Institutionalization of Corporate Social Responsibility Diagnosis in Companies in the Metropolitan Area of Campinas – SP, Brazil

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ABSTRACT

This article presents the institutionalization of Corporate Social Responsibility diagnosis in companies on the Metropolitan Area of Campinas – São Paulo, Brazil. The research has a qualitative approach and exploratory-descriptive objective. Data collection is documentary and descriptive data is analyzed inductively using the content analysis technique. The survey of 16 companies concludes that social actions are focused on education and income generation, concentrated on their activity area, being carried out in partnership with social institutions and volunteering actions. However, there are problems regarding the practice of volunteering, the use of non-standardized reports, and the lack of targeting actions with the SDGs. Most companies (57%) are in the intermediate stage regarding the institutionalization of CSR.

Key-words: Corporate social responsibility; institutionalization of social actions; Sustainability; Sustainability reports; Metropolitan area of Campinas.

1 INTRODUCTION

Companies are established as entities necessary for the development of society. Its action aims at profit to shareholders, job and income generation, as well as taxes, but also to act responsibly towards the community where it is established. Some companies have undoubtedly expressive economic power, as “their revenue and their value on the stock exchange exceed the GDP of dozens of countries”. With this economic importance, to think that the private sector has no influence on political decisions, the drafting of laws and the daily lives of citizens would be merely an act of naivety (Galindo, 2017).

In this context, companies are increasingly assuming complex social commitments, jointly or independently from government, often becoming essential for health implementation, education and professionalization of the surrounding societies (Carroll, 2015). As for this company-society relationship, Corporate Social Responsibility, aimed at any type of company, is responsible for bringing companies closer to the public with which they relate (Azim, 2016). There is no question about the importance of CSR for society, but Schroeder and Schroeder (2004) defend the delimitation of Corporate Social Responsibility actions. The author concern is that the actions carried out by companies lead society to legitimize them as the main ordering and providers of the common well, with the possibility of reversing the social development of the government responsibility, replacing it with business objectives.

With these assumptions, making a diagnosis of the institutionalization of Corporate Social Responsibility in companies on the Metropolitan Area of Campinas (MAC), an area with huge companies concentration to national improvement, is the objective of this article. The diagnosis is relevant because it focusses on business strategies regarding the promotion of local development and possible minimization of social problems by social actions carried out by companies. The diagnosis may be of interest to several social actors, such as: business administrators, to better understand what CSR is and how the company should act on this matter; shareholders, to understand how their companies are committed to social responsibility; governments, to better understand the social areas in which companies operate; general public, to find out how companies act in terms of social responsibility in the MAC.

2 THEORETICAL FRAMEWORK

2.1 Corporate social responsibility (CSR): definitions and history

Focused on any type of company, Corporate Social Responsibility is responsible for bringing companies closer to the public with which they relate, known as stakeholders. In a simple way, stakeholders can be defined as any individual, group or entity that can affect or be affected by the activities of an organization (Baraibar-Diez & Sotorrio, 2018). In the 1960s, Robert Freeman's stakeholder theory stated that the existence and success, as well as the functioning and survival of organizations, depends directly on their ability to integrate the expectations of these audiences into their business strategy (Moraes et al., 2017).

Bertoncello and Chang Júnior (2007), understand that the relationship between companies and society is based on a social contract that evolves according to social changes and society's expectations. For these authors, in this contract, society legitimizes the company's existence, recognizing its activities and obligations, as well as establishing legal limits for its performance. They reinforce that society has the right to change its business expectations as an instrument of society itself (Bertoncello & Chang Júnior, 2007). Sousa (2011) adds in this scenario, the possibility that institutions that remain similar for long periods of time, can also be questioned at any time.

Regarding its history, the idea of social responsibility was born in the late 19th and early 20th centuries, but it became popular in the 1970s in Europe, particularly in France, Germany and England, with the United States being the first to bring this concept among the countries of the American continent. In

Brazil, the first manifestations on this theme took place in the late 1970s and early 1980s (Vieira, 2008).

Especially during the 20th century, under the classic economy disclosed by Milton Friedman, it was accepted that the company's only social responsibility was to generate profits and wealth for its shareholders, with economic performance as the social responsibility. In other words, a company that did not show a profit was socially irresponsible (Formentini, 2004). Guided by this concept and by self-interest, successful companies in the 19th and 20th centuries were born under the market paradigm, establishing themselves as the most efficient and effective way to obtain a stable society - “I generate profit, therefore, I fulfill my social role". However, with a focus only on profit, the real social condition is in the background, which deconstructs the relationship between market, company and improvement of human conditions (Schroeder & Schroeder, 2004).

In this context, the State starts to act as a great source of social welfare, but this is of low quality due to lack of financial resources, not fully meeting the demands of society. This scenario generated a crisis of confidence in the State's capacity, which required the search for new alternatives (Schroeder & Schroeder, 2004). This change in the role of the State arrived in Brazil in the 1990s, with the substitution of the universalist logic and the guarantee of rights (inscribed in the 1988 Brazilian constitutional charter) with a market logic based mainly on business marketing and the flexibility of work processes (Mathis & Mathis, 2012). Mathis and Mathis (2012) emphasize that this change in the responsibility of the State, for the well-being of all, was present in the proposal for State reform in the 1990s, since it transfers responsibility for the provision of social services to the “non-state public sectors”- the third sector.

During this period, partnerships between the State, social organizations and companies are encouraged, which reinforce the issue of ethics in their internal policies, and by carrying out CSR projects, they received exemption from tax charges. Thus, the Brazilian business community changes its vision and the form of social action, CSR appears in Brazil and companies become agents of social change, being responsible for supplying the State in its inability to meet some demands of society with quality (Mathis & Mathis, 2012). Since then, Corporate Social Responsibility has been the proposal for solving some social problems (Vasconcelos & Filho, 2008).

Because of this strategic change in the performance of the State and globalization, companies are encouraged to be increasingly closer to the public with which they relate, adding more and more value to CSR. Companies started to play a differentiated role from the traditional, being now charged as providers of goods and services for society, they are no longer just profit producers to participate and directly influence other social dimensions (Schroeder & Schroeder, 2004), which reinforces the right to change business expectations for society, according to Bertoncello and Chang Júnior (2007). Companies take advantage of this new context and question their own positioning, their social relevance, which opened space and the need for the phenomenon of Corporate Social Responsibility (Bertoncello & Chang Júnior, 2007).

An important element in this context and that emphasizes the need for organizations to adapt to the environment they are inserted in, for their survival in the market, is the new institutionalism (Bertoncello & Chang Júnior, 2007; Sousa, 2011). According to these authors, since the 1970s, rationalist approaches are no longer justified for organizational actions. With the emergence of institutional theory, the organization starts to be perceived as an organic system, which means, it is affected by the environment, mainly through social characteristics.

In the new institutionalism, organizations perceive themselves as part of the social context to which they belong, with the external environment being recognized as an element influencing business results, imposing even some restrictions and demanding adaptations (Sousa, 2011), mainly due to criticisms directed at entrepreneurs and companies, resulting from pressures due to social problems (Ventura, 2005). According to Ventura (2005), this requirement regarding the fulfillment of social demands so that the company is well perceived by society, makes large companies transform strength into greatness, placing themselves, once again, as protagonists in this process. Thus, social responsibility starts to gain prominence and is widely debated and propagated in companies, being seen as a strategy of competitiveness (Formentini, 2004) and legitimacy (Ventura, 2005; Sousa, 2011).

Ventura (2005) shows that there is an expectation on the part of society in relation to organizations and that companies try to be aligned with this demand as a way of survival, leading new companies or those already established in the market to incorporate the new practices and procedures of CSR in search of legitimacy (Sousa, 2011). This scenario increases the interest and the need for companies to work with social marketing to increase their credibility with stakeholders and profitability in the market (Mathis & Mathis, 2012). Vasconcelos and Filho (2008) reinforce the speech of contemporary authors to professionals in the marketing area, where they must accept the obligation to give the same importance of profits to consumer satisfaction and social welfare when evaluating the performance of a company (Vasconcelos & Filho, 2008).

In Brazil, according to Rico (2004), philanthropy and assistance were not part of the Brazilian business culture. The first actions were heterogeneous, punctual, dependent and supervised by the State, they were only the provision of material or financial assistance, aimed at addressing an immediate problem, such as food, health, housing, among others. This practice, in the end, creates a relationship of domination and dependence established between those who have the power to carry out the action of social services and users (Silva, 2016). According to Araújo and Russo (2008), it was only from this century that large companies began to practice social responsibility in a more comprehensive way in Brazil, but Rico (2004) states that corporate social actions, with the expectation of participation in the country's social development, already occurred in the 1980s.

In Europe, most of the legislation related to CSR emerged in the late 1980s until early 2000. For the European Community, Mathis and Mathis (2012) highlight at least three perspectives that CSR assumes, being them: 1) perspectives on social responsibility in business; 2) perspectives of society and the state; and 3) stakeholder perspectives. The impacts of the effects of CSR are expressed in the following areas: business management, codes of conduct, management system, stakeholder engagement in activities carried out by the company, citizenship actions, encouraging the formation of volunteers inside and outside companies and social programs and projects, as well as responsibility for investments and responsibility for consumption.

In general, Mathis and Mathis (2012) state that at the international level, regarding human rights, companies should have a proactive role in their implementation and enforcement, without being given the same legal responsibility as States, which really are obligated to guarantee them, since human rights must be treated as universal rights (Mathis & Mathis, 2012).

For this work, the essence of CSR will be considered the same recognized by the Ethos Institute, a way for the company to conduct its business that makes it a partner and co-responsible for social development (ETHOS, 2013). Where the socially responsible company is one that has the capacity to listen to the interests of different parties (stakeholders such as: shareholders, employees, service providers, suppliers, consumers, community, government and the environment) and is able to incorporate them into the planning and strategies activities, seeking to meet the demands of everyone, not just a specific part (Bertoncello & Chang Júnior, 2007).

As much as the subject has been studied for decades, Vasconcelos and Filho (2008) and Jesus et al. (2008), already at the beginning of the 21st century, point out that there is still no consensus regarding the definition of social responsibility, mainly because there are no precise standards that determine when a company is acting in a socially responsible manner. Without this definition, minimal action can be considered a success in terms of social responsibility. The authors also highlight the consideration of Muhammad Yunus (2008), when realizing that there are good intentions in the concept of socially responsible company, but some business leaders end up abusing the concept to produce benefits for their own interests (Vasconcelos & Filho, 2008).

The conception of social responsibility by Mathis and Mathis is aligned with the definitions of Sen and Kliksberg (2007) when highlighting as social responsibility practices: welfare and philanthropic actions, related to legal obligations with practices not related to the company's business; actions that are related to the reputation and image of the company, disseminated through a code of conduct (or code of ethics) where moral values defended by the company prevail, not being restricted to assistance and philanthropic actions; actions related to a way of doing business, generating value for shareholders and contributing to sustainable development (Mathis & Mathis, 2012).

The search for social responsibility practices, which are not always the most efficient for the organization, can lead them to act in a homogeneous way, in search of legitimacy, which is a strength of the isomorphic mechanisms - important for the new institutionalism. Sousa (2011) defines isomorphism as a process that forces a unit in the population to look like another, or to be in the same set of environmental conditions. In a globalized world and in areas of free and open competition, organizations are called to act and / or adopt socially legitimate attitudes (socially accepted). Based on the study by Dimaggio and Powell (1983), he states that there are two isomorphic mechanisms: the competitive, resulting from market competition; and the institutional, arising from institutional restrictions, which can happen through coercive, mimetic and normative means.

For Ventura (2005), in many cases, organizations can join the movement for social responsibility, but without even questioning what this means and without truly producing relevant changes in their actions, seeking only what they intend to disclose and that is considered as differential by society, in general, and by consumers, specifically. In this environment of seeking legitimacy, Sousa (2011) quotes Fonseca (2003) to conclude that the types of isomorphism refer, in general, to the forces that would cause the homogeneity of organizations.

In a more critical view of the isomorphism process, Ventura (2005) states that organizations are responsible for creating new patterns of actions that they are able to fulfill, multiplying their forces, transforming them into quantities, since they always seek new opportunities. Considering the linearity of mimetic isomorphism, Ventura (2005) affirms that competitors copy the practices applied by companies considered to be references in the market, researchers start to promote them by their differentials, studies are done to define and adapt to the local reality, criticism defines it as a differential for the company that adopts and disseminates it, institutionalizing it. In this way, the action becomes accepted and legitimate for future generations. In other words, even though it may be conflicting as to its efficiency, the concern of the company becomes the fulfillment of actions already instituted by large organizations, in order to achieve legitimacy (Ventura, 2005). The 2015 SEBRAE trend bulletin, highlights this practice by guiding small companies to seek “the main sustainability practices adopted by large companies, which can assist in the achievement of government stimulus” (SEBRAE, 2015, p.5).

Regarding this social relationship, Rico (2004) points out that, currently, business organizations tend to invest, preferably, in social activities related to the products and services they produce or sell. Laruccia and Cataldo (2006) highlight that in fact there are social issues excluded by the CSR, since in Brazil, most companies avoid controversial social projects, such as the issue of child prostitution or others that do not complement the company's brand (Laruccia & Cataldo, 2006). In other words, companies tend to invest in the social part, but within their comfort zone.

2.2 The institutionalization of CSR

According to a study carried out by Sousa (2011), the CSR institutionalization process can be divided into three stages: complementary, permeable and consecutive. However, these stages occur gradually, even though it is difficult to mark exactly the beginning and end of each stage. In the initial stage of CSR institutionalization, social actions are articulated considering the legal requirements and those stipulated by the speeches in favor of their implementation, even if companies do not agree with them. It would be the actions taken to avoid legal problems and damage to the image of the organizations, not being justified only by the pure and simple motivation of the companies, but not to suffer severe penalties from the other actors that make up the same environment in which they operate. Thus, different organizations, but interconnected in the same process, generally start to adopt, even if in a primary way and due to commercial relationships (usually with strong dependence), minimal social actions within their companies.

According to Sousa (2011), at this stage the actions carried out, most of the time, are philanthropic and coordinated by human resources and marketing employees, since there are no professionals hired directly for this demand. The sustainability reports, used as disclosure tools in the search for market differentiation, are also in the care of these employees. Sousa (2011) concludes that the companies in the first stage are motivated by the search for differentiation and/or the search for meeting the demands of dominant actors regarding CSR practices. Thus, the actions taken are not sufficient to give legitimacy to companies at this stage, however, their non-compliance guarantees severe penalties for organizations.

In the intermediate stage, organizations seek to solve specific problems and tend to be similar, because as the theory develops and becomes more explicit, the variation of organizational forms, consequently, according to Sousa (2011), decreases. At this stage, social actions are more structured in organizations that have been successful (gaining legitimacy) through their practices, but still without the existence of models, technologies and legitimate knowledge to act in compliance with all the specifics under the CSR. According to Sousa (2011), organizations that already favor social practices lead other organizations to reproduce them consciously, due to the perception of the importance caused by the results achieved (gain in legitimacy). However, reproduction can also happen unconsciously, without clear purposes, resulting from the non-monitoring of routine situations or due to a lack of understanding of the current rules and routines, and also by the non-acceptance by the organizational actors.

Still on the intermediate stage, Sousa (2011) considers that, although the actions are more elaborate, they are still very similar to actions already considered legitimate, through the mimetic institutional isomorphic process. This process saves organizations time and money and brings security, which already have in successful organizations a base of what they must copy to achieve the same results. Another differential of this stage is the directing of social responsibility to a specific department, which aims to unify the ideas and consensus regarding the social policies practiced by the organization, being directly related to the company's top management. Thus, CSR becomes part of effective and routine actions by organizations in a more consolidated way than in the previous stage.

In the last stage of institutionalization, there is the professionalization of CSR, with universal references from the academic environment, professional or commercial associations (Sousa, 2011). At this stage, values and norms are continually repeated, being internalized, becoming, over time, an obligation or morally guided behavior. In other words, CSR starts to be present, in a well-structured way, assumed to be correct, within organizations, guiding their decision-making processes, and then the total institutionalization of corporate social responsibility occurs. At this stage, there is a matrix structure, with the participation of teams composed of members from different areas and functions within the organization, being chaired by one or more members of the general management (Sousa, 2011). The objective is to introduce CSR in different areas of the organization, since this is a broad dimension and needs to permeate corporate values and culture actively. Otherwise, the actions can be perceived only as a promotion and advertising maneuver, devaluing all the work done by the teams involved in the search for legitimate actions (Sousa, 2011).

According to Sousa (2011), maturity at this stage is capable of imposing even a correct posture, not only on the company, but also on its stakeholders, which includes the State itself. The principles of CSR are assimilated and consolidated by all those involved, which can permeate the entire economic part of a country, even guiding public policies, going beyond isolated business initiatives.

Sousa (2011) also presents a mapping of dimensions and social variables regarding CSR, which are divided into internal and external. This research focuses on external CSR, which is defined as the dimension “aimed at the development of corporate social actions that benefit the community, as well as focusing on the care for its relationships and partnerships” (Sousa, 2011, p. 171). According to Sousa (2011), the variables that make up the external social dimension are: social projects and actions; involvement with social actions; relationship with stakeholders; sustainability report; alliances/partnerships.

As a way to facilitate the criteria for differentiating each stage of CSR institutionalization, after a bibliographic review, Sousa (2011, p. 108) created a matrix in which each social variable (internal and external) is broken down considering the institutionalization stage (initial, intermediate or institutionalized). The matrix was developed based on the social and environmental dimensions that make up CSR and its most privileged variables, selected from the most legitimate reports and indexes in Europe and Brazil (DJSI - Dow Jones Sustainability Index, 2005; ISE - Index of Corporate Sustainability, 2005; GRI Report -

Sustainability Reporting Guidelines, 2006, 2008; Ibase Social Balance, 2008; Ethos Social Responsibility Indicators, 2009).

2.3 Ethics and CSR

Rico (2004) points out that Corporate Social Responsibility is associated with two factors, which go side by side, and define the essence of its practice: ethics and transparency in business management. This author reports that in this sense, “being ethical in business” assumes that the decisions of interest to a certain company respect the rights, values and interests of all individuals who, in some way, are affected by it (Rico, 2004). “Being transparent” means meeting social expectations, maintaining consistency between discourse and practice and not withholding important information about their goods and services.

Still on ethics, Jesus et al. (2017, p.7) defines it as “an exercise of freedom impossible to be imposed and that, in the company, corresponds to the sum of the ethics of all employees”. An interesting point made by these authors, already commented by Ometto et al. (2015), is that ethics is a human value, and both companies and stakeholders are composed of individuals. It is evident that, for these authors, if the company does not meet the needs and expectations of its stakeholders, depending on the profile of the society in which this company is inserted, it can be questioned and contradicted (Jesus et al., 2017), running the risk of failure (Vieira, 2008) and even of having to close its operations (Vasconcelos & Filho, 2008).

Therefore, individual actions matter, as a company is led and made up of people. If the Ethos Institute and the Brazilian Business Council for Sustainable Development (CEBDS) - a branch of the World Business Council for Sustainable Development (WBCSD), are composed of companies and groups of great economic power, it is because CSR is strategic and the different audiences with whom companies interact expect this commitment, but mainly because strategic people had to make this decision. After all, according to Ometto et al. (2015), it is the individual, the agent, the person, the subject who transmits and modifies social practices.

However, according to Galbraith (2004), there are several innocent frauds regarding companies, their leadership and ethics. One of the innocent frauds presented by this author relates the ethics of companies and the relationship with their consumers, since the statement: who makes the market is the consumer, is a fraud. For this author, one of the most widespread forms of fraud is to believe in a market economy where the consumer is sovereign, in addition to the illusion of making a sale without managing and controlling the consumer (Galbraith, 2004).

Also, according to Galbraith (2004), the most sophisticated and most evident form of fraud is the illusion of business administration. As much as there is an impression of authority for business owners, it does not really exist - a fraud, said by the author, as accepted. Power, in the big modern company, is actually in the hands of executives. For Galbraith (2004), the board of directors is just a lovely entity, which meets with indulgence and brotherly respect, but which is entirely subordinate to the real power of the administrators. All decisions are already made by the real owners of the business and the decision-making meetings are a mere formality, as well as the false choice of the consumer. In this scenario, the people who really have the power and know the decisions that will be made (mainly in the American context) are the administrators (Galbraith, 2004).

Regarding ethics in business leadership, for Laruccia and Cataldo (2006), in logical terms, there can be three types of categories of entrepreneurs in relation to CSR: which states that social responsibility is not part of their business; the one who does the good deed but in the wrong way (hires, for example, a disabled person, but does not even think about what activity the person will perform and what space he/she will occupy in the company); and the one that really understood the concept (Laruccia & Cataldo, 2006).

In the midst of these questions and pointing out false morals (fraud) of some companies, it is clear the importance of CSR, as well as the ethical and critical sense of stakeholders and the need for companies to be transparent in their actions in relation to CSR. The ethical behavior and social responsibility of organizations are among the most important trends that influence management's actions at the beginning of the third millennium. Even though the debate on ethics and social responsibility is old, it is currently accentuated by problems such as corruption, consumer protection, unemployment, pollution, among many others that involve public or private organizations and social behaviors of business leaders (Laruccia & Cataldo, 2006).

Due to this growing importance, some communication tools were created by companies to make their social actions public, such as: social report, reports, awards, certifications, audits, among others. Regarding these channels, Mathis and Mathis (2012) and Rico (2004) highlight the social balance as the most important, as it is able to show the level of corporate social responsibility and still be accountable to society for the use of public assets (Vieira, 2008). Because it is not mandatory, it is through the social report that companies transmit their commitments and conduct of social responsibility, disseminating the link between ethics and the production process (Rico, 2004), which is an option for companies to communicate transparently with the public which they relate.

Still on social communication, the Brazilian Institute of Social Analysis (ibase) and the Global Reporting Initiative (GRI), stand out for the development of standards for preparing sustainability reports, as well as the certification of publications (Mathis & Mathis, 2012). Due to the current importance of CSR, Sen and Klilsberg (2007) state that the GRI itself questions whether the time has come for the rendering of accounts of economic, environmental and social data of companies to stop being voluntary and become mandatory (scenario already existing in Sweden and Denmark) (Sen & Kliksberg, 2007). Vieira (2008), on the other hand, presents arguments against the mandatory publication of corporate social actions for facing the fundamental principle of the liberal spirit that regulates social relations. It suggests that the regulation of the Social Balance Sheet in Brazil should follow models from other countries, such as the United States, Germany, Holland, England and Belgium, where the publication of the Social Balance Sheet is an integral part of the companies' strategic process. Without the compulsory publication, companies expose to society their positive and negative impacts caused by their business, which demonstrates, at least, responsibility. According to Sousa (2011), this may actually be a behavior related to the degree of institutionalism regarding CSR, where smaller companies copy the practices of companies considered “references” in the market to legitimize themselves. The fact is, regardless of whether it is mandatory or optional, the Social Balance became part of the strategic thinking of companies (Vieira, 2008).

As a support for companies committed to their social actions, the Ethos Institute of Business and Social Responsibility was created in the 1990s with the mission of mobilizing, raising awareness and helping companies to manage their businesses in a socially responsible manner, dealing with topics such as: values, transparency and governance, internal public, environment, suppliers, consumers/customers, community/government and society (Mathis & Mathis, 2012). Rico (2004) also highlights the importance of the Group of Institutes, Foundations and Companies - GIFE, for being the first business association founded in Brazil, and also the first in South America, created in 1995, which brings together organizations of private capital that finance or carry out social, environmental and cultural projects of public interest.

For Sen and Kliksberg (2007), CSR will be the new way of doing business. They emphasize that civil society has demanded this evolution for being more organized, more informed and participatory (Sen & Kliksberg, 2007).

2.4 CSR and its limits

The socially responsible company, according to Sousa Filho et al. (2010), achieves a great competitive advantage in relation to the others, since it proposes to assimilate co-responsibility in facing inequality and social exclusion.

As already seen in previous topics, because Brazilian economic policy was turned to economic stability decades ago, and because it stopped investing in social programs, there was an increase in social inequalities, triggered by an unprecedented socio-political-economic crisis in the Brazilian society. With the concept of the Minimum State, there is a consequent retraction of investments in public and social policies, decentralization of social projects and the privatization of some basic social services, creating an opportunity for civil society organizations and institutions and business foundations to work together to the social issue. These entities are beginning to look for ways to reduce poverty and strengthen democracy in underdeveloped societies (Rico, 2004).

It can also be said that partnerships are now understood as fundamental in tackling social exclusion, insofar as they can aggregate innovative experiences that serve as a reference for the elaboration of social policies, but that it is not forgotten that the elaboration and implementation of policies social responsibilities are the responsibility of the State (Rico, 2004). Currently, private social investment is necessary due to the numerous and varied problems that societies face. Rico (2004) points out that this investment is also the result of the company's ethical relationship with its employees, its suppliers, the government, its customers (stakeholders) and the environment, all of which are directly or indirectly impacted by the inefficiency of the State (Rico, 2004). The great tendency is that companies contribute to public policies, but not to suffocate or replace them, but to develop them (GVCES, 2018).

Health care, education and transportation programs for employees, service to the public and the community, environmental protection, consumer protection, urban development and renovation, culture, art and recreation, can be mentioned as examples of actions that companies take, but that should be guaranteed by the State. These programs have become increasingly varied and complex, promoting even a transformation in the way companies conduct their business, due to the variety of structural problems in Brazil, such as hunger, violence, diseases, lack of formal education, among others (Schroeder & Schroeder, 2004).

According to Schroeder and Schroeder (2004), as companies are major centers of economic and political power, and directly interfere in social dynamics, when assuming social causes, companies would be giving back to society part of the human, natural, financial resources they consume to develop their activities. For many social actors, this situation legitimizes corporate social responsibility. For others, the advancement of the power of companies in society goes far beyond their traditional responsibilities, as a supplier of goods and services to the responsibility of social welfare, asserting itself as a propagator and guarantor of the common good.

In other words, in addition to providing society with goods and services, the company has the citizen's well-being under its control (Schroeder & Schroeder, 2004), since the company takes matters into its own hands, which have always been the responsibility of others organizational systems that become peripheral. At the same time, companies are increasingly self-sufficient, becoming the most important institutions in the contemporary world (with financial results greater than the GDP of many countries) and have transformed human life in its most intimate aspect (Schroeder & Schroeder, 2004).

In addition to these deviations from objectives and public quality bonds, the investments made by RSC reach strategic portions of the population, selected according to criteria established by the foundations themselves, business institutes and partner organizations. According to Rico (2004), this is a contradictory issue (as the business community has its own interests, such as competitive advantage, visibility and image dissemination) that puts the philosophy and principles of corporate social responsibility in check. Social services should not, but end up, being directed to a part of society defined based on different criteria from those of the universality of rights. The contradiction happens (because there is a previous selection of the public to be served), but social investments reveal a public commitment by the business community to face inequalities, seeking to collaborate with social development (Rico, 2004).

In view of this reality, Schroeder and Schroeder (2004) defend the idea of delimiting corporate social responsibility actions, of reevaluating the companies' influence and actions in society. There is no question as to the importance of CSR for society and it has nothing to do with the benefits already generated, but with its progress. The fear is that corporate social responsibility actions will lead society to legitimize companies as the main ordering and providers of the common good, with companies being, in fact, just another part of society, with their own specific objectives. When letting companies act in this way, there may be an inversion of the full development of human potential, replacing it with business objectives (Schroeder & Schroeder, 2004).

CSR actions, without control, can also become a way for the company to justify certain situations or impositions, both to its employees and to society in general. In addition, the community can also become quite tolerant of abuses by a company that finances social and/or environmental actions in its region, such as hospitals, cultural, ecological and social events in general. Thus, business attitudes previously said to be unacceptable by society, can begin to be accepted for the benefits brought to it. The great concern is that the company uses social actions to expand its power, both internally and externally, and that the company definitely becomes the main social actor (Schroeder & Schroeder, 2004).

As a suggestion about their limits, Sen and Kliksberg (2007) emphasize that CSR must evolve with the support of public policies, always aiming at the collective good and that narcissistic or philanthropic companies once and for all incorporate social responsibility into their business (Sen & Kliksberg, 2007). In accordance with this proposition, the Center for Sustainability Studies at Fundação Getúlio Vargas has guided companies to work with public agencies in their localities, presenting co-partnering programs (company, public sector and society) and that there always be a strategy exit for these projects, so that the projects are not unlimited, without a defined chronology, or that do not really develop that community and the public sector (GVCES, 2018).

Sen and Kliksberg (2007) still address the issue of the formation of the top leadership of companies, pointing out that something went wrong in the formation of these business leaders, whose focus is exclusively on the financial result. But according to Galbraith (2004), this is an innocent fraud. Sen and Kliksberg (2007) prefer to reinforce that the crisis made it clear that CSR is necessary, now business leaders need to know how to undertake it (Sen & Kliksberg, 2007) and society and public authorities, to limit it.

3 METHODOLOGY

This research has a qualitative approach and an exploratory and descriptive objective (Gil, 2019; CEBRAP, 2016). Data collection is documentary with descriptive data being analyzed inductively (Creswell, 2014), with its process and meaning as the main focus of approach to content analysis (Mozzato & Grzybovski, 2011).

3.1 Research Universe

The Metropolitan Area of Campinas (MAC), created in 2000 by the State Complementary Law n°. 870/00, is the universe of this research. The MAC is formed by 20 municipalities: Americana, Artur Nogueira, Campinas, Cosmópolis, Engenheiro Coelho, Holambra, Hortolândia, Indaiatuba, Itatiba, Jaguariúna, Monte Mor, Morungaba, Nova Odessa, Paulínia, Pedreira, Santa Bárbara d'Oeste, Santo Antônio de Posse, Sumaré, Valinhos and Vinhedo. Campinas is an inland city of the State of São Paulo, just over 100 km from São Paulo (capital), has more than 260 years and a population with more than 1 million inhabitants. Its area is 795 km2 and includes four districts: Joaquim Egídio, Sousas, Barão Geraldo and Nova Aparecida (IBGE, 2018).

The MAC is the second largest metropolitan area of the State of São Paulo in population, with more than 3.1 million inhabitants, according to an estimate by the Brazilian Institute of Geography and Statistics (IBGE) for 2016, and generates 8.5% of the State Gross Domestic Product (GDP) (EMPLASA, 2018). According to EMPLASA (2018), the MAC comprises a modern, diversified industrial park composed of companies from different areas of activity. It has a very significant agricultural and agroindustrial structure and performs expressive specialization tertiary activities. It is also noteworthy for the presence of innovative centers in the scientific area and technological research, as well as the Viracopos Airport, located on Campinas, the second largest airport in the country in cargo transportation. Another highlight is the concentration of huge multinational companies (OMI, 2014a) and the presence of large industrial and business hubs, such as CIATEC, and scientific ones, such as the National Synchrotron Laboratory (OMI, 2014b).

3.2 Survey sampling

In the process of choosing companies, MAC companies were mapped through the report prepared by the Metropolitan Observatory - MAC Indicators (IMO, 2014a), with the survey of companies regarding export (37 companies) and imports (66 companies), and the report by the newspaper Correio Popular (Popular, 2013), where the 100 largest companies are presented considering net revenue - most recent reports that presented a degree of relevance of the companies present at MAC.

Based on these documents, a pre-selection of the companies was carried out, adopting the following criteria for choosing: (1) being part of the two documents; and (2) be a Known company in the MAC. To meet this last criterion, intentional non-probabilistic sampling was adopted. Thus, a total of 24 companies met these criteria.

3.3 Criteria for selecting companies

With the 24 pre-selected companies, four business initiatives were checked as a first direction of companies commitments to sustainability, associated with: (i) UN Global Compact, with more than 13,000 members in 160 countries, and the largest corporate sustainability initiative, which is voluntary (Pacto Global, 2019, sp); (ii) GIFE - Group of Institutes, Foundations and Companies, an association of social investors in Brazil (GIFE, 2019); (iii) ETHOS - Ethos Institute of Business and Social Responsibility, a hub for organizing knowledge, exchanging experiences and developing tools to help companies analyze their management practices and deepen their commitment to social responsibility and sustainable development (ETHOS, 2019); (iv) or CEBDS - Brazilian Business Council for Sustainable Development, a non-profit civil association that promotes sustainable development through articulation with governments and civil society and is the representative in Brazil to the World Business Council for Sustainable Development (WBCSD) (CEBDS, 2019).

The checking of the companies' adherence to the four initiatives took place by consulting the websites of each association and each company, in August 2019, considering only the adherence of companies established in Brazil, which also includes adherence by their institutes or business foundations.

Another criterion considered was the availability of sustainability reports, considering only the years of 2017 or 2018, on websites/homepages (in general), since the research had as its initial objective the exclusive use of sustainability reports as a documentary base. However, during the search for information, it was evident the existence of a varied scenario regarding the commitment of MAC companies to sustainability, as well as the dissemination of information. This situation was the reality for this research, so it needed to adjust the criteria selection. Thus, the research analyzed 16 companies, considering four scenarios, as presented in Table 1.

1. COMPANIES THAT HAVE JOINED ANY BUSINESS INITIATIVE AND HAVE SHARED SUSTAINABILITY REPORTS		
Company	Nationality	Search base
Ambev S/A	Brazilian	2018 GRI Report
Braskem	Brazilian	2018 GRI Report
CPFL	Brazilian/Chinese	2018 GRI Report
SANASA	Brazilian	2017 GRI Report
Syngenta	Swiss	2018 GRI Report In English/Worldwide
Unimed	Brazilian	2018 GRI Report
2. COMPANIES THAT HAVE JOINED ANY BUSINESS INITIATIVE, DOES NOT HAVE A SUSTAINABILITY REPORT, BUT HAS INFORMATION ON THE WEBSITE		

Company	Nationality	Search base
DPaschoal	Brazilian	Website
Elektro Redes S/A	Brazilian	Website
3. COMPANIES THAT HAVE NOT ADHERED TO ANY BUSINESS INITIATIVE, BUT HAVE A SUSTAINABILITY REPORT		
Company	Nationality	Search base
Bosch	German	2017 GRI Report In English/Worldwide
Goodyear	American	2018 GRI Report In English/Worldwide
Rhodia Grupo Solvay	French/Belgian	2018 GRI Report In English/Worldwide
Tetra Pak	Swedish	2018 Report Not GRI In English/Worldwide
Unilever	British/Netherlands	2017 Report Not GRI
4. COMPANIES THAT HAVE NOT ADHERED TO ANY BUSINESS INITIATIVE, DO NOT HAVE SUSTAINABILITY REPORT, BUT HAVE INFORMATION ON THE WEBSITE		
Company	Nationality	Search base
Eaton	American	Website
E M S	Brazilian	Website
Rota das Bandeiras	Brazilian	Website

Table 1. List of companies analyzed by type of scenario.

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

The results reveal that out of the initial 24 companies, eight companies, in addition to not joining any of the four business initiatives for sustainability, also do not have shared sustainability reports and/or information on their websites, and it is not possible, in any way, analyze them.

3.3 Data collection technique

The documents considered valid for this research are the sustainability reports (not necessarily the GRI), or the websites of the selected companies.

3.4 Data analysis and interpretation

Content analysis is a data analysis technique that is frequently used in qualitative research, it is relevant to organizational studies, it is used in the administration area in Brazil (Mozzato & Grzybovski, 2011) and it is applied in this research.

4 ANALYSIS AND DISCUSSION OF RESULTS

To make the diagnosis, six categories of analysis were determined: Category 1. Link between social action and the company's area of activity; Category 2. Social problem related to actions taken by companies; Category 3. Establishment of partnerships to promote CSR; Category 4. Targeting Sustainable Development Goals; Category 5. Stage of institutionalization of CSR; Category 6. Awards.

As for the material analyzed, 69% are sustainability reports, 73% of which are from 2018 and 82% are GRI. The websites, less stable sources, represented 31% of the analyzed materials. Thus, the main research database can be considered updated and from well-established sources.

Out of the sustainability reports analyzed, 38% are from companies that have adhered to any of the four business initiatives for sustainability. This scenario being the minority, there is no indication of correlation between companies adhering to any of the initiatives and sharing sustainability data externally through sustainability reports, which, in principle, was expected.

Also, for the sustainability reports analyzed, 45% are in English, exclusively from multinationals, with presents global data. Considering that these multinational companies operate in Brazil and access to other languages is not the reality of a large part of the population, the public report becomes extremely restricted, which directs the communication position of the companies with their stakeholders, being able to exclude even its employees. Another relevant point in these multinationals reports, is to present the company globally, and loss the clarity of the actions taken.

These results demonstrate that some companies still need to bring more clearly and transparently the actions performed and the results achieved, so there is no questioning about ethics and corporate social responsibility, or even the social behavior of business leaders (Laruccia & Cataldo, 2006).

In general, some analyzed materials did not correspond to the expectations of the research, since a lot of information was generalist, which does not allow a strong and in-depth analysis on this subject. Following are the analyzes made from the created categories:

Category 1. Link between social action and the company's area

It is possible to affirm that all companies have at least one action that is directly or indirectly related to their area. This result reinforces the affirmations of Rico (2004) and Laruccia and Cataldo (2006), regarding the tendency of companies to invest, preferably, in social actions related to their business.

Category 2. Social problem related to actions taken by companies

With actions carried out directly, either through their own resources, by their Institutes or Foundations, or by volunteering, half of the companies analyzed have initiatives with the common objective of promoting education in communities located in areas of social vulnerability. These actions are not always related to the company's area of activity, focusing on ensuring basic education (elementary and high school). Among these companies, Ambev, DPaschoal, Elektro and EMS present actions aimed to the training and education of those responsible for the management of NGOs or local teachers.

Some companies have programs aimed at training for income generation, since many of the initiatives presented as educational, end up promoting, through the application of professional technical courses, access to the labor market. In some cases, at the end of the course, young students may be selected to work in the company that provides the course. Thus, these were the two main focuses of action of the social actions found in the analyzed materials: education and income generation.

The other social problems related to business actions were: access to drinking water; basic sanitation; actions for the conscious consumption of energy and energy efficiency - in these specific cases, directly related to the business sector of the companies; regarding conscious consumption - in these cases, mainly the correct disposal of waste or access to infant food. Chart 1 shows the proportion of social problems related to business actions.

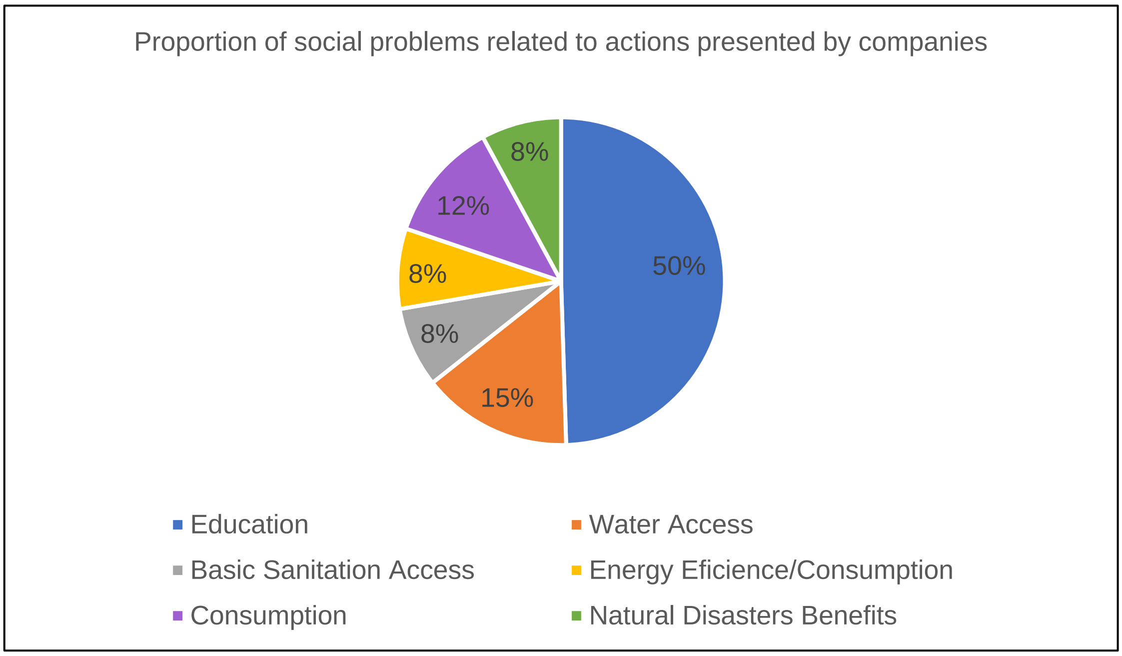

Chart 2. Proportion of social problems related to actions presented by companies.

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

These social responsibility actions are aligned with the work of Rico (2004), since this author emphasizes the search of companies, as well as their foundations or institutes, in finding ways to reduce poverty and strengthen democracy in underdeveloped societies. At the same time, these results reinforce the statements of this same author, as well as Laruccia and Cataldo (2006), regarding the tendency of companies to avoid controversial social themes, while remaining in a comfort zone.

Category 3. Establishment of partnerships to promote CSR

Generally or directly, all the companies analyzed reinforce the importance of establishing partnerships with third sector organizations, educational institutions are also highlighted by some companies, and show the importance of a good relationship with public organizations (city halls, public agencies, schools, among others) to promote social development. With these practices presented, companies act against the statement of GVCES (2018), where the great tendency is that companies contribute to public policies, not to suffocate or replace them, but to develop them.

However, the analyzed actions refer again to Rico study (2004), who warns about the execution of corporate social actions for strategic population segments, selected by criteria established by the foundations or business institutes themselves, together with partner organizations. This author states that this scenario does not necessarily favor the population that most demands the action that is being carried out, but the most strategic for the company.

Another point that reinforces the questioning regarding the relationship of need and the target audience, are the corporate volunteering actions. Half of the companies have well-structured volunteering activities, where their employees share knowledge with students or professionals from schools or third sector organizations, or work directly in local communities, being previously aligned with the needs of that location. It is worth highlighting that some of these same companies also have extremely punctual and assistance-oriented volunteer actions.

This result, in addition to the lack of purpose regarding CSR, shows that some companies in the MAC still with the same stance as the first corporate social actions in Brazil, characterized as actions only to provide material or financial assistance, in order to address an immediate problem, such as food, health, housing, among others. According to Rico (2004), this practice creates a relationship of domination and dependence between the company and the users.

Out of the companies that presented voluntary actions, all multinationals refer to specific dates of joint actions, with the aim of engaging all their units, but with vague information. Among the companies analyzed, 38% of the companies represent those who did not clearly mention volunteering actions.

Still regarding volunteering, an important point stands out: the deviations regarding the concept of corporate volunteering and social actions carried out by employees. This difficulty in the business world has already been presented in the work of Irigaray et al. (2017). Among the materials analyzed, there is an example that drew attention because it presents a program in which employees from international units donate their vacation days to practice volunteering actions in Brazil, and corporate volunteering actions must take place during employees' working hours, and not on vacation or free time (Irigaray et al., 2017).

The other problem found is in a business report with practices that presented raise questions about the responsibility for the action, whether the employee acts as a company volunteer or as an individual. For example, the donation of employees of at least R$ 1.00 deducted directly from payroll to reform social institutions, defined by the company. According to the description, who promotes the action is the resource donated by the employee and not by the company. Another question arises about the blood donation by employees, since this company does not make it clear whether the blood donation, carried out by registering employees in the donor bank, is a corporate volunteering action (with the donation being made on office hours) or not.

Another issue that drew attention, both in reports and on websites, is the lack of clarity in the presentation of projects carried out by tax incentive laws. The practice of tax allocation for social actions is carried out by several companies, according to current legislation, but companies bring this practice to the attention of the reader in a very vague way. In the descriptions of social projects, it is not clear whether they are carried out with the company's own resources or through the use of incentive laws. This point should have more importance and clarity, since projects encouraged are nothing more than directing taxes due to pre-selected social projects by companies. Since tax money is public, this targeting of public resources should be clearer in all materials analyzed.

In general, the analyzed projects do not occur exclusively close to the company's installation areas, extending to the areas where its stakeholders operate. These cases appeared mainly in the global reports of multinational companies. Another differential found in the global reports of two multinational companies, is the presentation of humanitarian initiatives for natural disasters, which can include even their employees.

This relationship with the place where social actions operate is aligned with the studies by Vasconcelos and Filho (2008). These authors indicate that companies are committed to acting, with social actions, in accordance with local needs. However, according to Schroeder and Schroeder (2004), this targeting of the public served by corporate social actions can lead communities to reveal and accept actions of negative impact, for receiving such benefits, being social actions a way for the company to expand its local power and even become the main social actor.

Category 4. Targeting Sustainable Development Goals

As for the presentation of the activities carried out by the companies and the direction towards the Sustainable Development Goals (SDGs), many companies need to take a position, since 44% of the companies did not present any reference to the SDGs in the analyzed material. An interesting point found is about a company that is a signatory to the Global Compact, which reinforces this initiative in its report, but makes no reference to the SDGs in its projects. Since the Global Compact works directly with the SDGs, this direction is expected.

Another point that drew attention was the fact that a company that is a signatory to the Global Compact does not present this information on its website, neither promote the targeting of the SDGs in their activities or actions. Another company, this time associated with GIFE, also does not have this initiative on its website, nor its relationship with the SDGs.

As for the companies that refer to the SDGs in the analyzed materials (56%), there are companies that have joined any of the business initiatives, creating the expectation of finding the company's direction for the SDGs (5 companies), and those that have not adhered to no initiative, but have a direction with the SDGs, exceeding expectations (4 companies). These companies can also be divided into 2 groups: 4 companies that present the relationship in a more general way, relating the SDGs only to the business sector of the company (Ambev, SANASA, Rhodia and Tetra Pak); and 5 companies that present the relationship in a more specific way, connecting the SDGs to the company's area of activity, as well as to the projects and social actions carried out (Braskem, CPFL, Syngenta, Bosch and Goodyear).

Category 5. CSR institutionalization stage

CSR institutionalization stage, for the variables of the external social dimension, following the work of Sousa (2011, p. 108), the variable "alliances/partnerships" was not considered due to the lack of quality in the analyzed material. For all percentage calculations, only companies that presented materials that could be analyzed for that social dimension were considered, according to Sousa (2011, p. 108).

The company Eaton was the only company disregarded for this category due to the fact that the information presented on the website, at the time of the research, was extremely generic.

As for the variable “projects and external actions” for the 15 other companies, 53% have an intermediate stage, 47% are institutionalized, and no business action was an initial stage. For this variable, the result demonstrates that the projects and social actions carried out by the analyzed companies are not sporadic and philanthropic, not happening only when there is an external request, thus there is a concern of the company with the impact created by its activities in the MAC. The actions are carried out in partnership with local institutions and are part of the business of some companies.

As for the variable “involvement with social actions”, in addition to Eaton, Unilever also did not provide enough information to evaluate this variable. Thus, from the 14 companies analyzed, 28.5% have an initial stage, 43% intermediate stage and 28.5% institutionalized stage. This result shows that at MAC there are few companies with well-defined volunteer programs that work together with social institutions to improve social development, sharing the knowledge of their employees, in addition to their own technologies and equipment. There is also a lack of synergy between companies and their suppliers to promote more effective actions in social projects, since only 4 companies (29%) have an institutionalized stage for this variable. Similar to this study, the research carried out by Milani Filho (2008) also revealed that several companies that propagate the performance of social responsibility actions do not demonstrate it in a convincing and satisfactory way to the society.

Again, Eaton and Unilever could not be evaluated in the variable “relationship with stakeholders” due to lack of information. Out of the 14 companies analyzed, 21.5% have an initial stage, their relationship with stakeholders being purely commercial, 57% intermediate stage and 21.5% institutionalized stage. With most companies in the intermediate stage, the relationship with stakeholders is no longer merely commercial, but it still needs to be improved, expanding its dialogue restricted to customers, suppliers and the government to all stakeholders, such as the local community. It is necessary for the 8 companies in the intermediate stage could be more active in communication, more transparent in their actions and be able to predict and respond in actions with negative social impacts, such as the 3 companies in institutionalized stage for this variable.

In the last external social variable analysis considered in this research, “sustainability reports”, the search also considered websites. Eaton was disregarded again. As a result of the 15 companies analyzed, 40% have an initial stage, with information only on websites or in generic and vaguely reports, 47% have an intermediate stage and only 13% institutionalized stage.

In other words, many companies still need to improve the communication quality of their social actions. The big difference for reports to be considered institutionalized is the use of legitimate reporting models, such as the GRI, addressing not only positive aspects, but also negative ones (assuming their failures), and the requirement of the same commitment of social responsibility from its partners.

These results demonstrate that still no quality standard in communication and this directly impacts the information transmitted to the stakeholders of the companies. Even if the majority of the reports used by the companies analyzed are the GRI (82%), the suggestion of Sen and Klilsberg (2007), regarding the reporting of information is no longer voluntary and becomes mandatory, it could help to standardize the quality of information, making it clearer and more transparent to stakeholders. Based on the results, the companies still needing to evolve a lot to reach the level of responsibility expected by Vieira (2008), to have a higher stage in institutionalization of CSR, according to Sousa (2011), where companies expose to society their positive and negative impacts caused by their business, which demonstrates, at least, ethics and responsibility.

According to Bertoncello and Chang Júnior (2007), this result can impact the image of these companies with stakeholders, as it does not bring clear and transparent information, demonstrating a governance that is not constructed very well. According to Azim (2016), these companies may also have problems in retaining employees, since being responsible for society's needs and carrying out ethical business practices are standard expectations of employees towards companies.

As for the general institutionalization stage of CSR, considering the external social dimension, 14% of the companies are in the initial stage, 57% in the intermediate stage and 29% in the institutionalized stage (disregarding Unilever and Eaton for not having enough information in this regard). Table 2 shows the institutionalization stage of CSR in relation to the external social dimension of the companies studied.

CSR institutionalization stage (external social dimension)		
Initial	**Intermediary**	**Institutionalized**
Tetra Pak and EMS	Braskem, SANASA, Syngenta, Elektro, Bosch, Goodyear, Rhodia and Rota das Bandeiras	Ambev, CPFL, Unimed and DPaschoal

Table 2. CSR institutionalization stage.

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

It can be seen in Table 2 that in the external social dimension there is a predominance of companies in the intermediate stage of institutionalization.

In Table 3, the detailed result regarding the institutionalization of CSR for analyzed companies is presented, relating the external social variables, the institutionalization stage and the companies, with emphasis (**in bold**) for the companies with all the variables in institutionalized stage.

Variables	CSR institutionalization stage		
External Social Dimension	**Initial**	**Intermediate**	**Institutionalized**
Projects and social actions	None	Braskem, SANASA, Syngenta, Unilever, Bosch, Tetra Pak, EMS and Rota das Bandeiras	Ambev, **CPFL**, **Unimed**, Dpaschoal, Elektro, Goodyear and Rhodia
Involvement with social actions	SANASA, Syngenta, Tetra Pak and EMS	Braskem, Elektro, Boch, Goodyear, Rhodia and Rota das Bandeiras	Ambev, **CPFL**, **Unimed** and Dpaschoal
Relationship with STK	Syngenta, Tetra Pak and EMS	Braskem, DPaschoal, Elektro, SANASA, Bosch, Goodyear, Rhodia and Rota das Bandeiras	Ambev, **CPFL** and **Unimed**
Sustainability Reports	DPaschoal, Elektro, Tetra Pak, Unilever, EMS and Rota das Bandeiras	Ambev, Braskem, SANASA, Syngenta, Bosch, Goodyear and Rhodia	**CPFL** and **Unimed**

Table 3. Stage of companies for each variable of the external social dimension.

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

Based on Vieira (2008) study, it can be seen in Table 3 that, considering all the institutionalization external social variables, CPFL and Unimed can be considered companies reference in terms of social responsibility. However, considering the other items of interest to this research, Unimed has development points, such as relating the SDGs in its actions and improving its approach regarding corporate volunteering actions. As CPFL presents its actions according to the SDGs, as well as volunteering actions in a more clear and objective way, it becomes the “reference” company in terms of CSR practices in the Metropolitan Area of Campinas.

Category 6. Awards

For external recognition of sustainability practices, not being restricted to social responsibility actions, it is important to note that only four companies (25%) reported their awards, CPFL, DPaschoal, Goodyear and Unilever. The awards listed by CPFL are: SDG Brasil Award, an initiative promoted by the Federal Government that recognizes the best projects adhering to the UN SDGs, where the Emotive project received an honorable mention; and the Eco Brasil Award, where the awarded cases were the Arborização + Segura, CPFL in Schools and Living Lab projects. This result highlights CPFL's maturity in terms of their sustainability and social responsibility practices.

5 FINAL CONSIDERATIONS

This study made a diagnosis for the institutionalization of Corporate Social Responsibility in companies on the Metropolitan Area of Campinas, an area with important companies concentration responsible for the country development. It started with the assumption that companies are fundamental to the development of society and they have increasingly developed social projects in the communities of interest. The study shows that this approach to society has positive aspects, but there still have problems that need to be faced by the companies surveyed regarding CSR.

In this study, even when the analyzed projects are important and well-structured, the diagnosis shows problems regarding the realization and dissemination of projects that are not related to CSR and, even, for actions with possible promotion of dependency between the benefited community with the company (for specific and assistentialist actions), and no objective of promoting social development. Another challenge is the implementation of social actions aimed at strategic segments of the population, considering mainly business criteria. In other words, some actions presented are not necessarily aimed at the population that most demands that benefit, but at the most strategic for the company. By acting in this way, companies can reverse the full development of human potential, replacing it with business goals.

The analysis of the relations of performance of administrators and business leadership for CSR, could be researched by applying questionnaires directed at this audience, since it cannot be carried out in this research due to lack of available information. In future studies, it is possible to analyze how the performance of administrators and business leadership for CSR occurs, once this aspect was not considered in the present work.

If companies choose to follow the actions of most MAC companies to establish their social responsibility actions, in search of legitimacy and government incentives, as pointed out by Ventura (2005), Souza (2011) and SEBRAE (2015), it is assumed that companies would have as a standard actions aimed at education and income generation, in some way focused on the company's area of activity, with continuous or punctual volunteer actions. The actions should be carried out through partnerships with public agencies and the third sector, but without necessarily involving other private companies, and may also act through tax incentive laws, through the contribution of incentive projects. They should share their social information annually, not necessarily using standard sustainability reports, highlighting only successful actions, but directing their activities with the Sustainable Development Goals (SDGs). By acting in this way, companies would fit into the intermediate stage of institutionalizing corporate social responsibility, considering the external social variable. This being the business standard found for MAC (57%) through this diagnosis.

To reach the institutionalized CSR stage, companies must incorporate social practices into their business by involving their stakeholders in social actions, especially their suppliers and employees. Employees can be involved through corporate volunteering actions in a structured way, with the purpose of local social development, clearly relating all their activities to the SDGs. It is strongly recommended to use strategic communication channels as a means of applying standard reports, sharing actions in an ethical and transparent way, even presenting actions that did not generate expected results.

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