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Corporate Social Responsibility management tools

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ABSTRACT

In the last decade, Corporate Social Responsibility (CSR) has become more dynamic, partly because society and the economy in general are increasingly demanding, not only in what they offer, but in the entire production process. If there is a growing interest in society for social, environmental and economic welfare, there must also be mechanisms or tools that show and indicate the level of compliance of organizations with SR in relation to their stakeholders.

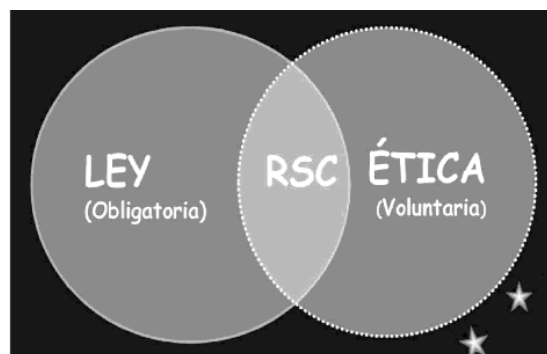
In this context, the purpose of this paper is to study the different instruments that exist to measure CSR from the perspective of the three aspects (economic, social and environmental) and their application in Spain. Specifically, this study will focus on studying some of the existing certifying and driving instruments that allow for the evaluation of the degree of involvement and implementation of CSR in organizations.

Keywords: Corporate Social Responsibility, Production process Mechanisms, Stakeholders, Organizations, Economic aspect, Social aspect, Environmental aspect, Certifying instruments, Driving instruments.

1. INTRODUCTION

First of all, we will define the concept of Corporate Social Responsibility (CSR). However, to refer to the concept of social responsibility, the experts use both the concept of Corporate Social Responsibility (CSR) and Corporate Responsibility (CR), although in this document we will use the first term, as it is more integrated into society, especially in the business sector. Defining the concept of corporate social responsibility can be a subject of debate, due to the different points of view of professionals and the wide variety of definitions that exist around the concept of CSR (Navarro García, 2012). For this work, we have taken the definition set out in the European Commission's *Green Paper* (2001), which defines CSR as: "The voluntary integration by companies of social and environmental concerns in their business operations and in their interaction with their stakeholders"; this definition is one of the best known and most integrated in society. Therefore, the companies that act according to the aspects of the CSR, do it voluntarily, in this way they commit to assume commitments of sustainable character, beyond the own legislative obligations; all this, taking into account that their performance does not have negative implications in their employees, shareholders, clients, the environment and the society in general. As can be seen in Figure 1, the concept of CSR is based on compliance with certain rules focused on sustainability, but based on ethical values, hence its voluntary nature.

Figure 1. Basis of CSR



Source: Fernando Navarro García (2012)

The need to disseminate the concept of CSR among society and the business community began to become apparent in the 1990s, when the effects of globalization, trade liberalization, environmental activity and the development of certain economic sectors began to be observed in contrast to others (Correa, 2007). All these major changes also influenced the perspectives and concerns of society, in other words, their social criteria were changed. Growing concern about the degradation of the environment

caused by economic activity (Dahlsrud, 2008), together with greater decision-making power of consumers and investors and greater exposure of companies to their stakeholders due to new technologies, made the concept of CSR integrate more strongly into society as a whole.

With regard to the methodology used, the project was based on a bibliographical review of the concept of CSR, in order to obtain information from different fields, which is necessary to complete the sections of this work.

This study mainly contextualises the concept of CSR, together with the importance of measuring companies' performance. The three aspects of CSR are analysed below, and the various initiatives at European and global level are then presented. Then, the types of measurement tools that can be used are studied, along with the analysis of several of them, classified according to their aspect. Finally, the benefits and problems derived from the tools analysed and from measurement in general are presented.

2. THE IMPORTANCE OF CSR MEASUREMENT. WHY MEASURE CSR

With the rise of Corporate Social Responsibility (henceforth CSR), there is an increasing desire to measure and quantify the results provided by a CSR policy in the company, all because, currently, non-financial communication by companies is as important for their stakeholders as financial information, especially for investors, since they are beginning to focus increasingly on companies that apply social and environmental criteria in their business management (Strandberg, 2010). The communication of this type of information gives companies a greater degree of transparency and credibility vis-à-vis their investors, customers, suppliers and public administrations, which makes value creation and competitiveness stronger (Palma Rojas, 2016); thus, in addition to accountability to stakeholders, CSR measurement also helps the company to:

- Give priority in decisions to be taken regarding CSR actions
- Identify inefficiencies in the system to evaluate and improve them.
- Determine the impact generated for society and the entity
- To know precisely the degree of fulfilment of the objectives and to direct the company towards their achievement.
- Know if the company is building relationships with other agents and valuable long-term assets.

In order to measure CSR, the company must have mechanisms that allow it to measure and quantify certain variables, and thanks to them, be able to assess the management and performance of the company to verify that the planned objectives are being achieved. Companies should evaluate methodologies to determine which is the most appropriate to measure the impact of CSR on their activities. The types of tools that exist can be classified into indicators and standards, which are explained below (Strandberg, 2010).

3. REVIEW OF THE LITERATURE: THE THREE ASPECTS OF CSR (ECONOMIC, ENVIRONMENTAL AND SOCIAL)

As the studies by Belhouari, et al. (2005), Battaglia, et al. (2014), Paulík, et al. (2015) and Padilla, et al. (2017) tell us, CSR is focused on addressing economic, environmental and social aspects, which is why it is said that CSR is based on three pillars or focuses on three fundamental aspects. Each of these is explained briefly below.

Firstly, the economic aspect is one of the most important aspects for companies, because, mainly, they must be profitable and have the capacity to generate wealth, but with a certain nuance; the wealth generated must be the result of a business activity that has followed universal practices and has also been in accordance with ethical values. In this way, if the company wants to pursue a socially responsible activity, it must focus on providing wealth for the company itself and for the environment, in the form of innovation, employment, taxes, among others, and at the same time, it must manage to minimize the impacts that it may cause with its performance in the environmental and social fields; since, as Nowajewski, et al. (2015) says, currently companies cannot be constituted if these aspects are not taken into account.

Next, the environmental aspect has become, within CSR, an indispensable element, due to the fact that most of the impacts produced by business activity fall on the environment (Wieland and Handfield, 2013), such as: deforestation, pollution, over-consumption of fossil fuels, and others. For this reason, for the company to achieve sustainable development, it must carefully evaluate its actions, so that the activity has the minimum impact on its physical environment and this can be cared for.

Finally, the social aspect is not less important than the other two aspects mentioned since companies that follow socially responsible criteria are committed to generating a

positive impact on society, whether in the treatment and conditions of the workforce, wages, services offered to the community, among others; however, it must be borne in mind that the development of business activity is not being jeopardized.

Once the subject of the work has been contextualised, an analysis is then made of the initiatives proposed at European and global level and then the measurement tools that can be used in more specific areas of CSR.

4. INITIATIVES AT EUROPEAN AND WORLD LEVEL

4.1 European initiatives

4.1.1 European Commission *Green Paper*

Mainly, the *Green Paper* is a European framework created in 2001 by the European Commission, which promotes the quality and consistency of the application of CSR; as Navarro García (2012) tells us, it was presented as an instrument to promote a European framework focused on CSR, to motivate the colloquium on the idea of CSR and to be able to define a European framework for its promotion. This represented a great advance in the issue of CSR in Europe, because it was recognised by the Community Institutions, and it was also going to influence and positively promote the objective of the Lisbon Summit: to form a competitive economy capable of maintaining sustainable economic growth, with quality jobs and greater social cohesion (Olcese Santonja, Alfaro and Rodríguez, 2008). After the European Commission presented it, a period of consultation and debate was initiated with all the stakeholders identified at the Community level, to facilitate the gathering of all types of information in relation to CSR; the information gathered helped the Commission to express in the text of the *Green Paper* a set of basic issues that would help to understand the concept of CSR, which elements it included and how it was developed, and which would also serve as a guide for them.

Moving forward, the concept of CSR introduced in the framework is one of the most strongly established, in which CSR is described as: "The voluntary integration by companies of social and environmental concerns into their business operations and relationships with their stakeholders. Next, according to Navarro García (2012, p.139) the main ideas found in it regarding CSR are:

- Voluntary nature of the CSR report; external and internal elements of the entities should be covered:
 - Internal: Health and safety at work, management of impacts ...
 - External: Customer relations, commercial, environmental issues...
- Dialogue with stakeholders; creation of the Multistakeholder Forum, in which there are European delegates from each of the various groups.
- Truthful and transparent CSR practices; justified through reports, audits, socially responsible investments...
- Coherence and support of international agreements; such as the OECD guidelines, the Global Compact
- Use of the Triple Bottom Line (social, economic and environmental) for reporting.

Finally, the content of the Green Paper can be applied by any type of company, whether large or small, public or private, and regardless of the sector in which they are located (European Commission, 2001); and additionally, it can also be complemented with other frameworks or tools that favour sustainability.

As a summary, Table 1 shows the most relevant points of the framework in question analysed.

Table 1. Summary table on the Green Paper

Mechanism name	<i>Green Book</i>
Year created	2001
Definition	European framework promoting quality and consistency in the application of CSR
Organisation	European Commission
Objective	To promote a European framework focused on CSR, to motivate the colloquium on the idea of CSR and to be able to define a European framework for its promotion.
Scope of application	It can be applied by any type of company, whether large or small, public or private, and regardless of the sector in which they are based
Compatibility	Compatible with other frameworks or tools, which favour sustainability.

Source: Own elaboration

After analysing the European initiatives, various international initiatives on CSR are studied.

4.2 International initiatives

4.2.1 OECD Guidelines for Multinational Enterprises

Firstly, Navarro García (2012, p.180) defines the Guidelines as: "non-binding recommendations addressed from OECD member states to multinational enterprises, containing voluntary principles for responsible business conduct consistent with the policies and laws of the countries in which they operate; these were created by the Organisation for Economic Co-operation and Development (OECD) in 1976, and are integrated into the Declaration on International Investment and Multinational Enterprises, aimed at encouraging direct investment among OECD members. The OECD created these guidelines with the aim of promoting cooperation that favours social, economic and environmental development (OECD, 2019).

Continuing with its content, it deals with all kinds of issues related to multinationals: labour, anti-corruption, fair trade, taxation, innovation, among others. This content is being temporarily updated in order to show the changes that have taken place in relation to international investment; in this way, the continuity of the Guidelines is strengthened as a tool to promote responsible business acts (OECD, 2013). Those responsible for promoting compliance with the guidelines and ensuring their effectiveness are the OECD governments themselves, through the National Contact Points (NCPs), although they are not obliged to do so; the NCP is responsible for collecting all the information on the application of the guidelines and sends an annual report to the Committee on International Investment and Multinational Enterprises, which is responsible for verifying the guidelines (Navarro García, 2012). In addition, as the OECD (2013) states, the NCP also helps companies solve practical problems they may have; if companies fail to meet their responsibilities, resources are sent to international dispute resolution mechanisms and they are responsible for analysing and resolving the situation.

Finally, according to the OECD (2013), any multinational company, regardless of the type, the sector in which it operates, its geographical location... However, the companies that join must comply with the standards stipulated in the guidelines, their activities must

not be contrary to sustainable development and they must encourage compliance. In addition, for their application, it is favourable for companies to have management systems, such as the ISO because the guidelines are complementary to economic, social and environmental progress and enhance the objective of achieving sustainable development (OECD, 2013).

By way of summary, the following table (Table 2) highlights the most relevant issues of the initiative just analysed.

Table 2. Summary table on OECD guidelines for multinational enterprises

Mechanism name	OECD guidelines for multinational enterprises
Year created	1976
Definition	Recommendations issued by OECD Member States to multinational companies, to promote responsible business behaviour.
Organisation	Organization for Economic Cooperation and Development (OECD)
Objective	To promote the favourable cooperation of the entities to the social, economic and environmental development
Scope of application	Any multinational company, regardless of the type, the sector in which it operates, its geographical location, etc.
Compatibility	With the management systems and ISO standards and others related to the three aspects of the economy (social, economic and environmental)

Source: Own elaboration

After completing the analysis of the OECD guidelines, another international initiative is being considered.

4.2.2 UN Global compact

To begin with, the Global Compact was created in 1999 by the United Nations, and it is a freely available tool for organizations, in which there is a duty to implement the ten Principles (Figure 2) established in the compact in their policies and operations. This agreement was the idea of former United Nations Secretary General Kofi Annan, who wanted to foster a pact between nations to influence companies to meet the Millennium Goals. The Pact aims to encourage the cooperation of companies with citizens in order to create a more egalitarian global market.

Figure 2. The ten principles of the Global Compact

Derechos Humanos	1) Las empresas deben apoyar y respetar los DDHH proclamados a nivel internacional
	2) Evitar verse involucradas en abusos a los DDHH
Derechos Laborales	3) Las empresas deben respetar la libertad de asociación y el reconocimiento efectivo del derecho a la negociación colectiva
	4) La eliminación de todas las formas de trabajo forzoso y obligatorio
	5) La abolición efectiva del trabajo infantil
	6) La eliminación de la discriminación respecto del empleo y la ocupación
Derechos Medio Ambientales	7) Las empresas deben apoyar la aplicación de un criterio de precaución respecto de los problemas ambientales
	8) Adoptar medidas para promover una mayor responsabilidad ambiental
	9) Alentar el desarrollo y la difusión de tecnologías inocuas para el medio ambiente
Derechos Socioeconomicos	10) Las empresas deben trabajar contra la corrupción en todas sus formas, incluidas extorsión y soborno ⁸⁸

Source: Fernando Navarro García (2012)

In reference to its content, the agreement does not contain legal standards for action nor does it grant certification; those who join the Pact are responsible for complying with the ten Principles and for preparing annual Progress Reports to inform stakeholders of progress in the areas, as a self-evaluation and, furthermore, to give the initiative greater credibility (Navarro García, 2012). To encourage compliance with the Ten Principles, the Global Compact has created a series of categories for companies that do not comply with them.

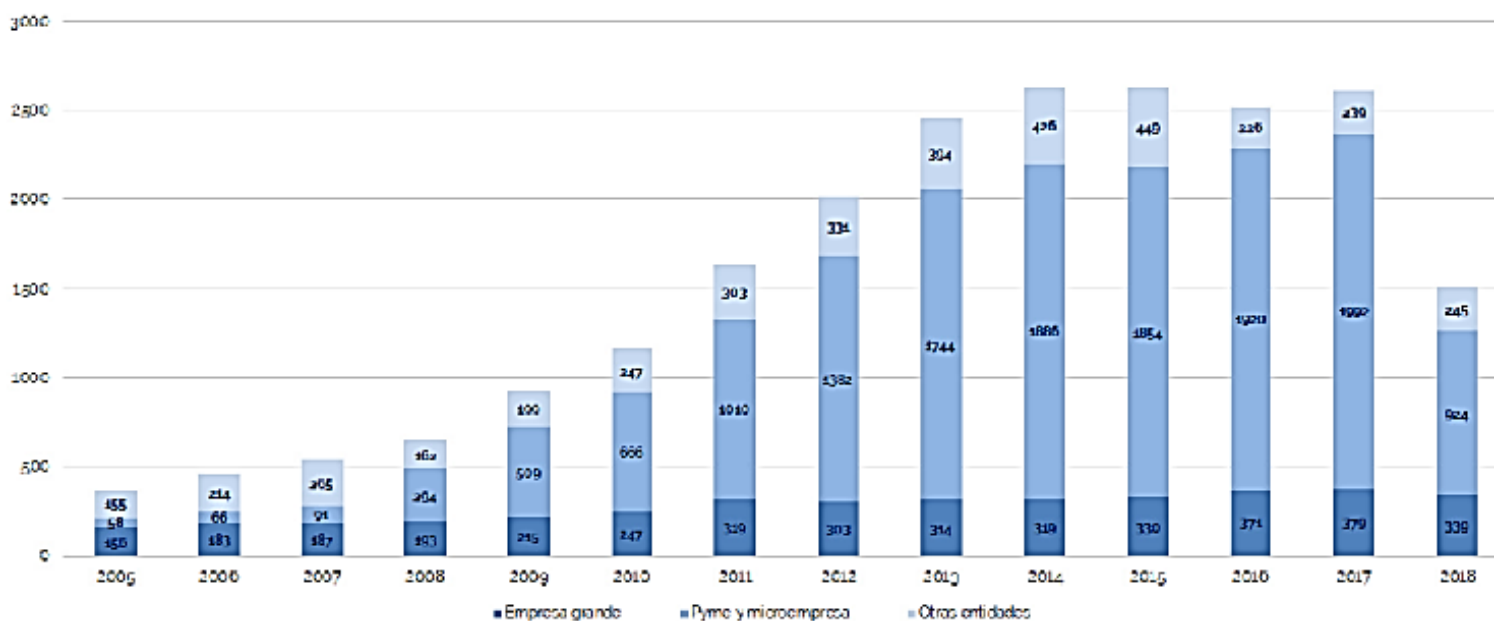
- Non communicating. This category will include, in a public list, the entities that, after two years, have not sent their Progress Report.
- Inactive. The companies that, after three years, still do not send their Progress Report, will be considered inactive and will be removed from the Pact and will not be able to use the characteristic logo for their communications.

In this respect, a strategy of "naming and shaming" has been opted for publicly so that the member organizations themselves can exert pressure on the actions of non-compliant ones (Olcese Santonja, Alfaro and Rodríguez, 2008). The operation of the Pact is possible thanks to an aggregate network where the organizations that make it up, such as the UN, global NGOs (WWF, Amnesty International...) and the international trade union unions (UNI, TUAC, ICFTU) promote the objectives and principles of the Pact around four fundamental tools, which define the activities carried out by the affiliated entities:

- Encouraging an operational forum for education and learning to bring the concept of the importance of the Covenant to the entire educational community.
- Development of joint proposals to encourage ethical business activities.
- Creation of dialogue and collaboration systems on the content of the Pact, between the market and the citizens.
- Creation of national and local networks and platforms to promote inter-agency learning.

As can be seen in Figure 3, the number of Spanish companies that have joined the Global Compact has been increasing. The decrease in the last year has been caused by a change in the policy of the Global Compact, where, for the first year, micro-enterprises are not taken into account.

Figure 3. Evolution of the number of Spanish companies in the Global Compact



Source: Red Española del Pacto Mundial (2019)

Finally, any organization that does not produce tobacco, anti-personnel mines, weapons or bombs can join the Global Compact. In addition, its incorporation is complementary to the GRI Guidelines, so when it comes to notifying companies' progress to their stakeholders, the organizations that are part of the Covenant are being encouraged to use them (Strandberg, 2010).

In accordance with the above, the following image (Figure 4) shows a portion of the official list of Spanish companies that are part of the Covenant.

Figure 4. Sample of Spanish companies that are part of the Global Compact



Source: Red Española del Pacto Mundial (2019)

By way of summary, Table 3 shows the most relevant points seen in the analysis of the pact in question.

Table 3. Summary table on UN Global Compact

Mechanism name	UN Global Compact
Year created	1999
Definition	A tool of free assignment, in which there is a duty to implement in business policy and operations, the ten Principles established in the pact.
Organisation	United Nations
Objective	Encourage the cooperation of companies with citizens in order to create a more egalitarian global market.
Scope of application	Any organization that does not produce tobacco, anti-personnel mines, weapons or bombs.
Compatibility	Compatible with GRI sustainability reports

Source: Own elaboration

After finishing with the analysis of the European and international initiatives, we proceed to analyse the types of measurement tools that exist; these are the indicators and the CSR standards.

5. CSR INDICATORS AND STANDARDS

5.1. Indicators

The indicators are measurement mechanisms created on the basis of own criteria, which provide the company with greater adaptability and flexibility in its implementation. As Strandberg (2010) states: "non-financial indicators must be able to measure the impacts of company activities on society and the environment"; and to achieve this, quantitative and qualitative indicators have been created to evaluate social, economic and environmental aspects. However, for tangible elements, indicators have no difficulty with measurement, but for non-tangible elements they have more difficulty, so in order to achieve their purpose, they must meet three necessary conditions (Strandberg, 2010):

- Reliability. It will be considered reliable when it is applied more than once and the same result is obtained as the previous times.
- Comparability. It will be considered comparable when it can be applied in different periods of time and different companies and that, from this, homogeneous results are obtained.
- Validity. It will be considered valid when an indicator measures the aspects for which it has been created, in this case, it will be valid when it can measure and determine the results that are relevant for the stakeholders.

In addition to measuring impacts, indicators also serve as feedback and review; their use makes it easier for the company to measure its evolution in the development of the planned objectives and, at the same time, to know whether the planned strategies are being applied or whether process improvements need to be made. (Strandberg, 2010). In order for the company to be able to internalize and implement strategies in line with the indicators and observe progress in the future, they must ensure that their workers are motivated to change their behaviour, are informed, are offered incentives and, above

all, have the resources and will to be able to carry out their work in line with the established objectives (Strandberg, 2010).

5.2. Standards

Firstly, standards are established principles that are adopted or imposed to guide or correct behaviour, tasks or activities. CSR systems are not based on a legislative authority, but are created through negotiations on the content of the foundations and criteria (Strandberg, 2010); these systems are intended to require companies that apply them to produce CSR reports aimed at their stakeholders, where the results must first be measured, and then included in the report and be accountable to the stakeholders for the CSR objectives set. These actions will have a positive effect on the company because by increasing communication with its stakeholders, the company will optimize its performance and enhance its reputation externally and, in addition, following the rules will enable them to become a more sustainable and responsible entity (Strandberg, 2010). The standards, as guidelines already established, give the company greater credibility, reliability, comparability and robustness over time, unlike indicators.

Finally, CSR standards can be differentiated according to their approach and the mechanisms they contain; within the approach, standards can be classified as social, environmental or economic, and in terms of mechanisms, standards can be differentiated by whether they involve reporting, auditing or simply the application of a set policy (Strandberg, 2010). One of the possible classifications may be that which discerns between certifying standards, drivers and sustainability reports, all of which are explained below:

5.2.1. Certification standards

Certifying instruments have a double function; on the one hand, they dictate the guidelines and technical conditions that an entity must put into practice in its structural and business system, in order to be considered a socially responsible company. On the other hand, they are instruments that accredit or certify the CSR status of a company, thanks to independent approved experts who audit the entities and, if necessary, grant them the respective certifications of their behavior towards the outside world (Pérez Domínguez, 2006).

5.2.2. Driving standards

The driving instruments determine concepts, guidelines and the general foundations for the development of socially responsible behaviour, with the aim of offering guidance and helping entities to internalise and apply them in their business activities. Nevertheless, this type of instruments do not impose any concrete model in which the foundations must be manifested in the relations of the entity or in its productive system, in this way, the companies consist of freedom to be able to use own criteria to introduce them in their enterprise structures (Perez Dominguez, 2006).

5.2.3. Sustainability reports

Sustainability reports are reports that provide information on the impacts or performance that a company has had during a specific period, in the economic, environmental, social and corporate governance fields. Its development helps to strengthen the relationship between the concept of sustainability and business, and also gives the company greater transparency and confidence with its stakeholders.

Next, we will analyze one of the mechanisms that exist to measure the economic aspects: the so-called OAS certification.

6. TOOLS FOR MEASURING ECONOMIC CRITERIA.

6.1. Certification AEO

Initially, the Authorised Economic Operator (AEO) is a Community figure who works for the Customs Administration and is responsible for compliance with the regulations established to guarantee good practice and security in the international goods logistics chain. This figure was created in 2005 by the World Customs Organization (WCO) in response to the lack of security and control of trade; with its creation, all this has been solved, since minimum security standards have been implemented in foreign trade operations and at the same time, international trade has been favored.

AEO-certified companies then become trusted operators in the European Union in the field of customs administration, creating a link between the private sector and the public sector against crime. There are two different types of accreditation within the OAS:

- - Authorised Economic Operators for Customs Simplification (AEOC)
- - Authorised Economic Operators for Safety and Security (AEOS)

As its name indicates, with the first one, they can synthesize the customs regulations, and with the second one, they are in charge of the customs security; the companies that have some of the AEO authorizations and their clients, will be able to enjoy certain advantages derived from the certification. Depending on the type of accreditation and the type of business, these advantages will vary, but generally speaking they can be enjoyed (TIBA, 2009):

- Priority treatment in documentary or physical checks.
- Less physical and documentary checks
- Facility to benefit from simplified customs procedures
- Possibility to request a specific place for controls

Finally, companies located in the European customs territory that are part of the international supply chain and involved in customs operations can become AEOs. Additionally, to become an AEO, they must be financially solvent, comply with customs legislation, and have appropriate security, among other requirements (European Commission, 2019).

In accordance with the above, Figure 5 shows a portion of the official list of Spanish companies with AEO certification.

Figure 5. Sample of Spanish companies with AEO certification

Holder	Issuing Country	Competent Customs Authority	Authorisation Type	Eff. Date
GESTORA ADUANAS Y COMERCIO EXTERIOR SL	Spain	ES0000DA	AEOC - Customs simplifications	09/07/2013
HEXCEL COMPOSITES SL	Spain	ES0000DA	AEOF - Customs simplifications/Security and safety	26/12/2011
J RONCO Y COMPAÑIA SL	Spain	ES0000DA	AEOF - Customs simplifications/Security and safety	05/11/2013
KLUBER LUBRICATION GMBH IBERICA, SOCIEDAD EN COMANDITA	Spain	ES0000DA	AEOF - Customs simplifications/Security and safety	16/07/2013
MEDITERRANEAN SHIPPING COMPANY ESPAÑA SLU	Spain	ES0000DA	AEOF - Customs simplifications/Security and safety	24/10/2012
MEDITERRANEAN SHIPPING COMPANY TERMINAL VALENCIA SA	Spain	ES0000DA	AEOF - Customs simplifications/Security and safety	02/02/2020
NEW TRANSA TRANSITARIOS COMERCIO EXTERIOR SL	Spain	ES0000DA	AEOC - Customs simplifications	08/04/2011
PECES, CONSULTORA DE COMERCIO EXTERIOR, SL	Spain	ES0000DA	AEOC - Customs simplifications	30/10/2012
PSAG AUTOMOVILES COMERCIAL ESPAÑA SA	Spain	ES0000DA	AEOF - Customs simplifications/Security and safety	20/02/2012
SENDING TRANSPORTE Y COMUNICACION SAU	Spain	ES0000DA	AEOC - Customs simplifications	27/09/2016
SERVICIOS ADUANEROS COMERCIO EXTERIOR, SA	Spain	ES0000DA	AEOC - Customs simplifications	02/07/2010
SOCIEDAD DE DISTRIBUCION COMERCIAL AEROPORTUARIA DE CANARIAS, SL	Spain	ES0000DA	AEOC - Customs simplifications	13/07/2011
TDK ELECTRONICS COMPONENTS S.A.U.	Spain	ES0000DA	AEOF - Customs simplifications/Security and safety	10/04/2012
UNITED PARCEL SERVICE ESPAÑA LTD Y COMPAÑIA SRC	Spain	ES0000DA	AEOF - Customs simplifications/Security and safety	14/04/2010

Source: Comisión Europea (2019)

As a summary, Table 4 shows the most important points of the analysis of the tool in question.

Table 4. Summary table of AEO certification

Mechanism name	AEO certification
Year created	2005
Definition	Community figure who works for the Customs Administration and is responsible for compliance with the rules established to ensure good practice and security in the international freight logistics chain
Organisation	World Customs Organization (WCO)
Objective	To cover the lack of security and control, implementing minimum security standards in foreign trade operations and at the same time, favouring international trade
Scope of application	Operators located in the European customs territory who are part of the international supply chain and involved in customs operations can become AEOs
Compatibility	--

Source: Own elaboration

After finishing with the mechanisms for measuring economic criteria, we started to analyze the environmental ones.

7. TOOLS FOR MEASURING ENVIRONMENTAL CRITERIA

7.1. ISO 14001

To begin with, ISO 14001 is an environmental management system created by the International Organization for Standardization (ISO) in 1996; it is the successor to BS 7750 created by the British Standards Institute, which was based on the now ISO 9001. The creation of this standard arose due to the growing global concern for protecting the environment (NQA, 2015); therefore, ISO 14001 aims to provide entities with a reference framework to preserve the environment and react to the variability of environmental conditions, in harmony with socio-economic needs (International Organization for Standardization, 2015).

Next, this standard is focused on the PDCA model which encourages a participatory process using organizations to achieve continuous improvement. This process will be different in each organization where it is applied, because it will depend on the context in which the company is located; depending on its context, a "risk-based mentality" or a "process-based mentality" will be implemented.

- Risk-based mentality. It is considered a fundamental process, in which the company's environment must be constantly analysed to identify possible risks, evaluate their impacts and devise a mitigation strategy for them. In the environmental management system, this approach consists of processes such as analysis of context and environmental aspects, operational control, planning of obligations, risks and finally, continuous improvement. (NQA, 2015).
- Process-based mentality. In this approach, more consistent results can be achieved by directing and valuing activities as interrelated processes, which, in aggregate, form a system. In the environmental management system, this approach is made up of the same processes that have just been mentioned in the previous point, in addition to monitoring, internal audit and corrective action (NQA, 2015).

At the end of the process stages, it is possible to obtain a management system certification, if the experts' evaluation is favourable; furthermore, ISO 14001 is the only

ISO standard that offers an environmental certification. To achieve this certification, no specific guidelines are imposed on environmental performance, but legal obligations must be met and environmental objectives must be achieved (NQA, 2015)

In reference to this, below is a graph (Figure 6) of the sectors with the greatest number of certifications in Spain from the data for 2015.

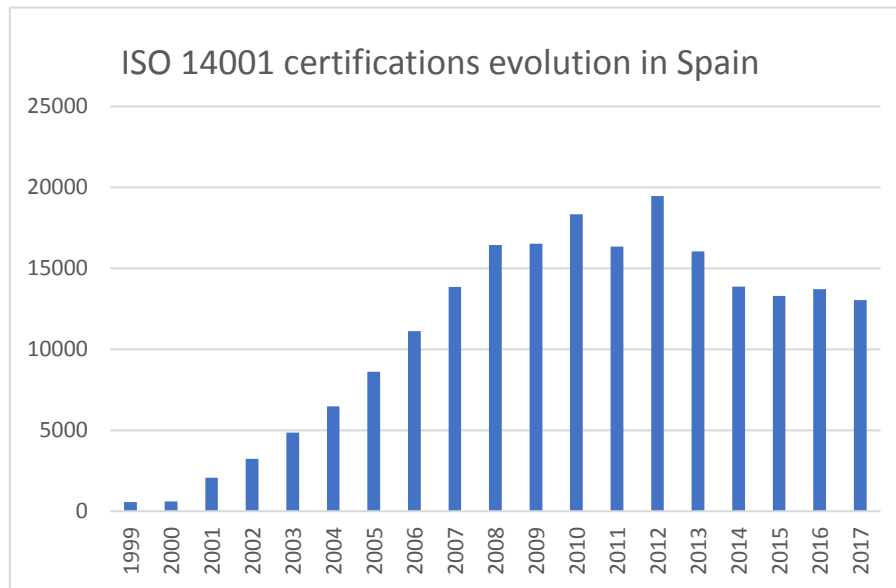
Figure 6. ISO 14001 certifications by sector in Spain



Source: Qualen Consulting (2019)

The following graph (Figure 7) shows the evolution from 1999 to 2017 of ISO 14001 certifications in Spain, where the decrease in recent years has been due to a change in accounting criteria.

Figure 7. Evolution of ISO 14001 certifications in Spain



Source: Own elaboration based on ISO data

Finally, ISO 14001 can be applied in organizations of any type, size and nature; it will be used in the environmental aspects of services, products and activities that are considered to be monitorable and impactable. It is also compatible with other management systems, such as ISO 9000, LA ISO 45000 and ISO 27001.

To summarize, Table 5 shows the most important points seen in the analysis of the environmental management system.

Table 5. Summary table of ISO 14001

Mechanism name	ISO 14001
Year created	1996
Definition	Environmental management system, successor to the former BS 7750 standard.
Organisation	International Organization for Standardization
Objective	To provide entities with a reference framework for preserving the environment and reacting to changing environmental conditions, in harmony with socio-economic needs.
Scope of application	It can be applied in organizations of any type, size and nature
Compatibility	Compatible with other management systems, such as ISO 9000, LA ISO 45000 and ISO 27001

Source: Own elaboration

Next, another tool that measures environmental criteria is ISO 50001, which is discussed below.

7.2. ISO 50001

Firstly, the ISO 50001 standard is an energy management system (EMS), which was born in 2011 through the ISO/ TC 242 committee; this committee was made up of ISO members from both developed and developing economies, and development organizations such as the United Nations Industrial Development Organization (UNIDO) and the World Energy Council (WEC) (NQA, 2018 b). The standard came about because the world's industrial fabric needed a system with which to act against climate change; for this reason, ISO 50001 is focused on helping entities apply essential processes and systems to optimize their energy performance, such as energy use and consumption and

energy efficiency, and with that, contribute to reducing CO₂ emissions and other similar environmental impacts.

ISO 50001 then applies the PDCA continuous improvement cycle to evaluate and solve problems in the energy management system (EMS), where, in the implementation of the standard, there are two possible control approaches (NQA, 2018 b):

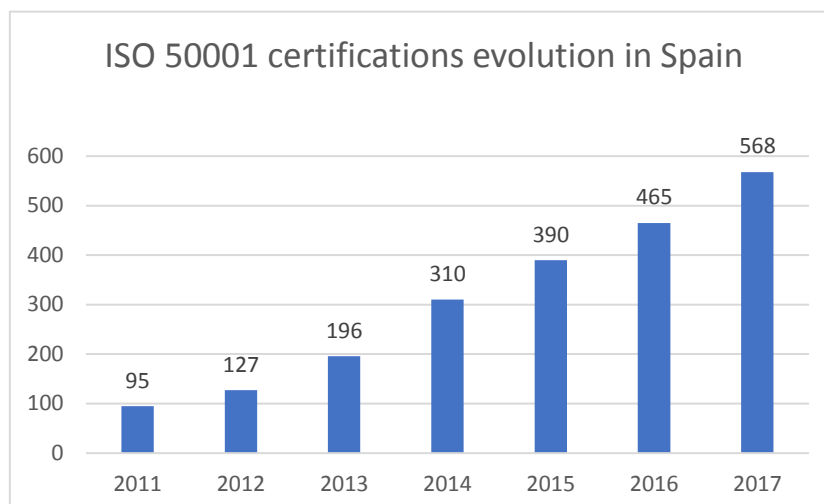
- The risk-based mentality. In an energy management system it is composed of context analysis, planning of legal requirements and planning of risks and opportunities, as well as maintaining continuous improvement.
- The process-based mentality of an energy management system ranges from context analysis, followed by energy review, performance and control, and finally, audit and corrective action (NQA, 2018 b).

The success of the implementation depends on the commitment and coordination of the management and the different levels and functions of the company (International Organization for Standardization, 2011). At the end of the process, if the evaluation is favourable, a certification can be obtained and the entity's EMS can be registered and self-declared; to obtain it, it is not necessary to comply with any energy criteria beyond the requirements of the standard itself, the legal ones and those established in the company's policy (International Organization for Standardization, 2011).

Finally, ISO 50001 can be applied to any type of entity, regardless of its type, size, geographical area, cultural condition, among others; furthermore, it is applicable regardless of the use, amount or type of energy consumed and can be integrated independently or together with other management systems. As expressed, as the standard has common elements with ISO management systems, it is compatible with them, especially with ISO 9001, ISO 14001 and ISO 45001 (International Organization for Standardization, 2011).

With reference to what has been commented on below, Figure 8 shows the evolution that has taken place with ISO 50001 certifications in Spain.

Figure 8. Evolution of ISO 50001 certifications in Spain



Source: Own elaboration based on ISO data

Next, Figure 9 below shows part of the official list of Spanish companies with ISO 50001 certification.

Figure 9. Sample of Spanish companies with ISO 50001 certification

Empresa	País	Entidad de certificación	Centros
LIDL Supermercados, S.A.U.	España	DEKRA Certification GmbH	538
SOCIEDAD ESPAÑOLA DE CONSTRUCCIONES ELÉCTRICAS, S.A.	España	AENOR	19
Endesa S.A.	España	AENOR	18
MUTUA MADRILEÑA AUTOMOVILISTA S.S.P.F.	España	LLOYD'S REGISTER QUALITY ASSURANCE LIMITED	14
OMS-SACEDE, S.A.U.	España	TÜV Nord	7
Fomento de Construcciones y Contratas, S.A.	España	AENOR	6
OHL SERVICIOS-INGESAN S.A.	España	SGS ICS Ibérica, S.A	5
ITCONIC, S.A.	España	BSI	4
Motril, Sant Joan les Fonts, Sarria de Ter + Almazan (Lecta Mills)	España	AENOR	4
Giroa S.A.U.	España	DNV	3
IDCSALUD, S.L.U.	España	DNVGL-GL	3
MAPFRE Insurance Company, Barcelona	España	DNV	3
Aguas die Valencia S.A.	España	AENOR	2
Areclormitall Gipuzkoa	España	AENOR	2

Source: Asociación de Empresas de Eficiencia Energética (2015)

As a summary, Table 6 shows the most important points seen in the analysis of the energy system.

Table 6. Summary table of ISO 50001

Mechanism name	ISO 50001
Year created	2011
Definition	Energy management system
Organisation	International Organization for Standardization (ISO), together with UNIDO and WEC
Objective	To help entities implement essential processes and systems to optimize their energy performance, such as energy use and consumption and energy efficiency, and thereby contribute to reducing CO2 emissions and other similar environmental impacts.
Scope of application	It can be applied in any type of entity, regardless of its type, size, geographical area, cultural condition, among others
Compatibility	Compatible with management systems, especially ISO 9001, ISO 14001 and ISO 45001

Source: Own elaboration

After having analysed the instruments for measuring the environmental criteria, the instruments for measuring the social aspects are analysed.

8. TOOLS FOR MEASURING SOCIAL CRITERIA

8.1. Standard SGE 21

First of all, SGE 21 standard was born in Barcelona in 2000, through Forética; it is an ethical and socially responsible management standard focused on a company's stakeholders, which originated when several opinion leaders and managers debated whether it was possible to integrate the company's culture together with responsible and

sustainable management. Based on this idea, a multidisciplinary cooperative forum was created, made up of representatives from various economic, social and academic fields, with the aim of promoting responsible management (Navarro García, 2012). The SGE 21 was created with the purpose of extending the knowledge of ethical and socially responsible management to the company's environment and, at the same time, bringing it closer to society; and it has been achieved, as it has now been consolidated as an international reference instrument in areas such as sustainable management and CSR (Forética, 2020).

As mentioned above, SGE 21 is mainly stakeholder-oriented, dealing with aspects of senior management, customers, the social environment, public administrations, and others. Within each of these, the requirements deemed appropriate for monitoring and checking whether the business objectives are in line with each other or not are stipulated.

Figure 10 below shows the details and classification of each of the aspects covered by the standard and its contents.

Figure 10. Classification of the areas covered by the SGE 21 standard

1. <i>Alta dirección</i>	Impulso del cambio organizativo mediante la elaboración de un plan de responsabilidad. El establecimiento de una política de gestión ética y responsabilidad social, un código de conducta, una política anticorrupción y la creación de un comité de ética/responsabilidad social, que garantice el cumplimiento de los compromisos adoptados.
2. <i>Clientes</i>	Promover la honestidad en la relación comercial y garantizar las características del producto velando por la satisfacción del cliente. La protección de públicos vulnerables, la accesibilidad de los productos o servicios ofrecidos y la incorporación de criterios de responsabilidad social en la fase de I+D, son algunos de los requisitos.
3. <i>Proveedores</i>	Promover la honestidad de la relación comercial y transmitir a los proveedores ciertas buenas prácticas en la cadena de valor
4. <i>Empleados</i>	Partiendo del cumplimiento de los derechos humanos y pasando por aspectos como la igualdad, conciliación, salud y seguridad laboral y formación, este apartado tiene como objetivo la creación de un entorno de trabajo de calidad que favorezca la motivación, la retención de talento y el bienestar de las personas.
5. <i>Entorno social</i>	Destaca la importancia de conocer y evaluar los impactos, tanto positivos como negativos, que la organización genera en su entorno social así como la transparencia en las relaciones con el mismo.
6. <i>Entorno ambiental</i>	El compromiso de prevención de la contaminación, la gestión de los impactos ambientales asociados a la actividad y la comunicación de los indicadores ambientales de la organización son algunos de los ejemplos.
7. <i>Inversores</i>	En este punto, la norma se centra en el buen gobierno y la transparencia financiera de la organización.
8. <i>Competencia</i>	Trata de fomentar la competencia leal y la resolución de conflictos por medio de arbitraje. Impulsa la cooperación y establecimiento de alianzas entre organizaciones competidoras.
9. <i>Administraciones públicas</i>	La norma va más allá de las exigencias legales tratando de crear vías de colaboración entre la organización y la administración.

Source: Fernando Navarro García (2012)

The SGE 21 standard has been the first to support the European Ethical and Socially Responsible Management System, in which certification can be obtained. To obtain it, first, at least three fundamental actions must be observed to evidence a commitment; these actions are

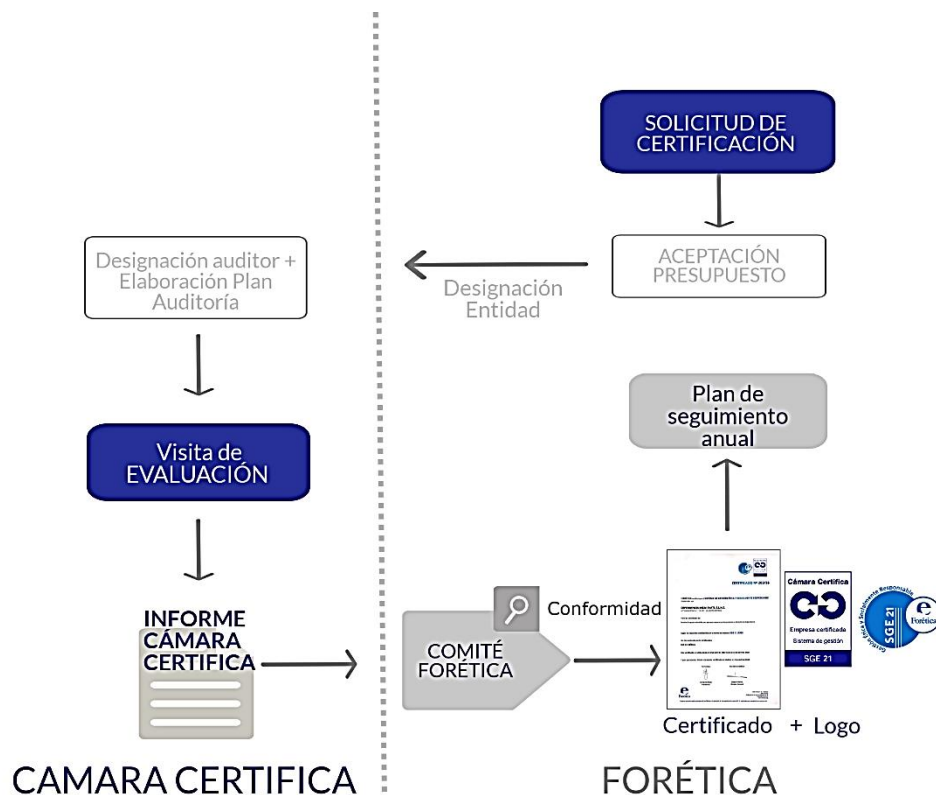
1. Integrate strategy and processes in the organization.
2. Promoting dialogue and awareness of stakeholder expectations
3. Promote transparency and communication.

Subsequently, the company can opt for two different forms of evaluation:

- By means of a certification of the management system; which can only be received through certification bodies authorized by Forética (Forética, 2017).
- By means of a conformity assessment; where Forética carries out an evaluation in the organization and details the degree of compliance with the requirements stipulated in the regulations (Forética, 2017).

Figure 11 below shows the process to be followed to obtain certification of the standard.

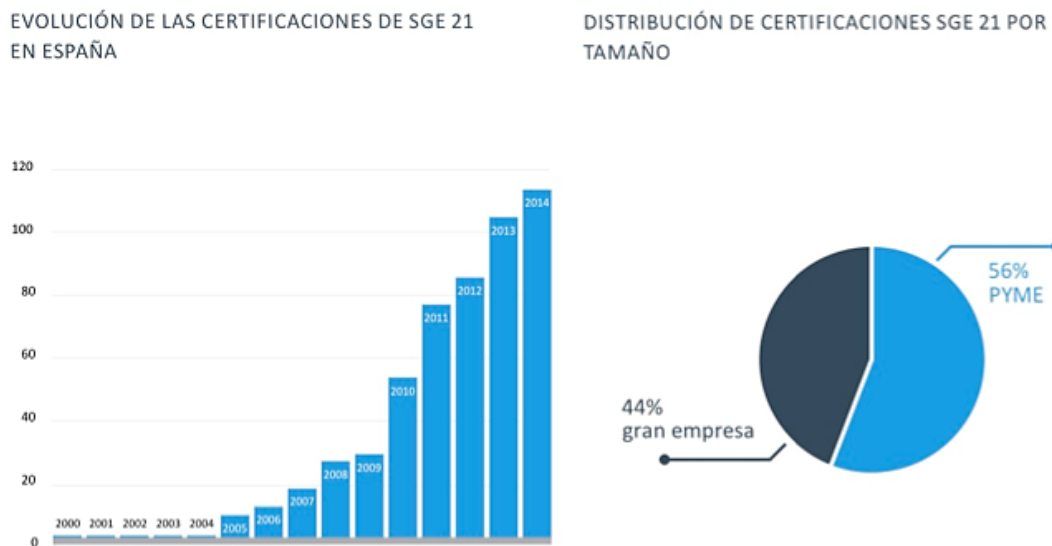
Figure 11. SGE 21 certification process



Source: Cámara Certifica (2018)

Next, Figure 12 shows a graph with the evolution and distribution by company size of the certifications obtained from SGE 21, from 2000 to 2014.

Figure 12. Evolution and distribution of SGE 21 certifications in Spain



Source: Forética (2015)

Finally, the Ethical and Socially Responsible Management System can be applied to any type of organization, either universally or sectorally, as long as there is evidence that the requirements of the standard are met. Additionally, it is compatible with other management systems such as quality, environment, working conditions and others.

According to what has been said, Figure 13 shows a portion of the official list of Spanish companies certified under SGE 21.

Figure 13. Sample of Spanish companies with SGE 21 certification

NOMBRE DE EMPRESA	SECTOR	PAÍS
GRUPO NORTE AGRUPACIÓN EMPRESARIAL DE SERVICIOS, S.L. (GRUPO NORTE)	SERVICIOS	ESPAÑA
GRUPO NORTE SOLUCIONES DE SEGURIDAD (GRUPO NORTE)	SEGURIDAD	ESPAÑA
DOMICILIA GRUPO NORTE, S.L. (GRUPO NORTE)	SERVICIOS SOCIALES	ESPAÑA
GRUPO NORTE RECURSOS HUMANOS Empresa de Trabajo Temporal, S.A. (GRUPO NORTE)	TRABAJO TEMPORAL	ESPAÑA
KAIROS, SOCIEDAD COOPERATIVA DE INICIATIVA SOCIAL	SERVICIOS SOCIALES	ESPAÑA
CRODA IBÉRICA, S.A. - MEVISA SITE	QUÍMICO	ESPAÑA
METRO BILBAO, S.A.	TRANSPORTE	ESPAÑA
APAREJADORES MADRID	COLEGIO OFICIAL	ESPAÑA
FUNDACIÓN GRUPO NORTE (GRUPO NORTE)	SERVICIOS SOCIALES	ESPAÑA
CRC OBRAS Y SERVICIOS S.L.	CONSTRUCCIÓN	ESPAÑA
GRUPO DKV SEGUROS	SEGUROS	ESPAÑA
ACEFAT, A.I.E.	SERVICIOS	ESPAÑA
FUNDACIÓN INFORM	SERVICIOS SOCIALES	ESPAÑA
FORÉTICA	ASOCIACIÓN	ESPAÑA
ACCIÓN CONTRA EL HAMBRE	ORGANIZACIÓN HUMANITARIA	ESPAÑA
COOPERATIVA INDUSTRIAL DE OPTICA SOCIEDAD COOPERATIVA (CIONE)	DISTRIBUCIÓN	ESPAÑA
UBIQUUS SPAIN, S.L.U.	TRADUCCIÓN	ESPAÑA
MELCHOR MASCARÓ, S.A.	CONSTRUCCIÓN	ESPAÑA
FUNDACIÓN PRIVADA VALLÈS ORIENTAL	SERVICIOS SOCIALES	ESPAÑA
CLN SERVICIOS INTEGRALES, S.L. (GRUPO CLN)	SERVICIOS	ESPAÑA
ECLAT LIMPIEZA, S.A. (Grupo Sabico)	LIMPIEZA	ESPAÑA
SBC OUTSOURCING S.L. (Grupo Sabico)	LIMPIEZA	ESPAÑA
SABICO SEGURIDAD, S.A. (Grupo Sabico)	SEGURIDAD	ESPAÑA
SABICO SERVICIOS AUXILIARES, S.L. (Grupo Sabico)	SERVICIOS	ESPAÑA
BAXTER, S.L.	FARMACÉUTICO	ESPAÑA
BIEFFE MEDITAL, S.A.	FARMACÉUTICO	ESPAÑA

Source: Forética (2020)

By way of summary, Table 7 shows the most relevant points of the standard in question analysed.

Table 7. Summary table of the SGE 21 standard

Mechanism name	BMS 21
Year created	2000
Definition	Standard of ethical and socially responsible management
Organisation	Forética
Objective	To extend knowledge of ethical and socially responsible management to the company's environment and, at the same time, bring it closer to society.
Scope of application	It can be applied to any type of organization, universally or also in a sectorial way
Compatibility	It is compatible with other management systems such as quality, environment, working conditions and others.

Source: Own elaboration

Next, another tool for social aspects is analyzed, in this case, the ISO 45001, a management system focused on the company's employees.

8.2. ISO 45001

Firstly, the ISO 45001 standard was created in 2018 by the ISO/PC 283 committee; it determines the requirements for implementing an occupational health and safety management system (OHSMS). For its elaboration, they based themselves in great part on the OHSAS 18001 standard, which can be said to be its predecessor, since from the publication of the ISO 45001, the OHSAS 18001 was annulled (Escuela Europea de Excelencia, 2018) . The implementation of this management system aims to ensure that entities provide healthy and safe jobs, to prevent their employees from suffering health

impairment and work-related injuries (International Organization for Standardization, 2018).

Then, in order to correctly approach the OSH management system, the management must first study the context in which the company works and the situation of the workers and other stakeholders, (International Organization for Standardization, 2018). Next, a series of methodologies must be established to check that the standards are being complied with and that the system is being applied at the different levels of the entity; ISO 45001 names this set of methodologies "Risk-based mentality" where evaluations are constantly carried out on the aspects of SSL and it is developed in three phases (NQA, 2018 a):

1. Internal audit. It is verified whether the policies and work carried out are effective and achieve the proposed objectives. It is carried out by the management in those areas that have more risks and in the periodicity that they believe convenient.
2. External audit. Information about the OHSMS system in the company is collected and workers are also contacted. It can be done by customers, non-regulatory or regulatory organizations without notice
3. Certification audit. The entire entity will be analysed with respect to the standard. They are carried out by certification bodies accredited by the United Kingdom Accreditation Service (UKAS).

Obtaining the certification by the company, gives the stakeholders the impression that there is in the company (NQA, 2018 a):

- Mechanisms that regularly control and implement obligations.
- Evaluations that periodically examine and optimize OHSMS processes.
- Recognition of dangers and reduction of risks of OHSMS.
- Regular checks and reviews of OHSMS opportunities and threats.
- Full involvement of workers in decision making.

Finally, ISO 45001 can be applied in any type of organization, regardless of the sector, size and activity it performs. Additionally, its integration brings more advantages than OHSAS 18001, because the application of this management system is compatible with other ISO standards such as ISO 9001, ISO 27001 and others, something that OHSAS 18001 limited.

By way of summary, the following table (Table 8) highlights the most relevant issues of the standard just analysed.

Table 8. Summary table of ISO 45001

Mechanism name	ISO 45001
Year created	2018
Definition	International standard that determines the requirements for implementing an occupational health and safety management system; successor to OHSAS 18001.
Organisation	International Organization for Standardization
Objective	Make entities provide healthy and safe jobs so that they can prevent the deterioration of health and injuries resulting from the work of their workers.
Scope of application	It can be applied in any type of organization, regardless of the sector, size and activity it performs.
Compatibility	Compatible with other ISO standards.

Source: Own elaboration

After analysing ISO 45001, another tool for measuring social aspects focused on workers is studied; this is the FRC standard, a management system for family reconciliation.

8.3. FRC

Firstly, the FRC (Family Responsible Company) standard is a model for managing work-life balance, which emerged in 2003 through the Fundació Másfamilia; this standard arose because in the business world there was a need for a system to manage family reconciliation and thus make progress in society, favouring the personal development of workers. For this reason, the aim of the system is to provide a model for reconciling family and work, to provide support in granting equal conditions and to promote the integration of the most disadvantaged. This initiative is supported by organisations such as the OECD, the ILO and the United Nations, which insist that the development of CSR is also achieved by reconciling personal, family and working life (Fundación Másfamilia, 2015).

Next, in reference to the application of the FRC model in a company, it can be somewhat more complex than other management systems because it implies a process of cultural change, so the company must have tools that favour change and do not cause resistance in the process; all this, without affecting the organisation's own objective of generating wealth and value in a sustained manner. In order for the model to offer continuous improvement to the organisation, certain premises must be fulfilled: firstly, there must be leadership and commitment on the part of the entity, and secondly, an assessment must be made of the entity's situation (Fundación MásFamilia and Club Excelencia en Gestión, 2018).

Another aspect is that the FRC standard is certifiable and to obtain the certificate, the entity must pass the implementation process and, subsequently, the certification process. There are two stages in the certification process:

- First stage: can be carried out by approved or non-approved bodies.
- Second stage: it must be carried out by organizations approved and authorized by Fundació Masfamilia.

In order to obtain the certification, a favorable report will be required and once obtained, it will last two years and then it must be renewed; these certifications are supervised by the Foundation itself and by the National Accreditation Entity (ENAC in Spanish) (Fundación Másfamilia, 2015).

Finally, this model can be applied in companies of any size and of private or public entity, since the regulations are developed in advance, taking into account the management

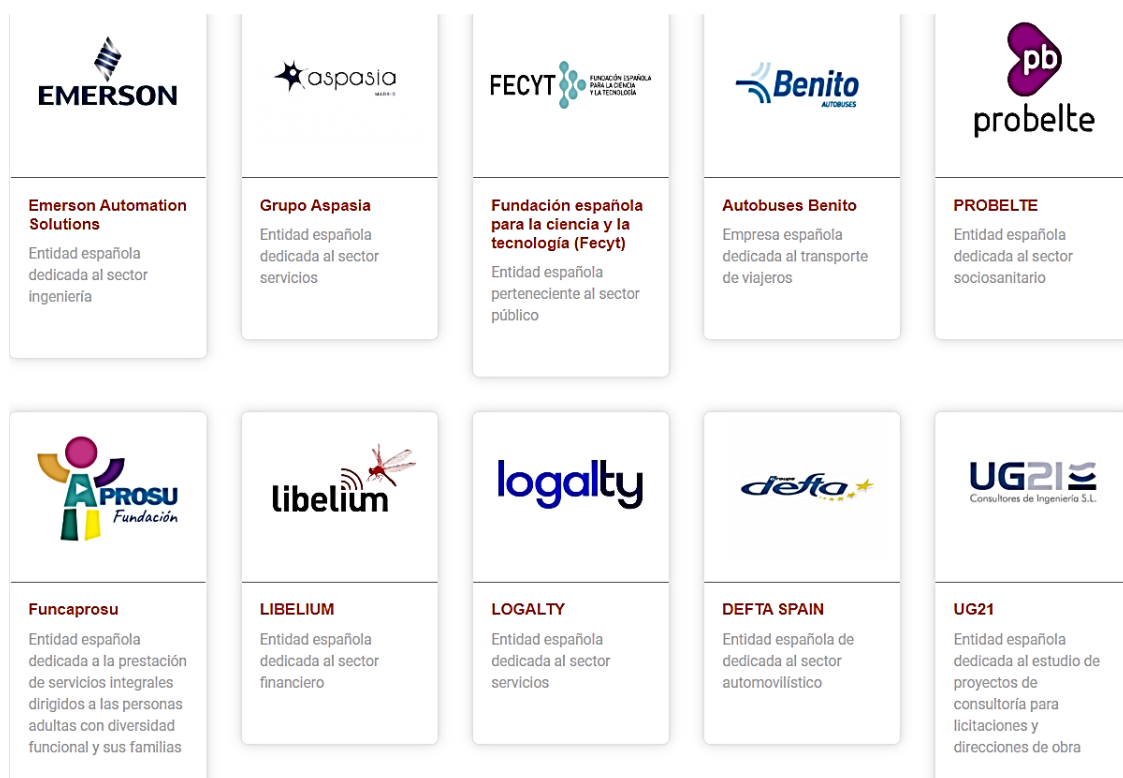
methods and needs of the entities. Within the FRC Model there are different templates such as:

- FRC 1000-1: focused on large companies (more than 250 employees)
- FRC 1000-2: focused on medium sized companies (15 to 250 employees)
- FRC 1000-5: focused on micro entities (up to 15 workers)

Similarly, for the education sector there is also a specific FRC Model (FRC 3000), which in addition to providing conciliation for the employees of the entities, also focuses on transmitting values to the students (Fundación MásFamilia and Club Excelencia en Gestión, 2018). Apart from its multiple applications, this system also has a structure that is compatible and complementary with other management models focused on the sustainability of entities, such as ISO 26000, LA IQNet SR10, SA 8000, ISO 45001, among others (Fundación Másfamilia, 2015).

Following what has been said, Figure 14 shows some of the Spanish companies certified in the FRC model.

Figure 14. Spanish companies certified to the FRC 1000-2 standard



Source: Fundación MásFamilia (2016)

As a summary, Table 9 highlights the most relevant issues of the standard just studied.

Table 9. Summary table of the FRC standard

Mechanism name	Family Responsible Company (FRC)
Year created	2003
Definition	Model for managing work-life balance.
Organisation	Fundación Másfamilia
Objective	To provide a model for reconciling family and work, to provide support in granting equal conditions and to favour the insertion of the most disadvantaged.
Scope of application	It can be applied in companies of any size and private or public entity.
Compatibility	Compatible and complementary with other management models focused on sustainability.

Source: Own elaboration

After completing the study of several of the tools for measuring social aspects, we will then move on to the analysis of global CSR management tools, where each of the subjects will be studied.

9. GLOBAL CSR MANAGEMENT TOOLS

9.1. Reporting (Sustainability reports)

9.1.1. Global Reporting Initiative

Firstly, the Global Reporting Initiative (GRI) is a body that aims to promote the development of sustainability reports regardless of the type of organisation. The idea arose at the end of 1997 when the Coalition for Environmentally Responsible Economies (CERES), together with the United Nations Environment Programme (UNEP), started a consultation process with the purpose of elaborating a guide that could be applied to the three basic areas of any organization: social, economic and environmental; the intention was not only to report on the above-mentioned aspects, but to achieve the aggregation of the three areas in a single report, which was a very difficult issue (Morrós Ribera and Vidal Martínez, 2005). And that is why the purpose of the guidelines is to provide the necessary tools for the realization of the reports and also to provide indicators to measure the performance of the entity in the social, economic and environmental areas.

Next, with reference to the content of the guidelines, according to Strandberg (2010) the GRI guidelines are based on four fundamental principles which must be complied with when making reports; these principles are named below in Figure 15.

Figure 15. Principles that GRI reports must comply with.



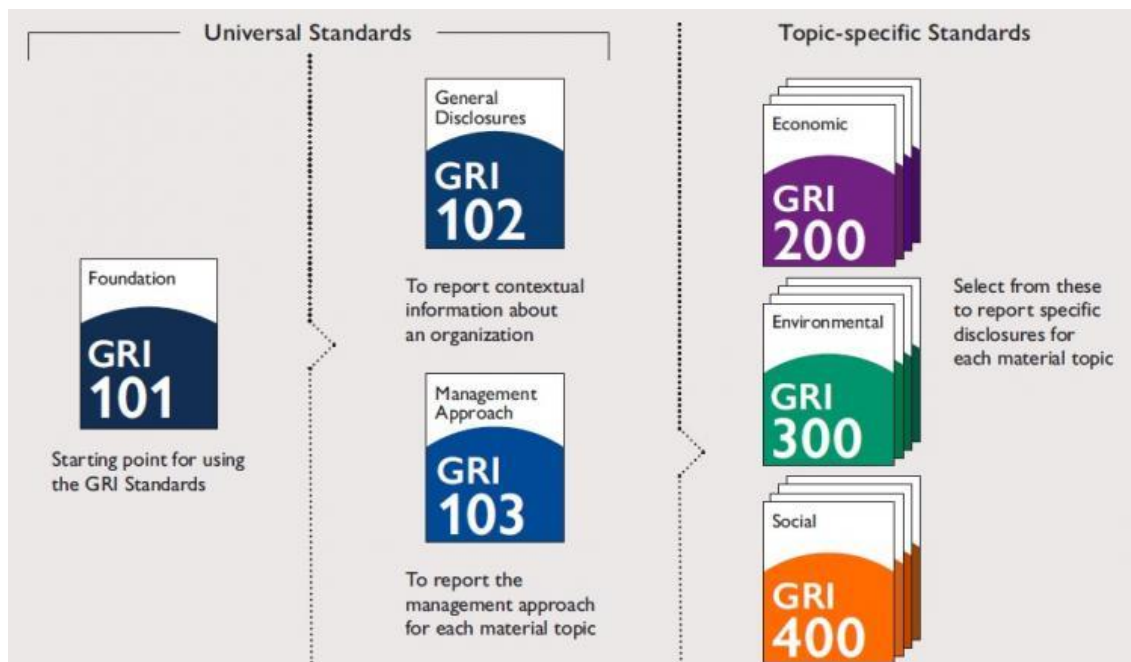
Source: Own elaboration

- **Materiality.** This is the main aspect of the GRI because it affects the information that the memory will contain. The reports must integrate elements and indicators that show significant impact.

- Stakeholder participation. Reports should acknowledge the organization's stakeholders, along with the actions taken to meet their interests and expectations.
- Principle of sustainability. It considers placing the company's activities in the broader scenario of sustainability.
- Exhaustiveness. The material aspects and indicators, as well as the concept of the report's coverage, must be ideal for showing the significant social, economic and environmental impacts, so that stakeholders can assess the performance of the reporting company.

Within the content of the guidelines there are standards with basic information for the use and understanding of the guides; and standards focused on economic, social and labor aspects, where, diverse topics related to each one of the areas are treated. The classification of the standards is shown graphically in Figure 16 below.

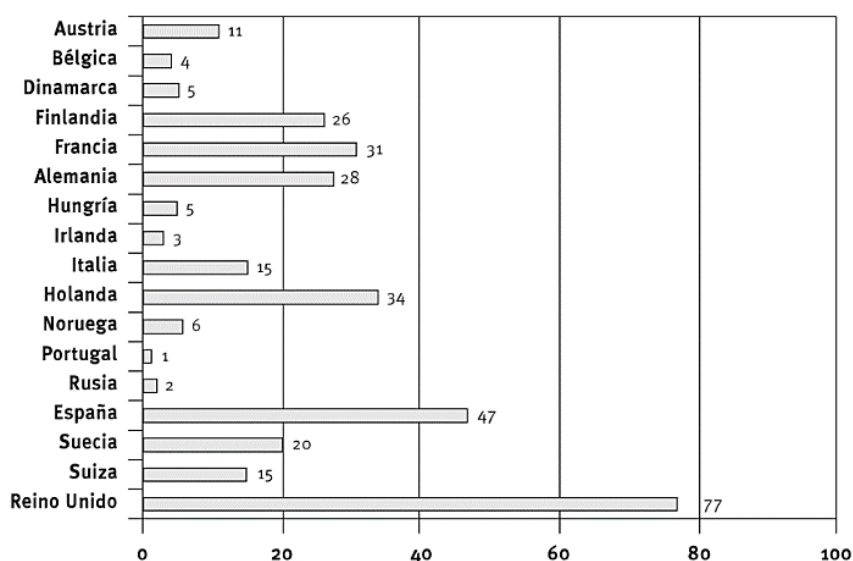
Figure 16. Classification of GRI guidelines



Source: Global Reporting Initiative (2016)

Once the sustainability reports are obtained, they can be classified according to the level of compliance with GRI guidelines, but they can also be externally audited or self-audited; in the case of auditing, the GRI does not impose requirements on the entities that can carry out the audits. However, the GRI guide cannot be certified, but it can be validated by an accreditation body (Navarro García, 2012); Figure 17 shows how many reports have been validated in Europe.

Figure 17. Number of entities with AENOR-validated reports in Europe



Fuente: Fernando Navarro García (2012)

Finally, the GRI framework can be used by any type of organization, regardless of size, sector and location; however, for certain sectors there are sector supplements that provide entities with more sector-specific content (Strandberg, 2010). In addition, the guidelines can be applied in conjunction with other tools focused on sustainability, such as the Global Compact and other frameworks and initiatives; when preparing the report, the content of the GRI is complementary to the principles of the Global Compact, due to an agreement between these two (Strandberg, 2010).

As a summary, Table 10 shows the most important points seen in the analysis of GRI sustainable reports.

Table 10. Summary table on the GRI

Mechanism name	Global Reporting Initiative (GRI)
Year created	1997
Definition	An organization whose purpose is to promote the development of sustainability reports, regardless of the type of organization.
Organisation	CERES together with UNEP
Objective	To provide the necessary tools for the realization of the reports and also to provide indicators to measure the performance of the entity in the social, economic and environmental areas.
Scope of application	It can be used by any type of organization, regardless of its size, the sector in which it is located and its location.
Compatibility	Compatible with other sustainability frameworks and initiatives, along with the Global Compact.

Source: Own elaboration

The next step is to analyse another CSR management model, the IQ Net SR 10 Standard.

9.2. Management

9.2.1. Standard IQ Net SR10

Firstly, the IQ Net SR 10 is a certifiable model focused on CSR management systems, which was published in 2012 by the international certification system IQ Net; various stakeholders participated in its creation and its publication, being a standardized model,

replaced the Spanish SR 10 specifications. This standard has been created with the aim of enabling the company to manage and integrate all the most relevant aspects of CSR; these are: environmental, social, financial and good governance aspects, and it also helps to better manage the needs of its stakeholders (AENOR, 2020).

Next, the IQNet SR 10 standard system is based on the Continuous Improvement technique known as Plan-Do-Check-Act (PDCA) (IQNet Association, 2015), in which, in order to function properly, the entity is required to support its action procedure around internationally recognized CSR principles; specifically the principles of ISO 26000. In addition to these principles, the principles integrated into the management system must also be respected, such as transversality, leadership, focus on stakeholders, voluntariness, and others. This standard has auditable requirements, with which the CSR management system can be improved, and which, at the same time, can be certified by the IQNet, with worldwide validity (IQNet Association, 2015).

Finally, all entities that seek to implement a management system to help improve CSR and sustainability are suitable for applying this standard; in addition to wanting to implement it, they must also comply with the SR policy, objectives, code of conduct and meet the conditions regarding stakeholders. In addition, the implementation of the IQNet SR10 standard is compatible with other management systems such as ISO standards, it is also compatible with the international guide of GRI sustainability reports and with other standards such as SA 8000.

By way of summary, Table 11 shows the most relevant points of the standard in question analysed

Table 11. Summary table of the IQ Net SR 10

Mechanism name	IQ Net SR 10
Year created	2010
Definition	Certifiable international standard focused on CSR Management Systems, which replaces the previous Spanish specifications SR 10
Organisation	IQ Net International Certification System
Objective	To add environmental and social aspects, together with financial and good governance aspects, and to offer an improvement in the management of its stakeholders' needs.
Scope of application	All types of entities are suitable for its application
Compatibility	Compatible with other management systems such as ISO standards, it is also compatible with the international guide of GRI sustainability reports and other standards such as SA 8000.

Source: Own elaboration

9.3. Guidelines

9.3.1. ISO 26000

Firstly, the ISO 26000 is a set of non-certifiable international guides, which have been created to provide guidance on aspects of CSR, to indicate how to implement it and, in addition, to report on related issues and principles (Strandberg, 2010), which were created in 2010 by the International Organization for Standardization (ISO). It all happened in 2004, after the ISO conference on Social Responsibility, the board met and proposed the creation of a guideline on SR to act as a guide for implementation in companies (Navarro Garcia, 2012). The guideline is based on elements of the SA8000

standard, but, in addition, it completely covers the three sustainable aspects (economic, social and environmental) (Minaverry, López and Gally, 2012); and ,for this reason, the ISO 26000 is focused on helping organizations put more effort into working in a socially responsible way in order to follow society's demands and also encourages entities to not only comply with legislative standards, but also to complement it with CSR projects.

It is important that ISO 26000 is applied in organizations to guide them, because being sustainable is not only supplying products and services to customers without harming the environment, but also acting in a socially responsible way. The guide provides advice according to the subjects that can be seen in Figure 18 and in each of them it gives an overview, explains the links with CSR, the rationale and estimates, along with a set of additional topics related to CSR (Strandberg, 2010).

Figure 18. Main CSR subjects of ISO 26000



Source: International Organization for Standardization (2010)

Following the content of the guide, according to the International Organization for Standardization (2010) the standard provides guidance specifically on:

- Fundamental elements and matters of social responsibility.

- Characteristics, trends and background of social responsibility.
- Involvement and identification of stakeholders.
- Notification of responsibilities, performance and other information associated with social responsibility
- Definitions, terms and concepts related to social responsibility
- Background, trends and attributes of social responsibility
- Incorporation, activation and promotion of socially responsible behavior throughout the organization through its policies and practices within its area of influence.

However, something to note is that the ISO 26000 is a guidance standard, in other words, it does not contain requirements, but is composed of voluntary guidelines to provide guidance and advice on various aspects of CSR, therefore, it does not serve as a certifiable standard (International Organization for Standardization, 2010).

Finally, as defined by the International Organization for Standardization (2010), the standard is designed to: "be used by organizations of all types, in both the public and private sectors, in developed and developing countries, as well as in economies in transition". Furthermore, its application is compatible with the Global Compact, the International Labour Organization (ILO), United Nations declarations and the Organization for Economic Cooperation and Development (OECD). In addition, the GRI guidelines can also complement the ISO 26000 and its indicators can be applied to reporting on the topics outlined in the ISO 26000.

By way of summary, Table 12 highlights the most relevant issues of the standard just analyzed.

Table 12. Summary table on ISO 26000

Mechanism name	ISO 26000
Year created	2010
Definition	A set of international, non-certifiable guides, created to provide guidance on aspects of CSR, to indicate how to implement it and, in addition, to report on related issues and principles
Organisation	International Organization for Standardization (ISO)
Objective	Assist and encourage companies to implement and monitor aspects of CSR.
Scope of application	It can be applied in organizations of all types, both public and private, and whether they are in developed or developing countries.
Compatibility	Compatible with the Global Compact, the International Labour Organization (ILO), the United Nations declarations, the Organization for Economic Cooperation and Development (OECD) and the GRI guidelines.

Source: Own elaboration

After concluding the analysis of the general CSR tools, we then proceed to study the benefits and problems of measuring the CSR criteria.

10. BENEFITS AND PROBLEMS OF CSR MEASUREMENT

Being able to assess the progress and actions of companies, taking into account their effect on society, the environment and the economy, brings great benefits and opportunities, both for companies and their stakeholders and society in general; but, as it is generally quite new, it still has certain challenges and problems when it comes to measurement, mainly related to the treatment of intangible parameters. Below are the main benefits/opportunities and also the problems/challenges produced by the measurement of CSR indicators.

Benefits/opportunities:

- It improves communication between the company and its stakeholders and, at the same time, helps to improve the entity's performance.
- Improves the knowledge and legality of the organization.
- The improvement of dialogue and legality produces an increase in the moral quality and reputation of the company.
- It helps the entity to be more responsible and sustainable.
- Promotes creativity and innovation.
- It allows the organization to strengthen its competitiveness and create valuable resources with a long-term duration.
- It helps stakeholders to be able to analyse and study the evolution and social results of the entity more easily.
- It can favour the generation of new business opportunities.
- It contributes to the programme of Sustainable Development Objectives (SDI).

Problems/challenges:

- Lack of knowledge in the company for the implementation
- It makes it difficult to quantify and assess intangible aspects.
- It makes it difficult to obtain information on the methodologies used, in other words, the sources of the data.
- It creates a lack of reliability in the data obtained with the instruments; which causes certain uncertainty when communicating the results to the stakeholders.
- Lack of standardisation; there are a multitude of standards for the same application, but they differ from each other, which can confuse stakeholders and prevent them from making informed decisions.

11. CONCLUSIONS

All the concepts analysed in this work have been studied from the perspective of being able to review and reflect the various existing instruments for measuring CSR, together with their regulations and legislative elements, and from all this it can be said that: CSR has made progress in recent years, but there is still some way to go; this can be seen in the business fabric, as some companies have already begun to introduce it into their structures, but others do not yet see the need to incorporate it. In addition, this last fact will not take much longer to happen, as every day more and more stakeholders exercise greater power over organizations. Measurement instruments have a great potential for development and will manage to provide great opportunities for improvement to the companies that use them, although, for the time being, certain deficiencies are found in the methods used for measurement, above all, in the subject of the valuation of intangible aspects, which can counteract the general benefits of measurement.

With regard to the CSR guides and instruments that have been analyzed in this work, it should be noted that they are only a small portion of the great quantity and variety of instruments and tools that exist today to facilitate the measurement of CSR aspects; the wide variety and heterogeneity (European Commission, 2004) may even cause confusion for the entrepreneurs who are interested in applying them and, subsequently, for their stakeholders in the analysis of the results. Currently, the characteristics of each tool must be well studied and a comparative analysis carried out in order to make the right decision on which method is appropriate for each company according to its needs and particularities. Fortunately, most of these methodologies are not exclusive, so the company can choose to use several of them at once to better follow its strategies and meet its objectives.

Finally, this study has given us a clearer view of the importance for companies to implement CSR criteria in their businesses, especially in conjunction with the use of measurement tools and instruments. This action provides the company and society with a great deal of benefits and, although it is a fairly new issue and has yet to evolve, there are great expectations of what can be achieved in the coming years, since, so far, very great steps have been taken in the field of CSR, especially in Spain; although Spain does not lead the way in CSR aspects, it has made considerable progress in recent years due to greater awareness.

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13. ANNEX I

Summary table of initiatives at European and global level

INITIATIVES AT EUROPEAN AND WORLD LEVEL				
	Standard	Definition	Year	Body
European	Green Paper	European framework promoting the quality and consistency of CSR implementation	2001	European Commission
International	OECD Guidelines for Multinational Enterprises	Recommendations issued by OECD member states to multinational companies, to promote responsible business behaviour.	1976	Organization for Economic Cooperation and Development (OECD)
	UN global compact	A tool of free assignment, in which there is a duty to implement in business policy and operations, the ten Principles established in the pact.	1999	United Nations

Source: Own elaboration

Summary table of economic tools

ECONOMICS			
Standard	Definition	Year	Body
AEO certification	Community figure who works for the Customs Administration and is responsible for compliance with the rules established to ensure good practice and security in the international freight logistics chain	2005	World Customs Organization (WCO)

Source: Own elaboration

Summary table on environmental tools

ENVIRONMENTAL			
Standard	Definition	Year	Body
ISO 14001	Environmental management system, successor to the former BS 7750 standard.	1996	International Organization for Standardization
ISO 50001	Energy management system.	2011	International Organization for Standardization, together with UNIDO y WEC

Source: Own elaboration

Summary table of social tools

SOCIALS				
	Standard	Definition	Year	Body
Stakeholders	SGE 21	Standard of ethical and socially responsible management	2000	Forética
Employees	ISO 45001	Occupational health and safety management system; successor to OHSAS 18001.	2018	International Organization for Standardization
	EFR	Model for managing work-life balance.	2003	Fundación MásFamilia

Source: Own elaboration

Cuadro-resumen sobre las memorias de sostenibilidad

GLOBAL MANAGEMENT				
	Standard	Definition	Year	Body
Sustainability reports	Global Reporting Initiative (GRI)	An organization whose purpose is to promote the development of sustainability reports, regardless of the type of organization.	1997	CERES together with UNEP
Management	IQ Net SR 10	Certifiable international standard focused on CSR Management Systems, which replaces the previous Spanish specifications SR 10	2010	IQ Net International Certification System
Guides	ISO 26000	A set of international, non-certifiable guides, created to provide guidance on aspects of CSR, indicate how to implement it and also provide information on related issues and principles	2010	International Organization for Standardization

Source: Own elaboration