



Social Responsibility in The Food and Beverage Industry in Brazil

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Abstract

Social responsibility is a growing theme, given the rapid and necessary transformations observed in corporate management in recent years towards sustainable development. Thus, the purpose of this research was to study the communication of social responsibility in the food and beverage sector in Brazil, as well as to characterize the link between social responsibility and business strategy. As for the research methodology, it is descriptive and explanatory, with a bibliographic and documental survey on corporate websites, with the purpose of knowing the projects and the results of social responsibility actions, which are communicated and published by the selected companies. The selection criteria of these companies is their position in the ranking of net revenue of the sector. The results indicate, for the studied companies, that investments in social responsibility are linked to the competitive strategy. However, there is scope for improvement through more detailed responsible business practices and the results of social responsibility projects, enabling it to meet stakeholder demands, strengthening reputation and increasing long-term sales and profits.

Keyword: social responsibility; sustainability; communication; business strategy; food and beverage.

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ABSTRACT

Social responsibility is a growing theme, given the rapid and necessary transformations observed in corporate management in recent years towards sustainable development. Thus, the purpose of this research was to study the communication of social responsibility in the food and beverage sector in Brazil, as well as to characterize the link between social responsibility and business strategy. As for the research methodology, it is descriptive and explanatory, with a bibliographic and documental survey on corporate websites, with the purpose of knowing the projects and the results of social responsibility actions, which are communicated and published by the selected companies. The selection criteria of these companies is their position in the ranking of net revenue of the sector. The results indicate, for the studied companies, that investments in social responsibility are linked to the competitive strategy. However, there is scope for improvement through more detailed responsible business practices and the results of social responsibility projects, enabling it to meet stakeholder demands, strengthening reputation and increasing long-term sales and profits.

KEYWORDS: social responsibility; sustainability; communication; business strategy; food and beverage.

1. Introduction

The term social responsibility holds plenty of meanings. Therefore, in this initial chapter a promptly historical and chronological conception on the literature about social responsibility was adopted. Subsequently, this practice was connected to business strategy and, after that, the literature on social responsibility and strategy in the food and beverage sector was highlighted. Finally, the research problem was disclosed.

1.1. Social Responsibility Chronology

The term social responsibility holds many meanings. During the decade of 1950, Howard Bown (1953) stated that social responsibility refers to the expected actions related to the society's values and goals. Later in the 1960's, Keith Davis (1960) amplified this concept by arguing that companies need to be aware to the collective problems, since business decisions has social consequences, and for this reason, they cannot only focus on the economical aspect. Business decisions must be guided, as well, by the respect to the general interests of the society, considering that companies use their resources which, in return, expects to be favored by the use of these resources. Davis (1960) affirms that companies that disregard social responsibility may lose, in the long term, share in the market and profits.

Another author who contributed to the improvement of the theme was Willian Frederick (1960), which understood to be necessary to reconcile economic interests with those of society, so that production and distribution were in harmony with socioeconomic well-being. For Joseph W. McGuire (1963), corporations have social responsibilities to the population, which go beyond legal and economic obligations.

In the same decade, Clarence Walton (1967) argued that social responsibility concerns the relationship between companies and society, and that all parties must pursue their goals clearly and

transparently. However, to Friedman (1970), a liberal economist, the company's social responsibility, in a free market, with open competition and without fraud, should converge solely to profit maximization. Therefore, social practices are only justified for the company's interests.

Later, Carroll's (1979, 1991) conception gained importance, to whom social responsibility involves four dimensions: economic responsibility, legal responsibility, ethical responsibility, and philanthropy. According to this concept, it matters not only what the company does for itself, but also for others. In this way, even the company's economic responsibility is relevant to society, given that the generation of resources is fundamental for the development of social responsibility actions.

Melo Neto and Fróes (2001) define social responsibility as investments made by the company in the welfare of employees, the protection of the environment and responsible actions with society. Therefore, social responsibility is directed to both internal and external public of the company.

Naturally, the growing concern with social responsibility exists, as society demands companies' attention to the interests of all citizens affected by their actions, since being part of a larger system, they must contribute to the progress of society. In fact, Abramovay (2012) proposes the construction of a new economy, based on the rapprochement between the market and society, between ethics and economy. For the author, this new economy needs to be faced

... not by the state monopoly on business decisions or the elimination of markets, but, on the contrary, within a decentralized economy in which markets play a decisive, even though, evidently non-exclusive role (ABRAMOVAY, 2012, p. 22).

1.2. Social Responsibility and strategy

According to Prahalad and Hamel (1990), to a company obtain success, it is necessary to evaluate its level of organizational competence, through three indicators: (I) the client's perception of its product or service; (II) the differentiation and difficulty of being imitated by competitors; and (iii) the capacity of expansion in the long term.

For Porter (1991), the competitive advantage concerns the benefit acquired by the company over its competitors, and this benefit is decisive for the company itself to survive and thrive in the market.

Porter and Kramer (2006) say that the social responsibility has a strategic value to the company and the society. Social responsibility can be source of competitive advantage, implicating in the company's perpetuation and its recognition by the market.

Sustainability, consecutively, refers to innovations that lead to decreased demand for inputs, reducing costs and also enabling the development of products that can be transformed into new business, ultimately resulting in increased revenues (NIDDUMOLU, PRAHALAD, RANGASWAMI, 2009).

According to Brunk (2010), the way companies engage with social responsibility may influence people's perception of their business ethical.

Carroll and Shabana (2010) emphasize that social responsibility is related to business strategy. Faria and Sauerbronn (2008), as well as Barnett (2007), state that responsible practices can not only result in competitive advantages, but also contribute to the company's perpetuity, improvement of its image and promote sustainability values.

In this way, it is known that high levels of attachment to a particular brand make consumers more sensitive and less critical to their activities, including the social responsibility ones (PARK; MACINNIS; PRIESTER; EISINGERICH; IACOBUCCI, 2010) and brands can achieve better and faster results by targeting their CSR (Corporate Social Responsibility) sponsorship efforts to consumer segments that are attached to it, and at the same time have a preference for the topics covered in the campaigns (KAMIYA; HERNANDEZ; XAVIER; RAMOS, 2018).

As for corporate reputation, transparency (reliable, understandable and punctual) in socially responsible actions emerges as an important tool to soften the path of good relationships between a company and its stakeholders (BARAIBAR-DIEZ; SOTORRIO, 2018).

Relations between companies and their employees are also impacted by the socially responsible practices. Azim (2016, p. 57) argues that “employees are not only concern about their payment but also seeking for a meaning for their jobs”. From this perspective, it concludes that engaging in socially responsible activities promoted by the organization provides such a bond for employees, as there is a positive relationship between perceived relative CSR and employee organizational commitment and dedication, and organizational citizenship behavior related to organization (AZIM, 2016).

Consequently, social responsibility and strategy are sides of the same coin; such practices enhance the company's reputation and improve its competitiveness. Social responsibility is part of the company's competitive strategy and, according to Harjoto (2017), fraud is less likely to occur in companies that have high ethical values reflected in social responsibility actions.

All productive sectors are affected by society's growing demand for companies' greater commitment to social responsibility. However, the responsible actions demanded by society often vary, and depend on the economic and social impacts of companies on everyone.

1.3. Social responsibility and strategy in the food and beverage industry

Regarding the food and beverage industry, Hartmann (2011) states that there are three challenges facing the issue of social responsibility: (I) dependence on natural, physical and human resources; (II) great concern and demand from people regarding the production process, as well as the production of raw materials (if organic food is used, if there is guarantee of animal welfare, if the company makes use of sustainable energies, and if waste is disposed of properly. Because people care about healthier, better quality, and sustainably manufactured food); (III) conflicts within the sector, because their structure is complex, with companies of different sizes, which differ in their approach to corporate social responsibility.

According to Maloni and Bronwn (2006), food and beverage industry has suffered significant risks in receiving public criticism related to corporate social responsibility issues. Such criticisms concern the deficiency of social responsibility actions, which may compromise the profitability and long-term survival of the company.

An example of this, in Brazil, involved the companies JBS and BRF that, due to suspected payment of bribes for the release of products that were not properly supervised and, also, adulteration of meat destined for the domestic and foreign markets, had their reputation and image seriously compromised.

Another example related to the intern public of companies, involves Nestlé and Coca Cola. Hartmann (2011) explains that these companies have already operated under inadequate working

conditions and have not had environmentally responsible conduct in their subsidiaries located in developing countries, resulting in significant reputational losses. In addition, the poor quality of products sold in these countries has led activists to boycott products produced by these companies.

As public criticism is not limited solely to the company's internal conduct, but to the entire industry's supply chain, organizations increasingly use codes aimed at promoting social and environmental initiatives. In the face of increasing public perception of corporate social practices, the food and beverage industry is actively involved in social responsibility initiatives.

Aspects of social responsibility that can be seen as strategic for food and beverage companies involve: the link between social responsibility and the mission and values; the development and execution of projects and programs aimed to raise the well-being of external and/or internal publics; the establishment of behavioral standards through the code of ethics or conduct; the disclosure of sustainability reports, aiming to inform about the efforts made to improve the lives of citizens, employees and the environment, as well as the results achieved with social initiatives; and support for institutes or partnerships with entities committed to sustainable development; the concern with the customers' health, among others.

These social attributes need to be planned, executed, verified and communicated throughout the food and beverage chain so that all information is trustworthy to consumers and other stakeholders. Besides, social actions help the company to confront times of difficulty that could cause potential negative impacts on its corporate reputation.

Addressing social responsibility actions in the food and beverage sector, Kong (2012, p. 323) states that "corporate social responsibility in the food sector is particularly important because of the wide range of potential benefits". One of the reasons given by the author for the increased concern about social responsibility in the food sector refers to the growing importance attached to the safety in food production and supervision, highly valued by consumers, in contrast to the harm potential, such as diseases and even death.

From this perspective, Maloni and Brown (2006) deepen the debate about the relevance of social responsibility actions and practices in this sector, highlighting the vulnerability of companies to protests and indignation of the population, due to the high degree of recognition that brands have in relation to other areas of the economy, due to the proximity between the final product and the consumer, and all the social and environmental impacts attributed to these organizations.

In addition to their commitment to public health, companies in this sector have much to gain by incorporating social responsibility into their strategic actions. In this sense, the Akatu Institute - Ethos Institute (2010) points out that: 70% of consumers are willing to overpay for products from sustainable companies, 55% are more likely to buy products that have greater social benefit, and 75% of Brazilian customers say that it is important to examine corporate social responsibility strategies.

1.4. Research Problem

The activities in the food and beverage industry have an impact on society. From this point, the relevance of social responsibility projects and programs arises from the need to minimize the negative impacts of the sector, as well as to promote sustainable development. However, there are only few studies that associate social responsibility and strategy.

Thus, the research questions are: how do food and beverage companies communicate social responsibility actions? How does this sector articulate social responsibility and strategy?

2. Objectives

2.1. General Objective

To study the social responsibility communication of the food and beverage industry in Brazil, as well as to characterize the articulation of social responsibility actions with business strategy, in order to establish an overview of the situation in the referred industry and promote management tactics capable of increasing the return to society, towards sustainable development.

2.2. Specific objectives

- To know the social responsibility actions of companies from the food and beverage industry operating in Brazil;
- To compare the social responsibility actions of foreign companies and those with capital origin in Brazil; and
- To verify the articulation of social responsibility projects and programs with business strategy.

3. Methodology

3.1. Research characteristics

This research is qualitative, once it seeks for an explanation of facts in the social context that, possibly, are relate to many variables. With the purpose to have a more detailed overview about the theme, Knechtel (2014) links this analysis to subjectivity, and the criteria that he considers important to study are: beliefs, values, motivations, social relations, attitudes, strategies, and management models.

Regarding its delimitation, it characterizes as descriptive and explanatory. According to Severino (2007, p. 123) descriptive research is the one that beyond “recording and analyzing the phenomena studied, seeks to identify their causes”. In this sense, it was intended to characterize communication and understand the motivators for social responsibility actions from food and beverage companies. The research is also explanatory, once it was intended to evidence the link between social responsibility and competitive strategy. For Gil (2008, p. 28), this type of research “has the main concern to identify the factors that define or contribute to the occurrence of the phenomena”.

It is also characterized as bibliographic and documentary, because the data collection was performed from public information that is available on the websites of the largest food and beverage companies operating in Brazil.

For the construction of the work and a better understanding on the subject, it was studied the food and beverage companies from Brazil that carry out social responsibility projects and programs. The selection criteria for these companies was the position in the ranking of net revenue of the food and beverage sector in 2017, published in the Valor (2018) ranking. As a result, all the food and beverage companies ranked among the 100 largest Brazilian companies in net revenue were studied: JBS; Ambev;

Bunge Alimentos; Cargill; BRF; Marfrig; Louis Dreyfus; Amaggi; Nestlé; Minerva Foods; Coca-Cola Femsas; and Aurora Alimentos.

The largest companies in the sector were privileged in the analysis, because as proposed by Enderle (2004), research related to corporate social responsibility focuses mainly on large multinational companies, as they are the main agents of economic globalization, being responsible for their influence and impact on society and nature. In addition, the companies' conduct exclusively for capital accumulation have come to be questioned from major world conferences on environmental and social issues, so the business sector, represented by some companies, is at the forefront of sustainability (ELKINGTON, 2012).

3.2. Data collection and analysis

The internet is one of the corporates' ways to present their information regarding the engagement with social responsibility. In general terms, companies keep their key information available on their websites, seeking to give stakeholders a good image. When they disclose their principles and code of conduct, as well as their involvement with responsible practices, companies aim to attract investors, increase sales, gain greater profitability and stand out from other companies in the market.

Based on the ranking of the 100 largest Brazilian companies in net revenue, it was identified the largest in the food and beverage sector and, with this information, it was possible to verify on their websites their respective social responsibility engagements. There was a total of 12 companies analyzed, which are listed in Table 1.

TABLE 1. Food & Beverage Industry Ranking, Brazil, 2017.

Company	Sector	Origin	Net Revenue R\$ millions
JBS	Food and beverage	Brazil	163.170,0
Ambev	Food and beverage	Brazil	47.899,3
Bunge Alimentos	Food and beverage	Netherlands	38.308,2
Cargill	Food and beverage	United States	34.238,2
BRF	Food and beverage	Brazil	33.469,4
Marfrig	Food and beverage	Brazil	18.577,9
Louis Dreyfus	Food and beverage	France	17.254,5
Amaggi	Food and beverage	Brazil	14.144,9
Nestlé	Food and beverage	Switzerland	14.007,0
Minerva Foods	Food and beverage	Brazil	12.103,8
Coca-Cola Femsas	Food and beverage	Mexico	9.899,2
Aurora Alimentos	Food and beverage	Brazil	8.049,9

Source: Valor. Ranking Valor 1000. Nº 18, Year 18, August 2018, p. 88-91.

Data were collected from the websites of the 12 companies on the list of the 100 largest companies in Brazil, with net revenues in millions of reais (R \$), between March and April 2019. With the numbers in hand, a section dedicated to the publication of social responsibility information was searched. The aspects analyzed on corporate websites were based on a set of indicators proposed by Branco, Delgado, Sá and

Sousa (2014), involving the following items: ethics or conduct code; link to the corporate social responsibility section; detailing of the corporate social responsibility projects; results of corporate social responsibility projects; press clips and articles related to corporate social responsibility; link to the sustainability report and/or Global Reporting Initiative (GRI); awards and presence in rankings focused in corporate social responsibility; and attendance in institutions and associations dedicated to corporate social responsibility.

3.3. Hypothesis Test

In order to verify the influence of the origin of the company's capital on social responsibility actions, the chi-squared test was performed. This test is nonparametric and its purpose is to verify if two variables are associated. When the differences between observed and expected frequencies are very small, close to zero, there is no association between the variables. The following hypotheses were tested:

Null hypothesis (H0). The social responsibility actions of Brazilian and foreign companies are similar. In this case, the observed frequencies are no different from the expected frequencies.

Alternative hypothesis (H1). The actions of social responsibility of Brazilian and foreign companies are different. In this case, the observed frequencies are different from the expected frequencies and the deviations are significant.

To perform the test, all 12 companies in the food and beverage sector listed among the 100 largest companies in Brazil in the Valor ranking (2018) were surveyed. There were 120 observations, concerning ten different categories. For the purpose of comparing companies with capital origin in Brazil and abroad, the data were grouped into ten categories, in a total of 20 observations.

4. Results Analysis and Discussion

4.1. Social Responsibility communication

The results show, as can be seen in Chart 1, that the largest food and beverage companies ranked according to their net revenue have a variety of information on their engagement with social responsibility.

The six largest companies in the industry, in terms of net revenue, meet all the requirements analyzed. Coca-Cola Femsa also meets all requirements. In other words, a total of seven companies, among the 12 surveyed: have links on their website that refer to pages addressing the theme of social responsibility; have an ethics or conduct code; detail community social responsibility projects and programs and philanthropy actions, as well as responsible business practices; publish annual sustainability reports, suggesting that they monitor and evaluate the results of social responsibility projects; have a press page where they publish news related to social responsibility; have won awards or been rated in rankings that reward initiatives in the field of social responsibility; participate in institutions or associations dedicated to supporting social responsibility projects.

It is also highlighted in Chart 1 that all the companies studied mention social responsibility on their homepage or in other section that addresses this theme on their website. However, from all the twelve companies, five of them did not make available at least one of the aspects studied.

CHART 1. Social Responsibility (SR) in companies of food and beverage. Brazil, 2019.

Companie	Ethics/ conduct code	Link SR	SR project detailing		SR project results		Press clips	GRI* Link	Awards / rankings SR	Participation Institutions / Associations SR
			Communit y engage ment / philanthro py	Responsibl e Practices	Communi ty engage ment / philanth ropy	Responsi ble Practice s				
JBS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ambev	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Bunge Alimentos	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
BRF	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cargill	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Marfrig	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Louis Dreyfus		✓	✓	✓	✓	✓	✓	X*		
Nestlé		✓	✓	✓	✓	✓	✓	X*	✓	✓
Amaggi	✓	✓		✓	✓	✓	✓	✓	✓	✓
Minerva Foods		✓		✓		✓		✓		✓
Coca-Cola Femsa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Aurora alimentos	✓	✓	✓		✓		✓	✓	✓	✓

Source: Elaborated by the authors, based on research data.

(*) GRI= Global Reporting Initiative

The company with the lowest score was Minerva Foods, as only half of the questions raised and analyzed were reported on its corporate website. This result raises attention, due to the fact that this company occupies the tenth place among the food and beverage companies in the Valor (2018) ranking. According to Wanderley, Lucian, Farache and Sousa Filho (2008), the largest companies tend to disclose more information about their projects and programs of social responsibility than the smaller ones. This is explained, according to Andrikopoulos and Kriklani (2013), because society expects more from large companies, for its greater impact on the population and the environment.

A company that adopts ethical standards that value its relationship with the environment in which it operates has a better image to stakeholders, because it considers its impact on the environment, the stakeholders and customers. Communication is fundamental to build company's reputation, that's why so many companies invest in transparent disclosure that is adapted to the expectations of each of their public, showing commitment in finding solutions to problems that affect their environment.

As for social responsibility programs, only Maggi and Minerva Foods have no details on their website about community engagement and philanthropy. Examining the pages of social responsibility of other companies, it was found that there is an emphasis on education projects (especially for children and youth), artistic and musical development, and environment.

All of the companies analyzed make available on their website projects and programs that benefit their employees, ranging from encouraging them to volunteer, to providing financial support for training and learning. An example of that is Cargill, that has in its website details about its enrolment with the project called "Semeando Futuro", in which its employees work, in order to promote the transformation of communities, aiming to make people aware of the importance of healthy, safe and sustainable eating. In this case, volunteering can be exercised during office hours, thus strengthening the company's support for this initiative and the cause of safe eating.

In addition, ten companies use the corporate website to inform policies related to their employees, which aim fair treatment without race and gender discrimination.

Regarding the ethics or conduct code, only three companies does not have a section or a PDF file about it. Among the companies that have a code of ethics or conduct, seven of them mention their code on the homepage of their website.

The selected companies, with the exception of Aurora Alimentos, communicate their responsible practices with suppliers, and inform that the main condition to maintain a partnership is the adoption of a conduct code for suppliers, aiming animal welfare, environmental preservation, and the fight against slavery and child exploitation.

Chart 1 also reveals that all companies present annual sustainability reports. This way, it is possible to affirm that there is an effort to communicate the social responsibility activities, besides monitoring the results obtained through such activities.

Furthermore, it was observed that most of the companies make their reports available in Portuguese. Louis Dreyfus and Nestlé publish their reports only in English, while JBS and Amaggi make it available in both languages, Portuguese and English.

One hypothesis to be considered, as proposed by Silva Filho, Benedicto, Sugahara and Georges (2019), is that companies with websites in Portuguese, but with reports only in English or Spanish suppose that Brazilian customers are not interested in being informed about those companies' social responsibilities practices.

Finally, the results show that the selected food and beverage companies have many ways of informing their social responsibility practices on their corporate website. Nevertheless, the communication could be improved through more detailing of the responsible practices and the results of the developed projects. Thereby, the companies would respond more effectively the stakeholder demands and strengthen their reputation and increase sales and profits in the long term.

However, there are possibilities for improvement. For example, companies would increase the effectiveness of their communication by informing in a more detailed way the period in which the program was executed, which institutions were involved, the number of volunteers, the financial resources involved, the number of benefited people, the generated income, places preserved or restored, the improvements in the manufacturing process that resulted in waste and pollutants reduction, among others.

4.2. Comparing social responsibility actions

The analysis was performed from the corporate website information of food and beverage companies. Each analyzed data received one (01) point. The score achieved by the companies in each rated item, given the highest score possible, was transformed into a percentage. In Table 2, it is highlighted the percentage of companies that communicate, on corporate website, the evaluated item.

TABLE 2. Social Responsibility (SR) food and beverage companies in Brazil, for each evaluated item (in %)

Item	Brazil	Abroad
Ethics or conduct code	86	80
SR Link	100	100
Community engagement and philanthropy detailing	86	100
Responsible Practices Detailing	86	100
Community engagement and philanthropy results	86	100
Responsible practices results	86	100
Press clips	86	100
GRI Link	100	100
SR Awards or Rankings	100	100
Participation institutions or associations SR	100	100

Source: Elaborated by the authors, based on research data.

The χ^2 statistic is 0.949805, and the χ^2 statistic, tabulated with a significance level of 0.05 (or 5%) and nine degrees of freedom, is 3.325, indicating that the hypothesis of independence (H0) cannot be rejected. Therefore, it is accepted that companies with their capital origin in Brazil and those with capital origin from abroad give similar treatment to the social responsibility theme.

Similar result can be observed in the literature. Silva Filho, Benedicto, Sugahara and Georges (2019), Branco, Delgado, Sá and Souza (2014), and Tang Li (2009) comparing the communication of social responsibility between companies of different nationalities, found that the differences are small, without any statistical significance.

It is important to highlight that, in the case of the studied food and beverage companies, that foreign companies operating in Brazil offer a greater variety of information.

Cormier and Magnan (2003), addressing the proximity of administrative practices to the communication of social responsibility, understand that globalized stock markets induce similar behavior among companies, regardless of stakeholders and the capital origin.

4.3. Social responsibility and strategy

The social responsibility is linked to the competitive strategy of companies, as suggested by the studies of Faria and Sauerbronn (2008) and Barnett (2007), among others. This occurs because social responsibility makes it possible to strengthen the company's image, resulting in a better relationship with customers and other stakeholders, contributing to the company's survival and long-term profit growth.

All researched companies show commitment with social responsibility, detailing their projects and the results of their social action, although the magnitude varies from company to company

In addition, among the surveyed companies, those with the highest net revenue meet all the investigated items. As demonstrated by Branco, Delgado, Sá and Sousa (2014), large companies invest in social responsibility projects and programs, among other things, the purpose of minimizing the impacts resulting from their activities on the population and the environment, building a more positive image with

society.

The companies with the largest net revenue are the ones more likely to communicate their actions of social responsibility. It shows that investments in social responsibility result in competitive advantage in the long term.

All analyzed companies provided sustainability reports, which should be understood as the means to articulate strategy with social responsibility actions and impacts on stakeholders. Through sustainability reports, companies also communicate the foundation to the social, environmental and economic sustainability, from their point of view.

The availability of sustainability reports is essential as they inform stakeholders about the company's actions in a pragmatic manner, highlighting their investment efforts with the purpose of providing a better life for society and protecting the environment. Therefore, the observed results indicate that Brazil's largest food and beverage companies articulate social responsibility with their competitive strategy.

Although developing countries are not at the forefront when it comes to social responsibility concerns, the results show that the Brazilian food and beverage sector has a strong commitment to social responsibility actions, however the level of involvement is different from company to company.

Social responsibility actions contribute to greater market share and, in return, require greater investments in social actions. This is interesting for the country as it contributes to social and environmental progress towards sustainable development, and it encourages other companies to follow the leader ones so that they remain competitive in a scenario of profound and irreversible transformations.

5. Final considerations

The results indicate that food and beverage companies communicate actively their responsible actions. Among the analyzed items, only the code of ethics or conduct were more publicized by companies with capital origin in Brazil than companies with origin of capital abroad. The items: detailing of corporate social responsibility projects; results of corporate social responsibility projects; press clips; and articles related to the social responsibility theme, are more published by companies with capital origin abroad.

These companies also reveal a more complex range of information and offer more space for social responsibility on their corporate websites, when compared to the ones from Brazil. Perhaps because of a cultural issue, the companies with capital origin in Brazil understand that the involvement with social responsibility should be conducted in a more discrete way, against a more commercial attitude of companies from other parts of the world. Evidently, other analysis are necessary to verify if this affirmation is correct. There are many possibilities for future research in this field.

Nevertheless, statistically no significant differences were found between companies with capital origin in Brazil and companies with origin of capital abroad regarding to the involvement with responsible actions.

Thus, no evidence was found that the capital origin and therefore of stakeholders, results in differences in the communication of social responsibility. This points to the convergence of corporate practices that respond to the demands of globalized stock markets.

It was also found that companies with higher net revenues are more likely to engage in social responsibility communications. This suggests that investments in social responsibility result in long-term competitive advantage. Certainly, further analysis is needed to verify whether such statement is correct.

There are possibilities to make the communication of responsible actions more effective. To do so, it is necessary to detail the responsible business practices and the results of developed projects. This enables companies to respond more effectively to stakeholder' demands, overcoming the idea of social responsibility as a marketing or public relations tool.

Regarding the article limitations, first of all, the analysis was restricted to a relatively small sample. Second of all, it is composed only by big companies. However, given the intention to identify the perception and apprehension of the concept of responsibility and its articulation with business strategy, sample size and company size can be an advantage as they minimize the risk of a sample containing companies with very different characteristics, which can alter the results.

The third limitation concerns about the communication channel, as only the information available on websites of food and beverage companies was studied. By all means, there are other possibilities for communicating responsible actions and these were not addressed. However, the communication of social responsibility through the corporate website is a rich source of data and should be studied.

Another obstacle is the mechanism of data capture due to its subjectivity. To minimize the possibility of this limitation interfering in the results, the sample of the companies surveyed was relatively restricted, with only large companies being investigated, and with close attention to the characteristics of the reality studied.

Further researches must be conducted seeking to overcome these barriers. The expansion of the number of companies and also the investigation of other means used for the communication of social responsibility actions needs to be carried out, as well as the analysis of the content of the published information.

Lastly, the results achieved make it possible to demonstrate the importance attributed by food and beverage companies to social responsibility actions, as well as to evidence that social responsibility is becoming an important tool in the competitive strategy of companies in this sector.

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