


STUDIES CARRIED OUT ON THE TOPIC OF SOCIAL RESPONSIBILITY: a view of the behavior of bibliographic production

ESTUDOS REALIZADOS SOBRE O TEMA RESPONSABILIDADE SOCIAL: uma visão do comportamento da produção bibliográfica

ESTUDIOS REALIZADOS SOBRE EL TEMA DE RESPONSABILIDAD SOCIAL: una mirada al comportamiento de la producción bibliográfica


Marli Terezinha Vieira

PhD in Administration, researcher at UFT, PROFNIT Postgraduate Program. marlivieiracont@uft.edu.br.

 0000-0001-9651-4337


Francisco Gilson Rebouças Porto Junior

PhD in Contemporary Communication and Culture, researcher at UFT, PROFNIT Postgraduate Program. gilsonportouft@gmail.com.

 0000-0002-5335-6428


Valéria Rueda Elias Spers

PhD in Social Sciences, researcher. Postgraduate Program FATEP Piracicaba-SP. vrspers@gmail.com.

 0000-0003-1481-3339

Aracelis Gois Moraes Rigoldi

PhD in Administration, professor and researcher at FADAP/FAP and at Faculdades REGES - Osvaldo Cruz. aracelisgm@hotmail.com.

 0000-0002-7455-1310

Mailing address: Universidade Federal do Tocantins. Quadra 109 Norte, Av. NS 15, ALCNO 14, Plano Diretor Norte, CEP: 77.001-090, Palmas – TO, Brazil.
Rua Barão de Piracicamirim, 1162, CEP: 13416-005, Piracicaba – SP, Brazil.
Praça da Bandeira, 800, CEP: 17600-380 - Tupã – SP, Brazil.

Received: 01.12.2023.
Accepted: 03.16.2023.
Published: 03.12.2023.

ABSTRACT:

The subject of social responsibility has been debated for more than eight decades, initially at an international level and from the 90s onwards in Brazil, arising from different approaches and interests of different agents. This article aimed to show the development of this bibliographical production in the field of management, specifically mapping national and international works resulting from studies published between 2007 and 2022, in national and international journals. The indicators of authorship, objectives, methodology, field of application and conclusions of these studies were analyzed. The results of the analysis showed that the theme is dynamic and multidisciplinary and that there is a need to improve the concept. It can also be seen in the studies that there are varied conceptions of the concept, ranging from philanthropy to sustainability, with more recent research discussing indicators for the implementation and measurement of socially responsible actions so that theory is combined with practice. These procedures contribute to innovation on the topic, thus arousing the interest of researchers as well as companies and/or organizations in the implementation of permanent actions.

KEYWORDS: Social responsibility; Bibliometric analysis; Organizational studies.

Introduction

The topic of social responsibility has been a research interest since the 1930s, being studied in different areas of knowledge, under different approaches. The subject has achieved notable prominence and diversified the index of scientific publications at national and international level. In the field of organizations, there is an interest of an ethical and citizenship nature, but also of a strategic and normative nature. Sometimes linked to compliance with regulations associated with the environment, sometimes with

the search for strengthening the organizational image in the contexts and communities with which it maintains direct and indirect links.

Regarding this reality, the process of national and international bibliographical production on the topic has been developing more sharply at the organizational level, dealing with the most varied objectives, linked to different interests and associated with approaches, as pointed out by Melo et al. (2017), Carroll (1991, 1999, 2008), García et al. (2016), Frigant (2015), Moretti and Figueiredo, (2007), Santos, Souza & Falkemback (2008) Tenório, (2015), & Meyssonier and Distler (2011). The cited authors refer to: corporate social performance, stakeholder theory, ethical business theory, corporate citizenship, *triple bottom line*, *marketing*, change, strategic management, dynamic theory, virtue theory, leadership, governance, social performance, public policies, legal responsibility, legal obligation, ethical behavior, values, culture, virtue and *balanced scorecard*.

In this scenario, there is a diversity of content on corporate social responsibility, without reaching agreement on a definition that is widely accepted. The origin of the term refers to the seminal work by Bowen (1957, p. 153), entitled *Social Responsibilities of the Businessman*, whose theoretical approach emphasizes that the businessman's obligations should be aligned with the values intended by society. For the author "commerce does not exist for profit or personal aggrandizement, but to serve society. Carroll (1979) follows this vision as he understands the need to expand the responsibility of organizations to the social context.

Given the growth of interest in the subject, it now houses, according to Carroll (1991), a diversity of agents interested in understanding this phenomenon with a view to applying it to different agents such as: clients, partners, surrounding communities, unions, associations, public authorities, the press, always aligned in the search for the development of actions aimed at local development. This reality led the author to point out a model where she identified four dimensions of corporate social responsibility, which she called: economic, legal, regulatory and ethical.

The economic one refers to the financial return that organizations obtain on social responsibility actions; the legal one refers to the regulatory standards of social responsibility, the ethical one addresses respect for the correct and equal treatment of all stakeholders and the philanthropic one deals with philanthropic actions aimed at the communities involved. Carroll's model also emphasizes that these dimensions are mutually complementary and impact innovative actions that can have relevant repercussions for those involved as well as extend to other social groups. Regardless of the degree of relevance of each group, the organization's attitudes are impacted,

therefore, social responsibility is a broad project that encompasses the entire community and not just specific interests.

Authors such as Porter and Kramer (2006) consider that social responsibility has a strategic importance for companies and, therefore, it should be incorporated into business planning. This idea was accepted mainly by academic researchers and organizational consultants, giving great impetus to the topic, in addition to extending to other areas of the business, incorporating it into business systems, projects and programs, constituting an agenda for organizational policies, in addition to other areas of scientific knowledge.

The expansion and dissemination of the concept followed by its application in different areas of knowledge, at national and international level, made it difficult to develop a construct for the management area. However, they brought more attractive propositions to companies, as it was associated with the search for and gains in competitive advantage. Porter and Kramer, 2006. In this line of reasoning, Tenório (2015) highlights that there were two historical moments for the social responsibility scenario.

For the author, until the 1950s, it was represented by the transition from the agricultural to the industrial economy, understood as generating profit, as well as paying taxes and fulfilling obligations. The second historical period is marked by popular participation and state intervention in the economy, a situation that continues to the present day. In this understanding, the transition of production models caused changes in society, related to social values.

The complex relationships between companies and society transformed the topic of Social Responsibility into a field of study aimed at corporate and business institutional practices, related to people's experiences and the relationship with the environment. In this way, bringing to light studies on governance, social management and sustainability with a systemic and multidisciplinary vision

From this perspective, this article presents an analysis of scientific publications with the aim of showing the development of bibliographic production, specifically mapping national and international works resulting from studies published in the period from 2007 to 2022, in business databases. Thus, the article is organized in this introduction, in the literature review on social responsibility and presentation of the analysis, properly announced.

The value of a bibliometric analysis, according to Levy and Ellis (2006), lies in the fact that it provides a systematic review of pre-determined subjects, with the primary purpose of understanding their evolution and also supporting the creation of a theoretical basis. Therefore, the contribution of the present study lies in this aspect.

Literature review on Social Responsibility

Social responsibility means a “commitment that must be made to the community through procedures that positively affect some community”. This requires a suitable environment for actions to be implemented and managed. Therefore, it is understood as a strategic management process. Ashley (2002, p. 6). In the view of Melo Neto and Froes (2001, p. 27), “social responsibility actions require efficient organization and management by corporate citizens”. The authors differentiate these from philanthropy actions, which stand out for their voluntary and individualized form, while social responsibility is a collective action that aims to change the environment, thus promoting social inclusion.

The Ethos Institute (2000) launched a model of Social Responsibility indicators in Brazil, which helped in the construction of tools for use in different entities in Latin America. The Ethos indicators have been described in Spanish and used by several countries. From this perspective, Carrol (1999) predicted that the trend for the new millennium would be the growth of attempts to measure social responsibility initiatives as well as theoretical development, based on empirical research so that theory is reconciled with practice. The author concluded that the theme provides support for other management theories and also aims to meet the needs of communities as organisms that operate in a society.

For Carroll (2007), social responsibility is a means of meeting society's desires by treating it ethically without compromising the profitability of companies, as well as generating employment without compromising life on the planet. At this threshold, ISO 26000 (2010, p. 19) has the attribute of social responsibility of organizations and must incorporate actions in deliberative procedures, as well as attribute consequences of their activities to society and the environment. According to this standard, companies act based on trust and ethics that contribute to sustainable development. At the same time, it must take into account the needs of interested parties and be in compatibility with national legislation as well as international agreements.

Moon (2007) compares Corporate Social Responsibility - CSR with sustainable development and, although both have their own concepts. The author considers that through economic interest, companies no longer have a long-term vision because they are more prepared to seek short-term profitability. The author highlights that the behavior of individual members of society, when exercising practices that exclude some sectors of society, can generate social conflicts. It also comments that regulatory failures that include inadequacies in government capacity threaten the development of sustainable aspects.

Wood (1999) agrees that companies implement social projects to create responsible public policies. In her research, the author brings up discussions about the social repercussions of business performance; programs to implement accountability or responsiveness; as well as policies carried out by companies to guide social issues related to the diverse interests of *stakeholders*. Studies by Melo et al. (2017) and Tenório (2015) on social responsibility indicate that the concept must be expanded and suggest complementary and multidisciplinary themes so that there is innovation in the field of study.

Methodology and methodological procedures

The study used a qualitative and quantitative analysis approach, of a descriptive nature. Documentary research was used with a bibliometric analysis technique designed to quantify and analyze the scientific production on the topic, according to (COOPER, 2010). Its importance is due to the evaluation of academic research in order to guide directions and strategies for carrying out future work. Given the applications for which a bibliometric study is intended, it is necessary to search for literature based on choosing the topic, analyzing and interpreting the information and presenting the results. Figueiredo (2014) states that bibliometric studies refer to the ability to measure scientific publications through analysis of publications and/or citations.

In this understanding, national and international scientific publication bases were chosen, for the period 2007 to 2022, in the business area, namely: journal portal of CAPES, Scielo, Spell, in addition to including annals of EnAnPAD – National Meeting of postgraduate programs - degree in administration. Internationally, the Scopus and Web of Science databases were consulted.

For the process of accessing and searching for production, the terms “social responsibility, bibliometric studies, bibliometrics, state of the art, scientific production” were adopted as descriptors to consult national databases and “social responsibility” for international *databases*. The inclusion of the terms “bibliometric study, bibliometrics, state of the art and scientific production” together with the term social responsibility was justified after noting the high number of publications on the main topic (see table 1). This measure allowed not only the quantitative reduction, but also to qualify and select this production systematically analyzed in studies already carried out in the bibliometric modality.

Simultaneously with the access and search process, the bibliometric analysis indicators were defined by filtering them for: year of publication, authorship, study objectives, empirical field of application and results obtained. The authorship standard

included the names of the authors, country of origin and year of publication; regarding the objectives, the intentions and purposes of the research were analyzed; the areas of applicability were constituted in the empirical field of studies and, regarding the results, emphasis was placed on the main contributions of the studies and their relevance for advancing knowledge on the subject.

Table 1 shows the result of the access and search process for the identification phase of bibliometric studies carried out in the chosen period, on the descriptors in the two types of databases (national and international) in addition to indicating, after applying the filters, the number of articles selected to compose the present study.

Table 1 Identification of bibliometric studies on national and international bases

Search descriptors	ENANPAD	SPELL	SCIELO	SCOPUS	WEB OF SCIENCE
Social Responsibility			100	183	162
Social responsibility	160	892			
Social responsibility and bibliometric studies	19	46			
Social responsibility and bibliometric studios			29	40	24
Meta analysis	1				
Bibliometrics, state of the art and scientific production			3		
Selected for analysis and reading	5	2	4	12	7

Source: Prepared by the authors.

Thus, the decision of which articles would comprise the study was based on the criteria of meeting the descriptors “social responsibility, bibliometric studies, state-of-the-art bibliometrics, scientific production” in the national databases and “social responsibility” in the international *databases*. The research was carried out initially using the term social responsibility and, later, bibliometric studies, bibliometrics, meta-analysis and scientific production. In the first descriptor (national database), 46 articles were registered in the Spell database and 19 in the EnANPAD annals, totaling 65 studies. In the second descriptor (international database), 40 were identified in the *Scopus database*, 24 in the *Web of Science database* and in the Science database 29, totaling 93 studies. In

the two descriptors (national and international) 158 studies on social responsibility were identified.

After reading the titles, summaries, introduction and final considerations of the identified articles, it was decided to discard those that presented repetitiveness and reproduction of the concept of social responsibility as well as very close similarities in relation to the scope of the research results. After this procedure, the filtered articles were downloaded, and then they were read in full and records were created in an *Excel table*, a source of support for analysis. This process was applied to 21 international and 11 national studies, resulting in 32 studies that comprised the field of analysis of this article. These are established as follows: 14 from the *Scopus database*, 12 from the Web of Science database, 7 from the Scielo database, 4 from the Spell 2 database and, from the ENANPAD annals, there were 5 articles.

Analysis and Discussion of Results

We sought to list articles selected at the Meeting of the Association of Postgraduate Programs in Administration. ENANPAD is the largest Brazilian congress in the area of administration and the second largest in the world. And, Spell is known among researchers as a system for indexing and making research available, especially for the object of study of this work. Thus, table 1 shows the selection of articles and is structured according to the basis of publications, the authorship and the period chosen for the study.

Table 1 Articles selected from national database

Base	Author/Year	Selected articles
EnANPAD	Moretti, & Figueiredo, 2007	Bibliometric analysis of production on corporate social responsibility in enanpad: evidence of a monologic discourse
	Souza et al., 2008	Corporate Social Responsibility: a bibliometric study of the production of EnANPADs in the last decade.
	Menezes et al., 2011	Corporate social responsibility: A meta analysis of national periodicals and Anpad events
	Pescador et al., 2013	Corporate social responsibility: a bibliometric study on publications in Enanpad from 2001 to 2011.
	Souza et al., 2013	Bibliometric study of theses and dissertations from <i>stricto sensu</i> administration programs on corporate social responsibility.
Spell	Melo et al., 2017	Social responsibility and competitiveness A bibliometric study of the evolution of the topic
	Bergel et al., 2015	Relationship between marketing and Corporate Social Responsibility at ANPAD congresses: bibliometric study from 1998-2012.

	Lourenco et al, 2020	Determinants of Corporate Social Responsibility Practices: Institutional Pressure or Strategic Opportunity
--	----------------------	--

Source: Prepared by the authors.

Thus, for Moretti and Figueiredo (2007), the discourse on social responsibility presents a component that reproduces concepts that feed back into the monological process of interest only to companies. For the authors, this procedure removes the core of knowledge on the subject and the deepening of studies on the complexity of social relations based on the ethics of solidarity. And, they emphasize that aggression towards the environment and social inequalities increase society's pressure for socially responsible practices.

Due to the difficulty of conceptual standardization, during this period there is a repetition of concepts that contribute to the distancing of reflection on the heterogeneity of social relations. As a result, the process generates varied understandings that are perpetuated only in the interests of companies.

Saints; Souza and Falkemback (2008) analyzed a sample of 121 articles on CSR published at the Meetings of the National Association of Postgraduate Studies and Research in Administration (EnANPADs), from 1998 to 2007. The authors concluded that there is a gradual fascination among the academic community theme, given the evolution in the number of articles presented at the event. For the authors, the publications are based on empirical research and make it clear that this is a field under construction with a need for reflection and deepening.

It can be seen that, due to the subjectivity of the topic and the interest of researchers, it is important to invest in consolidating knowledge. It is noted that the authors are concerned with empirical research and the need to search for new knowledge.

Moretti and Campanário (2009) report that the production presented at ENANPAD 2009 brought innovations related to conceptual provisions for CSR, although they are still little used in the literature. In this sense, issues such as authority were addressed, based on information from the Institute of Applied Economic Research and the Ethos Institute of Business and Social Responsibility; and the new spirit of capitalism, supported by Weber.

Souza et al. (2013) carried out a study on theses and dissertations from *stricto sensu* administration programs in Brazil, on corporate social responsibility, between 1998 and 2009. The authors highlight that the topic has been increasing in relation to the total number of published works in the area in the last five years of the analysis. As demonstrated by the research, there is an increase in studies on topics related to social

responsibility, such as: corporate governance, ethics, business sustainability. low-income market, volunteering in organizations, ethics, diversity, social *marketing*, socio-environmental responsibility, social balance, market for the elderly, digital inclusion and socio-environmental conflicts.

Given this scenario, it can be noted that the definition of RS began to address biases that align interests ranging from the preservation of economic value as well as the common good of the community. From this perspective, there is the importance of good governance acting within ethical principles so that companies and organizations are sustainable.

Pescador et al. (2013) carried out an investigation into the publications on this topic at the Annual Meeting of the National Association of Postgraduate Studies and Research in Administration - EnANPAD, from 2001 to 2011. The research universe was composed, according to the authors, by the number of 8,696 publications in the respective period, and the sample was formed by 123 publications of articles that had the descriptor 'Corporate Social Responsibility' or 'Corporate Social Responsibility' in the title. According to the authors, the most significant citations were presented, among the most cited, Carroll, AB, who stood out, corroborating the importance of bibliometric analysis to verify the evolution of the field of study, most cited authors, among others.

In 2015, Bergel et al. carried out an investigation into research carried out on *Marketing* related to Corporate Socio-Environmental Responsibility - RSAE, published at the EMA, 3Es, ENEO and EnANPAD congresses, held by ANPAD - National Association of Postgraduate Studies and Research in Administration. For the authors, it was proven that most empirical studies are restricted to repeating studies already carried out. Another relevant fact in the research is that there is a high number of references from books and materials developed for use in undergraduate Administration courses. Thus, demonstrating the urgency of publications that bring to light the experience of implemented socially responsible actions.

Melo et al. (2017) analyzed 344 articles and their references, through citation networks, and presented an overview of discussions on the corporate social responsibility approach in order to highlight competitiveness. The research was carried out over a period of 19 years and was demonstrated to be a multidisciplinary, recent and emerging subject. For the authors, despite the first publication being carried out in 1996, it was from 2006 onwards that discussions were disseminated. For the authors, studies such as: strategic, which stand out as a theoretical basis for the discussion, and aspects related to vision based on guidelines received by the positioning school. Among the main results, it was found that publications are concentrated in four international journals (*Journal of*

Business Ethics, Journal of Cleaner Production, International Journal of Production Economics and Corporate Social Responsibility and Environmental Management).

Lourenco et al. (2020), carried out a study on corporate social responsibility practices, in the light of institutional theory. The objective was to analyze how divergent factors explain involvement in CSR. The study was carried out in a footwear industry. For the authors, the results indicate institutional points that complement the organization's strategy and that corporate pressure generates opportunities.

Thus, it is observed that, based on studies, space is opened to work on strategic positioning for the topic. Table 2 then shows articles found in the international *Scopus* database, a database of summaries and citations of literature reviewed by scientific journals, books and event annals. The *SCOPUS* database was selected for presenting more than 16 million exclusive Author Profiles, 5,859 journals and 10.6 million articles (SCOPUS, 2020).

Table 2 Articles selected from the international Scopus database

<i>AUTHOR</i>	<i>ORIGIN/YEAR</i>	<i>ELECTED ARTICLES</i>
<i>Meyssonier F. Rasolofo, D.</i>	<i>France/2011</i>	<i>Balanced Scorecard and management of the corporate social responsibility: Lessons learned</i>
<i>Morselli, A.</i>	<i>Italy/2017</i>	<i>Measuring Corporate Social Responsibility disclosure and the financial crisis in Italy. Comparison of the two years prior to the crisis (2006) and the two years since the onset of the crisis (2010)</i>
<i>Eiró-Gomes, M., Raposo</i>	<i>Portugal/2020</i>	<i>The role of public relations professionals in corporate social responsibility: some notes from the Portuguese reality</i>
<i>Gandolfi, V.</i>	<i>Italy/2015</i>	<i>Corporate social responsibility evaluation</i>
<i>Jiménez, C. G. et al.</i>	<i>Spain/2016</i>	<i>Proposal of University Social Responsibility Indicators according to the G4 GRI guide: the case of the University of Córdoba</i>
<i>Hernandez & Sanchez</i>	<i>Spain/2016</i>	<i>Analysis of the Effect of Corporate Social Responsibility on the Business Results of Micro, Small and Medium Enterprises (Mipymes)</i>
<i>Castellanos, J. M. B. (2019)</i>	<i>Spain/2019</i>	<i>Social responsibility in public administrations, with special reference to the Valencian community</i>
<i>Fernandez, L. V.</i>	<i>Chile/2015</i>	<i>Social responsibility practices, corporate reputation and financial performance</i>
<i>Larran J. Pena</i>	<i>Spain/2015</i>	<i>Analysis of social responsibility of universities from different theoretical stances</i>
<i>Pirnea, I. C., & Ghența, M.</i>	<i>Romania/2017</i>	<i>Social implications of social responsibility with the purpose of increasing the enterprise competitiveness</i>
<i>Witkowska, J.</i>	<i>Poland/2016</i>	<i>Corporate Social Responsibility: Selected Theoretical and Empirical aspects. Comparative Economic Research,</i>

Allouch et al.	France/2015	<i>L'éthique des élites scolaires. Du merit à la responsabilité social chez les étudiants de sciences po Paris et de l'Université d'Oxford, Allouch et al. France</i>
Ramos & Silva Canadillas, I. P.	Spain/2017	<i>Delimitation of Marketing with Cause of Corporate Social Marketing through the analysis of companies that carry out social responsibility actions</i>
Andreu-Pinillos, A.	Spain/2020	<i>Corporate governance in sustainability indexes: A Spanish case study on corporate governance in sustainability indexes: A Spanish case study</i>
Fortuna, F. Paesano, A.	Italy/2022	<i>5.0 as a New Stakeholder Responsibility</i>

Source: Prepared by the authors.

Gómez (2013) wrote an article with the objective of building an analytical framework to identify and characterize the evolution of information on social responsibility internationally and in Colombia, referring to the period from 1997 to 2010. And he concludes that the measurement that there is information from the approach of *initiative Global (GRI)* and which has been captured by financial logic focused more on legitimization than on transformation aspects. From the author's research, it appears that there is a need for the Global sustainability initiative to be applied locally in order to bring about transformations in economic, environmental and social aspects.

From this perspective, Meyssonier (2011) carried out action research for three years through field research on the implementation of corporate social responsibility for the social enterprise for Habitat (ESH), using the Balanced *Scorecard*. The author carried out an annual strategic panel for monthly reports, as a pilot project based on field studies and reflections on the nature of the BSC. It appears that new knowledge is being sought for studies on the subject based on tangible and intangible aspects.

In the view of Eiró et al. (2020), researchers hope to find the responsibility of public administration at a strategic level. According to the authors, what we see is that corporations tend to choose CSR as their main concept and do not like the concept of corporate citizenship, that is, the idea of being a social and political actor. This idea often impacts the reality of the data presented to society.

Morselli (2010) carried out a study with the purpose of building an analytical framework to identify and characterize the evolution of information on social responsibility. For this purpose, he used GRI indicators in the period from 1997 to 2010. The author concluded that the evolution and trends of the results demonstrate that social and environmental information has been captured by financial logic and bringing more legitimization than transformation to organizations. The study corroborates the need to bring to light substantive aspects for the implementation and monitoring of social responsibility actions.

Gandolfi (2015) analyzes business actions aimed at qualifying companies as socially responsible, in accordance with the definition of CSR given by the European Commission. The author criticizes that by carrying out socially responsible actions there is an advantage for consumers, the community and interested parties. On the other hand, the author says it is possible for companies to make misleading statements about corporate social responsibility (CSR), as in many countries there are no standard rules for performance evaluation. According to the author, the research is based on empirical research on CSR carried out by other organizations or obtained from company websites.

The author develops a method to evaluate the company's global performance, focusing on the external context and avoiding false CSR communications. And, it suggests public policies to develop virtuous governance to promote sustainable development. This reinforces the importance of actions being carried out with the intention of improving the environment, no longer just a way of carrying out *marketing*.

Jiménez et al. (2016), studied the role of transparency and accountability in socially responsible administration in public universities in Spain. To this end, they created a model to write social responsibility reports based on standardized international GRI G4 tools adapted to the reality of universities. In the authors' view, it facilitates the comparability of socially responsible initiatives and the analysis of their evolution over time. Thus, a case study was carried out at the University of Córdoba.

Studies indicate that Spanish universities choose models proposed by the GRI or by the Social Council of Public Universities in the Andalusian Forum, or a combination of both. The authors carried out the study using economic, environmental or social indicators and in accordance with "GRI G4 Sustainability Guidelines". And, they concluded that all indicators can be adapted and applied in universities. Thus, through global knowledge, local applicability is possible, thus bringing changes.

Hernández et al. (2016), analyze the importance of Corporate Social Responsibility in the results of companies, both micro and small and medium-sized. The author analyzed the data pattern using sustainability descriptions of 278 small, medium and micro Spanish companies made under the GRI standards. For this, the Smart PLS 3.2.3 software was used to analyze the hypotheses and obtain results. In the research, the author highlights that, through the results found, MSMEs also develop CSR activities and, according to the author, after measurement, it appears that they present satisfactory results in relation to the indicators.

Castellanos (2019) carried out research that verifies the application of social responsibility Public administration. For the author, the insertion of principles into Administrations impacts different sectors of life, such as education, research, culture,

sport, consumption of socially responsible products and services, inclusive policies, employment, environmental protection and cooperation for development. And, it also highlights, Law 18/2018, of July 13, was enacted in the Valenciana community, which deals with social responsibility. According to the author, this law aims to regulate not only the issues highlighted, but also to provide incentives and recognition for the effective use of the regulations.

Fernández et al. (2015), analyzed disclosure about Corporate Social Responsibility through different communication channels, with the purpose of verifying the influence on financial performance and corporate reputation. To achieve this, the authors identified four dimensions for analysis, which are: social, ethical, environmental, partners. They used a sample of 55 Chilean companies for the period 2007-2012. The results showed that the adoption of the social and ethical dimension improves performance, while the relationship with partners benefits the corporate image. Concern for business ethics and concern for society improves the company's image and, consequently, income.

Larran and Peña (2015) used different theories to justify the concept related to the commitment to social responsibility of universities. For the author, the objective was to identify which theory best fits the precepts of the term in universities (RSU), given the need to create a useful theoretical framework for the conceptual explanation of the guidelines of university social responsibility. For the author, the main contribution of the article allows us to infer that the RSU concept must be configured in accordance with the hypotheses of stakeholder theory, given the need to meet the expectations of different stakeholders in each of the functions of an economic, *social* environment and environmental.

The authors find controversies regarding the standardization of economic and social activities related to the *Global Reporting Initiative*. They analyzed the *stakeholder theory* and, to meet different expectations, they suggest that it should be configured with the hypotheses of the stakeholder theory. In this study, there is a tendency to use nouns within relationships.

For Pirnéia (2016) carried out an investigation with the purpose of highlighting the social implications of social responsibility, in order to increase the competitiveness of companies both globally and in Romania. According to the author, *online* questionnaires were administered to 47,000 consumers. The author says that the first company in the ranking, in terms of best reputation in relation to social responsibility efforts, was Microsoft, followed in second place by Google. The results highlighted by the study according to the author, showed that, in the first place, involvement in green campaigns was highlighted, the Petrom Company, which has 18% of community awareness

campaigns designed around green, at a distance of 8 points to the next company in the ranking.

Witkowska (2016) reports that the topic still refers to the debate on how the subject of RS should be interpreted, which models can be used in business practice, the participation of companies in actions that bring benefits due to socially responsible activities. For the author, although commercial practice demonstrates that companies voluntarily include social and environmental issues in their activities and in their relationships with stakeholders, it is difficult to determine what intentions motivate them. When analyzing discussions on the subject, there are controversies regarding the standardization of economic and social activities. Between the lines of the discussion highlighted by the author, it appears that there is a significant number of indicators and tools, however little used for implementing social responsibility projects.

Thus, social responsibility is part of the management model transformation strategy when it comes to economic, social and environmental interests through the involvement of different actors to share knowledge and experiences around social issues. What can be seen in the literature are varied interpretations and dynamics regarding economic and social aspects.

Allouch et al. (2017) developed work with students from Oxford University and Sciences in Paris, based on comparative ethnography, exploring the different ways in which students explain and justify their status and social position. The author compared the school system and the job market. And it highlights that the sense of social responsibility allows students to reduce the tension between their own privileges and the recognition of growing social inequalities, when the rhetorical force of merit has been weakened by the injustice of social reproduction. The author found in studies the existence of a moral dimension associated with the process of internalization of social distinction, when the literature on elites focuses on cultural and economic dimensions.

Ramos and Silva (2017) carried out empirical research with 111 cases of companies that filled out an online questionnaire on the *Fundación Empresa e Sociedade* page about the characteristics of Marketing Related to Social Causes or Corporate Marketing. The study was carried out in Spain. The author developed the methodology in two stages: initial inductive, based on literature and company cases, studied qualitatively in search of a model or hypothesis and a second deductive stage of quantitative analysis of the defined variables. As contributions, the results indicate that the questions raised to bridge the differences between Cause-Related Marketing, Social Corporate Marketing, Philanthropy and Business for Social Responsibility, identify contributions and interested

parties. In this way, the different interests of companies and organizations arising from the implementation of actions are highlighted.

Pinillos (2020) developed a study, in Spain, on corporate governance and corporate social responsibility, approaching the topic with sustainability indices. The study aimed to confirm whether sustainability indices, included in the corporate governance dimension, are not all homogeneous and relevant. For the author, the studies showed that there is a need to analyze the indices in relation to representativeness. With the publication of this article, it is possible to identify studies that deal with governance and sustainability related to the topic.

Fortuna and Paesano (2022) carried out a study in Italy on the 5.0 paradigm and the possible relationship between Stakeholders and corporate social responsibility. This study was based on the concept that emerged in the European sustainable industry and stands out as a human-centered innovation. In the studies, the authors highlight the importance of a human-centered approach, the responsibility of the company's stakeholders and sustainable development. And they highlight in the research the importance of using elements of industry 5.0 for the areas of business management.

Table 3 then identifies articles published in the *Web of Science*, which is a database of complete articles, summaries and literature citations that examine proceedings of international conferences, symposiums, seminars, colloquiums, workshops and conventions. This base contains research production that covers the areas of science, social sciences, arts and humanities.

Table 3 Articles chosen for analysis in the international database – *Web of Science*

<i>AUTHOR</i>	<i>origin/year</i>	<i>ELECTED ARTICLES</i>
<i>Scarpato D. et al.</i>	<i>Italy/2008</i>	<i>Corporate social responsibility as a tool for competitiveness and sustainability of local systems: The case of water buffalo meat in Campania region</i>
<i>Morselli. A.</i>	<i>Italy/2010</i>	<i>Measuring Corporate Social Responsibility disclosure and the financial crisis in Italy. Comparison of the two years prior to the crisis (2006) and the two years since the onset of the crisis</i>
<i>Nieto, M. T. G., & Rodriguez, J. M. G.</i>	<i>Spain/2018</i>	<i>Corporate social responsibility in undergraduate communication studies</i>
<i>Molina, M. M.</i>	<i>Spain/2018</i>	<i>Corporate social responsibility and tourism. reality or posture?</i>
<i>Dabijaa R, B., & Dan, C.</i>	<i>Romania/2014</i>	<i>Empirical Study on the Impact of Service, Communication and Corporate Social Responsibility on the Image of Romanian Retail Brands</i>
<i>Zaharia et al.</i>	<i>Romania/2010</i>	<i>commercial activity's contribution to sustainable development by social responsibility actions: a vision of smes</i>

Source: Prepared by the authors.

Scarpato et al. (2008) developed work in Southern Italy, with the aim of contributing to the debate on social responsibility, especially regional sustainable competitive development, highlighting the importance of the competitive position of a given territorial context and the protection of the integrity of natural resources, including cultural factors and the sustainable landscape. For the authors, this requires the adoption of behavioral standards for businesses and individuals that work based on the principles of social responsibility. The strong interdependence between the company and the external environment requires that corporate social responsibility (CSR) be a fundamental element for safeguarding environmental heritage and cultural resources. And, it concludes that CSR can become a source of competitive advantage and a differentiation tool.

Morselli (2010) developed a study on the content of the sustainability report prepared according to the GRI criteria by companies listed on the FTSE-MIB that used this standard. According to the author, the research serves to verify the hypotheses that: H0: CSR disclosure does not change during a period of financial crisis; H1: CSR disclosure changes significantly during periods of financial crisis. And concludes that when examining previous studies the logic of content analysis is verified, when the key words are found: environmental and social derived from the GRI structure in the sustainability report in a scoring system. For the author, the scores serve to analyze the study hypothesis and point out to what extent the disclosure of CSR exceeded the indicators of the financial and economic crisis.

Nieto Rodríguez, (2018) analyzes training on social responsibility in academic offerings at undergraduate courses in public and private Spanish universities, focusing on the field of communication as a pillar linked to CSR management. To this end, in-depth interviews were carried out with teachers of CSR subjects. The author concludes in his studies that in public universities the scientific disciplines on the subject are related to the field of business management, such as Administration, Business Management, Finance, Accounting, Banking, Insurance, Economics, Marketing, Labor Relations or Law. And it highlights that the content is oriented towards compliance with legal standards and the monitoring of international quality indicators in management. For the authors, the emphasis is placed on the organization that exercises it, thus referring to corporate social responsibility. In this way, we can see the tendency to bring people's participation to the surface in the discussion process on the subject.

Zaharia, et al. (2010) reports research on the development of the concept of social responsibility and reveals that the concept has become an element of sustainable development. To this end, the authors present results of a qualitative research among

small and medium-sized companies involved in commercial activity in Bucharest, Romania. The study demonstrates how social responsibility activities meet the national sustainable development strategy. And, it concludes that small and medium-sized companies involved in commercial activity have a diffuse concern subordinated to economic interests and that social responsibility is related to compliance with legal obligations.

Molina (2018) studied corporate social responsibility in the tourism sector and points to an issue ignored by scientific literature. For the author, despite many companies carrying out socially responsible actions in this segment, the subject is still not very widespread. And, it indicates that after analyzing social responsibility reports, it is noted that companies prefer to pay attention to two groups: customers and employees. The author analyzes cases from the companies Renfe, Iberia and NH Hotels and highlights that the management of social responsibility demonstrates different forms of understanding. This way, one can consider the need to produce research results that combine theory and practice so that there is greater interest from companies and organizations.

Dabija, DC (2014) investigates how the communication service of Romanian retail brands contributes to consumers' adequate perception of social responsibility actions. The author also analyzes the development of the image of the stores analyzed. And, it finds indicators that the empirical results obtained have useful managerial implications for senior retail management, so that they can understand customer preferences and gain a prominent position in the market.

Scielo database are analyzed. *Scientific Electronic Library Online*. Allows access to scientific articles from Argentina, Brazil, Chile, Colombia, Cuba, Costa Rica, Cuba, Spain, Portugal, Mexico and Venezuela.

Table 4 Articles selected from the Scielo international database

<i>AUTHOR</i>	<i>ORIGIN/YEAR</i>	<i>ELECTED ARTICLES</i>
<i>Fabián L., & Martín Q.</i>	<i>Colombia/2014</i>	<i>Disresponsibility through 'social responsibility': a rhetorical evaluation of letters from presidents' present in three corporate social responsibility reports in Colombia</i>
<i>Méndez-Beltrán Andrés</i>	<i>Colombia/2014</i>	<i>Disresponsibility through 'social responsibility': a rhetorical evaluation of 'letters from presidents' present in three corporate social responsibility reports in Colombia</i>
<i>García S. M., & Váquiro N. E.</i>	<i>Bogotá/2013</i>	<i>Approach to the factors that influence the dissemination of information about CSR in companies in Latin America</i>

Cabrera R. A. L.	Mexico/2016	<i>Corporate social responsibility of large us multinationals in Mexico and their local adaptation from the institutional</i>
------------------	-------------	---

Source: Research data.

For Fabian, Martin (2014), sustainability reports are instruments for accounting for the environmental, social and economic performance of companies. Thus, they developed a study in Colombia and realized that these are prepared by few companies and that they are important elements to strengthen the legitimacy of companies in the country. To this end, they carried out a discourse analysis and the strategies used by some companies to maintain their legitimacy, analyzing the letters from the presidents that can be found in the CSR reports of three Colombian companies, produced during 2009. And, they conclude that companies perceive CSR as a strategic element that allows them to improve their image and, from there, increase their value and profitability. And that speeches include arguments about the company itself (ethos), the values accepted by society (pathos) and evidence of the company's performance (logos). As a result, they develop a way of evaluating themselves in a positive way.

From this same perspective, Mendéz (2014) highlights that society demands responsible action from companies and these are associated with the creation of economic value, using marketing as a way *to* increase revenue. Therefore, according to the author, they tend to reveal only responsible practices and forget those that may be causing negative impacts on interest groups, such as: partners, shareholders, potential investors and suppliers, neutral relationships with financial creditors and indirect relationships with other interested parties, seeking mutual benefits in a business culture that generates economic value. In this way, going against the basic precepts of preserving life on the planet.

Garcia and Vaquiro (2013) studied approximation and understanding of the factors that condition the disclosure of information on social responsibility in listed companies in Latin American countries on the coast of the Pacific Ocean, based on the theory of legitimation and analysis of the disclosure of responsibility information corporate social (CSR). For this, quantitative methodology was used based on the construction of an index and based on confirmatory factor analysis and multilevel analysis. This allowed us to understand the influence of the institutional environment on the dissemination of information about CSR. Also, according to the author, qualitative data was used to highlight the values that stand out in the institutional environment. For the author, actions related to the dissemination of information about CSR are conditioned. And he concludes that it is important to deepen the study within the institutional scope of the countries, the

object of study thus showing that the information disclosed constitutes a response to institutionalization mechanisms or isomorphisms.

For Cabrera (2015), corporate social responsibility consists of the company's social actions in relation to its interest groups. The author uses institutional theory to analyze the adaptation of corporate social responsibility in ten North American companies based on an analysis of the content of their social responsibility reports. And, it is verified that the corporate social responsibility of these companies presents an institutionalization related to the traditional philanthropic and assistance approach, ambiguous institutionalization regarding support for MSMEs and worker safety, while issues such as freedom of association and human rights in the Mexican context are exempt from institutionalization, that is, they present negative institutionalization, such as emotional well-being, cultural activities and women's empowerment.

For the author, the ten selected companies incorporate Mexican institutions in their social responsibility. According to the authors, social responsibility in large American companies complements government actions. They help civil society face common problems in developing countries, such as education, hunger, poverty and health, issues institutionalized in a positive way in these companies. According to the author, the government has become an ally and certifier, roles that reveal an asymmetrical interdependence with the United States.

In this sense, it is noted that the theme in this period focuses on the strategy of examining the internal and external environment, based on tangible and intangible resources and capabilities. Thus, it requires thinking that will benefit the community. What is clear is that more than ten years have passed since the research and the need for debate and improvement still persists. Therefore, the theme is contemporary and under development.

On the other hand, despite the topic being old, it is still recent, emerging, multidisciplinary and points to different directions of knowledge. What cannot be lost sight of are proactive attitudes aimed at building a better world for future generations. Thus, the epistemological relevance of the present study is the construction of scientific knowledge in a systematic way, bringing the theoretical and empirical perspective on the subject into context.

Final considerations

The study showed a theoretical diversity in multiple interpretations of the subject of social responsibility. There is no conceptual consensus, considering that it was developed based on the guidelines of the world trade organization and international

labor organization, in post-industrial society. It was adjusted due to social pressure and tries to consolidate itself at a time of acceleration and transformation of knowledge.

In this understanding, there is no longer any space for a monological, ideological, controlling discourse and, beyond capitalism, without changing its essence. On the other hand, there is an emergence of innovation within a new model of social responsibility, with universal standards no longer being established but rather adaptable to the needs of the environment and bringing impacts and transformations of reality.

Thus, during the research it appears that the approach being studied is dynamic with a systemic and multidisciplinary vision. In accordance with the thinking of Frigant (2015), Bergel, (2015), Moretti, (2009), Nascimento, (2009), Vieira, (2013), & Gandolfi, (2015) it is possible to use several epistemological lenses for the field of study. Increasingly, researchers incorporate various understandings ranging from fashion to obligation, legitimacy, social capital, *performance*, *marketing*, environment, strategic management, social management, virtue, common good, dynamic economy, proactivity, transparency, ethics, citizenship, governance and sustainability. It is also verified that there are studies with reapplied approaches based on previous studies.

The authors who are part of the subject point out gaps in the literature such as a more in-depth study of *stakeholders*. They suggest the construction of a theory of social responsibility based on the institutional structure. Empirical research demonstrates that social responsibility is a field under construction and that there is a need for reflection and deepening. There are few studies related to community *disclosure and demonstration of added value*. They suggest for future research the investigation of the use of nomenclature on the topic linked to the universe of implementation of social actions, as well as sustainable development practices, governance and social responsibility from the perspective of the subjects benefiting from the actions.

When searching for information about the evolution of the concept, it can be seen that social responsibility is in the process of building knowledge. Thus, new strategies and possibilities for the applicability of theory and practice become a fundamental element to open a great debate in business, academic circles and society. However, it appears that there are instruments in the literature to implement, measure and highlight social, environmental and economic impacts, which are little used.

Thus, the research objective of investigating issues related to CSR in national and international databases was achieved. What was observed during the investigation was that although the concept was developed to serve the business system, there are several studies bringing to light the possibility of investigating the valuation of intangibility and subjectivity within social relations. Thus, it is expected that new investigations will be

developed seeking to highlight scientific aspects resulting from the link between theory and practice, aimed at this new social reality that presents us with the results of this investigation, in particular bringing innovation to the concept.

References

- Allouch A. et al. (2017). L'éthique des élites scolaires. Du merit à la responsabilité chez les étudiants de sciences po Paris et de l'Université d'Oxford. Accessed on November 1, 2018
- Andreu-Pinillos, A., Fernández-Fernández, J. L., Fernández-Mateo, J. (2020). Corporate governance in sustainability indexes: A Spanish case study *Revista de Comunicacion*, 19(2), 7-28. Accessed on October, 20, 2021
- Ashley P. (2002). Ethics and Social responsibility in business. Ed. Saraiva.
- Bowen H. R. (1957). Social responsibilities of the businessman. Editora Civilização Brasil AS.
- Bergel, E. et al. (2015). Relationship between marketing and RSE at Anpad congresses: bibliometric study from 1998-2012. *UNIMEP Administration Magazine*. 13(1), 189-209. Accessed on March 10, 2017.
- Cabrera Rubio, Anna Luisa (2016). The corporate social responsibility of large American multinationals in Mexico and its local adaptation from the institutional perspective. *Revista Col. San Luis* [online]. 6(12), 116-158. ISSN 2007-8846.
- Carrol, Archie B. (2007). Three-dimensional conceptual the terminology of partnerships. In The Copenhagen Centre, Partnership matters. Copenhagen, p. 31-35.
- Carrol, Archie B. (1999). Corporate social responsibility, evolution of a definitional construct. *Business & Society*, 38(3), 268 -295. <http://bas.sagepub.com/cgi/abstract>. Accessed on September 10, 2018.
- Carrol, A. B. (1991). The Pyramid of Corporate Social Responsibility: Toward the Morale. Management of Organizational Stakeholders. *Business Horizons*, 34(4), 39-48. <https://www.sciencedirect.com/science/article/pii/000768139190005G>. Accessed on May 15, 2017.
- Castellanos, J. M. B. (2019) Social responsibility in public administrations, with special reference to the Valencian community] (2019). *Revista General de Derecho Administrativo*. <https://www.scopus.com/inward/>. Accessed on December, 28, 2020.
- Cooper, H. M. (2010). Research synthesis and meta-analysis: A step-by-step approach. 3rd ed. Thousand Oaks, CA: Sage.: SAGE Publications.
- Garcia M., Vaquiro S. N. (2013). Approach to the factors that influence the dissemination of information about CSR in companies in Latin America. *Cuad. Contab.*, 14(34), 91-131. Accessed on May 3, 2019.
- Dabijaa D. C., & Raluca B. B. (2014) Empirical Study on the Impact of Service, communication and Corporate Social Responsibility on the Image of Romanian Retail Teodor Mihali 58-60, 400591 ClujNapoca, Romania. Accessed on May 3, 2019.
- Eiró-Gomes, M., Raposo (2020). The role of public relations professionals in socially responsible companies: some notes from the Portuguese reality
- Ethos I. (2002). <https://www3.ethos.org.br>. Accessed on September 15, 2017.
- Fernandez, L. V. et al. (2018). Social responsibility practices, corporate reputation and financial performance. *Business Administration Magazine*, 55(3), 329-344. Accessed on January 10.
- Figueiredo Filho, D. B. et al. (2014). What is it, what is it for and how is a meta-analysis carried out? *Theory and Research*, 23(2), 205-228.

- Gamez M. R. V., & Gonzalez. (2013). Public social responsibility as a key element of employment policy. Accessed on October 10, 2016.
- Gandolfi, V. (2015). Corporate social responsibility evaluation. Accessed on October 28, 2018.
- Garcia et al. (2016). Toward construct validation of "social Responsibility of University Students" (SRUS); Accessed on November 3, 2018.
- García Nieto, M. T. & Gil Rodríguez, J. M. (2018). Corporate Social Responsibility in university communication studies. *Doxa Comunicación*, 27, 387-418.
- Hassani N. (2016). Organizational change management: The paradox of a brief and lasting systemic intervention. Accessed on November 10, 2020.
- Hernandez P. & Sanchez I. P. (2016). Analysis of the effect of corporate social responsibility on the business results of micro, small and medium-sized companies. *Globalization, Competitiveness and Governance Magazine*, 10(1). Accessed on February 15, 2018.
- ISO. (2010). ISO 26000 and the Definition of Social Responsibility. Retrieved December 30, 2012, from <http://www.triplepundit.com/2011/03/iso-26000-definition-social-responsibility/> Accessed August 20, 2018.
- Jiménez, C. G. et al. (2016). Proposal of indicators for University Social Responsibility according to the G4 guide of the GRI: The case of the University of Córdoba. CIRIEC-España, *Revista de Economía Pública, Social y Cooperativa*. (87). Accessed on February 19, 2018.
- Larrán J., & Peña, A. (2015). Analysis of social responsibility of universities from different theoretical stances. *Revista Iberoamerica de Educación Superior*, 6(15). Accessed on March 18, 2017.
- Levy, Y., & Elli, S. T. (2006). A systems approach to conducting an effective literature review IN support of information systems research. *Informing Science Journal*, 9, 181–212. Florida: EliCohen. Accessed on May 10, 2017.
- Lourenco, M. S. M., & Sousa-Filho, J. M. (2020). Determinants of Corporate Social Responsibility Practices: Institutional Pressure or Strategic Opportunity?. *UFSM Administration Magazine*, 13(3), 535-553.
- Martinez Fernandez, Valentín Alejandro, Juanatey Boga, Óscar, Faria, & Maria José da Silva (2014). Impact of social responsibility from a business perspective in the north coast of Portugal. *Count. Adm*, 59(3), 89-135. http://www.scielo.org.mx/scielo.php?script=sci_arttext&pid=S0186-10422014000300005&lng=es&nrm=iso. Accessed on May 3, 2019.
- Melo, M. F. S. et al. (2017). Corporate social responsibility and competitiveness: a bibliometric analysis of the evolution of the topic. *Metropolitan Sustainability Magazine*, 7(2), 115-133. Accessed on 20 February, 2018.
- Méndez-Beltrán, Jairo Andrés, Peralta-Borray, & Diego Alejandro (2014). Reflections regarding corporate social responsibility and the creation of economic value from the perspective of providers. *Accounting Journals*, 15(38), 625-645. doi: 10.11144/Javeriana.cc15-38
- Meyssonier, F., & Rasolofo, F. (2011). Balanced Scorecard and management of the corporate social responsibility: Lessons learned. *Revue Francaise de Gestion*, 211(2), 81-92. Accessed on May 2, 2019.
- Moon, J., & Vogel David. (2007). The Oxford Handbook of Corporate Social Responsibility. <https://books.google.com>. Accessed on October 10, 2020.
- Morselli A. & Ventura M. (2010). Measuring Corporate Social Responsibility disclosure and the financial crisis in Italy. Comparison of the two years prior to the crisis (2006) and the two years since the onset of the crisis. Accessed on November 5, 2018.
- Moretti, S. L. A., & Campanário, M. A. (2009). Brazilian intellectual production in Corporate Social Responsibility – CSR from the perspective of Bibliometrics.

- Revista de Administração Contemporânea*, 13, nnspe, 68-86. Accessed on December 10, 2017.
- Fisherman, S. V. B. et al. (2013). Corporate social responsibility: a bibliometric study on publications in Enanpad from 2001 to 2011. *Revista Ciências Sociais em Perspectiva*, 12(23). Accessed on November 10, 2017.
- Pirnea, I. C., & Ghența, M. B., (2016). Social implications of social responsibility with the purpose of increasing the enterprise competitiveness. Accessed on November 2, 2018.
- Porter, M., & Kramer, M. (2006). Strategy and society: The link between competitive advantage and corporate responsibility. *Harvard Business Review*, 84(12), 57-68. Accessed on October 12, 2018.
- Quezada, R. G. (2016) Perception of university student leaders on university social responsibility. OBETS. *Revista de Ciências Sociais*, 11(2), 461-485. ISSN 1989-1385. Accessed on February 20, 2018.
- Symphony Emerging Issues in Management, 2, 2022 symplonya unicusamo.to. www.scopus.com. Accessed on February 2, 2023.
- Souza M. T. S. et al. (2013). (Bibliometric study of theses and dissertations from stricto sensu administration programs on corporate social responsibility. *Administration: teaching and research*, 14(1), 63-98. Accessed on December 10, 2017.
- Tenório, F. G. (org) (2015). Corporate social responsibility: theory and practice. 10th ed. Rio de Janeiro: FGV.
- Witkowska, J. (2016). Corporate Social Responsibility: Selected Theoretical and Empirical Aspects, Department of World Economy and European Integration, *Poland*, 19 number. Scopus. Accessed on December 20, 2018.
- Zaharia N. R. M., Stancu, A. et al. (2010). Commercial activity's contribution to sustainable development by social responsibility actions: a vision of smes. *Amfiteatru Economic*, 12(27), 155-167. Accessed on February 10, 2020.

RESUMO:

O assunto responsabilidade social vem sendo debatido há mais de oito décadas, inicialmente, a nível internacional e a partir dos anos 90 no Brasil, constituindo-se sob diversos enfoques e interesses de diferentes agentes. O presente artigo teve como objetivo mostrar o desenvolvimento desta produção bibliográfica no campo da gestão, mapeando especificamente trabalhos nacionais e internacionais resultantes de estudos publicados no período de 2007 a 2022, em periódicos nacionais e internacionais. Foram analisados os indicadores de autoria, objetivos, metodologia, campo de aplicação e conclusões destes estudos. Os resultados da análise mostraram que o tema se apresenta de forma dinâmica e multidisciplinar e que há necessidade de aperfeiçoamento do conceito. Verifica-se ainda, nos estudos que há variadas concepções do conceito que varia desde filantropia até sustentabilidade, sendo discutido em pesquisas mais recentes indicadores para implantação e mensuração de ações socialmente responsáveis de forma que a teoria seja aliada a prática. Com estes procedimentos se contribui para com a inovação sobre o tema, despertando dessa forma o interesse de pesquisadores bem como empresas e ou organizações na implantação de ações perenes.

KEYWORDS: Responsabilidade social; Análise bibliométrica; Estudos organizacionais.

El tema de la responsabilidad social ha sido debatido durante más de ocho décadas, inicialmente a nivel internacional y a partir de los años 90 en Brasil, a partir de diferentes enfoques e intereses de diferentes agentes. Este artículo tuvo como objetivo mostrar el desarrollo de esta producción bibliográfica en el campo de la gestión, específicamente mapeando trabajos nacionales e internacionales resultantes de estudios publicados entre 2007 y 2022, en revistas nacionales e internacionales. Se analizaron los indicadores de autoría, objetivos, metodología, campo de aplicación y conclusiones de estos estudios. Los resultados del análisis mostraron que el tema es dinámico y multidisciplinario y que existe la necesidad de mejorar el concepto. También se puede ver en los estudios que existen concepciones variadas del concepto, que van desde la filantropía hasta la sostenibilidad, siendo investigaciones más recientes que discuten indicadores para la implementación y medición de acciones socialmente responsables de manera que se combine la teoría con la práctica. Estos procedimientos contribuyen a la innovación en el tema, despertando así el interés tanto de investigadores como de empresas y/u organizaciones en la implementación de acciones permanentes.

PALABRAS CLAVE: Responsabilidad social; Análisis bibliométrico; Estudios organizacionales.