

TESI DOCTORAL

***LA RESPONSABILITAT SOCIAL DE L'EMPRESA A
LES PIMES DE CATALUNYA. ANÀLISI DEL
DISCURS EMPRESARIAL***

PROGRAMA DE DOCTORAT DE SOCIOLOGIA

Bienni 2003-2005

Departament de Teoria Sociològica, Filosofia del Dret i Metodologia de
les Ciències Socials

FACULTAT DE CIÈNCIES ECONÒMIQUES I EMPRESARIALS



UNIVERSITAT DE BARCELONA



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5.4. PUSHING FORWARD SME'S CSR THROUGH A NETWORK: AN ACCOUNT FROM THE CATALAN MODEL

Murillo, D. Article presentat a la *Intl. Day Conference on CSR in SMEs*, Copenhaguen (DK): Copenhaguen Business School. Octubre de 2006. Actualment en 2a revisió per a *Business Ethics: A European Review*. University of Cambridge: Blackwell Publishers

RESUM EN CATALÀ:

Promoure la RSE a les Pimes des d'una Xarxa: una experiència des del model català

Aquest text presenta els resultats d'un projecte de promoció de la RSE a les Pimes fet a escala regional per al territori de Catalunya. El document parteix de l'aproximació pròpia del practitioner que impulsa la constitució d'una xarxa de treball amb organitzacions intermèdies i que desenvolupa eines específiques per al propòsit plantejat. Amb aquesta finalitat, aquest estudi incorpora el format d'un estudi de cas i subratlla els elements d'inclusivitat, representativitat i legitimitat com a factors d'èxit per a la construcció d'una xarxa fructífera per a la promoció de la RSE en les pimes.

L'article es presenta en forma d'anàlisi descriptiu i teorètic però, alhora, subratlla la necessitat d'avançar en la coordinació del creixent nombre d'iniciatives dedicades a la promoció de la RSE en les Pimes. S'imposa, doncs, la necessitat d'aprofundir en el treball en xarxa com a via per a la clarificació i ordenació de les nombroses eines i documents generats per al suport de la pime. Juntament amb els resultats materials aquí presentats, l'estudi apunta cap a la necessitat de dotar-nos d'un model de treball en grup més proper al concepte de democràcia deliberativa que no pas al de l'ètica del discurs, on la inclusivitat sigui la característica bàsica del procés deliberatiu.

El present estudi contribueix a paliar l'absència de textos acadèmics sobre com treballar en xarxa per al foment de la RSE. Una necessitat particularment imperativa quan estem parlant d'empreses que, per dimensió, tenen moltes dificultats per entrar en el discurs de la RSE al marge del suport extern d'organitzacions que canalitzin aquest esforç.

INTRODUCTION: TAKING CSR TO SMES

One of the most obvious needs of a project fostering CSR in SMEs is the involvement of intermediate organisations, in the form of representatives of social and business agents (Burchell 2006). The academic world and in particular business schools, with their advantage of having direct contact with the business world, obviously have an important role to play in promoting the concept. In addition, inadequate familiarity with the term on the ground, and the multiplicity of existing definitions and approaches to CSR (see Garriga&Melé 2004, and Spence 1999 for state of the art) represent a further difficulty, added to that of the as yet too-esoteric nature of CSR. CSR is not easy to translate into the day-to-day management of SMEs nor, as has been observed, have public administrations been quick to integrate it into their political agenda.

Even so, it seems we have learnt one thing in recent years: CSR involves a consideration of the company as a relational being (Freeman 1984, Granovetter 1985, 2000), and so progress with CSR must inevitably bring with it a parallel stakeholder approach (EC 2001, 2002, European Multistakeholder Forum, 2004). Different initiatives have taught us something about how to go down this path (BITC *et al* 2002, Longo *et al* 2005, Perrini 2006, Perrini *et al* 2006, Roberts *et al* 2006, Tencati *et al* 2004) although we still have more information on the process itself than on effective results obtained. All in all, there is a great shortage of texts that explain how to create networks to foster CSR (Moore & Spencer 2006) and, above all, that light our way towards the results we might expect.

If up to now all this could also be said to apply to companies of any size and to CSR in general, where SMEs are concerned the need to follow this kind of process seems absolute. We already know that in response to the difficulties and needs of the different sectors (Moore & Spencer *op cit*) and sizes of SMEs (micro to medium-sized companies), the CSR agenda must soon start to move towards particularisation. This will allow companies to be dealt with differentially according to their capacity for decision making in the production process (from the local monopsony of the automobile sector to the almost perfect market

competition of many mass distribution products), on their degree of openness to external markets, and on the type of competition they face (based on product price or service quality). The challenge of segmentation and complexity is already with us, and we know that this will make it impossible to consider a single recipe that can apply to all companies.

Even so, in the case of SMEs in particular, there is still some ground to be covered before reaching this horizon. We must learn to work with and for SMEs, involving them and adapting for them the growing amounts of materials, studies and tools that have appeared, above all in recent years. One thing is certain: the existence of resources is a necessary prerequisite for their dissemination but, as can be seen, this is not reason enough for CSR to become a reality in SMEs. This is where intermediate organisations come in, and where a space must be constructed for dialogue and discussion of misunderstandings and suppositions, which will help the message to get through. In general, it is already known that SMEs on their own (Spence 1999; Baker 2003; BITC *et al.* 2002; Lepoutre & Heene 2006) have neither the structure nor the time to bring in all management innovations as they are created. For this to happen, the participation of intermediate organisation networks is required. In this effort to promote CSR, as others have said (Roberts *et al.*, 2006), we rely particularly on existing business networks.

This study therefore aims to make up for the absence of literature on cooperation with intermediate organisations in fostering CSR. It is approached in the form of a case study on work done by the *Marc Català de la RSE a les Pimes* (Catalan Framework for CSR in SMEs) Network. The origin and orientation of this Network are outlined, and elements are evaluated that we consider to be of interest for application in similar projects, in an approach that we consider both practical (from practitioner) and academic.

THE MARC CATALÀ CASE: A NETWORK FOR FOSTERING CSR IN SMES

The context. Area, origin and constituents of the network

Granovetter (1985, 2000) establishes the importance of considering human activities as part of a network of interpersonal relationships. The

definition of what is perhaps the most appropriate network for our case can be found in Frances *et al* (1991): a flat form of organisation based on relationships of affinity, loyalty and cooperation, amongst other qualities. A body that, according to Powell (1990), involves on an equal basis complementarity and mutual fit between interdependent organisations (see also in Ebers, 1997).

The *Marc Català de la RSE a les Pimes* Network is an initiative led by ESADE that involves the main political, economic and social agents of Catalonia in fostering CSR. Catalonia is a region with 7 million inhabitants. It is particularly representative of the European economic fabric because of its economic vitality, growth rates over the last decade, and because it is now facing with particular harshness the challenges of opening markets to globalisation: offshoring, growing competition from Asian countries, modernisation, and redefinition of its productive processes (for a more general overview on globalisation Stiglitz 2003).

Due to the nature of its economy, based mainly on small and medium-sized companies, the challenge of CSR in the region is above all a challenge that concerns SMEs. These represent 99.8% of the region's total companies, employ 74.9% of the working population, create 65.6% of the gross added value although only generating 50% of the overall business profits, and obtain 20% of global business profits (PIMEC 2004).⁴²

The *Marc Català* Network was set up with the specific intention of bringing CSR to this business sector, taking as its starting point a framework document: the *Acuerdo Estratégico para la internacionalización, la calidad del empleo y la competitividad de la economía catalana* (*Strategic Agreement to Promote the Internationalisation, Job Quality and Competitiveness of the Catalan Economy*).⁴³ Text approved in 2005 by the regional government (Department of the Economy and Finance; Work and Industry; and Small Business, Tourism and Consumption) as well as the main trade unions and employers' associations in Catalonia.

Among the agreement's measures for promotion, improvements in job quality and social cohesion, measure 75 refers to the development of a model

⁴² Completed with data from the 1st conference on CSR and SMEs, organised by PIMEC, 18th November, 2004

⁴³ Complete text in English: <http://www.gencat.net/economia/acord/docs/AcordEstrategicAN.pdf>

of *sustainable and responsible competitiveness*. An approach defended by Zadek (2005), Lerberg *et al* (2006) among others and set out at the origin of this network in Murillo&Lozano (2006b). Taken as our guide and with specific reference to this measure, this text is the starting point for the Network.

Consistent with other similar initiatives (particularly Perrini *et al* 2006) participating agents are as follows: ESADE, in the role of academic coordinator and main driving force of the project, endorsed by studies on CSR carried out from 2000 onwards. Representatives of departments involved in signing the Strategic Agreement, with the addition of technicians from the Department of the Environment and Housing and the Agency of Services to Internationalisation of Catalan companies (COPCA - Consortium for the Commercial Promotion of Catalonia); technicians of the network of municipalities of the Barcelona Provincial Council; representatives of Comisiones Obreras and UGT, the two signatory trade union organisations (with 90% trade union representation), and finally; PIMEC (Catalan Association of Micro, Small and Medium Enterprises) and CECOT (Employers' Confederation of the District of Terrassa), the two main employers' organisations for small and medium-sized companies, with joint affiliation of around 10% of the 450,000 SMEs registered in Catalonia (PIMEC, 2004).

Phases of the project

Methodologically, the project is organised into 4 phases subdivided into six different research projects, developed with initial public funding of €190,000, for an estimated 20 months:

1. *Preparation phase* (2005), involving initiatives developed by the different agents to foster CSR in SMEs. Aside from the declarations or positioning of each organisation, we detect four projects of interest: one emerging project, the European Ressort project led by Barcelona Provincial Council⁴⁴ for the promotion of CSR in SMEs; the production of a guide to CSR in SMEs written in 2004 by the employers' association CECOT;⁴⁵ a preliminary analysis of best practices in Catalan SMEs to be published

⁴⁴ <http://www.projecteressort.net/>

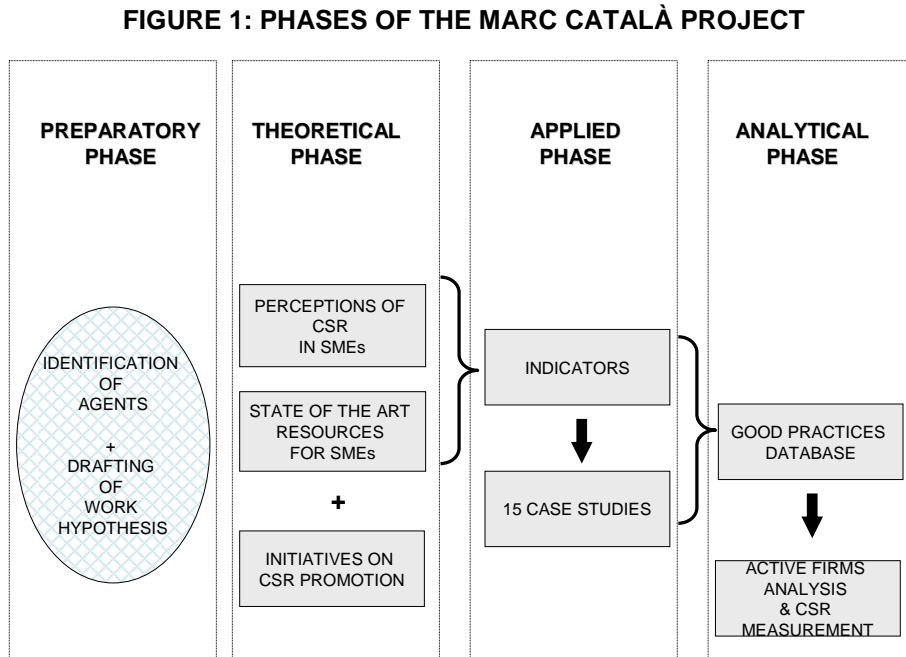
⁴⁵ <http://www.cecot.es/>

by ESADE in 2006 (Murillo&Lozano, 2006a); and in particular, the *Valores de Empresa* (Corporate Values) prizes, awarded from 1998 on by the PIMEC employers' association. All this allows us a preliminary examination of the territory and existing initiatives and above all, enables us to identify organisations and companies that are active in CSR. From these we can generate some preliminary starting hypotheses on CSR in SMEs in Catalonia (given in Murillo&Lozano, 2006a and 2006b) and agree a programme of action for the network.

2. *Theoretical elaboration phase* (2006), in which three projects are developed:
 - a. A study on the perceptions of SME businesspeople and employees on CSR (March-May 2006). Five focus groups discuss the business case of CSR, its potential impact on competitiveness, and CSR management.
 - b. A state of the art consisting of 200 documents, initiatives and programmes with information and tools for integrating CSR into the business model of companies, particularly in SMEs.
 - c. A study of existing European initiatives that may be considered crucial for the *Marc Català* Network, and that enable us to establish a preliminary model of programmes and actions to be implemented from the public ambit in fostering CSR in SMEs.
3. *Applied phase* (2006 and 2007). In this phase, a specific model is first built for measuring CSR. A set of indicators based on items considered by members of the network as the minimum possible, adjusted to our legal framework and taking as reference other international initiatives for managing CSR in SMEs. Later, within the same phase, fifteen case studies are prepared with a double function: to identify and set out best practices in SMEs, practices agreed as such by the members of the network, and also to test the suitability and utility of the indicators model produced by the *Marc Català*.
4. *Results analysis phase* (2007). Here the result of research carried out in earlier phases is set out in the form of a guide to CSR introduction for SMEs, and an analysis is made of the case studies drawn up in *Phase 3*

to increase our knowledge of: a) good examples of responsible actions in the area; and b) how to measure CSR.

Figure I: Phases of the Marc Català project



On Network functioning and management

The work of the network is organised according to the methodological agreement established in the four earlier phases, and has as a common denominator the introduction of CSR into a model of competitiveness on which there is written agreement by network members. Even so, the degree of involvement of members in the functioning of the network is based exclusively on their confidence in and commitment to the purposes stated.

The process involves political or technical representatives from each of the ten participating bodies meeting regularly, approximately every two months, to monitor the project's evolution and ascertain its results. The gist of the information is conveyed to members, and each subproject is carried out after approval by the members at an ordinary meeting. The tasks of the different members may sometimes be more active (see next chapter for an example),

but normally their main function is to discuss and approve the methodology to be followed and approve or amend the results created.

Conversely, the function of the academic members of the network is to facilitate group work and carry out effective management of the projects, as well as setting minimum methodological standards for the work to be done. There is one part-time project manager and one full-time research coordinator, who as well as research tasks, carry out other network management tasks. A team of research assistants with variable time commitments also collaborate on the development of the different phases of the project.

At this stage, we must now move on from the descriptive state towards an evaluative state. One of the important elements in managing the network is the understanding that at this level of CSR development, at least in Spain, members become involved with the network mainly through 'personal' motivation. In this section, we think there is no difference between the motivating and success drivers of CSR in an SME (by far the most important: the values of the businessperson or manager, see Spence, 1999) and those of a network like the one presented here.

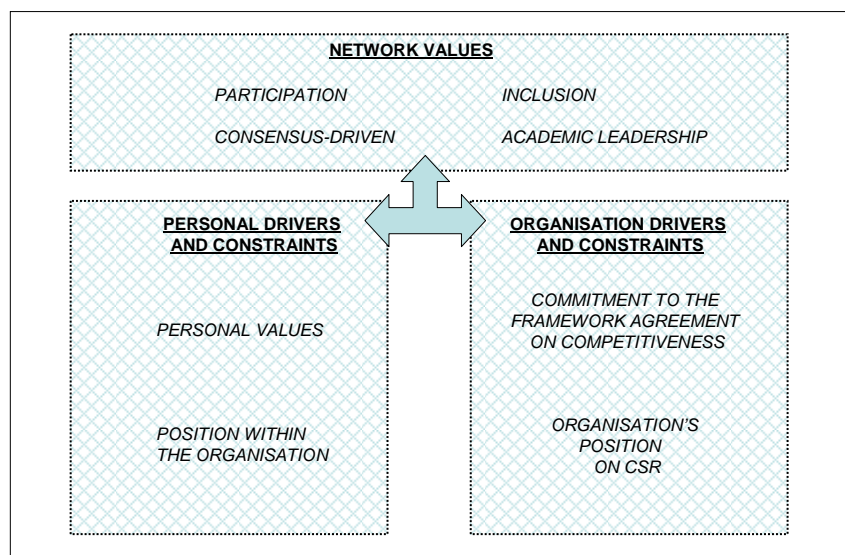
It is important to understand that within each body represented, in our case formally committed to the promotion of a model of *responsible and sustainable competitiveness*, there are different opinions and determining factors. There is a great difference between an employers' representative whose main concern may be to encourage competitiveness in its most generic sense, and a trade union representative, where support for CSR is to a greater or lesser extent a task consistent with their position in the organisation. This makes it vital to have a joint initial focus and not to leave out any of the participating bodies' various approaches to CSR.

In this sense, we consider it of particular interest, as sustained by Roberts *et al* (2006), to specifically include the vision of the business representatives and, directly when possible, that of companies (which, in our project, took place in Phase 2a). If the presence of the different agents is essential for multistakeholder dialogue, in the case of SMEs and unlike the large multinational companies, it is also essential to know their opinions, expectations and demands about the work of a network like the one presented here (see *Phase 2a* in the previous section).

In this situation, with this framework of expectations and values and subject to the restrictions that each different organisation imposes on its representatives, the moderating and leadership role of the academic partner may be considered crucial. Following Bardach (1998), we should emphasise that leadership is a key element for success in terms of working in a network, and that much of the failure of any network should be imputed to poor management (Meyer 1999). We believe that this role can be exploited specifically in the case of a business school. This is due to its double role as generator of scientific authority and as a body concerned with the practical application of its research on companies in the region. We may consider that its proximity to the business fabric is an important element, serving as a bridge and moderating element between the different positions within the network. Besides other considerations, business schools may occupy a central position, a priori outside party interests, an ideal position from which to lead a project fostering CSR in the region.

Figure 2: External drivers and constraints of the different actors

FIGURE 2: DRIVERS AND CONSTRAINTS OF THE ACTORS



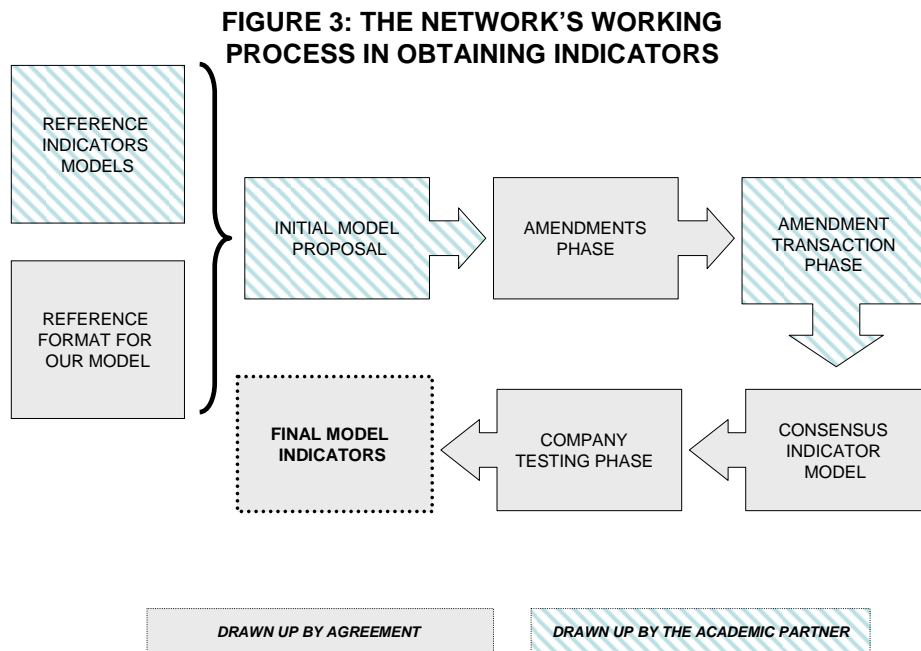
An example of collaborative working: Creating a set of indicators in a deliberative manner

Aside from a specific analysis on the indicators model developed for the network, to be conducted in another article, we think that the work done in designing these indicators exemplifies the cooperation model to be followed to create a CSR support tool in the region (see Tencati *et al*, 2004, for a similar approach). The different stages are an example of this multidirectional work that we believe should characterise working in networks, and presents a milestones in reaching an agreement on the model of CSR indicators for SMEs, accepted by all parties:

- i. Agreement on the reference models initially elaborated in *Phase 2b* and now agreed
- ii. Agreement on the format of the indicators model as regards the limitation of their number and scaled by level of complexity
- iii. Proposal for a framework model elaborated from the previous points by the academic partner
- iv. Start of the period for amendments centralised by the academic partner and processed in the form of a single document
- v. Discussion at a plenary meeting of amendments already processed, acceptance or rejection of modifications proposed by the academic partner
- vi. Start of an application and analysis period using the indicators model that allows demarcation of the degree of complexity for the indicators proposed and their possible adaptation
- vii. Final resolution of the indicators model

For the purposes of this case study, following Payne & Calton (2004), we think it would be interesting to emphasise the values generated during this process: encouragement of participation; search for consensus; integration of opinions and non-exclusion; as exemplified in the process of obtaining a CSR measuring system that can be assumed by all parties.

Figure 3: Phases of the Model of Indicators for SMEs subproject



RESULTS:

Achievements of the project and state of CSR in SMEs in Catalonia

The project elaborated by the *Marc Català* Network can be analysed in a double sense: the first refers to tangible detailed output on the participating bodies: documents: studies; and tools generated by the network. The second, equally interesting for the premise of this text: to analyse knowledge generated in relation to the process; and how to work with intermediate organisations to promote CSR in SMEs.

Figure 4: The *Marc Català de la RSE a les Pimes* Network. Results in figures⁴⁶

- 4 departments of the regional government committed
- 2 main trade unions (90% of trade union representation in the

⁴⁶Documentary references of the results obtained will be accessible at <http://www.esade.edu/innovacionsocial>

region)

- 2 main business groupings of SMEs involved; 48,000 of the 450,000 SMEs in the region represented
- Analysis and cataloguing of 200 classified resources on CSR
- 33 managers and workers interviewed
- 11 European initiatives promoting CSR contrasted
- 15 SME CSR cases studied
- 1 model for CSR measurement with 40 indicators built

Among the intangibles generated we think we must include a reflection on the current state of public and private initiatives for fostering CSR in the region. The need to clarify objectives, create synergies and organise efforts between the different initiatives is imperative. In recent months and within the regional scope of our project, Catalonia, we have identified four European-funded initiatives to foster CSR in the region: a) RSECoop,⁴⁷ focussing on CSR promotion in the cooperative sector and with a strong SME working group; b) Ressort,⁴⁸ focussing on the dissemination of CSR in SMEs in the Barcelona area; c) SELPIME:SOR⁴⁹ directed at the promotion of CSR in SMEs in the tourism and industrial sectors in the La Selva area (a specific territory within the Province of Girona); and d) the RESPONSE⁵⁰ project, focussed on linking concepts of innovation and CSR in SMEs.

There are often many coincidences between the areas of work and objectives envisaged by these projects, and the work of the *Marc Català* Network. We should therefore remark on the interest of having an integrated platform for dialogue between initiatives and organisations that share the same, and in some cases identical, lines of work. In the case of Catalonia, in early 2007 the Council of Economic and Social Work of Catalonia, (CTESC),⁵¹ a consultative body of the regional government of Catalonia, may carry out tasks

⁴⁷ <http://www.cooperativescatalunya.coop/rsecoop/>

⁴⁸ <http://www.projecteressort.net/index.asp>

⁴⁹ <http://www.laselvacoopera.com/selpime/index.htm>

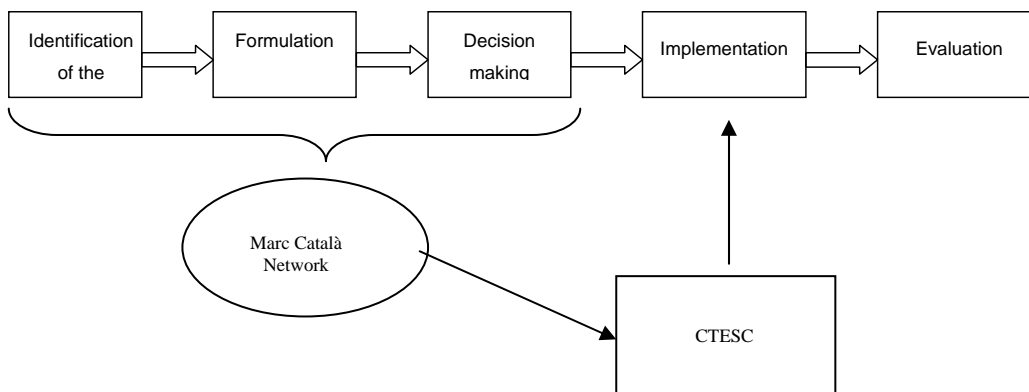
⁵⁰ http://ec.europa.eu/enterprise/csr/documents/projects/project_summary_university_of_girona_cid.pdf

⁵¹ <http://www.ctescat.net/>

of arbitration, synergy creation and guaranteeing continuity for some of the projects indicated above.

Following the model formulated by Lozano *et al* (2006) for public CSR policies, the work carried out by the *Marc Català* Network linked to work that could be carried out by CTESC would observe the following process, where initial phases of *identification*, *formulation* and *decision making* are undertaken in the work of the network, and CTESC, as consultative body of the government but constituted with participation by trades unions, businesspeople and government, would play the role of implementation, organising existing initiatives.

Figure 5: Ideal fit of the network in the process of implementing public policies in support of CSR in SMEs



Source: Lozano *et al*, ESADE

The recurrent problem of dispersal of efforts, duplication of tasks and repetition in producing company support instruments often means that SMEs do not have a single clear source of information, and often hinders the extension of the CSR concept. In the light of the above, it is clear that there is a need for work with intermediate organisations to be accompanied by this organisation effort in order to facilitate the transfer of the CSR message.

Dynamic of work in networks. What we learnt

As several authors have stated (Ebers 1997, Ring & Van den Ven 1994) work in network is insufficiently studied, although interest in it has revived in recent years (for the case of public-private networks see Saz-Carranza 2007). In our case, the experience gained lets us explore the functioning and success points on which we believe a network like this can be built. In the light of our experience, we consider building the basis of a network for fostering CSR in SMEs on a framework document that goes beyond the context of social responsibility to be a central element of this. In our case, this framework agreement was called the *Strategic Agreement to Promote the Internationalisation, Job Quality and Competitiveness of the Catalan Economy*.

However, every territory must clearly find its own way. We feel that an approach of this type has two virtues: it ties in network agents with their own commitments, and links CSR with a strictly business-generic objective: in our case, the model of competitiveness.

We feel that the *business case* is still a key element behind many CSR practices in small and medium-sized companies. In this section, the business language of CSR, particularly the explanation of the benefits for the management model of its application, must form part of the group's working methodology. In this sense, as commented in the point above, none of the initiatives to be developed by a network of these characteristics can be carried out without the involvement of the companies and their natural representatives, business organisations.

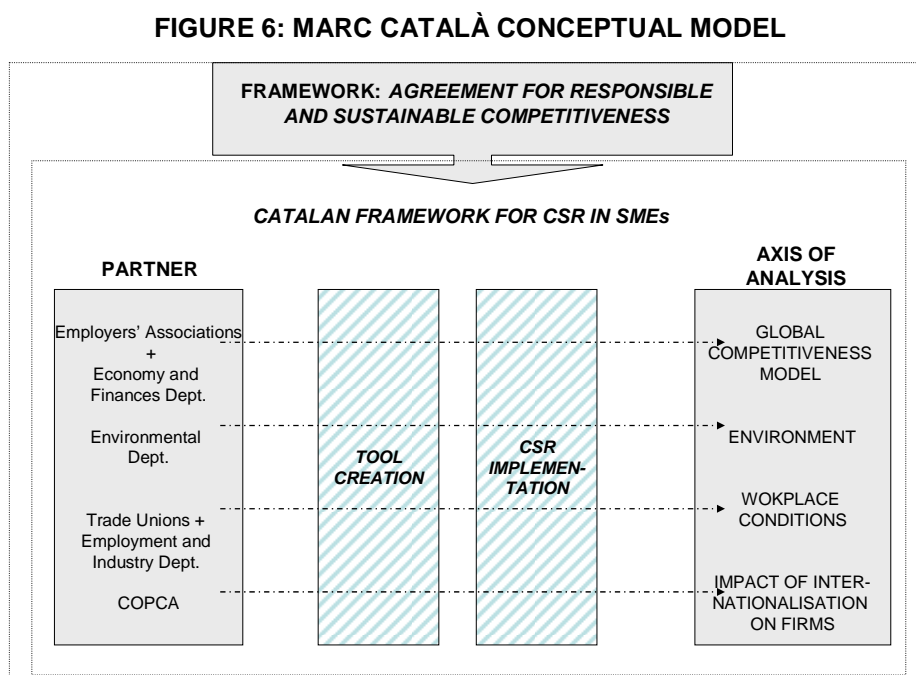
Similarly, a working group of this nature must be built over initiatives already established in the region, using available tools and building on existing efforts for the promotion of CSR. Here, administrations must play an important role, giving continuity and financial support to scattered projects, and identifying the main gaps to be filled. It is important to underline that the most important deficit that still pursues CSR in this business segment is the absence of single referents, with clear information on CSR.

In the case of Catalonia, and within a state like Spain with considerable administrative decentralisation, it is fundamental to collaborate with the Autonomous Communities and local levels of the administration. Levels at which European programmes have often been or are currently being carried

out, with the same purposes but without any continuity or mutual communication.

Therefore aside from public administrations and under the facilitator role that may fall upon the academic representative, we are convinced that a network of this type needs the presence of both business organisations and trade unions. We feel that they form the basic support network for CSR in SMEs. We may wonder whether within a framework of these characteristics there is legitimacy, and so space, for non-governmental organisations. In our project we have not considered not for profit bodies to be necessary but, at this point and once again for each specific context, the role and involvement of this kind of organisation must be studied. Apart from this reservation, we consider that SMEs that do not have a specifically defensive interest in CSR will not, at least initially, require their work to be supervised by not for profit organisations.

Figure 6: Conceptual model of the *Marc Català project*



A sketch of the conceptual framework for network building

Other elements must be found in the success of initiatives like this one. Certainly, the profile of participating bodies, type of leadership established within the network, support for prior initiatives that allows some kind of continuity with efforts already undertaken, are all important elements. However, following Saz-Carranza (2007), there are four central leadership activities that create group unity while maintaining diversity: activating; facilitating; framing; and, capacitating. Even so, it is important to insist on what we understand should be the functioning of a network that is consistent with its purpose: the dissemination of CSR.

Following authors such as Habermas (1990) who have made known and popularised a concept like that of *ethics of discourse*, a re-reading of the paradigm of the business ethics universe is necessary when trying to create knowledge, cohesion and regulatory validity from group work. Without going to the extreme of rationality that Habermas (op cit) considers as *pretensions of moral validity*, the mutual recognition of the parties involved and the legitimacy of the opinions expressed are basic elements of the work of the network.

Even so, we should point out that the ideal conditions for dialogue, according to Habermas, are never going to be fully present in a work like ours involving intermediate organisations to promote CSR in SMEs. We must therefore turn most of our attention to the process of dialogue itself. An inclusive dialogue, in which we try to seek agreement rather than the exclusion of the minority, is fundamental in the framework of a network where participants can at any time leave the negotiating table.

This accent on process has led us, in the case of working on CSR with intermediate organisations, towards the concept of deliberative democracy, also put forward by Habermas (1991) and Elster (2000). At this point, the analysis of the authors is to give greater significance to the process rather than to the vote in itself. This we feel is another element of success for work in networks. Inclusion in networking means including both points of agreement and points of disagreement, setting aside elements that could put one of the parties in an uncomfortable position, and seeking consensus whenever possible.

All in all, focussing on the process of deliberation, working under a facilitating leadership and building on previous CSR experiences in the region are, along with the specific tools generated, the main elements that stand out in

light of the experience gained from the Catalan Framework for CSR in SMEs Network initiative.

ACKNOWLEDGEMENTS

This text has benefited greatly from research work on networks carried out by Ángel Saz-Carranza. It has also borne in mind from the start comments made by Laura Albareda. Lastly, it has had the economic support of the Government of Catalonia, which funded the work of our network, without which this document would not make sense. Thanks to them all.

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5.5. MEASURING CSR IN SMEs THROUGH A PUBLIC-PRIVATE INITIATIVE.

Murillo, D.; Dinarès; & J.M.Lozano. Article presentat al *XXth European Business Ethics Network (EBEN) Congress*, Lovaina (Bèlgica): KU Leuven. Setembre 2007. Actualment en 1a revisió per al *Journal of Business Ethics*. Springer Netherlands

RESUM EN CATALÀ:

El mesurament de la RSE a les pimes des de l'impuls publicoprivat. Un estudi de cas

El propòsit d'aquest text és presentar l'estudi de cas d'un procés de generació d'indicadors de RSE per a pimes en un marc multistakeholder i els primers resultats de la seva aplicació específica en quinze empreses. L'enfocament que es fa en el text parteix, en primera instància, d'una anàlisi descriptiva del procés de gestació i segueix amb una aportació teòrica doble: a) sobre el disseny i la metodologia del treball en xarxa i b) sobre els resultats qualitius i quantitius que s'han obtingut en l'aplicació d'un model d'indicadors sobre pimes.

Entre els resultats més rellevants, destaquen els que es refereixen als elements d'èxit o de fracàs de l'impuls en xarxa de mecanismes de mesurament de la RSE a les pimes. D'altres fan referència als elements endògens i exògens que, a partir de la nostra experiència, condicionen l'enfocament que adopten les pimes amb relació a la RSE i, finalment, les dificultats i els progressos que es poden esperar de l'aplicació d'un model de mesurament de la RSE a les pimes del territori.

Aquest document conté les limitacions pròpies d'un estudi de cas basat en l'aplicació d'un model d'indicadors elaborat de manera plural i participativa, raó per la qual n'hi ha poques experiències equivalents a Europa, per la qual cosa constitueix una iniciativa relativament única. En aquest sentit, es pot considerar que aquest document fa un estudi interessant per a la implementació d'ulteriors programes que pretenguin impulsar el mesurament de la RSE en el col·lectiu de les petites i mitjanes empreses. Entenem, sobretot, que és d'utilitat pràctica per a les administracions públiques, les institucions acadèmiques i els promotors de projectes de RSE que impliquin un treball en xarxa.

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INTRODUCTION. THE CSR & SMES SUPPORT NETWORK

The context

In recent years, the efforts to create control systems to help organisations measure CSR have reached SMEs. In the first stage, it is well known that the public's attention focused on major corporations and

multinationals. However, there is no doubt that this attention has now shifted towards the analysis of the social and environmental impacts of SMEs. In this field, we should explore the reasons behind why SMEs are moving towards CSR. As is the case with major corporations, when SMEs decide to incorporate and subsequently measure their CSR they are basically motivated by two elements.

On the one hand, external factors. Here it is important to take into account i) major corporations which encourage their suppliers, basically SMEs, to carry out minimum CSR reporting; ii) consumers which have a growing need for minimum levels of quality (and also of ethics) in the management and production of goods and services; iii) the increasingly active role played by public administrations in promoting CSRs, and, lastly, iv) the public and the media's interest in knowing, fostering and spotlighting small companies whose good CSR practices could be set as an example for the rest of the economic fabric.

In this regard, many initiatives, communications and efforts are being made in different public spheres to promote CSR in SMEs. In the framework of the European Commission, since the European Council of Lisbon in 2000, several texts of reference have been published urging member states to act in this area. The last text appeared very recently, in May 2007.⁵² In the Spanish context, we may highlight the report on CSR by the Subcommittee of the Parliament, the setting up of the CSR Experts Committee, and the implementation of the CSR Round Table in the framework of the social dialogue processes promoted by the Ministry of Labour. Lastly, at the level of the Autonomous Communities, two documents of reference have recently appeared in Catalonia: the new Statute of Autonomy of Catalonia approved last year, which urges administrations to foster CSR in the business fabric⁵³ (article 45) and the Strategic Agreement to promote the competitiveness of the Catalan economy⁵⁴ signed by the Administration and all the social agents, measure 75 of which requests parties to promote a model of responsible and sustainable competitiveness.

⁵² <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P6-TA-2007-0062+0+DOC+XML+V0//EN&language=EN>

⁵³ http://www.parlament.cat/porteso/estatut/estatut_angles_100506.pdf

⁵⁴ <http://www.gencat.net/economia/acord/docs/AcordEstrategicAN.pdf>

If we focus on the companies' intrinsic elements behind CSR, as stated in the large amount of existing literature, we find factors such as improvement in the labour environment, opportunities for raising production, the retaining and motivating of employees, and, *inter alia*, factors of innovation or differentiation against competitors. These factors, together with the management's ethical values, are the central elements to be taken into consideration when addressing a *business case* of CSR for companies in general (Forética, 2006, p.16) and also for SMEs (recently Jenkins, 2006; Murillo and Lozano, 2006a and 2006b). Together, these elements make up a "groundswell" indicating a definite switch in CSR towards smaller-sized companies.

Nevertheless, it is also becoming increasingly evident that it is difficult for SMEs to alone solve the problem of access to information and lack of time prompted by their focus on day-to-day management (Spence, 1999). With regard to this point, and with this purpose in mind, several studies have demonstrated that institutions, bodies and public and private administrations need to cooperate to furnish companies interested in exploring the potential benefits of CSR with tools, processes and management models (for a summary, see EC, 2007b).

The present case study allows us to identify: a) the key elements of a multi-stakeholder work process geared towards measuring the social and environmental impact of the company, and b) the results which may be expected, in our opinion, through the application thereof in the business fabric.

The Catalan Network for the Promotion of CSR in SMEs

This paper, so far focused on outlining the progress made in measuring CSR in SMEs, deals with only a very specific part of the actions carried out to date by the Catalan Network for the Promotion of CSR in SMEs, an initiative comprised of a group of academic, business organisations, union bodies and the public administration, for the purpose of promoting SMEs in Catalonia.⁵⁵ The

⁵⁵ For a summary of the network work process, see the project presentation made in the *SMEs and CSR Conference*. Copenhagen, 2006, <URL: <http://uk.cbs.dk/content/download/51945/737246/file/Workshop%204%20Murillo%20-%20Promoting%20CSR%20in%20Europe.pdf>>. To read the materials generated to date: http://www.esade.edu/research/socialinnovation/investigacion/proyectos/marc_catala>

lines followed form part of an analysis of the process of preparation and application of a CSR indicators model for SMEs.

By way of a summary, Figure 1 shows the complete framework of generating CSR tools for SMEs carried out ever since the Network was established, and the prior documents used as a basis for this study (see Murillo and Lozano, 2006a and 2006b). This research has been carried out since late 2005 until the present day. Work is now focused on validating the CSR indicators model for SMEs within the territory.

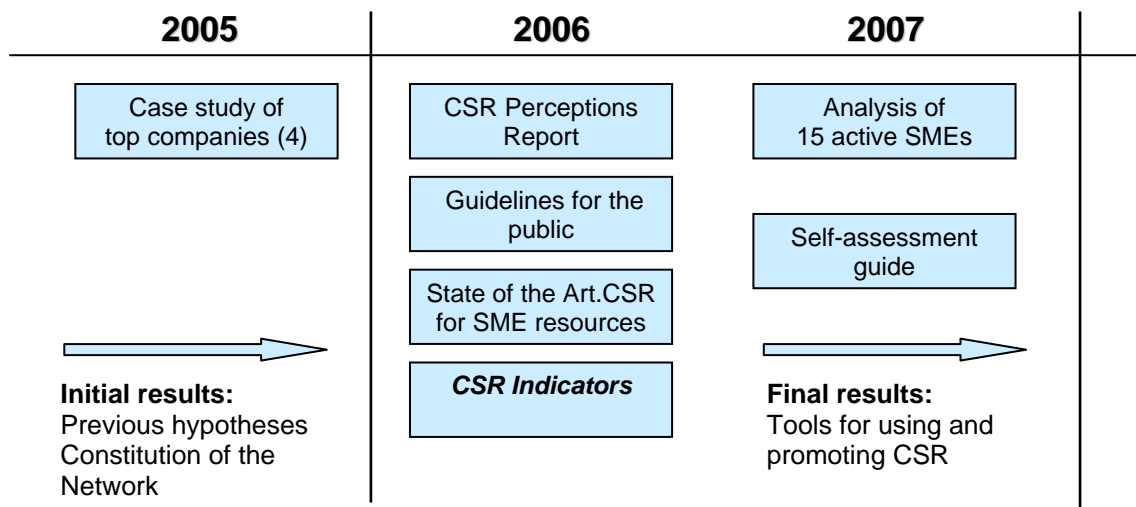


Figure 1: Network working plan, milestones and objectives

In the following sections, we shall first address the methodology used to obtain the indicators model. From the very first draft, it was our view that this model should be the result of a process of debate amongst the members of the working group (see Figure 2). We shall then explain the basic elements which stand out in the process of application, and conclude by analysing the process followed up to this point. We are confident that the analysis made can be of use to institutions or bodies seeking to copy or take advantage of the knowledge generated through the Catalan Network for the Promotion of CSR in SMEs. Specifically, we shall be interested in referring to: i) the type of qualitative/quantitative reporting they perform; and ii) to what extent we may expect SMEs to willingly provide reporting, independently of the pressure exerted by the market in this regard.

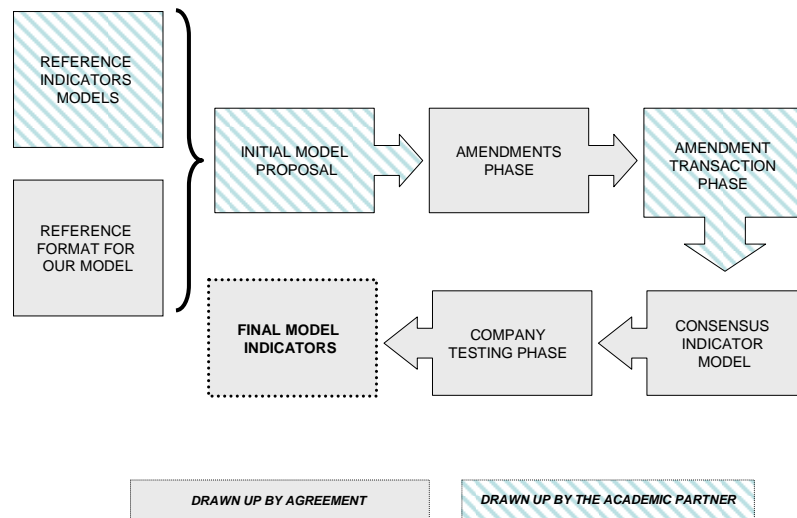


Figure 2: Process for obtaining an indicator model through a network
 Source: Murillo: 2007. "Pushing forward SME's CSR through a network:
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THEORETICAL FRAMEWORK:

As various authors have pointed out thus far, CSR in companies and especially in SMEs (see Spence *et al.*, 2003; Fuller & Tian, 2006) may be defined as actions by organisations geared towards generating higher social capital (Granovetter 1985 and 2000; Putnam, 2000; Pollit, 2002). Social capital has been defined in turn (Smelser&Richard, 1996; Steiner, 1999) as the set of rules, relationships of trust and interpersonal networks, which is a source of social cohesion, but also a fundamental element for companies' trading in our capitalist societies (Biggart&Beamish, 2003). The European Parliament (EC, 2007a) views social capital as a tool for progress in the company's activities. These documents use the concept of social capital to underline the SMEs' interest in improving their relationships with their environment, an environment in which they carry out most of their trading operations. Or to improve the management of their intangible assets (reputation, goodwill or human capital, *inter alia*), an increasingly substantial part of the accounting assets of companies of all sizes (in the context of generating of indicators, see Sarabia *et*

al., 2006). Porter and Kramer (2006) are equally conclusive in their link between CSR and the creation of competitive advantages for companies.

However, as the European Commission also asserts in its report, *Opportunity and Responsibility, How to help more small businesses to integrate social and environmental issues into what they do* (EC, 2007b), companies should approach CSR through the involvement and active participation of local organisations, administrations and representatives of the different local stakeholders. According to the aforesaid report, if CSR in SMEs are to be successful, it is necessary to work with organisations which are considered trustworthy by the companies in the territory. It is essential to create a framework of trust through which progress may be made in creating social capital for the business base (refer again to EC, 2007a). Point 14 of this report refers to “building the confidence of different stakeholders” and asserts that “improvements are needed in relation to consensus-building”.

The report recently published by the European Commission (EC, 2007b) provides contents in the form of recommendations aligned with those promoted by the Catalan Network for the Promotion of CSR in SMEs. Indeed, in this report: a) the EC defends the position that the local and regional framework is the most suited for working with CSR in SMEs, given their proximity to the territory and the specific features of the productive base (point 5); b) it is considered essential to set up partnerships with representatives of the stakeholders in light of their ability to incorporate the different sensitivities and visions of CSR; and c) the recommendation is made to ensure the active participation of the business confederations, which can act as vehicles for transferring these tools to the SMEs (points 7 and 8).

In order for social capital – defined as the joint progress of diverse bodies through coordinated action – to be successful, it shall therefore require: the commitment of the managing levels of the intermediate organisations; the cooperation and real communication between the organisations, and the support and cooperation of public organisations (in the framework of Global Compact see Ruggie, 2001).

PROCESS OF PREPARATION AND METHODOLOGY

In 2005, the number of tools designed for SMEs to start managing their CSR was still scant. However, since then, there has been a rapid proliferation – also in Spain – of guides and measuring systems geared towards this business segment. These tools have been promoted by savings banks, chambers of commerce, international organisations, NGOs, departments of local authorities, or EU-funded trans-national projects.

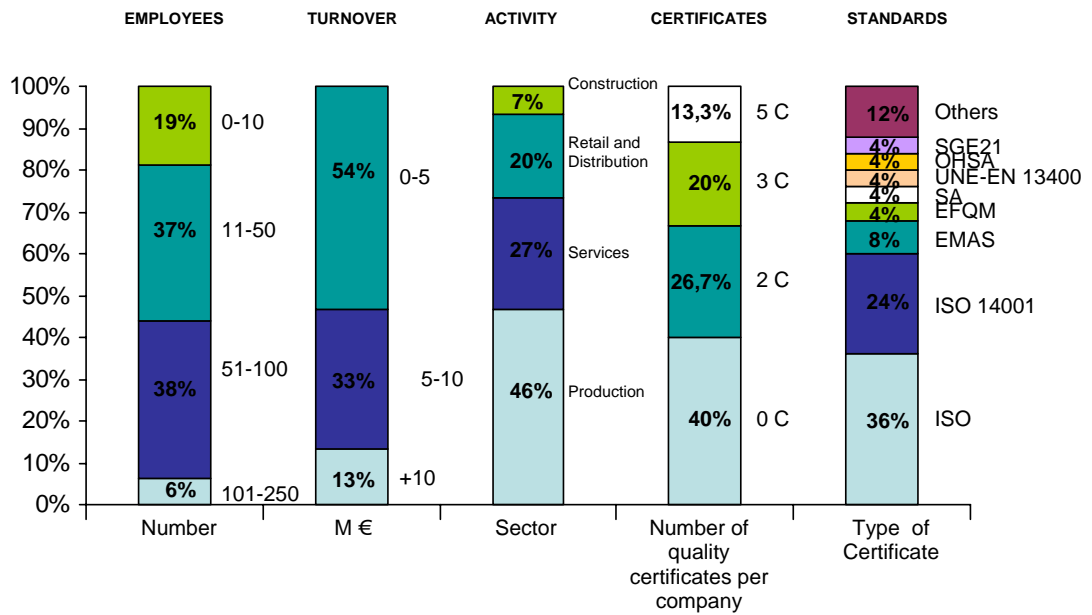
In any event, as different studies have pointed out, each territory has to be responsible for preparing a CSR indicators model with the aim of giving significance to what is still a vague concept, and, more importantly, legitimising companies' efforts to be transparent about their social and environmental impacts (see Carroll, 2000). As we can see in Figure 2, the Network's efforts were focused on establishing an indicators model with the following principles: a) grading of the indicators; b) equivalence with international models or standards; c) consensus between members of the network; d) its possible use for managing and communicating CSR. Some of these assumptions arose through a preliminary report carried out in the first phases of the Network's activities. In this phase, the Network cooperated with SME directors and employees (see footnote 4 and Figure 1), who requested a tool with the aforesaid features.

The reference models were the Global Reporting Initiative (version G2, the draft of its G3 version, and its Handbook High 5! for SMEs), the measurement model of the Social Venture Network (SVN), the United Nations Responsible Entrepreneurs Achievement Programme (REAP), SMEKey of CSR Europe, the IBASE model of Ethos-Brazil and the indicators prepared by Business in the Community (BITC). These models were chosen following two criteria: on the one hand, to choose internationally consolidated models (see Zwetsloot, 2003 regarding this approach) which might be useful for applying the aforementioned principles, and, on the other hand, a model which might be used subsequently as an external tool for communicating its CSR. In this regard, the reference, adaptation and use of the *Global Reporting Initiative* indicators were fundamental in carrying out the projected purpose.

The final proposal, which is a model with 39 generic indicators expanded into 199 sub-indicators (see Annexes), classified by area of action and stakeholder and presented in gradual fashion in three phases reproducing a

priori their level of complexity, was drawn up by the Network's academic member, for subsequent group discussion. In this phase of the process of preparation, amendments were taken from all the participating bodies. There were over fifty amendments, referring to the modification, deletion or inclusion of indicators and sub-indicators, which were ordered without specifying which body proposed the change in question. In our opinion, the anonymity of the proposals made was particularly important with a view to preventing the amendments from being analysed, in the discussion process, in terms of the proposing body and not in terms of the validity or pertinence of the proposal.

In this process, the lion's share of the amendments was included or duly transacted with other similar proposals. The discussion regarding the advantage of positioning an indicator in one or another phase was postponed to a phase following the implementation thereof in a small group of companies. For the time being, this final step, consisting of reclassifying indicators and sub-indicators by phase, is a task which is pending prior to preparing a second-generation indicators model. In order to carry out this pilot test regarding the use, scope and validity of the model generated, the decision was taken, on the basis of the network members' proposals, to choose fifteen companies, which would perform a first test on the indicators, as well as a descriptive study of their CSR. Each Network member, on the basis of its vision and experience in CSR, furnished two or three companies of interest for subsequent analysis. The most common profile of the selected companies was that of SMEs actively involved in CSR. After creating the list of companies (again anonymously), the next step was to eliminate or veto companies considered by any of the bodies to be of less or insufficient significance for the stipulated purpose.



Type of Certificate: “**others**” contains: 1) PEFC Certification for responsible sourcing of wood. 2) The Extern Utz Certified for responsible coffee production and sourcing and 3) Ecolabel

Figure 3: Profile of the selected companies

In the end, a list of fifteen companies was drawn up, with a smaller number of companies to be used as a reserve. These companies would be used to apply the CSR measurement model and to draw up a case study. Fourteen of the fifteen selected companies agreed to receive a research assistant and begin the process of studying their CSR. The study also included responding to a minimum number of indicators and authorising the free publication thereof. One of the companies from the reserve list replaced the company which did not accept these conditions.

The case studies of the fifteen companies were carried out between January and March 2007. The companies were studied by means of a short questionnaire used to compile general information about the company (turnover figures, sector, number of employees and management team). The next step was to interview different members of staff, usually the Managing Director, the Head of the area where most work is done in CSR, or, as the case may be, the area where CSR is coordinated, and, lastly, certain employees. The interviews were performed using an open questionnaire in which subjects were asked to outline their experience in CSR: what they did, and how, the reasons for their

actions, and, finally, how they assessed these practices from a business standpoint.

In parallel fashion, an officer of the company in question and the research assistant carried out a process of support in the stage for filling out the indicators model prepared by the network. The format of the replies to the indicators were either qualitative or quantitative, *not applicable* or *unknown*. Whenever possible, the aim was for companies to provide a fully comprehensive response, although this was not always achieved. The companies accepted to reply to a minimum number of indicators: those in phase 1 (*a priori* the least complex ones) and the environmental indicators in phase 2. The object of this stage of the process was to ascertain the level of transparency to be expected from the selected companies, and, as a purely secondary goal, to analyse the quantity and quality of the replies to the indicators model.

Approximately one month after the support process to companies was completed, a telephone survey was carried out from project coordination, asking the companies to assess the model and the implementation thereof. Part of the results obtained in this final phase have been included in the following section.

RESULTS

The results of the framework development process can be divided into two types. The first type refers to the results of the model, *per se*, its application and use. The second type leads us to reflect upon its chances of success, of being used in the territory. In our opinion, the success of a model like this shall depend upon the commitment provided by the set of bodies which are behind this model. We shall come back to this in the following pages.

Results obtained:

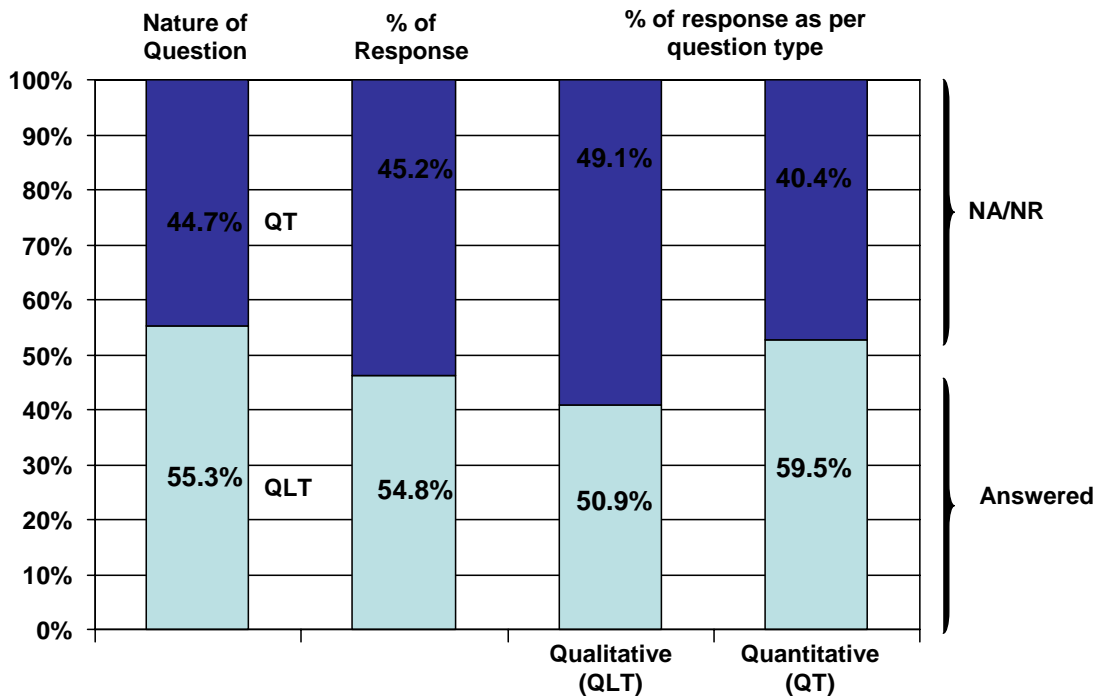


Figure 4: Nature of questions and % of replies obtained by type

Quantitative: what and how they respond

- *Size/ level of transparency expected relationship.* No correlation can be made between the company's size and a greater number of indicators analysed (with some exceptions, such as the absenteeism indicator). Possible causes:
 - Some companies replied to the minimum demanded (phase 1 + environmental in phase 2).
 - In many of the smaller companies, *not applicable* was used to reply to most of the indicators, thus replying to a higher number of indicators without necessarily providing more information.
- *Sector/ level of transparency expected relationship.* The company's sector/activity has a greater influence on the amount of indicators answered. As might be foreseen, services companies tend to answer fewer environmental questions than environment-related companies.
- *Time spent on filling in the model.* The companies stated that they had spent between two and twelve effective working hours in filling in the model.

- *Standards/ level of transparency relationship.*
 - *Quality.* A priori, the fact that a company has been awarded a quality standards certificate (ISO 9001) does not show a correlation with a higher level of response in most of the indicators.
 - *Environmental.* A positive correlation is observed between firms with an ISO 14.001 or EMAS certificate and the level of response in the environmental indicators.
 - *Other standards: SGE21 (CSR certificate created in Spain), Fair Trade or ethical codes.* They show a correlation with the response to human rights indicators. In this same field, internationalised companies also tend to furnish a greater response in this same area.

Qualitative: what and how they respond

- *Filling in.* There were a total of 39 basic indicators divided into different sub-indicators classified by phase or degree of complexity, the companies replied using *NR or NA (no response or not applicable), a quantitative response or a qualitative response.* See Figure 4.
- *NR/NA.* Concentrated in the sub-sections of the following indicators: 5, Customer Care Service; 9, Human rights training of employees; 10 Transparency in Human Rights; 14, Equal opportunities programs; 21, Energy and water consumption; 24, Union or Collective representation; 25 Formal representation of employees in management; 26 Recycling; 29, Relations with Suppliers; 30, Impact by Social Marketing, 31, Environmental Management System, 32, Management of impacts on community, 34 Investments and services providing a public benefit, 35 Mobbing, 36, Gas emissions, 37, Emission of fluids
- *Clarity.* In some cases, a certain lack of clarity in the model might be due to the ambiguity of our model of reference: the GRI. Apparently, the number of unanswered questions might have been fewer if a more concise wording had been used, and, above all, if it had been explained

in a more restrictive form (with quantitative questions or questions directly referring to percentages or formulas). In any event, a guide to the indicators model is evidently needed (it is currently being prepared), in addition to certain simple guidelines distinguishing between the different uses of the model: a) as a tool for managing the company's CSR; and b) as a guide to inform the company stakeholders of CSR. In our opinion, this would help to solve some of the problems in the interpretation of the current model (for an analysis of the difficulties on measuring *corporate social performance* see Gond and Herrbach, 2006).

- *Complexity.* In addition to the inherent problems of comprehension for companies often unfamiliar with CSR or even with business management models, problems are evident a) referring to the basic reference used, the GRI, the aforesaid ambiguity of certain indicators, or the difficulty of limiting them to a numerical response (see previous point); b) problems arising from the difficult comparison between the fifteen diagnoses made since these have been answered mainly in a qualitative fashion; c) difficulties relating to the one-fits-all problem: the absence of different models in accordance with the company's sector or size; and d) problems in the final structuring of the model. These remarks shall all be of use in future updates of the model in order to restructure and merge indicators, reclassify indicators in accordance with the different phases, and simplify the expression thereof.
- *Other elements for global reflection relating to the model.*
 - a. One striking element is the interviewed subjects' lack of knowledge of the concept of CSR. Furthermore, some companies stated that they did not know exactly what they were expected to do, what the objective was behind the filling in of the indicators model.
 - b. The companies expressed an interest in knowing the final diagnosis concerning their response to the indicators. Some companies would like the model to provide them with "a final mark or score which could allow them to know their situation" or be able to compare themselves with the other companies in the model.

- c. Some companies are of the opinion that the indicators model is more appropriate for companies larger than themselves. However, this assertion does not fit with the following data: virtually all the companies acknowledge that the model has proved useful to them for including all their CSR activities.
- d. Some companies have drawn attention to the model's function for teaching purposes. The indicators have been useful for communicating the concept and scope of CSR. The model has also allowed the companies to reflect on their prospects for progress in their CSR management with a high degree of global satisfaction (see Figure 5).
- e. Certain remarks have drawn attention to an evident imbalance between the economic and social areas (see Annexes) and others have underlined an excessive amount of analysis in the social part, implying that the company assumes a role which they themselves believe is the government's responsibility.
- f. Lastly, some of the company details requested of the firms proved to be sensitive material. In particular, the companies' shareholder structure – despite the fact that in Spain this is public information – recorded in the Companies' Register.

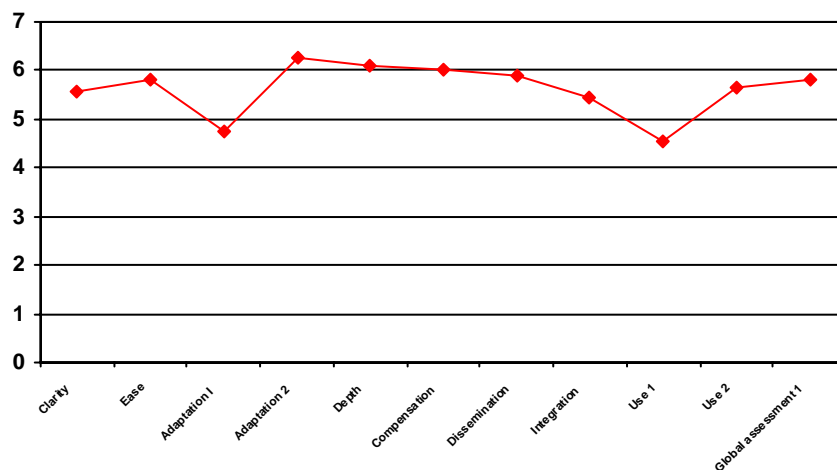


Figure 5: Final assessment of model by the companies analysed on a 0-7 scale

Words appearing in the figure above: (from left to right): Clarity, Ease, Adaptation 1, Adaptation 2, Depth, Compensation, Dissemination, Integration, Use 1, Use 2, Global assessment.

Results relating to the process. A reading from a public policy standpoint

The starting point of the work carried out thus far stems from a fundamental consideration: if there is to be progress in companies' CSR, it shall be the result of the efforts made by leading organisations in the territory to increase awareness of this concept and disseminate it amongst the companies. Therefore, if a management tool has to be analysed in accordance with its use, solidity, simplicity and adaptation to the SME's requirements, a second factor arises: the need, specifically in the field of CSR, for this tool to be acknowledged and legitimised by a group of institutions.

From our perspective, a perspective put into practice in each of the phases of the work carried out by the Catalan Network for the Promotion of CSR in SMEs, this second element must be present. The question of which distinguishing factor will lead companies to choose to use this tool and not any other, will depend, *inter alia*, on the group of institutions providing support. There is no doubt that this choice will also be influenced by other market elements, which cannot be overlooked.

From the company's standpoint, a number of questions arise, including the following i) what framework of transparency do my clients require, ii) which model allows me to manage my CSR more competitively, iii) which model allows me to produce a future CSR report on a uniform standing with other reports which may be published by my competitors, iv) or which might allow me, in the near future, to make progress towards securing a CSR certificate or standard.

However, from our perspective, we are moving on from a stage in which we have superseded a vacuum of CSR management tools for SMEs, and are quickly approaching another stage, in which the question will be what added value is provided by our initiative, or whether, in fact, said initiative merely provides a further dose of noise and confusion amidst the growing plethora of CSR proposals, models and definitions for SMEs.

In this regard, the European Commission, in its aforementioned report of May 2007 (EC, 2007b), warns us not to get sidetracked in the comparative discussion between models, and demands specific support from the European regions to clear up the panorama and convey simple and direct messages. Our

aim has been for the indicators model outlined so far to respond to this reading in three ways: i) employing a measuring reference model for companies, the Global Reporting Initiative; ii) including all the organisations in the territory playing an active role or interested in promoting CSR in SMEs; and iii) sharing the view that public policies no longer arise from unilateral initiatives by the public administrations, but should in fact encompass all social and economic agents (recently Roberts *et al.*, 2006).

This consideration also brings us to another point. We must switch from a situation of creating networks to support the CSR of SMEs to a new phase of dissemination and enforcement of the concept. In a country such as Spain, where the national and autonomous administrations have so far not taken a very active role in disseminating CSR, and where initiatives carried out in other countries are constrained by academic barriers, we are faced with the same challenge: the dissemination and use of the tools created.

The first step, therefore, should be to reach a consensus regarding a particular type of tool, and, without a doubt make a choice with the agents involved for the companies in the region. In Tuscany, Italy, the vehicle promoting content and definition for CSR was the SA8000;⁵⁶ while in the region of Vizcaya, in the Basque Country, the decision taken was to employ a fairly well-known management model, the EFQM, to which specific CSR indicators were added⁵⁷ (regarding the shortcomings of this approach, Marrewijk *et al.*, 2004; in favour Zwetsloot, 2003). Before reaching this point, a process of analysis and debate from a multi-stakeholder standpoint is necessary, where, in our case, we have opted to follow the *Global Reporting Initiative* model, to facilitate its dissemination and the many uses arising from it.

Here, from our perspective, the degree of dissemination and use of the model, will be in keeping with its benefits from a purely business standpoint. If we accept that in the present day, SMEs do not appear to either report or measure their CSR, generally speaking, we believe that the possible dissemination and popularisation of CSR will depend on the utility of the model. Its application is therefore specifically associated with the different uses which a reporting model could have for the company.

⁵⁶ <http://www2.fabricaethica.it/documenti/588.Fabrica%20Ethica%20Tuscany%20Region.pdf>

⁵⁷ http://www.xertatu.net/in_index.asp

In conclusion, CSR began as a social and political movement addressing the actions of major corporations. The approach was not in keeping with the traditional approach in economics (Friedman, 1970), and was adopted in tardy fashion by the major corporations (and mostly in reactive form). Subsequently, at least within the scope of the European Union, since the European Council meeting in Lisbon, in March 2000,⁵⁸ including the publication of the EC Green Paper (2001), and up until the present day, public authorities have assumed that CSR requires commitment to the environment not only from major corporations but also from 99% of SMEs.

Over the last few years, the local, regional and national authorities have devoted a significant part of their efforts to achieving progress in this area. Different local networks have been created to promote a variety of management tools with the aim of disseminating this concept to all the companies forming part of Spain's economic fabric. In our opinion, the stage which is currently getting under way will allow us to pave the way, to select certain tools and to discard most of them. From our perspective, in this last stage certain elements inherent to this study shall stand out. We firmly believe that the fundamental factors for disseminating the concept in the territory shall be making progress towards clarifying the panorama of CSR in SMEs, and, at the same time, reducing the amount of noise and confusion created by the simultaneous emergence of CSR management and measurement models.

ANNEX:

⁵⁸ http://www.europarl.europa.eu/summits/lis1_es.htm?textMode=on

COMPANY'S FIELDS OF INTEREST	GRI REF	No.	INDICATOR	No.	PHASE 1	No.	PHASE 2	No.	PHASE 3
Employees	LA13		1 Assessment of employee's results and responsibilities						
			1A		Percentage of employees who receive salary adjustments in accordance with their degree of professional o				
			1B		Percentage of development of employees and targets met				
Suppliers			2 Conditions and average payment time						
			2A		Conditions and average payment time to suppliers				
			2B		Number of incidents with suppliers				
Customers	PR1, PR2, PR3 PR4		3 Product responsibility						
			3A		Procedures to improve health and safety in the life cycle of products and services				
			3B		Outline and identification of examples in which health and safety standards for produ				
			3C		From time to time the company performs studies and technical investigations regardi				
			3D		With regard to potential risks, does the company have dissemination and communica take preventive and corrective measures in expedite fashion?				
Employees	LA7		4 Absenteeism						
			4A		Total number of days/hours lost				
			4B		Type or causes of absenteeism				
			4C		Total percentage of days lost by contract type				
			4D		Total percentage of days lost (by age and sex)				
			4E		Average absenteeism frequency rate (repetition)				
			4F		Average of days lost by employee				
Customers	PR5		5 Client satisfaction						
			5A		Does the company offer a customer care service (CCS) or any other form of specialised attention to the pu claims relating to its products and services?				
			5B		Does it measure the degree of customer satisfaction?				
			5C		What communication channels (e.g. customer care service, satisfaction surveys, electronic systems, etc) ex				
			5D		Does the company have an ombudsman or anyone with a similar function?				
			5E		Does the company foster, train and provide incentives to its public attention employee independently to solve conflicts?				
			5F		Total calls received by CCS				

Shareholders, community, public sector, employees	EC1, LA2 GRI 2002
Community	
Employees	LA1,

- 5G** Percentage of claims over total calls received by CCS
- 5H** Percentage of claims not dealt with by CCS
- 5I** Average waiting time until caller is attended (minutes)
- 5J** What have the claims and complaints received in the company referred to (product or service)
- 5K** Number of satisfaction surveys made to customers or consumers and average score

6 Economic value generated

- 6A** Turnover
- 6B** Annual operating expenses
- 6C** Net profit before tax
- 6D** Net job creation
- 6E** Average turnover per employee
- 6F** Payments to governments. Taxes
- 6G** Donations and other community investments
- 6H** Profits not distributed

7 Relationship with community

- 7A** Is the company familiar with the community in which it is located and does it recognise it as an important interest? If so, how does it do this? What mechanisms does it use?
- 7B** Number of bodies it supports through donations in kind and economic value of the donations (products and services)
- 7C** Number of bodies it supports by means of financial resources
- 7D** Number of employees and number of hours of relations-voluntary activities with the community
- 7E** Does the company internally communicate the projects it supports?
- 7F** Does the company carry out educational and/or public interest campaigns in the community?
- 7G** Number of the company's own corporate social projects
- 7H** Does the company use donation and sponsorship deduction or reduction tax incentives?
- 7I** Number and percentage of employees, over the company as a whole, taking part in community-related activities? What percentage of them takes part in activities?
- 7J** Percentage of gross turnover given over to social activities linked to the condition of employees in the company?
- 7K** Average monthly hours provided by the company's employees in voluntary work
- 7L** Number and type of community activities carried out by the company

8 Staff profile

	LA14, EC7
Employees, suppliers	LA12, LA8, LA11, SO2, SO3, HR9, HR3
Customers, community, suppliers, employees	8HR

- 8A** Percentage of each contractual modality in the company
- 8B** Percentage of part-time employees
- 8C** Percentage of contracts lasting less than 6 months
- 8D** Percentage of outsourced employees (subcontracted by temping agencies, integrated services companies,
- 8E** Percentage of employees by sex, age group of the different professional classes of the staff and belonging
 - 8F** Percentage of employees by location, region or town in which they live
 - 8G** Percentage of employees by salary level or by average monthly salary
 - 8H** Staff profile of the senior management and corporo

9 Employee training

- 9A** Percentage of gross turnover given over to the professional development and training of employees
- 9B** Average training hours per employee per year broken down into class of employee
- 9C** Type of employee receiving company training (sex, age, position)
- 9D** Does the company foster specific training activities relating to a specific development in the work area?
- 9E** Does the company offer study grants (or similar) for acquiring knowledge with a positive impact on the emp in their current function?
- 9F** Number and percentage of employees taking part in health and safety training courses
- 9G** Does the company offer prevention of working hazards programs and other specific health programs relatir
 - 9H** Does the company have a system for identifying the potential responsibilities to be ca
 - 9I** Training of employees in relation to human rights procedures and practices and regar activities. Including the training type, number of employees trained and average lengt
 - 9J** Number and percentage of employees taking part in training courses to create relatior
 - 9K** Employees' training regarding procedures and pra other matters relating to corruption, of importance trained against total staff and average length of th
 - 9L** Does the company carry out training sessions, co practices and compliance with human rights to su
 - 9M** Does the company offer aid for courses not relatir
 - 9N** Has the company created a body with employees professional category?

10 Human rights

- 10A** Is respect for human rights included as a basic principle in the company's investment and/or acquisition de
- 10B** Is the company familiar with, and does it adjust its operations in accordance with, the (ILO), the guidelines of the Organisation for Economic Co-operation and Development global pact?

Employees	EC5, LA3, LA15

10C Are active efforts made to improve the company's good conduct? Does the organisation have systems to support and monitor the company's ethical conduct?

10D Does the company publicly state its ethical and human rights commitments through its communication mechanism suited to its interest groups ?

10E To what degree does the company follow international standards such as the UN Declaration of Human Rights or the ILO's agreements?

10F Percentage of main distributors and clients which the company considers the impact on human rights in its investments or the choice of suppliers or contractors?

10G Detailed list of the policies and procedures required to ensure compliance with the supply chain and contractors, the monitoring system and the reporting system.

10H Percentage of significant investment agreements which take into account the impact of human rights.

10I Procedures for complaints and claims submitted by employees, suppliers, contractors, communities), relating to human rights, including the reporting system.

10J Percentage of total suppliers who have received information on human rights.

10K Does the company have known rules for selecting suppliers, contractors, distributors, relating to compliance with labour, social security and human rights?

10L Does the company have standards of selection and criteria, such as the ban on child labour, appropriate working conditions, etc.?

11 Employees' remuneration

11A Company's minimum salary divided by the minimum working salary in force

11B What was the percentage of the latest general wage adjustment for the company, and when did it take place?

11C What are the minimum benefits offered to employees (restaurant and transport vouchers, medical benefits, etc.)?

11D Percentage of salary expenses in relation to the company turnover after tax

11E Percentage of employees benefiting from bonuses in kind programs

11F Percentage of company's shares owned by employees

11G Percentage of variable remuneration over the company's salary mass per professional category

11H Does the company carry out surveys to measure employees' satisfaction regarding its remuneration policy?

11I Does the company offer the benefits listed below to employees (men and women with children): family health plan, aid for children's education, aid for buying homes, services or aid for housing?

11J Promotions per professional category and salary level, percentage of internal promotions

11K Does the company offer its employees additional benefits (such as company cars, company housing, etc.)?

11L Does the company have policies or plans for employee development (training, work centres)?

11M Does the company have complementary social security?

Employees	LA2
Employees	
Employees	HR4, LA10, GRI 2002
Customers	
Environment,	

11N Do the employees take part in any way in the com

12 Staff rotation

- 12A Total number and rotation rate of employees broken down into age group, sex and employee category
- 12B Does the company regularly monitor and assess the rotation of its employees and does it have a policy for
- 12C For the established period: Initial number of employees, total number of registrations or admissions, total number of employees at the end of the period.
- 12D Reasons for elimination of employees
- 12E Does the company have corporate plans for managing the content thereof (labour orientation, training, re

13 Reconciliation of working, family and personal life

- 13A The company has working and personal life reconciliation plans such as: flexitime, reduction of working hours and training year
- 13B Percentage of employees taking part in this type of program divided by sex
- 13C Does the company have a system for controlling hours worked and does it take into account the stipulated and legal timetable?
- 13D Is there any system whereby employees take part

14 Equal opportunities plans

- 14A Percentage of handicapped persons working in the company
- 14B Number and type of discrimination incidents
- 14C Description of equal opportunities policies and plans and inspection systems to ensure
- 14D What is the company's non-discrimination policy and how is it conveyed to its interested
- 14E Does the company have and apply policies to promote women in the different professions
- 14F Does the company have any plans for receiving newly contracted immigrant workers
- 14G Does the company have a special program for contracting handicapped persons?
- 14H Does the company cooperate with special work centres?
- 14I Does the company have explicit non-discrimination policies (labour orientation) in salary policy, in the admission, promotion
- 14J Does the company have mechanisms and devices
- 14K Does the company promote and is it equipped with the necessary order for the employees to report incidents?

15 Customer retention and loyalty

- 15A Does the company know the retention percentage, the percentage of new customers

16 Environmental conditions in the workplace

employees	
Customers	EN27
Employees	LA5 GRI 2002
Environment	EN20
Environment	
Environment	EN3, EN9
Customers	PR8, PR9

	<p>16A Level of air quality in the company compared with standard levels</p> <p>16B Level of noise in the company compared with recommended standard levels</p> <p>16C Level of temperature in the company compared with recommended standard levels</p>
17 Product claims	<p>17A Percentage of sold products which are claimed by the company at the end of their us</p>
18 Accidents at work and professional illnesses	<p>18A Methods for recording and notifying accidents at work and professional illnesses refe regarding the registration and notification of accidents at work and professional illness</p> <p>18B Percentage of employees exposed to hazardous working conditions</p> <p>18C Number of total accidents at work in the company and their type</p>
19 Waste produced	<p>19A Total amount of wastes by type and destination (in weight and volume)</p> <p>19B What is the company's ratio in: Amount of waste generated / consumption of raw mat</p> <p>19C Does the company have systems to monitor and control, with specific objectives, the</p>
20 External independent environmental verification	<p>20A Does the company have an environmental management system (ISO 14001 or EMA)</p> <p>20B Is the company subject to independent external verifications regarding its environmen</p> <p>20C Do the products and services sold by the company have an ecological label?</p>
21 Energy and water consumption	<p>21A Total energy consumption</p> <p>21B Percentage of total energy consumption covered by renewable funds</p> <p>21C Total water consumption</p> <p>21D Does the company have systems to monitor and efficiency?</p> <p>21E Does the company regularly carry out internal can</p> <p>21F Total energy saved through conservation and effic</p> <p>21G Does the company regularly carry out internal can</p>
22 Client privacy	<p>22A Does the company have a formal policy for the protection of privacy and/or a system information?</p> <p>22B Does the company have a policy allowing the consumer, client or user to include, alte information?</p> <p>22C Percentage of client data covered by data protecti</p>

Customers Competitors Suppliers	PR6, PR7	23 Communicative product responsibility	<p>23A Over the last two years, has the company made any statement which has been objected to by the public?</p> <p>23B Does the company have procedures and plans for monitoring and controlling its marketing communications (including advertising, promotion and sponsorship), relating to marketing communications (including advertising, promotion and sponsorship), have not been objected to by the public?</p> <p>23C Outline and identification of examples in which marketing communications (including advertising, promotion and sponsorship), have not been objected to by the public?</p>
Employees	LA4, LA10, HR 5	24 Union or collective representation	<p>24A Percentage of the company's employees who are members of a union, represented by collective agreements</p> <p>24B Percentage of labour disputes resolved within the company (negotiation between company and union)</p> <p>24C Percentage of labour disputes resolved out of court (Labour Court of Catalonia or other court)</p> <p>24D Percentage of labour disputes resolved in court</p> <p>24E Does the company furnish information affecting employees with sufficient time for union representation?</p> <p>24F Does the company furnish basic information concerning the union agreement, union contributions, etc?</p> <p>24G Number of health and safety matters covered by union representation</p> <p>24H Number and type of incidents of breach of freedom of association</p> <p>24I Does the management committee have regular meetings to discuss employee suggestions and negotiate demands?</p>
Employees	LA 13 GRI 2002	25 Formal representation of employees in management	<p>25A Provisions regarding the formal representation of employees in decision-taking or management</p> <p>25B The company allows employees' representatives to take part in management committee decisions and provides necessary training for them to be able to understand it, analyse it and take part in strategic decisions</p> <p>25C The company has programs to promote and acknowledge employee's suggestions for the organisation of duties in the workplace</p> <p>25D The company has formal policies and mechanisms for the consideration of employee concern, suggestions and criticisms of the employees' knowledge</p>
Environment	EN2, EN11, EN5	26 Recycling	<p>26A Percentage of materials used which are recycled</p> <p>26B Percentage and total volume of water recycled and reused</p> <p>26C Does the company have systems to monitor and control the efficiency of its recycling programs?</p> <p>26D Percentage of gross turnover used for programs to promote recycling</p> <p>26E Does the company regularly carry out internal education programs on recycling materials?</p>

Suppliers	EC6
Employees	LA9, LA6
Shareholders, suppliers, customers	HR2
Customers	
Customers, Environment	EN26, EN28, EN29

27 Good practices with local suppliers

27A Percentage of costs with local suppliers over the company's total expenses

28 Health and safety in the workplace policy

29 Selection, assessment and association with suppliers

30 Impact due to social marketing

31 Environmental management system

26F Does the company regularly carry out internal education on reducing consumption?

27B The company's policies for promoting the contract

28A Does the company have a plan to prevent psychosocial risks?

28B Number and type of legal breaches concerning health and safety

29A Percentage of business (level of turnover volume) with suppliers

29B Does the company verify that its suppliers act in a socially responsible manner?

29C Does the company have a profound knowledge of the environmental risks of the production thereof or in day-to-day operations and are environmental requirements respected at that source?

29D Does the company have a purchasing policy which includes environmental certificates (e.g. SA8000, ISO 14001) and/or which includes environmental labels, environmental quality guarantee logo, FLO, etc.?

29E Does the company offer suppliers training, courses or other initiatives?

30A Percentage of company's total sales (volume/value) generated by social marketing

30B Description of the positive or negative social impacts of the company's marketing activities

30C Does the company carry out studies to identify potential social impacts of its products or services?

31A Does the company have initiatives to manage the environmental impacts of its products? Is the extent of the reduction of said impact?

31B Degree of integration of environmental impacts in the company's processes

31C Does the company have waste management programs for hazardous materials or for post-consumption recycling?

31D Does the company furnish its consumers and customers with information on environmental damages arising from the use and disposal of said products?

31E Total investment and percentage of gross turnover in environmental management plans and projects (by types)

31F Number of fires, fines or sanctions in environmental management

31G Does the company have mechanisms to measure environmental impacts?

31H Significant environmental impacts of transport used by the company

Community	SO1
Community	SO4 GRI 2002
Community, public sector	EC8
Employees	
Environment	EN17, EN18
Environment	EN21
Public sector	SO4
Public sector	EC4

32 Management of impacts on community

33 Prizes and awards for responsible action a public benefit

34 Investments and services providing

35 Harassment and abuse

36 Gas emissions

37 Emissions of effluents

38 Political and lobbying activities

39 Government subsidies

32A Does the company have programs and practices in communities, including the entry, the operation and

32B Does the company have indicators to assess the environment where it operates?

32C Does the company play an active role in discussing activities?

32D Does the company carry out a study of local requirements?

33A Number and name of awards received concerning

33B Acknowledgements received from the community

34A Description of investments in infrastructures and services

34B Amount of investments and percentage of the community

34C Does the company have purchasing and investment of the community in which it is present?

34D If the company has a pension scheme for its employees, the management mandate?

35A Does the company have rules and processes to prevent harassment, are disseminated, and duly supported by a formal policy?

36A Greenhouse gas emissions CO₂ (volume)

36B Emissions of substances which deplete the ozone layer

36C Does the company have monitoring systems, with other greenhouse gases?

36D Level of investment used to prevent pollution or to

37A Total discharges (m³) and quality of effluents

38A Participation in development of public policy and legislation

38B Over the last five years, has the company been identified to finance a political campaign?

39A Does the company receive financial aid from public authorities?

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