



Corporate Social Responsibility: Study in Companies in the State of Sao Paulo

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Abstract: The research aimed to map the positioning of companies located in the Administrative Region of Sorocaba - SP, affiliated with the Ethos Institute, regarding the practice of Corporate Social Responsibility. Of an exploratory-descriptive nature, bibliographic and documentary research was used by collecting data/information made available digitally on the websites of the companies surveyed. The data were catalogued and systematised with the aid of the SigmaPlot® software. Fifteen companies, present in nine municipalities, fulfilled the requirements required for the study. Four companies did not present any type of social publication. Of the others, one published using the GRI model exclusively, nine had their social publications made using the GRI model adding guidelines from the Global Compact (GC-UN). Only one company adopted the ISO 26000 standard exclusively. The study provides a panoramic view of the companies located in the RAS, especially the publication of their CSR actions, through information collected and systematised on their websites, serving an aid to decision-makers at the corporate level, as well as to policymakers and sectoral, in addition to increasing the visibility of business practices to the entire community.

Keywords: Global Reporting Initiative, GRI, UN Global Pact, ISO 26000, Ethos Institute.

1. Introduction

The inexorable transformations that cause rapid and complex changes directly affect the business world, requiring corporations to respond to demands of the most varied orders, especially to social aspects. These demands go beyond mere customer satisfaction and return on investment; they must understand, in essence, the fulfillment of the wishes of their various stakeholders. Thus, expanding studies on the theme of Corporate Social Responsibility (CSR) is a vital condition for organisations in this 21st century.

In the early 1950s, Bowen (1953) was already taking the first steps in discussions on the subject, incorporating social values in the decision-making process. From this point on, social responsibility moves quickly towards the strategic scope of organisations, which undertake not only to consider the social aspects in the elaboration of their strategies, but to render accounts of their actions to society as a whole. Although it is no longer seen as a competitive differential, the fact is that actions related to social responsibility contribute to improving the organisational image (Barakat et al., 2016; Batista et al., 2017).

Even though in the period of the global financial crisis of 2008, companies were criticised for the inexpressive interest in their relationship with society (Hiller 2013), the practice of social responsibility has gained space in the last decades, both in the environment (practical) and academic debates (theory).

The process of accountability by companies to society has taken place, above all, through the publication of reports with regular periodicity and, mainly, on their websites. Internationally, entities such as the Global Reporting Initiative (GRI) have created indicators that assist organisations in the elaboration of their action plans regarding social responsibility, in addition to proposing standards for disclosing the scope of these indicators.

In Brazil, the Ethos Institute for Business and Social Responsibility stands out, responsible for creating the Ethos Indicators as a management tool designed to help companies incorporate aspects of sustainability into their business strategies. The Brazilian Association of Technical Standards - ABNT, based on the guidelines of the International Standardization Organization (ISO), published ABNT NBR ISO 26000, a standard that contains a set of guidelines valid in support of organizations focused on sustainable development.

The reporting guidelines aim to help companies understand and incorporate social responsibility in their daily management. The practice of social responsibility is part of voluntary actions by companies and should not be confused with compulsory actions imposed by the government or by any external incentives (such as fiscal / tax).

The companies are inserted in different geographical contexts with different underlying institutional capacities. Thus, the relationships revealed between CSR and the economic, political and social contexts of each locality reflect the importance of developing such a country's institutional capacity to promote and support CSR practices (Baughn et al., 2007; Bird et al., 2011; Tilt, 2016).

That said, this research aims to map the positioning of companies located in the Administrative Region of Sorocaba (RAS) - SP, affiliated to the Ethos Institute, regarding the practice of Corporate Social Responsibility (CSR). The article is structured with this introduction (section 1), followed by section 2 containing the literature review. Section 3 presents the methodological aspects of the research. The presentation of the results and discussion are contained in section 4. Finally, in section 5, the conclusions of this work are outlined.

2. Literature Review

2.1 Corporate Social Responsibility

According to the conventional literature on Corporate Social Responsibility – from now on referred to only by CSR - there has been an increase in companies' commitment to social and environmental aspects (Gjølberg, 2009; Montiel and Delgado-Ceballos, 2014; Russo-Spena et al., 2016), in addition to the integration of socially and environmentally responsible behaviours has become a strategic priority for companies in recent years (Barrena-Martínez et al., 2019).

CSR includes a wide range of national and international standards with the aim of improving the social, ethical and environmental performance of organizations, codifying behavioral aspects of the organization. The most varied international initiatives and standards designed to promote CSR for organisations reflect the concept's scope. As a result, researchers in the field of ethics and organization have developed structures to classify the various standards, providing useful guidance to users (Colle et al., 2014).

Herciu (2016) points out that the concept of CSR evolved from social issues to “social responsiveness”, in the sense of responsiveness and, later, to CSR, starting to integrate the main issues of corporate social responsibility in their business strategies (McWilliams et al., 2006).

In the 1970s and 1980s, the spectrum of practical CSR activities was broadened. For Jones (1980), CSR is the notion that companies have an obligation towards the constituent groups of society that are not only shareholders, going beyond what is legal prescription or union contract. Carroll (1979) states that CSR can be understood as expanding the business role beyond its economic scope and legal obligations. For Higuchi and Vieira (2012), CSR implies executing actions that bring benefits, not only for investors but also for society. Understood as a commitment that an organization must have with society, it must be expressed through actions and attitudes that affect it positively (Anholon et al., 2016).

CSR standards encourage responsible business conduct and corporate responsibility (Bernardo et al., 2012; Rasche et al., 2013), offering companies a common reference point to respond to numerous expectations of interested parties. Also, they perform a signalling function by revealing characteristics or qualities of the company that would otherwise be difficult to observe. Through CSR standards, organisations communicate their commitments and performance to their stakeholders, in addition to the possibility of achieving competitive differentiation (Rasche, 2011).

Walker et al. (2014) state that CSR standards are an integral part of “sustainable operations management”, defined as the pursuit of social, environmental and economic objectives in the company's operations and in the operational links that extend beyond the company and encompass supply chains supplies and business communities. Positive impacts have been perceived in the company's cost of capital (Ghoul et al., 2011; Elouidani and Zoubir 2015), as well as less exposure

to risks (Botosan, 1997; Heinkel et al., 2001; Hail and Leuz, 2006; Kempf and Osthoff, 2007; Sharfman and Fernando, 2008; Chen et al., 2009). Also, studies have shown an increase in awareness regarding the social and environmental aspects of consumers both with society and with companies (Lee and Shin 2010; Zsóka et al., 2013; Rhein and Schmid, 2020).

The practice of CSR has been adopted by companies from all sectors of the economy. Primary sector (Gordon et al., 2012; McDonald and Young, 2012; Gagalyuk et al., 2018), secondary sector (Schneider et al., 2010; Hassab and Shihabeldeen, 2018), and tertiary (Okumus et al., 2020), including banking services (Sharif and Rashid, 2014), tourism (Miranda and Cantalops, 2013; Ferus-Comelo, 2014). In general, there is a tendency for publicly traded companies to be more prone to the disclosure of social and environmental reports (Flammer, 2013). Despite this scenario of increasing the socio-environmental commitment of corporations, studies show a strong correlation in the damage caused by the company or sector and its interest in disclosing its CSR practices through public reports (Kotchen and Moon 2012).

The (secondary) industrial sector has the largest number of companies that adopt CSR practices and promote the publicity of their reports. This fact corroborates the creation of a specific indicator to measure the level of intensity of socioenvironmental actions of the ten main global industries (Amor-Esteban et al., 2018). The demands for disclosure of environmental and social reports appear to be greater in the industrial sector (Goll and Rasheed, 2004; Young and Thyl, 2014; Chen et al., 2017). Evidently there are significant differences between the sectors (Tagesson et al., 2009), this being true not only with respect to the extension, but also to the content of the socioenvironmental reports. However, the increase in the number of companies that publish their reports on their own websites has increased substantially in recent years, in all sectors and private and public companies.

2.2 Bases and Guidelines for Corporate Social Responsibility

The assertion that only what can be measured can be managed (Asif et al., 2009) is valid. O'Connor and Spangenberg (2008) argue that a process for selecting indicators for the CSR theme comprises several phases, proceeding from an initial identification of possible indicators to a final reduction in the total number for a cross-section of manageable information. Even though it is understood that these steps are not always taken in a completely linear way and that this process may involve various combinations of individuals and organizations, however, it is useful for the development of guidelines to adopt a possible logical formal presentation to establish a reference.

Nevertheless, the isolated guidelines do not represent a code of conduct or a standard of performance (Willis, 2003). When establishing reporting guidelines, transparency and organizational responsibility are sought, as well as expanding stakeholder involvement (Vigneau et al., 2015). The practice of disclosure of CSR satisfies a demand from society to obtain information that demonstrates the counterpart of the economic gains obtained by the company, whether through the use of natural, material or human resources in a given location, as well as accountability for the performance of these organisations, resulting from the committee formed by the corporation's relationship with the indigenous population.

The Global Reporting Initiative (GRI) is an independent international organisation, based in the Netherlands, a pioneer in sustainability reporting, created in 1997 with the aim of contributing to and encouraging the voluntary adoption of higher quality indicators (Waddock and White, 2007; Etzion and Ferraro, 2010; Levy et al., 2010; Nikolaeva and Bicho, 2011; Oliveira et al., 2014). The GRI is a broad model and can be divided into several standards, incorporating the entire sustainability tripod, for the preparation of reports that help to identify the impacts of the organisation's operations on the environment, economics and civil society (Zambon and Del Bello, 2005; Branco and Baptista, 2015).

Several studies report the fact that this is the most commonly used reporting standard (Lopez et al., 2007; Etzion and Ferraro, 2010; Perez-Batres et al., 2012; García-Sánchez et al., 2019) the understanding that this is the best set of guidelines in the preparation of sustainability reports worldwide (Brown et al., 2009a; Isaksson and Steimle, 2009), which has been evidenced by the wide attention received in academic publications (Adams, 2004; Waddock and White, 2007; Brown et al., 2009b; Monteiro and Aibar-Guzman, 2010; Mio, 2010; Levy et al., 2010; Nikolaeva and Bicho, 2011; García-Sánchez et al., 2019).

With approximately 12,000 members, spread over more than 150 countries, considered one of the most prominent and widespread initiatives in the field of CSR (Cetindamar and Husoy, 2007; Hemphill, 2005; Rasche, 2009; Janney et al., 2009; Mueckenberger and Jastram, 2010; Zinenko et al., 2015), of a voluntary nature, taken over by the United Nations (UN), using as a guiding instrument, the Global Pact (GP-UN) established two fundamental milestones: the ten principles in the areas human rights, labour, the environment and the fight against corruption and the seventeen Sustainable Development Goals (SDGs). In Brazil, the free affiliation enterprise (Padilla, 2014) is represented by the Global Pact Brazil Network with approximately 800 participants (companies, business and civil society organizations and public bodies). Cetindamar and Husoy (2007) argue that the Global Pact (GP) has a consistent basis, based on ethical values,

with an emphasis on the relationship of the parties, converging to universal rights. On the other hand, there is still criticism, mainly because the Pact does not contemplate the independent verification of infractions and penalties for the signatories and is often used as a marketing tool (Williams, 2004; Kell, 2005; Deva, 2006; Nason, 2008; Branco and Baptista, 2015).

It is a fact that the international macroenvironment has imposed a new trend in the way business is conducted between companies and between them and society. The role played by companies was and continues to be significant in the field of sustainable development, since they can affect the directions of competitiveness that public policies in countries have aimed at the economic interests of their environment. In this sense, reducing risks, dimensioning possibilities and increasing development prospects were the main motivations for creating an ethnically based platform for business behaviour.

Furthermore, the alternative and self-regulatory character incorporated by the GP is based on the assumption that the voluntary adhesion of companies in the thematic areas that bring together the ten principles can be a driving factor for innovation, especially if one considers that regulation alone, has not been able to cause this boost (Kell and Levin, 2003; Kell, 2005). The GP was not designed as a certification instrument or tool to regulate and sanction its participants. Instead, it seeks to promote dialogue between a diverse set of actors in a non-bureaucratic way. Participating companies must be transparent about their engagement, reporting on progress and actions related to implementation efforts. The change model that underlies the Pact is based on the idea that companies, through dialogue and partnership projects, can show responsibility and make a difference, since they learn from each other and from other actors (Rasche, 2009).

Nevertheless, the GP-UN was widely criticised (Crane et al., 2019; Rasche and Gilbert, 2012; Rasche, 2009; Sethi and Schepers, 2013) as a CSR instrument with very soft requirements (Gjolberg, 2009), a compromise symbolic (Perez-Batres et al., 2012), in addition to having weak compliance mechanisms (Gjolberg, 2011). In an effort to capitalize on their CSR activities, companies need to ensure that their stakeholders are able to recognize and evaluate the quality of their actions in this particular area. However, Moratis (2018) believes that the relative observability of CSR is low, in addition to being a contested concept, which leads to information asymmetries in the relations between the company and stakeholders. The adoption of social responsibility standards and their use as signaling devices is a strategy of companies to reduce these information asymmetries, revealing their true CSR quality.

Another initiative that will be used in this study is ISO 26000. Since it is not considered a standard for certification purposes, but as a guideline, it was agreed to create principles instead of rules (Dahlsrud, 2008; Sully, 2012; Frost, 2010; Abnt, 2010). Ward (2011) adds that the standard is not intended, nor is it appropriate for purposes of certification or regulatory or contractual use and that any proposal outside this scope for certification would constitute a distortion of the intent and primary purpose of the international standard. The NBR ISO 26000 consists of a set of guidelines without the purpose of certification that helps organizations to contribute to sustainable social development (Hahn, 2012a; Moratis, 2016). It consists of seven guiding principles: Accountability for Actions (Accountability); Transparency; Ethical Behavior; Respect for Stakeholders' Interests (Balzarova and Castka, 2012); Respect for the rule of law; Respect for International Standards of Behavior (Hahn and Weidtmann, 2016); Respect for Human Rights (Abnt, 2010).

This set of principles supports the orientation of the decisions and actions of the organizations to be taken and executed, considering the behavioral standards expected of a company that claims to be socially responsible. In this context, the voluntary ISO 26000 standard is established as a standard to assist corporations in formally explaining their actions in relation to their practices in the field of CSR. Webb (2015) describes ISO 26000 as the representativeness of the introduction of an innovative form of transnational rule instrument, performing functions of differentiated links between public and private transnational standards and institutions. For Castka and Balzarova (2008), the implementation of the standard's standards aim to i) emphasis on results and performance improvement, ii) increase in customer satisfaction and confidence, iii) promotion of common terminology in the field of social responsibility, iv) generate consistency avoiding conflicts with existing corporate documents. The intention is that ISO 26000 adds value to the social responsibility work already practiced by companies, developing an international consensus on the topic, in addition to, fundamentally, providing guidance on the translation of principles into effective actions (Valmohammadi, 2014).

The CSR communication process means that relationships between companies and their stakeholders are characterised by two types of information asymmetries: information asymmetries within the company and between companies. The information asymmetries refer to the fogging inherent to the underlying CSR quality and its relative non-observability for the interested parties. In many cases, a company's CSR quality is difficult to observe or even unobservable for transaction partners due to the predominant orientation of activities in internal business processes, rather than their integration in the development of new products, the exploration of new markets and business model innovation (Johnston, 2005; Terlaak, 2007). Chakroun et al. (2020) demonstrate in their study the bias in achieving the results obtained with the implementation of the standard. For the authors, the positive impacts can be evidenced in the financial performance, in addition to the relationships and working conditions, environment and community involvement. However, it does not apply to human rights, fair operating practices and consumer issues, since there is no significant relationship between these dimensions and financial performance. On the one hand, scholars who defend ISO 26000 claim that it is a source

of knowledge and awareness (Castka and Balzarova, 2008). On the other hand, scholars argue that ISO 26000 only standardizes processes and definitions, instead of focusing on performance results in relation to CSR (Schwartz and Tilling, 2009).

Nevertheless, the most critical aspect of ISO 26000 is its application to a wide range of organisations, which question whether its adoption only adds symbolic value to the detriment of real results (Schwartz and Tilling, 2009). The role and potential benefits of ISO 26000 are numerous, but it is not yet clear what the purpose of this standard is in the near future (Balzarova and Castka, 2012; Hahn, 2012b).

3. Methodology

3.1 Study Area

Part of the Administrative Region of Sorocaba (ARS) is contained in the Metropolitan Region of Sorocaba (MRS), the state of São Paulo. Of the 79 municipalities that make up that region, more than a third (34%) - 27 municipalities belong to the Metropolitan Region of Sorocaba-SP. Of the five most important cities in the RAS (Botucatu, Itapetininga, Itu, Sorocaba and Votorantim), only the municipality of Botucatu does not belong to the RMS. Only in the region of the government of Avaré was not found a company that met the criteria established for the research. Table 1 shows the companies located in the Administrative Region of Sorocaba.

Table 1: Companies located in the cities that form the Administrative Region of Sorocaba.

Administrative Region of Sorocaba		
Government Region	Cities	Companies
Avaré	-	-
Botucatu	Botucatu	Duratex S.A.
Itapetininga	Boituva	Ace Schmersal Ltda.
		Grupo Petrópolis Ltda.
	Itapetininga	Duratex S.A.
		Seara Alimentos Ltda.
		3M do Brasil Ltda.
Itapeva	Itapeva	Votorantim Cimentos S.A.
Sorocaba	Mairinque	Cargill Agrícola S.A.
		3M do Brasil Ltda.
	Salto de Pirapora	Votorantim Cimentos S.A.
	Sorocaba	CASA - Centro Automotivo Sul América
		PricewaterhouseCoopers Brasil Ltda.
		TOTVS S. A.
	Tietê	Noxi Química Ltda.
Votorantim	Votorantim Cimentos S.A.	

With a qualitative approach (Xuehong, 2002; Maxwell, 2009; Holloway and Biley, 2011; Janesick, 2016; Saldaña, 2016), with exploratory-descriptive objectives (Stebbins, 2001; Héroux, 2018), the study was divided into two stages. The first stage included a bibliographic search, notably on the key subject of the study (Tomescu, 2016). The second step consisted of documentary research on the Ethos Institute website to select affiliated companies that were located in the geographic region defined for this study. Then, the data/information was obtained directly from the companies' websites. The data were catalogued and systematised with the aid of the SigmaPlot® software, allowing greater reliability in the analyses.

Companies are increasingly using the World Wide Web to disseminate environmental and social information (Herbst, 1998; Thimm and Rasmussen, 2020). In the early 2000s, about 65% of Fortune Magazine's Global 500 companies used the Internet to publicize reports on environmental and social issues (Line et al., 2002). Companies not only publish their social and environmental reports, but also other specific reports, in addition to updated news related to environmental,

social, employee and community issues (Jenkins and Yakovleva, 2006).

As the research takes place in a previously defined set of populations, it is intended to identify the scenario of the practice of CSR within the established geographical outline, pointing out the bases for the disclosure of this practice. The study universe consisted of a group of companies located in the Administrative Region of Sorocaba - SP, affiliated with the Ethos Institute until September 2020, the date of the closing of the research. Figure 1 systematises the basic methodological design adopted in this study.

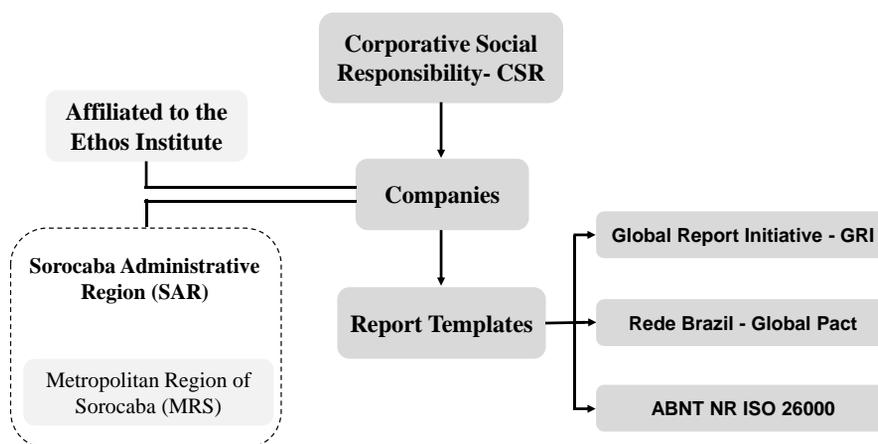


Figure 1: Methodological design of the research.

4. Result and discussion

In the SAR, composed of seventy-nine (79) municipalities, fifteen (15) companies affiliated to the Ethos Institute were found, which have CSR actions and publish their reports via their own websites.

4.1 Organization Profiles

Of the fifteen (15) companies, two (02) fall into the primary sector, studied by Gordon et al. (2012), McDonald and Young (2012), Luhmann and Theuvsen (2017), Galaluyk et al. (2018); nine (09) in the secondary (manufacturing industry), studied by Hassab and Shihabeldeen (2018), Schneider et al. (2010); and four (04) in the tertiary sector, reported in the studies by Sharif and Rashid (2014), Miranda and Cantallops (2013), Ferus-Comelo (2014), Okumus et al. (2020).

The largest number of companies is in the secondary sector, with nine (09) business units, a characteristic corroborated by the fact that the state of São Paulo is responsible for most of the national industry. This result is supported by studies that show greater environmental and social requirements in the industrial sector (Goll and Rasheed, 2004; Young and Thyil, 2014; Chen et al., 2017; Amor-Esteban et al., 2018).

There is a prevalence of the transformation industry sector about to other activities within the Administrative Region of Sorocaba (Seade, 2020), for whom the geographic cut historically brings the presence of industries with a strong performance in the region, having as a characteristic of the sector the high demand for resources, especially personnel (direct and indirect), making the practice of CSR even more pressing (Schneider et al., 2010; Hassab and Shihabeldeen, 2018), especially in their relations with their stakeholders (Higuchi and Vieira, 2012; Anholon et al., 2016), or because they cause greater socio-environmental impacts (Kotchen and Moon, 2012).

Even though the tertiary sector has shown less expressive participation in terms of CSR practice, it must be taken into account that it is a sector with strong growth in a society that also presents an increase in the level of socio-environmental awareness (Lee and Shin, 2010; Zsóka et al., 2013; Rhein and Schmid, 2020).

The literature has pointed out the importance of creating bases and guidelines that guide organizations in the practice of CSR actions, maximum regarding the reporting model adopted to publicize information organized and directed to the target audience (Asif et al., 2009; O'Connor and Spangenberg, 2008).

The research showed three (03) models of reports for the dissemination of social indicators, namely: i) GRI; ii) Global Pact (GP-UN), and iii) ISO 26000. In the computation of the fifteen (15) companies surveyed, four (04) did not publish reports on their websites; one (01) exclusively uses the GRI model; nine (09) use the GRI model adding guidelines from the Global Pact (UN), which is in line with the results of several studies (Etzion and Ferraro, 2010; Branco and Baptista, 2015; Lopez et al., 2007; Perez-Batres et al., 2012; García-Sánchez et al., 2019), who point out the predominance in the use of this report model. Only one company published its report based exclusively on the ISO 26000 guidelines. Although it needs an empirical investigation, it is possible that the low adherence to the ISO 26000 model is in line with the critical positions found in the literature, such, as fear of distortion in the information disclosed (Moratis, 2018), asymmetry in the information that prevents the organisation from seeing the process as a whole (Johnston, 2005; Terlaak, 2007), limitation in the scope of the standard's principles (Chakroun et al., 2020), mere standardisation (Schwartz and Tilling, 2009), or still, lack of clarity as to the purpose of the standard (Balzarova and Castka, 2012; Hahn, 2012b).

Probably, the predominance of the GRI model associated with the GP-UN may be due because this model has greater coverage, comprising the entire sustainability chain (Branco and Baptista, 2015; Cipolat et al., 2010; García-Sánchez et al., 2019), besides, of course, being the most prominent and widespread regulation worldwide (Cetindamar and Husoy, 2007; Hemphill, 2005; Rasche, 2009; Janney et al., 2009; Mueckenberger and Jastram, 2010; Zinenko et al., 2015), although the literature emphasises that the indicators adopted by the GRI are of higher quality, rigour and global application (Waddock and White, 2007; Etzion and Ferraro, 2010; Levy et al., 2010; Nikolaeva and Bicho, 2011; Oliveira et al., 2014). It is beyond the scope of this work to investigate the use of this tool as a marketing tool as postulated by Williams (2004), Deva (2006) and Nason (2008).

5. Conclusion

The study aimed to map the positioning of companies located in the Administrative Region of Sorocaba - SP, affiliated with the Ethos Institute, regarding the practice of Corporate Social Responsibility (CSR). The Sorocaba Administrative Region (SAR) is made up of seventy-nine municipalities. Among these, twenty-seven (more than a third) belong to the Metropolitan Region of Sorocaba (MRS), therefore, a region with high population density and important economic representativeness within the state of São Paulo.

RAS has fifteen companies associated with the Ethos Institute, present in nine municipalities that make up the region (Botucatu, Boituva, Itapetininga, Itapeva, Mairinque, Salto de Pirapora, Sorocaba, Tietê and Votorantim). In the sectorial framework, there is a predominance of companies in the secondary (industrial) sector, followed by the tertiary sector with four companies and two in the primary sector. Four companies (about 27%) did not present any type of social publication. Of the others (11), one published using the GRI model exclusively, nine had their social publications made using the GRI model adding guidelines from the Global Pact (GP-UN), which, in percentage, represents about 67% of the total. Only one company adopted the ISO 26000 standard exclusively.

The study provides a panoramic view of the companies located in the SAR, especially the publication of their CSR actions on their websites. Preliminary information can assist decision-makers at the corporate level, as well as public and/or sector policymakers, in addition to increasing the visibility of business practices to the entire community. The theoretical implications of the research are limited to its methodological model. As it is a descriptive-exploratory study, it serves as a primary basis for new research agendas about the theme and geographic outline.

The research has limits in two basic points. The first concerns the geographical cut-off, which restricts the number of companies to be researched. The second is based on the fact that analyses are restricted to information contained in the companies' websites. However, as an agenda for new and future studies, it is suggested the expansion of the geographical scope, as well as the choice, among pre-established criteria, of companies that can be the object of a multiple case study approach.

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