

## Business Ethics and Social Responsibility

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### ABSTRACT

This work aims to draw attention towards the positive consequences of the fact that a company is both ethical and profitable, as well as knowing how to communicate it. The Corporate Social Responsibility (CSR) concept was researched as well as its indicators in Mexico and the world, which are shown in this paper. We also offer data seen in the context of the Covid-19 pandemic hence to demonstrate the need for sustainable proposals to emerge so the economic sectors can recover. To communicate CSR, a company must inform its internal and external audiences persuasively and consistently. The efficient management of a corporate image starts from the communication of a value proposition plus social impact. A strategic business positioning must represent the expectations and collective trends of the different publics. Therefore, we investigate the conceptualization of ethics to point out that institutions have a social responsibility, not only because their actions have an impact on society, but also because the goals they pursue are social.

**Key words:** *corporate social responsibility; ethics; corporate communication.*

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# Ética Empresarial y Responsabilidad Social

## RESUMEN

El presente trabajo tiene por objetivo identificar las interconexiones entre la ética empresarial y la responsabilidad social empresarial, y distinguiéndolas de la filantropía. Con un enfoque de investigación cualitativo y de tipo documental, se indaga por el concepto de Responsabilidad Social Empresarial (RSE), a través de indicadores de RSE en México y el mundo. También recurrimos a la conceptualización de la ética para señalar que las instituciones tienen una responsabilidad social, no sólo porque sus acciones repercuten en la sociedad, sino porque los fines que persiguen son sociales. Los resultados obtenidos apuntan a un contexto especial de la pandemia por Covid-19 que permiten evidenciar la necesidad de que surjan propuestas sostenibles y éticas para los sectores económicos que deben recuperarse. Proponemos comunicar la RSE poniendo en el centro la propuesta de valor de la organización más su impacto social. Dicha comunicación empresarial debe dirigirse a sus públicos internos y externos de manera persuasiva y coherentemente, representando las expectativas y tendencias colectivas de la sociedad.

*Palabras clave:* responsabilidad social empresarial; ética; comunicación corporativa.

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## **INTRODUCTION**

Productivity and quality control are still essential for the proper functioning of any business. But there is a new social context where the quality that is offered is not only associated with its products, but it demands a fundamental value which is generated as well with its service, business action and communication. This is a global behavior, which nowadays must answer to the Corporate Social Responsibility (CSR). This work explores the key factors of a business that is ethical as well as profitable of a business in which efficiency works along equity. Key CSR's indicators are identified in Mexico and around the world. Furthermore, we offer data within the Covid-19 pandemic context which suggests proposals to be able to recover some sustainable economic sectors that were affected. A socially responsible business should have the capacity to present to its internal and external audiences, be persuasive and coherent, its value proposal as well as its social impact through professional handling of its corporate image. The global behavior must show empathy towards its different audiences' expectations and collective tendencies. That is why we propose a way to handle efficiently the socially responsible image of a business through communicative actions.

In a society of organizations, a business must build a paradigm in the architecture of a new social order, to trust in the personal or group initiative, in the businessmen that generates wealth, in the organizations' ethics that must be accompanied by the correct values and its reconstruction. To conceive the business as a motor for social renovation that must be ethically impeccable, which pursues the objectives which are the reasons why a business exists: to satisfy human needs. The business must be distinguished by its agility and initiative, its promotion of cooperation among its members because they share a common interest, for its solidarity, for its reasonable risk, for its responsibility. All of this within a justice framework, since otherwise, the business is immoral, according to Cortina (1996).

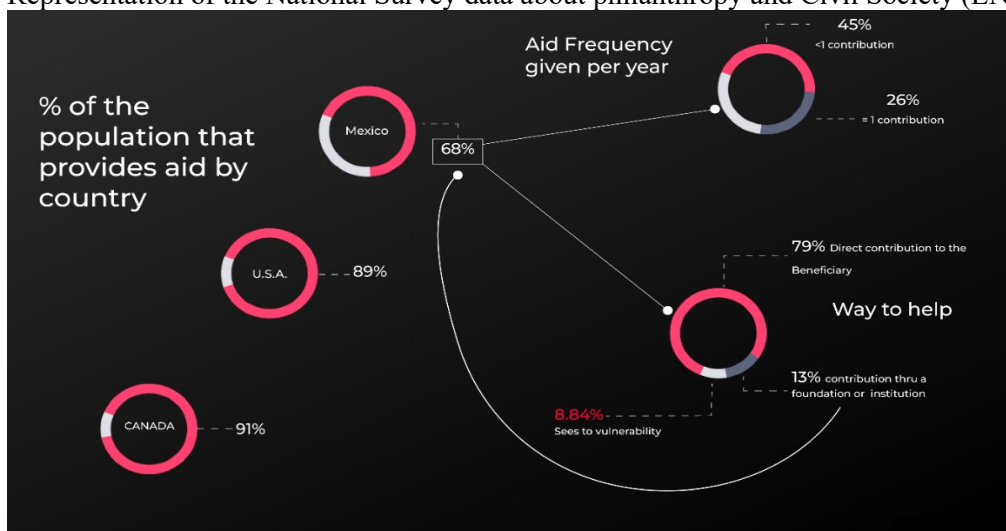
### **Social Corporate Responsibility (CSR).**

Social Corporate Responsibility is understood as group of practices, strategies and management systems that look for a balance between the economic, social and environmental dimensions. Duque (2019) shows that it's a field of study that is relatively new and the region which Works more on the subject, focused on the university field, is South America; for example, Vélez *et al* (2018) analyzes the relationship between teaching-service as a social responsibility while training human talent in the

health area in Colombia. On the other hand, Quindemil *et al* (2022) considers it as a topic that is on the rise nowadays, where public management, government, private business and different organizations emphasize its importance on good corporate practices.

Although this work does not present a universally accepted definition of CSR, we distinguish as good will acts such as philanthropy's actions, donations to charity centers and goodwill institutions. According to Porto and Castromán (2006), the lack of clarity on the CSR concept can be an obstacle when it's associated to philanthropic or charity donations. Carrillo (2008) analyzes the behavior of actions of immediate assistance shown in **Figure I**, according to the National Survey on philanthropy and civil society (ENAFI in Spanish) done in 2005 by the ITAM, where its results reflect a lower tie to the donation and voluntary service culture in Mexico compared with other countries. Of the total population, 68% gives help (42% contributes to a cause several times a year in cash or goods, 26% does it once a year). The percentage of the population that provides help, 79% prefers to donate directly to the person that they consider needs it and only 13% decides to do it through an organization or institution. Furthermore, we can contrast this numbers with the results obtained through the Giving and Volunteering in the United States survey, where 89% of the population donated in 2001. Meanwhile, one year before in Canada, 91% donated, according to the results of the Canada Survey of Giving, Volunteering and Participating (2000).

**Figure I**  
Representation of the National Survey data about philanthropy and Civil Society (ENAFI), 2005.



Source: ENAFI (2005).

In any case, business' philanthropy should be guided by a planning process which chooses who to help and determine if it will help a need or a vulnerability. Vulnerability refers to long lasting factors and not to immediate matters for survival or recovering from a crisis that come from the need. To deal to the vulnerability strengthens the capacity of a population to be able to solve their everyday problems. The CSR is seen as voluntary initiatives that work in three aspects, which are: environmental, labor and business ethical behavior. The first one comes from the regulations that are related to climate change which made businesses adapt aspects to comply to the environmental regulations and hence minimize the economic activities' impact on the environment. That's how the socially responsible businesses originated, while trying to maximize their utilities but reducing the use of the resources. It's urgent to apply business sustainability models in a more extensive way, allowing them to integrate the economic value to the generation of social and environmental value (Wood, 2010).

To be a competitive business, it should combine its financial performance with a social responsibility strategy while leaning on the technological advances, as a constant innovation and adaptation. The combination of resources and skills guarantee success in a competitive business environment. The business' strategies based on an ethical and transparent behavior get economic benefits not only for the organization and its owners but also for the countries and its citizens. The expectations of all the parties that are interested must be taken into consideration including its shareholders and comply with the applicable legislation as well as with the international regulation on behavior (ISO 26000, 2010). Furthermore, the United Nations' environment program (UNEP) set the first worldwide standard guidelines to elaborate sustainability memoirs (the Global Reporting Initiative -GRI- in its current versionG4) (ONU, 2015). These policies allow organizations to establish their objectives in a clear way, assess their financial performance while handling the change and being efficient when handling risk management and document its movements and impact.

The parameters evaluated to belong to the Stock Market's sustainable rate as well as to different rankings that mention the best businesses and are guided by the achievement of the achievement of the

## 17 Sustainable Development Goals:

1) No poverty	1) Zero hunger
2) Good health and well-being	2) Quality education
3) Gender equality	3) Clean water and sanitation
4) Affordable and clean energy	4) Decent Work and economic growth
5) Industry innovation and infrastructure	5) Reduced inequalities
6) Sustainable cities and communities	6) Responsible consumption and production
7) Climate action	7) Life below water
8) Life on land	8) Peace, justice, and strong institutions.
9) Partnerships for the goals	

Now, talking about Mexico, there is an organization called Alianza por la Responsabilidad Social Empresarial (AliaRSE), which gathers 19 organizations that promote CSR around the country. Its principles have been recognized and adopted by other regional organizations with which the Centro Mexicano para la Filantropía (Cemefi) has established agreements in order to replicate its Social Responsibility program locally. These regional organizations are: UniRSE Jalisco, the Fundación Sinaloa Eco-Región and the Fundación del Empresariado Sonorense (FESAC). AliaRSE, alongside with other organizations understands CSR as:

The conscious and coherent commitment to completely fulfill the business' objective, inside of it as well as outside, considering their participants' economic, social, and environmental expectations, respecting people, the ethical values, the community, and the environment, contributing to the construction of common good (CEMEFI).

According to the Centro Mexicano para la Filantropía (Cemefi), and the Alianza por la Responsabilidad Social Empresarial (AliaRSE), 830 big businesses and 699 small and medium size businesses received the Socially responsible business emblem 2017 (ESR 2017). Three of the Mexican, socially responsible businesses in 2020 were: 1) GRUPO BIMBO. 2) COCA COLA FEMSA; 3) CINEPOLIS. In January 17 2022, the business monitor of corporate reputation (Merco in Spanish) published the 100 business more responsible in accordance to ESG (Environmental, Social and Governance) in Mexico 2021. The most environment responsible businesses are Grupo Bimbo, which is number one on environment responsibility, followed by Natura (2º), Tesla (3º), Grupo Herdez (4º)

and Grupo Modelo (5°). Followed by Adidas (6°), IBM (7°), Google (8°), Heineken México (9°) and Nike (10°) (Valor compartido, 2022). The businesses that are the most responsible in the internal field, clients and society are: Also, Grupo Bimbo is the most responsible in the internal field, clients and society. Grupo Modelo (2°), Google (3°), BBVA (4°), Pfizer (5°), Nestlé (6°), Grupo Herdez (7°), Grupo Lala (8°), Natura (9°) and Walmart (10°) complete the top ten (Valor compartido, 2022). The businesses that are the most responsible at an ethical and governance level are: Grupo Bimbo is the lead in the ranking in this area. In this case, the top ten are the following, Grupo Modelo (2°), BBVA (3°), Nestlé (4°), Google (5°), Grupo Lala (6°), Natura (7°), Cinépolis (8°), Heineken México (9°) and Grupo Herdez (10°) (Valor compartido, 2022).

In our country there are different public or private associations that have emerged from philanthropic work and effort from the businessmen and businesses, for example: the Fundación Mexicana para la Salud, A.C. (Funsalud). This foundation has gathered different businessmen since 1985 with the objective of launch the development of high-level human resources and Support health research. The results of this important bond between public, Academic and national and international research centers are scholarship programs for postgraduate studies nationally and internationally. They also Support research projects on HIV/AIDS, for diagnose and overweight control, among others. Another important example in the Covid-19 context is the initiative that was started by different businesses and educational institutions such as Tec de Monterrey to create a link with the Biomedical engineering department from the Instituto Nacional de Ciencias Médicas y Nutrición Salvador Zubirán (INCMNSZ) and develop the first Mexican ventilator during the pandemic. It was named VSZ-20-2 and was used in this institute to treat patients that were affected by the coronavirus. What must stand out is the constant generation of politics to make these connections in order for the CSR contributes to a long lasting success for these businesses, institution, academic institutions and research centers.

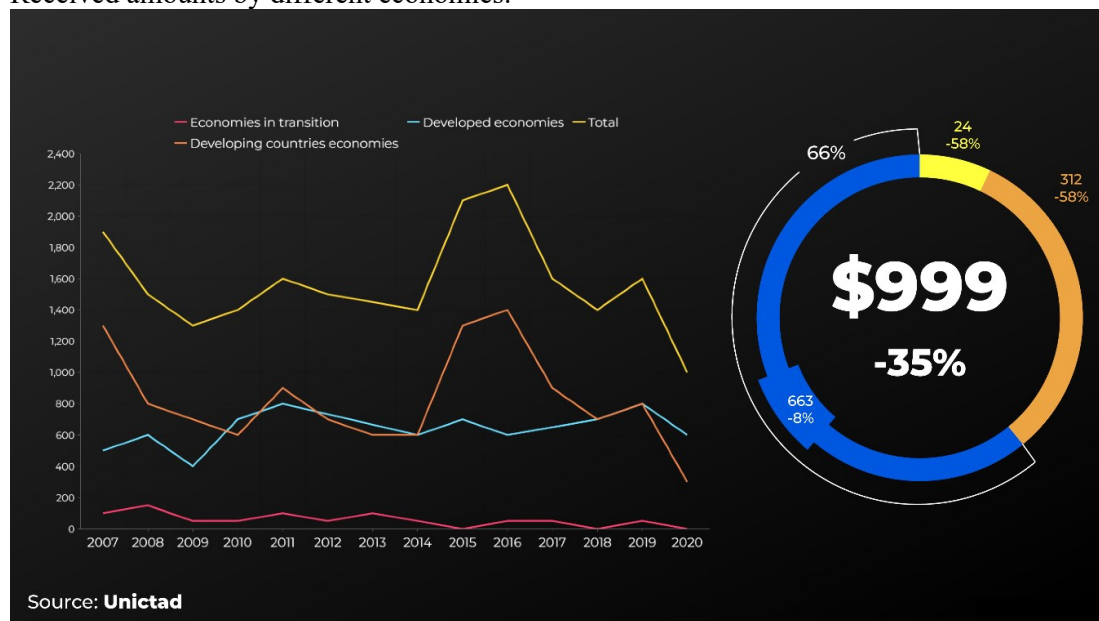
### **Business experiences in the context of the Covid-19 pandemic**

Through a review of tendencies and perspectives of investment of the last two years we can see that the Covid-19 crisis brought a strong fall in the direct foreign investment (IED in Spanish). The world's cash flow was reduced a 35% in 2020 (One billion dollars) compared to the 1.5 billion in 2019. Lockdowns were necessary around the world due to the Covid-19 pandemic, as a result, this stopped

existing investment projects. Uncertainty and fear of a recession made multinational businesses to reevaluate their new projects. We found that developed economies were more affected with the IED contraction (a 58%) because the businesses had to be restructured. However, the IED fall was moderate in developing economies (8%), because of the resistance of the inter-businesses flows in Asia. While in 2019, the economies in development had received less than half of the world's IED in the middle of the Covid-19 crisis in 2020 they received two thirds as it can be seen in the following chart.

### Chart I

Received amounts by different economies.



Source: UNCTAD

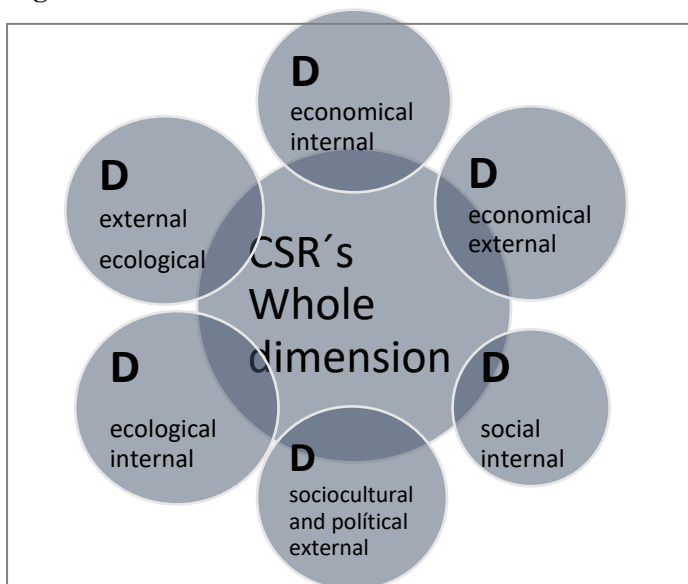
To think of the CSR as a whole means to guide opening politics towards investment and promotion of investment plans, offering incentives to improve local businesses' sustainability for the regional approach to prevail, thus reducing costs. This way, the initiatives' sustainability can be guaranteed even in an unpredictable market, such as the health sector. In the UNCTAD 2021 report on the world's investment, a general panorama is presented marked by the investment on the sustainable recuperation. In most of the countries, the attention is focused on the government institutions which are responsible of generating public politics that will move towards a recovery. At the same time, the businesses are focused on what they call "Reconstruction to improve". It is very likely that endurance and sustainability will guide their investment priorities and will lead the new investments towards their growth priorities. In the case of developed countries, this means that they will destine public funding



towards significant investment packages for recovery; on the other hand, countries in poverty will look for alternative funding sources, such as development banks and will also try to attract foreign capital. The physical, digital, and green infrastructures are the center of interest where the investment would be on the growth sectors, although, both manufacturing and service industries, have been more affected by the pandemic than the investment in infrastructure and the energy transition is the other focal point where the recuperation plans must be put on a fast track.

According to CEMEFI, to understand Corporate Responsibility allows you to outline strategies that will consider specific actions according to the businesses' context. There are six dimensions that must be considered which are presented in **Figure II**, which guides the decision-making process so that every business can be in charge or not of the total cost to implement complete projects or collaborating with other sectors or actors with whom they have goals in common. It is of vital importance in crisis contexts, like the one we have recently seen: the Covid-19 pandemic that has impacted the economic sectors as it was mentioned previously.

**Figure II**



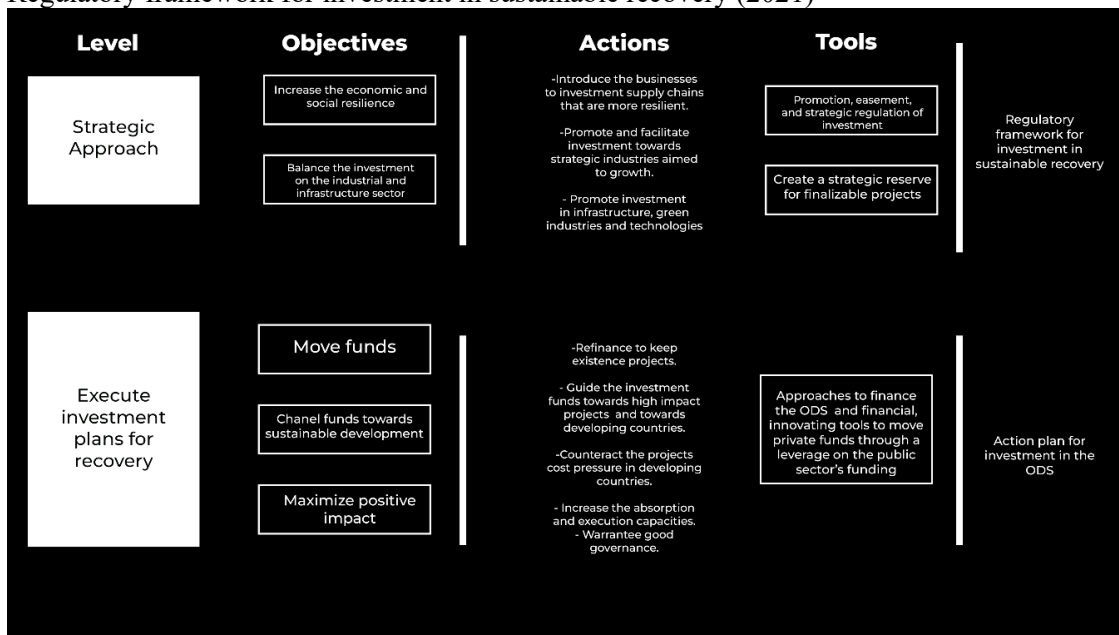
CSR's Whole dimension.  
**Source:** Own elaboration

We advocate for a wide perspective on the priorities to promote investment on sustainable recovery. This is, including not only infrastructure, but also the industries that are vital for the growth of the productive capacity in the countries. The pandemic has been a critical moment that has set off the

alarms on the productive capacities by the disproportionate impact on the people that work on the low productivity sectors, which are considered vulnerable employment. This increases inequity and poverty in the world.

To face the investment challenges to be able to recover, we resort to the initiatives included in the United Nations Conference on Trade and Development (UNCTAD), which is the main body in the General Assembly of the United Nations that deals with commerce, investment and development. The action plan for investment in the Sustainable Development Objectives (SDO) to channel the funding towards the sustainable development and maximize its positive impact in the sectors mentioned before and can be seen in Figure III. The UNCTAD is convinced that the government initiatives (recuperation programs) to rebuild after the Covid-19 crisis can motivate investment on sustainable growth. The greatest challenge is to warrantee that the recuperation is sustainable and that favors all the countries and all the people.

**Figure III**  
Regulatory framework for investment in sustainable recovery (2021)



Understanding that the CSR as the attitude and knowledge of a business that promotes balance between the society's development, a sustainable environment and commercial and economic viability, especially in times of crisis, we resort to conceptualization of business ethics to show its interconnections. The premise will be in the acknowledgement of the interdependency od all the social,

economic, and environmental actors that are positively or negatively affected by the organization's activity.

### Business ethics

Public opinion hopes that the business is not only part of a positive change in society, but that it also promotes through its sustainable contribution to the development of the different communities. To be socially responsible implies making leadership decisions in order to face different problems, such as poor civic culture, corruption and insufficient laws and regulations.

Zolano *et al* (2016) researched under a transversal methodological approach that used the small and medium size businesses (PyME's in Spanish) that apply CSR and are also affiliated to CANACINTRA in Hermosillo, Sonora, Mexico as a reference. The main objective of this study was to know if the CSR's policies and practices were vital or not, to achieve business sustainability and profitability. Next, we show the results on the CSR principles that must be observed by the businesses and on what the study's participants. The first one is ethical behavior by a wide margin.

**Figure IV**  
Research results (2016).



CANACINTRA (2016)

According to Cortina (1996), ethics is a type of knowledge on how to act on a rational way. The Word ethics comes from the Greek term “ethos” which means character or way to be. In the first one, ethics seeks to be a guide that builds character. That's why when we are aware of which elements we can

modify (or not), transform those that can be modified building good character which allows us to choose correctly and make wise decisions.

We consider, then, ethics as a type of practical knowledge, looking to find out which must be the purpose of our actions so we can decide which habits to have, how to order our intermediate goals, which are the values that must guide us, the way to be or which character to incorporate with the goal of accurate decision-making. Nowadays, excellent businessmen show that it's very important to have clear goals, much more than norms and regulations because those who are aware of their goals and know how to order their businesses' intermediate goals that are related to them, they will know how to adapt to the new means that appear and imagine new ones. Now, in this ethical dimension, an analysis can be done in two ways. In one way, it's the same individual who criticizes its elections and in consequence has to answer to them; however, when the elections have a social impact, we have to answer to society and that's why we must measure our steps correctly.

It's undeniable that the organizations and institutions have a social responsibility, not only because its actions affect society, but also because the objectives that are pursued are social. When we talk about character, we tend to think about the people without considering that the organizations and institutions acquire certain habits and end up incorporating a character which can be perceived by its members as those who are outside have contact with the organization, Cortina (1996). We question then, which would be those habits and which type of character is desirable to be acquired by the businesses? For the ethics professor Adela Cortina, each organization has a goal that makes sense of it all, hence she considers it more important to find out which is its goal and that its members try to reach it, that design rules and regulations. This is because the reason for the business activities come from its goals and rules that can be set taking into consideration its goals. Considering that the organizations' objective is a social mean, every organization is created to offer society certain goods through which its existence is legitimized in society, and this is the focal point in the elaboration of a deontological or ethical code. It's different from people because our existence does not need legitimation, but businesses must provide certain goods to society to be accepted by it. In case it does not produce it, society has the right to ask for them and even to discredit them. In this way, Woodward *et al* (2001) proposes a conceptual model where the organizational legitimacy is a way to examine corporate behavior and in

which a business is conceived operating under the society's orders. To sum up, it is necessary that the different organizations recover the sense of their activity as well as the suitable means to act in that direction, we can specify some steps following Cortina (1996)

Determine the specific objective, its activities' internal good that corresponds to it and for which it has social legitimacy. 2. Identify the appropriate means to produce any good and which values must be incorporated to achieve it. 3. Find out which habits must be acquired by the business along with its members to incorporate those values and build character that allows them to make suitable decisions related to its goal. 4. Understand the relationship that must exist among the different activities and organizations as well as among internal and external goods.

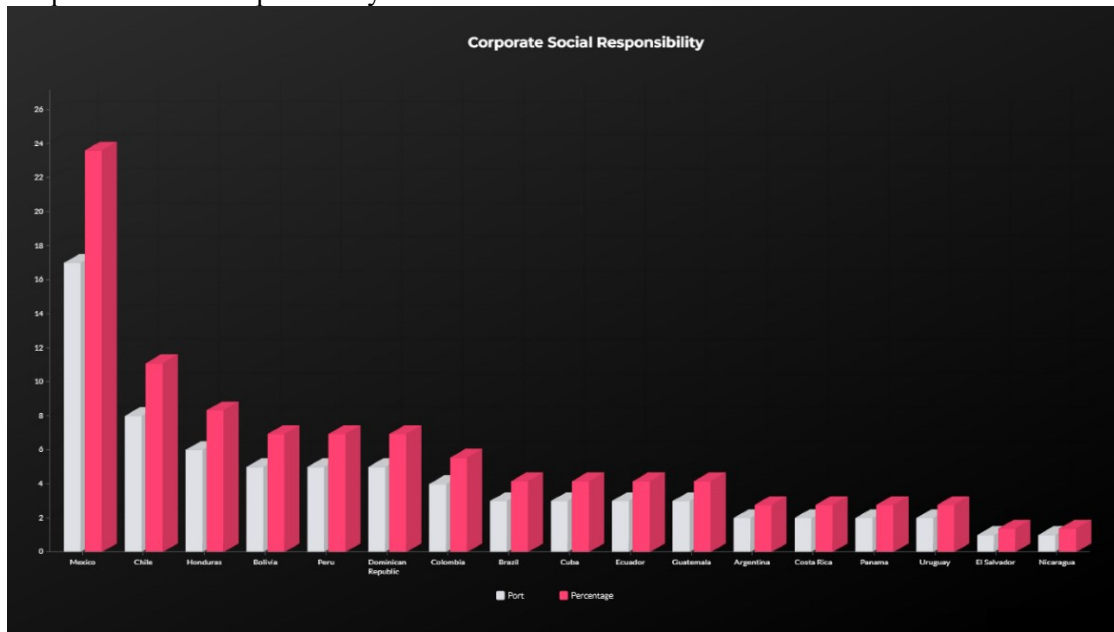
Today it's an obligation that the businesses respect its members' rights as well as its consumers and suppliers; it can't step on them and justifying this action to achieve its goal specially if its an economic benefit, expressed in its results. Even when the business' goal is to satisfy human needs for which it must have the benefit, it can't satisfy such needs based on its employees', consumers' or suppliers' rights. "Any organization must obtain a social legitimacy and to get it must produce the goods that are expected from it and respect the rights that are acknowledged by society where it resides and the values that the society shares" (Cortina, 1996, p. 25). That is why, when designing the organizations' traits and activities, in another words, define that global conduct, mentioned previously, and communicate it inside and outside, must be taken into consideration as well; the society's values of civic moral and the rights that are recognized by that society. So, the moral conscience is reached through society and it's consubstantial to the contribution from any business towards development and social wellbeing.

### **Communicating the CSR and business ethics.**

The article "Ethics and corporate social responsibility: a comparison between European and American firms" published in the Journal of Business Research (2018), addresses the business ethics subject and social corporate responsibility in European and American business. A comparative study examines the differences in businesses' perception and practice on ethics and social responsibility, identifying that the European businesses have a wider focus and are more committed with corporate social responsibility, while the American businesses are more focused on fulfilling the law and on short term financial profit.

Although there are cultural and perspective differences, business ethics and corporate social responsibility are essential for the businesses' long term sustainability and success. The authors suggest that businesses must adopt ethical and socially responsible practices as a part of their business strategy and not only as an act to comply with the law or to work with public relations. On the other hand, the impact of the information technologies and communication places in first place the immediacy, reach, creativity, values and knowledge. The most recent keys to manage communication and corporate image are developed around this. The organizations are guided by the fulfillment of their main goal, which is their main reason, and its own growth is tied with its vision that must be adaptable to changes in their environment. Constantly some demands are set on products or services which allows the business to find its performance space and to know how to communicate this so its publics can identify what they do. The success of corporate communication gives value to the institution, and this brings benefits: the possibility to choose the best employees, priority in the suppliers' benefits and their customers' loyalty, for example. López-Morales *et al* (2020) mentions that some bad practices in Latin America are that most of the countries do not consider the CSR's elements in their mission and vision. This brings consequently that there is no strategic projection for a positioning that implements CSR's practices and policies. According to this research, the ports that apply these practices and politics do it in an isolated and unplanned way, therefore, the mission and vision does not allow them to show themselves through strategic communication, as ports with a commercial reputation tied to their social and environmental commitment. We show in the following chart, done with CEPAL (2017), CEPAL (2018), Searates (2020) information, the number of ports per country: 20.83% mention social responsibility in its mission, 34.72% of the ports mentions social responsibility in its missions and visions and 13.88% only includes it in its values.

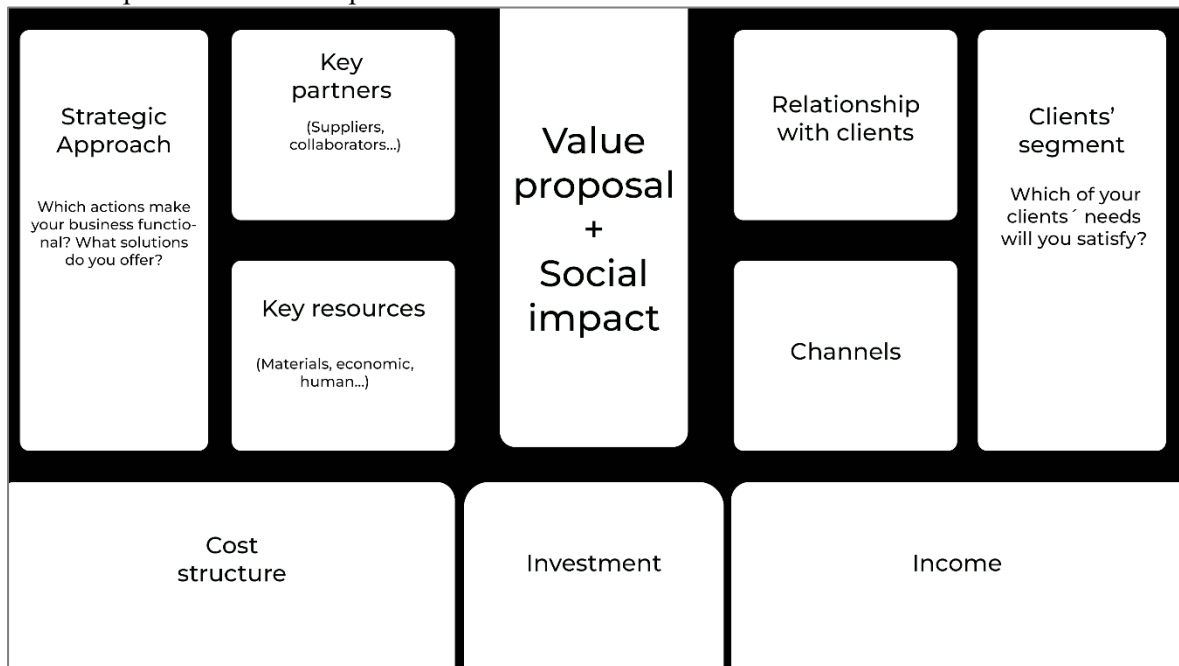
**Figure V**  
Corporate Social Responsibility.



Source: Own elaboration with information from CEPAL (2017), CEPAL (2018), Searates (2020).

The communication from the CSR towards the different publics is an imperative for consolidated businesses as well as for entrepreneurship which are more common. In any case, they look for a triple balance in their business, long term economic profitability, positive impact on society and the least impact on the environment. This balance must be reflected on the business model if you want a viable and sustainable business, at the beginning, for its inside public. Marti et al (2014) provides information on the employees' psychological variables that will have an impact on being socially responsible and how the impact must be on a university's building qualified professionals and with a high consideration to its duty towards society. Next, we suggest a template to complete general information on every business that seeks to position itself through the communication of its value proposal and social impact.

**Figure VI**  
Value Proposal and social impact.



**Source:** Own elaboration.

We can only have a clear view of what the business is, if it defines which problem they solve and why the clients must choose them instead of the competition (value proposal), which positive impact generates in society and in the environment (social impact), what is it aiming to achieve and why (purpose). All of this will point out towards one or several key activities: those that will make the business work, for example, production, sale process, consultancy, etc. Besides, it is important to consider all the resources needed: economic, human, material, technology, and infrastructure. For which it will be necessary to have strategic alliances to work (suppliers, collaborators, employees...). According to some findings of an analysis done by Peng L. & Siegel (2020), more bonds were established between the CSR focused on the employee with the organizational commitment and the business performance in the published scientific investigation done in the last five years. It is also necessary to define who will benefit by hiring or buying the products. Are they the same people who pay for it and enjoy it? Or are they different people? Does the business have different types of clients? It is known that it is harder to get new clients than to retain the ones that have already bought or hired your services previously, that is why it is important to establish a way to build relationships with them to attract them, keep them and promote customer loyalty. The interaction among businesses and its



publics is strategic. These relationships vary, even circumstantially and for this reason it is better to elaborate a map of the interested parties and value its importance starting from a necessary communication. A public map, according to Villafañe (1999) is an efficient instrument because it allows a quantitative and qualitative definition of the target publics. Through an estimation system of a group of variables (Coefficient of communication  $C_n$ ) that each of the publics requires an agreement with the defined image strategy, for example, from the CSR and business ethics. The configuration variables for the public's map is a criterion that define in a qualitative way, a public for the business project, which makes these variables different from one business to another. Next, we identify a generic series of configuration variables to elaborate any public map. To these, we can add any other that can be pertinent according to the business' case. When the configuration variables are established, they are graded according to each public in a scale from 0 to 5 points and then they change that value in a coefficient between 0 and 1. This is the necessary communication coefficient ( $C_n$ ) (Villafañe, 1999). The general variables used to map the business' different publics are the following:

***Strategic dimension:*** strategic, tactical, and multi-factor, 2. Economic interests: measure, allies, and potential allies. 3. Capacity to influence the public opinion: prescriber, mediators, and diffusers. 4. The image's direct transmission: internal, associated, and sporadic. 5. Functional information need: structural, functional, and superficial.

In the relationship with the public strategy, you must specify which channels will be used to communicate (online and offline). The definition of your sources of income allows a cost structure (fixed and variable) and anticipate how the benefits will be invested, it can be a reinvestment in the same business, training, a part towards a Non-Profit, etc. You can't lose sight that sustainability considers a long-term profitability. Aldás et al (2013) mentions that the social responsibility's initiatives can influence in the brand value and its publics, and it requires that such initiatives are identified by its clients and publics in a way that its communication projects a socially motivated behavior.

## CONCLUSIONS

In this work we show the association of the CSR and business ethics, although the first concept is much more recent, we can tell that an ethical business is socially responsible business. Some requirements were reviewed for a business to be socially responsible, according to CEMEFI and these are: contribute to the people's quality of life within the organization, take care and preserve the environment, work according to the ethics code, make a link with the community starting with the business' mission but also from its assets and services. If we think about these four areas, considering the businesses' goals, it is a social one, every organization is created to offer society certain goods, for which they legitimize its existence in society and is a focal point in the elaboration of a deontological or ethical code. Therefore, if they practice any of these four, then the organizations are performing business commitment actions, but we can't say that they are socially responsible in the wider sense of the concept, according to Sánchez et al (2007). It is necessary to differentiate the business commitment and social or ethical responsibility because it can be that the business socially invest through foundations and not necessarily fulfill all the areas that make up a CSR and that can be seen in six dimensions, which were presented previously in this text: economic (internal and external), ecological (internal and external), social internal and external sociocultural – political. To communicate social responsibility to its different publics contributes that the business is seen as ethical organization with a value proposal more than a social impact, that it does not reduce the social philanthropy traits that, in a certain moment, can be avoided. It cannot be seen as a type of publicity only to manage a positive corporate image, but it implies a change in its business conduct, guided by ethics, for example, in the formation matter, labor conditions or relationships between the management and the workers which directly impacts productivity, enables necessary changes, and promotes social development while increasing competitiveness. This means that an ethical and socially responsible business aims towards competitiveness.

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