

OUR CHRISTIAN VISION OF CORPORATE SOCIAL RESPONSIBILITY

— For long-lasting businesses —

INTRODUCTION

UNIAPAC is a federation of associations, an international meeting place for Christian business leaders. Originally created in 1931, its full name is the International Christian Union of Business Executives. It is an international, nonprofit association with its headquarters in Belgium, and it carries out activities in 20 to 30 different countries.

Its goal is to promote, in the light of Christian Social Thought, a vision and a deployment of Corporate Social Responsibility, serving people and the common good of the world.

Its primary lines of action are the following:

- To serve as a link among UNIAPAC members around the world;
- To promote and facilitate exchanges among members;
- To encourage the creation of new UNIAPAC associations: primarily North America, Latin America, Central Eastern Europe, Asia and Africa and support existing associations when need be;
- To represent Christian Business Executives in international entities of particular interest, such as the Organization of Economic Cooperation and Development (OECD), United Nations (UN) (ECOSOC, UNCTAD ...), International Labor Organization (ILO), World Trade Council (WTC), Regional Organizations (Latin America, Europe ...), Pontifical Council for Justice and Peace, etc.
- To support any initiative helping to respect man as the center of the enterprise and the economy.

UNIAPAC contributes to public debate on contemporary social issues, in line with advances from new technologies and current circumstances in the nations of the world, in order to improve social situations and to achieve the sustainability of humanity.

The purpose of this document is to express the opinion agreed upon by UNIAPAC's International Board with regard to Corporate Social Responsibility, in order to assist regional and national institutions in establishing guidelines for their actions, in line with their particular circumstances and priorities.

1. WHY ENGAGE IN CORPORATE SOCIAL RESPONSIBILITY?

As Christians, nourished by the constantly enriched Christian social thoughts, we believe that economy, which is built on people relationships, must be based on ethical and moral principles and must find its end in the person in his uniqueness as creature of God called to share His divine nature. Economy—in addition to its focus on production, trade and wealth—is directly associated with decision-making based on human conduct. Therefore, ethical oversight is necessary, in order to address the purpose of man and the means to achieve that purpose. Economic activity, understood as a set of actions aimed at satisfying human needs on the basis of limited resources, is an activity carried out by individuals who must orient their efforts toward their own service. The fact is that man is the author, the centre and the purpose of all economic-social life.¹

Ethics is a compass giving us among different possibilities the “right” direction. The “force field” guiding the compass needs a source of energy. As Christian we believe that this “source of energy” is in our faith in a God who created man, free and responsible, at His image and called upon to keep working at God’s creation whose final horizon is to gather the whole humanity in the body of Christ. As such, we believe that *“Every person is created by God, loved and saved in Jesus Christ, and fulfils himself by creating a network of multiple relationships of love, justice and solidarity with other persons while he goes about his various activities in the world. Human activity, when it aims at promoting the integral dignity and vocation of the person, the quality of living conditions and the meeting in solidarity of peoples and nations, is in accordance with the plan of God”* (Compendium of the social doctrine of the Church §35).

As executives, based on our experience, we believe that an economy and enterprises inspired and motivated to serve man as an end in itself, are economically and from a society perspective more efficient in creating value than an economy and enterprises only guided by the financial interests of a few, considering man as a tool to serve their individualistic interests.

As executives, we also recognized the essential role of leadership in conducting businesses. Whatever the laws and the rules, which indeed are crucial to set references, guide executives and protect the weakest and society from abuses, ethical behavior will “come to life” inside a company only through insistent and effective leadership. It is business leaders who orient firms toward specific ethical values and principles, lead the institutionalization process, and help organizations sustain ethical conduct over time.

We believe that “consumers, who in many cases have a broad range of buying power well above the mere subsistence level, exercise significant influence over economic realities by their free decisions regarding whether to put their money into consumer goods or savings. Purchasing power must be used in the context of the moral demands of justice and solidarity, and in that of precise social responsibilities. This responsibility gives to consumers the possibility, thanks to the wider circulation of information, of directing the behavior of producers, through preferences—individual and collective—given to the products of certain companies rather than to those of others, taking into account not only the price and quality of what is being purchased but also the presence of

¹ Second Vatican Council, Gaudium et Spes.

correct working conditions in the company as well as the level of protection of the natural environment in which it operates.”²

So far, two major currents of economic thoughts have been developed. The market economy (liberal capitalism) based upon individual freedom (freedom of the customer choices and of the entrepreneur) with the belief that the market forces left to them will find the optimum repartition of wealth. This system has indeed allowed an unprecedented level of wealth creation but at a huge human cost and resulted in a very unevenly distributed wealth.

The planned economy (real socialism) is based upon the belief that the State, supposedly representing the people, is best placed to define the collective needs and to evenly distribute the created wealth. This approach has sometimes created more protecting societies and better distributed wealth (except for the very few in power) although in less productive economies. However this was achieved at the cost of denying the individual freedom and eventually denying the basic dignity of the person, leading to unequalled human costs.

Those two currents have been mixed in different experiences to try to achieve a better socially balanced society. Results have been mixed, often resulting in heavy social and governmental costs not anymore bearable by society and often at the costs of destroying the sense of responsibility of the actors and creating an assisting attitude towards the weakest denying their true dignity.

The founding principle of the Christian social thought, the primacy of the personal dignity created free by God and therefore the special care to the weakest, lead us to believe that the best economical system is a socially responsible economy based upon the freedom of the actors and on their responsibility which bound them up with the different human groups in and around any enterprise, the stakeholders. This freedom accepts the collective limits of national and international regulations and measures itself against indicators which encompass its realm.

Corporate Social Responsibility (CSR), a concept developed over the last few years, aims at assisting businesses in efficiently carrying out their productive activities, while respecting the rights of the persons and institutions associated with those activities. After a series of abuses which have projected the image of irresponsibility for corporations and businessmen, CSR is becoming a must in corporate circles and regulations and laws are more and more enforcing rules to assure that corporations will leave up to what society at large perceives as their responsibilities toward the world in which they develop.

As such CSR is a major step towards our view of a socially responsible economy. However it entails the risk to equate corporate social responsibility with the mere optimization of stakeholder interests. Businesses could then simply become administrative instruments for adjudicating between the competing demands of stakeholders, and some of these demands may be morally problematic. Even worse, it could become a new instrument to enslave the person to the interests of a few.

² Compendium 358 and 359.

Alternatively, there may be a tendency to expect from the corporate world and the economy in general to solve all social issues through a mythic universal CSR which would encompass all spheres of societies, seeing everything as depending solely from economy (security, justice, education, health ... including weather !), and seeing economy depending solely from the enterprises, including everything from the nuclear family life to a desired international peaceful order, denying altogether the legitimate independence of political order as well as the consequences of personal choices. The social role of an enterprise is to produce goods and services while providing to its members and its families conditions for a fair way of life. As such, it entirely participates to the political arena, but does not replace it.

Recognizing in CSR the very positive potential of a framework which could assist business managers with the task of clarifying the implications of a specific business activity for the human person by helping them to link this activity systematically to the levels on which humans grow and develop, UNIAPAC considers CSR as a very good tool for achieving its basic goals and consequently has decided to support its development through its national associations and through an international promotion effort.

However, fully aware of the risks it entails of, once again, setting the person as an instrument, thus denying its very dignity, UNIAPAC will build its promotional action permanently stressing the following key points:

- CSR three dimensions (economic, social and environmental) find their foundation, their soul, in the spiritual life. Spirituality is there to permanently recall to all that the basis, the end, is the person, bearing unique gifts and a sacred dimension as loved by God and created at his image.
- “Christ precedes us”. The churches and our associations, by helping their members to recognize Him in the multiple persons we meet in our business relationships, lead them to change their hearts to be able to live up to the Gospel call in their various business responsibilities and thus to implement CSR at the service of the person as an end.
- Great businesses do not only focus on building the world. The world is the place where the Kingdom is built. This means that the ethical imperatives of CSR are rooted in the concept of the person not only understood as individual but also member of a community. The Christian business executive attempts to move toward brotherhood among all men through the way in which business is carried out.
- When international economy is organized in a fair manner, this provides the basis for the consolidation of peace based on solidarity and comprehensive development.
- Rules, regulations, measurements are tools to help managing and to protect the society and the weakest, but they remains tools and are not an end by themselves. They fundamentally call upon the freedom and the responsibility of the business executive leadership to orient the firms toward specific ethical values and principles, lead the organizational process and help organizations sustain ethical conduct over time.
- Business behavior is by nature contingent to circumstances, in time, geography and culture. Corporate Social Responsibility will thus heavily rely upon interpersonal relationships nourished by training, experience sharing, measurements, information exchange.... rather than detailed and fixed administrative rules.

2. BASIC PRINCIPLES

For UNIAPAC, the basic principles for orienting the actions of socially responsible businesses are those emanating from Christian Social Thoughts. They are actually based upon a vision on man as it has been understood progressively in Judeo-Christianity, and as it can be found in the Bible : they are the social consequences of a biblical anthropology. These are basic, general principles that refer to the overall reality in society. These principles do not change over time and their meaning is universal in nature, and therefore we consider them to be the first and fundamental parameter of reference for interpreting and assessing social phenomena. These principles can be used to determine criteria for the discernment and orientation of all social interaction in all spheres.³ Although they have been articulated in a Judeo-Christian culture, they can be adopted by all.

The core principle stems from the fact that society and economy are related to human beings, *id est* persons who deserve respect as such :

Respect for the dignity of human beings and the promotion of their comprehensive development.

Our understanding here is based on the fact that each human person is unique, unrepeatable and intelligent, with free will, subject to rights and obligations, with a transcendent destiny, and therefore, eminent dignity, equal for all people. Human beings are the origin, focus and purpose of all social and economic life and should be considered in their whole integrity. A person is such in his/her unity at all time and cannot be considered successively as a productive or consuming body, a member of his/her family, a political actor, a person with a spiritual dimension Human beings are fully realized through their relationships with and growth alongside their peers, and in the process toward perfection in universal human-divine communion, which is their true happiness.

Work. Work is part of the original state of man, and its purpose is to produce goods or services. Through work, man develops his capacities, applying his intelligence and will. "Work represents a fundamental dimension of human existence, as participation not only in the act of creation, but also in that of redemption." Work is therefore par excellence the place where man should express and enjoy his dignity.

From this very founding principle can be derived the following 5 principles :

1. **Common Good.** It is understood as the social conditions which allow people, either as individuals or as groups, to reach their fulfillment more fully and more easily. The common good encompasses the existence of the necessary goods for the development of man, and the real possibility for all men to have access to such goods. It requires the social well-being and development of the group and the individual persons; and it implies peace, stability and the security of a just order. Common Good is different from "General Interest" which does not discerns in a group each person and therefore, by considering only a global entity, may accept mandatory sacrifice of some (usually the weaker) for the sake of others. The Common Good involves all members of society, no one is exempt from cooperating, according to each one's possibilities, in attaining it and developing it. Everyone also has the right to enjoy the conditions of social life that are brought about by the quest for the Common Good. The responsibility for

³ Compendium 161.

attaining the common good, besides falling to individual persons, belongs also to the State, since the common good is the reason that the political authority exists. To ensure the common good, the government of each country has the specific duty to harmonize the different sectoral interests with the requirements of justice. The common good of society is not an end in itself; it has value only in reference to attaining the ultimate ends of the person and the universal common good of the whole of creation.

2. **Universal Destiny of Goods.** Goods are destined to be used by all men; they are the shared inheritance of all past, present and future inhabitants. Goods include natural resources (water, air, ground, bio-diversity ...) material goods (properties, economic goods, etc.) as well as intellectual goods (knowledge, technologies, industrial property, etc.) and also spiritual goods. **Private property** is a right and a responsibility, which due to its very nature, involves a social mortgage, since its function is to contribute to the maintenance and development of the property owner and his fellow human beings. At the same time, each person has the obligation to pursue the sustainability and expansion of the goods within his care. **Preferential Option to the Poor.** When applied, this principle ensures that, while pursuing the Common Good, organizations are not sacrificing the least of their members. The scale to which measuring a policy is the effect on the less gifted (the younger in a family, the slower in a group, the handicapped in a society ...)
3. **Subsidiarity.** This is the principle by which higher-order entities should allow lower-level entities to act in matters pertaining to them, assisting them to gradually improve their actions, and to compensate for them only temporarily if they are unable (scaled complementarities). The lower-level entities, for their part, should act independently in their affairs to the maximum possible, accepting and duly taking advantage of the assistance from higher-order entities, and allowing temporary compensation when they are unable to accomplish what they are intended for and what is required for the common good. We can express this principle with the following formula: the lower-level entity as much as possible (son, student, collaborator, citizen, etc.), and the higher-level entity only when necessary (father, teacher, supervisor, government, etc.). This principle is based on a matter of justice more than on a matter of efficiency, since all actions by social groups must assist human beings in their development, and should not destroy or absorb them.
4. **Participation.** The characteristic implication of subsidiarity is participation, which is expressed essentially in a series of activities by means of which the citizen, either as an individual or in association with others, whether directly or through representation, contributes to the cultural, economic, political and social life of the civil community to which he belongs. Participation is a duty to be fulfilled consciously by all, with responsibility and with a view to the common good. This participation cannot be used to justify subverting the unit of command established in diverse institutions.
5. **Solidarity** with all and especially with those disadvantaged. We understand solidarity as the reciprocal association and interdependence of persons who come together for the common good. This is not a superficial feeling in response to the difficulties of many, but rather, a firm, persistent determination to work on behalf of the common good, or in other words, for the good of each one of us, since we are all truly responsible for all.⁴ A concrete way of living in a charitable way is through solidarity. Solidarity is, without a doubt, a Christian virtue (SRS, No.

⁴ *Sollicitudo Rei Socialis*, 38.

40). We therefore find many points in which solidarity and Christian charity coincide. Charity leads to all social actions, and has the capacity to demonstrate different ways to resolve diverse problems. No legislation, no system of rules or stipulations will be able to persuade men and peoples to live in unity, in brotherhood and in peace. No argument is greater than adherence to charity.⁵ In the case of businesses, when charity and solidarity are internalized by the persons who make decisions and carry out everyday activities, they work toward the good of all persons within and associated with these businesses. When solidarity and charity are implemented in businesses, they transcend to relationships with the community, in the efforts to improve the environment of our fellow human beings.

The above principles guide the building of a society worthy of man. Their application is permitted by three intimately-connected social values, which are inherent to the dignity of the human person and which promote his genuine development. These values require, therefore, both the practice of the fundamental principles of social life and the personal exercise of virtue, hence of those moral attitudes that correspond to these very values.

a) **Truth**, which human beings must constantly seek, respect and bear responsible witness to. Living with truth has an important meaning in social relations: the coexistence of human beings within a community is ordered, prolific and in accordance with the dignity of persons, when it is founded upon the truth. The more people and social groups strive to resolve social problems according to the truth, the more they distance themselves from abuses and act in accordance with the objective demands of morality. The consequences of truth in business are **Transparency and Confidence** in all economic practices and activities, as a sign and experience of integrity. Transparency is understood as giving account and passing the necessary information for a full subsidiarity, it is therefore not a theoretical absolute right to all information. Confidence is born of the knowledge and appreciation of the responsible behavior of each person. It is acquired with the truth of one's ideas, and is easily lost when there is incongruence between words and actions.

b) **Freedom**, a sign of the sublime dignity of every human person, exercised responsibly and focused on the contribution of all toward the common good. The meaning of freedom must not be restricted, considering it from a purely individualistic perspective and reducing it to the arbitrary and uncontrolled exercise of one's own personal autonomy: Far from being achieved in total self-sufficiency and the absence of relationships, freedom only truly exists where reciprocal bonds, governed by truth and justice, link people to one another. The value of freedom, as an expression of the singularity of each human person, is respected when every member of society is permitted to fulfill his personal vocation, to choose as far as possible his line of work, to pursue initiatives of an economic, social or political nature. Freedom must also be expressed as the capacity to refuse what is morally negative.

c) **Justice**, the constant and firm will to give what is due to each person, and open to the horizon of solidarity and love. Justice is particularly important in the present-day context, where the individual value of the person, his dignity and his rights — despite proclaimed intentions — are seriously threatened by the widespread tendency to make exclusive use of criteria of utility and ownership. The full truth about man makes it possible to move beyond a contractualistic vision of justice, which is a reductionist vision, and to open up also for justice the new horizon of solidarity and love.

⁵ Pontifical Council for Justice and Peace, *Compendium of the Social Doctrine of the Church*, Mexican Bishops Conference, Mexico City, 2006, p. 115.

Actually, the source of these values is **fraternal love**. Human life in society is ordered, bears fruits of goodness and responds to human dignity when it is animated by selflessness, which makes the needs and requirements of others seem as one's own and intensifies the communion of spiritual values and the concern for material necessities. No legislation, no system of rules or negotiation will ever succeed in persuading men and peoples to live in unity, brotherhood and peace; no line of reasoning will ever be able to surpass the appeal of love. Social charity makes us love the common good, it makes us effectively seek the good of all people, considered not only as individuals or private persons but also in the social dimension that unites them.

As business executives, we find ourselves called out to apply these principles and live these values in a manner characterized by responsibility. Specifically, our role is to exercise **authority**. All human groups require authority. We understand authority as the ability to lead in accordance with fair reasoning; it is not a force exempt from control. It is exercised legitimately only if used as a mean to achieve the common good, and only if morally-correct means are used, it is therefore not a privilege, but a matter of service. The above principles can be read as qualifying both the ends for which authority should be exercised (e.g., human dignity, the common good, solidarity) and how authority should be exercised (e.g., subsidiarity, participation).

Peace. (And its related side-effects : environmental harmony and human rights). Peace is the result of social coexistence. It does not signify merely the absence of war, or a balance between forces in conflict. Rather, it is founded on a correct understanding of the human person, and it is necessary to establish order on the basis of justice and charity. Peace is a value and a universal obligation. It is based on a rational and moral order of society that has its roots in God himself. *Development is the real name of peace.* Peace is the fruit of justice, but peace is also the fruit of solidarity. The goal of peace will only be achieved if social and international justice becomes a reality, and with the practice of the virtues that favor coexistence and that teach us how to live in unity, so we may together—by giving and receiving—build a new society and a better world.

3. OUR CONCEPTION OF BUSINESS

From what is described in the previous section, we can see a conception of business that addresses the diverse dimensions mentioned here in a comprehensive way.

In our businesses, we are called upon to achieve economic and social objectives based on respect for human dignity and the development of mankind, the universal destiny of goods, solidarity, subsidiarity and the common good, but we are also called upon to participate to build social justice. We must be capable of establishing these principles as the basis for the traditions practiced in our businesses.

The performance of today's businesses should not be evaluated solely in monetary terms. They must also express their value through the triple dimensions: economic, social and environmental. In this way, CSR has become an obligatory hallmark in the life of businesses.

For UNIAPAC members:

Businesses are entities comprised of persons who are organized and who contribute economic and technological resources and knowledge for the production of goods and services that satisfy the needs of society. They generate economic added value that permit fair remuneration for those involved (the stakeholders) and the economic sustainability of businesses over time. This process encourages the common good and encourages all those involved to be fulfilled as human beings. In particular, business allows these persons and their families to sustain a life respecting their dignity.

In accordance with this definition, the work of businesses should be defined according to the persons who make up the stakeholders associated with businesses. Stakeholders are individuals or groups that affect or are affected by an organization and its activities.⁶

When CSR is planned, carried out and evaluated as a comprehensive strategy, it contributes to improving the competitiveness and comprehensive sustainability of businesses. It promotes sustainable development, permits greater access to markets, stimulates the development of collaborators, and encourages relationships that promote synergy with other businesses in the same branch and in the same productive chain. Above all, it promotes a favorable attitude on the part of society and its consumers toward businesses.

The essential reason to engage in CSR is to contribute toward building a more humane society through a socially responsible market economy. In this way, we make a commitment to promoting and consistently making progress in implementing Christian values and ethics (which are available to any person of good-will) in the way we conduct business as Christian managers and entrepreneurs. As business executives and UNIAPAC members, we believe this is our obligation, as part of our Christian commitment.

This will go beyond the diffusion of "Business Ethics" theory, focused to the shareholders' interest and to the use of "labels" and other type of instruments (codes of ethics, quality certification, measure of environmental and social performances, "social balance sheet") which, if used without personal commitment at each level of a Company will not avoid improper behavior. We at Uniapac, although seeing with interest the variety of instruments available to help measure progress, believe in the personal responsibility and commitment of the managers, to begin with our members.

4. A COMPREHENSIVE VISION OF BUSINESS OBJECTIVES

We would like to emphasize that all economic and social processes are carried out in relation to human beings, and therefore the interdependence between such processes and society must be acknowledged, and at first with families since a human person needs a family to exist and

⁶ Accountability-Stakeholders Research Institute, UNDEP, *From Words to Action. The Stakeholder Engagement Manual, Vol. 2, The Practitioner's Handbook on Stakeholder Engagement*, available at <http://www.uneptie.org/outreach/>.

develop. When a business recognizes that human beings are at the core of these activities, the next step is for this to be reflected in each of its operations. If this does not take place, there is a lack of recognition for the fact that human beings by nature require a social life, and productive activity depends on the interactions and decisions made by human beings. This is our contribution to the issue of CSR, and we make an urgent call to direct specific actions toward recuperating this focus, on the basis of establishing objectives with a comprehensive vision that allows us to experience transcendence here and now.

Derived from the above, and in accordance with the generally accepted definitions of the scope of business responsibilities, UNIAPAC proposes the following areas for defining the objectives of businesses and their managers :

1) Economic Sustainability

a. External Economic Objectives (market).

These objectives are oriented toward satisfying the needs of society, providing society with high-quality goods and services and generating added value. Stakeholders in this category include consumers, government institutions and organizations, suppliers, subcontractors or intermediaries, financial institutions, competitors, and international organizations. In light of the phenomenon of globalization, promoting the comprehensive development of society by acting locally would seem to be the most important immediate step, or in other words, focusing on regional development from a globalization perspective.

b. Internal Economic Objectives (workplace).

These objectives refer to the generation of added economic value and the fair, equitable distribution of that added value. In this way, all those individuals within the business can obtain what they need for their happiness and personal development, as well as for their family: wages, benefits, security, dividends, etc. These objectives also include those related to corporate government and responsible investment. The stakeholders associated with this category are shareholders/owners, workers and their families. We would insist that above all, the primary social responsibility of businesses is to generate and fairly distribute wealth, or in other words, to generate profits (benefits) that permit the sustainability of businesses over time, while ensuring adequate reinvestment. We recognize the proper role of profit as the first indicator that the business is functioning well. "When a firm makes a profit, this means that productive factors have been properly employed. But this does not cloud her awareness of the fact that a business may show a profit while not properly serving society."⁷

Entrepreneurs may agree upon working on these three operation fields :

- + Innovation (directed to satisfy real needs : id est producing goods to make people grow)
- + Fairness : lawfulness, rectitude, responsibility
- + Awareness : culture, education, formation

⁷ *Compendium of the Social Doctrine of the Church*, 340.

2) Social Sustainability

a) Internal Social Objectives (workplace)

These objectives contribute to the comprehensive development and achievement of individuals within businesses, or in other words, their “well-being.” We insist that those involved in business ventures must be mindful that the community in which they work represents a good for everyone and not a structure that permits the satisfaction of someone’s merely personal interests.⁸ The stakeholders associated with these objectives are primarily collaborators and their families.

b) External Social Objectives (community).

These are business objectives aimed at contributing to the attainment and development of the community, of which the nucleus par excellence is the family. Businesses should consider business organizations, their physical environment and the potential development or impact on their neighboring communities. In addition to complying with obligations established by law, businesses should seek to multiply their benefits in favor of the common good. The stakeholders associated with this category are civil society, the business branch, the region, and the government. In this respect, we indicate that a business enterprise must be a community in solidarity that is not closed within its own company interests. It must move in the direction of a “social ecology” of work and contribute to the common good.⁹

Entrepreneurs may agree upon working on these four operation fields :

- + Equality and equal opportunity, while respecting fully the differences and complementarities
- + Participation
- + Justice and transparency
- + Solidarity

3) Environmental Sustainability

a. Internal Environmental Objectives

These objectives are specifically related to the efficient use of production inputs (raw materials, energy, water, etc.), as well as to processes, byproducts and wastes derived from the production process. In addition, with the aim of avoiding the degradation of the environment in which a business is operating, compliance with anti-pollution legislation, such as recycling laws and designs for recycling, is included.

b. External Environmental Objectives

These objectives refer to the impact on the nearby or distant environment, with a focus on avoiding environmental degradation. The objectives are related to the design, production, transport, use and final destination of products, byproducts, and packaging. The stakeholders

⁸ *Compendium of the Social Doctrine of the Church*, 339.

⁹ *Compendium of the Social Doctrine of the Church*, 340.

associated with these objectives are the people (clients, competitors, communities, and future generations) depending on diverse local and regional ecosystems susceptible to deterioration or improvement,. Dynamic pro-action is necessary, not only reaction to eventual regulation.

Entrepreneurs may agree upon working on these three operation fields :

- + Health protection.
- + Respect for creation.
- + New way of life.

The definition of business objectives involves a series of actions that should be established for compliance. Whether or not these objectives are achieved and their implications for business operations should be based on a prior analysis of the capacity of businesses to take on these objectives.

5. OUR CONCEPTION OF CORPORATE SOCIAL RESPONSIBILITY

In light of the above, UNIAPAC considers Corporate Social Responsibility to consist of the following:

- *a form of management emerging from personal, moral, conscious and congruent commitment on the part of business executives and those within businesses, and based on Christian social ethics and biblical anthropology,*
- *with the aim of fully complying with internal and external objectives, (i.e. providing goods while creating economic value)*
- *for the sustainable development of businesses and society, demonstrating respect for the dignity and development of human beings, communities and the environment, thereby contributing toward building the common good with social justice.*

As already mentioned here, from the perspective of UNIAPAC members, ethical values are derived from and encompassed in Christian Social Thoughts, and in the moral commitment based on belief in Jesus and His Gospel (i.e. the free election to follow Him).

Businesses should be characterized by their capacity for serving the common good as a result of well-organized work, their research practices, their capacity for detecting and satisfying needs, their courage in taking investment risks, and the stable creation of employment sources and economic and social added value chains that expand the capacity for generating and distributing wealth. In this way human rights are fully respected and promoted.

To state this in another way, **the framework for CSR is the common good**. As business executives, we are called upon to *promote economic and human development* in both businesses and in society. This involves focusing on cooperation among all those within businesses and maintaining a balance in satisfying the expectations of all the stakeholders involved, applying values as a way of conducting responsible management.

In order to fulfill these responsibilities, we need to create the necessary conditions for permitting and facilitating the genuine development of the individuals associated with businesses, in such a way that by knowing *more* and having *more*, they will **"become" more**. Among all the members of society, as business executives we must promote comprehensive development, since we have the best conditions to accomplish this: relationships, resources, knowledge and education.

6. STRATEGIC LINES

As mentioned in section 4, UNIAPAC's vision is focused on the comprehensive development of the human person, and therefore the selection of our strategic lines is based on the principle of respect for human dignity, which translates into respect for human rights and into the need to focus all business operations on the human person, while emphasizing the impact of these operations on relationships and commitments with the various stakeholders. Therefore, in UNIAPAC's view, CSR involves working with these stakeholders.

Accordingly, the following strategic lines are defined, for the actions and relationships of businesses with their stakeholders:

- *Ethics Truth and Confidence (Spiritual Needs)*
- *Quality of Life (Human Needs)*
- *Generation and Distribution of Wealth (Material Needs)*

Uniapac does not pretend that enterprises can nor should fulfill all the spiritual, human and material needs, but should consider them as much as they are concerned.

The new business culture affirms that the most valuable element in businesses consists of the individuals making up those businesses. Therefore, it is vital that training and education programs are continually maintained, in order to allow for the development of these individuals.

Businesses must establish a two-way commitment with all these groups of individuals. This is a commitment that involves duties and obligations for all, and that makes it possible to generate sustainable economic and social added value, on the basis of their values, while carrying out ethical management practices, promoting healthy ways of living, and making sustainable use of natural resources, etc.

The search for the common good finds a clear path in the promotion of relationships and commitments with stakeholders. Diverse actions will be directed toward stakeholders, with the aim of contributing toward the satisfaction of their human, material and transcendental needs. Through our model, businesses can focus on the development of the persons in whose hands lies the generation of greater economic and social added value (See Annex 1).

The eight groups of stakeholders we have identified are the following:

- 1. Shareholders and investors**
- 2. Persons making up businesses and their families / Unions**
- 3. Suppliers**
- 4. Distributors, clients and consumers**
- 5. Governments**
- 6. Community-society /
Educational organizations (University, training centers)**
- 7. Competitors**
- 8. Future generations.**

7. PERSONAL RESPONSABILITY OF EXECUTIVES

Each nation establishes laws and rules to define an even « play field » for the local firms and to protect the society and the weakest from the abuses that freedom without truth will always generate. The globalization of the economy calls for international rules and regulations in a world which is more and more open. UNIAPAC through its different national associations and through its lobbying actions towards the international bodies support the creation of such international regulations provided they respect the subsidiarity principle to avoid the creation of a new layer of unnecessary bureaucracy.

But as we stressed in the first chapter of this paper, as executives, we recognized the essential role of leadership in conducting businesses. Whatever the laws and the rules, national and international, which indeed are crucial to set references, guide executives and protect the weakest and society from abuses, ethical behaviour will “come to life” inside a company only through insistent and effective leadership. It is business leaders who orient firms toward specific ethical values and principles, lead the institutionalization process, and help organizations sustain ethical conduct over time. Indeed, strictly speaking, “Responsibility” cannot be applied but to persons, and not to any structure or community. Therefore CSR can only be understood as the responsibility of all the persons involved in the corporate (*id est* : all the stakeholders), to begin with its authorities, the executives.

No regulation, no code of conduct, can predict life and prevent from accident, misinterpretation nor misbehaviour. Utterly, it is in the heart of the persons, where decisions are made, that lies true CSR, where the choice to serve the common good can be made.

We all know that the internal culture, the overall quality of interpersonal relationship within a company, its ability to live up to published or not principles, are directly linked to the top leadership attitudes and examples. The personal responsibility of the business leader is paramount!

Key traits of virtues are required like a solid ethical reference body, the ability to transmit it and to live up to it even in apparently adverse conditions, a high degree of consistency in applying these

ethical principles over time, the ability to be uncompromising when breach of ethical rules are discovered. The values must be defended not only internally but also vis-à-vis the shareholders and the other external stakeholders. In most cases, the top executive is alone when facing difficult ethical choices. The choices he makes send clear signals to the whole organisation on his willingness to sustain his ethical choices over time, while all the variables influencing his decision cannot be known by all. This must come on top of a very high degree of operational excellence to permanently demonstrate that virtue and economical results are not antagonistic but on the contrary allow sustainable superior results.

Our vocation, as UNIAPAC, is obviously to focus on the personal responsibility of the business executives, who, by definition, are leading the enterprises. This nevertheless does not mean that they should consider themselves nor be considered as the sole responsible in the business world. Each and everyone involved in economy share their part of responsibility. It must nevertheless be noticed that a role of the executive is to organise the enterprise he is in charge of so that this responsibility can be truly exercised by all the stakeholders towards the common good, especially the persons upon whom he has authority.

To support the deployment of a true CSR based on the recognition that the person is paramount, besides promoting the CSR concept on a worldwide basis, UNIAPAC and its national associations recognize that, as leadership organizations, they have a unique role in developing training means for the executives, i.e. training in spirituality to constantly reinforce the executive ethical roots and training in the CSR tools and measurements. UNIAPAC, recognizing also the loneliness of the executive in living up to his role and the necessity to adjust CSR to the contingency of local conditions, will develop means for peer dialogues and experience exchanges nationally and internationally.

Epilogue

In response to the demands imposed by our current reality and in relation to our Christian identity, UNIAPAC makes a commitment to generate tools to be used in implementing CSR.

This document, which expresses our aspirations and our proposal for a more fair and humane world, is the result of extensive dialogue and the exchanging of experiences related to CSR, among UNIAPAC's associations.

Our purpose for preparing this document is to establish a general framework to assist UNIAPAC members and associations in communicating CSR practices within and beyond their organizations. We are also aware that the implementation of CSR practices depends on the support and cooperation of associations, on the congruent actions of business executives, and on the specific circumstances experienced by our members.

We hope that this tool serves to assist in responding—in line with the ethical mandates from the Gospel—to what is necessary and possible within the economic reality.

Annexes

The annexes consist of some guidelines for implementing CSR in businesses. They should be used as references that must be adapted to the needs in each country.

- Annex I. Strategic lines in the UNIAPAC model and actions to be promoted / a base of CSR indicators.
- Annex II Proposal for implementing the model for promoting a CSR tradition: *8 steps in CSR*.
- Annex III The 8 steps in CSR, services that can be offered, methodology, tools, courses and workshops.

The Christian CSR MODEL V/S the Business-Ethic CSR MODEL

	The Christian CSR MODEL “The Common Good Responsibility”	The Business-Ethic CSR MODEL
<i>Basic Criteria</i>	<i>Promotion</i>	<i>Utilization</i>
<i>Values</i>	<i>Adhesion to the fundamental social values, oriented to the common good, founded on the human dignity.</i>	<i>Adhesion to the Ethics Values for good of the Company, based on the benefit of shareholders and the interests of stakeholders</i>
<i>Behavior criteria</i>	<i>Participation, to emphasize the talents of the persons</i>	<i>Competition, to exploit the resources (natural, human, etc.)</i>
<i>Commitment</i>	<i>C-CSR related with the personal responsibility of entrepreneurs, managers and professional men/women based on motivation</i>	<i>CSR related with the organization responsibility compared with a Code of Ethic prepared by the shareholders</i>
<i>Performances</i>	<i>Priority to satisfy the needs of the persons, according to a sustainable development, to produce economic and social added value in a long term.</i>	<i>Priority to satisfy the demand of customers, according to a sustainable development within the limits of law, to produce economic added value in a short term.</i>
<i>Accountability</i>	<i>C-CSR results (economic and social added value) shared by the stakeholders.</i>	<i>CSR results (economic book keeping profit + “CSR ratio”) certified by the shareholder’s auditors.</i>

Annex I

Annex Ia. Strategic lines in the UNIAPAC model and actions to be promoted / a base of CSR indicators

Stakeholders (Persons)	Strategic Lines		
	Actions / Base of Indicators		
	Spiritual needs (Principles, truth and confidence)	Sensitive needs (Quality of life)	Material needs (Generation and distribution of wealth)
1. Shareholders and investors	<ul style="list-style-type: none"> - Declaration of principles and values, and Code of Conduct. - Periodical review of declaration. - Policy that assures fair treatment of minority shareholders. - Provide timely, reliable, transparent information. - Consult codes for best corporate practices. 	<ul style="list-style-type: none"> - Consultation and dialogue with shareholders and investors, to work toward their commitment to the CSR process. 	<ul style="list-style-type: none"> - Fair return on their investment. - Dialogue with shareholders and investors, to establish compensation mechanisms in the distribution of profits among collaborators. - Financial projections.
2. Persons making up businesses and their families, Unions	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Integrate mission, vision and values in the daily practices of businesses. - Ethics education for collaborators. - Use ethical values for resolving conflicts. - Include ethical aspects in performance evaluations. - Feedback on results from evaluation. 	<ul style="list-style-type: none"> - Dialogue and consultation with collaborators, to encourage them to become part of the CSR process. - Process for recruiting personnel. - A catalogue of job positions or job profiles. - A multi-disciplinary, multi-party, specialized entity with faculties for selecting personnel. - Policies against discrimination in the workplace. - Actions for promoting respect for the integrity of individuals. - Establish policies and flexible work schedules to allow for fulfilling family obligations. - Actions for family integration and strengthening (day care, medical services, transportation, cafeteria, etc.) - Psychological support for handling domestic conflicts. - Life and career plans. - Policies, programs and activities for development, education and training. - Provide incentives for developing abilities. - Offer opportunities for increasing levels of formal education. - Participation by collaborators in management. - Respect for freedom of association. - Establish clear rules and conditions for firing employees. - Actions for strengthening relations with unionized workers. - Establish volunteer programs for community labor. - Environmental education programs - Motivate collaborators to minimize wastes by recycling and reusing 	<ul style="list-style-type: none"> - Wage system that respects equal wages, compensations and incentives and allows for a life respecting the dignity of the workers and their families. - Creation of performance evaluation instruments and procedures as a step toward compensations and other economic incentives: <ul style="list-style-type: none"> ✓ Compensation plan ✓ Results-based incentives. - Innovation and development programs for promoting the development of business and improvements in productivity. - Fair and transparent mechanisms for redundancy settlements.

		materials. - Reduce the use of toxic products. - Sound management of toxic wastes. - Health and hygiene program in the workplace. - Prevention of work-related risks and illnesses. - Promote actions to use less electricity and water.	
3. Suppliers	- Declaration of principles and values and Code of Conduct. - Periodical review of declaration.	- Selection of suppliers in accordance with the principles and values of businesses. - Review of supplier practices in aspects related to quality of life and ethics.	- Fair and timely payment. - Supplier development - Impact on job creation
4. Clients, consumers and distributors	- Declaration of principles and values and Code of Conduct. - Periodical review of declaration.	- Actions in informed consumption and trade that strengthens the confidence of these groups. - Use of high-quality inputs in manufacturing products. - Services that respect the dignity of persons and satisfy the needs of clients, consumers and distributors. - Policies that enforce guarantees and complaints.	- Fair price policy. - Product sales plans. - Modification of products according to sector.
5. Governments	- Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Respect for federal, state and municipal laws and regulations corresponding to business operations.	- Collaborate with federal, state and local governments in developing public policies for generating adequate conditions for business development. - Participation in local development projects.	- Payment of taxes. - Promote a local economic development agenda.
6. Community-society, including Educational Organizations	- Declaration of principles and values and Code of Conduct. - Periodical review of declaration.	- Work more closely with NGOs to collaborate on joint projects. - Participation in industrial associations to promote a shared agenda. - Recognition and respect for local traditions and culture. - Support for social causes.	- Take advantage of government programs for local business development. - Support for improving the business climate in the community, to encourage the development of new businesses.
7. Competitors	- Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Respect for brands and products already registered. - Rejection of theft, smuggling and piracy practices.	- Dialogue with competitors to avoid monopolies. - Creation of mechanisms for sharing best practices. - Collaboration in improvement projects in the community.	- Fair and competitive prices.
8. Future Generations	- Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Declaration of environmental principles. - Compliance with environmental-related laws and regulations.	- Recognition in business policies of the impact from business operations on future generations. - Process of sound management of wastes and trash from daily business operations.	- Investment in research and development, as a measure to assure sustainable competitiveness. - Design of environment-friendly products and services.

Annex Ib. Strategic lines in the UNIAPAC model and actions to be promoted / a base of CGR indicators

VALUES AND COMMITMENT FOR ECONOMIC, SOCIAL AND ENVIRONMENTAL SUSTAINABILITY			
0. Business Executive / Leaders	<ul style="list-style-type: none"> - Declaration of principles and values, and Code of Conduct. - Integrate mission, vision and values in the daily practices of businesses - Periodical review of declaration. 	<ul style="list-style-type: none"> - Declaration of principles and values, and Code of Conduct. - Integrate mission, vision and values in the daily practices of businesses - Periodical review of declaration. 	<ul style="list-style-type: none"> - Declaration of principles and values, and Code of Conduct. - Integrate mission, vision and values in the daily practices of businesses - Periodical review of declaration.
Stakeholders (Persons)	Strategic Lines		
	Actions / Base of Indicators		
	Economic Sustainability	Social Sustainability	Environmental Sustainability
1. Investors and financiers	<ul style="list-style-type: none"> - Fair return on investment - Financial projections - Provide timely, reliable, transparent information. - Consult codes for best corporate practices. 	<ul style="list-style-type: none"> - Consultation and dialogue with shareholders and investors, to work toward their commitment to the CSR process. - Fair treatment of minority shareholders - Fair return on their investment (a) - Compensation mechanisms in the distribution of profits among collaborators. 	<ul style="list-style-type: none"> - Integrate long term vision on investments.. - Provisioning for long term negative externalities..
2. Persons making up businesses (Collaborators) and their families, Unions.	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Ethics education for collaborators. - Use ethical values for resolving conflicts. - Include ethical aspects in performance evaluations. - Feedback on results from evaluation. 	<ul style="list-style-type: none"> - Dialogue and consultation with collaborators, to encourage them to become part of the CSR process. - Process for recruiting personnel. - A catalogue of job positions or job profiles. - A multi-disciplinary, multi-party, specialized entity with faculties for selecting personnel. - Policies against discrimination in the workplace. - Actions for promoting respect for the integrity of individuals. - Establish policies and flexible work schedules to allow for fulfilling family obligations. - Actions for family integration and strengthening (day care, medical services, transportation, cafeteria, etc.) - Psychological support for handling domestic conflicts. - Life and career plans. - Policies, programs and activities for development, education and training. - Provide incentives for developing abilities. - Offer opportunities for increasing levels of formal education. - Participation by collaborators in management. - Respect for freedom of association. (b) 	<ul style="list-style-type: none"> - Wage system that respects equal wages, compensations and incentives and allows for a life respecting the dignity of the workers and their families. - Creation of performance evaluation instruments and procedures as a step toward compensations and other economic incentives: <ul style="list-style-type: none"> ✓ Compensation plan ✓ Results-based incentives. - Innovation and development programs for promoting business development and improvements in productivity. - Fair and transparent mechanisms for redundancy settlements. - Environmental education programs - Motivate collaborators to minimize wastes by recycling and reusing materials. - Reduce the use of toxic products. - Sound management of toxic wastes. - Health and hygiene program in the workplace. - Prevention of work-related risks and illnesses. - Promote actions to use less

			<i>electricity and water</i>
3. Suppliers	<ul style="list-style-type: none"> - <i>Fair and timely payment.</i> - <i>Supplier development</i> - <i>Impact on job creation</i> 	<ul style="list-style-type: none"> - Selection of suppliers in accordance with the principles and values of businesses. 	<ul style="list-style-type: none"> - <i>Review of supplier practices in aspects related to quality of life and ethics</i>
4. Clients, consumers and distributors	<ul style="list-style-type: none"> - <i>Use of high-quality inputs in manufacturing products</i> - <i>Services that satisfy the needs of clients, consumers and distributors</i> - <i>Product sales plans.</i> - <i>Modification of products according to sector.</i> 	<ul style="list-style-type: none"> - Actions in informed consumption and trade that strengthens the confidence of these groups. - <i>Fair price policy</i> - Services that respect the dignity of persons - Policies that enforce guarantees and complaints. 	
5. Governments	<ul style="list-style-type: none"> - Respect for federal, state and municipal laws and regulations corresponding to business operations. - <i>Promote a local economic development agenda</i> 	<ul style="list-style-type: none"> - Collaborate with federal, state and local governments in developing public policies for generating adequate conditions for business development. - Participation in local development projects. - <i>Payment of taxes.</i> 	
6. Community-Society	<ul style="list-style-type: none"> - <i>Take advantage of government programs for local business development.</i> 	<ul style="list-style-type: none"> - Work more closely with NGOs to collaborate on joint projects. - Participation in industrial associations to promote a shared agenda. - Recognition and respect for local traditions and culture. - Support for social causes- - <i>Establish volunteer programs for community labor.(b)</i> 	<ul style="list-style-type: none"> - Support for improving the business climate in the community, to encourage the development of new businesses.
7. Competitors	<ul style="list-style-type: none"> - <i>Creation of mechanisms for sharing best practices.</i> - <i>Collaboration in improvement projects in the community</i> - <i>Fair and competitive prices</i> 	<ul style="list-style-type: none"> - Dialogue with competitors to avoid monopolies. - <i>Respect for brands and products already registered.</i> - <i>Rejection of theft, smuggling and piracy practices</i> 	
8.Future Generations	<ul style="list-style-type: none"> - (Declaration of environmental principles. - Compliance with environmental-related laws and regulations.(d) 	<ul style="list-style-type: none"> - Recognition in business policies of the impact from business operations on future generations. - Process of sound management of wastes and trash from daily business operations (d) 	<ul style="list-style-type: none"> - Investment in research and development, as a measure to assure sustainable competitiveness. - Design of environment-friendly products and services.(d)

Annex II

Proposal for implementing the model for promoting a CSR tradition: 8 steps in CSR.

If we consider that a business—as a group of citizens—should assume responsibilities with all its stakeholders and sectors, the definition of Corporate Social Responsibility (CSR) should be an inclusive concept, specifically including the satisfaction of the objectives mentioned previously here. In more simple terms, we can say that it is necessary for each business to have a **COMPREHENSIVE DEVELOPMENT PLAN** that is responsible, relevant, progressive, measurable and feasible for each stakeholder. This is vital in order for it to be considered socially responsible, and above all, in order to achieve sustainable, long-lasting economic development.

This *Comprehensive Plan* is not any different from the strategic planning carried out by businesses, and in fact it promotes their expansion and sustainability in the short, medium and long term.

The UNIAPAC CSR model is oriented toward the needs of all business leaders and executives of small, medium and large businesses interested in assuring their sustainability in the medium and long term. To this end, UNIAPAC offers a proven, effective path, consisting of workshops, education and training courses, consultation, evaluation and various tools that will provide business executives with the necessary resources and knowledge for structuring and developing their own **Comprehensive Development Plans** for assuring long-lasting sustainability.

Our model proposes 8 steps that are incorporated into a management system in which consultants from various UNIAPAC associations will support each business throughout its process.

The 8 steps include *three simultaneous processes* that continue throughout the entire system:

1) Education and Commitment Process. Throughout the 8 steps, educational courses and workshops adapted to the needs of different stakeholders will be offered, with the aim of motivating participants to renew their commitment to CSR practices.

2) Communication Process. This process will begin by initially approaching business executives and leaders, and then establishing appropriate channels of communication to inform collaborators at all levels (executive and operational) and other stakeholders with regard to the decisions taken at each step, as well as the progress made by the business in its social responsibility process. The goal is for these stakeholders to take ownership in the process.

3) Support Process. Based on the belief that all new business processes initially require consultation from experts, UNIAPAC associations will have the support of skilled consultants to guide decision-makers throughout the 8 steps, in their efforts to consolidate a long-lasting business.

Below is a description of the *8 steps* for developing a socially responsible business (SRB).

Step 1: Knowledge and commitment. All CSR processes are based on a firm commitment on the part of the top executives of a business. To this end, our program offers business executives and leaders an educational and training program consisting of a series of courses offered by expert presenters from UNIAPAC associations.

After completing the education and training program, participating business executives and leaders will have the necessary knowledge and tools for making a commitment to structuring and developing a SRB, or in other words, for establishing a CSR policy.

Step 2: Normative framework. In the normative framework, the business will clearly define its mission, vision and values, and communicate these aspects to all those involved in its work. These aspects should be included in its declaration of principles and Code of Conduct.

Step 3: Diagnostic assessment. A diagnostic assessment will be conducted to determine the Social Responsibility status of each business. After identifying the areas in which the CSR process will be focused, the next step will be to determine the actions required in order for the business to become socially responsible.

Step 4: Objectives and Strategic Planning. In this step the business defines its economic, social and environmental objectives, in accordance with its mission, vision and values. Later, it will develop a *Comprehensive Development Plan*, including goals, activities, budgets and those responsible for each objective. This plan will include various programs designed on the basis of the needs identified in the diagnostic assessment, and a work model will also be generated.

Step 5: Implementation. Strategies for action are developed through programs designed within the Comprehensive Development Plan. It is important to point out that each business will define its CSR program in line with its particular needs and resources.

Throughout this step, UNIAPAC associations can offer consultation and an extensive catalogue of education and training courses that are adapted to the programs required by each business. The goal is to gradually incorporate the CSR program in decision-making and in the way the business operates.

Step 6: Monitoring. Support will be provided to each business to assist in monitoring and reassessing its action plans, with the aim of increasing the effectiveness and efficiency of these plans and optimizing them in order to achieve the proposed objectives.

Step 7: Social Balance (Evaluation). An assessment will be made of the social impact achieved in the operational process of each business, and of the compliance with the economic, social and environmental objectives defined in its strategic plan. A system of ongoing improvement will be established, and a "social balance" will be issued. The purpose of this step is for the business to be recognized as socially responsible, and to become a candidate for obtaining a corresponding certificate or recognition. Corrections will be incorporated into the model each year.

Step 8: Recognition. Awards and certificates will be granted to businesses that qualify as socially responsible, in accordance with the guidelines specified in UNIAPAC's CSR model.

For more details regarding the methodology used, please refer to Annex III.

Annex III

The 8 steps in CSR, services that can be offered, methodology, tools, courses and workshops.

Steps for implementation	Services and results What are we offering you?	Methodology	Tools / Courses / Workshops
1. Knowledge¹⁰ and Commitment	Program of courses. Courses for training and education in CSR.	1. Design the courses for the CSR program and contact presenters. 2. Present the program to business leaders and executives. 3. Offer CSR education and training courses, as a prerequisite for implementing CSR in each business. 4. Establish a commitment for structuring a CSR process.	- Introduction to CSR. - Socially responsible leadership. - Development of social competencies. - Use and administration of time for competitiveness.
2. Development of Normative Framework	Corporate Social Responsibility Policy. Definition of Values. Consultation for establishing the principles and values of each business, and developing Codes of Conduct. Developing and communicating a CSR policy for each business.	1. Review the mission, vision and values. 2. Hold meetings for informing all collaborators regarding aspects of the Normative Framework, and invite them to participate in their formulation. 3. Incorporate CSR criteria in the strategic planning of each business. 4. Establish mechanisms for information and communication inside and outside each business.	- Course in which Codes already developed are discussed. -Model Code of Behavior. - Workshop for analyzing the principles of each business (review and/or development of mission, vision and values). - Course on Managing on the basis of values.
3. Initial diagnostic assessment of business (Social inventory) In relation to stakeholders	Diagnostic assessment of the current situation for each business. <i>How is the business doing?</i> <i>What is the business doing in the area of social responsibility?</i> <i>What are its strengths and weaknesses associated with its social impact?</i>	1. Analyze the activities already carried out in each business that have a social impact. 2. Evaluate the needs in economic, social and environmental aspects, and identify areas of strengths and weaknesses.	- Manual for Self-Diagnostic Assessment of your Business. - Course for developing a census of your business.

¹⁰ Education and training.

4. Objectives and strategic planning	Establishing CSR objectives for each business.	Establish social, economic and environmental goals and objectives, in accordance with the activities and operations of each business, leading to a CSR process.	- Workshop on developing a social inventory. - Workshop for developing CSR indicators (measuring process in achieving goals and objectives).
5. Strategies for action (Action plan)	Comprehensive Responsible Development Plan. Activities for achieving CSR goals, with objectives that can be measured over time.	1. Define those responsible for CSR. 2. Define the CSR strategy in relation to objectives and actions. 3. Identify gaps for applying corresponding actions. 4. Prioritize actions in terms of the weakest area or the greatest need felt by the business. 5. Develop an action plan for each CSR objective.	- Workshop for developing CSR strategic actions. - Manual on CSR practices.
6. Monitoring process	Development of monitoring reports. Monitoring the actions/activities carried out, with the aim of achieving CSR goals and objectives.	1. Design a guide for developing reports. 2. Assessment of progress, based on viability. 3. Detection of strengths and areas of opportunity. 4. Communication of achievements.	- Forms for developing monitoring reports.
7. Social Balance (Evaluation)	Determining the Social Balance.	1. Qualitative and quantitative evaluation of the results achieved by each business. 2. Conduct an evaluation based on scales for measuring opinions of stakeholders. 3. Communication and consultation regarding results with collaborators.	Course: determining the social balance of a business.
8. Recognition	CSR Awards and Certificates.	1. Review of objectives in CSR Plan. 2. Design and development of certification process. 3. Grant awards and certificates to businesses demonstrating viability.	- Indicators for evaluating CSR.