



Corporate Social Responsibility: dissemination of bahian companies in the global compact

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Abstract

It is pertinent to know the socio-environmental support initiatives carried out in the international sphere that correspond to the responsibilities of the corporate environment. The objective of the study was to verify how the Bahians companies that make up the Global Compact are demonstrating Corporate Social Responsibility. This is a descriptive investigation with an explanatory approach and qualitative characteristics in terms of its approach, as it focused on the description and explanation of the CSR actions and practices of the Bahians companies that make up this initiative. The research presents a limited number of active Bahians companies participating in this initiative. On the other hand, the organizations that make up the United Nations Global Compact have been observing elements that, based on CSR commitments, for example aspects of the deadline for reporting, are also developing efforts to incorporate actions in activities that are aligned with the RSC. However, in the section on transparency through disclosure on the website, it can be seen that in most of the companies investigated, the disclosure is not in line with what is available in the Global Compact platform.

Keywords: Socio-Environmental Strategies, Business Organizations, Corporate Social, Responsibility.

Introduction

The necessity of thinking about environmental issues and to realize their relation to human actions, in which the former is a consequence of the latter, it is essential in the contemporary social context. The growth of population, with its basic necessities of survival and unlimited desires, the use of finite natural resources in a disorderly way and the avalanche of consumption, has caused the imbalance of nature (Costa, Bezerra, Melo, Araújo and Costa, 2016). Sachs, (2015) recalls that the giant economy undoubtedly brings with it a number of implications for the population and the survival of species that

threaten the environment. This question entails rethinking instruments and mechanisms adopted by business organizations in their productive processes.

This context refers to studies and research that address the adoption of Corporate Social Responsibility (CSR) practices, based on the insertion of strategies oriented to the establishment of practices that pursue ethical behavior and contribute to development including a management model oriented towards a perspective economic, social and environmental, that contemplates the improvement of the quality of life of its workers and their families, of the local community and environmental sustainability (Azevedo, Sanchez and Portella, 2016, Castelo Branco and Baptista, 2015, Demeterko, Lucas and Sehnem, 2015, Galego-Álvarez, Formigoni and Antunes, 2014, Jackson and Apostolakou, 2010).

In this way, Corporate Social Responsibility (CSR) is inserted in this conjuncture of exigency regarding the environment directing to the companies towards their duties in front of the sustainable development. For this, it is possible to verify several forms and initiatives aimed at supporting the corporate environment in the development, application and communication of socio-environmental actions and strategies (Álvarez, Azevedo and Sánchez, 2016). For example, the Brazilian Institute of Social and Economic Analysis (IBASE), the Ethos Institute for Social Responsibility or the Glocal Reporting Initiative (GRI) and the Global Compact (UN-PM) represent some of the initiatives for the dissemination of business practices coincident with the premises of sustainable development (Costa, Bezerra, Melo, Araújo and Costa, 2016, p.276, Castelo Branco and Baptista, 2015, p.82).

Based on the above, this study aim to answer the following question: Are the Bahians Companies that are part of the United Nations Global Compact demonstrating Corporate Social Responsibility in accordance with the commitments made? From this, the general objective of this work was to check how the companies in Bahia are demonstrating Corporate Social Responsibility. Specifically, a) Corporate Social Responsibility (CSR) was discussed with emphasis on the actions of the United Nations (UN); b) the profile of the Bahians companies that make up the United Nations Global Compact was drawing; c) the disclosure of the CSR reports of private companies in Bahia was investigated and if they show the actions carried out in accordance with the commitments assumed.

It is a descriptive study, qualitative in terms of its approach, since statistical methods were not used for the analysis of the data. To this end, electronic data available on the platform of the United Nations Global Compact (UN-PM) was used to collect the companies participating in this initiative, and with this information was obtained how Bahians private companies are demonstrating Corporate Social Responsibility that make up this initiative. Thus, the objective was to contribute to the approach of CSR in this segment.

Given the above, this research differs from other existing, basically for its spatial cut, by focusing on the CSR of private companies in the state of Bahia that make up the United Nations Global Compact.

The research shows that the Bahian companies that participate in the PM-UN have developed efforts to advance the CSR. It was possible to confirm that these organizations have incorporated such practices in the management of their businesses, especially in the promotion of initiatives of greater environmental responsibility. However, other

actions indicated in the UN commitments require greater performance on the part of the organizations investigated.

In this direction, the work is structured in five parts, considering the introduction as the first. In the second section, the theoretical bases of Sustainable Development were presented inscribing the CSR focused on the approach of the Global Compact tool. The third part exposes the methodology used in the construction of the article. The present study ends with the fourth part composed of the analysis of results and then the final considerations.

Review Of Literature

Sustainable development in the corporate context

To contextualize the theme proposed by the study it is pertinent to remember the understanding of history and the concept of Sustainable Development (SD) that, without a doubt, looks for ways to understand the World problems that have local impact and represent challenges in the conciliation between economic growth, quality of life, social justice and protection of the environment.

Gomes, Ramos and Carvalho (2013) recall that the needing of converge economic and social development has driven in the last decades several meetings, conferences and agreements with the objective of establishing goals to be met by organizations. In this sense, it can be said that the definition of Sustainable Development (SD) emerged on the occasion of the United Nations Conference on the Human Environment in Stockholm, Sweden, in 1972, when the bases were presented to understand relations between the environment and the economic development (Azevedo, 2017). But it was in 1987, when the concept materialized, from the United Nations Program for the Environment (UNEP), which introduces in the Brundtland Report (1987) the concept of SD, as one that join every necessity of generations present without compromising the possibility of future generations attending to their own (United Nations, 1987). Sachs (2015) recalls that the classic definition became popular and has been used for many years.

In 1992 the 2nd United Nations Conference was held and it was called EcoRio92. This meeting enabled the development of the so-called Agenda 21, designating the participation of each country acord to the responsibility of sustainability, to which was later added what was called Millennium Goals. It was recognized as an important instrument for social and business awareness on the imperative to achieve SD, being in this sense the "Earth Charter" the instrument of maximum expression. (Gomes, Ramos and Carvalho, 2013; Barbosa, 2008).

It is worth noting that the concept of SD has evolved in recent years towards a more practical approach and less focused on a normative analytical approach. Currently, emphasis has been placed on sustainable development that achieves economic, social and environmental objectives. One of the examples refers to the commitments signed in the 2030 Agenda, through the Sustainable Development Goals (SDGs), which propose 17 guidelines with a view of achieving the goal of socially inclusive and environmentally sustainable economic growth (Sachs, 2015; Azevedo, 2017).

All these initiatives by the state, companies, international organizations and society have given rise to the idea of Sustainable Development associated with Economic Development that includes Corporate Social Responsibility.

Corporate Social Responsibility (CSR)

The studies on Corporate Social Responsibility (CSR) are not recent, there is evidence of its intensification since the 1990 when some academic research progressed in this direction, has evolved and is currently one of the pillars of the analysis in the scope of the business organization. It encompasses both society and organizations, in the sense that business practices are intended to include socio-environmental interventions (Liz-arzaburu and Brio, 2016, Demeterko, Lucas and Sehnem, 2015). In this way, Corporate Social Responsibility is a permanent commitment of employers to adopt ethical behavior and contribute to economic development while improving the quality of life of their employees and families and the community in which the company is involved (ETHOS, 2011).

Gomes, Ramos and Carvalho (2013) remind that in the current scenario, companies need to incorporate a broad vision on sustainability, including, for example, the perspective of the triple bottom line, known as "3Ps" (People, Planet and Profit, or PPL - People, Planet and Profit). Barbieri and Carvalho (2010, p. 84-85) affirm that the Triple Bottom Line (TBL) management model proposal presupposes the generation of positive results in economic, social and environmental terms, remembering that innovations must provide positive contributions in the economic, social and environmental dimensions in the areas in which they apply. Therefore, this premise allows profits to all actors involved in the process, for example, business organizations. To follow, figure 1 shows the unfolding of this perspective.

Figure 1: Triple bottom line approach

APPROACH	PERSPECTIVE
People (Social)	These are the political strategies that a company or society brings to deal with issues related to human capital.
Planet (Environment)	It refers to the natural capital of a company or society, thinking about ways to reduce environmental impacts.
Profit (Economic)	Replenishment of the resources used by the company, since profit is of no use at the expense of devastating the environment.

Source: Adapted from Gomes, Ramos and Carvalho (2013).

Figure 1 reflects the interconnection between the approaches that, in the perspective of the "3Ps", represent the dimensions of sustainability (economic, social and environmental dimension). In the corporate environment, this perspective reports a model called Corporate Social Responsibility, the which can integrate the three basic pillars with a view into socio-environmental responsibility actions in the business environment.

There are other academic contributions that address the issue of CSR, for example, the Jackson and Apostolakou (2010) research on Corporate Social Responsibility (CSR) of 274 companies from the information of the independent Asset Manager asset database. Management (SAM) and in relation to the Dow Jones Sustainability Indexes (DJSI) of 16 countries in Western Europe.

The study by Martins, Rosseto C., Rosseto A. and Ferreira (2010) meant to elaborate a Strategic Planning Model for Business Sustainability (PEPSE), the research was developed in a gaúcha organization that acts as a cooperative. The application of this model in the cooperative revealed that the level of business sustainability of the same could be extended, such situation according to the authors, it is due to the limited knowledge of the organization at the time of the subject in question.

Galego-Álvarez, Formigoni and Antunes, (2014) analyzed CSR practices in 500 Brazilian companies. This work suggests that the CSR variables corresponding to environmental practices are more evident in companies located at northern Brazil. Social and community practices are linked to companies located mainly in the southern and northeastern regions of the country.

Madueño, Jorge, Sancho and Martínez-Martínez (2016) carried out a study that allows an exploratory analysis to know the level of development of CSR practices in small and medium enterprises, in terms of the relationship of the gender diversity of the managers, their level of training, the structure of the business, the size and sector in which they practice with the degree of implementation of corporate social responsibility practices. In this same line, the study by Azevedo, Sanchez and Portella (2016) also stands out, which diagnoses the environmental sustainability practices adopted by accounting service companies in Brazil.

From the above, you can see in the Corporate Social Responsibility (CSR) a way of addressing companies to adopt practices with a view to sustainable development, for example, with the dissemination and communication of actions in favor of the environment and the society. In this direction, several initiatives aimed at supporting companies in their environmental actions and strategies, such as those described in the United Nations Global Compact, can be verified.

The United Nations Global Compact in the context of Corporate Social Responsibility

The Global Compact of the United Nations (PM-UN) is an electronic and dynamic platform that was developed with the purpose of promoting the business environment and adding in its business routines inherent areas for social and environmental development. It was released in 1999 by the former Secretary General of the UN, Kofi Annan, in the Economic Forum (Forum of Davos), but made official in 2000 at the UN office in New York, according to information on its website (PG, 2013; Ayudo and Mutis, 2010).

The PM-UN is a voluntary attitude of seeking sustainable development, social and environmental actions. For this, 10 principles were established that their participants must follow (Runhaar and Lafferty, 2009). It is worth mentioning that the tenth principle was incorporated in mid-2004, when actions to combat corruption was observed, and is based on the United Nations Convention against Corruption (Ayuso and Mutis, 2010). Figure 2 shows such commitments according to the scope areas.

Figure 2: The principles of the United Nations Global Compact

AREA	HUMAN RIGHTS	WORK	ENVIRONMENT	FIGHT AGAINST CORRUPTION
B E G I N N I N G	Companies must support and respect the protection of internationally recognized human rights.	Companies should support freedom of association and the effective recognition of the right to collective bargaining.	Companies should support a preventive approach to environmental challenges.	Businesses must combat corruption in all its forms, including extortion and bribery.
		The elimination of all forms of forced or compulsory labor.	Develop initiatives to promote greater environmental responsibility.	
	Make sure not to participate in violations of these rights.	The effective abolition of child labor.	Encourage the development and diffusion of environmentally friendly technologies.	
		Eliminate discrimination in employment.		

Source: Adapted from Ayuso and Mutis, (2010).

The Global Compact enables the incorporation of CSR in four aspects: first, it allows CSR to add 10 principles; second, it allow the possibility of exchanging experiences among companies inscribing them in their CSR practices; third, companies share with each other and with other interested parties ways to develop and enforce CSR; and the fourth, makes the information as transparent as possible (Runhaar & Lafferty, 2009; Berliner and Prakash, 2014).

For the adhesion to the UN-PM, it is necessary to send a letter in the form of correspondence addressed to the UN, in accordance with the principles mentioned in figure 2 and assuming the commitment to meet certain requirements, as well as committing to publicizing the press said agreement; include the principles in the mission of the company; communicate to the internal public the participation in the PM-UN; and make the disclosure of the annual reports. The disclosure occurs through the character of "rendering of accounts" through a document standardized by the PM-ONU called Communication of Progress (COP), (PG, 2013; Costa, Bezerra, Melo, Araújo and Costa, 2016).

It is recalled that companies joining the UN-PM must submit annually to the COP, providing information on their activities with a view to complying with the 10 principles. This information may be included in the company's Sustainability Report; the fulfillment of this condition classifies the organizations as "active" in the PM-UN. On the other hand, if companies fail to comply with commitments, they will appear on the platform of this initiative as pending organizations, through the term non-communicating. And in case of this condition persists for a period of two years they will be excluded from the PM-UN. (Castelo Branco and Baptista, 2015).

They are also states that the Communication of Progress (COP) must contain some essential elements: declaration of continuous support for the pact; description of actions undertaken for the implementation of the principles; current and expected indicators accessible on the organization's website. From there, it is understood that the disclosure

of this document corresponds to a dissemination model guided by the initiative of the PM-UN with a view to the transparency of companies as opposed to the commitment assumed with society (PG, 2013; Costa, Bezerra, Melo, Araújo and Costa, 2016).

Methodology

This research proved how the Corporate Social Responsibility is demonstrating the private companies of Bahia that make up the United Nations Global Compact, being able to classify it in terms of its objectives as a descriptive study, due to seek to identify, relate and verify the practices in the research universe. This option is corroborated by Beuren (2006) when indicating that this type of approach seeks to describe, identify, relate, compare, among other aspects. The study by its characteristics is framed within a qualitative approach, since it does not resort to statistical methods for the analysis of the data.

At the beginning, it can be said that this work was developed methodologically in three stages: the first focuses on the theoretical foundation by reviewing the literature in published articles, newspapers and books dealing with Corporate Social Responsibility (CSR) with special focus on the actions of the United Nations (UN).

The second stage focuses on the description of the profile of the Bahians companies that make up the United Nations Global Compact in order to verify how they have demonstrated their CSR. In this stage, the research uses qualitative-quantitative arguments regarding the approach to the problem.

And finally, the third stage of the study focuses on the analysis of the results, specifically the empirical part of the work, when investigating the disclosure of the CSR reports and if they disclose the actions carried out in accordance with the signed commitments. To achieve this goal, a data was collected between 01/10/2017 and 11/30/2017, collected from the website of the PM-UN. In this verification, an amount of 12.838 participating organizations was found in this dynamic platform in the context. Specifically in Brazil, this platform included 752 entities of various segments, of this quantitative, only 617 organizations were active when the study was conducted. In the case of Bahia, there were 15 participating organizations at the time of the conclusion of this study (United Nations, 2017).

The empirical stage of the study was divided into three parts: a) electronic survey of the necessary information to know the profile of the organizations that were the object of the study; b) electronic capture of the Communications of Progress (COP) of the Bahians organizations that make up the PM-UN and respective analysis of this instrument; c) verification of CSR reports on the websites of the Bahians companies that make up the PM-UN. For the execution of the last phases of the empirical stage of the study, the technique of content analysis was used as a way of describing the main expressions of the reports (Communication of Progress) in order to obtain the details, evidences, findings and thus enable the conditions to check how the CSRs are demonstrating the study companies. The option for this technique was inspired by the premises of Bardin (2016) and Azevedo (2017).

Results And Discussion

Based on the data collected in the platform of the United Nations Global Compact, the investigation was analyzed in order to achieve the objectives and respond to the central problem of the work. The results are presented in two sessions: a) presentation of the universe that was used in the research and b) analysis of the results of CSR practices in private companies of the state of Bahia that make up the PM-UN.

Presentation of the research universe

As for the active Brazilian organizations that make up the United Nations Global Compact, specifically, Table 1 presents the distribution by region of the country.

Table 1: Brazilian Organizations of the Global Compact by Region

BRAZIL REGIONS	QUANTITIES	PERCENTUAL VARIATION (%)
NORTH	15	2%
NORTHEAST	43	7%
CENTER-WEST	21	3%
SOUTH	136	22%
SOUTHEAST	387	63%
FEDERAL DISTRICT	15	2%
TOTAL	617	100%

Source: Own elaboration.

The distribution presented in Table 1 allows the understanding of how CSR is inserted in the national context, through participation in the PM-UN initiative. It can be seen that the largest number of participating organizations are located in the southeast region, 63%, followed by the southern region with 22%, third is the northeast with 7% with low participation rates is the center-west with 3% and the north and the federal district with only 2% in both cases. This quantitative represents 4,81% of the total of the organizations active in this initiative.

In terms of the universe of companies that make up the initiative of the PM-UN, an amount of 431 classified as private companies, state or registered in the stock exchange. Although Brazil has only 4,81% participation in this initiative, it cannot be considered that it is restricted compared to other countries such as Mexico, which has 389 companies in this condition, or the United States that registers an amount of 380 companies.

From the above, there are 15 organizations active in the PM-UN in the state of Bahia, 11 companies in the private sector (2nd sector) have been studied, and the rest, because they are classified as governmental (1st sector) or non-core entities of profit (3rd sector), did not reach the cut of the study.

Analysis of the results of the CSR practices of the Bahians companies that make up the United Nations Global Compact.

To analyze the CSR practices of the companies in Bahia that make up the PM-UN, Table 2 is presented with the profile of the companies by sector of activity:

Table 2: Bahian Companies of the Global Compact by Activity Sector

ACTIVITY SECTOR	QUANTITIES	PERCENTAGE (%)
DIVERSIFIED	1	7%
ELECTRICITY	1	7%
INDUSTRIAL ENGINEERING	3	20%
ELECTRONIC AND ELECTRICAL EQUIPMENT	1	7%
GAS, WATER AND MULTIUTILITIES	1	7%
GENERAL INDUSTRIES	1	7%
CONSTRUCTION MATERIALS	1	7%
NOT APPLICABLE	4	27%
INDUSTRIAL TRANSPORTATION	1	7%
TRAVEL AND LEISURE	1	7%
TOTAL	15	100%

Source: Own elaboration.

In relation to the sector of activity, the majority of the organizations, 27%, figure as not applicable, are organizations of the public and non-governmental sector; 20% are from the industrial engineering sector and the rest, 53%, refers to the sectors of electricity, electronic and electrical equipment, gas, water and multi-utilities, general industries, construction materials, industrial transport, travel, leisure and several. Regarding the type of organization, Table 3 allows to see this detail:

Table 3: Bahian Companies of the Global Compact by Organizational Type

TYPE OF ORGANIZATION	ECONOMIC SECTOR	QUANTITIES	PERCENTAGE (%)
ASSOCIATION OF LOCAL COMPANIES	3º SECTOR	1	7%
COMPANIES	2º SECTOR	6	40%
FOUNDATION	3º SECTOR	1	7%
LOCAL NGO	3º SECTOR	1	7%
ORGANIZATION OF THE PUBLIC SECTOR	1º SECTOR	1	7%
SMALL OR MEDIA COMPANY	2º SECTOR	5	33%
TOTAL	-	15	100%

Source: Own elaboration.

According to Table 3, it is observed that the presence of private companies is the majority, followed by small and medium enterprises, which total 73% of the total number of organizations in the UN-PM, and the subject of this study. The other organizations do not integrate this work because they do not configure the central clipping of the study. From the presented, you can see in Table 4 the disposition of the Bahians companies that make up the PM-UN.

Table 4: Characterization of the Companies of the Global Compact

COMPANY	TYPE OF ORGANIZATION	SECTOR OF ACTIVITY	EMPLOYEES	STATUS
Amara Brasil Ltda.	Company	Industrial Transportation	600	Active
BENT Investimentos e Participações Ltda	Small or Medium Company	Diversified	15	Active
Citeluz Servicos de Iluminação Urbana S/A	Company	Electricity	1.741	Active
Companhia de Eletricidade do Estado da Bahia (COELBA)	Company	Gas, Water and Multiutilities	2.721	Active
Concessionária Litoral Norte S/A (CLN)	Small or Medium Company	General Industries	191	Active
MGG Soluções	Small or Medium Company	Industrial Engineering	30	Active
Pampulha Engenharia Ltda	Company	Industrial Engineering	779	Active
Soltec Brasil Ind., Com. e Serv. de Eneugas Renováveis Ltda	Small or Medium Company	Electronic and Electrical Equipment	100	Active
Tecnosonda S / A	Company	Industrial Engineering	562	Active
TS Engenharia e Construções Ltda	Company	Construction Materials	1.500	Active
Uxua Casa Hotel & Spa	Small or Medium Company	Travel and Leisure	85	Active

Source: Own elaboration.

The companies in Active condition demonstrated in Table 4, both companies and small and medium enterprises, which have adhered to the Global Compact, have between 15 and 2.721 employees, an amount that varies according to the size of each of them, among those which are companies in the construction, electricity and gas sector have the greatest volume of employment.

As for the economic sectors, 3 are from the same sector - industrial engineering - and the rest are from different sectors such as construction materials, electricity, transport and gas, water and multi-uses and do not present more aspects in common in the analysis. It is observed that the sector of activity attributed to the Electricity Company of the State of Bahia (COELBA) in the electronic platform of the PM-UN is not the correct one since this company belongs to the energy segment, specifically electricity. This condition can be confirmed by electronic access to the company's website.

There are 6 companies classified as limited companies, legal type that, according to Brazilian legislation, exempts from the obligation to make external disclosure of economic, financial and sustainability reports. When they do, they adopt it as a management tool and transparency for communication with their stakeholders. Or when required by the regulatory agencies, for example the National Electric Energy Agency (ANEEL) of Brazil.

Regarding the adherence to the Global Compact versus the calendar for the dissemination of CSR reports through the presentation of the Communication on

Progress (COP), table 5 presents the chronological provision regarding the deadline for the submission of this document of this document.

Table 5: Position of adherence to PG versus presentation of POPs

NAME OF COMPANIES	DATE OF AC-CESSION	DEADLINE FOR SENDING THE COP	DISCLOSED COP'S
Amara Brasil Ltda	17/06/2008	24/11/2018	Disclosed
BENT Investimentos e Participações Ltda	21/11/2016	19/02/2018	Not Divulgada
Citeluz Servicios de Iluminacao Urbana S/A	08/05/2013	02/05/2018	Disclosed
Companhia de Eletricidade do Estado da Bahia - COELBA	19/04/2007	21/06/2018	Disclosed
Concessionária Litoral Norte S/A - CLN	19/06/2007	30/06/2018	Disclosed
MGG Solucoes	14/03/2017	14/03/2018	Not Divulgada
Pampulha Engenharia Ltda	19/01/2017	19/01/2018	Not Divulgada
Soltec Brasil Ind., Com. e Serv. de Eneugas Renováveis Ltda	05/10/2017	05/10/2018	Not Divulgada
Tecnosonda S/A	29/09/2016	29/09/2018	Disclosed
TS Engenharia e Construções Ltda	03/05/2017	03/05/2018	Not Divulgada
Uxua Casa Hotel & Spa	07/08/2017	07/08/2018	Not Divulgada

Source: Own elaboration.

As table 4 shows, the companies Soltec Brasil Industria, Comercio e Serviços de Energias Renováveis Ltda, Uxua Casa Hotel & Spa, TS Engenharia e Construções Ltda e MGG Soluções, are in order with the deadline for submission of the COP for the disclosure of the reports, not having more information for verification on the date of completion of this study.

Pampulha Engenharia Ltda and BENT Investimentos e Participações Ltda had a first deadline for the presentation of the COP and its respective publication, on 01/19/2018 and 11/21/2017 respectively. As they have not met the required deadlines, they have sent correspondence to the Secretary General of the United Nations requesting the extension of the deadline to 90 days (the new date of Pampulha is on 04/19/2018 and of BENT on 02/19/2018) send the required reports in the COP. This new term is after the closing period of this work, so it has not been possible to analyze the POPs of these companies.

Based on the above, the CSR information submitted to the PM-UN was verified by the companies Tecnosonda S/A, Citeluz Serviços de Iluminação Urbana S/A, Amara Brasil Ltda, CLN and COELBA. It should be noted that only the company CLN has its headquarters in the municipality of Camaçari, the other organizations under investigation are based in Salvador. These organizations, issued statements on the commitments signed in the UN-PG, indicated that they would meet the criteria established in the principles established in the initiative and that they have adopted them as strategies for their operations and business management. These organizations declare compliance with the criteria in the dissemination of POPs regarding: actions and policies: human rights; actions and policies: labor law; actions and policies: environment;

actions and policies: anti-corruption. And present data measuring results. To confirm this aspect of the research, we sought to analyze the content of the information described in the reports available on the PG-UN platform and eventually on the companies' website.

In terms of policies, objectives, evaluation instruments, implementation and description of how they have monitored and evaluated the performance of CSR actions with a view to the UN-PG initiative, table 6 presents the disclosed instrument.

Table 6: Presentation of the Progress Communication

Company	Period of disclosure	Disclosure Instrument PM-UN
Amara Brasil Ltda	November/2016 to November/2017	Presents basic information model. The document includes the premises of the 10 principles of the PM-UN. The company discloses the signed commitments on the website. It does not present the Sustainability Report, neither on the UN platform nor on its website.
Citeluz Serviços de Iluminação Urbana S/A	April/2016 to March/2017	The COP that is presented is an integral part of the sustainability report, which is based on the GRI guidelines. The document is published on the UN platform.
Companhia de Eletricidade do Estado da Bahia - COELBA	January/2016 to December/2016	It disseminates the Sustainability Report with the title of the Annual Report on socio-environmental and economic-financial responsibility. This same report is available on the website of the company where the commitments of the PM-UN are indicated and the annual report on sustainability, Global Reporting Initiative (GRI), is published annually. The publication explains the investments and actions carried out by the company. It is currently classified as an advanced organization in the Global Compact.
Concessionária Litoral Norte S/A - CLN	January/2016 to December/2017	It disseminates the unified socio-environmental responsibility with the holding company INVEPAR, and not individually with specific actions of the CLN company, located in the state of Bahia. Some of the actions of the controlled CLN are addressed in INVEPAR's 2016 Annual Report. This report has been prepared according to the GRI methodology.
Tecnosonda S/A	September/2016 to September/2017	Basic information model, without considering the Sustainability Report.

Source: Own elaboration.

The disclosure of CSR through the PM-UN initiative, shown in table 5, allows to verify that the five companies have disclosed their actions, even if the adopted form is not uniform, for example COELBA discloses the Sustainability Report based on the premises indicated by the GRI. CLN and CITELUZ highlight the signed commitments in their disclosure. Note that in the specific case of CLN, the disclosed report was the document consolidated by the INVEPAR controller, which includes all the companies belonging to this non-individualized business group. The companies Amara and Tecnosonda, only present the COP. In the case of the CITELUZ company, it is important to note that the corporate name, indicated on the PM-UN platform, does not coincide with the one contained in the attached document. It is possible that there have been changes in the company, specifically in the corporate name, in the report disclosed as the

corporate name Citelum Group EDF, however in the document that is presented this issue is not mentioned.

In relation to the availability on the website of the companies of the reports and information provided in the PM-UN, Amara Brasil Ltda has been publishing the signed commitments. COELBA also discloses principles and goals for the sustainable management of the business, and integrates each session of the report with the actions and practices developed in accordance with the 10 principles of the PM-UN. To do this, it tries to connect each item addressed in the report with the commitments signed by the company. The CLN company, although it discloses social-environmental responsibility practices on its website, does not mention its participation in the PM-UN, nor does it report the signed commitments. Furthermore, it does not present the local sustainability report in this communication channel either. CITELUZ and TECNOSONDA do not disclose on their website CSR practices in accordance with the premise of the PM-UN or the commitments signed with this initiative.

In the Human Rights aspect, actions are observed with as a point to raising awareness among employees regarding the rights guaranteed in the Universal Declaration of Human Rights and the establishment of rules that ensure a work environment in which all are respected regardless of race, sex, nationality, ethnicity, language, religion or any other condition. The companies AMARA, CITELUZ, COELBA, TECNOSONDA, stand out in this section in their reports. The companies stand out as instruments of adoption and implementation of the code of ethics, training and dissemination through booklets or the website. CLN does not make this aspect evident in the sustainability report presented.

As regards the actions related to labor law, the companies state that they assume compliance with labor laws, develop actions with a view to the inclusion and integration of professionals, transforming the corporate environment into a place of opportunities and valuation of diversity. They explain that the adoption of the Code of Ethics has helped to ensure a work environment in which they are all respected. Regarding the means of implementation, it is found in the investigation, the institution of a communication channel for the receipt of information on deviations of conduct. The companies AMARA, COELBA and TECNOSONDA highlight in this section, specifically TECNOSONDA when registering in the document that it does not tolerate the use of child labor or work analogous to slavery in their businesses. On the other hand, the aspect of support for freedom of association and effective recognition of the right to collective bargaining is restricted in all the companies investigated. Only COELBA registers that it does not intervene or contravene the negotiations with the unions of its service providers, that once concluded, it respects the agreements and monitors that the provider companies fulfill the assumed obligations.

In terms of environmental actions and policies, which support preventive approaches, develop initiatives to promote environmental responsibility and encourage the development and dissemination of respectful technologies, companies register actions in this direction in their reports and documents disclosed on the platform. PM-UN The CITELUZ company records that in 2016 it installed 820 LED lamps on the public roads of the Bahian capital. It also promotes awareness actions for employees to reduce the waste consumed and has launched the program "Everyone taking care of the environment" that seeks to raise awareness about men's environmental impact in

the environment and mainly mitigate the impacts that can cause in the environment the activities of the company.

COELBA has launched initiatives and practices to promote and disseminate greater socio-environmental responsibility, a commitment that is highlighted in its sustainability report. This company has adopted measures for the reduction of waste and consumption of water and energy, and has incorporated the criterion of socio-environmental practices as one of the points for contracting suppliers. Regarding the financial impact, it is recorded that in the actions with a view to reducing waste, the company invested R\$ 72.460,61 in the form of discounts in the electric power account of consumers who participated in actions promoted by the company. This company has gone to adopt reverse logistics, returning to the productive chain, coils (wooden reels) and light cables to be recycled and reused, this action made possible the return by the company of 10.354 coils of wood in 2016, which allowed the preservation of 385 trees in this period. However, the company does not report the amount of income obtained with this action.

The report presented by CLN refers to the consolidated by its controller INVEPAR, the document notes that the group companies made emissions inventory with the operational control approach and accounted for emissions depending on the group companies and their respective participation in the company. The amount corresponding to CLN is not evidenced individually. It also indicates that they have carried out various actions ranging from environmental management in operations to environmental projects developed in communities, inserting contractual clauses for suppliers requiring the observation of environmental legislation and awareness campaigns for the internal public.

TECNOSONDA indicates in the COP that it holds the ISO 14.001 certification for adopting protection policies and preserving the environment and controlling the aspects and impacts of the activities carried out by the company. Regarding the implementation of concrete actions, the company indicates at the COP that they have made an effort to maintain the awareness of the collaborators seeking a commitment to the prevention of damage to the environment. They have also controlled the consumption of electrical energy in the headquarters and in the offices and have carried out inventories of the waste in order to recycle and discard them correctly.

Finally, AMARA does not refer to the development of actions focused on the environment at the headquarters located in the state of Bahia, only emphasizes the need of actions to protect the environment in its subsidiary of the state of Rio Grande do Sul, without specifying What practices have you developed? It stands out that in 2018 it plans to implement the NBR ISO 14001 in the 4 work units of the company.

In addition, attention should be drawn to the fact that the organizations do not reflect their investments, their financial impact and how the disbursements for CSR practices foreseen in the UN-PM were accounted for. It stands out only COELBA that registers and indicated the monetary value applied in some actions of environmental sustainability.

Regarding the actions taken to combat corruption in all its forms, including extortion and bribery, the Sustainability Reports and the POPs disseminated on the UN-PM platform of the companies that are the object of this study, indicate that they have adopted measures in its contracts with suppliers and customers, through the inclusion

of contractual anti-corruption clauses. They mention the existence of a code of ethics, and the implementation of complaint channels.

The company COELBA specifically promoted training with collaborators and service providers to combat corruption, this action reached 2.050 employees of the company. It is highlighted that the company was ranked among the 25 organizations in the 2016 Pro-Ethics Company Award, of ethical companies committed to the prevention and fight against corruption, promoted by the Ministry of Transparency, Supervision and the Office of the Comptroller General of the Union and the Ethos Institute.

The CLN company indicates that in December 2016, together with the controller INVEPAR, it signed the Business Pact for integrity and against corruption. AMARA includes as one of its objectives for 2018 the implantation and evaluation of the suppliers, taking into consideration criteria of corruption risks and based on the criteria of the program of Guidelines for the Compliance System (DSC) 10.000. And the TECNOSONDA company created an ethics committee with the mission of implementing and controlling actions that will be part of its integrity program.

The study shows that although the number of Bahian companies that make up the PM-UN is still restricted, the 5 organizations investigated have made efforts to adopt and disseminate CSR practices in accordance with the commitments of this initiative. The actions to promote greater environmental responsibility and the fight against corruption were those of greater evidence in the last Communication of Progress and the Sustainability Report included in the platform.

On the other hand, concrete actions with a view to freedom of association and recognition of the right to collective bargaining, and practices that demonstrate the protection of human rights in the international context, proved to be of limited application in the organizations investigated. In addition, the disclosure section of monetary investments and their accounting for the performance of CSR practices reported in the PM-UN, is minimally evidenced.

Final Considerations

The growing social demand regarding the responses of corporations to the impact that their actions can cause on the environment, motivated the study that concerns us that has its focus on business participation in this context since their actions are largely responsible for the impact caused on the environment. With so many technologies it is possible to obtain an effective control of the CSR and its monitoring and demand by the society is essential in order to maintain for future generations the universal heritage called nature.

In the empirical evidences found, it can be perceived that the companies have complied with the disclosure of the reports within the stipulated deadlines, include in their day to day the principles and are articulating actions that put into practice their socio-environmental obligations, information obtained through the analysis of the POPs that organizations make available.

The objectives proposed in the article have been achieved by raising the discussion that encompasses CSR. Relating the PM-UN as a tool of great importance that fits in the context of the SD, the profile of the Bahian companies is obtained through the

available data, and the investigation can be concluded with the study of the reports and observing the deadlines and the disclosures made.

With regard to the availability of POPs as directed by the UN-PM, the companies investigated should use their official pages to facilitate access to information on CSR, allowing the disclosure of the actions foreseen in the 10 commitments and mainly demonstrating who participate in this initiative. In this sense, only the COELBA meets the criteria. The other companies do not provide information relevant to the CSR in their web pages, it is necessary to access the platform of the PM-UN.

It is concluded that the research was relevant, both for the academic environment and for the business, because its cutting allows to deepen the CSR through the initiative of the Global Compact, specifically with regard to the Bahians companies that make up this platform.

And finally, future studies are recommended in relation to the increase of the number of companies that make up the Global Compact in the Brazilian territory, especially in the Northeast, as well as to follow up the companies that have recently joined this initiative and still they are in the phase of planning actions and reporting them to the public. Research that addresses the Sustainable Development Goals (SDG) in the business context, to align them with the premises of the PM-UN.

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