



**CSR and Sustainability in the Public Sector** pp 113–135

## Sustainability and Corporate Social Responsibility in the Perspective of Social Economy Entities: A Bibliometric Study

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### Abstract

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We start from the conceptual interconnection between Sustainability and Corporate Social Responsibility, which, although continuously subject to controversy, both within the scope of its definition and in its performance, advocate, as the ultimate goal, human development and of the society in general, promoting the interests of the Communities on a permanent, long-term basis and without compromising the options of the future generations. In this context, we cannot fail to draw a parallel with the entities that constitute the Social

Economy Sector. The activities they carry out are of economic and social nature and must be pursued in the general interest of their members, users and beneficiaries, thus in the general interest of the Community. These institutions also reveal concerns about the sustainability in all the dimensions involved (economic, social and environmental), in which the organizational performance is particularly important, as it becomes imperative to guarantee their continuity, fostering and promoting their social action. We will, therefore, start by framing what is meant by Sustainability, Corporate Social Responsibility and Social Economy, with a particular focus on the current requirements of stakeholders regarding the socially responsible behaviour of the institutions as these, in turn, will entail the adoption of more comprehensive management tools, also more efficient and transparent concerning all dimensions (economic, financial and social). It is within this framework that a project called “TFA—TheoFrameAccountability—Theoretical framework for the promotion of accountability in the social economy sector: The IPSS case” emerges, being promoted by the University of Aveiro, with the participation of National Confederation of Solidarity Institutions (CNIS—acronym in Portuguese), and the Polytechnic Institutes of Coimbra and Porto. This project aims to promote the accountability of the social economy sector (economic, financial and social aspects), in the Private Social Solidarity Institutions (IPSS—acronym in Portuguese), assisting them not only in fulfilling their legal

obligations, but also facilitating the reporting of results of activities carried out in a more effective manner and promoting transfer of knowledge (for the IPSS and also for the academic community), thus contributing to the development and sustainability of these institutions. Thus, we develop an exploratory and descriptive analysis, of a quantitative-qualitative nature, in which the procedures of data collection determine the result of the search strategy by the defined descriptors. For this purpose, the analysis will focus on the following variables: number of articles published per year; methodologies used; theories of support; identification by sector/area of activity; countries of origin; more representative institutions; authors who publish more and journals with the largest number of publications. The main results indicate a growing concern about sustainability and a growing publication in this area. This paper presents a bibliometric study to evaluate the main trends of current research on sustainability and on corporate social responsibility, thus contributing to the construction of the theoretical basis underlying the "TFA—TheoFrameAccountability" project.

#### Keywords

**Corporate social responsibility**      **Governance**

**IPSS**      **Social economy entities**

**Sustainability**      **Sustainable development**

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## Notes

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1. Entities designed on article no. 4 of LBES.
2. The Sustainable Adjusted Global Competitiveness Index (GCI) is created, reflecting a set of institutions, policies and factors that make a nation stay productive over time while ensuring social and environmental sustainability.
3. The main purpose of accountability is to prepare and provide internal and external information about the entity's management and its equity situation. Failure to comply with the obligation to present the accounts within the set deadlines has serious consequences for the entity (EIPSS—no. 5 of Article 14-A).

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