

**THE EVIDENCE OF SOCIAL RESPONSIBILITY IN PORTUGUESE  
COMPANIES OF SLATE IN VALONGO**

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**Abstract**

Social responsibility continues to be a topic that has become more and more current in recent years, and has been gaining more impact on companies than on citizens, since they have to demonstrate to society that they have a social and environmental conscience.

This article aims to describe, at the level of the slate companies to work in Portugal in the county of Valongo (Porto), the social responsibility practices undertaken. The aim is to determine if these companies fully assume their stimulating role in economic, technological and human development when they incorporate in their activity investment in personal valuation, protection of the environment, compliance with social norms and respect for ethical values and principles of the society in which they belong. To do this, a questionnaire was sent to the two slate companies working in Valongo to determine the extent of their socially responsible actions.

It was possible to perceive from the data received that the respondents do not seem to show interest in belonging to a network that encourages the adoption of social responsibility practices. However, it was positive to see some efforts of these companies on the human element in compliance with legal norms, in support of health, safety and social solidarity to workers. From the environmental point of view, they appear to be working on waste recycling and producing information on environmental impacts. Within the community of the respondents, they promote acquisitions in the domestic and regional markets, taking into account local development. In short, despite the lack of interest in belonging to a network of social responsibility these companies exercise some socially responsible practices although they should be improved.

**Keywords:** social responsibility, actions, evolution, concept, slate.

**1. Introduction**

*1.1 Introduction and Historical Evolution*

The concern of a social character has always made the practice of social responsibility appear, alone or in community, but without demonstrations, a fact that over the years has become more visible.

During the 1920s and 1930s, in the United States of America, the theme of social responsibility was the role of associations, but it shared many opinions. In this period, the two hundred largest

companies controlled 50% of society's wealth and 22% of the country's global wealth (Berle and Mean, 1968). Carroll (1999) was a pioneer in research and publications on the subject under study, such as "The Changing Basis of Economic Responsibility" by John Clarks (1916), "The Functions of the Executive" by Chester Barnard's (1938) and Theodore Krep's "Measurement of the Social Performance of Business "(1940).

After the Second World War, the theme had a boost with the legislator's effort to regulate associations (Zacharias and Karson, 1995), and with it, the concept of Social Responsibility grew in both significance and significance to date (Dahlsrud, 2008). In 1953, with the publication of the work of Howard Bowen with the title "Social Responsibilities of the Busyman", considered the milestone in the knowledge and coordination of corporate social responsibility, a way was opened for academic and corporate reflection on social responsibility. The subject gained a new importance in academic circles and in the business world, especially in the United States (Carroll, 1999).

In the early 1960s, the United States of America saw a movement towards the dissemination of ethics and corporate social responsibility issues. This movement contributed, among other reasons, to the appearance of the social balance sheet (Kroetz, 2000). Davis (1960) argued that social responsibility was one of the means to achieve maximum profits. Frederick (1960) stated that social responsibility compromises a public position of the company by helping the economic and human development of society, and that the private interests of the company could not be the only reasons for the company to exist. Davis and Blossstrom (1966) argue that managers in applying social responsibility must take into account all those who are affected by their actions.

In the late 1960s and early 1970s, social responsibility gained prominence both in the United States and in Europe when companies began to prepare and publish reports on social activities (Dantas, 2012). At this point there is a concern for the definition of Social Responsibility (Carroll, 1999). Johnson (1971) emphasized what Davis referred to in 1960, and reaffirmed that being socially responsible means putting company interests and stakeholder interests on a scale and none of the interests should outstrip the other. Manne and Wallich (1972) argued that actions were only considered socially responsible if companies practiced them for the good of stakeholders and provided they did not focus purely on financial returns.

In the 1980s, Jones stated that Social Responsibility should be the notion that companies undertake towards society, that is, companies should view Social Responsibility as an obligation for the well-being of the community where they worked. The author also states that if the practice of Social Responsibility does not occur due to benevolence is not legitimate and cannot be considered social responsibility. Already Carroll (1983) disagreed with Jones by stating that the company's profit is one of the pillars of Social Responsibility that without profit social responsibility is not sustained. Drucker (1984) added to Carroll's words that companies should turn social responsibility into a business opportunity.

Freeman (1984) addressed a new dimension to social responsibility by disagreeing with Bowen's (1953) view, but agreed with Carroll (1991) on the economic dimension. This new dimension brought a new issue to be taken in the practice of social responsibility, which was profit-making, a business purpose or a prerequisite for it. The author argues that social responsibility makes

entrepreneurs do not focus on the main objective of companies, which is to maximize profits. To protect stakeholders, the author proposed that social responsibility be broadly and clearly defined in relation to stakeholders. With the emergence of stakeholder theory, the integration in the definition of corporate social responsibility with stakeholders other than shareholders and employees has brought a new direction or model based on the direction and direction of the responsibilities and socially responsible actions of companies.

In the eighties there were no significant changes in the concept of social responsibility, but it was in the 1990s that social, economic and technological changes solidified. The 1990s were marked by the introduction of new theories that related to social responsibility (Carroll, 1999). In the model of the Social Responsibility Pyramid, Carroll approaches social responsibility as a theme within a structural and integrative view, thus defining responsibility in four dimensions: economic, legal, ethical and philanthropic responsibility, as can be seen in figure 1.

Figure 1 - Social Responsibility Pyramid



Source: Adapted from Carroll (1991).

According to Carroll (1991), social responsibility is approached as a combination of dimensions with interdependent relations between companies and society. Carroll's structural view does not distance himself from the classic view that the company has profit-making support. Briefly, Carroll (1991) mentioned that in economic responsibilities, companies have a responsibility to produce goods and services and sell them in a cost-effective way. The company, in legal responsibility, expects companies to realize their economy within the legal requirements established by the legal system of society. Expect the company to comply with laws and regulations. Ethical accountability represents ethical behavior that corporations are expected to have. And in the philanthropic responsibility appear the discretionary actions carried out by the company in response to the social expectations.

The authors Rego et al. (2007) reported that these four phases of Carroll are related to each other, since philanthropic actions depend directly on the company's good economic results, but in these four phases there was also an influential variable, stress.

Michalos (1997) stated that companies are responsible for the consequences of their operations, both on direct impacts and on those affecting third parties. He also mentioned that social responsibility involves other factors: relations between clients and suppliers, production with

quality and its adaptation, taxes for the evolution of society, technological investments, preservation of the environment, results and decision-making and respect for civil law. Within this, the factors indicated by Michalos, end up satisfying some of the principles of the responsibilities mentioned by Carroll.

In the 1990s several companies began to disclose information about social responsibility actions in reports and social balance sheets (Santos et al., 2006).

In the first decade of 2000, Vergara and Branco (2001) saw the emergence of corporate social responsibility as a commitment to reduce environmental impacts, support socially excluded groups, and end poverty in society. Fischer (2005) considered that the growth of corporate awareness about the risks of poverty and inequality could be observed in the increase of practices of social responsibility. For the author, corporate social responsibility initiatives respond to a market demand rather than raising awareness of the need to change universal values. Bueno (2002) considers social responsibility as a planned and systematic exercise of actions, strategies and channels of relationship between a company and stakeholders, which also includes society.

In another perspective, companies can be presented as social institutions that are designed to meet the needs of society in a simple and single-purpose manner, which is to keep economic entities oriented to maximize profit. Tenório (2006) demonstrated that what was understood by social responsibility was a construction inherited from the beginning of the capitalist period (eighteenth century), that the function of the company was only to maximize profits for its shareholders. The hypothesis of a responsibility in the business to do something other than profit has been increasingly arduous (Carroll, 2004). The ethical conduct of a business and the clarity of information for stakeholders must be transparent, but this process is increasingly challenging for business. For Carroll (2004), the elements that characterize the business world are designated as stakeholders and these elements participate in the actions of the company, affect and are affected by the activities of the company, in a positive or negative way. Thus, stakeholders are the main agents of the business.

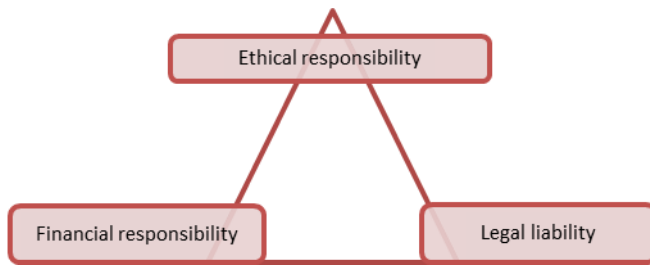
For the Ethos Institute (2007) social responsibility is defined as a practice of dialogue with all stakeholders and in a globally ethical and transparent relationship. In addition to legal compliance a company must undertake social responsibility practices in the society in which it is inserted looking for a change of general attitude, but also, to obtain competitive advantages with the same one that guarantee a collective profit.

In parallel with the Ethos Institute other bodies, researchers and academics have broadly studied the definition of social responsibility. In 2008 at the hands of Dahlsrud who conducted an empirical study in which he analysed thirty-seven definitions of social responsibility, published between the eighties and the first decade in the twenty-first century. The author concluded that the definitions guided social responsibility to five dimensions: the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension and finally the volunteer dimension. In the same year Faria and Sauerbroon (2008) reported that there was no single or fully clear definition. Despite this, there were three theoretical approaches to social responsibility that needed to be uncovered. The ethical approach based on the argument that business activities were subject to moral evaluation. The social approach is based on the socio-political focus. And

the strategic approach focused on the management of the social issues that allowed to reach the strategic objectives of a company.

Abreu (2010) mentioned that the concept of social responsibility should be present in the daily behaviour of companies, and that they should take socially responsible actions and attitudes towards their employees and the society in which they were inserted. For Almeida (2010) Social Responsibility presuppose the union and communication between the three types of social commitments (ethical, economic and legal). The actions of socially responsible companies come from the various responsibilities, observing the ethical dimension of social responsibility to the most rigorous, due to the fact of being forced by moral and knowledge responsibilities. Social responsibility is based on ethical responsibility, taking into account that it is through this responsibility that the company can act in order to socially benefit society and it is not obligatory to fulfil the objective of profit (figure 2).

Figure 2 - Model of the three sources of corporate social responsibility



Source: Almeida (2010)

The European Commission (2011) has modernized the European Union's strategy to advance the concept of corporate social responsibility during the year 2011 and 2014 and has set out a new understanding. The European Commission defines the responsibility of companies for their impact on society. According to Faria et al. (2013), social responsibility is a competitive advantage in business. It boosts the company's image and also assists financial and non-financial sustainability and also ensures that companies observe not only the environment but also the social aspects that are related to employees, suppliers, the State and other stakeholders that relate to the company. To take advantage of this strategic component, Jesus and Batista (2014) recognize that it is necessary for managers to change their way of thinking, that is, they have to stop thinking that profit is the sole objective of the company. These authors point out that current managers need to be aware of and give equal importance to aspects that need to be put into practice, such as supporting environmentally friendly actions, recruiting people in need, or having a disability, offering sponsorships to cultural and sporting associations, to make donations, etc. The authors reveal that the results of all the activities listed above may be short-term but extend over the long and medium term.

The investigations by Matthew, Bradley and Sutton (2016) were recognized due to the evidence found in certain situations of great supervision, which lead managers to estimate companies as poor ethics. In this framework in 2017, Sarmiento and Duarte (2017) considered that one of the major challenges of Social Responsibility is to make it a component of corporate culture and the

company's strategic model, transposing management ethics in the relationship between the various stakeholders and management in the promotion of collective social welfare.

*1.2 Theoretical Reference*

Several attempts have been made over time to define the understanding of social responsibility. From the various investigations we can highlight some common points such as the behaviour of a company, a real and materialized concern, find ways to promote the economic, social, cultural and environmental development of the society where companies or citizens are inserted. In synopsis some definitions are presented, which seem more precise in the scope of social responsibility, without any attempt to exhaust the subject that as it is perceived is still in permanent construction (Table 1).

Table 1 - Definition and understanding of Social Responsibility since the 1990s

Year	Author	Definition and / or understanding of RS
1999	WBCSD	It is a commitment of companies to contribute to sustainable development.
2001	CCE	Companies incorporate social and environmental concerns into their business operations and stakeholders on a voluntary basis.
2003	Ashley et al.	It is a social commitment through acts and attitudes that favourably influence the environment in which the company is inserted and interacts with it.
	Leão	It considers it part of an integrative political process of economic, environmental, cultural, collective and individual sustainability, not forgetting the quality of life component.
2004	Kreilton	It is a commitment that companies have with sustainable development in conjunction with society, to improve the quality of life in order to achieve the company's goals.
2004	AECA	Drift from the combination of the elements responsibility, society, company, voluntary commitment, organization, environment, people and stakeholders. Responsibility is the ability to identify and ground responses through behaviour, done consciously. The social element is the quality of the person as a component of a set of individuals. The company is the entity of public interest, usually united to an economic project, created by its shareholders. The element voluntary commitment is the obligation contracted of own will without intervention of nobody. The organization is the set of people identified, officially and properly organized, equipped with the means to obtain certain purposes. Society is the joining together of people who constitute a different group of individuals, for the purpose of performing the suggested purposes. The environment element is the natural physical space, including air, water, land, forest, wildlife and renewable resources, such as fossil fuels and minerals. The person is the individual of the human species provided with intelligence to fulfil a social or individual desire. And finally the interested parties or stakeholders is constituted by the group of people or

		individuals affected in one way or another by the existence or action of the company with some legal interest.
2006	Institute Ethos	It is a form of management that is guided by the ethical, transparent and solidary relationship of the company with all its stakeholders and by setting goals in order to preserve environmental and cultural resources, honour diversity and progress in reducing social inequalities.
2007	Gomes	It should be seen as a moral obligation of corporate management or as a result of the pressure of society organized by policies and legislation that protect human rights, promote better working conditions and preserve the environment.
2007	Neto	It has used a definition that addresses state issues and is more appropriate for public management. That is, only the State can articulate policies of economic, environmental and cultural sustainability among societies.
2010	ISO	It is a responsibility that the company must have in face of the impacts it will make with its decisions and activities in society.
2011	CE	It is the responsibility of companies to face the impact they cause in society. Its objective is to create favourable conditions for sustainable growth, responsible business behaviour and the creation of stable employment in the medium and long term. It is also understood as a multidimensional concept involving human rights, labour practices, the environment, the integration of people with disabilities, the fight against corruption, consumer interests, the supply chain of the company, the dissemination of information (qualitative and quantitative) and finally the participation and development of society.
2013	Institute Ethos	He said that Social Responsibility is beyond what the company should do for legal obligation.
2017	Portal IBC	It is based on the demand of companies to carry out their activities with an ethical attitude, but taking into account the aspects of nature, health, economy and education. Thus, the company is able to implement social actions that result in the construction of a better society, taking into account the whole society and without compromising the profit.

Source: the authors.

As shown in Table 1, the Ethos Institute is only one of many entities that, over time, has dedicated itself to the study of social responsibility, and it is not thought that it is limited to the study of its understanding, but extends to its measurement and dissemination. At the same time, more and more entities are involved in the measurement and dissemination of social responsibility, such as the Global Reporting Initiative (GRI), the Brazilian Institute for Social and Economic Analysis (IBASE), the World Business Council for Sustainable Development, etc. It is increasingly important to measure and disseminate how to carry out the practice of social

responsibility, because without this effectiveness there is nothing to measure. At national and global level, much has been done in the area of social responsibility actions.

*1.3 Examples of nacional companies that practice Social Responsibility*

Portugal is a small country, but do not judge this measure with the practice of social responsibility. There are several national companies that provide different actions of social responsibility to the community. The KPMG report (2015) reported that more than eighty of the 100 largest Portuguese companies report their Social Responsibility initiatives in their reports and, in other paper-to-digital formats, this number is increasing every year. As an example, Table 2 summarizes some examples to highlight what is best done in Portugal in the context of social responsibility.

Table 2 - National companies with social responsibility practices

<b>Companies</b>	<b>Social Responsibility Practices</b>
<b>Energies' of Portugal (EDP)</b>	It is a Portuguese company that distributes electricity throughout Portugal. It is a company that supports initiatives promoted by society, promotes the execution of funded projects. In support of projects, they must follow the following criteria: i) the EDP Group's Code of Ethics, Principles of Sustainable Development and Stakeholder Policy; ii) the framework in the Social Investment Policy of EDP Production; (iii) the credibility of organizations and their contribution to at least one of the dimensions of sustainable development; iv) value and relevance of projects to communities; v) economic, institutional or social relations with the EDP Group.
<b>Nestlé Portugal, S.A.</b>	It is another Portuguese brand that acts in Social Responsibility. It has initiatives focused on society, culture, education and the environment, such as the Nutrir Project, Nestlé Travel, etc.
<b>Vodafone Portugal</b>	It is a communications company and sustainable development and social responsibility are part of its strategy. It is also a reference pillar in the company's positioning in the market.
<b>Galp Energy</b>	The largest and only company of petroleum products and natural gas in Portugal is Galp and is aware of its role in the society where it is inserted. It seeks to contribute to the development and enrichment in various areas of society. It has a refinery in Sines with doors always open for people to visit and also collaborates with various humanitarian, sporting and recreational support institutions.
<b>MOTA-ENGIL</b>	It is an engineering and construction company and can count on a specific program of Social Responsibility. This program aims to create value based on international best practices, efficiency and innovation, environmental protection, business ethics, stakeholder dialogue, human capital management



	and, finally, support for social development. Mota-Engil has a foundation called the Manuel António da Mota Foundation with several projects focused on culture, education, science and health, where you can see a large part of its social responsibility projects.
<b>UNICER</b>	It is a Portuguese drinks company and holds the best Portuguese brands: Super Bock, Vitalis and Águas das Pedras. It occupies the first place in the national ranking by the categories of beer, juices, soft drinks and waters. It was the first company to promote solidarity actions at Christmas. For the company, social responsibility is a fundamental pillar, is transversal and is part of its strategy.
<b>Delta Cafés</b>	It was created in 1961 by Manuel Rui Nabeiro, who created his own brand of coffees. Since it was created, this company has shown an interest in several projects related to society and the environment, which made it the first company certified in the scope of Social Responsibility SA 8000. This company has assumed that competitiveness depends performance in the economic, social and environmental areas, so it is based on a balance between different needs through dialogue with stakeholders. It has a partnership in the area of Health with the Center of Pediatric Medical Genetics and Nutrition Egas Moniz, and also carried out a protocol with the Lisbon prison to implement a repair workshop for coffee machines, grinders and dishwashers for catering. The company has associated the Alice Nabeiro foundation with which it executes a high number of socially responsible projects in the society in which it is inserted in Rio Maior in the Alentejo.
<b>Grupo Auchan</b>	It is one of the largest distribution groups in the world. In 2006, this group voluntarily joined the certification in social responsibility, SA8000. There is a school of its own, Rik & Rok, which helps parents reconcile personal and professional life and allows them to have their children. In addition, it recruits several human resources with disabilities and cumulatively provides other support to the community in which it inserts as basic basket to the most needy, other donation firms, etc.

Source: the authors.

Table 2 does not intend to exhaust the examples of good socially responsible practices, but rather to illustrate that in Portugal social responsibility is gaining more and more ground and spontaneous adherence by companies. There is evidence that Portuguese companies consider Social Responsibility as a pillar, since it is embodied in the vision, mission and strategic objectives of several small, medium and large companies, such as BP, CTT, Servilusa, The Navigator and Revigrés. No elements were found in the KPMG report in the scope of the mining companies in Portugal associated with social responsibility practices, which is why the present

study was undertaken as a way of assessing whether or not they carry out socially sustainable practices, if they are disclosed and disseminated in if so.

*1.4 Examples of international companies related to extraction that practice Social Responsibility*

In the scope of the mining companies the subject social responsibility presents a distinct treatment in the measure that we are before an activity sector whose environmental impact is high. The sensitivity of the subject, the costs associated with environmental treatment, and so many socially responsible issues deserve a little detail.

For Brito et al. (2017) Social Responsibility is an important tool in mining and extraction for the opportunity to maximize positive impacts, such as job creation, the possibility of local economic development and the minimization of crime, extreme poverty, drainage and pollution of air and water. In the mining sector, social responsibility means accepting the initiatives and actions of mining companies, on the other, the support of the state and society to contribute to the sustainable development of the societies that are affected (Yakovleva, 2005). In this framework the authors Brito et al. (2017) studied the mining industry in Mozambique and concluded that the companies Vale and International Coal Ventures Limited (ICVL) are developing social responsibility practices in the regions where they operate and these practices are described in the company's sustainability report.

Previously, Jofrice's (2014) study in three extraction companies: ANADARKO de Mozambique area 1, VALE Moçambique, Lda., and SASOL, showed that the practice of social responsibility is a common procedure in each one of them. ANADARKO is a North American company dedicated to extraction in Mozambique and discloses in its Social Responsibility reports that the success of the company is related to the proper management in relation to the environment, the well-being of society and their safety. Cumulatively, this company presents several projects aimed at education (funding a degree in engineering), environmental and social management (offer financial support and opportunities to improve the quality of life), employment (they have built a training centre) and health (finance training programs for health technicians). VALE Moçambique, Lda., Is a Brazilian company that operates in the following areas of social responsibility: environmental and social management (support to local associations and NGOs), education and training (creating internship programs within the company) and the end of health (donates ambulances and builds health centres). Finally, SASOL is an African company and holds four gas fields in Mozambique. It works in the health area through community-based programs for disease prevention and treatment through education through scholarship programs and community support in the form of income-generating projects and improvement of society's livelihoods (Jofrice, 2014).

In Brazil, a major power in the mining sector, there are efforts by extraction companies to combine social responsibility with their businesses. Companies have started to train people to promote an egalitarian society, to promote environmental conservation, to ensure sustainable development, to ensure the health of society and to value cultural actions that have value in people's lives. This practice was performed not only voluntarily but also to comply with the precepts of the Brazilian norm NBR 16001 (2004) on social responsibility. In 2016, the magazine Exame made a small selection of twenty companies that practiced social responsibility.

Alcoa was one of the first elected not only to be working since 1965 but also to incorporate the metal from the bauxite mining to the production of aluminium powder and chemicals. Its propensity for environmental damage is high, but the company has always been concerned with reconciling economic development with the preservation of the environment. Alcoa extracts in several mines near the Amazon and to avoid causing problems to the lungs of the world, it has created a council where it is part to discuss with the local society and with the State, ways to reduce the impact on the environment and to guarantee benefits to society (Jofrice, 2014). In its sustainability report for 2016, it can be read that the company acts in various ways in relation to social responsibility, for example reducing greenhouse gas emissions, reducing fresh water consumption, eliminating 96% of waste that would be channelled for landfills and, finally, voluntary planting of more than 24 thousand trees in the Amazon and the Atlantic Forest ([https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Alcoa\\_RS2016.pdf](https://www.alcoa.com/brasil/pt/pdf/relatorios-sustentabilidade/Alcoa_RS2016.pdf)).

In second place was the company Hydro Paragominas that extracts in the State of Pará, north region of the Amazon River. In this company is extracted the bauxite that allows in its transformation into aluminium to produce another 400 million small cans daily. Demand for the mineral has increased in industries such as automotive, aeronautics, electronics, architecture, decoration, etc., which is why the owner of a Norwegian company (Hydro) has leveraged its net annual results (Jofrice, 2014).

Exame magazine placed the American mining company in third place with Anglo American. This company established in 1920 continues to work these days in mineral extraction. Periodically, the company holds meetings with the residents of the municipalities where it operates and the dialogue with society is one of the many practices of social responsibility that it performs. By 2015, the company invested millions of dollars in social and environmental projects. Since then, social responsibility is not only part of daily life but a distinctive element that the company presents vis-à-vis its competitors (Jofrice, 2014).

## **2. Method**

A questionnaire was sent to two national Valongo companies in the economic area, which according to the Portuguese Economic Activities Code, revision 3, correspond to 8115 - slate extraction.

The questionnaire was produced based on two studies carried out in national mining companies. One belongs to the Association of Studies of Solidarity Economy of the Atlantic - ACEESA (<http://www.aceesa-atlantico.org/questionario2/>) of the Azores, replicated in the study of Gomes (2015) in Portuguese SMEs available at: <https://repositorio.iscte-iul.pt/bitstream/10071/11614/1/Projeto%20Susana%20Gomes.pdf>. The other was inspired by the Ethos indicators of social responsibility (environmental and social part) available at (<https://pt.scribd.com/document/248225081/Indicadores-Ethos-2013-PORT>).

Either study or another study has been adapted for the ongoing research and it is intended with the same power to respond to the following research objectives:

1. Do you consider your company socially responsible?
2. Do you feel that your company has a positive impact on the surrounding environment?

3. Do you feel that your company makes a financial profit from the use of social responsibility?
4. Do you feel that your company could strategically use social responsibility?

### *2.1 Analysis and discussion of results*

The results will be analysed taking into account the distribution of questions in the questionnaire in sections: human element, environmental element, community, information about products and services and involvement with social actions, and finally the network on social responsibility.

At the level of the human element it was possible to perceive that the companies have plans of health, security and social support able to succour their workers. Employees are an important element to these companies and so they are heard in front of important business issues. Companies seek to comply with current certification standards such as SA8000, BS 8800, OHSAS 18001 or equivalent. Equally important are efforts to combat sexual harassment through a formal and neutral reporting and reporting structure. And finally, it is pointed out that the respondents promote physical exercise during working hours in order to foster the individual and collective performance of their employees.

From the negative point of view, there is a human level that companies do not have, infrastructures and means that meet the needs of people with disabilities, they do not have a code of conduct that considers respect for the privacy of their employees with regard to visible (including medical) information obtained and maintained under the responsibility of the human resources area. They also have no way of combating bullying or a formal and neutral reporting and reporting structure. They also do not have a work-family balance policy that addresses issues related to working hours and overtime, or an overtime compensation policy for all employees, including managers and executives.

In this way the companies surveyed should work to improve aspects related to discrimination in the act of hiring, to combat stress in employees and to guide their workers at the food and nutritional level.

At the level of the environmental element, it is verified in this sample that companies seek to reduce the environmental impact in terms of minimization and recycling of waste, reduce environmental impact in terms of pollution prevention, development of new products and services, taking into account the potential environmental impacts, availability of clear and accurate environmental information about its products, services and activities to customers, suppliers, local community, etc. and, finally, companies seek to identify ways of using the sustainability of their products and services to gain competitive advantages over competition.

In this sample, the data obtained tend to perceive that companies do not have an environmental emergency plan, which lists all their processes and products or services that involve risk situations, or training their employees to face such situations. They also do not have a waste management program for collecting toxic materials or post-consumer recycling. There is also no interaction between companies and stakeholders since they do not discuss with employees, consumers and customers, suppliers and the community the environmental impacts caused by

their products or services, nor did the respondents reveal a monitoring system with targets reduction of solid waste generation.

In this way companies must work to improve their environmental policy so that it is known to all employees and eventually include it in the company's code of conduct and / or statement of values. Cumulatively, these companies should have a person in charge of the environment who participates in their strategic decisions, as well as local and regional meetings to discuss the environmental issue with government and the community. Similarly, respondents should contribute to the preservation of biodiversity through specific policies, protected area conservation projects and / or programs to protect endangered animals, as well as a policy of non-use of materials derived from illegal exploitation of natural resources. An effort should be made by these companies to improve environmental quality and for this purpose they should periodically develop internal education campaigns based on the 3 R's (reuse, recycle and reduce), hire suppliers who have demonstrated good environmental behaviour, for the use of renewable energy sources, to control the pollution caused by own and third-party vehicles at their service, to improve energy efficiency and to promote the reduction of water consumption.

At the level of the community element the companies in this sample have shown a positive attitude towards their purchases in the local or regional market, taking into account local development. Nevertheless, they have shown little or no interest in promoting volunteerism among their workers and contributing to improvements in the infrastructure or local environment that can be enjoyed by the community.

Therefore, these companies should improve their community performance at the internship or youth work level, involve the community in their decision-making processes, be able to discuss and find solutions to community problems, promote employment support programs for local residents, train their employees to respect the values, knowledge and traditional practices of the community in which they are inserted and to monitor the impacts caused by their activities in the community.

At the level of the elements about products and / or services and the involvement with social actions we can highlight that in this sample the companies showed a favourable position to the use of tax incentives to deduct or deduct from the taxes the values related to donations and sponsorships and also incorporate agile internal systems in the area of external communication to respond quickly and transparently to crisis situations. On the other hand, the respondents do not present regulations related to the health and safety of the consumer or customer, there is a lack of information or labelling of the products, which has already paid the penalty in the form of a fine under very specific circumstances. These companies have banned services and / or products in other countries, but are marketed in the domestic market and, insofar as social action is concerned, companies do not have a committee, with members from different areas including members of the society accredited to deal with the thematic area in company.

Therefore, these companies should work to improve policies related to products and / or services, ensure involvement with social actions through a special program focused on the health and safety of consumers / customers of their products and services, internally disseminate projects

that supports and develops volunteer opportunities and encourages employee participation, as well as authorize the controlled use of paid hours for the voluntary work of its employees.

At the level of the policies in the scope of social responsibility there is a disinterest for the companies interviewed in being part of a network that encourages the adoption of Social Responsibility practices.

In this way the results obtained allow to suggest that the companies appear to be socially responsible, but in nuclear matters they are not much. It is noted that the respondents perceive that they have an impact on the environment in which they are inserted, but should be more cautious in mitigating these impacts. As they do not use the social responsibility practice properly, it is not surprising that they do not use it strategically and, therefore, do not benefit from its use, only to highlight some tax benefits used in the face of offers made.

It should also be noted that these are entities with high results as shown in Table 3. On the basis of the financial data obtained by the companies, it was possible to calculate the net profitability of sales in the last 3 years available to date. The net profitability of sales has grown in recent times for company 1, which went from -4% to 3% and in 2016 to 4%. While company 2 showed a decrease in the net profitability of sales in the last period since it went from 7% to 16% and in 2016 to 0%. The transition from 2014 to 2015, the year of Portuguese elections, and national growth may have been one of the factors that boosted the results in the transition from 2014 to 2015.

Table 3 - financial results of the companies surveyed

<b>Company 1</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Volume of business</b>	1489987,32	1444223,53	1645017,79
<b>Net result for the period</b>	- 58770,39	47579,14	60975,44
<b>Company 2</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Volume of business</b>	1749221,92	1581374,16	1462834,53
<b>Net result for the period</b>	122962,44	258523,14	7307,6

Source: the authors.

#### **4. Conclusion**

From the wording of the present article it is possible to corroborate with several cited authors that evidence that social responsibility is a difficult concept to delimit, to define and to hold universal consensus, because it is constantly changing and, particularly in recent years, a revolution of opinion allying not only to the business strategy but also to the sustainability of the planet.

Historically it is possible to verify the advances that the theme has crossed over time. From the 50's the theme gained more academic studies that sought to explain its concept. But it was after the 1990s and, more intensely after the year 2000, that social responsibility actions multiplied. Due to the interest of the theme in the media, citizens and stakeholders interacting with companies, social responsibility is no longer seen as a generous way of looking at the disadvantaged, and undertaken as a reason for competitive strategy. Over time, it is possible to perceive, in addition to the strategic importance it has, social responsibility is nowadays a commitment to ensure sustainable business development. Thus, it is the duty of a company to observe different organizational components such as the human element, the environmental element, the community element, the element products and services and the involvement with social actions, among others. In this study, we tried to assess what the Valongo slate companies understand or practice in the context of social responsibility. The results of the questionnaire carried out lead to the conclusion that the respondents practice social responsibility, but do it as a legal compliance with the norms to which they are bound by the law, both at the level of quality certification and at work level, since what goes beyond of the stipulated in the law these companies do not perform, such as allowing volunteering, extra compensation, employee privacy, issues much discussed in the general average nowadays such as sexual harassment, among other premises. At the environmental level, it can be highlighted that the respondents reveal difficulties in constructing and implementing environmental emergency plans, waste management programs or the definition of targets for the reduction of solid waste generation. It was also pointed out that these companies are not articulated with the community in which they are inserted in the meeting and debate of problems related to either their activity or those of the community in which they are inserted. Hence it is not surprising that they have no interest in being part of a network of social responsibility. Although this departure may indicate that we are dealing with companies that are not socially responsible, this statement is too heavy to be truly accurate. And if it were true, these companies would not undertake any social responsibility practices such as those carried out: communicating environmental information, particularly environmental damages resulting from the use and final destination of their products, dissemination of information on the sustainability of their products and services and listen to their workers on important issues related to the business.

In short, we can conclude that the Valongo slate companies seek to be socially responsible in the field of activity they are in although they can improve this practice on key human and environmental issues, community, products and services and, in the future, hold partnerships or incorporate a network of social responsibility.

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