

Organisational Challenges to Corporate Social Responsibility



Rafael Mattos Deus, Bruno Michel Roman Pais Seles,
Karina Rabelo Ogasawara Vieira, and Rosane Aparecida Gomes Battistelle

1 Introduction

In today's world, globalization has created an interdependence between organizations from varied spheres. In this context, international standards and norms can be helpful during exchanges between countries, guaranteeing the quality, compatibility, and technical feasibility of the products, and this has been formalized into the International Organization for Standardization (ISO), a non-governmental organization created in 1947 (Ward 2011).

Initially, in the 1980s, ISO 9000 was developed, referring to quality management standards, which was widely accepted. In 1996, ISO 14000 was created, which is related to environmental management (Castka and Balzarova 2008). In 2010, ISO launched ISO 26000, an ambitious standard providing guidance on integrating social responsibility into organizations (Ward 2011).

Because of the pressures arising from the globalization of non-governmental organizations (NGOs), corporate social responsibility (CSR) became part of the sustainability debate within organizations (Schwartz and Tilling 2009). CSR aims to generate economic, social, and environmental benefits (i.e., to contribute to the three pillars of sustainable development defined by the United Nations Conference on Environment and Development in 1992) (Elkington 1994; Hart and Milstein 2003).

R. M. Deus (✉) · B. M. R. P. Seles · K. R. O. Vieira
School of Engineering, Department of Production Engineering, São Paulo State University (UNESP), Bauru, Brazil

R. A. G. Battistelle
School of Engineering, Department of Civil and Environmental Engineering, São Paulo State University (UNESP), Bauru, Brazil
e-mail: rosane@feb.unesp.br

While NGOs seek to denounce organizations that exploit people for greater profit (Schwartz and Tilling 2009), Banerjee (2012) warns that companies cannot assume the role of governments to ensure social welfare. ISO 26000 promotes the universality of social responsibility, proposing that both the State and organizations are responsible for social development (International Organization for Standardization 2010), as well as the reduction of poverty and promotion of sustainable livelihoods (Siegele and Ward 2007).

ISO 26000 is a non-certifiable standard, which aims to assist organizations and to contribute to sustainable development, as well as to employ international standards of behavior (International Organization for Standardization 2010). The standard is governed by the principles presented below and has seven core subjects (Table 1).

1. Accountability: the organization must take responsibility for its impacts on society, economy, and the environment;
2. Transparency: acting with transparency in the decisions and organizational activities that impact society and the environment;
3. Ethical Behavior: behave with honesty, fairness, and integrity. Adopt and apply ethical standards of behavior according to the organizational activities developed;
4. Respect for the stakeholder's interests: identify all stakeholders and respect their legitimate rights, and consider other interests of all individuals, not just owners and shareholders;
5. Respect for the rule of law: comply with the laws of all jurisdictions, keeping up-to-date to always comply with the law;
6. Respect for international norms of behavior: in situations where the legislation does not present norms of adequate social and environmental protection, it should at least respect international norms of behavior and avoid being complicit in activities that do not respect international norms of behavior;
7. Respect for human rights: respect and, if possible, promote the rights provided for in the International Declaration of Human Rights. In situations where human rights are not protected, never take advantage of such situations and respect international standards of behavior.

Knowing what social responsibility means is not the same as being aware of practicing social responsibility. Valmohammadi (2011) points out the lack of knowledge and awareness about CSR as a challenge.

Hasan and Almubarak (2016) indicated that while the owners and managers of small- and medium-sized enterprises in Bangladesh have a high level of understanding of the concept of social responsibility, their entrepreneurial actions are for profit. According to the interviewees, this is because they are part of a culture of corruption in which social responsibility faces many challenges.

Salazar et al. (2017) found that people working in a Mexican fumigation company understand social responsibility in accordance with respect for the environment, the quality of working conditions, ethics employed in relationships with stakeholders, the respect for the consumer, and the degree of participation in the community dedicated by the company. Despite the difficulty of generalizing a case

Table 1 The responsibility of the organizations according to the core subject of ISO 26000

Core subject	Organization responsibility
Organizational governance	Have a governance system that practices and oversees the principles of social responsibility. Establishing a culture and environment with hands-on activities that reflect the commitment. Strategies, objectives, and targets should be established under a vision of commitment to social responsibility, balancing the immediate and future needs of the organization and its stakeholders. It is up to the organization to involve all levels of workers by balancing the level of authority, responsibility, and capacity of the decision makers in the company. Analyze and evaluate processes of governance of the organization by adjusting them according to the results and communicating the changes throughout the organization
Human rights	Respect the International Declaration on Human Rights and fundamental labor rights identified by the International Labor Organization (ILO). In a proactive perspective to join efforts with the government to make feasible the fulfillment of economic, social, and cultural rights; facilitate community access to education; and adapt goods and services to the purchasing power of the poor, etc.
Labour practices	Compliance with basic labor standards, principles, and rights established by the International Labor Organization (ILO) contributes to ensuring that companies do not engage in abuse and unfair competition. Companies should also follow the laws established by their countries, regardless of the requirements or support offered by governments. Work in the company must be performed by men and women legally recognized as employed or as self-employed. Employees should be treated equally with no discrimination, receiving the information necessary to perform the routine activities. When the company establishes a code of work practices that must be observed by suppliers and outsourced, it must be consistent with the Universal Declaration of Human Rights and international labor standards
The environment	Manage the environment. Take responsibility for the environmental impacts caused by organizational activities. Obey legislation and implement effective environmental management. Employ operational practices, principles, approaches, and strategies to prevent pollution, optimize the use of natural resources, and minimize waste, emissions, and effluents. Contribute to the mitigation of climate change, preservation of the environment, biodiversity, and restoration of natural habitats
Fair operating practices	Positive results can be obtained by exercising leadership and promoting the adoption of social responsibility. The company must implement anti-corruption policies and practices, training and raising awareness among its employees, representatives, outsourcers, and suppliers to eradicate bribery and report violations of the organization’s policies. Prepare them to deal with political activities and conflicts of interest. The company’s organizational policies must be transparent. Practices should influence the supply chain to achieve socially responsible goals. Actions such as political gifts that can be perceived as undue influences

(continued)

Table 1 (continued)

Core subject	Organization responsibility
	should be avoided, as well as avoiding taking advantage of social conditions such as poverty. When companies recognize the right to property, they stimulate creation and innovation
Consumer issues	Follow the United Nations Guidelines for Consumer Protection and the International Covenant on Economic, Social and Cultural Rights. Always provide accurate information, employ fair marketing practices, apply fair, transparent and useful contractual processes, promote sustainable consumption, and invest in the design of products and services that provide access to all. When appropriate, care for the most vulnerable and underprivileged. To seek the minimization of risks arising from the use of products and services, using design, manufacturing, distribution, provision of information, support services, withdrawal of the product from the market, and recall. Protect information security and consumer privacy. Provide customer service
Community involvement and development	Companies need to consider themselves part of the community, acting in the prevention and solution of some problems. They should recognize cultural, religious, traditions, histories, and community needs in interacting with them. The expansion and diversification of economic activities and technological development bring contributions to the community, such as job creation, qualification courses, instruction, and health care. The creation of an environment that brings lasting benefits by promoting income and generating wealth by encouraging entrepreneurship and cooperative. Organizations should formulate policies, implementation and evaluation of development programs, and act with the competent authority or humanitarian organizations in situations of crisis, unexpected disasters, catastrophes. The Copenhagen Declaration and the Program of Action called upon the international community to combat poverty, to achieve the goal of productive employment, adequately remunerated and freely chosen, and to promote social integration as a primary development objective. The United Nations Millennium Declaration sets goals that, if achieved, would help to address the significant global development challenges. The United Nations Millennium Declaration emphasizes that, while development should be guided and driven primarily by public policy, the development process depends on the contributions of all organizations. At the local level, community involvement helps to contribute to the achievement of these goals. The Rio Declaration on Environment and Development introduced Agenda 21, which is a process to develop a comprehensive plan of action that can be implemented locally by organizations in each area where human activities impact society and the environment

Source: Based on ISO 26000:2010

study, the variables cited by the respondents are similar to those of the rankings of the best companies to work for (Great Place to Work 2017).

In this context, by improving its corporate identity might also improve financial performance by fostering principles of sustainable development (Wolak-Tuzimek et al. 2017).

Thus, it becomes clear how essential it is for organizations are to direct their efforts towards sustainable development when planning strategies of social interest, as advocated by the School of Environmental Management (Holt 1999).

2 Drivers Towards the CSR

The drivers for standard adoptions, such as ISO 26000 and OHSAS 18001, as well as CSR initiatives adoption, are diverse and depend on organizational characteristics and interactions in the organizational environment. According to Agudo-Valiente et al. (2017), many drivers for CSR engagement are related to ethical theories. These authors propose that CSR is morally correct, which is why organizations must be socially responsible.

Organizations that have formal strategic planning are more proactive when dealing with commercial and non-commercial issues (e.g., CSR). This is because these organizations monitor their environment and directing-actions for diverse perceived questions, including CSR (Kalyar et al. 2013). Strategic planning permits an organization to have a more in-depth view and comprehension of social responsibilities, which enables the implementation of CSR policies and practices (Kalyar et al. 2013).

Within the organizational environment, stakeholders are important for motivating organizations to adopt or follow social standards and to apply CSR initiatives. Considering the strategic planning of an organization, stakeholders are a critical strategic organizational development (Kalyar et al. 2013). Qi et al. (2013) noted that each stakeholder can influence the adoption of specific standards. For example, foreign clients and the community are essential for the adoption of ISO 9001, and foreign investors are essential for ISO 14001 adoption.

In addition to stakeholders, many other factors influence the adoption of social standards and CSR initiatives (Kalyar et al. 2013). Below, we present the primary drivers for adoption of social standards, such as ISO 26000, and CSR initiatives.

Because of globalization, competition in the international market can be a driver for adoption of ISO 26000 (Castka and Balzarova 2008; Høivik 2011; Valmohammadi 2011, 2014). Multinational organizations adopt ISO 26000 to achieve legitimacy for their intern policies of social responsibility because it facilitates access to different international markets (Castka and Balzarova 2008; Høivik 2011). In this context, the organizations can also find opportunities to be part of international joint-ventures, which can be considered as a driver for adopting ISO 26000 (Valmohammadi 2011, 2014).

Reputation is a significant driver for the adoption of ISO 26000 because the clients and others stakeholders pay attention to proactive actions of social responsibility (Pojasek 2011). Therefore, these proactive actions can improve the relationship between organizations and clients (Høivik 2011) and, consequently, improve the organization reputation (Valmohammadi 2011). To illustrate, Hasan and Almubarak (2016) studied small-medium enterprises (SMEs) engaged in socially responsible business practices in Bangladesh and discovered that 18% of their research sample considered “to improve their overall business reputation” as a driver for the engagement in social responsibility.

As explained earlier, the stakeholders are essential for motivating an organization to adopt or follow social standards and to apply CSR initiatives. Some studies have proposed that adoption of ISO 26000 could improve the relationship with external stakeholders. In specific cases, the stakeholders might notice that some organizations need to adopt social standards or CSR initiatives (Castka and Balzarova 2008); consequently, the stakeholders might pressure organizations to adopt more socially-friendly practices and actions. It is stakeholder’s role to exert pressure on organizations and managers to adopt more socially-friendly actions, as well as to disclose extra social information (Habbash 2016). Moreover, ISO 26000 presents solutions to solve conflicts between organizations and stakeholders, as well as opportunities to reinforce their relationship (Høivik 2011; Høivik and Shankar 2011). The standards also improve the organization’s capacity to maintain clients and to develop a responsible behavior with them (Merlin et al. 2012; Valmohammadi 2011).

Competitive advantage is perhaps a more important motivator for the adoption of social standards. Some studies present a variety of competitive advantages from social certification adoption. For example: advantage when confronted with competitors, increased innovation (the development of new business), increased social innovation [as pointed out by Harazin and Kósi (2013)], new business opportunities, and an increased ability to achieve desired financial results (goals) (Castka and Balzarova 2008; Hahn 2012; Harazin and Kósi 2013; Høivik 2011; Høivik and Shankar 2011; Merlin et al. 2012; Ortová and Stanková 2011; Valmohammadi 2011).

Another significant driver is the decrease in risks around the business. Directly related to competitive advantage, this driver is essential because the adoption of CSR initiatives helps to manage risks in business by preventing and mitigating them (Høivik 2011; Valmohammadi 2011).

Adherence to government laws can be a motivator for engaging in social responsibility (Hasan and Almubarak 2016; Valmohammadi 2014). For example, in a study carried out by Hasan and Almubarak (2016), SMEs in Bangladesh considered that “to comply with domestic and international laws” as a driver to engage CSR initiatives.

The drivers presented above were related to external aspects of an organization, such as the interactions in the organizational environment and competitiveness. Below, we present some drivers related to the internal aspects of an organization.

The social standards adoption and CSR initiatives improve the work environment and make it more sustainable (Ortová and Stanková 2011) by improving the

relationship between employees and the organization, as well as between co-workers. Moreover, social standards adoption and CSR initiatives increase the organization's chances of attracting talented and desired professionals (Høivik 2011; Valmohammadi 2011).

Organizations that have adopted other international management systems standards could be motivated to adopt ISO 26000 (Castka and Balzarova 2008; Høivik 2011) because social standards are often harmonious with other standards, such as ISO 14001 (Høivik 2011). The integration of management systems can reduce costs, such as deployment costs, and can improve "operational efficiency, employee motivation, efficient management and utilization of organizational resources, gaining competitive advantage and for sustainable development" (Muthu et al. 2015).

Company size can be a driver to adopt or follow the content of ISO 26000. Barnes and Croker (2013) identified that social responsibility issues in ISO 26000, especially the health and safety in the workplace and to the environment, are very relevant to Hong Kong construction companies with more than 200 employees.

Finally, ISO 26000 is a guide to the implementation of CSR aspects in diverse types of organizations. This standard offers a guide to improve organization CSR credibility (Pojasek 2011) and could be necessary for some organizations to identify consensus definitions of central themes related to CSR (Hahn 2012).

3 Implementation Barriers

Barriers block and prevent the satisfaction of a need or the locomotion for a specific vector (Chiavenato 2004). Barriers are also encountered when implementing more sustainable organizational practices that move an organization towards a more significant social responsibility. Such blockages might prevent the implementation of organizational practices that would lead to success, growth and development, and improved organizational competition.

It is essential that companies know both what motivates them in a particular direction and what they can prevent. For example, in the face of increasing public environmental awareness, the power generation sector will have to deal with barriers to seeking technological alternatives, even if they are highly risky and with an uncertain future. Other sectors that face barriers to sustainability can also overcome them by developing the capacity for absorption and communicative skills (Pinkse and Dommisie 2009).

It is worth mentioning that specific factors can be barriers for some organizations, while for others they are challenges and a starting point for development (Pinkse and Dommisie 2009).

As the standards (voluntary guidance standard) or guidelines for social responsibility are new and are part of a sustainability dimension, there is an implicit need to understand the main barriers that prevent the integration of sustainability strategies, since generic assessments of why environmental policies end up failing are neither

sufficient nor relevant statements (Adams and Ghaly 2007). Thus, it is important to determine and identify the barriers that block the implementation of ISO 26000, thereby preventing locomotion for a particular vector (in this case, a company with more social responsibility).

It is worth noting that other standards also have implementation barriers. Zeng et al. (2007) highlight the following implementation barriers in a study addressing the ISO 9000 family of quality management system standards: (1) short-sighted objectives; (2) excess expectations of the standard; (3) mandatory requirements without compromise; and (4) follow the certification trend.

Abdullah et al. (2013) list five categories of implementation barriers (organizational, resource, cultural, environmental, and technical) for ISO 9000 in a government enterprise in Malaysia.

The lack of culture management and people with difficulties understanding are barriers to social responsibility and achieving a more innovative environment. Matinaro and Yang (2017) emphasize that managers, in the case of the construction industry, cannot manage or create a culture of innovation. Thus, there are significant sector-level gaps in innovation that have a negative impact on social change for sustainability. The same can be applied to a culture of social responsibility; the top-down relationship is typically important for this development. However, Asif et al. (2013) emphasize that to achieve an integrated socio-technical system, the social aspects of companies must be aligned with their technical structures. The development of employees and the continuous improvement for learning and innovation gradually develop the institutional knowledge of corporate social responsibility through both top-down and bottom-up approaches.

The ISO 14000 series of standards related to the environmental management system also present barriers to its implementation. In a study, Biondi et al. (2000) report that, for small and medium-sized enterprises, the primary barrier is economic, followed by knowledge management and lack of specialized human resources. Because of an organization's strategic position, it is essential to identify implementation barriers, regardless of practices, whether of quality with ISO 9000, environmental with ISO 14000 or social with ISO 26000. It is essential to make clear that there are several implementations of a corporate social responsibility system, either by SA8000 or ISO 26000 standards (Chiarini and Vagnoni 2017). In this way, many barriers will be familiar since they are related to social responsibility practices, whereas others are more specific since these standards differ from each other.

To clarify the difference between the standards of social responsibility, Chiarini and Vagnoni (2017) carried out a quantitative study to highlight the differences between the two social responsibility standards. They conclude that ISO 26000 can have a more significant effect on the effectiveness of a CSR system from a strategic point-of-view and SA8000 is based on strategies to comply with laws and resolutions. When the issue involved economic and financial aspects of the organization, neither the SA8000 nor ISO 26000 had a significant effect, probably because the standards focus more on the principles of effectiveness than on efficiency. Nevertheless, according to the results of Chiarini and Vagnoni (2017), SA8000 focuses more on specific stakeholders, such as workers, unions, and nongovernmental

organizations (NGOs), while ISO 26000 involves all possible stakeholders. Another point is that SA8000 is deficient in taking into account the market issues and the category of customers, while ISO 26000 adequately addresses customer needs management.

Valmohammadi (2011) surveyed 130 manufacturing organizations in Iran and ranked the main barriers to implementing CSR practices and initiatives: (1) lack of knowledge or awareness of CSR; (2) focus on removing obstacles and achieving short-term goals rather than developing long-term strategies; (3) lack of knowledge about how to implement CSR with the organization's strategy; (4) lack of adequate communication and promotion of stakeholders; (5) private companies believe that the government should be responsible for sustainable development and leadership in this field; (6) acts of charity are always understood to remain private; and (7) xenophobic mentality and in the form of conspiracy.

For the author, 85% of these organizations expect to have a more successful position in the market by improving the corporate identity resulting from the implementation of CSR activities and programs.

Lack of knowledge and awareness is a prominent barrier, which can be overcome through public policies involving government and higher education institutions. It is worth mentioning that most of the seven main areas of ISO 26000 deal with essential aspects to organizations: the environment, human rights, labor practices, organizational governance, fair operating practices, consumer problems, and contribution to the community and society (Park and Kim 2011). Using the ISO 26000 core can enable success by reducing costs and increasing revenue (Valmohammadi 2011).

The impact of ISO 26000 on trade and its relationship with the World Trade Organization can be considered a barrier if this standard has the same effect as the 9000 and 14000 ISO series. Thus, there would be an adverse effect on trade in countries that do not comply with the human rights aspects, as is the case in many exporting countries.

There are fears that ISO 26000 could cause more global pressure on small producers if they do not meet the guidelines of the standard by limiting market access for products from developing countries (Ward 2011).

Høivik (2011) emphasizes two implementation barriers, both related to knowledge management: the ISO 26000 as a process standard is well-suited to the characteristics of the company and therefore becomes company specific; and obstacles related to how to share this knowledge.

In a systematic review, Deus et al. (2014) highlight ten important implementation barriers for ISO 26000: (1) A lack of alignment of the CSR with the organizational strategy: CSR is essential to the company's success, and there is research linking CSR to competitive success. However, efforts are needed in understanding conceptual and theoretical advances and empirical tests between CSR and company performance (Galbreath 2009); (2) Commercial (national and international): because it can limit a company's access to the market, especially those that do not value human rights; (3) A lack of understanding of ISO 26000: organizations may not understand it as a whole, thinking that it is irrelevant and inapplicable; (4) A lack of communication: related to the lack of ability to effectively communicate and promote ideas

with stakeholders (internal and external); (5) A lack of tools: most of the social responsibility implementation tools are designed for multinationals and not for small and medium-sized enterprises, or start-up companies; (6) A lack of sensitivity to the theme: probably because of a lack of understanding of the theme; (7) A focus on the short term: this means short-sighted objectives, because companies want immediate results, while sustainability-related issues take time; (8) Knowledge management: social responsibility is not an easy question to interpret and apply. Moreover, there is a requirement for specific knowledge and management of this knowledge to be transmitted to the organization, making it shareable; (9) Fear of not complying with the standard: because it involves issues such as organizational governance, human rights, labor practices, the environment, fair operating practices, consumer issues and local community involvement/development. This can generate some discomfort, especially for companies that are not aligned with these topics; (10) Financial resources: not being sure of the financial return due to the resources and time spent in the process.

To overcome these barriers is a challenge for organizational management, which must use the necessary tools presented by the standard, as well as fostering support via the drivers. Thus, the organization must plan (through a clear objective), do (through training and knowledge management, executing and collecting the necessary data), check if the goals have been reached and if the barriers have been transposed, and act, while always seeking the continuous improvement, correcting errors, and preventing and detecting new barriers.

4 Conclusion

ISO 26000 is primarily a guide to CSR, providing tools to improve organizational credibility about CSR. This standard allows the identification of consensus definitions of central subjects, issues of social responsibility, and corporate sustainability, which are exciting and relevant aspects of organizations.

We identified much opportunity to study the capacity of organizations to implement ISO 26000. Because of the specific characteristics of each organization, the implementation of ISO 26000 by one organization cannot be copied by another. Each company must tread its own path while learning from the shared experiences of others.

Further research is now needed to investigate how partnerships between universities and industries can contribute to promoting the adoption of social responsibility by organizations. Also, the role of the States and the World Trade Organization in the diffusion of ISO 26000 should be further investigated. We propose that the creation of an ISO 26000 implementation model for companies, emphasizing small and medium-sized enterprises, is also fundamental for new research.

References

- Abdullah, S., Razak, A. A., Hanafi, M. H., & Jaafar, M. (2013). Implementation barriers of ISO 9000 within the Malaysian local government. *International Journal of Quality & Reliability Management*, 30(8), 853–876.
- Adams, M. A., & Ghaly, A. E. (2007). Determining barriers to sustainability within the Costa Rican coffee industry. *Sustainable Development*, 15(4), 229–241.
- Agudo-Valiente, J. M., Garcés-Ayerbe, C., & Salvador-Figueras, M. (2017). Corporate social responsibility drivers and barriers according to managers' perception; Evidence from Spanish firms. *Sustainability*, 9(10), 1821.
- Asif, M., Searcy, C., Zutshi, A., & Fisscher, O. A. (2013). An integrated management systems approach to corporate social responsibility. *Journal of Cleaner Production*, 56, 7–17.
- Banerjee, S. B. (2012). Corporate social responsibility: The good, the bad and the ugly. *Critical Sociology*, 34(1), 51–79.
- Barnes, L. R., & Croker, N. (2013). The relevance of the ISO 26000 social responsibility issues to the Hong Kong construction industry. *Australasian Journal of Construction Economics and Building*, 13(3), 37–50.
- Biondi, V., Frey, M., & Iraldo, F. (2000). Environmental management systems and SMEs. *Greener Management International*, (January), 55–69.
- Castka, P., & Balzarova, M. A. (2008). ISO 26000 and supply chains—On the diffusion of the social responsibility standard. *International Journal of Production Economics*, 111(2), 274–286.
- Chiarini, A., & Vagnoni, E. (2017). Differences in implementing corporate social responsibility through SA8000 and ISO 26000 standards: Research from European manufacturing. *Journal of Manufacturing Technology Management*, 28(4), 438–457.
- Chiavenato, I. (2004). *Introdução À Teoria Geral Da Administração: Edição Compacta* (3rd ed.). Rio de Janeiro: Elsevier.
- Deus, R. M., Seles, B. M. R. P., & Vieira, K. R. O. (2014). As Organizações e a ISO 26000: Revisão dos conceitos, dos motivadores e das barreiras de implementação. *Gestão & Produção*, 21(4), 793–809.
- Elkington, J. (1994). Towards the suitable corporation: Win-win-win business strategies for sustainable development. *California Management Review*, 90–100.
- Galbreath, J. (2009). Building corporate social responsibility into strategy. *European Business Review*, 21(2), 109–127. <https://doi.org/10.1108/09555340910940123>.
- Great Place to Work. (2017). *How you're evaluated*. Retrieved from <http://www.greatplacetowork.net/best-companies/about-applying-to-best-companies-lists/how-youre-evaluated>
- Habbash, M. (2016). Corporate governance and corporate social responsibility disclosure: Evidence from Saudi Arabia. *Social Responsibility Journal*, 12(4), 740–754.
- Hahn, R. (2012). ISO 26000 and the standardization of strategic management processes for sustainability and corporate social responsibility. *Business Strategy and the Environment*, 22(7), 442–455.
- Harazin, P., & Kósi, K. (2013). Social challenges: Social innovation through social responsibility. *Periodica Polytechnica, Social and Management Sciences*, 21(1), 27–38.
- Hart, S. L., & Milstein, M. B. (2003). Creating sustainable value. *Academy of Management Executive*, 17(2), 56–67.
- Hasan, F. S. M., & Almubarak, M. M. S. (2016). Factors influencing women entrepreneurs' performance in SMEs. *World Journal of Entrepreneurship, Management and Sustainable Development*, 12(2), 82–101.
- Holt, K. (1999). Management and organization through 100 Years. *Technovation*, 19(3), 135–140.
- International Organization for Standardization. (2010). *ISO 26000: Guidance on social responsibility*.
- Kalyar, M. N., Rafi, N., & Kalyar, A. N. (2013). Factors affecting corporate social responsibility: An empirical study. *Systems Research and Behavioral Science*, 30(4), 495–505.

- Matinaro, V., & Yang, L. (2017). Towards increased innovativeness and sustainability through organizational culture: A case study of a Finnish construction business. *Journal of Cleaner Production*, 142(October 2016), 3184–3193.
- Merlin, F. K., Pereira, V. L. D. V., & Júnior, W. P. (2012). Sustainable development induction in organizations: A convergence analysis of ISO standards management tools' parameters. *Work*, 41(Suppl 1), 2736–2743.
- Muthu, S., Gopalakrishnan, C. P. S., & Ammasaiappan, M. (2015). Integrated management systems for better environmental performance and sustainable development – a review. *Environmental Engineering and Management Journal*, 14(5), 985–1000.
- Ortová, M., & Stanková, E. (2011). The preparedness of certain companies to implement the ISO 26000 standard. In *International Conference Liberec Economic Forum* (Vol. 10, pp. 372–381). Liberec: Technická univerzita v Liberci.
- Park, J. Y., & Kim, S. W. (2011). Global corporate social responsibility standard, ISO 26000 and its effect on the society. *Asian Journal on Quality*, 12(3), 315–322.
- Pinkse, J., & Dommisse, M. (2009). Overcoming barriers to sustainability: An explanation of residential builders' reluctance to adopt clean technologies. *Business Strategy and the Environment*, 18(8), 515–527.
- Pojasek, R. B. (2011). ISO 26000 guidance on social responsibility. *Environmental Quality Management*, 20(3), 85–93.
- Qi, G., Zeng, S., Yin, H., & Lin, H. (2013). ISO and OHSAS certifications: How stakeholders affect corporate decisions on sustainability. *Management Decision*, 51(10), 1983–2005.
- Salazar, L., Alejandra, J. F. O. H., & Manríquez, M. R. (2017). La Responsabilidad Social Empresarial Desde La Percepción Del Capital Humano. Estudio de Un Caso. *Revista de Contabilidad*, 20(1), 36–46.
- Schwartz, B., & Tilling, K. (2009). 'ISO-lating' corporate social responsibility in the organizational context: A dissenting interpretation of ISO 26000. *Corporate Social Responsibility and Environmental Management*, 16(5), 289–299.
- Siegele, L., & Ward, H. (2007). Corporate social responsibility: A step towards stronger involvement of business in MEA implementation? *Review of European Community and International Environmental Law*, 16(2), 135–144.
- Valmohammadi, C. (2011). Investigating corporate social responsibility practices in Iranian organizations: An ISO 26000 perspective. *Business Strategy Series*, 12(5), 257–263.
- Valmohammadi, C. (2014). Impact of corporate social responsibility practices on organizational performance: An ISO 26000 perspective. *Social Responsibility Journal*, 10(3), 455–479.
- Ward, H. (2011). The ISO 26000 international guidance standard on social responsibility: Implications for public policy and transnational democracy. *Theoretical Inquiries in Law*, 12(2), 665–718.
- von Weltzien Høivik, H. (2011). Embedding CSR as a learning and knowledge creating process: The case for SMEs in Norway. *Journal of Management Development*, 30(10), 1067–1084.
- von Weltzien Høivik, H., & Shankar, D. (2011). How can SMEs in a cluster respond to global demands for corporate responsibility? *Journal of Business Ethics*, 101(2), 175–195.
- Wolak-Tuzimek, A., Tarnawska, J., & Chmiel, M. (2017). The natural environment as an area of corporate social responsibility. *Ochrona Środowiska I Zasobów Naturalnych*, 28(3), 45–52.
- Zeng, S. X., Tian, P., & Tam, C. M. (2007). Overcoming barriers to sustainable implementation of the ISO 9001 system. *Managerial Auditing Journal*, 22(3), 244–254.

Rafael Mattos Deus is a researcher at the Department of Production Engineering, São Paulo State University (UNESP), Brazil. He holds a Bachelor's degree in Business Administration from the UNISEB University Centre and Biology from the São Paulo State University and has a Master's degree in Production Engineering: Operations and Systems Management from the São Paulo State University. His research interests include business administration, environmental management, corporate social responsibility, solid waste management and circular economy.

Bruno Michel Roman Pais Seles is a researcher at the Department of Production Engineering, São Paulo State University (UNESP), Brazil. He holds a Bachelor's degree in Business Administration from the Sao Paulo State University and has a Master's degree in Production Engineering: Operations and Systems Management from the São Paulo State University. His research interests include business administration, operations management, environmental management, corporate social responsibility and sustainable supply chain management.

Karina Rabelo Ogasawara Vieira is a researcher at the Department of Production Engineering, São Paulo State University (UNESP), Brazil. She holds a bachelor degree in Business Administration from the Sao Paulo State University and has a master's degree in Production Engineering: Operations and Systems Management from the São Paulo State University. Her research interests include business administration, environmental management, corporate social responsibility and sustainability in higher education.

Rosane Aparecida Gomes Battistelle is a researcher and full professor at the Department of Civil and Environmental Engineering, São Paulo State University (UNESP), Brazil. She holds a bachelor degree in Civil Engineering; she has a master's degree in Civil Engineering from the University of São Paulo, and she has doctor's degree in Environmental Engineering Sciences from the University of São Paulo. Her research interests include civil construction, alternative materials and in particle board composed of agro-industrial waste, environmental management, corporate social responsibility, solid waste management and sustainability in higher education.