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Factorial Validation of a Corporate Social Responsibility Perception Scale for Micro, Small, and Medium Enterprises

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Abstract: The aim of this study is obtaining a valid and reliable scale to evaluate the Corporate Social Responsibility perception level (pCSR) of micro, small, and medium-sized Mexican enterprises. A literature review revealed 58 items among 11 dimensions: Ethics, performance, business model changes, quality of working life, the environment, community outreach, marketing, philanthropy, competitiveness, and the interests of stakeholders. A total of 296 companies located in Mexico were considered for the study. Principal axis factoring with varimax rotation was performed with the Exploratory Factorial Analysis Technique (EFA) to give an interpretation to the pCSR in the Mexican context. The factors found are the environment and social commitment, performance, ethics, change in business model, restrictions, and competitiveness. The outcomes show that the scale is valid and reliable for use in evaluating pCSR in micro, small, and medium-sized enterprises. This scale is a tool that allows us to evaluate the social responsibility of micro, small, and medium-sized enterprises, we conclude that considering the characteristics of Latin America, we have provided an original scale to measure pCSR.

Keywords: *Corporate Social Responsibility, Performance Metrics, Exploratory Factor Analysis, MSMEs*

1. Introduction

Corporate Social Responsibility (CSR) is a methodology that organizations are incorporating into their businesses for philanthropic reasons due to pressure from stakeholders or for convenience. They adopt CSR as a strategy to improve competitiveness, to become more sustainable, and to improve their quality of life (FUNDES, 2005:26). Both at national and international levels, the ethical behavior of companies, their commitment to the community, the preservation of the environment, and the quality of life of their human capital, are aspects observed by governments, organizations, associations, and researchers. Companies making a product, retailing, or offering a quality service must also commit to aspects such as social marketing, economic retribution to their human capital, community outreach, paying taxes, revenue generation, job creation, environmental training, health, and job security. Among companies' CSR actions are their commitment to develop programs that have a sustainable impact, as much within their internal administration as on the communities in which they operate (CEMEFI, 2008), considering the demands of their different stakeholders (customers, suppliers, workers, community, among others). MSMEs boost innovation, entrepreneurial initiatives, and competitiveness (Spence et al., 2000; Enderle, 2004; Sweeney, 2007; Fisher et al., 2009). However, many believe that small and medium-sized businesses are not interested in being socially responsible, or they do not have the capacity to do so (Castka et al., 2004; Shoenberger-Orgard, 2005; Jenkins, 2004). This could not be further from the truth, as these kinds of companies have flexible operations, rapid communications channels (Margolis, 2001), their business value chain (Argandoña, 2008), and their local involvement. All of this makes these types of companies aware of all their overriding problems.

Enterprises, organizations, and researchers around the world are concerned about the RSC study; it is also true that most Mexican research is based mainly on: ISO26000 (2007), Social Accountability Standard 8000 (Accountability, 2004), the Global Reporting Initiative (GRI, 2009), and the Mexican Norm on Responsibility (IMNC, 2004). However, most of them also take into account certain dimensions from other models. García de la Torre, Portales, and Camacho & Arandia (2010:98) comment that with the GRI, which includes three elements from TBL, all the others are focused on one or two elements from the Elkington Model. This model called the Triple Bottom Line (TBL) includes economic, social, and environmental dimensions. There are few works about developing constructs about local business in the national and cultural environment, especially in SMEs (Pérez y Veloz, 2007; IMNC, 2004). It is important to know the CSR perception level of the MSMEs.

Therefore, this work presents the validation of a scale for Mexican enterprises, using Exploratory Factor Analysis (EFA) with extraction factors of the principal components using the Varimax method of orthogonal rotation. This research is considered relevant due to the lack of similar studies on this subject in Mexico, and the need to design specific tools following the ideologies of developing countries.

This paper offers two contributions. The first one is to provide a customized scale to evaluate the level of social responsibility on Mexican SMEs. The second one provides SMEs with feedback on their own business as a guide on how to become a socially responsible enterprise. This research has been structured into five sections. The first one, the introduction, mentions the importance of CSR in SMEs and the research objectives. The following section is a review of the literature, substantiating the importance of the study of CSR and validation through Exploratory Factor Analysis. The third section is concerned with the methodology, describing the original scale. In the fourth section the analysis and results obtained are shown, using the Exploratory Factor Analysis (EFA), with the extraction factors of the principal components, and using the Varimax method of orthogonal rotation.

2. Literature Review

The social, economic, and environmental actions of a company from any country "may affect or be affected as a consequence of the organizational's objectives" (Freeman, 1984:46). The spread of CSR in companies is observed by governments, researchers, as well as international and national organizations. Many researchers have developed studies to measure CSR from different perspectives: Organizational results (Zahra & LaTour, 1987); ethics (Singhapakdi et al., 1995; Singhapakdi et al., 1996); social performance (Kraft & Hage, 1990; Kraft & Jauch, 1992; Waddock & Graves, 1997); financial performance(Aupperle et al., 1985; McWilliams & Siegel, 2000); labor issues and workers rights; environmental responsibility (Vives, 2005); dimensions of CSR in MSMEs (Nuñez, 2008); tridimensional surveys; knowledge of the company and its products; consumer opinion of CSR; purchase behavior (Vila &Gimeno-Martínez, 2010); focus on stakeholders (Dopico et al., 2012); strategic variables (Gallardo-Vázquez et al., 2013); the perspective of small business owners (FSB, 2008); the environment, the social aspect, and the performance of the corporate government (KPMG, 2013), among others.

Tools have been developed in Mexico to diagnose CSR in organizations such as the Centro Mexicano para la Filantropía A.C. [Mexican Center for Philanthropy, registered charity in Mexico] (CEMEFI, 2014), which produced a survey that is applied to companies that seek to obtain the ESR® certification. The fundamental areas of this survey are: Quality of life in the company, corporate ethics, community outreach, and care and preservation of the environment. Another organization is the Fundación delEmpresarioChihuahuense, A.C. [The Entrepreneur's Association of Chihuahua, registered charity in Mexico] (FECHAC, 2014), which evaluates four indicators: Quality of life in the company, community outreach, care and preservation of the environment, competitiveness of the company, and the relationship with its stakeholders; this instrument is entirely web based. The agency responsible (Aguilar, 2013), provides statistical data on the CSR of large and MSMES, which is centered on five axes: Reach and structure; implementation; communication; benefits and profitability; and consumer perception. Also, the Mexican Norm in Social Responsibility(IMNC, 2004), which is based on seven dimensions: 1) Ethical values, 2) mutual benefit between the interested parties, 3) leadership,4) personal involvement, 5) process approach, 6)system approach to management, and 7) continuous improvement. Several researchers, such as Husted & Salazar (2005), contributed an instrument to analyze factors that contribute to companies' motivation to participate in social projects: Profitability and relationships; human capital; social responsibility; competition; and social inclusion. Mercado & García (2007) evaluated the following variables: Business ethics, environmental preservation, quality of working life, and community outreach.

Initial pCSR Scale: The majority of the aforementioned tools evaluate the environment, quality of life, ethics, competitiveness, profitability, and community. However, despite the range of dimensions that each survey involves, we consider it necessary to look into the indicators in order to determine the companies' CSR perception levels. Therefore, the objectives of this research are: 1) To develop a scale to measure pCSR, 2) to determine the dimensions of the scale, 3) to evaluate the reliability and validity of the scale. Taking into

consideration aspects such as ethics, philanthropy, labor conditions, the environment, commitment to the community, social marketing, restrictions, performance, changes in the management model, obtaining benefits, and the interests of stakeholders, we have the goal of obtaining a tool that measures the companies' socially responsible behavior. In order to determine the dimensions of the new scale proposed in this study, a literature study was first carried out. Eleven dimensions were found: Ethics, performance, changes in the business model, restrictions, quality of working life, the environment, community outreach, marketing, philanthropy, competitiveness, and the interests of the stakeholders (see table 1).

Table 1: Dimensions of the pCSR scale based on the literature review

Code	Initial scale dimension	Dimension found in the literature	References
ETIC	Ethics	Ethics	CEMEFI (2014); Vitell & Ramos (2006); Graafland (2004); Staples (2004); Zinkin (2004); Dawkins (2004); Uusitalo & Oksanen (2004); Foka (2003); Mori (2001); Donaldson (1996); Pratley (1995); Danley (1999); Vogel (1986); Zenisek (1979).
FIL	Philanthropy	Philanthropy	Saha & Darnton (2005); Lichtenstein et al. (2004); Rashid & Ibrahim (2002); Mori (2001); Smith & Alcorn (1991).
DES	Performance	Benefits and Business Sense	Aguilar (2013); Husted & Salazar(2005); Núñez (2003).
MODEG	Changes to the business model	Business model	Gallo (2008); Chesbrough & Rosenbloom (2002).
REST	Restrictions	Barriers	Ferrer-Balas et al. (2008); Velásquezet al. (2005); Dahle & Neumayer (2001); Creighton (1999); Riera (1996); Van Ginkel (1996); Meyerson & Massy (1995).
LAB	Labor conditions	Employees, quality of life in the company or workplace	CEMEFI (2014); FECHAC (2014); Dopico et al. (2014); Parsons Corporate Social Responsibility Report (2013); Longo et al. (2005); Saha & Darnton (2005); Ramasamy & Ting (2004); Staples (2004); Lichtenstein et al. (2004); Mori (2001); Sison (2000); Foss (1973).
MEDAM	The Environment	The Environment	CEMEFI (2014); FECHAC (2014); Parsons Corporate Social Responsibility Report (2013); Saha & Darnton (2005); Bigné & Currás (2008); David et al.(2005); Longo et al. (2005); Sasia (2004); Staples (2004); Dawkins (2004); Uusitalo & Oksanen (2004); Mori (2001); Maignan & Ferrell (2000); Brown & Dacin (1997); Zenisek (1979).
COMUN	Commitment to the Community	Society	CEMEFI (2014); FECHAC (2014); Dopico et al. (2014), Parsons Corporate Social Responsibility Report (2013), Longo et al. (2005); Sasia (2004); Ramasamy & Ting (2004); Lichtenstein et al. (2004); Carroll (2004); Dawkins (2004); Mori (2001); Mohr et al. (2001); Richardson et al. (1999); Baram (1984); Zenisek (1979).

MKT	Marketing	Marketing	García de los Salmones et al. (2007); Klement & Urša (2007); Maignan & Ferrell (2004); Singhapakdi et al. (1996); Bagozzi & Baumgartner (1994).
COMP	Competitiveness	Competitiveness	FECHAC (2014); Dopico et al. (2014); Porter & Kramer (2006); Husted & Salazar (2005); Núñez (2003).
PRESGI	Interests of Stakeholders	Pressure from interest groups/ Stakeholders	FECHAC (2014); Klement & Urša (2007); Sasia (2004); Dawkins & Lewis (2003); Garvare& Isakson (2001).

Source: Own compilation based on the literature review.

3. Methodology

With the aim of obtaining a valid and reliable scale to evaluate the pCSR of micro, small, and medium-sized Mexican enterprises, the Exploratory Factorial Analysis Technique (EFA) was applied, with principal components factor extraction, using the Varimax method of orthogonal rotation. Before this analysis we made a content validation by an expert's panel to ensure the content of each item in the scale. After the EFA, we also run a Reliability analysis: Cronbach's Alpha, Compound Reliability, and Analysis of Variance by Extraction, for the extraction scales were the measures used. Results from these measures are presented later. The quantitative tool was developed based on the Likert five points scale, with answers ranging from completely disagree(1), to completely agree (5). The survey asked 58 items based on the 11 dimensions (see appendix 1).

Technical information about the research: The sample comprised 296 micro, small, and medium-sized enterprises (MSMEs) located in Celaya, Guanajuato, Mexico. There were considered to be companies with at least five employees and an sufficient number of them to determine its social commitment (see table 2).In order to classify the MSMEs, we used Mexican criteria for this (DOF 2009).Regarding the number of employees (micro from 0 – 10, in the commercial, industrial, and service sectors; small from 11 to 50 in the industrial and service sectors, and from 11 to 30 in the commercial sector; medium from 51 to 250 employees in the industrial sector, 51-100 in the service sector, and 31 to 100 in the commercial sector).

Table 2: Technical research data

Scope	935 MSMEs with at least 4 employees and up to 250. (Source: SIEM, 2011)
Country of origin	Mexico
Sample	296
Participation index	32%
Sample error	5%
Reliability	95%
Sampling method	Simple randomized selection from each stratum.
Data collection	Survey applied in person to executives or owners.
Statistical analysis	Factor analysis, with principal component factors extraction using the Varimax method of orthogonal rotation.
Statistics software	SPSS version 20.0.

Hypothesis: Once the new scale has been determined, the first hypothesis is as follows:
H_1. The perception level of corporate social responsibility (pCSR) in Mexican micro, small and medium-sized enterprises (MSMEs) is determined by ethics, performance, changes in the business model, restrictions, quality of working life, the environment, community outreach, marketing, philanthropy, competitiveness, and pressure from stakeholders.

Having determined the pCSR scale, based on Exploratory Factorial Analysis (EFA), the following hypotheses are proposed:

H_0. The perception levels of corporate social responsibility (pCSR) in Mexican micro, small and medium-sized enterprises (MSMEs) are not determined by the environment or social commitment, performance, ethics, changes in the business model, restrictions, or competitiveness.
H_a. The perception levels of corporate social responsibility (pCSR) in Mexican micro, small, and medium-sized businesses (MSMEs) are determined by the environment, social commitment, performance, ethics, changes in the business model, restrictions, and competitiveness.

4. Analysis of the pCSR scale and Results

Content Validity: Once the 58 items of the initial pCSR tool had been determined, it was reviewed by a panel of experts (businessmen and researchers) with the aim of validating its content. Once corrections had been made to the pCSR, we proceeded to apply it in person to the executives and owners of MSMEs. A global Cronbach's Alfaof $\alpha = 0.895$ was obtained, which is adequate according to Werts et al. (1974) and Nunally (1978) (considering an acceptable level equivalent to 0.700). However, on analyzing the results by dimension, we observe (see table 3) that 5 of the 11 factors are below $\alpha = 0.700$, in particular the dimension of pressure from stakeholders where $\alpha = 0.452$.

Table3: Internal components of the initial pCSR

Factors	DES	REST	ETIC	LAB	MEDAM	COMUN	MKT	FIL	COMP	PRESGI	MODEG	Global
Items	8	6	6	5	5	5	8	3	4	3	5	58
Cronbach's Alfa	0.839	0.704	0.775	0.677	0.826	0.668	0.641	0.614	0.768	0.452	0.804	0.895

Exploratory Factor Analysis: With the purpose of obtaining a robust tool, we proceeded to analyze the data using Exploratory Factorial Analysis (EFA; Reise et al., 2000). In order to ensure the practical meaning, an absolute value of factorial load was considered to be at least 0.600, considering that this explains an adequate proportion of the variance, and is not elevated (0.800) or abnormal (Hair et al., 2007). At the first attempt, 11 dimensions were considered in the initial tool, finding that the rotation coincides with 12 interactions of 11 extracted components. Of all the variables suggested, 26 were ruled out (see table 4) including 4 that were deleted due to the fact that the values oscillated between 0.618 and 0.681, but only in their interactions (DES7, REST1, REST6, COMUN2, PRESGI1).

Table4: Items deleted from the initial tool (pCSR)

	Code	Item	Communalities Extracted
1	DES4	Attracting investors	0.586
2	DES7	Reducing fiscal responsibilities	0.670
3	REST1	Increasing costs	0.531
4	REST6	Resisting change	0.492
5	COMUN2	Having received complaints from the community	0.580
6	PRESGI1	Demands from society for social commitment	0.508
7	ETIC6	Partners having denounced acts of corruption	0.419
8	LAB1	Equal hiring practices	0.399
9	LAB2	Development and continuous education	0.488
10	LAB3	Partner participation in CSR projects	0.467
11	MEDAM1	Controlling the environmental impact	0.459
12	COMUN1	Understanding the impact of their activities on the community	0.508
13	COMUN3	Corrective measures for complaints from the community	0.529
14	MKT2	Communication of harm/potential harm of their products	0.500
15	MKT3	Use of technology to reduce risk to the consumer	0.455
16	MKT4	Recalling of products due to pressure from consumers and society	0.610
17	MKT5	Marketing strategy focused on benefitting the company	0.477

18	MKT6	Promoting values through marketing strategy	0.642
19	MKT7	Attending to the demands of their clients	0.526
20	FIL1	Self-motivation in CSR behavior	0.646
21	FIL3	Supporting social aspects that the government cannot resolve	0.544
22	COMP3	Improving job satisfaction	0.647
23	COMP 4	CSR bringing more benefits than costs	0.551
24	PRESGI2	Regulation of CSR behavior	0.585
25	PRESGI3	CSR behavior having reduced fiscal responsibilities	0.563
26	MODEG1	Impact on production processes	0.534

Source: Own elaboration based on an extraction method: Principal Component Analysis.

Regarding the explained variance, the process extracts 22 factors in 11 components, explaining 58.427% of the original variation (100%). With the PEARSON correlation matrix, the items were contrasted and confirmed with the Kaiser-Meyer-Olkin coefficient (Kaiser 1970; Cerny and Kiser, 1977), considered a high value(Kaiser 1970, 1974). Bartlett's sphericity test (1950) contrasted the existence of a significant correlation between variables $c^2 = 7056.929, \rho < 0.01$ at a critical level (significance) of 0.000. However, the data obtained indicate that 4 of the proposed factors to determine pCSR are removed by EFA: Marketing, philanthropy, pressure from stakeholders and community outreach; this last one had 3 items (of which 5 comprised this dimension) with values below 0.580. The reliability analysis of the tool, observed in table 5, is $\alpha = 0.833$, and although it is above 0.700 (recommended by Nunnally, 1978; Churchill, 1979), the dimension of quality of work life obtains $\alpha = 0.665$ representing a weak reliability according to George & Mallery (1995).

Table5: Internal scale consistency, removing 4 factors

Dimensions	DES	REST	ETIC	LAB	MEDAM	COMP	MODEG	Global
Items	6	4	6	2	7	3	4	32
Cronbach's Alfa	0.859	0.735	0.822	0.665	0.861	0.739	0.801	0.833

Therefore, we proceeded to carry out a second try based on 6 dimensions, with an absolute value of 0.600, obtaining the following results: The rotation converged to 7 interactions in 6 extracted components. The results indicate that 6 components are capable of reproducing 58.466% of the original variability (100% of the variance). In relation to communalities, 6 variables were deleted (DES8, REST5, ETIC4, LAB4, LAB5 and FIL2), as shown in table 6.

Table 6: Deleted items

	Code	Item	Communalities Extracted
1	DES8	Improving image	0.577
2	REST5	Not knowing stakeholders	0.525
3	ETIC4	Negotiation that allows providers to grow	0.417
4	LAB4	Incentives and recognition	0.387
5	LAB5	Job satisfaction and corrective action	0.449
6	FIL2	CSR forming part of corporate culture	0.476

Source: Own elaboration based on an extraction method: Principal Component Analysis.

Having deleted the items with values less than 0.600, we applied exploratory factorial analysis to the remaining 26 items, with the same data, obtaining a rotation convergence in 6 interactions and 6 extracted components. The results indicate that 6 components are capable of explaining 63.258% of the original variance (100%). Contrasting the factors, the Kaiser-Meyer-Olkin (KMO, Kaiser 1970, Cerny & Kiser, 1977), determined the sample adequacy measurement, $KMO = 0.841 > 0.600$ which is considered to be a high value (Kaiser 1970, 1974). Regarding the null hypothesis (Bartlett, 1950), a significant correlation was found

between variables $c^2 = 3049.930, \rho < 0.01$ at a critical (significant) level of 0.000. Therefore, the factorial model is adequate to explain the data.

Table7: Variance via Extraction (AVE), compound reliability and Cronbach's Alpha

Dimensions	N	Variance Via Extraction (AVE)	Compound Reliability	Cronbach's Alpha
Environment and social commitment	7	0.604	0.914	0.861
Performance	5	0.652	0.903	0.847
Ethics	5	0.595	0.880	0.819
Changes to the business model	4	0.643	0.878	0.801
Restrictions	3	0.653	0.849	0.719
Competitiveness	2	0.727	0.842	0.719

Reliability Analysis: Cronbach's Alpha, Compound Reliability, and Analysis of Variance by Extraction- In order to determine the internal composition of the tool, a Cronbach's Alpha test was applied to determine the compound reliability and analysis of variance via extraction (AVE). As can be seen in table 7, the internal composition of all dimensions above $\alpha > 0.700$are considered an adequate alpha value, followed by compound reliability above $\rho c > 0.841$, an acceptable value considered to be 0.700 (Werts et al., 1974; Nunally, 1978). Finally, the convergent validity was tested using variance via extraction. All dimensions obtained values above 0.594 (Fornell & Larcker, 1981) recommend an $AVE > 0.594$. Therefore, the factorial model is adequate for explaining the data.

5. Conclusion and Recommendations

It is evident that CSR is an important topic worldwide for individuals, businesses, and countries, all concerned about the repercussions of their actions. This research validates a scale that measures the social responsibility perception of MSMEs in a Latin American country, such as Mexico. A robust scale using 26 indicators was developed to measure the pCSR. According to the hypotheses stated in this work, the first hypothesis "H_1 was rejected. The level of the perception of corporate social responsibility (pCSR) in micro, small and medium-sized Mexican businesses (MSMEs) is determined by ethics, performance, changes in the business model, restrictions, quality of work life, the environment, community outreach, marketing, philanthropy, competitiveness, and pressure from stakeholders", as the pCSR obtained shows only six dimensions: The environment and social commitment, performance, ethics, changes in the business model, restrictions, and competitiveness, accepting the H_a hypothesis and rejecting H_0. A significant aspect is that the first scale we proposed included the environment as a separate factor from social commitment, and on the new scale these two factors are merged. Therefore, the AFE allowed a pCSR scale to be established that is adequate to explain the data.

Most of the scales are translated to another country in a simple base and they are applied as if they were equal in both countries contexts. In this case we search items according to the literature and integrated them on a scale that was tested in a local context. One limitation of the study was the sample size, which although statistically adequate, the results may have been different if the study were conducted in other states or at a national level, for which one suggested future line of research is to apply the tool to a sample of the entire country. We also suggest that in addition confirmation analysis be performed in order to obtain a structural model of CSR. It is recommended that in the second part of this study a multiple regression analysis be carried out in order to analyze the influence of the factors obtained in the AFE on the level of CSR perception, which may allow the validation from the econometric point of view as a model of the determinants of the level of perception of CSR in a sample of MSMEs for an emerging economy, such as Mexico. Considering that the proposed scale is a tool that allows us to evaluate the social responsibility of micro, small, and medium-

sized enterprises, we conclude that considering the idiosyncrasies of Latin America, we have provided an original scale to measure pCSR.

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Appendix 1: Items on the initial scale

Code		Items proposed on the initial scale	Code		Items proposed on the initial scale
1	DES1	Attracting new clients and loyalty of existing clients	30	MEDAM5	The activities are linked to the company's strategy
2	DES2	Increase in profits	31	COMUN1	Understanding the impact of their activities on the life of the community
3	DES3	Improving the quality of the processes	32	COMUN2	Having received complaints from the community
4	DES4	Attracting investors	33	COMUN3	Corrective measures for community complaints
5	DES5	Competitive advantage	34	COMUN4	Taking preventative measures
6	DES6	Employees with high performance	35	COMUN5	Evaluating the social impacts of investments and social projects
7	DES7	Reducing fiscal responsibilities	36	MKT1	Sponsoring or carrying out public interest campaigns
8	DES8	Improving image	37	MKT2	Communicating potential harm of products/services
9	REST1	Increasing costs	38	MKT3	Use of technology to reduce risk to the consumer
10	REST2	Doubts surrounding social responsibility	39	MKT4	Recalling of products due to pressure from consumers and society
11	REST3	Financial difficulties	40	MKT5	Marketing strategies focused on obtaining benefits for the company
12	REST4	Problems incorporating CSR	41	MKT6	Promoting values through marketing policy
13	REST5	Not knowing stakeholders	42	MKT7	Attending to the clients' demands
14	REST6	Resistance to change	43	MKT8	Considering the clients' needs
15	ETIC1	Ethical principles that guide the behavior of the partners	44	FIL1	Self-motivated CSR behavior
16	ETIC2	Legal compliance	45	FIL2	CSR forms part of the corporate culture
17	ETIC3	Positioning against competitors	46	FIL3	Supporting social projects that the government cannot resolve
18	ETIC4	Negotiation that allows for growth of suppliers	47	COMP1	Tool for competitive advantage and financial performance
19	ETIC5	Balanced relationship: Price-product/service	48	COMP2	Tool for improving customer and supplier loyalty
20	ETIC6	Partners speaking out against corruption	49	COMP3	Improving job satisfaction
21	LAB1	Equal hiring practices	50	COMP4	CSR having more benefits than costs
22	LAB2	Continuous development and training	51	PRESGI1	Demands by society for social commitment

23	LAB3	Partner participation in CSR projects	52	PRESGI2	Regulation of CSR behavior
24	LAB4	Incentives and recognition	53	PRESGI3	CSR behavior having reduced fiscal responsibilities
25	LAB5	Job satisfaction and performing corrective actions	54	MODEG1	Impacts on production processes
26	MEDAM1	Controlling the environmental impact	55	MODEG2	Impact on the budget
27	MEDAM2	Programs to collect waste and recycling	56	MODEG3	Changes in the organizational structure
28	MEDAM3	Introduction of technologies to reduce the environmental impact	57	MODEG4	Impact on company costs
29	MEDAM4	Development of activities to care for the environment, linked to company strategy	58	MODEG5	Impact on corporate culture

Source: Own elaboration based on the literature.