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### SOCIAL RESPONSIBILITY AND ENVIRONMENTAL COMMITMENT IN NOT-FOR-PROFIT COMPANIES

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#### **ABSTRACT**

Nowadays, Social Responsibility, the commitment to care for the environment and sustainable development practices have become essential elements for organizations in any economic sector, in order to have a positive impact on the society around them, mitigating the negative impacts created by the development of their economic activity, guaranteeing competitiveness and permanence in global markets. From this perspective, this study focused on the analysis of the environmental care practices of non-profit companies in the city of Ocaña Norte de Santander. From this perspective, a descriptive methodology was used under a quantitative approach, applying a survey designed under the Likert scale and the results processed through SPSS software, thus determining the degree of compliance with environmental practices and the willingness to adopt policies and measures to mitigate the environmental impact in their range of action of the companies under study.

#### **INTRODUCTION**

The beginnings of non-profit organizations were in the midst of the French Revolution in 1789 and the Industrial Revolution in England, where the ideas of freedom and progress were the common denominator, generalized by the political unrest in society presented by the political power of the monarchy and economic feudalism. (Díaz et al., 2016).

The Industrial Revolution, according to Robert Owen (1771-1858), raised the autonomous communities as a consequence of his experiences where the dignity of man was left aside, reason for which he directed it towards the idea of the associated work allowing to improve the quality of life of its members, by means of which an alternative economic system is developed; this idea had so much echo that in England more than 500 cooperatives were constituted quickly, which encouraged to the work in common and motivated the nascent associations of English workers. (Díaz et al., 2016).

Non-profit entities or ESALES, are those that are born to legal life as a result of the expression of will to associate. They are entities that do not pursue the profit motive, i.e. they do not distribute profits among their members, but rather these profits are used to strengthen the development of their social activity, thus expanding their assets to meet their goals and objectives, which are generally of social benefit to a specific group or to the community in general.

ESALES, according to their legal framework, are focused on social responsibility, as their objectives and goals are focused on the general interest, so it is presumed that they must execute their corporate principles in an ideal manner, "however, there are currently risks of corruption in the third sector of the economy, as many are used to disguise, disguise or divert the main objective, which is to support society and the environment" (Marcuello, 2008).

As a result of the changing global economic environment, the ESALs have been obliged to develop strategies that allow them to get closer to society and demonstrate that their participation in the environment generates positive impacts, but at the same time implement actions that reflect their socially responsible commitment to the communities within their sphere of influence and the environment in general. For this reason, inter-institutional initiatives are emerging that aim to encourage organizations to change their corporate mentality, emphasising sustainable principles, values and practices; Hence, taking the ISO 26000 guide as a reference, it is stated that the social responsibility of an organization is nothing more than the obligation it acquires with regard to the effects caused by its activities and decisions on the environment and the society that surrounds it, through an ethical administration that cooperates with sustainable development, taking into account the interests of its stakeholders, complying with current legislation and at the same time complying with international standards of behaviour, and which must also be integrated throughout the organization.

For some time now, Corporate Social Responsibility (CSR) has become an important part of business management practices. In order to achieve success in the market, it is not enough to apply the legal regulations of a country, but to generate awareness and transparency in relation to the impacts caused on the "environment, resources and society".

From this perspective, aspects such as the size or nature of the company are not as relevant as ensuring that each level of the organization, from top management to the last link in the value chain, is aware of its socially responsible commitment. This is why the visibility of a company depends on the actions

that reflect its interaction with the environment, impacting positively or negatively on the perception of the corporate image of each of its stakeholders (Pérez Espinoza et al., 2016).

Corporate social responsibility emerged between the nineteenth and twentieth centuries as a mechanism for resolving social conflicts, which is why it was adopted by companies taking into account the contribution to development and sustainability that it provided to them. However, it was not until 1950 when Thomas Watson and David Rockefeller proposed CSR as it is known today (Palacio, 2020).

In 1953, CSR was strengthened with the publication of the book entitled *Social Responsibilities of the Businessman* by Howard R. Bowen, which speaks for the first time of the social responsibility of businessmen and their actions with respect to the needs of the social environment in which they are based; becoming one of the first references on this subject. Then, in the 1990s, the Theory of Corporate Citizenship appeared: "Corporate social responsibility is understood as a process through which the company develops and manages its relations with its stakeholders" (Didier, 2014).

And it is in the year 2000 that CSR expanded, highlighting the search for social legitimacy through alliances, public and private articulations and the incorporation of the groups with which it interacts, as a result of a period of crisis. Thus, corporate social responsibility has been defined by different authors and international organizations; however, "there is no consensus on a definition of corporate social responsibility, as this depends on the perspective from which the issue is approached" (Sastre & Inglada, 2016). Similarly, the European Union's Green Paper defines CSR as "the voluntary integration of social and environmental concerns by enterprises in their business operations and in their relations with their stakeholders" (Avendaño & William, 2013).

Corporate social responsibility (CSR) is conceived as a commitment of companies in four areas: environment, social, labour, and human rights, as a guiding principle of their business strategy (Machuca, 2019) for the International Labour Organization (ILO), CSR is a new way of thinking about business, in which organizations try to find a harmony between achieving financial, economic and development objectives and the social or environmental impact of the implementation of their business actions (Didier, 2014).

The International Organization for Standardisation (ISO) created an international standard, in charge of promoting Social Responsibility in companies, under the name of ISO 26000, where it establishes that: CSR is a set of actions by which an organization demonstrates its commitment to and responsibility for the socio-environmental impacts resulting from its business activities. These types of actions must be related to the interests of the community and the objectives of sustainable development. But they should also be integrated into the daily activities of the organization, always reflecting ethics and legality (p. 19).

On the other hand, Garzón (2017) proposes a chronological evolution of the definition of CSR, synthesising the theories that were proposed incrementally. For Orozco and Arboleda (2018), companies cannot expect their success to be based solely on profit, but must demonstrate that they are concerned about protecting the environment, while at the same time contributing to the development of human resources linked to their activities. In this way, it can generate competencies and capacities to adapt to changes in the environment and global markets. On the other hand, the development of actions that jointly guarantee environmental sustainability must be promoted through good practices and organizational management based on the guidelines set out in the codes of social ethics.

## METHODOLOGY

According to the particularities of the research, the study was approached under a quantitative cross-sectional-descriptive approach. The population under study was the ESALES of the municipality of Ocaña, legally constituted with a number of 320 according to the Chamber of Commerce. The census sample consisted of 74 companies, which was statistically determined.

In this study, a questionnaire was used as a tool for measuring and collecting information. For the analysis of the information, a review was carried out from the perspective of several authors who support the research. On the other hand, the results of the survey applied to 74 managers were processed and analysed using SPSS software.

## RESULTS

Given the importance of CSR and environmental care in this research, the answers given by 74 managers of the companies under study regarding good environmental care practices were identified and analysed (Table 1).

**Table 1.** The company has environmental protection and improvement programmes in place.

ITEM	FREQUENCY	PERCENTAGE
Strongly disagree	13	17.6%
Disagree	13	17.6%
Neutral	12	16.2%
Agreed.	12	16.2%
I fully agree	24	32.4%
<b>Total</b>	<b>74</b>	<b>100%</b>

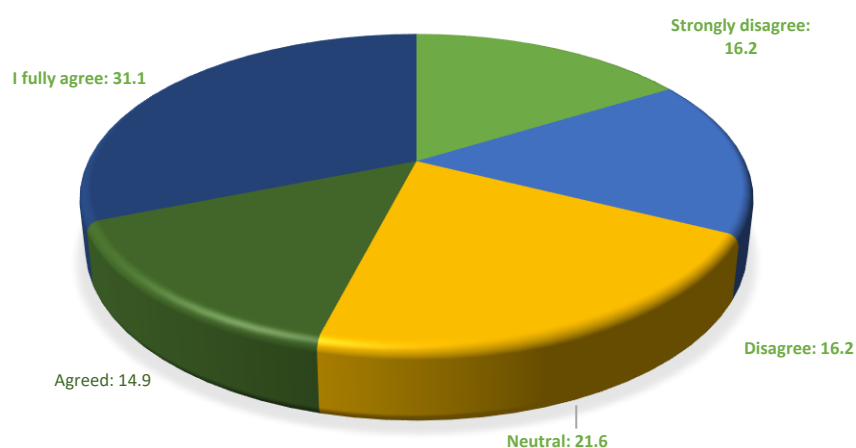
Nowadays, companies are the main promoters of the economy and are committed to caring for the environment in order to minimise their impact on the place where they carry out their activities, thus favouring the quality of life of the community where they are located.

Taking into account the above, during the process of adopting Social and Environmental Responsibility policies, organizations should be characterised by fostering a holistic approach towards sustainable profitability, without losing

sight of commercial aspects such as sales or customers, but conveying to each of the CSR principles and their importance (Orozco & Arboleda, 2018).

In the fight to prevent pollutants, ISO 26000 calls for special attention to be paid to air emissions, waste management, water discharge and the use of high-risk chemicals, as well as radiation, infectious agents, noise, invasive species, etc.

Nowadays, environmental quality is deteriorating more rapidly, natural resources are becoming more and more limited, therefore, companies must try to reduce the generation of pollutants generated during their operations, therefore, it is essential that companies have programmes that protect and improve the environment, however, However, only 48.6% of the organizations surveyed stated that they have implemented such programmes, which translates into a lack of awareness of environmental degradation and little commitment to environmental recovery, 16.2% are neutral on this issue, and 35.2% show no interest in implementing such programmes (Figure 1).



**Figure 1.** The company measures and controls the generation of pollution. Source: Non-profit enterprises in Ocaña

Companies in the solidarity sector are generally characterised by the adoption of responsible habits towards society and the environment, which allows them to raise quality standards and transmit to society the importance of their commitment to it and the environment, becoming an indicator of long-term organizational success. Nowadays, CSR implies, in addition to commitment, continuous improvement, a firm and empathetic stance towards the emerging problems facing society.

From this point of view, companies at the top of the corporate universe accept that they must be immersed in the repercussions they generate in the environment and have a human resource willing to work for social development before the economic benefits received during their work activity (Pacheco-Sánchez & Rodríguez-Téllez, 2019).

However, the pattern of lack of knowledge in the municipality of Ocaña about the environmental damage that humanity is currently facing is maintained, since only 46% of the companies surveyed claim to have mechanisms for measuring and controlling the generation of pollution, 21.6% remain neutral and 32.4% do not consider taking actions that contribute to improving this situation. These data confirm that in the municipality of Ocaña there is a lack of culture, education and training on environmental issues (Table 2).

**Table 2.** Does the company have measures in place to ensure compliance with environmental regulations?

ITEM	FREQUENCY	PERCENTAGE
Strongly disagree	11	14.9%
Disagree	12	16.2%
Neutral	16	21.6%
Agreed.	10	13.5%
I fully agree	25	33.8%
<b>Total</b>	<b>74</b>	<b>100%</b>

**Source:** Non-profit companies in Ocaña

Sustainability takes on relevance from the strategic foundations set out in the Sustainable Development Goals in conjunction with Corporate Social Responsibility practices, as they allow for significant improvements in production processes, verification of compliance with current legal provisions and association with the environment. From this perspective, there are factors that limit corporate actions that have to do with the development of actions from within the companies, such as the lack of awareness and involvement of the different actors that are part of the sphere of influence of the SDGs, as established in the 2030 Agenda (Ormaza-Andrade et al., 2020).

Bearing in mind a future projection of Social Responsibility, it is relevant to highlight the role of leadership from a systemic model, i.e. the transformation of management enriched by a shared vision of ethics, holistic interaction and teamwork. On the other hand, leadership is composed of two elements, motivational and participative, including strategies that are associated with sustainability, innovation, self-organization, mutual respect and human development (González-Castro et al., 2021).

Table 3 shows that 47.3% of the companies surveyed say that they have mechanisms that contribute to compliance with environmental laws. This percentage is low compared to the 21.6% of the companies that respond neutrally to the question and the 31.1% that show no interest in having such mechanisms. This confirms that there is still a lack of interest and commitment to contribute to environmental improvement in the SSEs in the municipality of Ocaña.

**Table 3.** The company regularly implements internal campaigns on the reduction of water, energy and other resource consumption.

ITEM	FREQUENCY	PERCENTAGE
Strongly disagree	11	14.9%
Disagree	13	17.6%
Neutral	12	16.2%
Agreed.	9	12.2%
I fully agree	29	39.2%
<b>Total</b>	<b>74</b>	<b>100%</b>

**Source:** Non-profit companies in Ocaña

Every organization should include in its objectives the periodic implementation of efforts to make its employees aware of the importance of the appropriate management of natural resources, water consumption, energy, etc., thus contributing to guaranteeing the future availability of these resources. In this sense, ISO 26000 recommends the use of renewable resources at a rate lower than their renewal rate, and for non-renewable resources, to try to use them as little as possible, and to try to use them as little as possible through technological innovations.

The impact of global economic growth has been reflected in the inefficient management of resources. For this reason, sustainable practices have improved significantly in recent years, allowing the formulation of projects and business initiatives that reduce the effects of human activity on society and the environment, which is why the premise that sustainability is a collective commitment that can guarantee an improvement in the quality of life of both present and future generations has become relevant. (Manzano-Durán et al., 2021).

Environmental practices is an aspect that, although it does not have the best results, it does meet the standards established within CSR programmes. Therefore it can be said that the policy that best fits within this type of organization is directed towards the "incorporation of integrated environmental management in the activities that generate environmental impacts, complying with current regulations, from the application of operational controls for the management of impacts and the care of natural resources such as: water consumption, energy and solid waste generation" (Benavides, 2015). As it states (Fonseca-Carreño, 2019), the adoption of sustainable practices aims to mitigate the impacts generated on ecosystems, reducing the possibility of using natural capital in an accelerated manner, the transformation of environments and the loss of biodiversity.

## CONCLUSION

It can be established that environmental care practices do not show completely positive results, as 48.7% of the companies studied showed a partial or total negative attitude towards the contribution to the environment. Only 39.2% show a favourable attitude towards the implementation of environmental care mechanisms and strategies, and the remaining 12.2% show acceptance of their

adoption within the organization, showing that there is a large number of local entities that do not have their corporate objectives aligned with the Sustainable Development Goals.

On the other hand, a characteristic aspect that it was possible to appreciate is that the ESALES, due to their business typology, often have the economic capacity to function optimally. However, they do not fail to involve in each of their axiological foundations the importance of good environmental practices, interaction with vulnerable communities and all those actors that are part of their sphere of influence. Therefore, from the principles of CSR, it is important to design models that allow the generation of mechanisms or means to optimise processes, applying the criteria set out in the ISO 26000 Standard, improving the corporate image and solving problems of the environment, quality, social and environmental safety, in addition to the proper applicability of the principles of CSR.

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