FINAL DEGREE PROJECT

Theoretical and conceptual framework of Corporate Social Responsibility and its main strategies of action in SMEs

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Abstract:

In recent years, the concept of Corporate Social Responsibility (hereinafter CSR) has acquired an increasingly relevant role in today's society, given that in recent decades great importance has been given to responsible actions within companies, with the different social and economic agents demanding a business management model that takes into consideration a triple dimension when developing its productive activity, showing great interest in the economic, social and environmental aspects.

In this context, in this paper we delve into the concept of Corporate Social Responsibility through a literature review in order to extract information about its origin, its evolution over time, and to determine the main differences between CSR and other similar concepts in terms of terminology, but with important differences in terms of content and scope of action. In the second section of the paper, we will examine the evolution of CSR over time, and determine the main differences between CSR and other similar concepts in terms of terminology, but with important differences in terms of content and scope of action. In a second section of the paper, and going into the field of action of CSR, we have analyzed the differences that exist between large companies and SMEs when it comes to implementing sustainability criteria, showing those CSR instruments that are most appropriate for SMEs and listing the main tools that enable the evaluation of sustainability within small and medium-sized enterprises.

Keywords: Corporate Social Responsibility, sustainability, transparency, SMEs, communication.

List of abbreviations

CSR: Corporate Social Responsibility

OECD: Organisation for Economic Co-operation and Development

SRI: Socially Responsible Investment

ILO: International Labour Organisation

UN: United Nations

WBCSD: World Business Council on Sustainable Development

ISO: International Organization for Standardization

GRI: Global Reporting Initiative

UNEP: United Nations Environment Programme

CERES: Coalition for Environmentally Responsible Economies

ICO: Official Credit Institute

CAN: Caja Navarra

1. Introduction

Companies are becoming increasingly interested in CSR. In recent years there have been many cases that have caused mistrust and increased public concern about social, economic and environmental issues. Companies are adapting more and more to these concerns and are no longer simply an economic agent responsible for manufacturing and providing services, they are no longer perceived only from a financial perspective, they now take into account the impacts that their economic activity can have on society day after day, as well as the interests of their stakeholders.

CSR has become a duty for business, especially important in the world in which we live, as it is more than an ideal, it is a value that can and must be operationalised in observable activities (Navarro, 2003). The quest to educate citizens to be socially responsible and to orient organisations towards social benefit has become a challenge and a necessity, for whose satisfaction, without undermining the importance of individual ethics, it is essential to move towards an ethics of organisations and institutions, i.e. corporate ethics (Oller, 2005). Its implementation offers multiple benefits for companies and their sectors of activity that go beyond the economic aspect. In this sense, it is argued that CSR should be integrated into the strategic management of companies because it helps to justify strategic choices and enables the generation of high-value intangibles, while allowing them to take advantage of opportunities to achieve better economic results (Hart and Sharma, 2004; Surroca *et al.,* 2010; Guadamillas and Donate, 2011). Managing a company from a CSR perspective is of great importance, not only because it enhances corporate reputation, but also because it is a way of creating healthy, constructive relationships and a long-term commitment to society. Numerous studies show that social responsibility is a source of competitive advantage and opportunities for the company (Baron, 2001; Gallardo-Vázquez and Sánchez-Hernández, 2014; Porter and Kramer, 2006; Weber, 2008), and therefore positively affects economic performance (Albinger and Freeman, 2000; Waddock and Graves, 1997).

In this context, in this paper we delve into the concept of CSR through a literature review in order to extract information about its origin, its evolution over time, and to determine the main differences between CSR and other similar concepts in terms of terminology, but with important differences in terms of content and scope of action. In a second section of the paper, and going into the field of action of CSR, we have analysed the differences that exist between large companies and SMEs when it comes to implementing sustainability criteria, showing those CSR instruments that are most appropriate for SMEs and listing the main tools that enable the evaluation of sustainability within small and medium-sized enterprises.

2. Theoretical framework of Corporate Social Responsibility

Corporate responsibility towards society has acquired great importance in recent years and has adopted different definitions and adapted over the years, going from what was traditionally understood as philanthropy to what we currently consider CSR. The term is increasingly debated in both academic and business circles, as companies play an ever more important role in society, becoming an integral part of the economic, environmental and social context. There are various reasons that justify this change on the part of companies, such as improving relations with stakeholders, providing differential value, facilitating access to new market sectors, enabling the development of honest business practices and offering safe and quality products (Esroch and Leichty, 1998), becoming actively involved in social causes and improving the company's reputation in those aspects in which there are faults or defects. All these ideas are directly related to what we can understand as CSR, but in order to understand it better, it is necessary to analyse it from the different points of view of each author, as it can encompass multiple definitions. As a starting point, and considering this similarity with people, CSR aims to answer the question "what is the company responsible for? (Maignan et al., 1999). In this sense, an organisation is considered to be responsible when it assumes obligations at a higher level than compliance with economic and legal norms" (Fernández and Gago, 2005). Both CSR and corporate environmental responsibility are related to the engagement of companies in their social and natural environments of operation (Bansal and Roth, 2000). According to the World Business Council on Sustainable Development (2002) (hereafter WBCSD) it can be contextualised as "the ongoing commitment by business to behave ethically and contribute to sustainable economic development, while improving the quality of life of workers and their families as well as the local community and society at large". In the same vein, Hopkins (2003) defines CSR as "the interest in mediating with the company's stakeholders in an ethical or responsible manner, considered fair in a civilised society". For Friedman (1962) "most of these approaches coincide in broadening the mission of business beyond mere economic profit-making". The basic idea is that business and society are not separate entities, but are interrelated, and society has certain expectations about business behaviour and outcomes (and impacts) (Wood, 1991). CSR refers to this relationship of business and society, which involves questions of rights, justice, and how business affects human well-being (Bauman and Skitka, 2012). Numerous organisations such as the UN, the European Commission, the Spanish Association of Accounting and Business Administration, have led to the existence of a large number of principles and standards (Green Paper, OECD Guidelines, CSR Conceptual Framework and many others) for the implementation of CSR. It is a concept that is continuously evolving over the years, as Votaw (1972) points out "it means something, but not always the same thing to everyone". Therefore, it can be said that there is no clear and concise definition, given that new theories and definitions continue to emerge without a universally accepted definition, although one of the most widespread is that reflected in the Green Paper: Promoting a European framework for Corporate Social Responsibility (2001) where CSR is referred to as the "voluntary integration by enterprises of social and environmental concerns in their business operations and in their relations with their stakeholders".

It is worth highlighting the contributions of Carroll (1991) who, based on his three-dimensional model, suggests that CSR is made up of four types of responsibilities (philanthropic, ethical, legal and economic responsibility) which could be represented in a pyramid and in an integral way. In this sense Carroll (1991) indicates that "Corporate social responsibility involves the duty to make a profit, obey the law, be ethical and be a good citizen". According to the vision of Quazi and O'Brien (2000), CSR is composed of a two-dimensional model made up of two dimensions, that of the social sphere and that of business, and it is from these that various approaches emerge that try to make us understand what CSR consists of. It can be said that there has been a change in the concept and focus of CSR, moving from an exclusively economic purpose to a triple objective in which nowadays it is common for there to be, in addition to this, social and environmental responsibility resources in large companies in our country and behind any important project that is carried out, to the extent that even the media try to offer us publicity aimed at highlighting the special contributions to society of certain companies. In short, we could say that the meaning of CSR varies according to the different stakeholder perceptions of the construct" (Campbell, 2007) and the sector of activity to which we refer (Whitehouse, 2006).

2.1. Origin and historical evolution

The role of business in society and society's relations with society have been widely debated since the beginning of capitalism through various perspectives from economic and organisational theory (Lizcano and Moneva, 2013). CSR is a discipline that dates back centuries, has been around the world for quite some time and has its origins as a consequence of society's concerns about social, environmental and ethical issues.

According to Ruiz *et al.* (2013), the origin of CSR dates back to the end of the 18th century, with the beginning of the Industrial Revolution in England, which spread to the rest of the European continent. With the onset of the Industrial Revolution, business leaders emerged who sought to improve the working conditions of workers, given the appalling conditions, low pay and exploitative circumstances they found themselves in at the time. According to Raufflet *et al.,* (2017) it was Carnegie (1889) who presented the first proposal on CSR, a proposal based on upper class people supporting society and people with fewer resources. During the following years, the number of proposals on good management between the economic and social spheres increased and it is from this moment on that the importance of this interrelationship began to be appreciated. Over the years, a multitude of proposals appeared from other academics and economists such as Bowen (1953) who, through the publication of his first book "Social Responsibilities for the Businessman", developed and defined CSR as "the obligations of businessmen to promote corporate policies, to make decisions or to follow courses of action that are desirable in terms of the goals and values of society", which led to social changes in the business world. In this sense, Bowen (1953) argues that by carrying out good deeds to improve social welfare, companies achieve their main objective: to increase profits.

In Spain, the term CSR did not begin to take on great importance until the first half of the 19th century, when a cooperative movement emerged in various sectors and companies began to grow and take on more power, giving rise to a new business model. It is not possible to specify the exact birth of this concept, as some authors date the birth of this idea to the 1920s, more specifically 1923, others, such as Carroll (1999), see the origin of this concept in the mid-20th century, exactly in 1953, as does Rosales *et al*. (2013), who cites that the concept of CSR begins to acquire importance as business organisations gain importance in the economy of the states.

According to Lee (2008), "CSR is relegated to the background as the relationship between CSR and financial results is seen as mutually exclusive". It was at the beginning of the 1970s that interest in CSR reappeared, but now, in addition to producing goods and services, companies were responsible for the impact that their productive activity could have on society, the health risks that their workers could assume and the pollution that it generated. It was a question of turning things around in order to reduce these problems at the same time as CSR began to be discussed. The most notable authors at this stage were Steiner (1971) who tried to define CSR as “Business is and must remain fundamentally an economic institution, but […] it does have responsibilities to help society achieve its basic goals and does, therefore, have social responsibilities. The larger a company becomes, the greater are these responsibilities, but all companies can assume some share of them at no cost and often at a short-run as well as a long-run profit. The assumption of social responsibilities is more of an attitude, of the way a manager approaches his decision-making task, than a great shift in the economics of decision making. It is a philosophy that looks at the social interest and the enlightened self-interest of business over the long run as compared with the old, narrow, unrestrained short-run self-interest.” For his part, Carroll (1979) defines it as "corporate social responsibility as encompassing the economic, legal, ethical or discretionary expectations of society on the organisation at a given moment in time". In addition, authors such as Steiner (1971) made great contributions through his book "Business and Society", where he highlights and shows the importance of the contributions made by companies to improve social welfare and where he records their concerns for their most common interests.

In the 1980s and 1990s, CSR began to gain relevance, and the interrelationship between environmental and corporate social responsibility began to be taken into account, resulting in a close relationship between the two. The aim was to look for new models and to apply CSR in business management. The reason for the importance of this term could be found in the financial scandals caused by the falsification of the financial reports of those companies that occupied a position and had a superior business reputation, leading to a loss of trust in companies in society. The truth is that not all the changes were simple and easy, but they continued to evolve. New theories appeared, such as the "Stakeholder Theory", a model that according to Freeman (1984) should try to achieve economic and social objectives at the same time, as both are compatible with each other and neither prevails over the other. Two approaches stand out when it comes to explaining the relationship between the company and its stakeholders. On the one hand, the "Instrumental Stakeholder Theory", whose theory states that the reason why companies maintain a relationship with stakeholders is purely for strategic purposes, since it considers that thanks to the information they possess, they can improve their financial results in the long term. On the other hand, the "normative stakeholder theory" according to which the company shows interest in the knowledge and concerns of its stakeholders in order to implement proposals that can improve their welfare, while working as economic entities.

The 1990s marked a turning point in the progress and evolution of CSR, giving rise to new forms, theories and institutions that explained how to carry it out. Carroll (1991) puts forward the so-called "pyramid theory" through which he develops his own idea proposed in 1979. According to this theory, "CSR is composed of four types of responsibilities: economic, legal, ethical and philanthropic, which could be represented by a pyramid" (Mozas and Puentes, 2010). It is important to highlight that thanks to the changes that have been experienced year after year and to technological development, companies have been able to grow while applying techniques and methods that have allowed them to improve their reputation. The company has considerably increased its power, but at the same time the increase in its impact on society has made it much more sensitive and vulnerable. It is from the 21st century onwards that companies have understood that all their activities have to take into account the impact they can have on the world, as without this vision it is difficult to achieve a prosperous business.

Table 1 shows some of the definitions of the term CSR organised chronologically, which allows us to analyse the evolution of the concept over time and to see the different perceptions and points of view that each author presents with respect to this term.

Table 1. Definition of Corporate Social Responsibility by different authors

Autor	Definición de RSC
Steiner (1971)	"business must remain primarily an economic institution, but it has a responsibility to help society achieve its basic goals, and therefore has social responsibilities...".
Bowen (1953)	the obligations of employers to promote corporate policies, to make decisions or to pursue courses of action that are desirable in terms of society's goals and values".
Carroll (1991)	"Corporate Social Responsibility implies a duty to make a profit, to obey the law, to be ethical and to be a good citizen".
Bansal y Roth (2000)	Both Corporate Social Responsibility and corporate environmental responsibility are related to the commitment of companies in their social spheres and natural environments of operation.
Libro verde (2001)	The "voluntary integration by companies of social and environmental concerns into their business operations and their relations with their stakeholders".
WBCSD (2002)	"The continued commitment by business to behave ethically and contribute to sustainable economic development, while improving the quality of life of employees and their families as well as the local community and society at large"
Hopkins (2003)	CSR is "the interest in mediating with the company's stakeholders in an ethical or responsible manner, considered fair in a civilized society".
Campbell (2007) y Whitehouse (2006)	the meaning of CSR varies according to the different stakeholder perceptions of the construct and the sector of activity to which we refer.
Bauman y Skitka (2012)	CSR refers to "this relationship of business and society, which involves questions of rights, justice, and how business affects human well-being".

Source: Own elaboration with definitions extracted from articles.

It can be said that there has been a change in the classical paradigm and that the term CSR has been widely discussed since its origins and has evolved over time (Bowen, 1953; Friedman, 1962; Carroll, 1999; Bigné *et al.,* 2005), which has led to the emergence of a multitude of theories, models and terminologies.

2.2. Nuances in the definition of Corporate Social Responsibility. Differences and similarities in terminology.

As can be seen from the previous section, depending on the context in which we are talking about, CSR can encompass different connotations (more human, environmental or ethical) that are perhaps similar, although there are also other terms that present differences with the greatest dynamism and evolution, with new concepts emerging in recent years, which delimit and qualify aspects related to CSR. Most definitions of CSR understand this concept as the voluntary integration by companies in those social aspects that allow them to invest more in human capital than in commercial aspects. Numerous concepts include: sustainable development, business ethics, corporate social responsibility, corporate citizenship, corporate governance and socially responsible investment.

In this sense, the Brudtland report (1987) first defined the term sustainable development as development that "meets the needs of the present without compromising the ability of future generations to meet their own needs". This concept began to be used in the 18th century to indicate the evolution of young people towards adulthood and it was not until after the Second World War that it was adopted by economics to indicate the economic growth of industrialised countries and to bring society closer to the problems generated by the interaction between economic activities and the environment. This report shows that environmental problems can only be solved by adopting decisive political actions to prevent environmental destruction. In order to respond to the problems identified, in 1989 the United Nations General Assembly convened an international meeting in Rio de Janeiro in June 1992, which was called the Conference on Environment and Development. The aim of this declaration is to reach international agreements that allow the interests of all human beings to be respected, through the adoption of an action programme called Agenda 21, a document that establishes the guidelines that we must follow to approach a world that offers us better living conditions, thus being able to achieve social well-being and, at the same time, be more respectful of the environment. The Bruntland report (1987) gave rise to the concept of corporate sustainability, a term related to sustainable development. We consider that a company uses a practice of corporate sustainability when it works for development, strives for its management to be successful in its impact on society, through clear accounts of the results of the organisation, which directly or indirectly, influence and are influenced at the same time (Arrázola, Valdiris and Bedoya, 2017).

On the one hand, authors such as Epstein (1987) defined business ethics as "the systematic, value-based reflection by managers, traditionally individually but increasingly in collective settings, on the moral significance of personal and organisational business action and its consequences for societal stakeholders. Moral reflection is central to the concept of business ethics". On the other hand, Vives (2004) cited by Alina Garcia (2007) focuses on CSR and states that it consists of "...corporate practices that, as part of corporate strategy, in complementarity and support of the most important business activities, seek to avoid harm and promote the well-being of stakeholders (customers, suppliers, employees, financial sources, the community, the government and the environment); through complying with rules, regulations and voluntarily going beyond them". In contrast, Crowther and Aras (2008) state that the broader definition of CSR has to do with what is, or should be, the relationship between global corporations, governments and individual citizens. CSR is a determining factor in business, hence it not only ensures competitiveness, but also its own sustainability. Authors such as Bowen (1953), Friedman (1970), Carroll (1979), Freeman (1984), Donaldson and Preston (1995) are some of the main contributors to the formulation of the broad theories that allow CSR to be analysed. CSR can be analysed from the perspective of organisational ethics, as it is one of the strategic lines that comprise CSR and allows the adoption of behaviours, actions and commitments by the individual to make decisions on how the business should be conducted. The issue of ethics in business has led for many years to a debate between different theses that raise the discussion about whether or not it is possible to combine these two factors: ethics and business (Mundim Pena, 2004).

Over time the term CSR has evolved and broadened in meaning, the term corporate citizenship has also been regularly used as a substitute for CSR. According to Maignan and Ferrell (2001) corporate citizenship can be defined as "the degree to which companies assume the economic, legal, ethical and discretionary responsibilities imposed on them by stakeholders". While CSR incorporates moral, managerial and sociological aspects, corporate citizenship focuses on a narrower aspect related to the activities that the firm adopts to meet the demands of society in a responsible manner (Maignan *et al.,* 1999). Melé (2008) concludes that corporate citizenship and the related notion of global corporate citizenship are far-reaching concepts for business relations and society, overcoming some of the current concerns and criticisms.

According to the Organisation for Economic Co-operation and Development (2016), (hereafter OECD) the scope of corporate governance is "the system by which companies are directed and controlled. The corporate governance structure specifies the distribution of rights and responsibilities among the different stakeholders of the company, such as the board of directors, managers, shareholders and other economic agents that have an interest in the company". Tunzelmann (2003) understands corporate governance as "the collective organisation of the decision-making process", while for Shleifer and Vishny (1997) "corporate governance is concerned with the means by which those who provide financial funds ensure an adequate return on their investments". Corporate governance also provides the structure through which the objectives of the company are set, the means to achieve these objectives, as well as the way to monitor its performance" (OECD, 2016). Similarly, Socially Responsible Investment or ethical investment (hereafter SRI) does not have a similar name to refer to SRI, so it can adopt different terminology depending on the place where we are. However, in general, it tends to adopt a terminology that is more related to social responsibility and moves away from the term ethical. SRI is a type of investment that introduces social and environmental criteria to the traditional criteria of profitability and risk in order to achieve a joint sustainability balance that complements and adds value to the existing financial analysis. According to Balaguer Franch (2007), "when the funds invested are committed to the sustainable development of companies, communities, an improvement in the quality of life and the environment, we can say that we are dealing with SRI". Table 2 below shows some concepts related to CSR.

Table 2. Terminology related to CSR

Concept	Autor	Definition
Sustainable development	Brudtland (1987) citado en Conte y D'Elia (2008)	The term sustainable development is understood as development that "meets the needs of present generations without compromising the ability of future generations to meet their own needs".
Sustainability Business	Arrázola, Valdiris y Bedoya (2017)	"We consider that a company uses a sustainable business practice when it works towards development, strives to make its management successful in its impact on society through clear accounts of the organization's results, which directly or indirectly influence and are influenced by what the organization undertakes"
Business Ethics	Epstein (1987)	Business ethics is defined as "the systematic and value-based reflection by managers, traditionally individually but increasingly in collective settings, on the moral significance of personal and organisational business action and its consequences for stakeholders in society. Moral reflection is central to the concept of business ethics".
CSR	Vives (2004) citado por Alina García (2007)	They focus on Corporate Social Responsibility and state that it consists of "...corporate practices that, as part of corporate strategy, in complementarity with and support of core business activities, seek to avoid harm and promote the well-being of stakeholders by complying with rules, regulations and voluntarily going beyond them".
Citizenship Corporate	Maignan y Ferrell (2001)	Corporate Citizenship can be defined as "the degree to which companies assume the economic, legal, ethical and discretionary responsibilities imposed on them by stakeholders".
Corporate Governance	OCDE (2016)	" The scope of corporate governance is "the system by which companies are directed and controlled. The corporate governance structure specifies the distribution of rights and responsibilities among the different participants in the company, such as the board of directors, managers, shareholders and other economic agents who have an interest in the company".
Socially Responsible Investment	Balaguer Franch (2007)	"When the funds invested are committed to the sustainable development of companies, communities, an improvement in the quality of life and the environment, we can say that we are dealing with SRI".

Source: Own elaboration with definitions extracted from articles.

Over time, the concept of CSR has undergone an evolution in its approaches and perspectives of analysis (Garriga and Melé, 2004; S. Rahman, 2011), although it still shows ambiguity and lack of agreement in professional and academic environments (Aguinis and Glavas, 2012; Sheehy, 2015). From this it is necessary to say that the term

CSR is complemented by many others, which are more specific, will have a greater impact and are fundamental to achieve an adequate implementation of social, economic and environmental strategies and approaches to action. Despite the different terms mentioned above, the concept that is most commonly used interchangeably is CSR.

2.2.1 The circular economy and its relation to the term sustainability

The concept of circular economy can be defined as "production and consumption systems that promote efficiency in the use of materials, water and energy, taking into account the resilience of ecosystems, the circular use of material flows and life extension through the implementation of technological innovation, partnerships and collaborations between actors and the promotion of business models that respond to the fundamentals of sustainable development" (Ellen MacArthur Foundation, 2014). It is a concept that has gained importance since the late 1970s and has been applied in economic systems and developed over time. The circular economy aims to change the current model of production and consumption in order to solve environmental problems while at the same time offering companies the possibility to grow economically. It is an alternative that represents a systemic change that builds long-term resilience, generates business and economic opportunities and provides environmental and social benefits (Weigend, 2017). It focuses on defining socially intelligent business models (Goleman, 1999) that reuse resources and recycle components, thus facilitating sustainable development.

The circular economy model contrasts with the so-called linear economy, which is the economic model currently used and which is based on the production of goods and services through the extract-use-dispose model, without taking into account the sustainability of future generations (Caicedo, 2017). Companies now focus on extracting the resources they will need, waiting for consumers to purchase the product and use it until it is withdrawn to purchase a new one. Activities from extraction and production are organised in such a way that someone's waste becomes someone else's resources (cradle to cradle) (Cutaia *et al.,* 2014), therefore it is considered as an economy of recovery and reuse, as it transforms production chains as well as consumption habits, and decouples GDP growth from extractions from nature (Frérot, 2014). According to Sustainable Brands Madrid (2021) "the circular economy can contribute to boosting post-COVID-19 recovery and offers us a unique solution to build more resilient and sustainable local economies, either through waste reduction, reuse of materials, innovation in our business models or regenerative practices". According to Rivero Fernández (2021) "the circular economy is one of the pillars for economic and social reconstruction and is key to achieving the European commitments to reduce emissions by 2030 and 2050". Rivero Fernánndez (2021) recalled that "there is a wide margin of growth for circularity, given that currently only 6.8% of the world economy responds to this concept and there is a great opportunity for development and an option to innovate in our country". Likewise, Pina (2021) announced that "it will be difficult for any company that does not support the circular economy and regeneration to be competitive and maintain its activity in 10 years' time. Companies cannot turn their backs on the circular economy if they want to generate a positive impact on their environment". Along the same lines, the first initiative has been announced with the participation of major business leaders such as Aquaservice, Timberland, Mud Jeans, with the aim of promoting events and reflecting during 2021 on issues related to the implementation of sustainable practices by putting into practice the principles of the circular economy, the reconstruction of the economy, social and environmental considering all those barriers and obstacles that can be faced and that can influence its achievement.

3. Fundamentals and principles of Corporate Social Responsibility as a management model. Review of the literature.

When we say that a company should be socially responsible, we mean that it should implement adequate strategic management. In order to incorporate CSR in the performance of their activities, companies must comply with certain aspects that allow them to carry out planning, monitoring and evaluation of the results they obtain, through the different approaches and models they incorporate. These companies consider carrying out adequate strategic management because it allows them to achieve a series of benefits such as reducing costs, improving worker productivity, favouring both the internal and external environment and obtaining positive results in the long term, thus being able to achieve competitive advantages. The reasons why a company decides to incorporate CSR initiatives into its day-to-day business can be altruistic or philanthropic, but also strategic or as a defensive tool (Vogel, 2006).

CSR is not a kind of moral responsibility, but a strategic initiative that can improve the company's performance (McWilliams *et al.,* 2006) and the relationship between business and society, gaining reputation and legitimacy (Dhanesh, 2012). In order for the company to grow, it is important that actions are not undertaken purely for charity, but to design the company's actions in a way that takes into account the interests of all those who may be affected by its impacts. Companies "must integrate all stakeholders into business management and be able to create value and establish a dialogue with the public" (Villagra et al., 2015). Authors such as Sethi (1975), Carroll (1979), Drucker (1984), Farmer and Hogue (1985), Wood (1991), Boatright (1993), Porter and Kramer (2003), De la Cuesta and Valor (2004), Encinas (2005), Toro (2006), Valderrama (2007) and Vargas (2007) support a company management where CSR policies are implemented because of the benefits that this entails, the creation of value will be distributed to shareholders, employees, suppliers, customers and society, so its main objective will be to seek a balance between the interests of all of them. Otherwise, they have no raison d'être, as they are a cost disadvantage for the company (Anderson, 1989; Argandoña, 2006). Socially responsible behaviour has positive long-term effects, helping to ensure the sustainability of the company and society (Porter and Kramer 2003), strengthening its competitive position through greater acceptance of its image and, therefore, minimising its reputational risk (Porter and Kramer 2003; Méndez 2005; Valderrama, 2007). It is true that a CSR policy cannot be expected to be implemented overnight, as it is not an easy matter; there are certain phases to be followed when implementing it. It is also important to bear in mind that the CSR practices that are applied are not always the same, they are changing, adapting over time to the conditions of each company, applying new issues as their concerns become more and more general. If a company wishes to become socially responsible, it must introduce practices and processes in its management that allow it to improve its activity so that its economic, social and environmental impacts are less and less. There are a multitude of tools and principles that make it possible for CSR and Small and Medium Enterprises (hereinafter SMEs)[1] to be closer and closer. Therefore, the company must integrate the aspects of CSR in a systematic way and following a series of guidelines that will allow it to achieve its main objective.

3.1. Principles and dimensions of CSR

A principle expresses something fundamental that people believe to be true, a core value that motivates people to act (Wood 1991). By adopting a set of principles, the company builds processes and policies that enable it to shape a responsible corporate culture. Among the general CSR guidelines that the company can apply are the following: Firstly, compliance with legislation at national and international level. Secondly, business ethics. Thirdly, meeting the needs of its stakeholders in a balanced manner. Fourthly, economic, social and environmental balance and finally transparency of information. All these guidelines must be supported by governmental and non-governmental

[1] SMEs: are small and medium-sized enterprises, which have a limit on the number of jobs and capital. An SME is defined as having between 1 and 250 employees, although there may be variations depending on the level of turnover.

organisations such as the Global Compact, the ILO Declarations, the OECD Guidelines, the Global Compact and the European Union Green Paper, among others. The most important of these is the OECD Guidelines for Multinational Enterprises, given that the principles it establishes promote responsible practices and sustainable development. Table 3 shows the different principles of action for applying CSR practices according to the OECD.

Table 3. OECD Principles of CSR

1. Contribute to economic, social and environmental progress with a view to achieving sustainable development.
2. To respect internationally recognised fundamental human rights.
3. Stimulate local capacity building through close co-operation with the local community.
4. Promote human capital formation, particularly through the creation of employment opportunities and the provision of training for employees.
5. Refrain from seeking or accepting exemptions not provided for in the legal or regulatory framework.
6. Support and advocate sound corporate governance principles and develop and implement good corporate governance practices.
7. Develop and implement effective self-disciplinary practices and management systems that promote a relationship of mutual trust between companies and the companies in which they operate.
8. Promote employee awareness of and compliance with company policies.
9. Refrain from discriminatory or disciplinary action.
10. Encourage, where practicable, business partners, including suppliers and subcontractors, to apply principles of business conduct consistent with the Guidelines.
11. Refrain from any undue interference in local political activities.

Source: OECD (2000)

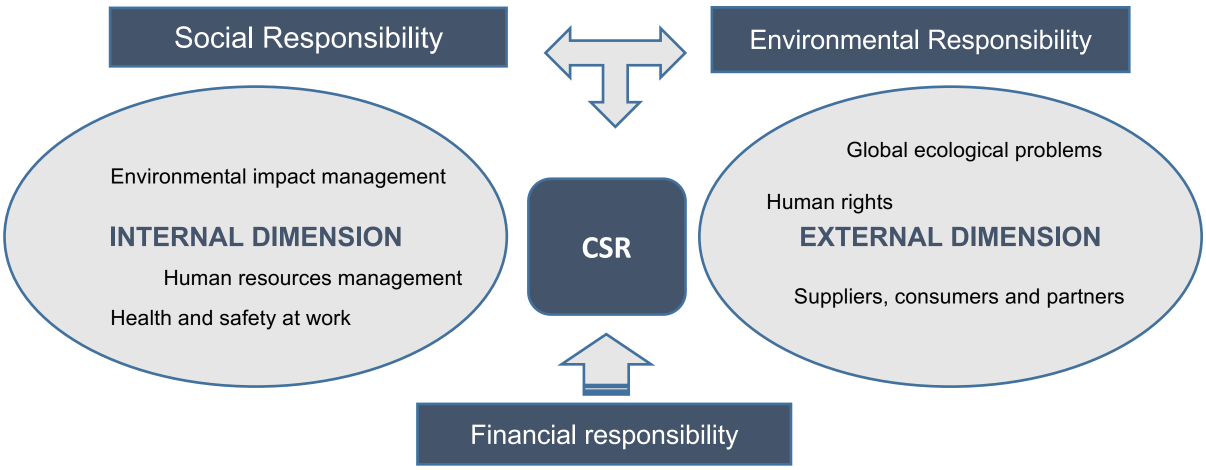
On the basis of these principles, we can determine the dimensions of the company, which are influenced by the CSR practices that are developed. It can be said that the classical paradigm has changed, that we have moved from a purely economic goal to a triple bottom line, which, thanks to this ideological change, the impact of the company's economic activity on the social and natural environment is no longer considered as something alien to the economic system (Ludevid, 2000).

- Economic Responsibility: companies have a mission to establish strong links and relationships with their stakeholders that lead to the maximization of their profits.

- Social Responsibility: companies' main mission is to adapt to the culture and customs and to contribute to the achievement of social welfare by generating employment and participating in socio-cultural events.

- Environmental Responsibility: Companies must integrate practices that protect the environment and reduce the impacts that their economic activity can generate at a global level, through the acquisition and consumption of more sustainable materials.

Figure 1. Dimensions of CSR



Source: Own elaboration

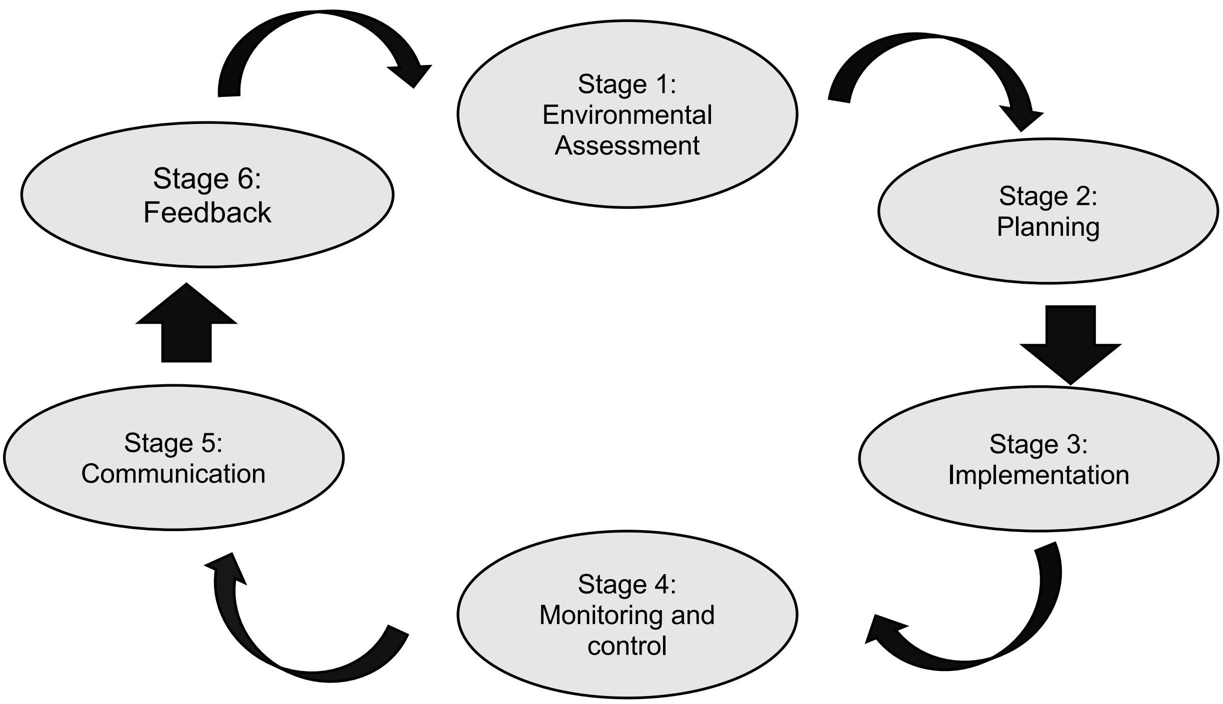
These three responsibilities have to be coordinated with each other in order to obtain a balance and therefore achieve an optimal level of sustainability both in the internal dimension (responsible practices within the company that have an impact on employees and the environment) and in the external dimension (responsible practices outside the company, such as relations with customers, suppliers, etc.) of the company. In short, ethical behaviour on the part of companies goes beyond the scope of activities that comply with laws and regulations, it also means conducting business under values of honesty, transparency, accountability, concern for others and moral and ethical principles.

4. Management and communication of Corporate Social Responsibility in companies

4.1 Corporate Social Responsibility management process in large companies.

When applying management policies within large companies[2], a series of phases, processes and procedures must be taken into account that allow them to be applied effectively and that aim to satisfy the concerns and needs of their stakeholders while achieving their strategic objectives. Based on the review of the works of Lizcano and Monea (2004), Maignan, Ferrell and Ferrell (2005), O'Riordan (2006), Marin (2008), López (2010) and Rodríguez (2013), a series of phases that take place in the CSR management process are highlighted: environmental assessment, planning, implementation, monitoring and control, communication and feedback. Each of these phases is detailed below:

Figure 2. Stages of the Management Process



Source: Own elaboration.

[2] Large company: this is the largest type of organisation. It receives its name because it has a larger size with a workforce of more than 250 employees. In terms of turnover, the same regulation establishes that, in order to be considered a large company, it must have an annual turnover of more than 50 million euros.

Stage 1- Assessment of the environment

The first stage of the CSR management process is the environmental assessment. In this stage, an analysis of both the internal and external environment of the company is carried out, in order to identify the opportunities and threats that can influence our decision-making. According to Rodríguez (2013), this first phase is defined as "the analysis of the expectations, needs and interests of the organisation's internal and external audiences, for subsequent compliance, as well as the establishment of policies that enable dialogue with them. For this study, the first thing to do is to take into account the stakeholders, defined by Freeman (1984) as "any group or individual who can affect or be affected by the achievement of the company's objectives". Depending on the degree of influence or commitment they have in the organisation, they can be classified into various types. Svendsen (1998) distinguishes between primary stakeholders, which are all those who have a direct link with the company (shareholders and investors, consumers, employees, suppliers, competitors and industrial partners) and secondary stakeholders, those who do not participate directly in the company but who are also affected by the company's results (community, environment, non-human species and future generations, media and governments and regulators). Once identified, the next step is to apply the SWOT technique, which allows the entrepreneur to analyse the internal factors (Strengths and Weaknesses) and external factors (Threats and Opportunities) to make decisions on the objectives and strategic plans that are intended to be carried out in this analysis, so that they can identify the most relevant aspects that need to be improved and those that put them in a superior position with respect to their competitors.

Stage 2- Planning.

Planning allows companies to collect information that they take into account when setting the objectives they want to achieve and the strategies they intend to implement to achieve them. It is divided into three steps.

The first of these is the structuring of the mission and vision. In strategic planning, the mission and vision are two key elements, since they are the starting point from which the strategies for the growth of the company are developed. According to Campbell and Tawadey (1990) "the company's mission is the link between strategies, organisational values and employee values and is related to the company's purpose or philosophy and to the strategy, understood as a set of decision rules and lines of action, which help to progress in an orderly fashion towards the achievement of the organisation's objectives". For Quigley (1993) vision is defined as "the vision of leadership that involves understanding what has happened in history and what is happening in the present, in order to plan where the organisation should go. The vision is a route to the future that has been designed". The next step focuses on defining the strategic objectives. This section has the function of guiding the company to implement those socially responsible actions that allow it to see what procedures it has to develop on a day-to-day basis to achieve the mission, vision and the agreements reached with stakeholders. In other words, they are the ends and the means developed at a strategic level that an organisation will need to turn its vision into reality. Lastly, we find the action plan, defined by Suárez (2002) as "the duly structured documents that form part of the strategic approach of a qualitative research, since through them, the aim is to materialise the previously established strategic objectives, providing a quantitative and verifiable throughout the project".

Stage-3 Implementation.

Once the action plan has been designed, it is time to set it in motion and implement it. This stage consists of executing the actions and measures that have been defined to achieve successful results in all the areas that make up the company. According to Lizcano and Moneva (2004), in this phase "all the efforts made in the previous stages culminate, achieving success or failure. Strategic management must take special care to ensure that implementation is successful at all levels of the organisation, from governance, top management, middle management and other levels. Representation of and sensitivity to the interests of different groups must be found at all levels and in all decision-making processes. In short, we refer to the implementation of "policies and actions that penetrate, transversally and systematically, in all areas of its business" (Caldas, *et al.,* 2012).

Stage- 4 Monitoring and control.

This is followed by the monitoring and control phase, which, together with the planning phase, is one of the most important. The objective is to verify that the plans are fulfilled, as the decisions taken will be fundamental to be able to speak of a successful project, or on the contrary, of a failed project. Monitoring and control allows us to know if all the resources we have put in place in the project have been implemented correctly and, if not, to detect any imbalances in time to resolve them as soon as possible. From the point of view of Lizcano and Moneva (2004), it refers to the establishment of mechanisms that allow us to determine "the degree of compliance with the objectives set in terms of social responsibility and the deviations that may occur in the execution of specific actions". The best mechanisms for monitoring are through surveys or audit programmes to collect data that measure the impact on stakeholders, while techniques such as meetings, team reports on a daily or regular basis will also be very useful. It is important to have clear and transparent criteria to evaluate the progress of CSR, since the monitoring of the actions carried out will make it possible to make the necessary corrections within the classic cycle of continuous improvement and to motivate employees for the achievements and the quality of what has been done (Navarro, 2012).

Stage-5 Communication.

The communication phase enables links to be established between the parties involved. This phase is particularly important, hence "an organisation needs to highlight its responsible actions, through its communication, not only to generate a positive return for the brand but also to disseminate good practices and contribute to the spread of CSR" (Ros-Diego and Castelló-Martínez 2011). Olcese (2009) states that "communication must form part of a process of open, honest and fluid dialogue between the company and its different stakeholders. A dialogue understood as a source of learning and, ultimately, of innovation". As Benavides (2016) states, companies "must begin to build new communication contexts that go beyond the language of clichés that only generate mistrust in society", as their values as an organisation "are above their specific business strategies and must be directed towards the role they play in the sector and society as a whole where these organisations are located". To avoid falling into the problems generated by CSR communication, all economic, social and environmental aspects must be communicated to stakeholders in order to build trust between the company and its stakeholders, and even create a more committed relationship between the two.

Three are the most important tools that are usually used when it comes to communication. On the one hand, the social balance sheet, defined as the explanation or presentation of accounts related to the social management carried out by the company over a given period of time. According to Rivadeneira and De Marco (2006), it is responsible for evaluating the company's situation, the level of satisfaction of the staff and the environment in relation to the actions and decisions that have been taken and implemented by the company. On the other hand, the annual report is responsible for reflecting the most relevant annual information of the company and for reaffirming that the management carried out by the company throughout the year has been adequate. According to Gruning and Hunt (2000), stakeholders believe that the annual report can be used as evidence of good management and as the best indicator of potential shareholder value for money. In addition, companies with more than 500 employees are obliged to submit annual sustainability reports (hereinafter referred to as SRs) that include information on environmental, social and employee-related issues under the Global Reporting Initiative (hereinafter referred to as GRI) standard and can thus achieve a number of benefits, such as improving the company's image.

Stage-6 Feedback

Authors such as Blundel and Ippolito (2008) define feedback as "the set of messages that organisations or individuals working for them receive from stakeholders in response to the messages and activities of the companies themselves". The aim of this phase is for the organisation to know at all times the opinion of its stakeholders on the actions they have implemented to incorporate CSR techniques in the organisation. Maignan, Ferrell and Ferrell (2005) classify the different techniques for obtaining stakeholder feedback in two ways. On the one hand, satisfaction surveys aimed at both internal and external audiences are used to evaluate the different stakeholders on the company's CSR practices. On the other hand, the use of qualitative methods, such as in-depth interviews with investors, community leaders or NGOs, which provide opinions from different stakeholders on the company's contribution to CSR.

In this way, all decisions made by the company throughout its management process will have consequences both inside and outside the company, so it must be able to overcome and fulfil a series of phases that make it possible to carry out CSR management and to understand what its practices consist of, how it can achieve it and what will be the most successful way to do so.

4.2. Corporate Social Responsibility management process in SMEs.

This business sector is of significant importance worldwide in terms of triple bottom line impact, which is why it has become an object of analysis and is no longer outside the CSR movement (Spence *et al.,* 2003, Jenkins 2004, Murillo and Lozano 2009). The role played by SMEs in the Spanish economy is increasingly relevant in both economic and human aspects, as they are a source of entrepreneurial skills, innovation and employment. Business sustainability" is a new paradigm in business management. It is an alternative to the traditional growth and profit maximisation model (Wilson, 2003). Some researchers have found that SMEs are treated differently by the state and other agencies, enjoying fewer incentives, compared to large firms (Jenkins, 2004). The fact that they are more constrained causes difficulties and differences in applying certain practices in their management compared to large companies when they have to implement their CSR actions.

In recent years we find that SMEs have started to adopt tools, national and international principles and environmental and quality management systems in accordance with the standards of the International Organization for Standardization (hereafter ISO) seeking to generate a positive sustainability impact and contributing to other CSR activities (Longo et al., 2005, Graafland *et al.,* 2003 and Jenkins 2006). According to Olcese *et al.,* (2001) "the proliferation of CSR standards, requirements and indices creates confusion for companies, paralyses their action and makes measurement difficult". The best known among others are: international standards (ISO 26000), Social Accountability (SA8000)[3], codes of conduct (United Nations Global Compact Network), certifiable management systems (SG21 of Fonética)[4], communication tools (GRI G-4 sustainability reports for SMEs). These tools must meet the necessary requirements to be able to understand what is the main purpose of implementing a CSR policy in the company and to be able to systematically integrate those relevant aspects that will contribute to achieve it. In this section, we will show and select the tools that are considered most important in terms of their design, performance, approach and that allow companies to understand, approach and implement CSR performance strategies in their organisation.

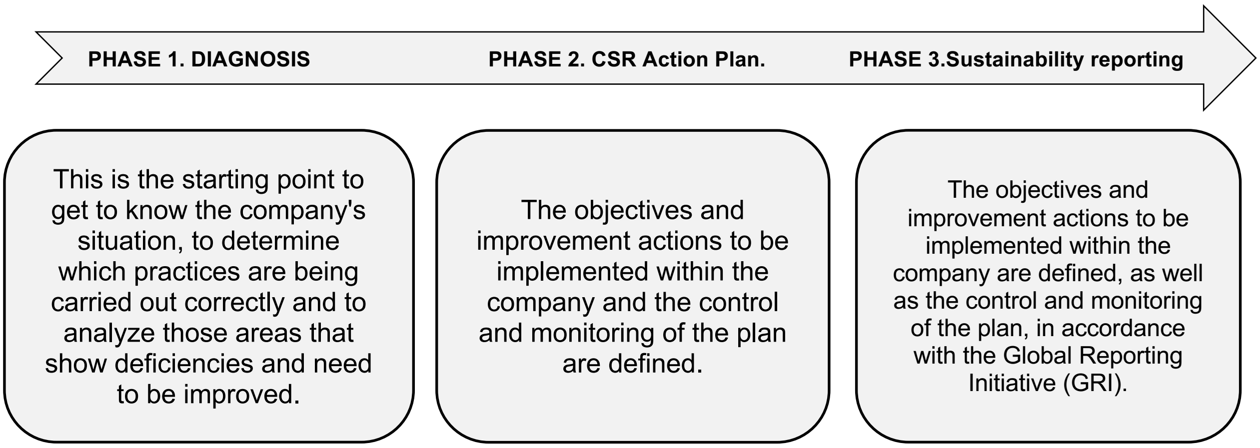
According to the contributions carried out by Domínguez (2016) in his research work on the evaluation of CSR management in SMEs, the best tool to analyse the level of sustainability within an SME would be the InnovaRSE SG[5]. Its methodology consists of

[3] SA8000 is a voluntary certification which was created by a US organisation called Social Accountability International (SAI), with the purpose of promoting better working conditions. SA8000 certification is based on international agreements on labour conditions, which include issues such as social justice and workers' rights.
[4]The SGE 21 (Ethical Management System) is the first European system that allows the implementation, auditing and certification of an ethical and socially responsible management system proposed by Forética.

[5] The Government of Navarra promotes and develops InnovaRSE to actively implement CSR in companies, providing them with both a management system and a series of economic and technical resources for its development.

being a tool that allows SMEs to improve their management strategies, their competitiveness and to achieve a relevant position, with respect to large companies, in their economic and social environment. In order to implement this tool properly within the organisation, it is necessary to carry out a diagnosis, from which the company's CSR situation can be analysed, followed by the implementation of an Action Plan that provides the security of making firm progress in all the actions related to CSR and, finally, the preparation of sustainability reports where they communicate their progress in sustainability matters to their stakeholders. Each of the phases of the InnovaRSE SG is presented below.

Figure 3. Systematics of the InnovaRSE SG



Source: Own elaboration.

The systematics of the InnovaRSE SG serves as a starting point to diagnose the situation of the company, to determine those practices that are being developed correctly and to analyse those areas that present deficiencies and need to be improved. In the diagnosis process, the first step that must be taken is the commitment of the management to advance in the development and integration of CSR, for which a contract must be signed where their commitment is on record, as well as the integration of practices within the company that favour sustainability. According to the InnovaRSE Management System (2020), "it is important that all the personnel that form part of the company have some knowledge and acquire basic training on CSR, as this will save on communication efforts". Another important aspect is to be able to identify the person who has the appropriate skills and who will be in charge of carrying out the diagnosis. As a previous step, it will be possible to establish the mission and vision of the company, the identification of the stakeholders and the elaboration of the action plan where the objectives, actions and priorities of the entity are recorded. As Suárez (2002) points out, action plans "are duly structured documents that form part of the strategic approach of a qualitative research, since they are used to "materialise" the previously established strategic objectives, providing a quantitative and verifiable element throughout the project". These are not always the same, they are in continuous improvement, as companies adapt to the changing interests of their stakeholders, perfecting the practices they had previously applied and which they consider need to be improved. SMEs, as well as large companies, can also report results through SM, in order to provide clear, reliable, accurate and quality communication to their skateholders. It should be noted that large organisations and SMEs do not have similarities when it comes to developing socially responsible practices, mainly due to differences in ownership structure, access to resources, characteristics of the entrepreneur, their relationships with stakeholders and the local environment in which they operate, among others (Jenkins, 2004, Cliberti *et al.,* 2008).

4.3. Aspects that differentiate communication between the implementation of Corporate Social Responsibility in large companies and SMEs

Despite the growing importance of CSR management practices in large companies in recent decades, Burton and Goldsby (2009) consider that this aspect is still at an early stage of development in SMEs. There are several reasons for this gap, one of them being the lack of tools specifically developed for these business structures (Kechiche and Soparnot 2012), and the fact that existing tools are designed for large companies and are not easily adaptable to SMEs (Studer *et al.,* 2006). When it comes to implementing CSR policies within organisations, there are cultural differences between large companies and SMEs, such as the number of employees and turnover. Large companies tend to have a more bureaucratic structure, which implies high levels of specialisation, standardisation and formalism. SMEs, however, tend to follow an organic structure, characterised by the absence of standardisation and informal working relationships (Pérez-Sanchez 2003). Large companies seek to achieve order, transparency, are in charge of planning, implement corporate strategies, while SMEs are a bit more informal, rely on trust, are in charge of implementing tacit, more intuitive strategies. These firms are not miniature versions of large firms (Williamson *et al.,* 2006) but have a different structure (Perez-Sanchez 2003) and management style (Tilley 2000). They differ from large companies not only because of their size, but also because of their very nature (Ciliberti *et al.,* 2008), which makes it more difficult for them to adopt their practices (Williamson et al., 2006). Table 4 structures the differences that we have discussed throughout this section.

Table 4. Differences between large companies and SMEs

	Large Enterprises	SMEs
Size:	Greater than 250 employees	Between 1 and 250 employees
Turnover:	Annual turnover of more than 50 million euros	Turnover of less than 10 million euros
Structure	Bureaucratic: involves high levels of specialisation and standarisation	Organic: no standardisation
Working relationships	Formal	Informal
Strategies	Corporate	Tacit
Objective	To achieve order, transparency	Based on trust
Perspective	Self-interest	Ethics

Source: Own elaboration

In Babón's study (2012), the CSR concept has traditionally been associated with large multinational companies, but given the very important contribution of SMEs to the economy and employment, it is necessary for them to integrate CSR issues into their activities and processes. This is justified by the fact that more than 99% of all organisations are small and that they provide two thirds of European employment (García-Borbolla et al., 2009). This business sector is of significant importance worldwide in terms of triple bottom line impact and has therefore become an object of analysis and is no longer outside the CSR movement (Spence *et al.,* 2003; Jenkins, 2004; Murillo and Lozano, 2009). It also serves as a differentiating factor, enhancing their business reputation and providing them with competitive advantages. However, one of the main problems when it comes to implementing CSR is the continuous pressure from NGOs on entrepreneurs, the lack of knowledge or training they may have and the difficulties they may encounter a priori in contemplating a formal approach to CSR, such as the use of specific tools, scarcity of material and human resources, etc. (Muñoz *et al.,* 2012; Kechiche and Soparnot, 2012). Different studies establish that the motivation to undertake CSR in SMEs comes from an ethical perspective, while in large companies it is motivated by self-interest (Jenkins, 2004). Given these differences, it is likely that the approach to CSR differs between large companies and SMEs (Lepoutre and Heene, 2006) and that the way in which their perceptions are conveyed to stakeholders is also different.

In this sense, if we delve deeper into CSR, we can see that communication has become a fundamental issue for companies, and it is one of their main concerns, considering the great importance of maintaining a constant dialogue with stakeholders. Some of their concerns come from not finding a way to communicate their CSR practices. Communication does not have to focus on aspects such as brand image or reputation. For Olcese (2009) "communication must form part of a process of open, honest and fluid dialogue between the company and its different stakeholders. A dialogue understood as a source of learning and, ultimately, of innovation". As recommended by Lozano (2005), this communication should not be limited to economic aspects, but should also include social and environmental elements. The triple bottom line (economic, social and environmental) should also be transferred to the communication with stakeholders, thus reaching a level of trust between both parties. For both types of companies, communication is a source of competitive advantage, as it is a tool that allows them to make themselves known, expand their customer base and differentiate themselves from other competitors in the market. However, there are still many SMEs that carry out silent social responsibility (Argandoña, 2008; Jamali et al. 2008; Russo, and Tencati, 2008), manage a large number of economic, social and environmental impacts, but do not use the language of CSR to describe them (Jenkins, 2004; Longo et al., 2005; Perrini, 2006). In contrast to large companies that tend to have well-defined and clear means of communication, SMEs are characterised by less documentation of their operations and an informal management style for strategic and communication issues (Russo and Tencatil, 2009; Pang *et al.,* 2011). The relationships that an SME can establish with its stakeholders have nothing to do with those that large companies can establish, their relationship is based more on trust and is characterised by a more intuitive and personal engagement, with little separation between the relative power and influence of the company and the stakeholder; whereas large companies tend to engage through carefully planned and formal strategic stakeholder management, with the majority of power to pursue their benefits (Jenkins, 2004). Research shows that there is an urgent need for companies to find ways to communicate CSR more effectively and appropriately in order to improve stakeholder relations, which can lead to better business benefits (Lee et al., 2015; Du *et al.,* 2010). Therefore, companies need to pursue the goal of communicating those actions well because they are actually doing CSR, and not "doing CSR" to communicate it (Orozco and Ferré, 2013), "First do good and then communicate it, and not the other way around" (Vilariño, 2016).

5. Tools for the improvement of communication on Corporate Social Responsibility in SMEs

Corporate communication has evolved from the traditional investor orientation to a more stakeholder-oriented approach (Ho and Taylor, 2007; Marx and van Dyk, 2011). In this sense, new value metrics are sought to complement the annual report and there is a growing trend to publish general purpose non-financial reports (Simnett, Vanstraelen and Chua, 2009; Frias-Aceituno, Rodriguez-Ariza and Garcia-Sanchez, 2013). According to Fernández (2011) there are several mechanisms used by organisations, not to numerically measure CSR initiatives, but rather to verify that they are implementing an adequate CSR policy. In this context, this section will consider whether these mechanisms are also useful for SMEs and whether it is worthwhile for SMEs to produce sustainability reports. In the following, we will try to answer these questions.

When it comes to aspects related to CSR or SM, SMEs are the forgotten ones, it can be said that they are excluded or not taken into consideration either because of their size or because of their limited resources. SMEs, like any other organisation, regardless of their size or corporate purpose, can carry out SM whenever they wish to do so. SM is so far considered to be the most widespread response to the communication of CSR information, either separately or integrated in annual reports (Jones, Frost, Loftus and Van der Laan, 2005; Hubbard, 2009, 2011). According to data published by the World Bank (2021), SMEs are taking on an increasingly relevant role, since they account for 99.9% of the Spanish business fabric and create 66% of business employment, which is why they are committed to their sustainability. According to Bañegil and Chamorro (2001), the MS can be defined as "documents drawn up by the company's management that include in an organised, periodic and objective manner the relevant effects (positive and negative) of the company's activity (processes and products) on the sustainable development of its environment, understanding as such that economic development that does not generate intra and intergenerational injustices, i.e. that is not unrelated to the conservation of the natural environment and social development". The MS do not have a single purpose; they are designed to be a means of communication that provides transparency, transmitting and exposing to stakeholders all information on the economic, environmental, social and governance performance of an organisation. Moreover, they are easily accessible to anyone who wishes to consult them, as they are published on company websites and on the digital platforms of organisations such as the Global Reporting Initiative (hereinafter GRI).

The GRI initiative is a project that was created in 1997 by the United Nations Environment Programme (hereinafter UNEP) and the Coalition for Environmentally Responsible Economies (hereinafter CERES) with the aim of promulgating a series of principles that would be responsible for creating MS in all types of organisations and whose main mission would be to measure and report on the triple economic, social and environmental impact of business activities. The GRI model offers several advantages: it enables comparability and facilitates scrutiny by external stakeholders, including markets, by standardising the social and environmental information issued by companies; it makes it easier for companies to do their job by providing a reporting model that is on its way to becoming the universally accepted standard. Anyone who intends to produce an adequate MS should include three standards. Firstly, the universal standards called GRI 101 Fundamentals, the starting point for using the GRI framework; secondly, GRI 102: General Contents, which allows the organisation to adapt to sustainability reporting; and thirdly, GRI 103: Management Approaches, used to explain how the company analyses and identifies economic (GRI200), environmental (GRI300) and social (GRI400) impacts. According to the information on the MS issued according to the GRI model in the "GRI reports database" and on the website www.globalreporting.org, Spain has a total of 1,709 sustainability reports from 2007-2016 and a share of 15.5%, placing it in a higher position than other European Union countries. The number of SMEs that are encouraged to carry out these reports is increasing, and this is due, on the one hand, to the appearance to a greater extent of specific guides, international standards and manuals that are adapted to their management and action processes and that guide them towards the preparation of reports that incorporate standards of precision, clarity, reliability and guidelines on how to integrate stakeholders in this evolution. On the other hand, because those that maintain a more distant, close relationship with their stakeholders, through these, will be able to get closer, build trust and strengthen their relationships, while at the same time forcing them to set objectives and reflect on their performance in sustainability. Calvo et al., (2007) observed a positive evolution in the issuance of SMs in Spain, however, he states that these have not fulfilled the objective of enabling companies to improve their sustainability performance, either because they do not know how to do so or because they need a boost to be able to do so. LEITAT[6] states that "51% of SMEs do not have CSR policies because economic reasons are the main difficulty they encounter when it comes to implementing a responsible policy". However, thanks to the initiatives promoted by RSE-Pyme[7], it has been possible to grant a series of subsidies for the preparation of reports, and the renewal, in May 2010, of the agreement signed between the Official Credit Institute (ICO) and Caja Navarra (CAN) for the promotion of CSR in SMEs, through which a total of 1,300 companies are provided with their sustainability reports free of charge. In 2009, a total of 1,114 Spanish SMEs published their first annual CSR report thanks to this initiative (Dircom, 2010). Despite the fact that sustainability is still a major challenge for SMEs, progress is growing and according to the UN Global Compact Spain data collected in the project "Communicating Progress 2019", continuous improvements and an increase in figures are expected.

5.1. International Standardization Organization

In order to optimise and carry out the proper functioning of the different processes within the company, we need to incorporate standards in our organisation that allow us to do so. The International Standardisation Organization (hereinafter ISO) is a non-governmental and independent International Organisation for Standardisation that is dedicated to the creation of norms or standards to ensure the quality, safety and efficiency of products and services. In this regard, in Table 5 we will show the ISO standards that according to the ISO Survey (2018) are the most important, since they allow the company to increase the possibility of success and develop a management system based on ethics and being socially responsible.

[6] LEITAT: private technology centre with experience in industrial innovation processes. It provides economic, social and environmental value to its industrial clients through the development of innovation projects.
[7] RSE-PYME: Initiative promoted by the Spanish Government and the Directorate General for Small and Medium-sized Enterprise Policy of the Ministry of Labour.

Table 5. The most widely used ISO standards in the world.

Standard	Objective
ISO 9001: Quality Management Systems in Organizations	Responsible for demonstrating that companies acquiring this certificate meet customer satisfaction requirements.
ISO 14001: Environmental Management System	Ensure that the organization complies with environmental standards and has control over the impacts that its activities may have on the environment.
ISO 27001: Information Security Management System	In charge of ensuring that countries show transparency and comply with certain information security criteria in their national legislation.
ISO 22000: Food Safety and Food Security System	It establishes the necessary requirements to obtain quality food and to prevent food-borne diseases..
ISO 45001: Occupational Health and Safety Management System	Responsible for preventing occupational risks and offering solutions to all those who suffer an accident within the company.
ISO 26000: Social Responsibility Management System	To guide organisations to contribute to sustainable development and improve their relations with stakeholders.

Source: Own elaboration

In this section, we will analyse the ISO 9001 standard in depth, as it is responsible for establishing the necessary requirements that an organisation must meet in order to achieve communication based on quality and the satisfaction of its customers' needs in CSR matters. AENOR[8] is responsible for this aspect in Spain. Graafland *et al.,* (2003) point out that ISO 9001 certification is a means for SMEs to implement CSR and to have a possibility of regular external evaluation of the environmental, social and process quality of their products. Furthermore, the increase in the number of companies that have implemented this standard indicates that although it is costly for SMEs, the long-term benefits it offers complement the initial financial effort. From a financial point of view, if obtaining ISO 9001 certification represents a cost during the certification preparation and audit phases, there is a significant return in the following years or periods in which the standard bears fruit, and can significantly increase sales and the profit and loss account

[8] AENOR: Spanish Association for Standardisation, an entity designated by Spain to correct competitiveness gaps through conformity assessment by carrying out standardisation activities in the country (UNE standards) and also participating in international standardisation (EN and ISO standards).

(Colsenet, 2005). According to the ISO Survey (2019) "Spain is not only once again among the top ten countries in the world in the ranking of the main management system certifications, but has climbed up the rankings in practically all of them". The certificates awarded in accordance with the ISO 9001 Quality Management Systems Standard continue to be the most numerous and exceed one million certificates in 189 countries, Spain remains the seventh country in the world and fourth in Europe, with 31,984 recognitions (ISO Survey, 2017). For SMEs, obtaining this certification is crucial since their growth and evolution depends on customer satisfaction, an aspect that allows them to grow considerably; however, being a long and costly process can cause these types of companies to consider whether to include these standards in their organisation.

6. Conclusion

To conclude this study, the conclusions drawn from it will be presented:

After the research carried out on the theoretical and conceptual framework of CSR, it can be contextualised that this term has evolved, has certain dimensions and has acquired a relevant importance over the years. When talking about CSR, the first thing that comes to mind is usually large companies, this is due to the fact that the magnitude of this type of organisation brings with it greater resources and existing aid that allows them to increase their internal areas, dedicating one of them to the improvement of CSR practices. In recent years, this paradigm has changed, as a positive evolution has been observed and more and more SMEs are joining this initiative, integrating sustainability into their business strategy and making it a priority issue, although there are still many others that encounter difficulties, either due to lack of resources or existing obstacles.

SMEs consider being responsible because they are a source of entrepreneurship, innovation and employment, and it is worthwhile because they see an opportunity to improve their company's image and to get closer to their stakeholders. The characteristics of these small companies make it possible for communication to be a source of competitive advantage, so that the relationships they can establish with their stakeholders are not at the same level as those established by large companies. The MS, together with ISO standards, have become a fundamental tool for SMEs, as they offer the possibility of strengthening relations with their stakeholders and so far it is the most widespread response to offer quality and transparent communication in CSR matters.

In addition, thanks to the emergence of more specific guidelines, SMEs have been able to become more involved, thus increasing the number of reports, which is due to the great involvement of SMEs, making Spain one of the countries with the most information on the relevant effects of companies' activities. However, the way of communicating sustainability continues to be a great challenge for companies, as they are not aware of the benefits that this can bring in the long term. Instead, by taking a stand, more effective tools should be promoted to enable them to become more engaged, improve their practices and analyse their sustainability performance. In addition, one of the reasons why SMEs do not take responsibility policies into account is because of the high cost that this entails, however, in the long term this investment is recouped, with the benefits obtained being greater than the fact that this investment is not considered as an option. It can therefore be said that CSR communication does not depend on the size of the large company or SME, but on the accessibility of resources, and it is necessary to assume and understand that the path to follow will be long and laborious, requiring perseverance and perseverance, so that money will be a limitation but not an impediment.

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