

Development of Policies and Practices of Social Responsibility in Portuguese Companies: Implications of the SA8000 Standard



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Abstract This study aims to explore the implications of the SA8000 standard in the implementation of Corporate Social Responsibility (CSR) policies and practices in Portuguese companies. Although this is not a recent issue, it is a subject that has motivated a growing interest on the part of the business and academic community. CSR should be seen as a new business management model, which includes universal human values as well as ethical decisions that ensure the satisfaction of the interests and needs of all stakeholders and the community in general. Regarding the empirical aspect of this research, a qualitative approach was followed through the application of a semi-structured interview to certified and not certified companies by SA8000 standard, in order to understand possible disparities with regard to the implementation of CSR policies and practices. Although the certification is the guarantee of the commitment of the companies with the CSR, the truth is that this is seen by the companies as a form of differentiation in the market. In general terms, it can be concluded that the policies and practices of CSR do not differ in relation to certification, which means that all companies have the possibility of making a difference by being socially responsible.

Keywords Portuguese companies · Policies and practices of Corporate Social Responsibility · Corporate Social Responsibility · SA8000

1 Introduction

We are not only responsible for what we do, but also for what we do not do!

Jean-Baptiste Molière (quote in Gardner, 2006, p. 235)

Over time, management has evolved greatly, not only socially but also culturally, economically, environmentally and technologically, where CSR is also an integral part of management that must be balanced, accountable and sustainable. Although

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CSR is not a recent issue, it is a subject that has generated a great deal of interest not only in business but also in academia, and there is still no definition of universal acceptance. For several years, CSR was mixed up with philanthropy, which had nothing to do with the central object of the business. In fact, these actions may be included in the company's CSR, but this is not what makes it socially responsible.

CSR should also not be seen as an innovative marketing mechanism, but as a new management behavior model, which includes universal human values and ethical decisions, which ensure the interests of all stakeholders and the community at large. The constant involvement of stakeholders in the implementation of CSR practices allows companies to reflect when they avoid following the standard of socially acceptable CSR (Stigzelius & Mark-Herbert, 2009).

Stakeholders are emerging as one of the main reasons for the increased importance given to CSR by their pressure on organizations. By way of example, it can be highlighted investors' preference for socially responsible investments, the growth of responsible consumption, the greater concern on the part of international institutions, private or public and the interest of future employees in being part of companies with CSR practices (Comissão Europeia, 2002).

Although, in recent decades, the growth of the world economy has generated some lack of concern for the environment, nowadays, the panorama has changed, with a growing concern with sustainable development. Thus, many companies have sought to manage processes in a way that combines economic growth and increased competitiveness with preserving the environment and promoting ethical and socially responsible behavior, meeting the needs and interests of society. Therefore, companies wishing to adopt a socially responsible attitude should regard their mission as a tool for development and wealth generation, not solely as a source of profit (Duarte, Mouro, & Neves, 2010; Jorge & Silva, 2011; Azevedo, Ende, & Wittmann, 2016).

Although it is a long-term investment, there are organizations that value CSR, although they are not certified, which is interesting for this research, because it allows the understanding of the practices that are carried out by certified and uncertified companies. But, it is essential to take into account the Portuguese context, which has been trying to solve a socioeconomic crisis, which has resulted in an increase in inequalities and social concerns. The research underlying this study aims to understand the implications of the SA8000 certification standard in the implementation of socially responsible policies and practices in Portuguese companies. The underlying research questions are the following:

- Does SA8000 certification influence corporate-led CSR practices?
- Is there full involvement of all stakeholders in the certification process?
- Do the benefits of CSR practices outweigh the investment?

This chapter is structured as follows. The next section presents a review of the literature beginning with the concept of CSR and proceeding with the dimensions and practices of CSR and concluding with the SA8000 Standard. The context and research method of the study are presented in the subsequent section. Next, the findings of the study are described and analyzed focusing on companies contextualization,

implementation of CSR policies and practices and the SA8000 certification process. The final section offers the final remarks.

2 Literature Review

2.1 *Concept of Corporate Social Responsibility*

Over time, the concept of CSR has been the target of many perspectives that make it a very complex concept. From the perspective of the Commission of the European Communities (CEC) (2001), CSR is a voluntary way for companies to contribute to a fairer society and a more caring environment. This voluntary behavior implies a coherent interconnection between socio-environmental concerns and the business strategy defined by the company. For other authors, CSR is seen as an effort to improve community well-being, which presupposes discretionary business practices and corporate resource contribution (Kotler & Lee, 2005; Costa, 2005).

CSR is a hot topic today, as it is a new management model, not a fad, which may require restructuring and changing mindsets. In addition, it should not be viewed as a business, but as a consistent practice of commitment to the community, that does not merely hide corporate misconduct (Rodrigues, Seabra, & Ramalho, 2009).

This concept has become more visible due to factors such as the opening of trade borders, the global market and the growing technological development. However, it is still often confused with the concept of philanthropy. The difference between these concepts is related to the periodicity of the actions, since in philanthropy, they are casual, while in the case of CSR, we speak of continuous actions, framed in the company's strategy, which converge to value creation and social development (Correia, 2013). It can then be seen that companies are viewed as a social entity that interacts with all socioeconomic agents and have a set of rights and duties that go beyond the legal obligations in force in the legal framework.

More recently, the Ethos Institute (2017), as the Organization for Economic Co-operation and Development (OECD) (2004) had already done, defined CSR as a form of management based on the company's ethical and transparent relationship with the public with who relates. It also involves setting business goals, along with the sustainable development of society, protecting environmental and cultural resources for future generations, respecting and encouraging the reduction of social inequalities. Carroll (1979, 2016) argues that CSR understands the economic, legal, ethical and philanthropic expectations that a society has about organizations at any given time. To explain this concept, Carroll (1979, 2016) defined four categories, framed in Fig. 1.

Economic responsibility is the foundation of the pyramid because it is the basis for the operation of any business. The company must be profitable, sell its products lucratively and maximize its competitive position. In the absence of economic responsibilities, all other responsibilities are affected.

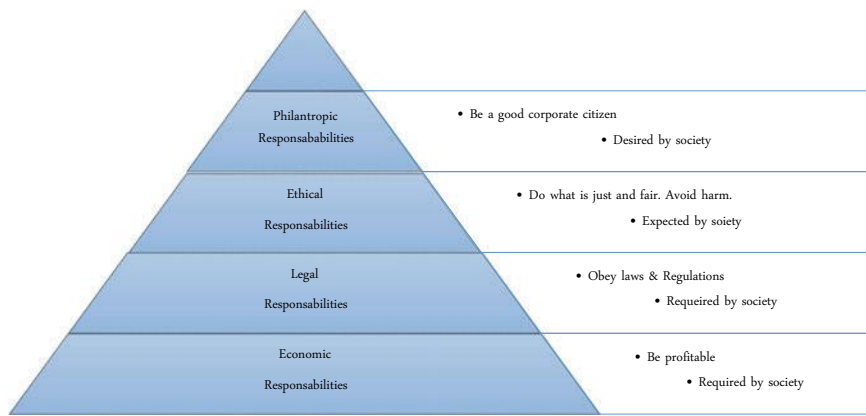


Fig. 1 Pyramid of corporate social responsibility. *Source* Adapted from Carroll (2016, p. 5)

Like economic responsibilities, legal responsibilities are also imposed on companies, that is, organizations must combine their economic mission with the requirements defined by the legal system of society. The company is expected to be governed by laws and regulations where the final product is the result of compliance with the current safety and environmental standards. The company is also expected to conduct its business with ethical behavior (ethical responsibility) based on respect for human rights and in accordance with the principles of fairness, justice and impartiality (Carroll, 1979; Leandro & Rebelo, 2011; Carroll, 2016).

At the top of the pyramid, Carroll (1979, 2016) places philanthropic responsibilities as desirable in an organization. This last level portrays the voluntary actions carried out by the company, which are not covered by the legal and ethical obligation to which the organization is subject. These activities emerge as a way for the organization to contribute socially. Examples include corporate donations to community projects, the implementation of benefits not only for employees, but also for their families, among others where direct returns to the organization are not expected (Carroll, 1979, 2016).

In another study, Schwartz and Carroll (2003) found that this model could result in a different interpretation than expected. The fact that the pyramid is vertical may lead us to believe that there is no interconnection between the different levels, which does not correspond to reality. Thus, they propose a restructuring of the model, having a circular shape (see Fig. 2), with only three categories, economic, legal and ethical, where all relate, without any supremacy of any.

There are companies that disclose actions that fall under their legal responsibility as CSR actions, not distinguishing these two concepts, with the purpose of obtaining image gains. Therefore, since CSR is based on ethical standards, a company that is governed by instrumental standards cannot be considered as socially responsible (Wood, 1991; Mendonça & Gonçalves, 2004; Rego, Cunha, Costa, Gonçalves, & Cabral-Cardoso, 2007). Responsible organizations are based on Elkington's (2004)

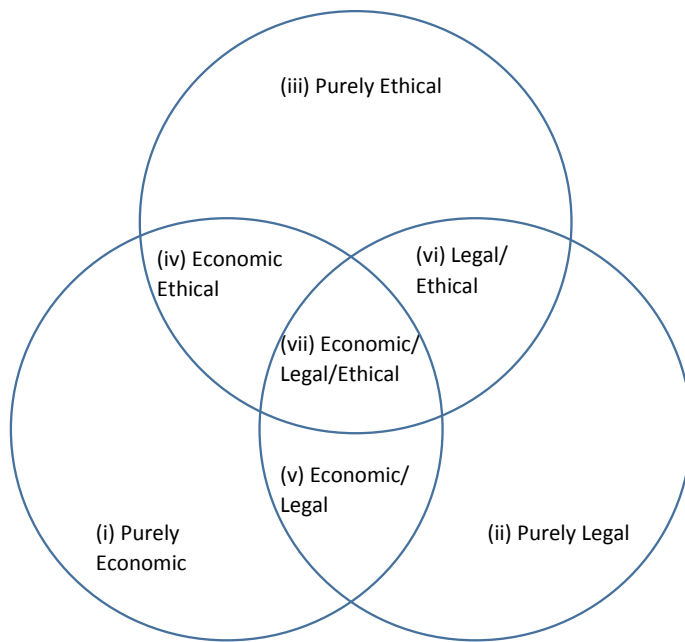


Fig. 2 Three-domain model of corporate social responsibility. *Source* Schwartz and Carroll (2003, p. 504)

“Triple Bottom Line” management model, also known as 3Ps (people, planet and profit).

According to Fig. 3, organizations must be socially and environmentally responsible without losing their economic sustainability. The organization not only aims to meet its own needs, but also seeks to contribute to the well-being of the present and future generations. Sustainability has increasingly been seen as an imperative across any organization (Elkington, 2004).

In Perrini’s (2006) perspective, economic, social and environmental issues should be considered in business strategies and company actions, which is a major challenge for business management. Based on this idea, it can be stated that CSR will only be confirmed when it is incorporated into the practices of individuals who work in and with the company that assumes this attitude (Leandro & Rebelo, 2011).

CSR presupposes a continuous, progressive and voluntary process that combines, on the one hand, the organization’s ability to collaborate and relate to the community on social and environmental issues, taking into account their values and attitudes to achieve their goals. On the other hand, it involves not only regulatory processes (norms, stakeholder management and business ethics, social marketing and social and ecological labels), but also processes of compliance with environmental and legal obligations (Mascarenhas & Costa, 2011). However, CSR practices are still closely associated with social marketing, due to the media space devoted to them, which has

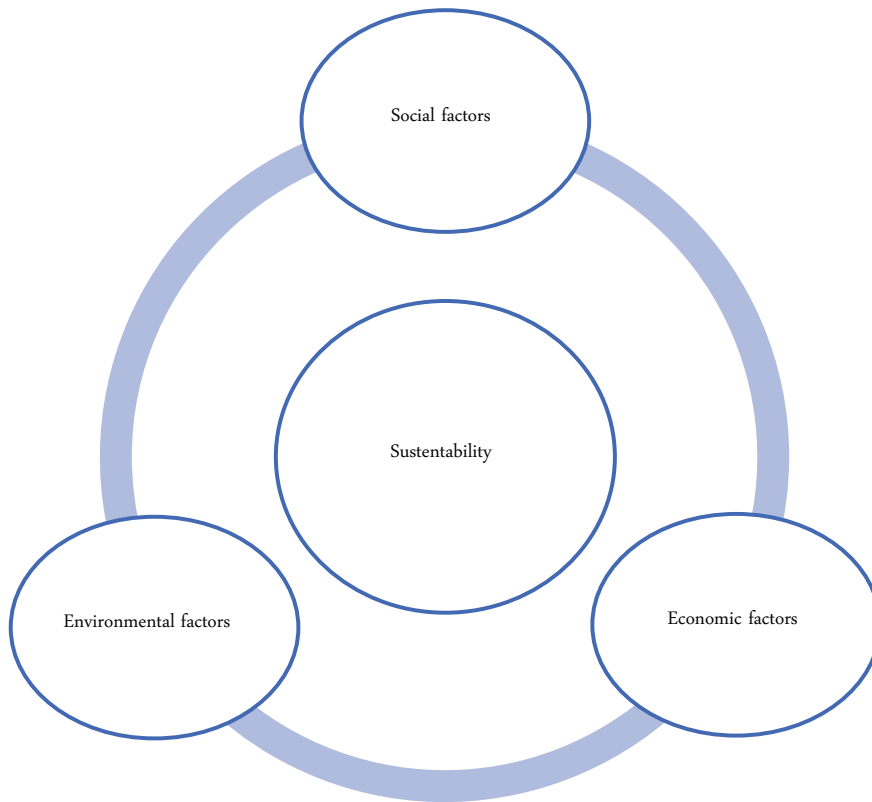


Fig. 3 Model “Triple Bottom Line”. *Source* adapted from Elkington (2004)

led to the criticism that socially responsible companies do not act beyond profit, but that is the profit they seek (Leandro & Rebelo, 2011).

When talking about CSR, it is essential to talk about communication. In today’s world, it is necessary to take into account the power that is given to each citizen to communicate, and elements such as workers, consumers, competition, social communication and social networks should not be disregarded. Nowadays, movements for or against a particular organization can easily be created from social networks, which can quickly reach large numbers of people (Leal, Caetano, Brandão, Duarte, & Gouveia, 2011).

In summary, it is essential to understand the differences between the concepts of CSR and philanthropy, which relate to the involvement of companies in the implementation of policies and programs that seek to change management practices, not necessarily required by law (Blowfied & Murray, 2008). CSR is a concept that has confirmed a growing importance not only in business but also in academia and should be aligned with sustainable development strategies.

2.2 Dimensions of CSR

Implementing CSR policies produces medium- and long-term results for organizations. This is explained by the fact that if the company is sensitive to the needs of society, it can trigger a better way of guiding business. It can be said, then, that a greater investment in social policies can lead to more profit by the company, and in this way, the company can contribute more effectively to the welfare of society (CEC, 2001).

A socially responsible business needs to adopt behaviors that are not exclusively about complying with legal obligations. The company needs to invest more in human capital, the environment and relationships with other stakeholders and local communities (CEC, 2001; Balonas, 2014). In this way, it is possible to distinguish two dimensions into which CSR practices are divided: the internal dimension and the external dimension. The internal dimension of CSR focuses mainly on four areas: human resource management, occupational health and safety, adaptation to change and environmental and natural resource management (CEC, 2001).

According to the Commission of the European Communities (2001), one of the biggest challenges organizations face is attracting and retaining qualified employees. Therefore, CSR practices should be directed to employees, in order to meet their needs and, consequently, retain the best employees and increase productivity (Balonas, 2014). Thus, the organization needs to strive for the personal and professional development of its employees, the improvement of working conditions and interpersonal relationships.

Therefore, it is essential that companies seek to adopt measures that encourage employee participation in company decisions, continuous learning through training, reconciling work, personal and family life, equal pay and career progression. It is also crucial to highlight measures such as pay equity and career advancement prospects for women and non-discriminatory recruitment practices, which in the latter case will be a way to reduce unemployment rates by encouraging the hiring of older people, older women, women and ethnic minorities (CEC, 2001). Some authors also consider that the implementation of participatory management increases employee engagement, employee identification with company objectives and promotes professional and personal development (Lourenço & Schröder, 2003; Costa, 2005).

With regard to occupational health and safety, the pattern of socially responsible behavior is clearly reflected in the legislative measures. However, with the outsourcing of work currently observed, it is more difficult for companies to be able to control health and safety conditions because they are dependent on their contractors. At this level, certification and product labeling programs as well as management and subcontracting system certification programs have gained importance. With regard to the management of environmental impact and natural resources, the main objective is to reduce the environmental impact caused by industrial processes and distribution of goods and services (CEC, 2001; Azevedo, Ende, & Wittmann, 2016).

Like the internal dimension, the external dimension is also made up of several groups: local communities, business partners, suppliers and consumers, human rights

associations and associations with global environmental concerns (CEC, 2001). In this way, the external dimension represents the CSR that crosses the barriers of the company, and involves the local community. The company's interaction with the local community is seen as a crucial agent for the growth of society. This is because companies offer jobs, compensation, benefits and pay taxes, but they are also dependent on the stability and prosperity of their environment. It can be said that greater involvement of organizations with the local community results in greater productivity and competitiveness on the part of the organization (CEC, 2001; Costa, 2005). Therefore, the company can demonstrate its participation in the community through actions such as training, support for local community causes, recruitment of socially excluded people and the design of structures that aim to improve the living conditions of workers' families.

According to the Commission of the European Communities (2001), the relationship of companies with their trading partners and suppliers, while being dynamic, can provide an advantage for companies because it can reduce the complexity and costs of operations. For consumers, the organization must meet their needs in an ethical, efficient and environmentally friendly manner. However, it should be noted that this aspect is somewhat complex as it covers civil, political, economic, social and cultural rights. Community pressure on companies forces them to adopt codes of conduct involving factors such as working conditions, human rights and environmental aspects.

Finally, the Commission of the European Communities (2001) further states that companies must pay attention to global environmental concerns, in particular the impact that the production chain can have on the environment. This is because a large part of environmental problems are related to the activity and exploitation of resources by companies. Therefore, it is important that companies take a socially responsible attitude, aiming to reduce waste production, pollutant emissions and energy consumption.

CSR practices should address both the internal and external dimensions, as they not only benefit all stakeholders, but also enhance value creation and contribute to sustainable development.

2.3 CSR Practices: From Need to Implementation

Increasingly, companies have a clearer notion of their role in sustainable development by developing CSR actions with the aim of contributing to the creation of a responsibility-based culture, which results in sustainable economic, social and environmental development.

Thus, it is essential that companies begin by preparing a mission statement, code of conduct or statement of principles, where they highlight their objectives, core values and responsibilities to stakeholders. Subsequently, they should align these values with their current strategy and decisions. In practical terms, this means including a socially or environmentally responsible dimension in the company's business

plans and budgets and evaluating the results by setting up socially oriented advisory committees that conduct social and/or environmental audits or implement training programs (CEC, 2001).

In addition, it is essential that the company develops a social report as a way to measure the environmental and social impact, as well as the quality of its relationship with its stakeholders (Balonas, 2014). This document allows quantifying and qualifying certain indicators that, consequently, will support the company's analysis and decision-making, always based on the results obtained. This document also allows planning, coordination and rationalization of available resources (Rego et al., 2007).

The Commission of the European Communities also points to the need for CSR reporting and auditing as a mechanism for recognizing the company's environmental and social performance. As a way to increase the quality of verification, this entity proposes the involvement of unions and NGOs (CEC, 2001).

Stakeholders have also shown a growing curiosity about accessing company information, enabling them to gain an overall view of the company's behavior, not just its financial performance, as depicted in the financial statements (Rego et al., 2007). It is noteworthy that in SMEs, these reports are more informal and voluntary, while in larger companies, this document is more rigorous and is usually prepared according to the guidelines of the Global Reporting Initiative (GRI) guide (European Commission, 2011; Rego et al., 2007). These guidelines highlight some aspects that should be included in the structure of CSR reports (Rego et al., 2007), namely: description of the company's strategy from a sustainable development point of view through the testimony of a board member; overall picture of the company's structure as well as its operations and markets; definition of the company's governance structure, inherent management policies and systems, including commitment to all stakeholders; elaboration of a content index based on the GRI report and measuring company impacts through economic, environmental and social performance indicators.

On the other hand, it is crucial that the company be concerned with socio-cultural norms, as they are determinants of behavior (Rego et al., 2007). When changes in societal norms occur, company behavior inevitably changes as well. From this perspective, it is relevant to consider that organizations that do not choose to adopt socially responsible behavior over time will have a strong chance of being excluded by customers and the community itself (Rego et al., 2007).

There are several factors behind the implementation of a CSR policy (CEC, 2001). First, there are recent concerns and expectations of citizens, consumers, public authorities and investors in a context of globalization and large-scale industrial change. In addition, social criteria have an increasing influence on individual or institutional investment decisions, whether as consumers or investors. There is also growing concern about the environmental damage caused by their economic activities. Lastly, mention should be made of the transparency resulting from business activities by the media and current information and communication technologies.

Lourenço and Schröder (2003) and Fernandes (2012) also present different motivations that they believe underlie CSR practices: improvement of the company's image and sales, due to the strengthening and loyalty to the brand or product; promoting labor and social rights in a context of globalization; increasing value of the

company in society and in the market, as socially responsible companies attract more investors and are seen with greater credibility; reduction of taxation due to benefits granted to organizations that promote socially responsible actions; increased motivation and commitment of employees; pursuit of social profit; improving community living conditions, changing community attitude toward country problems, opportunities to take on a social intervention role and build a marketing strategy based on new business management trends.

On the other hand, if the company favors unethical and socially irresponsible behavior, it may face consequences such as: bad image and reduced sales of the company; removal of investors; negative publicity; customer complaints and loss of future consumers; payment of fines and compensation for violation of established laws and low productivity and employee demotivation.

According to the Green Paper, there is an intention by the European Commission to promote a European framework for CSR (CEC, 2001). This document highlights voluntary action by companies as a way to address environmental and social concerns raised by stakeholders, evident in the following quote:

An increasing number of European companies are promoting their corporate social responsibility strategies as a response to a variety of social, environmental and economic pressures. They aim to send a signal to the various stakeholders with whom they interact: employees, shareholders, investors, consumers, public authorities and NGOs. In doing so, companies are investing in their future and they expect that the voluntary commitment they adopt will help to increase their profitability. (CEC, 2001, p. 3)

2.4 Social Responsibility Instruments and Tools: The SA8000 Standard

The SA8000 standard was created in 1997 by Social Accountability International, a nonprofit organization that operates in the field of ethics worldwide. According to the Social Accountability International Web site (2018a), SA8000 is based on labor provisions contained in the Universal Declaration of Human Rights and World Labor Organization (WTO) conventions. Social Accountability International provides organizations with various resources that support the maintenance and continuous improvement of their social performance, including capacity building, stakeholder engagement, cooperation between buyers and suppliers, as well as the creation of tools to ensure continuous improvement.

The SA8000 certification is conditional upon meeting the established requirements in order to fully respond to the interests and concerns of the organization's employees, subcontractors and even suppliers. The audit process is undertaken by independent entities. The main elements that constitute the norm relate to child labor, forced or compulsory labor, health and safety, freedom of association and the right to collective bargaining, discrimination, disciplinary practices, working hours, remuneration and management system (Social Accountability International, 2019)

Currently, Portugal has 39 certified companies operating in various sectors of activity, but this is still a small number compared to many countries (Social Accountability Accreditation Services, 2019). Although certification is a very costly, time-consuming and costly process, there are organizations that, regardless of their size, attach great importance to this certification. The certification lasts for three years and requires audits every six months during this period (Stigzelius & Mark-Herbert, 2009). The financial factor may be the major impediment for companies not to invest in certification (Leite & Rebelo, 2010).

In addition to the costs directly associated with certification, there are pre-certification activities that companies use, such as improving health and safety facilities, salary review, training and consulting. Internally, one of the biggest challenges for companies is raising wages and limiting overtime, knowing that consumers will not pay more for products even if the company complies with SA8000. Still at the company's internal level, Stigzelius and Mark-Herbert (2009) argue that another obstacle has to do with the difficulty in communicating the relevance of the standard to employees, which becomes a challenge for HRM.

On the other hand, several benefits from SA8000 certification are visible, including: improved management and performance of the value chain; building and reinforcing loyalty from employees, customers and other stakeholders and ensuring compliance with global standards, thereby reducing the risk of negligence, public exposure and possible legal action. Achieving certification also enables the company to prove its commitment to CSR and the ethical treatment of its workers in accordance with global standards. Certification also has a positive impact on building lasting ties, reducing turnover and absenteeism and increasing the ability to attract skilled labor (Stigzelius & Mark-Herbert, 2009).

Since the 2014 revision, the certification is based on the Social Fingerprint, a toolkit that enables companies to continuously measure and improve their social performance management system so that they can meet the requirements of the standard. There are ten categories associated with this tool (Social Accountability Internacional, 2018b):

1. Policies, Procedures & Records
2. Social Performance Team
3. Identification & Assessment of Risks
4. Monitoring
5. Internal Involvement & Communication
6. Complaint Management & Resolution
7. External Verification & Stakeholder Engagement
8. Corrective & Preventive Actions
9. Training & Capacity Building
10. Management of Suppliers & Contractors.

These categories are included in the self-assessment of the organization when applying to understand the level of maturity of its management system. Following the self-assessment, the accredited certification body conducts an assessment identifying the strengths and helping to improve them from an organizational management

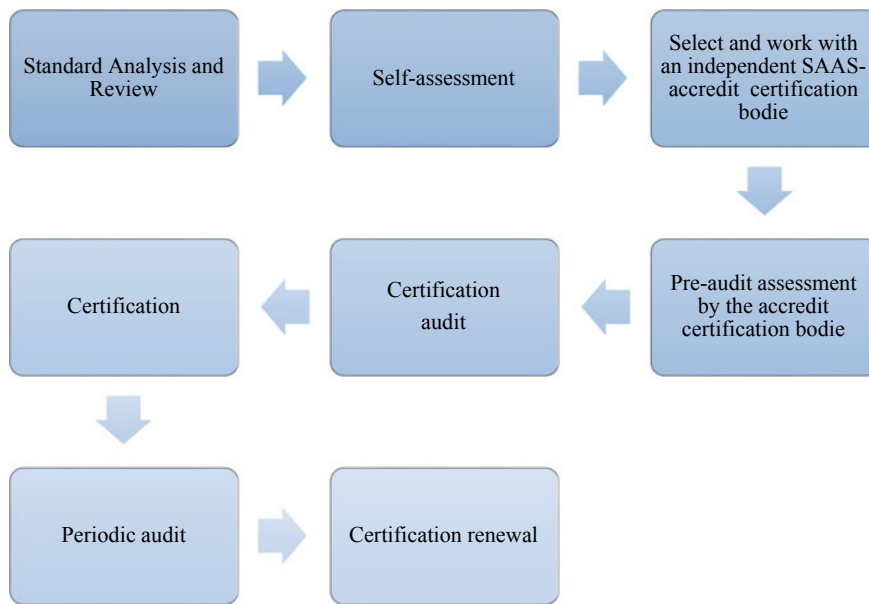


Fig. 4 Certification process. *Source* Adapted from Social Accountability International (2019)

perspective. Subsequently, the organization is subject to biennial audits (announced and unannounced) to ensure that management processes continue to comply with the requirements of the standard. Figure 4 shows, in an organized way, the inherent steps of the certification process:

3 Context and Research Method

This study adopts a qualitative methodology, inspired by the interpretative paradigm. The qualitative methodology aims to promote a full understanding of the phenomena, as well as the context in which they arise (Coutinho, 2013). Next, CSR is briefly contextualized in the Portuguese business reality.

3.1 *The Context of CSR in Portugal*

Although CSR takes into account social or environmental concerns in organizations' day-to-day procedures and relationships with stakeholders (customers, employees, suppliers, investors, etc.), it does not mean that the company should neglect the pursuit of profit, as it distinguishes from a third sector organization.

There is growing concern on the part of the European Commission on this issue, noted in the strategy presented in October 2011, through the document “A renewed EU strategy 2011–14 for Corporate Social Responsibility” (European Commission, 2011). This paper introduced a new definition of CSR, describing it as “the responsibility of enterprises for their impacts on society” (European Commission, 2011, p. 6). In order to fulfill their social responsibility effectively, companies need to be aware of social and environmental issues in order to create value for stakeholders and identify, avoid and mitigate their negative impacts (European Commission, 2011).

Regarding the Portuguese reality, in addition to the fact that companies have to comply with European guidelines such as the above, they are also governed by the Constitution of the Portuguese Republic, the Labor Code and the decree-laws and rules that cover the different types of CSR. The Constitution of the Portuguese Republic is the document that underlies the principles and organization of the Portuguese State and has established aspects related to CSR, whether internal or external for the company. Internally, aspects directly related to employees were recognized, such as hygiene, health and safety, dismissals, equality and discrimination, training, working conditions, salary, among others. Externally, the focus on the environment can be highlighted.

The Labor Code highlights some issues related to CSR, such as wages, special schemes (student-worker), hygiene, health and safety at work, redundancies, reconciliation between work and family life (paternity and maternity), equality and non-discrimination, among others (Labor Code, 2018) (Código do Trabalho, 2018). However, it is relevant to realize that the social aspect, particularly externally, is still the least explored from the legal point of view.

The Lisbon European Summit in March 2000 was a moment that contributed to the growing adoption of the concept of CSR by organizations. As evidence of this is that in 2002, Delta Cafés became the first Portuguese company to achieve SA8000 certification (Delta Cafés, 2014), followed by DHL which obtained certification in 2004. Since 2003, there has been a growing demand for certification from other companies, as organizations working on this topic have emerged due to the increasing number of events on the subject and the number of companies using consultants who provide such services (Branco & Rodrigues, 2007; Rego et al., 2007).

In the beginning of this century, CSR was at the time a concept still little known in Portugal (Pinto, 2004). According to Pinto (2004), 60% of companies admitted that they should pay more attention to this theme. In the same study, 70% of consumers stated that their purchasing decisions could be conditioned by the company’s social behavior. While 28% would be willing to pay more for a socially and environmentally responsible product, 36% said they would not pay more (Pinto, 2004).

In 2008, Portugal first entered the KPMG Survey of Corporate Responsibility Reporting, which aimed to analyze the concern of organizations in reporting their CSR actions. Over the years, the country has been recognized for the quality of information and professionalism demonstrated by the companies (KPMG, 2017).

3.2 Research Method

Given the purpose of this work, it was first necessary to select companies certified and not certified by the SA8000 standard. From each of these categories, five companies were selected, all of them located in the North of Portugal. For certified companies, these could easily be identified through a list provided by the *Social Accountability Accreditation Services* (SAAS, 2019). In the case of non-certified companies, the choice was based on an electronic survey of a range of companies that worked CSR in their daily lives.

In each of the companies, the interviewee was the person responsible for the area of CSR, and there was no standard regarding the area of education, levels of education and position they held in the company. Table 1 presents the characterization of the interviewees. The interviews addressed questions about CSR, the definition of the concept, as well as the advantages and disadvantages associated with CSR. Questions were also elaborated on: practices promoted by the company (internally and externally), perception by stakeholders; how stakeholder expectations, interests and needs are met; how interest in CSR arose; assessment of returns on investments in CSR and future plans in this area. On the other hand, for certified companies,

Table 1 Interviewees characteristics

Interviewee	Age	Gender	Educational qualifications	Job role	Seniority in the company	Certified company/Not certified	Activity branch
1	43	Female	Law Degree	HR Director	3	Certified	Commerce of Electronic Material
2	49	Male	Degree in Management	Commercial Director	8	Certified	Food industry
3	42	Female	Degree in Business Administration	HR Coordinator	8	Not certified	Software development
4	45	Male	Degree in Biology	Head of Social Responsibility Standard	18	Certified	Waste management
5	68	Male	Degree in Anthropology	HR Director	6	Not certified	Construction
6	52	Female	High School	Assistant Director	18	Certified	Textile industry
7	37	Female	Law Degree	HR Director	3	Not certified	Weighing systems
8	31	Male	Degree in Education	Marketing Director	4	Not certified	Automobile trade
9	40	Male	Master in Humanities	HR Director	4	Certified	Textile industry
10	37	Female	Degree in Social Communication	People & Culture Department Director	2	Not certified	Metal industry

there was an interest in understanding in more detail the importance of SA8000 certification, how the certification process took place and the implications it had for stakeholders. In the case of non-certified companies, questions were defined that aimed to understand if there was already interest on the part of the company to obtain certification and why, and what advantages do they consider to have with certification.

The interviews lasted an average of 40 min and always took place at the premises of the various companies. After conducting the interviews, they were transcribed. Dimensions of analysis were defined, divided into subcategories, which directly related to the script questions. Table 2 summarizes the dimensions.

Subsequently, the data content analysis was performed. To facilitate the entire analysis process, the MAXQDA software was used. The last stage of this investigation reflects the result of content analysis, using the technique used—the interview—establishing a relationship with the literature, in order to enable a response to the problem.

Table 2 Summary of analysis dimensions

Dimension	Aspects addressed by dimension
Company contextualization	Company characteristics (number of employees, size) Strategy and organizational identity Existence of certain organizational documents and knowledge of these by stakeholders
Implementation of CSR policies and practices	Importance of CSR for the company Personal representation of aspects related to the concept Identification of CSR practices streamlined by the company and how they are perceived by stakeholders Internal and external communication Evaluation of current practices and returns from investing in CSR Future perspectives on CSR
SA8000 certification	Personal representation of the importance of the existence of SA8000 standard Importance of the company's Social Responsibility certification (certified) Certification process (certified) Stakeholder involvement in certification; Advantages of obtaining certification (not certified) Desire to obtain certification (not certified)

4 Findings

In this section, the analysis of the findings is presented, with a focus on the main dimensions as highlighted by the interviewees and according with the objectives of this study.

4.1 *Companies Contextualization*

4.1.1 **Companies Characteristics**

With regard to this study, the companies involved are mainly SMEs (10 and 250 employees). The fact that the companies are SME is relevant since they represent the majority of the Portuguese businesses, and Rego et al. (2007) argue that SMEs play an active role in the communities where they operate, supporting social causes and contributing to their social and economic development. Therefore, CSR can be available to all types of organizations, regardless of their nature, size or line of business.

Only three of the companies interviewed distinguish themselves as large companies, as they have more than 250 employees. It is noteworthy that this is a universe of companies in different states of development and with different longevities (between 10 and 60 years of activity).

The level of certification in the group of certified 'companies includes three medium-sized companies and two large companies. In this study, a small company, two medium-sized companies and only one large company represent the uncertified companies.

4.1.2 **Strategy and Organizational Identity**

CSR demands a constant commitment and coherence from the organization, reflected in its strategy and organizational identity, as these are the elements that differentiate CSR and philanthropy (Correia, 2013). This concern can be evidenced more clearly in the values that govern the organization, by alluding to ethical and socially responsible behaviors. Interviewees stated various values that accurately portray their ethical and socially responsible stance, ranging from integrity, loyalty, rigor and transparency in business to commitment and value creation for stakeholders. Respondents 8 and 9 reinforce the strong need to give back to the community, which is the basis of their success and should belong to the company's DNA. The success of the company is explained by the greater retention and sense of belonging of the employees. In the words of interviewee 9: "We have differentiating practices and this is what makes us have people here for 40 years (...) our average age is 45 years, 75% of people have

been with this company for over 11 years, so this is the return we can get from the practices we implement.”

Interviewee 7 mentioned that her values are based on a motto that guides her daily life, in which everyone sees themselves as a family, which translates into the existence of affective bonds, whether with the internal or external community. Interviewee 5 emphasizes the issue of labor conflicts and is proud that, in recent years, he has not resorted to labor litigation. This does not mean that there are no conflicts, it happens that these situations are easily resolved, based on the dialogue and values defended by the company, according to interviewee 5.

Regarding the mission, there is a discourse based on the most profitable aspect of the company, although in some interviews, there is reference to aspects that go beyond the economic and legal responsibilities of the companies (Carroll, 1979, 2016). In the words of interviewee 10, “both in mission, vision and values we focus people a lot, because for us this is the essential.” Interviewee 10 justifies this growing concern about people was the reason for the creation of the People & Culture Department, which aims to make exactly what the company prioritizes. According to interviewee 1, the mission is clearly influenced by the company’s concern with the entire internal environment, that is, customer satisfaction is only guaranteed if the employee is satisfied and motivated: “a collaborator who is well will show that and customer will be much more satisfied.” For this reason, the company continually strives to ensure full reconciliation between work and family life. Interviewee 6 corroborates this argument, stressing the importance of teamwork as a way to achieve better performance.

4.1.3 Organizational Documents

While ethical behavior and socially responsible behavior appear to be unquestionable, it is crucial that companies explicitly demonstrate this in their organizational documents. To this end, it is critical that companies develop a code of ethics and conduct that accurately portrays their fundamental objectives, values and responsibilities to their stakeholders (CEC, 2001; European Commission, 2011).

Since the code of ethics is a legally binding document, there is obvious unanimity in the responses. This document is presented to stakeholders as a way to raise awareness of the importance of commitment. In the case of employees, the document may be diluted in the employment contract or may be provided at the time of its integration. However, one of the interviewed companies also opted to include some ethical principles in the Collective Bargaining Agreement, that is, an agreement between the company and one or several trade unions in the industry in question. There are also companies that focus on internal training that covers these issues in order to provide a general understanding of the organization’s principles of ethical conduct.

From the perspective of Balonas (2014), it is very important for companies to draw up a social report that reflects the environmental and social impact of companies, as well as the quality of their relationship with their stakeholders. Currently, companies already incorporate some of the social balance indicators in the so-called Single

Report, a document that is required of all companies. However, some companies go beyond this simple document and specifically develop a social report that serves as a mechanism for planning, coordinating and rationalizing available resources (Rego et al., 2007). Interviewee 5 admits that the company he represents prepares a social report, which is displayed, but considers that “[...] people are sometimes not very interested.” (2007) when he states that “[the social report] presents things that should be considered, it helps us to understand some difficulties we have” (interviewee 5). By way of example, interviewee 6 points out that, even if there is no specific document, at the moment, some of the social balance indicators are being analyzed for the implementation of a company training program in different areas, which allow personal and professional development.

Rego et al. (2007) also argue that, currently, there has been a growing curiosity among stakeholders to access information related to the company, which reflects its behavior in a global way. According to the interviewees, this interest is fundamentally on the part of their customers and suppliers, given the business relationships they seek to establish.

4.2 Implementation of CSR Policies and Practices

4.2.1 Importance of CSR for the Company

It is critical that CSR be intrinsic and genuine, in line with company strategy. Therefore, it will be incorrect to implement CSR policies and practices only to follow the trend of other companies or to cover up certain company bad practices (Rodrigues et al., 2009). Interviewee 5 presents a view that reflects the literature when he states that “Social Responsibility cannot be the reverse of remorse (...) it must be exactly the social commitment between peers, between those who own the means of production and those who provide the service.”

The remaining respondents report that the main objective associated with CSR is to “create value” (interviewee 3) through “a set of activities that go beyond what is legal” (interviewee 9), “in order to create quality, for both the internal audience and the surrounding community” (interviewee 3). Interviewee 2 also adds that “companies do not live in isolation, they live together with society, so they have to be aware of the difficulties and needs that society lives in.”

In general, all respondents referred to the role of management in maintaining ethical and socially responsible behavior, and this concern is similarly taken into account in certified and non-certified companies. Interviewee 4 reinforces the need for management involvement by saying that “things need to be done, but if management is not involved it will not be possible to do it, because resources are needed, people must be available (...), this link is needed with the administration.” In the case of the company represented by interviewee 10, only one of the directors initially supported the implementation of CSR practices, but once they began to see the results of this

investment, the other members of management quickly came to support and get involved in the process.

4.2.2 Corporate CSR Policies and Practices

CSR has gained increasing relevance in organizations, contributing to better business orientation and, consequently, to the well-being of society (CEC, 2001; European Commission, 2011), which is true of the companies that participated in this study. Thus, the existence of two dimensions in which CSR practices are inserted is distinguished: the internal dimension and the external dimension. In some companies, there is no balance between these two dimensions, which means that the practices implemented are mostly internal or external. Interviewee 1 emphasizes the need to get employees to understand the needs of the community, when he says: “we try to take our employees abroad and see that Social Responsibility is much more than what we live inside.”

The internal dimension is distinguished by its focus on the organization itself, namely in the areas of HRM, health and safety at work, adaptation to change and management of environmental impact and natural resources (CEC, 2001). Attracting and retaining qualified talent is one of the biggest challenges facing organizations today, so it is imperative that some practices emerge that seek to meet their needs in order to improve their performance. All companies have recognized some practices that follow this view, ranging from designing spaces and leisure activities for employees (respondents 1, 4, 5, 7, 9), to awarding prizes or other benefits such as life and health insurance (respondents 1, 3, 5, 7, 8, 9). Some respondents also stress the existence of practices of reconciling family and professional life (respondents 1, 3) or making food and meals available to employees (interviewees 4, 6, 7, 8, 10). From these statements, it appears that there is a constant effort on the part of companies to maintain a good working environment, offering good conditions and meeting the needs of their employees. In the words of the interviewees:

... we care about the well-being of employees, that they have the best working conditions (...) we make sure that people are satisfied with working conditions and that they are motivated. (Interviewee E6)

... We try to meet the major changes in the labor market, particularly in terms of family, professional / personal conditions and motivation. (Interviewee 3)

... We take great care of what our employees need, have and do. (Interviewee 4)

It is important that companies truly face employees in their individuality, creating conditions for them to assume their family and social responsibilities. Interviewee 1 mentions this as one of the top priorities for the company: “management attaches great importance to reconciling work and personal life, because a worker who is concerned about what he has left behind will not have the profitability we want (...) The employee knows that he has support here when he needs it.”

From the point of view of employees' skills development, companies also refer to the existence of training, whether it is directed to soft skills (transversal skills)

or hard skills (technical skills). In the opinion of interviewee 5, “vocational training is also a matter of social responsibility (...) that makes workers grow, regardless of their category, whether they are qualified or not qualified.” In turn, the interviewee 1 admits that training is a development mechanism for young people who integrate the company through curricular and professional internships and, after that period, have great possibilities of being able to enter into an employment contract with this entity.

Interviewee 6 refers to the importance given to participatory management by the company that represents: “We have suggestion and idea boxes in which all employees are free to come up with their ideas, anyone can have an idea, and we try to implement those ideas.” However, she adds that she would like this practice to have a greater adherence by the employees.

In some interviews, environmental practices were highlighted, which aim to reduce the environmental impact of industrial processes and the distribution of goods and services (CEC, 2001; European Commission, 2011). For example, interviewee 9 states that “we have photovoltaic panels, we replace our car fleet with electric cars, we take care of waste management properly (...) we want to leave a footprint on our planet in order to make some difference.” Interviewee 6 refers to the organic garden that the company owns, which in addition to fostering employees’ knowledge of seasonal products, also serves to provide meals or distribution to employees of the organization.

The companies interviewed also have a large external participation, either with their business partners or with local communities. Almost unanimously, the companies mentioned regular support for institutions, initiatives, social projects or families in need through monetary or goods donations. However, interviewees 7 and 10 admit the need for rigorous selection of requests arriving at the company and subsequent monitoring of their actual destination: “Social Responsibility is not just about giving a donation (...) the intention is that that donation will serve something bigger in the future, it is like the example of fish and fishing rod (...) should give a fishing rod and teach how to fishing” (interviewee 7). Volunteering is also a highly valued activity by some companies through initiatives such as building houses for families with poor economic conditions (interviewees 1 and 8), supporting people in their homes (interviewee 2), food collection campaigns (interviewee 3), blood donations (interviewees 7 and 3) and fundraising activities for institutions (interviewee 2). It is also noteworthy that, according to interviewee 4, there is in the organization a “volunteer association that works both internally and externally.”

Interviewee 8 admits that volunteering can be a major contribution to creating links between employees. In this sense, interviewee 2 also recalls that “the company itself often gives up a few hours of work for employees to engage in volunteering.” So, they are both giving up; the employee is giving a little of himself and the company because lets the employee do it.

From an ethical point of view, interviewee 6 considers the implementation of the “supplier kit” relevant, where the company seeks to disclose its policy, mission, principles and its code of conduct, in order to “keep suppliers informed of what is done and how important it is to work with people with the same goals.” The same

interviewee also adds: “We also seek to instill in our suppliers this spirit as well, that we want to be responsible for a better service, for a better life for all” (Interviewee 6).

With regard to encouraging entrepreneurship, the companies that stand out at this level are those represented by interviewees 2 and 10. According to the first, activities are promoted in partnership with some schools, in order to promote entrepreneurship in young people. Interviewee 10 highlights the creation of a manufacturing unit in the complex of one of its companies in Mozambique, where users of a local institution develop their business: “we set up, bought equipment (...) at the beginning we help with material and they are now sustainable and all profit is for them... it is also a way of supporting the institution.”

Two of the interviewees also include in their portfolio some initiatives that are more focused on employees’ children. Concerning interviewee 9, the company prioritizes the applications of employees’ sons in its recruitment processes, considering that this contributes to the “image of a solid company.” On the other hand, interviewee 6 emphasizes the initiative of exchanging textbooks for the children of employees, or in case this reuse is not possible, the company donates the books to some institution.”

However, there is still little adherence to certain practices, as mobilization of all employees is sometimes difficult (interviewee 3). The main reasons for this poor adherence may be related to the fact that, in certain activities, employees do not identify with their purpose or because they do not consider they have the skills to participate (interviewee 6). Interviewee 2 highlights a weak participation in only one of the volunteer projects that the company promotes, related to home social support. However, there are other practices where adherence is huge. Interviewee 10 somewhat contradicts the previous testimonies, when she states that there is a great involvement, especially in the collection of goods, by all stakeholders: “last year we had a furniture collection action for a family affected by the fires (...). People really worked hard.” Still, it appears that different stakeholders view CSR differently, and according to interviewees, those who value and care most are customers and workers.

When asked about their CSR performance, respondents revealed that while they are moving in the right direction, there is still a lot of work that needs to be done, especially because CSR is an ongoing process. Regarding the physical spaces of the company, the interviewee 10 states that they will soon start building a new production unit, where there will be a greater concern at the environmental level, in order to make the building more sustainable and environmentally friendly.

The truth is that corporate investment in CSR policies and practices provides a great set of advantages (as presented by Lourenço & Schröder, 2003; Mendonça & Gonçalves, 2004; Fernandes, 2012) and Lievens & Slaughter, 2016), and that were clearly recognized by all respondents. The main advantages pointed out by the interviewees are social recognition and company branding. In addition to the previous advantages, they add the differentiation of these companies to their customers, when they already value this issue (interviewees 6 and 10) or even the fact that these companies may be influencing their stakeholders (interviewee 10). Internally, there are advantages associated mainly with the motivation and satisfaction of employees, which will be reflected positively in their performance (interviewees 4 and 9). For

respondent 9, this performance should always be recognized, as the company values a culture of meritocracy, where the best are differentiated without questioning the principle of equal rights.

4.2.3 Evaluation of Current Practices and Returns from Investing in CSR

After listing the advantages and disadvantages pointed out by the interviewees, it was proposed to make an overall balance regarding the returns resulting from the investment in CSR practices. Therefore, it must be remembered that we are dealing with entities where the goal is profit maximization. However, in these organizations, CSR practices emerge in the form of investment, which is constantly subjected to a cost–benefit analysis. Interviewees 3 and 5 consider this return to be difficult to measure specifically in some in-house initiatives but believe it is warranted and generally reflected in the organization:

We do not quantify, we are sure that the return is guaranteed, especially by social peace, and this is priceless. (Interviewee 5)

It is difficult to measure (...) those who participate in volunteer actions participate motivated by principles such as kindness, generosity (...) I believe that people will feel better doing that (...) internally, it is easy to understand that the return is higher than what is invested (...) it has to do with internal motivation, an employee who has health insurance paid by the company is at least more motivated or when has a problem gets more rested than if he had not. (Interviewee 3)

Lourenço and Schröder (2003), Fernandes (2012) and Lievens and Slaughter (2016) argue that companies that implement CSR practices benefit from an improvement in their image and a higher appreciation in society, increasing their credibility:

The impact this has on the customer is very large, and it is already starting to appear (...) we are already evaluated in Social Responsibility (Interviewee 10).

We have a daily customer demand (...) and I think it has to do with it (Social Responsibility practices) (...) people are looking for, seeing and liking our profile (...) we have customers that we have had for many years, and This is very important (Interviewee E6).

On the other hand, the same authors also mention that, by investing in CSR practices, companies may aim to obtain social profit but are also focused on providing better living conditions to the community or assuming a role of social intervention. Interviewee 10's testimony corroborates this argument using an example of a collection of goods that they organized where, despite the costs involved for transportation, they managed to provide better living conditions for the inhabitants of Mozambique.

The literature portrays a strong relationship between social marketing and CSR, which is manifested in most interviews. From an overview, companies seek through marketing to enhance their awareness, improve their branding and reputation, which will enable them to achieve greater external recognition and retention of talent, regardless of whether they are certified or uncertified. Some respondents pointed to

some tools such as corporate TV (interviewee 4 and 6) and the internal newsletter (interviewee 4).

4.3 SA8000 Certification

SA8000 certification requires organizations to comply with certain requirements that relate to child and forced labor, health and safety, freedom of association and the right to collective bargaining, non-discrimination, disciplinary practices, working hours, remuneration and management system.

From the perspective of the interviewed representatives of the certified companies, this authentication is a reflection of the daily work performed in the companies. For interviewee 4, the certification “allows us to have a photograph of the situation (...) in terms of organization (...) we get a much clearer photograph, that is, we say but it is different if someone else says, both to us (...) as after externally.” Interviewee 6 refers to certification as the “added value” given to the organization, which gives it a competitive advantage over its competitors. It also admits that, once certified, companies have an additional responsibility, namely for being committed to the requirements of the standard.

For non-certified companies, the importance of the standard is equally recognized, as stated by respondents 3 and 5:

I think the standard is extremely important (...) it will help define processes, procedures within the scope of Social Responsibility. (Interviewee 3)

This external self-verification gives some assurance, and when you ask for certification, it is not so much to use in the office of the administrator, but as required by all employees... it cannot be rhetorical... the more certifications, the more control we have in compliance with objectives. (Interviewee 5)

When asked about their willingness to obtain certification, some respondents revealed that this is one of their goals: “We have, in fact, been thinking about this lately. There is no decision yet, whether or not we are moving forward, but it is a situation that is under consideration (...) no doubt that in the future we will move forward... I cannot say that it will be this year or next” (interviewee 7); “We have some certification processes underway, and this is also part of the portfolio” (interviewee 5). Interviewee 3 confirms that there is a need to link the company to certain processes; however, for reasons that relate to strategic management decisions, the certification process has not yet been completed.

Subsequently, this group of respondents was asked about the advantages they considered to derive from SA8000 certification. Following the examples cited by Stigzelius and Mark-Herbert (2009), interviewees indicated that certification can bring advantages such as commitment to CSR (interviewee 5), market differentiation (interviewee 10) and the creation of a standard of procedures and practices (interviewees 3 and 8).

4.3.1 Certification Process

In the context of certified companies, it is important to understand how the certification process went. This is a process that involves different stages up to the time of certification and is therefore considered by some interviewees as “laborious” (interviewees 1 and 4) and “very bureaucratic” (interviewees 1 and 6), although not a slow process.

Great stakeholder involvement is required to facilitate the implementation of some procedures. All interviewees reported that there is a lot of involvement from various stakeholders, from employees to customers and suppliers. As indicated in one of the previous topics, management should always be primarily involved, not only in implementing CSR practices, but also in the decision to obtain certification. From there, there will be a greater willingness of workers and various departments to be involved in this process.

According to interviewee 4, at an early stage, they sought to make an internal diagnosis, in partnership with an external company, which aimed to assess the degree of compliance with the assumptions of the standard. It adds that the involvement with suppliers and subcontractors, although constant, was intensified at a later stage, due to the imposition of the standard to audit these partners. In interviewee own words: “There are a number of things that they have to do and have to be involved in... in the implementation itself, with the exception of suppliers control, the rule is more internal, so there was no great need to be involved initially.” However, some respondents assume that there is still some resistance, particularly from suppliers or customers, because they are subject to audits. So, it can be said that this is really the biggest challenge for certified companies: “Our *Achilles Heel* is precisely that, our suppliers are the hardest part” (interviewee 6); “When we start getting into suppliers, things get complicated... we have to try to get them to do the same things we do, which is very difficult (...) is a very sensitive area and we have to continue to work on it in the future” (interviewee 4).

On the other hand, interviewees 6 and 9 confess that there is a great deal of openness from some companies with whom they do business because they share the same goals. According to interviewee 6, “they do not all react the same way, because many do not actually follow this evolution or are not certified and do not want to invest in this area (...) but most, fortunately, are meeting our goals, they are very receptive and supportive.” In turn, interviewee 9 considers that “it is an easy process, usually the companies we have worked with are open to this way of thinking.”

In short, the involvement of all stakeholders in the certification process is essential, and they should first be made aware of the requirements of the standard and then should be taken into account in its implementation.

4.3.2 Implications of Certification for Companies

Certification is a very exhaustive and demanding process, which implies above all a great commitment from the organization. However, the certification results are

essentially related to the differentiation and external recognition. According to interviewee 9, “the norm is a matter of showing the world that we are socially responsible (...) this is the most important part of having a document that certifies us, because if we did not have it, we would not stop doing what we do (...) but there are clients who only work with us because we are socially responsible.”

According to the interviewees, the certification process did not require major changes in the social responsibility practices developed by the company, as these practices were already part of the organization’s daily life. In the words of interviewee 1, “only those who are involved in the most bureaucratic parts can see the dynamics inherent in certification (...) employees do not realize much because it is already part of their routine.”

Workers can see certification as giving them some security and comfort. This safety and comfort arise, in particular, from the obligation imposed by the 2014 revision of the standard regarding the existence of a social performance team, which includes a workers’ representative, in addition to the administration, managers, union representatives and employees involved in the certification (interviewee 4). In this sense, interviewee 6 also highlights the holding of periodic meetings between workers and their representative, in order to know their concerns.

However, respondents admitted that certification allows them to diagnose opportunities for improvement or correct certain behaviors. According to interviewees, it “allows us to quickly identify anything that is not going well (...) or what can be improved and act quickly” (interviewee 4); “Even though we are audited we have zero non-conformities in SA8000 (...) but there may be one or another situation that could be improved” (interviewee 9).

From the perspective of interviewee 1, the standard confines, to a certain extent, the freedom existing in the organization, due to the need to strictly comply with certain requirements. Interviewee 1 argues that it “it is a barrier, because we have more freedom without the standard (...) given most companies I think the standard is essential, given the reality of our company, maybe it was not necessary.”

In summary, it can be seen that CSR practices have always been something that was part of the daily lives of these companies, thus not requiring a major change when obtaining certification. Thus, there is no evidence to confirm a clear influence of certification on CSR practices.

5 Final Remarks

In Portugal, CSR has gained increasing visibility over time. Companies are increasingly interested in implementing policies and practices with goals that go beyond profit, aimed at stakeholders such as workers, suppliers and the local community (Lopes & António, 2016). However, this process has been gradually developed in companies because it is still difficult to measure its impact in the social context.

Still, there is a need for organizations to recognize their social responsibility, not only for their economic interests, but also for the needs and interests of different

stakeholders, viewing CSR as a management paradigm rather than a fad. There are companies that adopt CSR spontaneously due to organizational culture, ethical orientation of owners and managers, or strategic choice. In fact, what is often heard about CSR is that “it is not always what it seems,” because certain similar organizational behaviors may mirror completely different strategies and goals, where some are characterized as being genuinely ethical and others as purely instrumental (Rego et al., 2007). However, the implementation of policies and practices, as well as certification, is only possible if all stakeholders embrace the principles, since only in this way will they be actively involved. In addition, companies should be mindful of the adoption of good and appropriate HRM practices that respect the individuality and personal and professional dignity of their employees.

While SA8000 certification gives the company a greater competitive advantage, it is noteworthy that this is a very expensive process, which indicates that this is not an easily accessible process for companies. As it is a norm that is very directed to the internal aspect of the organization, it might be expected that there would be a greater number of internal dimension practices in certified companies, which is not the case, since there are also several practices directed to the local community. This may imply that these companies really do not seek to do the minimum required to obtain certification but rather seek to invest in the external side as well, as this is an intrinsic concern of the company. On the other hand, it was found that there are no major discrepancies regarding the implemented practices between certified and non-certified companies, and some of the practices are even similar. Thus, it is essential that companies, certified or not, find innovative strategies to meet the expectations and needs of their stakeholders.

In the future investigations, it would be appropriate to use a larger sample that is representative in order to obtain general conclusions on the subject. On the other hand, it would be equally interesting to involve a greater diversity of branches of activity, so that it would be possible to make clear comparisons of the reality of various sectors of activity.

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