



XXV Congresso de Iniciação Científica da Unicamp

October 18 to 20 Campinas | Brazil



Overview of Corporate Social Responsibility (CSR) practices developed by Brazilian companies

Matheus L. Borges*, Rosley Anholon.

Abstract

Nowadays, the development and survival of companies are linked not only to financial factors, but also to social and environmental demands. Therefore, the concept of Corporate Social Responsibility (CSR) emerges as the commitment which an organization must have with society. In this context, this research aims to identify and present an overview of CSR practices developed by Brazilian companies, through the analysis of their sustainability reports.

Key words:

Corporate Social Responsibility, Sustainability, Sustainability Reporting.

Introduction

In a world where companies have major influence over economy, politics and environment, they must be held accountable for their actions. With this in mind, the publication of sustainability reports is in a company's best interest, since the disclosure of Corporate Social Responsibility (CSR) and sustainable practices can bring enormous advantages, largely related to a company's image¹.

The amount of information presented in sustainability reports turns them into a valuable source for research data, allowing analyses related to CSR and management practices², stakeholder relations, language used, among others. In this context, this research aims to identify and present an overview of CSR practices developed in Brazil, through the analysis of 30 sustainability reports published by Brazilian companies between 2014 and 2015.

Results and Discussion

Initially, by means of a literature review, the matters to be analyzed were selected. After that, following the literature recommendations, the companies were selected. In Chart 1, we can see the sample space, with those companies presented in BM&FBovespa's "*Índice de Sustentabilidade Empresarial (ISE)*" highlighted in bold and italic.

Chart 1. Selected companies (Source: Author).

Ambev	<i>B2W</i>	<i>Banco do Brasil</i>
<i>BRASKEM</i>	<i>BRF</i>	<i>CCR</i>
<i>Cielo</i>	<i>CPFL</i>	<i>Duratex</i>
<i>Ecorodovias</i>	<i>Eletrobras</i>	<i>Embraer</i>
<i>Fibra</i>	<i>Fleury</i>	Gerdau
Gol	Grupo Pão de Açúcar	Hering
<i>Itaú Unibanco</i>	JBS	Kepler Weber
<i>Klabin</i>	<i>Lojas Americanas</i>	<i>MRV</i>
<i>Natura</i>	Petrobras	<i>SulAmérica</i>
<i>Telefonica</i>	Vale	<i>Weg</i>

Some of the matters analyzed are listed below:

- 1) **For how long are the companies publishing sustainability reports?** For an average 9.5 years.
- 2) **Are Brazilian companies listed on sustainability indexes?** 70% of the companies analyzed are listed on BM&FBovespa's ISE, while 33% are listed on the Dow Jones Sustainability Index (DJSI).
- 3) **Which are the most common companies' CSR related certifications?** The two most common certifications are ISO 14001 and OHSAS 18001.
- 4) **Do the reports follow the Global Reporting Initiative (GRI) standards?** 90% of the companies' reports follow the GRI standards integrally.
- 5) **Do the reports describe the integration of CSR to the company and continuous improvement processes?** The companies usually don't describe integration and continuous improvement in detail.
- 6) **Which are the most common social actions developed?** Investment in educational, cultural and sportive programs and maintenance of professional training schools.
- 7) **Which are the most common environmental actions developed?** Resources and residues management, environmental education programs and mitigation of environmental impacts.

Conclusions

The analyzed companies, in general, are experienced in publishing sustainability reports, and attempt to show their commitment to society by the use of reporting standards, like the Global Reporting Initiative, and independent assurance of the reports. However, there is still room for improvement in report quality, mainly in the detail level of some information presented. Factors as the integration of CSR to organizational structure, stakeholder engagement and continuous improvement practices are poorly reported by the companies.

Acknowledgement

We thank PIBIC/CNPq for the financial support, without which this research could not have been possible.

- (1) Hahn, R.; Kühnen, M. *J. Clean. Prod.* **2013**, *59*, 5–21.
- (2) Hetze, K.; Winistörfer, H. *Int. J. Bank Mark.* **2016**, *34* (4), 501–528.