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**Evolution of corporate social responsibility towards sustainability in
Mexico 2013-2019**

***Evolução da responsabilidade social corporativa para a sustentabilidade no
México 2013-2019***

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Processo de Avaliação: Double Blind Review

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ABSTRACT

Since the Millennium Development Goals set out in 1999 by the UN, Corporate Social Responsibility (CSR) under the framework of ISO 26000, 2011 and the Objectives for Sustainable Development Goals Agenda 2030, 2015, Mexico's Business Sector has been taking full relevance in the triple Bottom Line actions (economic, social and environmental). This study shows the results of a questionnaire structured under the ISO 26000 reference framework, designed by Responsible, which was applied to a representative sample of the Mexican Business Sector in 2013-2019, to describe, infer and project the degree of knowledge, interest and management of CSR in large companies and MSMEs in Mexico. The main results are flattering since companies during these six years (2013-2019) have decided to create CSR Committees, this being more frequent in large companies and have an annual budget for Social Responsibility activities, with more trained managers in the area, and with more knowledge, importance and maturity of CSR. The term Social Responsibility has evolved as an investment and not as an expense for large companies, while MiPyMEs still see it as an expense. It is possible to see a decline in CSR indicators as a profitable investment in the short, medium and long term. Concerning the CSR employees' profile, the positions are vastly occupied by women, between 32 and 42 years, with a professional education level with CSR studies. The most active sector in the CSR is transportation and logistics, banking, energy and extractive industry, food and

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beverage, automotive and construction and infrastructure, focusing on labor practices, environment and human rights, being Corporate Governance the least developed in the companies.

Keywords: Social Responsibility, Corporate Social Responsibility, Sustainability, Objectives for Sustainable Development Goals-SDGs.

RESUMO

Desde os Objetivos de Desenvolvimento do Milênio estabelecidos em 1999 pela ONU, Responsabilidade Social Corporativa (RSE) sob o marco da ISO 26000, 2011 e os Objetivos da Agenda 2030, 2015 dos Objetivos de Desenvolvimento Sustentável, o Setor Empresarial do México vem assumindo plena relevância nas ações de Triple Bottom Line (econômicas, sociais e ambientais). Este estudo mostra os resultados de um questionário estruturado sob a estrutura de referência ISO 26000, elaborado por ResPonsable, que foi aplicado a uma amostra representativa do setor empresarial mexicano em 2013-2019, para descrever, inferir e projetar o grau de conhecimento, interesse e gestão da RSE em grandes empresas e MPMEs no México. Os principais resultados são planejados, pois as empresas nestes seis anos (2013-2019) decidiram criar Comitês de RSE, sendo mais frequente em grandes empresas e com orçamento anual para atividades de Responsabilidade Social, com gestores mais capacitados na área e com mais conhecimento, importância e maturidade da RSE. O termo Responsabilidade Social evoluiu como um investimento e não como uma despesa para grandes empresas, enquanto a MiPymes ainda a vê como uma despesa. É possível ver um declínio nos indicadores de RSE como um investimento rentável a curto, médio e longo prazo. No que diz respeito ao perfil dos colaboradores de RSE, os cargos são amplamente ocupados por mulheres, entre 32 e 42 anos, com nível de formação profissional com estudos de RSE. O setor mais atuante na RSC é transporte e logística, bancário, energia e indústria extrativa, alimentos e bebidas, automotivo e construção e infraestrutura, com foco em práticas trabalhistas, meio ambiente e direitos humanos, sendo a Governança Corporativa a menos desenvolvida nas empresas.

Palavras-chave: Responsabilidade Social, Responsabilidade Social Empresarial, Sustentabilidade, Objetivos de Desenvolvimento Sustentável – ODS.

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1. INTRODUCTION

From the studies carried out by the movement called Club of Rome in 1968, which led to the publication of the book: "The Limits of Growth" in 1972, with descriptive statistical data and projections showing models with future scenarios of deterioration and pollution of natural resources such as water, air, oil, natural gas and land, until becoming aware of the unsustainability of the planet to continue exploiting natural resources without sustainable thinking or preserve these resources for future generations.

The business sector is not alien to this type of action for sustainable development. Since the Social Balance in the late 70s, the Global Report Initiative in the mid-90s, the ISO 26000 (2010), the Millennium Development Goals (1999) and the Objectives for Sustainable Development 2030 (2015), the business sector has been involved as one of the actors that contribute to the welfare of society with concrete actions of sustainability in the economic, environmental and social areas.

The study based on a structured questionnaire applied to a sample of entrepreneurs in 2013 - 2019. This study showed the interest and concrete actions that the Business Sector implemented, showing the profile of the managers of Corporate Social Responsibility, with a significant presence of the female gender between the ages of 30-40 and with training and extensive knowledge of Social Responsibility and Sustainability. Large companies have an advantage in managing sustainability since they have organizational structure and personnel dedicated only to developing sustainability activities; MSMEs carry out these activities empirically and in most cases by their owners or directors. Large companies see CSR as an investment and not as an expense, while small and medium-sized companies in Mexico visualizes it as an unnecessary expense.

This study shows the activity of the CSR by Mexican Economy Sectors being the transport and logistics sector, banks, energy and extractive industries, food, beverages, automotive, construction and infrastructure the ones carrying out more CSR activities, with a vast focus in the environment, labor practices and respect to Human Rights. Corporate Governance is the section of CSR with an opportunity area for Mexican businesspeople. There is interest from the Mexican private business sector in sustainability programs for the next five years, and it is considered an annual budget for these activities.

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2. THEORETICAL FRAMEWORK

Corporate Social Responsibility (CSR) is an ethical commitment from a company. CSR commitments are different from legal obligations and have a moral resource to validate the companies' actions ahead of society. If a company assumes its ethical responsibility in the long term, it can generate confidence and build a reputation. CSR invites companies to act not only by legal and economic coercion but also by ethical and responsible commitment, considering the legitimate interests of all stakeholders in business activity, and as a way to ensure that CSR is a moral resource and not a strategic resource. Also, CSR is a way for companies to respond to society's expectations; although, some companies have been using CSR as a tool to change a company's image.

According to the Green Book (2001), CSR is the voluntary integration of companies with social and environmental concerns into their business operations and their relationships with their stakeholders. Being socially responsible does not mean fully complying with legal obligations, also going beyond compliance by investing "more" in human capital, the environment and relationships with stakeholders. It is not enough to make wealth since social and environmental wellness must be sought to protect natural resources for the next generations.

Evolution of the responsibility of entrepreneurs with society: John Ruskin (1860) *Unto this last*, shares the central idea of commercial exchange with justice, affection and solidarity in the economic and social environment, to build welfare for nations. Howard Bowen (1953) businessmen must have Social Responsibility to improve the impact of big companies in the social, environmental and economic areas of the regions to blend with the State policies, and the oriented business objectives with the objectives and values of the society. Keith David (1960) questioned: Can businesses ignore corporate social responsibility? A question that led him to provide ideas for the business sector to integrate social responsibility activities. In 1968, the Club of Rome made up of researchers, academics and experts began to design models to see the trends in the deterioration of non-renewable resources, leading to the book *The Limits to Growth*. Friedman Milton (1970) contribution "the responsibility of the directors of the companies is to increase the benefits of the shareholders and altruistic, philanthropic activities can be carried out, with donations and temporary assistance" led companies to continue seeing Social Responsibility as an altruistic and charitable activity, rather than being an activity seeking for the well-being of communities and regions.

The Johnson Company, from the United States, in 1971, published four visions of the concept of CSR:

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- Knowing the environment where they do business.
- CSR activities are toward the company's profit.
- Activities with economic and social gain.
- Interest groups and wealth generation.

Donella Meadows et al. (1972) in *The Limits to Growth*: showed that exponential population growth, industrialization, pollution, food production and overexploitation of natural resources will not be sustainable and will reach their limit in 100 years. Sethi, S. Prakash (1975), proposed three stages to implement CSR in companies: obligatory by regulations or by market, political and social pressure, socially responsible with measures to anticipate and prevent the impacts caused by the company. Carroll, A.B.A. (1979), proposes a conceptual model for companies to implement CSR: an economic, legal, ethical and discretionary approach.

By the end of the 1970s, the Fortune 500 companies aligned themselves on six central CSR themes: environment, equal opportunity, people, community integration, products and others. Drucker (1984) provides a new meaning of Corporate Social Responsibility: companies must turn CSR into business opportunities.

The Brundtland Report, (1987) *Our Common Future*, critically examines Sustainable Development, and gives the guideline for CERES principles, (1989) Boston Massachusetts: which aims at protecting the biosphere, sustainable use of natural resources, waste reduction and disposal, energy conservation, risk reduction, safe products and services, environmental restoration, stakeholder reporting, environment reporting commitment (<https://www.ceres.org/>)

Donna Wood (1991) addresses the concept of stakeholders, environmental and social problems with responsible actions of companies in "The Donna Wood Model": CSR principles, business social receptivity process and results of business behavior. In 1993, Drucker reaffirmed the integration of stakeholders in the CSR, highlighting the business sector functions, which were insufficient to mitigate social problems.

Due to global warming and climate change, the environmental component is in the CSR. Elkington J in 1997 created the concept of the triple bottom line: economic, social and environment. Internal and external customer. Social Responsibility in the face of sustainability must integrate the economic, social and environmental with marketing activities, misleading advertising with guidance on the 4Ps of marketing and sales when companies do not perform activities in the triple bottom line. Companies with a sustainable focus aim to generate wealth with a social and environmental focus from the prosumer's perspective, ethics and transparency. See figure 1.

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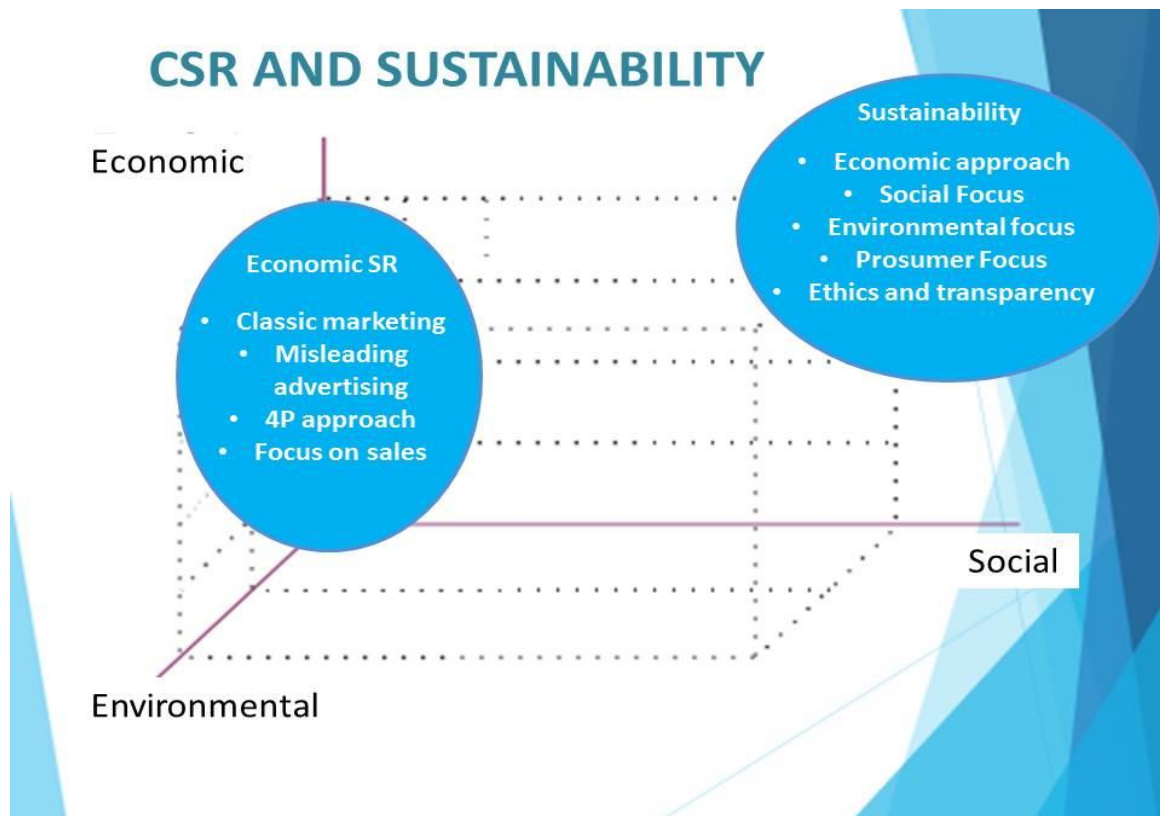


Figure 1. CSR and Sustainability. Source

Contribution of the authors

The UN Millennium Development Goals (MDGs), 1999, integrate the companies that worked on CSR in 4 dimensions: labor, human rights, anti-corruption measures and environment. It added the International Monetary Fund, the Global Reporting Initiative-GRI- (1997), (GRI Secretariat, 2017; Telo, 2015), A8000 (1997), improving workers conditions and ethical production of products and services, Social Accountability International-SA8000-, is the world's leading social certification program and provide a framework for organizations of all types with highest social standards (SAI, n.d.).

In 1999, the European Commission published the Green Paper; CSR as the voluntary integration by companies of social and environmental concerns and their relations with stakeholders. In 2006, the Spanish government published a White Paper, updating the definition of the Green Paper as the management of the economic, social and environmental impacts that a company generates in society. In the same year, B-lab, a Non-Governmental Organization, was born in the United States, with the motto: companies can solve social and environmental problems with their products and services, giving life to the B Corporation Certification.

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Porte and Kramer, (2011), Co-creation of value and shared value, is part of the CSR boom during 2000. Companies could reconcile their business with society reducing the damage caused by their activities, complying with laws and ethical standards. If they redefined their purpose as the shared value, they would generate economic value while creating value for society by addressing its challenges. A shared-value approach reconnects business success with social progress. Firms can do these social responsibility activities in three ways:

- Reconceiving products and markets.
- Redefining productivity in the value chain.
- Building support clusters by sector around the company's facilities.

For 2010, ISO 26000 was born of a voluntary nature and defined as a means of reporting on Corporate CSR globally (Gutierrez, 2017).

In 2012, at the Summit Meeting in Rio, the Sustainable Development Goals (SDA) was born as a replacement for the Millennium Goals (MDG). In the same year, System b, affiliated to B-Corporation, was born in Chile. In 2015, the Agenda 2030 came to public light, replacing the OMs. From 2016 to 2018, the concept of Sustainable Development is strengthened: Agenda 2030, with 17 objectives and 169 goals, seeking for the welfare of nations and System B is born in Mexico.

The Sustainable Development Goals Guide or Compass-SDG Business Forum, has been the compass of the SDGs developed by the global compact, describes step by step what a company has to do to align its strategies to the SDGs and to manage and measure the contribution to Agenda 2030: understand the SDGs, prioritize them, understand the minimum responsibilities of the company to fulfill them, define the objectives, goals and indicators, integrating, reporting and communicating. See figure 2.



Figure 2. Sustainable Development Goals (SDGs).

Source: Pacto Mundial, 2016.

The Sustainable Development Goals (SDGs) Guide was born in 2016 to monitor and evaluate the 2030 Agenda. The International Chamber of Commerce, the UN Department of Economic and Social Affairs, the Global Compact and the Global Business Alliance are in charge

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of The Sustainable Development Goals Guide. It is a space where small, medium and large companies with world leaders, UN departments, NGOs, etc., can meet. It is a space where small, medium and large enterprises meet with world leaders, UN departments, NGOs, etc., to communicate the progress made with Agenda 2030, financing and sustainable impact investments and partnerships with States.

The United Nations General Assembly, on September 25, 2015, shares the *17 SSOs with 169 goals and 231 indicators* covering the economic, social and environmental spheres with a focus on the 5 Ps: *People (1 to 5 SDGs), Planet (6, 12, 13, 14 and 15 SDGs), Prosperity (7 to 11 SDGs), Peace (SDG 16) and Partnership-Alliances (SDG 17)* of global, universal, multidimensional and multilevel implementation. See figure 3.



Figure 3. Sustainable Development Goals (SDGs) With 5Ps.

Source, adaptation from: United Nations.

To support the implementation of the Sustainable Development Goals 2 agendas were created to collaborate with the nations that are implementing Agenda 2030 objectives:

- The aid effectiveness agenda with international development cooperation with donor and project harmonization
- The funding agenda for procuring the necessary funds from the Center for Global Development, located in Washington DC and the South-South Cooperation (SSC).

The Aid Effectiveness Agenda has been evolving since 2000 to define the guidelines of how to support the implementation of Agenda 2030, since the birth of the Millennium Development Goals, giving rise to the First International Conference on Financing for Development in the city of Monterrey, Nuevo León, in 2002.

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In 2005, the High-Level Forum on Harmonization, Alignment and Results of Aid Effectiveness took place in Paris. In 2008, the second International Conference on Financing for Development took place, known as the DOHA Declaration. In 2011, the 4th High-Level Forum on Aid Effectiveness took place in Busan, Korea. In 2015, the 3rd International Conference on Financing for Development, Addis Ababa Agenda for action happened. In 2016, the 2nd High Impact Meeting took place in Kenya. See Figure 4.



Figure 4. The aid effectiveness agenda

Source: Contribution of the authors

The instruments to measure CSR and sustainability since 1972 have been taking relevance according to their order of appearance, as:

- Social Balance, published in 1972: Management tool to plan, organize, direct, record, control and evaluate quantitatively and qualitatively the social management of a company in a given period.
- The Global Report Initiative (GRI), published in the United States in 1997: Management system of economic activities, with market presence and economic impacts, environmental with a focus on materials, energy, biodiversity, emissions, effluents and

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waste, products and services, compliance and transportation and social, considering labor actions, human rights, relationship and transparency with the community, life cycle and communication of the products generated.

- The GSE 21 of Spain, published in 1999: System of Ethical and Socially Responsible Management, elaborated by the Spanish Organization Forética. It establishes the requirements that an organization must fulfill to integrate its social and environmental challenges into its strategies and ethical management.
- The ISO 26000, published in 2010: International guide, free and voluntary, to guide organizations wishing to implement sustainability (economic, social and environmental approach) in the seven fundamental areas of CSR: Organizational Governance, Human Rights, Labor Practices, Environment, Fair Operation Practices, Consumer Affairs and Active Participation and Community Development.
- The Agenda 2030, published in 2015: The General Assembly of the United Nations, on September 25, 2015, shares the 17 SDGs with the 169 goals that integrate the economic, social and environmental, to improve the welfare of people. See figure 5.

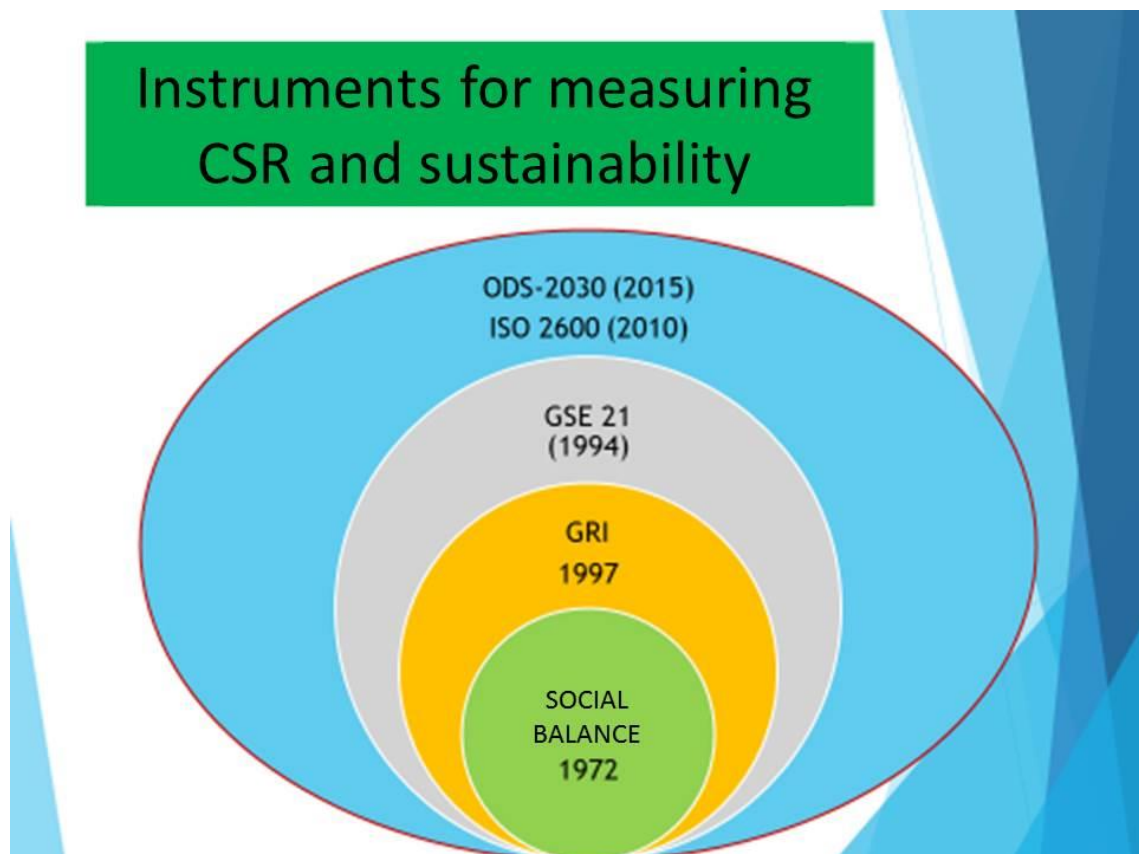


Figure 5. Instruments for measuring CSR and sustainability.

Source: Contribution of the authors

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3. METHODOLOGICAL FRAMEWORK

Descriptive, relational, hypothetical and quantitative research took place between 2013-2019. The purpose was to find evidence of the progress of CSR in large companies and MSMEs in Mexico.

Problem Statement:

What variables specific to companies, such as size, line of business, and proximity, as well as variables specific to managers of CSR activities, such as age, gender, education and income level, influence the perception of knowledge and maturity of CSR in large, micro, small and medium enterprises (MiPymes) in Mexico, during the period from 2013 to 2019?

Objectives:

The aim is to see if there is a difference between CSR perception and evolution, sustainability and budget among large companies and MSMEs in Mexico.

Null hypothesis (Ho) and Alternative (Ha):

Ho1: There is no significant difference between the perception of CSR among large and MSMEs in Mexico.

Ha1: Is there a significant difference between the perception of CSR among large and MSMEs in Mexico?

Ho2: There is no significant difference between the variables specific to companies such as size, turnover and age versus CSR activities.

Ha2: If there is a significant difference between the company's variables such as size, turnover and age versus the CSR activities.

Ho3: There is no significant difference between the demographic variables of employees such as age, sex, income, schooling and the implementation of CSR in large and Mipymes companies in Mexico.

Ha3: If there is a significant difference between the demographic variables of employees such as age, sex, income, schooling and the implementation of CSR in large and Mipymes companies in Mexico

Ho4: There is no significant difference between the budget allocated for CSR activities between large companies and MSMEs in Mexico.

Ha4: Is there a significant difference between the budget allocated for CSR activities between large companies and MSMEs in Mexico?

Sample size:

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The total number of people who answered the structured questionnaire was 4663: 1566 in 2013 and 3097 by 2019, with 1,603 large and MSMEs represented in this sample size:

- According to the type of organization, 2985 people answered in 2019:
 1. 789, Large Companies.
 2. 814, MyPymes
 3. 340, Civil Society Organizations (NGOs)
 4. 318, Educational Institutions.
 5. 277, Consultants or experts on the subjects.
 6. 200, Students.
 7. 105, Government Institutions.
 8. 142, Chambers, guilds or others.

The profile of the represented companies, there are 1332: commerce with 279 companies, an industry with 375 and services with 678 companies. By regions of the country, there is a sample of 1353: Center of the country with 279 companies, Mexico City with 567, North with 231, West with 114, South and Gulf Region with 162. According to the position within the companies, we have: CEO and Vice Presidents are 359, Director and Manager are 406, chiefs 98, Coordinators 194, Analysts and consultants 139 and other 92.

Questionnaire:

The questionnaire entitled Panorama of Social Responsibility in Mexico was made in 2013, taking as reference the parameters of the ISO 26000 and the GRI, including multiple-choice questions and a scale of 0-10 (10 being the highest evaluation). The questionnaire was applied online with computer support from a third party between February 15 - March 21, 2019, respecting the anonymity of the people who answered it. Two communication channels were chosen for the fieldwork: specialized channels of Corporate Social Responsibility (CSR), with mailings and social networks of the company ResPonsable and others that are part of the social network.

4. ANALYSIS AND RESULTS

It was possible to infer and project the degree of knowledge, interest and management of Corporate Social Responsibility (CSR) in large companies (67%) and MSMEs (58.5%) in Mexico. The "maturity" level in large companies increased from 22% (2013) to 29% (2019), while MSMEs raised from 15% (2013) to 22% (2019), thus showing a trend in "maturity" of 6.7% for large companies and 7.1% for MSMEs.

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From 0 to 10 of the CSR concept importance, the rating showed 8.37 in large companies and 8.27 in MiPymes, thus evidencing a clear relevance of the Social responsibility issue in the Mexican Business Sector. According to the CSR maturity, the rating obtained a 6.82 for large companies and 5.75 for MSMEs, showing great importance for CSR topics, but also showing the lack of maturity in both of them.

The 2019 data showed an evolution of the term as an investment and not an expense for the companies. The executives in charge of CSR got a 9.29 in knowledge and familiarization with Social Responsibility, 8.23 with Sustainable Development and 6.35 with the concept of the circular economy; being the concept of CSR the one with the highest positioning in the minds of the executives of the companies in Mexico, surprising in the middle of 2019, the little understanding of the term Sustainability and Circular Economy despite the great effort made at a global level to understand the Sustainable Development Goals (SDGs). In the midst of 2019, the term did not have the desired scope by global and local organizations in the Mexican business sector.

70% of large companies have a CSR committee, but only 29% of them have Corporate Governance, which is the least developed area of Corporate Social Responsibility in Mexico. 67% of large companies prefer to use the name of Corporate Social Responsibility for these activities; likewise, 58% of small companies also lean to the CSR term. Both large companies and MSMEs in 55% have 2 to 5 people working within the company on Social Responsibility issues, less than 25% have one person working on CSR. The Human Resources area generally carries out the CSR activities, the quality area by 15% and corporate affairs by 9%. Commonly, the person in charge of CSR has other functions within the company, being more notorious in the MiPymes since most of the time, the general manager is directly responsible for this activity.

Fortunately for this 2019, they see CSR as a contribution from the organizations to sustainable development in its three dimensions (social, economic and environmental). 78% of large companies have an annual budget allocated for structured CSR activities, but only 14% see it as a business strategy. Only 31% of Micro, Small and Medium Enterprises (MSMEs) have a budget but no clear structure to invest in CSR activities, which is still seen in this sector of the economy as altruistic or charitable work by the owners and managers of MSMEs. Large companies see CSR as a way to contribute to sustainable development with 49%, while 41% of small companies see it the same way.

From 2013-2019, it was possible to observe a decline in CSR indicators such as the perception of profitable investment in the short, medium and long term that went from 43%

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(2013) to 35% (2019). This slant also happened with "CSR as an expense to contribute to the welfare of society" from 28% (2013) to 21% (2019). "The perception of CSR as a business strategy" went from 17% (2013) to 14% (2019). There is a slant in "the perception of CSR as an investment" from 67% (2013) to 62% (2019). Despite the change in the percentages, some companies see CSR as an investment rather than an expense. There was a reduction in the percentages relating to the analysis of a business strategy to identify CSR actions made by companies, from 54% (2013) to 30% (2019). MSMEs changed from 33% (2013) to 31% (2019), evidencing the consequences companies suffered because of the appearance of the ISO 26000 and the Agenda 2030.

In CSR as an expense, the percentages increased from 25% to 30% in the MiPymes. The large companies went from 15% (2013) to 25% (2019). Companies are interested in incrementing the annual budget for these activities and keeping the vision that it is an expense and not an investment that generates value. The CSR "maturity" level showed a 7% progress of the companies in Mexico. Concerning the CSR employees' profile, 73% are female, with an average age of 42 years, with professional schooling and CSR studies.

The most active business sector in CSR is transport and logistics with 88%, Banks with 83%, Energy and Extractive industry with 81%, Food and Beverages with 77%, Automotive with 74%, Construction and Infrastructure with 60%, Professional Services with 59% and Textiles and Footwear with 51%.

The fundamental subjects of CSR most developed by the Business Sector are labor practices with 59% of mentions, the environment (57%), Human Rights with 47%, Fair Operation Practices with 38%, Active Practices and Community Development 37%, Consumers with 34%; being Corporate Governance the least developed in the companies (29%).

In terms of how long they have been working with Corporate Social Responsibility (CSR), 30% of large companies have worked with CSR for more than 15 years, 41% of large companies in the service sector are more than 11 years old, 41% of trading companies and 39% of industrial companies.

There was a variation in the percentages about the investment of the Social responsibility annual budget. An increase in investment was reported from 37% in 2013 to 63% in 2019 in philanthropic and social activities. The percentages of "registrations to distinctive rankings, recognitions and awards" reported an increase from 18% (2013) to 44% (2019). In aspects of communication in Social Responsibility such as sponsorships, media announcements, etc. from

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22% in 2013 to 40%. The percentages of companies receiving advice from professionals in Corporate Social Responsibility (CSR) report and increase from 22% in 2013 to 35% in 2019.

We have seen a stagnation in operating expense or social responsibility management and the training and continuous improvement process of these activities. In terms of money invested in CSR activities, 64% of large companies invest from two hundred thousand to more than six million pesos a year, while only 11% of MSMEs invest that same amount since 68% of MSMEs invest from one to two hundred thousand pesos. 58% of the large companies provide from two hundred thousand to more than six million pesos, and 65% of the MiPymes provide capital from one to two hundred thousand pesos.

Within the organizational structure, most suggest having a Social Responsibility department with a committee formed by Human Resources directors, Strategic Planning, Quality, Communication and Marketing, but reporting directly to the general director.

Materiality studies, to show CSR activities to stakeholders, importance increased since the percentage of the "level of knowledge of the concept of materiality" changed from 20% in 2013 to 35% in 2019. By 2019, only 43% of large companies had conducted a materiality study, while 60% of MSMEs have no plans to conduct materiality studies. 70% of large companies in the service sector have a materiality study, commerce with 44% and industry with 41%. In the MiPymes, the commerce sector reports 71%, industry 59% and service companies with 55%. 61% of the companies mention that their organization has a mechanism to identify their stakeholders, but they don't count on strategies to integrate their clients, suppliers, supply chain, etc., in their CSR strategies. The activities that are carried out more with suppliers are communication about the company's Social Responsibility actions (38%), selection based on social and environmental criteria (31%) and awareness in CSR (30%). Large companies select their suppliers based on social and Environmental standards in 35% of them, and only 30% communicate CSR actions and raise awareness among their suppliers; Likewise, MSMEs 46% communicates CSR actions, 33% raise awareness among their suppliers and 29% train or provide advice on SR. It is important to note that 50% of companies with less than three years of implementation of CSR activities tend to consult with their stakeholders to define their CSR strategies.

The actions taken by companies to involve stakeholders or collaborators in the theme of CSR are internal communication to publicize CSR activities with 72% in large companies and 57% in MSMEs; also, an invitation to take part in CSR programs with 68% in large companies and 51% in MSMEs. 51% with CSR awareness programs for employees in large companies and

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45% in MSMEs. 44% of large companies with public recognition of employees actively participating in CSR programs by 28% in MSMEs. 23% of large companies with the integration of representatives from operational areas in the definition of CSR strategy, by 16% in MSMEs.

To implement Corporate Social Responsibility (CSR) in companies, we recommend a commitment from the management to define and formalize a Social Responsibility strategy. Likewise, the integration of CSR in the processes and procedures of all areas. 90% of large companies and 73% of MSMEs have internal CSR communication programs, 65% of large companies have external communication programs, while MSMEs only do so in 34% of them. It should be communicated with transparency to influence other organizations to be more responsible, and as a competitive advantage, to strengthen their brand image.

The evolution of the main shortcomings in the implementation of CSR between 2013-2019 is:

- A lack of review of CSR strategy (42% in 2013 to 39% in 2019).
- A lack of interest and involvement of management and employees (33% in 2013 to 37% in 2019).
- Problems aligning CSR activities with business strategies (35% in 2013 to 23% in 2019).
- Lack of budget (38% in 2013 to 32% in 2019).

The measurement of Social Responsibility actions also varied from one period to another. In the social impact, the large company went from 75% in 2013 to 71% in 2019, and MSMEs went from 41% in 2013 to 52% in 2019. The environmental impact in, large companies, went from 85% in 2013 to 80% in 2019, and MSMEs from 42% in 2013 to 59% in 2019. The CSR projects results, in large companies, went from 81% in 2013 to 77% in 2019, and MSMEs went from 46% in 2013 to 52% in 2019. The return on investment in CSR projects in large companies went from 56% to 52%, while MSMEs went from 29% to 39%.

In the evaluation of the questions: "Should Social Responsibility be profitable?", it was 7.8 for large companies and MSMEs, and with the question: "Will investors and shareholders increasingly bet on companies whose social and environmental performance is above average?" it was 8 for large companies and 7 for MSMEs. The benefits of CSR between 2013 and 2019 are It will increase customer loyalty, from 21% in 2013 to 26% in 2019; better relations with Civil Society Organizations (NGOs) and international organizations, from 17% in 2013 to 25% in 2019, and impact on talent attraction and employee retention with 18% in 2013 to 21% in 2019. The indicators affected downwards were: savings and cost reduction (24% in 2013 to 16% in 2019) and generation of value for shareholders (20% in 2013 to 16% in 2019), clearly showing

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that CSR activities have evolved as an expense and of little value to shareholders. The benefit most mentioned by the companies that have adopted CSR was to seek society's welfare with 64% of large companies and 56% of MSMEs, a better brand image, and an improved working environment and customer loyalty. 69% of companies do not work on CSR due to a lack of interest and involvement in the issue and a lack of communication since they do not have the necessary tools to do it properly. Companies consider that they do not communicate because they see CSR as a matter of principle (48% of large companies and 43% of MSMEs).

The main obstacles that Mexico faces in advancing issues related to CSR have been maintained in this period of 6 years, being the first ones: the government's attitude towards CSR (41% of large companies and 49% of MSMEs), a lack of dissemination of the concept of CSR (42% of large companies), the country's economic and social performance, confusion around the CSR concept (45% of large companies and 55% of MSMEs), lack of initiative from the private sector (39% of MSMEs), consumer behavior and the country's legal framework.

Over the next five years, companies will face the following challenges: how to measure social and environmental impacts efficiently (48%), to mainstream CSR within the company (38%) and develop solutions for climate change (34%). For large companies, the challenge they have to face is to measure the return on investment of CSR actions (38%), improve internal communication on CSR (37%), permeate CSR in the value chain (33%), and improve external communication on CSR (32%). For MSMEs, we observe the improvement of working conditions (27%), identify and measure their contribution to the objectives of sustainable development (25%) and work on internal improvements in environmental issues (24%). To promote CSR in Mexico, the government must reward the best results.

In the Sustainable Development Goals (SDGs), the large company rated with 6.43 in familiarity with the concept of SDGs, and MiPymes with 5.42. 72% of large companies identify SDGs as crucial, and 50% of them have already implemented SDGs to set internal goals; 62% of MiPymes also consider them necessary, but only 27% are implementing them. Companies with CSR activities between 7 and 10 years old are applying SDGs to define internal goals.

The commitments of the companies on the 17 goals of Agenda 2030 are:

- Goal 5, gender equality, with 55%.
- Goal 8, decent work and economic growth, with 53%.
- Goal 4, quality education with 53%.
- Goal 3, health and well-being, with 47%

The least mentioned SDG were: 14 Underwater Life and 2 Zero Hunger,

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In the analysis by Economy Sector, was established.

Services:

- Goal 5: Gender equality, with 57%,
- Goal 8: decent work and economic growth, with 52% of
- Goal 4: quality education, with 44%
- Goal 17: a partnership to achieve the objectives, with 43%
- Goal 3: health and well-being, with 41%
- Goal 9: Industry, innovation and infrastructure, with 36%.
- Goal 11: sustainable cities and communities, with 35%
- Goal 13: climate action, with 34%
- Goal 12: responsible production and consumption, with 33%

Industry:

- Goal 8: decent work and economic growth, with 52% of
- Goal 5: Gender equality, with 46%
- Goal 3: health and well-being, with 40%
- Goal 13: climate action, with 40%
- Goal 7: Affordable and clean energy, with 39% of
- Goal 11: sustainable cities and communities, with 39%
- Goal 6: clean water and sanitation, with 37%
- Goal 4: quality education, with 35%
- Goal 12: responsible production and consumption, with 34%

Trade:

- Goal 3: health and well-being, with 51%
- Goal 8: decent work and economic growth, with 44%
- Goal 17: a partnership to achieve the objectives, with 42%
- Goal 5: Gender equality, with 32%
- Goal 13: climate action, with 32%
- Goal 12: responsible production and consumption, with 32%
- Goal 11: sustainable cities and communities, with 29%

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5. CONCLUSION AND DISCUSSION

A level of progress can be seen in the fundamental matters of CSR in these six years, being the topics of the Labor Practice the activity with 59% of progress, followed by Environment activities, with 57%, Human Rights, with 47%, Fair Operation Practices with 38% of progress, Active Participation and Community Development with 37%, Consumers with 34% and Corporate Governance with 29%. See figure 6.

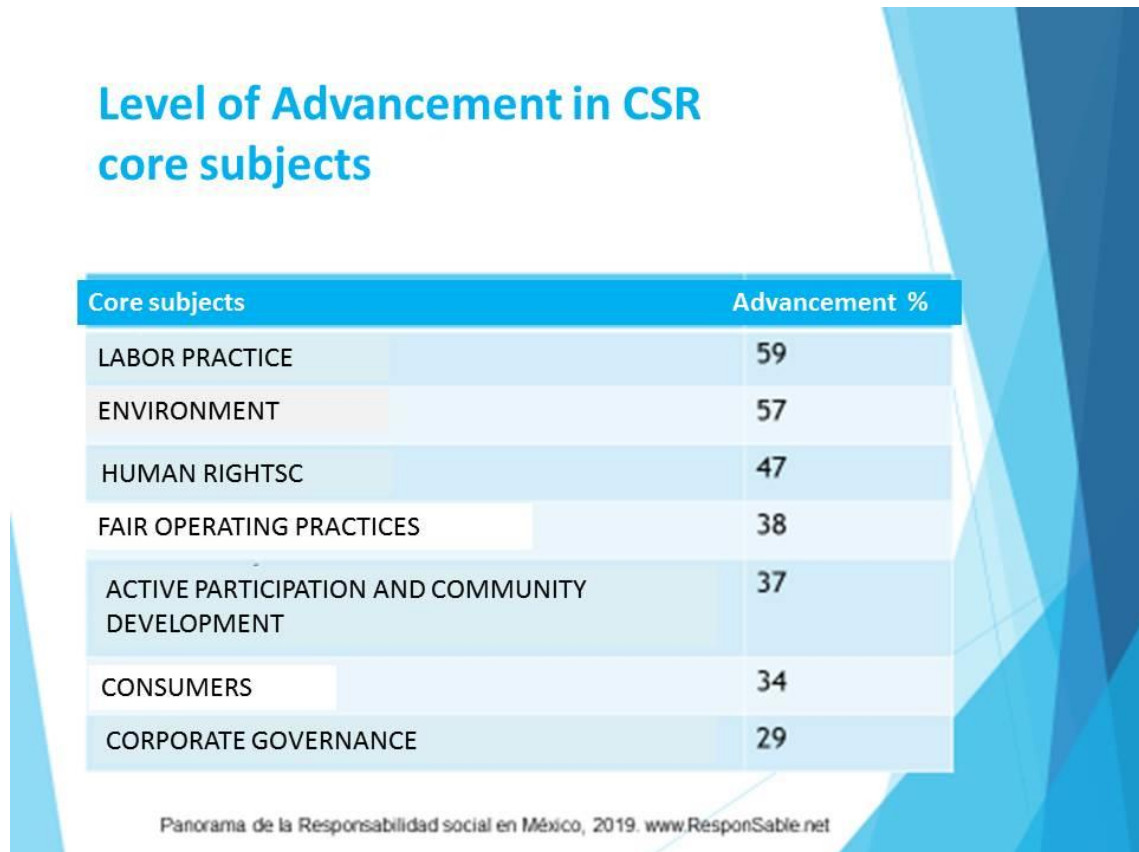


Figure 6. Level of advancement in CSR core subjects.

Source: Contribution of the authors

By measuring the actions of Social Responsibility among large and MiPymes, the most performed are the measurement of social impact in 73% of large companies and 48% of MiPymes, followed by measuring the environmental impact, results of their CSR projects and finally the return on investment in CSR projects, in 54% of large companies and 34% of MiPymes. See figure 8.

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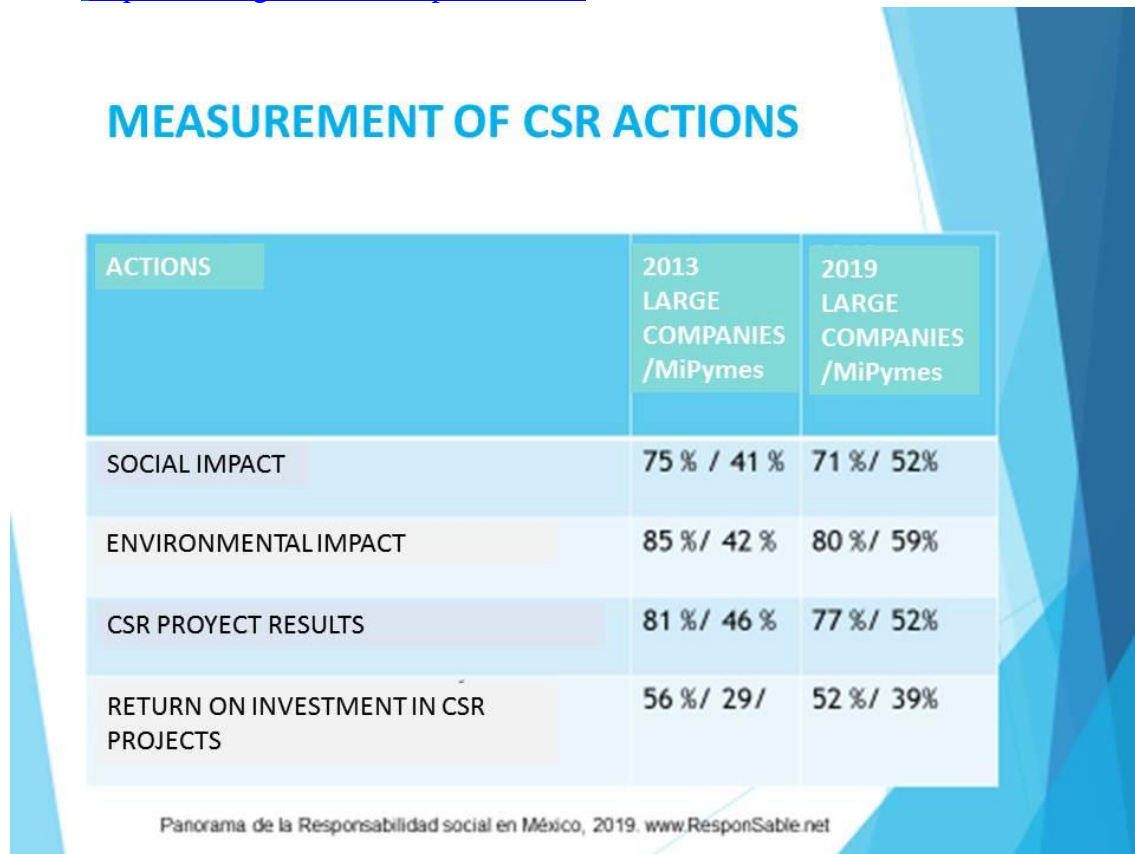


Figure 8. Measurement of CSR actions. Source: Adaptation of Responsible.
Source: Contribution of the authors

Companies that have been using the Social Responsibility guidelines for the longest time are using Agenda 2030. Those that are not are planning to do so in the short term. Of the 17 objectives of the SDGs, gender equality, decent work and economic growth, health and welfare, and quality education are the most widely used in the business sector, and the least used are underwater life, Zero Hunger and Partnership for Goals.

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