or corruption of Wall Mart are unfortunate examples where there may be implications of various national and of the United States government agencies.

Brief review of the Social Balance in organizations

From the perspective of administrative formality the BS is newly created. Early attempts at institutionalizing date from the beginning of the last quarter of the twentieth century (Cabanes, 1977). However, if the social BS is considered as a tool to recognize and evaluate the consequences of acts of human organizations, then it could be argued that the BS is as old as mankind, from the time it was able to in groups organized and defining objectives for the whole favorable, "disobeying", so to speak, to nature.

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The Roman ancient Persian stories, Phoenician, Syrian, Egyptian, Indian, Greek and find that there were at the height of these cultures emulators BS conditions and in its decay, such conditions decreased or disappeared⁶,

In ancient Greek polis there were times when the study and practice of social justice were very important. For example, the "corrective" justice inspired by Aristotle regulating the exchange of goods between individuals and in a special way to respect the private property of each. Reviewing equity transactions Ancient Greece was already a practice of BS (Ferrater, 2004). In our Western culture, from ancient times to the modern era there are formal background of BS.

The word balance induces the idea of balance, if you add the adjective social, then we are referring to the balance and consistency between nature and society. If man abuses his power and goods consumed in excess and depletes the environment, then comes the anarchy and disorganization. How Aristotle tried to avoid this was by mesotes, ie, the right balance or the balance should always be sought for the good man, even if it never reached perfection (Camps, 2002). This Aristotelian contribution is a direct antecedent of the Social Balance.⁷

Another kind of justice, "distributive" regulating the equitable distribution of goods and burdens in society (Cortés Morato, 1996). Injustice was that the deal is not done taking into account the needs and merits of each. Today called social justice, and the current criteria for distribution or redistribution of wealth are the real core of the problem and social policy. The decline in existing legal inequalities, which would be entitled to an inequitable distribution is now a matter of BS.

In the Middle Ages theories related to social responsibility came mainly from prominent theologians: Eckhart was a forerunner of humanistic ethics (Fromm, 2003), St. Thomas gives special attention to the political moral and social nature of man (Ferrater Mora, 2004); Escoto is a representative of contractualism (precedent agreements for the development of BS) (Camps, 2002); Ockman reflects on the conditions and character of a just social order (Camps, 2002); Machiavelli analyzes the nature of political power and on ways to preserve this power, which explains many of the objections to the BS (Ferrater Mora, 2004).

As part of the modern age, it is essential the contribution of ethical and political concepts, sustentantes the BS, formulated by Kant's categorical imperative always treat humanity of a person as an end and never merely as a means, in his Critique of pure reason, which is undoubtedly the most important work of modern philosophy (Frederick, 2001).

In its formal start in France, the mandatory BS as follows (28 Cabanes, 1977) stipulated are:

"All organizations, whatever the nature of its activity and the political regime of the country where they are located, are obliged to take stock of its exchanges with the environment and its social influence to publicize his role as a member of the acting community, setting sights on the inputs and outputs of the system it represents. "

BS transdisciplinary seen is an effort to bring together the pros and cons of the actions of an organization in all areas of economic and civil life. Not enough good monetary profit, exploitation of the riches of the region or create jobs if this pollution, crime, alienation and social insecurity is generated. The point of view of economic science is not enough; visions of sociology, politics, ethics, psychology and ecology among others are necessary; and not only from the present and future perspective, but from the wisdom of old.

⁶ This does not mean that at that time the complete social justice or absence of phenomena such as slavery or war was practiced, but government regimes rested on productive and military structures requiring some degree of group balance in terms of recognition, property, standards and security.

⁷ Other doctrines (Ferrater Mora, 2004) as Stoicism, with its slogan of overcoming pain; Epicureanism with naturalistic theory and on atoms; and skepticism that means the tendency to look carefully before deciding on anything or before taking any decision proposing principles and practices that would be very interesting to collect them in the foundations of modern BS.

They deserve special attention Weber's contributions to social action (Cortés Morato, 1996). Social action, according to Weber makes sense that gives the person's intention to interact with the other. Here, besides being an expression of the will of the individual, it is intermingled with beliefs, values, perspectives and feelings, that is, with aspects that a financial or economic balance does not take into consideration.

To get to understand (or organizational) social action, Weber divided according to four types:

a) Rational purpose or instrumental action, the model is economic action and social actor that seeks the effectiveness of the media regarding the purpose. For businesses, traditionally the most important part of their results are consolidated in the balance sheet.

b) Of rational assessment, in which the decision on the ends undergoes a moral evaluation;

c) Affective action, where the action is dominated by emotions and

d) Traditional action, in which the action is guided by traditional customs.

The last three types (b, c and d) fit into what might encompass a BS. In fact, a Social Balance System (SBS) could settle for these three groups of variables: variables to assess external moral conditions of organizations, variables to assess the affects and emotional commitments that are developing within these; and variables to assess respect for the traditions that make up the culture of a community.

According to Parsons (2000) social action is inscribed within a "system action"⁸. No social system when interactions between social actors (individuals) are made through social institutions, that is, through the "roles" and "communities" institutionalized, or patterns of stable social behavior and under rules.

A whole social system will correspond their proper purposes, in view of which exists precisely: social functions. Parsons believes these ends as goals tend freely to the decision of the social partners and at the same time as the functional requirements demanded a social system:

a) adapt to the environment: or adaptation function; the economy.

b) The achievement of the objectives of the system: o Fetcher objectives; politics.

c) The integration system: or integration function; communities and organization of the parts within the whole.

d) maintaining the system values: regulatory stability or function; family, school.

The latter requirement includes the response functions to social responsibility; While not positioned as the center of organizational interests.

Factors limiting CSR and BS

The more we study the major problems of our time, the more we realize that they can not be understood in isolation. It is systemic problems, which means are interconnected and interdependent. We can not speak of a positive balance for having failed to improve the quality of our products if our production processes pollute more the workplace.

It was not possible that all organizations are willing to understand the social responsibility throughout its size. There are twists whose nature is contrary to the expectations of an improvement in the values of a society. There is, for example, a dizzying transcendence of emptiness, promoted by companies with widespread acceptance because of the easy profits they can get. Although in the opinion of social scientists CSR has come to stay, there is still confusion about its real scope. Many confuse it with acts of good will, others with philanthropy (Carneiro, 2004).

⁸In the trial "The structure of Social Action"Parsons presents a thesis powerful, which focuses on the idea that there would be a driver theoretical thread that would be common to the great theorists of society and Parsons built with the theoretical contributions of Marshall, Pareto, Weber and Durkheim . This thread tear the concept of social action and the idea of system as

the only way to generate a general theory of society in order to integrate the different levels of social action.

Others, however, believe that CSR is a form of performance in strict compliance standards and social, environmental and ethical codes. Although this concept is broader problems exist immediacy, norms and standards, strategies and resources in developed countries and even more so in countries like Mexico, they lack well delineated about national policies.⁹ This vital myopia is clearly manifested in the phenomenology that accompanies the international market. Liberalization of markets appears to be the first objective (and the first error) for those countries seeking to escape poverty. It is a sign of ignorance wrong purposes or trying to help by forcing them to open their markets to be flooded by products from industrialized countries underdeveloped countries. Likewise, you should stop restricting the actions of States when they seek solutions to alleviate the poverty of its citizens. We must ensure that developing countries get strong, effective and honorable governments, and that developed are fair when it comes to fixing the global economy. (Stiglitz, 2004: 1)

Limiting in Mexico

As in most developing countries, how little has been done in Mexico on CSR comes from philanthropy, ie a paternalistic spirit, with little strategic focus and without control of resources that apply.

Society and the territory of the Mexican nation have historically suffered social and institutional irresponsibility that has resulted in impoverishment, poverty and inequality, among many other evils (Dresser, 2006). In a study by the World Bank ("The financial crisis could plunge into poverty 53 million people", 2009) It states that in the last decade the pattern of changes in poverty has closely followed the macroeconomic cycle and associated labor market pace. The crisis of 1994-1995 was a huge setback. Poverty increased from 21% in 1994 to 37% in 1996. Although open unemployment is not of great importance for the poor, low returns on labor (self-employment and wage) and underemployment remain a fundamental characteristic of poverty. (Cisneros, 2004).

⁹ During the last presidential term and this is nearing completion in Congress the Union It has not addressed this issue specifically.

¹⁰ For purposes of this derivative work and theory RS, Culture mean by personal preparation that leads to respect

A fact that reveals the full-back our place among nations seeking to emerge from underdevelopment respect of BS is that in the documentary research on books published in Mexico or Mexicans, except for a work that includes in the title the concept Social Balance published by Grupo Financiero Banamex-Accival, (2000), hardly we find any other work, so far, that specifically address the issue that interests us.

This does not mean that no Mexican works that deal with CSR or which do not provide social, cultural or ecological results of corporate performance, but it does point to an academic and empirical about the meaning empty and the importance of CSR and its evaluation through the BS in the organizational context of the country. This absence is another argument that supports the need to address these issues as a priority issue The problem statement, then, it can be summarized as the lack of a culture¹⁰ *appropriate, methodology, procedures, forms, techniques and standards for the social BS first implemented in Mexican companies.*

The lack of social culture is reflected in the lack of terms or Social Balance Social Responsibility, understood mostly as "philanthropy"

Some interviewed entrepreneurs were instructed to give their views on obstacles to include CSR as part of their business. additional to the marked by law receiving benefits, the reputation of the employer with customers and suppliers care or damage that the activities of the company had with the environment: with employees, meanwhile, three basic aspects were addressed. None of the employees knew what the BS or the RSC and only one of the owners understand the concepts well, but admitted he had no work programs in this regard, but could be part of his future plans if economically consolidated.

He tried to explain to the workers what was the BS and then move to seek their opinion on the inclusion of BS programs in the company where they worked.

for human rights, the environment and the organizations where each individual works as well as the willingness to collaborate in the development of those rights.

Most felt that the proposal sounded interesting but doubted that "the pattern" take her after all.

Moreover, none dared to ask a question about it. The causes of this attitude can be many, requiring an investigation of more thorough and complete field, but can say that the fear of being fired for asking something "inappropriate", lack of confidence and character closed the townspeople traditional can be among the origins of his attitude. Economic projects that are drawn not take into account the deep motivations that distinguish people in the assimilation of the culture of the large economies (Fromm, 1995).

This interim review of the Mexican reality reveals significant obstacles to the BS may be a widespread practice in enterprises, especially SMEs. Summarizing data from interviews and documentary references consulted may indicate: government corruption, social insecurity, lack of culture of employers and employees, lack of incentives and the prevailing economic difficulties in the country as some of the main constraints for the development of CSR and the BS. These conditions affect research with qualitative approach as researchers become emotionally involved, understanding is often a sad job. Speak freely about the country's reality is a trade with risks for the spirit. St. Augustine said, "who is of lucidity,

As pre-diagnosis assume that CSR and BS do not go through a boom and that in our country the problems were already a reality before attempts to structure an organizational CSR policy and adopt a model for the development of a BS. We could say that the lack of awareness and social culture has kept us outside any methodology and provision of social responsibilities.

Models and paradigms of CSR and BS

The models proposed in the second half of the twentieth century were followers of the idea of a classical accounting. Gradually they have been abandoned in the international context mainly due to two problems posed by specialists:

¹¹ In this case the concepts related to BS were: "1. Total revenue 2. Total costs of materials and services, 3. Net value added, 4. Wages and salaries, extra payments 5. 6. - social Insurance, 7. personal benefits, 8. collective benefits, 9. Training 10. Total personnel expenses Research and development 11.-, 12.- environmental

1. On the "inordinate interest in showing social flows in monetary terms when there are social actions unquestionably difficult or impossible to quantify both monetary and non-monetary."

2- And, secondly, because their employment opportunities are limited due to the restrictions that produces maintain the characteristics of traditional accounting scheme. Dangerfield, A (cp Mugarra, 1995).¹¹

Spain tried to promote a methodology of the National Institute of Industry report containing the same principles as the methodology already mentioned. (Mugarra, 1995). Uses five criteria: a) The recipient-internal / external or mixed BS; b) The usefulness of said raised-political instrument, techniques or integration / PR, c) The level of participation in the formulation - unilateral and multilateral engagement part; d) If required by law or not -under the legal point of view the BS is imposed by law or voluntarily defined by the same company either on its own initiative or as a result of external pressures; e) The method chosen for configuration -in this criterion there is a multiplicity of methods for dealing with a BS,

Another very comprehensive methodology is proposed by MRMathews professor at Massey University, New Zealand, who sets out five general types in classifying the different proposals, both theoretical and practical, about BS: (Mugarra Elorriaga, 1995): 1.Contabilidad Social Responsibility (Social Responsibility Accounting SRA); 2.Contabilidad Impact Total (Total Impact Accounting TIA); 3.Accounts socioeconomic (Socio-Economic Accounting SEA); 4.Contabilidad of Social Indicators (Social Indicators Accounting SIA); 5.Contabilidad Societal (Societal Accounting SA)

It is following diagram summarizes the design of the models developed in the last century: (Figure No. 1).

protection, anti-pollution measures 13. 14.- Contributions and grants to community activities, 15.- Taxes, Dividends 16.-, 17.- Redemptions, 18.- legal reserves, 19.- Total added value "

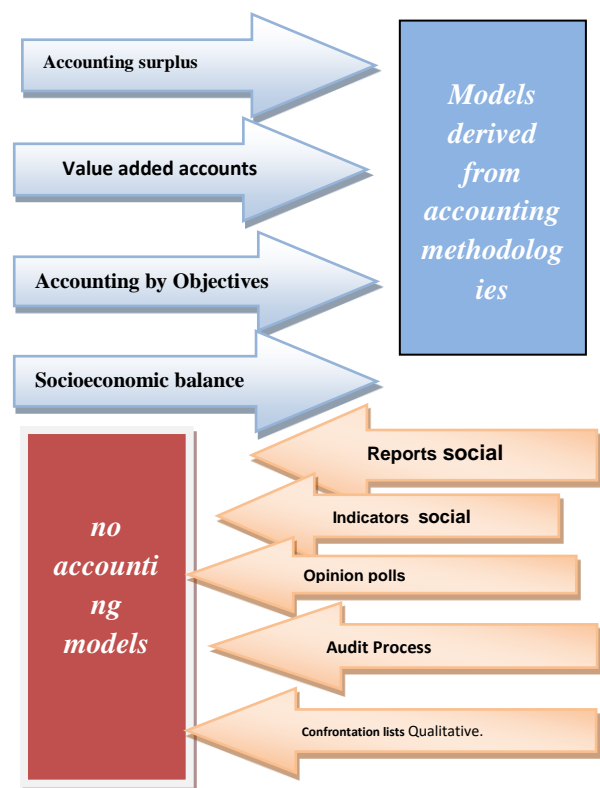


Figure 1 own.-Authorship

The BS can only be conceived as an addition to the official accounts including some accounts or items related to the welfare of the people and environment-related costs document. But also the social BS can be much broader and importance to the organization and its environment. The BS can be considered as a system, which in turn is part of a macro. The BS starts with an ethical stance explicit the organization, continue with the objectives Social Responsibility (RS) which aims to achieve the organization continues with the processes that are carried out to meet these objectives among which the Social Accounting (CS), and culminates with the information and documents that assess compliance and social impact of such objectives. From this perspective it is a Social Balance System (SBS) and not only the evaluative documents are also called Social Balance. (Chevalier, 1977). (Figure No. 2)

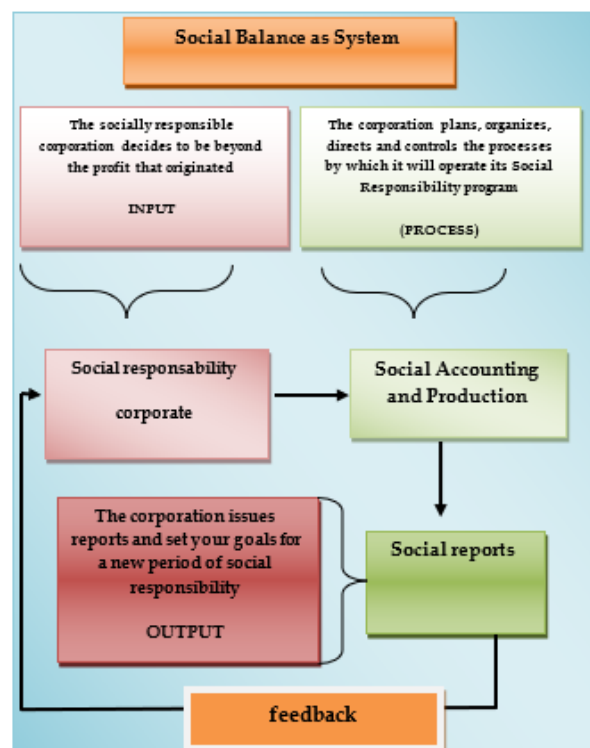


Figure 2 own.-Authorship

When considering the BS as a system can be constructed a scheme that includes a higher level of systematization where government decisions affecting the BS and are included. (Figure No. 3)

The BS and its relationship sociopolitical



Figure 3 Own making

Current conditions and the evolution of values and knowledge lead us to understand the responsibility of human beings and not only in terms of society. When we talk about responsibility, accountability and balance and they added the adjective social, we are considering them as anthropocentric, ie, as if the responsibility or balance to perform its functions if social welfare indicators were higher.

But it is no longer sufficient achievement of this kind. Even if it was commendable that a country like Mexico would decline poverty, improve nutrition and better results in education, to name a few social progress, given the imminent need for a profound change of perception and thought able to guarantee our survival, We propose expanding the scope of responsibility or balance components. We could talk about or Vital Ecological Responsibility, and in the same way, or ecological Vital Balance. (Figure No. 4)

The BS expanded or ecological Vital Balance

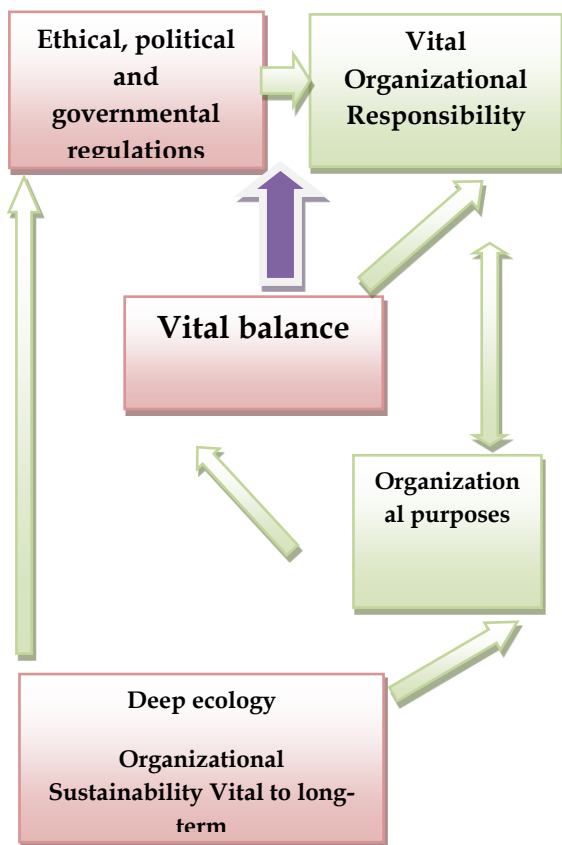


Figure 4 own making

Convictions on BS

BS The problem is not opportunity, is intelligence, values and will of a qualified change that must operate in our society and acceptance of the change as real progress. BS represents a way of being of the organization that enriches their social conscience.

The process of BS is a real enrichment for the company in terms of its external prestige and internal motivation of its employees. This enrichment can only be achieved if the process of BS is authentic, that is, if done interacting positively and avoiding the little realism and demagoguery.

The conviction that enrichment can not be obtained without a mature social approach, that is, when the leaders of SMEs are convinced that their responsibility is not only to produce profits but also positively influence their staff and the environment. (Buchholz, 2001, Guzman, 2008, Aragonés, 2008). Social BS should start by internal conditions (Nivollet, 1977).

If the external conditions of morality are very negative, significantly it affected the availability of SMEs to engage in a program of BS.

But not enough concern for our fellow men. Gradually increases the number of organizations dedicated to preserving nature, all of it. Ecological consciousness includes respect and responsibility that all humans owe a lizard, an old vessel, a book, or dared spider weaving its web in its pages.

We are, as stated by Capra (2000), at the start of a fundamental change in vision science and society, a change of paradigms as radical as the Copernican revolution. But this finding has not yet reached most of our political leaders. Recognizing the need has not yet reached those responsible for corporations or administrators and teachers of our great universities.

Capra (2009) states that understanding the ecological interdependence means understanding relationships. This understanding requires changes characteristic perception of systemic thinking: the parts to the whole, objects to relationships, content pattern. A sustainable human community is aware of the multiple relationships among its members. Nurturing these relationships equivalent to nurture the community. This also means that the responsibility and Balance must respond to the systemic approach.

Academic bodies and research groups that have achieved a good degree of vital consciousness must include in their projects the ecological perspective in their initiatives. Your responsibility is to preserve the fabric of life, where what matters are not the objects and people separately, but the relationships we establish with everyone. When the results of a research project will shed positive figures for all involved and its projection shows that living conditions improve, then we will be by relating to the vital responsibility.

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