Social Responsibility as a Management System

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Abstract

Purpose: The aims of this research was to demonstrate what IQNet SR10 certification of a Social Responsibility management system means to companies. From the wide range of existing certifications, we identified the added value of having the IQNet SR10 standard by showing a specific company's situation before and after certification.

Design/methodology: We used an exploratory study of items of Social Responsibility management system certification (IQNet SR10) to develop a qualitative questionnaire. The questionnaire was then administered to the company under study to determine the added value to companies of holding this certification.

Findings: The study describes how social responsibility (SR) management system certification benefits a company, what way of doing things it identifies in a company, and what effort is required to maintain the certification. It also highlights a way of managing companies that is focused on their survival, as management systems must provide economic, social and environmental added value for companies to have a future in an internationalised world that requires credentials to prove it.

Research limitations/implications: The main limitation of this study is that it is based on the results of just one company, because few companies currently have this certification. To continue with this area of research in the future, we hope to obtain information about IQNet SR10 certification from other companies.

Practical implications: The study demonstrates the need for certifications in the field of Social Responsibility in today's business world, to be in line with the normal dynamics of economy activity in different sectors, and for companies of assorted sizes to enjoy an added value that makes them more competitive.

Social implications: The study identifies a new business management system, in line with the necessary Social Responsibility of companies today. This system must be integrated into business models to facilitate current business dynamics at international level, with appropriate certifications that show companies' good economic, social and environmental behaviour.

Originality/value: The study identifies a business management system that continuously organises and improves the performances of a company in the area of Corporate Social Responsibility, through audited certification that enhances the competitivity of companies that hold the international standard. The study also demonstrates the need for a management system to integrate into business models.

1. Introduction

The aim of this paper is to increase the visibility of a management system for Social Responsibility that can be certified at international level and is based on the ISO26000 standard. The Social Responsibility management system, known as IQNet SR10, enables companies to obtain general certification of Social Responsibility. In Spain, the company that certifies, audits and renews this certification is AENOR.

The slow recovery of companies after the major economic crisis has meant that the concept of Social Responsibility has only been introduced into management systems in the last few years, even though IQNet SR10 certification was launched in 2011. In this study, we describe the details of this certification in the context of the range of certifications of this type, according to the corresponding academic literature. We also analyse what holding this certification means to companies in terms of changes, differentiation and added value. We illustrate the differentiation, effort and added value associated with IQNet SR10 certification for the specific case of a certified company, Sorigué, by extracting data from a questionnaire drawn up by the authors using items taken from the IQNet SR10 Social Responsibility management system.

An analysis of the results revealed that companies have a competitive advantage if they hold this certification of the Social Responsibility management system, within the business model of companies that operate in an international environment. Such companies are increasingly aware of economic, social and environmental issues, in line with a model of sustainability that applies to all public and private institutions that operate in the competitive environment we find today.

The conclusions support a new management system for the business model of many companies that should be accredited with internationally recognised certification to operate in the business world. As the certification studied here has only been adopted recently, we could not validate and compare the survey using a larger, more representative sample.

2. Social Responsibility and the International Organisation for Standardisation (ISO) 26000

The term Social Responsibility (SR) began to be used more widely at the start of the 1970s, at a time when there were few business initiatives in this area. Since 1947, various organisations, including the International Organisation for Standardisation (ISO), have been developing proposals to guide, encourage, regulate and promote SR. In 2010, the ISO published a document called the ISO 26000 standard, which gives guidance on operating in a socially responsible way. The standard helps companies to demonstrate their commitment to stakeholders in a transparent way, and to increase the credibility of their SR reports. In fact, companies are increasingly aware of the need for and benefits of socially responsible behaviour, to contribute to sustainable development.

The International Standard ISO 26000 is a general guide for organisations in the public and private sectors, whatever their size. It provides guidance on SR principles, recognition of SR, and the aspects that comprise SR. It includes voluntary guidelines that are not requirements, and it is not a certification standard. Many countries agreed on the document when it was being drawn up, and decided that it would not be a certification standard.

ISO26000 is not a standard management system that can help to develop a social responsibility system (unlike ISO 14001, for example, which can help to develop an environmental management system). Consequently, various national standardisation bodies have drawn up certification standards based on or relating to ISO 26000 (for example, Brazilian NBR 16001, Spanish RS 10, Australian AS 8003, Austrian ONR 192500 and Danish DS 49001) (Hahn, 2013).

In this context, the global culture represented by the International Organisation for Standardisation (ISO) plays a key role as a mechanism that regulates the culture of quality. In Spain, this role is assumed by the Spanish Association for Standardisation and Certification (AENOR).

AENOR was founded in 1986 to coincide with the year that Spain joined the European Economic Community, as the opening of borders represented both a terrific opportunity and a challenge for Spanish products. The aim of AENOR was to disseminate the culture of quality among the Spanish production sector to increase competitiveness. One year later, in 1987, AENOR became Spain's representative before European organisations: the European Committee for Standardisation (CEN), the European Committee for Electrotechnical Standardisation (CENELEC) and the European Telecommunications Standards Institute (ETSI); and international organisations: ISO and the International Electrotechnical Commission (IEC). Among the European organisations, CENELEC is the European committee for electrotechnical standardisation, CEN addresses other technical areas, and ETSI works on telecommunications. Of the international organisations, the ISO is the international standardisation organisation, and IEC is the leading organisation worldwide in the compilation and publication of international standards in the field of electrical, electronic and similar technologies.

In 1986, AENOR created the basic infrastructure required for certification, but its work was limited to product certification only. The first technical committees for certification dealt with plastics and domestic appliances. Gradually, more committees were formed to reach the seventy that exist today. In the first decade of AENOR's operation, product certification was for construction material and electrical material only. At the end of the 1990s, it expanded into new fields such as food, crafts and services. Currently, AENOR is a centre for Spanish knowledge and innovation for standardisation and certification, and it is available to companies, institutions and individuals. Its services are passports that help organisations to enter new markets and consolidate their presence in markets in which they already operate. Therefore, AENOR is a standardisation and certification organisation, but from 1 January 2017 it was split into two: one organisation that draws up standards, the standardisation body (UNE), and another that issues certifications, the certification body (AENOR Internacional).

3. Spanish certifications in the international context

As an official body for processing and validation of certification in Spain, AENOR began to certify management systems in 1989, according to the UNE-EN ISO 9001 standard. It has had a profound impact in this area.

In the 1990s, ISO 9001 certification was well-received in Spain, as companies demanded quality management instruments to improve their internal management and differentiate themselves in the market. They achieved this through ISO 9001 certification.

ISO 9001 enables any organisation to meet and respond to the demands of customers, who increasingly require certified suppliers. Previously, quality was the best way to stand out from the competition. Today, it is a strategic requirement of all companies that wish to be recognised on the market, and a factor on which the survival of any organisation depends.

Another prominent certification is ISO 14001, which provides the opportunity to systematise in a straightforward way the environmental aspects that are associated with each of a company's activities. The certification also affords companies the opportunity to promote environmental protection and pollution prevention, from the perspective of a balance with socioeconomic aspects. Therefore, ISO 14001 is related to the introduction of an Environmental Management System.

These two certifications, ISO 9001 as a quality management system and ISO 14001 as an environmental management system, are the most in demand in Spain and are held by many companies that have these objectives.

Other certifiable management systems exist, such as Occupational health and safety management, OHSAS 18001. The introduction of this system can help companies to reduce the number of workplace accidents and increase productivity by assessing, identifying and monitoring risks in each workplace. Another example is the

research, development and innovation management system that enables companies and organisations, regardless of their size, to improve their research, development and innovation activities. This system does not establish fixed standards, as these could affect the researchers' development, but provides guidelines for organising and managing this kind of activity.

One of the most recent certifications is the IQNet SR10 standard, which is provided by AENOR (AENOR Internacional since January 2017). AENOR drew up a certifiable standard associated with ISO 26000 (as this is not certifiable) that was called RS10. Subsequently, IQNet (an international network of certification bodies from around the world with over thirty-four member countries today, including AENOR) drew up the IQNet SR10 standard with the participation of various countries. This standard covers international practices and recommendations on Social Responsibility, good governance, sustainability and commitment according to: ISO 26000 guidance; the recommendations of the International Labour Organisation (ILO) and the Organisation for Economic Development and Cooperation (OECD); and the information in RS 10. IQNet SR10 is a tool for demonstrating that an organisation undertakes responsible, transparent management, is committed to sustainability, and has an international outlook. This certification is associated with an improvement in corporate governance, an increase in sustainability at economic, social and environmental level, a reduction in an organisation's risks (operational, financial, reputational and environmental, among others), an increase in business credibility, distinction of a company with international recognition through the IQNet network, and facilitation of the creation of reports on sustainability and social responsibility, such as those of the Global Reporting Initiative (GRI).

Therefore, the certifiable IQNet SR10 standard is a social responsibility management system that is defined as: "a standard that establishes the requirements for a social responsibility management system for organisations that are committed to existing social responsibility principles and recommendations and, in particular, those set out in the ISO 26000 International Standard".

The basic principles of the IQNet SR10 standard are: continual improvement, cross-disciplinary application, voluntary engagement, respect for stakeholder's interests, accountability, transparency, ethical behaviour, respect for the rule of law, respect for international norms of behaviour, respect for human rights, leadership and efficiency.

IQNet SR10 certification was approved in December 2011. As this was a fiscal year in which companies were immersed in a period of systemic crisis, certification of social responsibility was not the priority of many companies. However, since fiscal year 2016, companies have begun to adopt this certification due to its potential benefits. IQNet SR10 certification lasts for three years, and audits are undertaken every year. After three years, the certification must be renewed.

4. Evolution of Management Systems in organisations

A management model is an instrument for optimising resources and increasing a company's productivity. Management models help companies to make decisions and avoid errors, as far as possible.

Management models continue to evolve. In periods of crisis, new ways of doing things often emerge; novel approaches so that organisations can refocus their management methods and become more competitive.

In this context, companies redefine their strategies with management systems that are more consistent with the economic, social and environmental context.

In the past, the predominant conception of business was the generation of employment and wealth as a company's only responsibility to society. Now, these parameters must fit into a model of sustainability that incorporates economic aspects as well as social, environmental and good governance factors that are essential to any business strategy. Social Responsibility management models reflect this concept of sustainable development. In the past, customer satisfaction was a business strategy. Today, businesses need to satisfy not just customers, but all stakeholders, including customers, employees, suppliers and shareholders.

Companies must integrate parameters of Social Responsibility into the rest of their business policies and strategies. To achieve this, instruments are required to adapt many organisations' existing models to the new parameters, to attain a balance between efficacy and profitability. Hence, Social Responsibility systems need to be introduced and certified.

ISO 26000 was devised in response to this situation. However, as it is not certifiable, the IQNet SR10 standard, which is certifiable, was created as described above. IQNet SR10 is an international model for management and improvement that integrates responsible and sustainable management into business strategy and management.

IQNet SR10 establishes a Social Responsibility (SR) management system based on the Continual Improvement method, known as plan-do-check-act (PDCA), to clearly describe how to integrate SR into a repetitive process that requires continual improvement. This SR management system is compatible with other ISO standard international management systems, such as ISO 9001 and ISO 14001.

The standard was developed in response to the conviction that sustainability, social responsibility and good governance are key areas for the progress of society. The tool helps companies to advance in these areas and to communicate their progress to society. It can be applied in SMEs in a way that is proportional to their size. In addition, many organisations develop policies and set goals in markets and environments that are increasingly aware of Social Responsibility. Therefore, if they are to offer competitive advantages, they cannot ignore demands associated with Social Responsibility.

IQNet SR10 management system certification includes requirements that are audited (and can be certified), to enable continual improvement in the Social Responsibility management systems of the organisations that adopt this standard. In Spain, the IQNet SR10 international standard is certified by AENOR Internacional, and covers a company's SR management system at internal level (establishing responsibility for the administration and management of resources) and external level, with suitable mechanisms of measurement, analysis and improvement.

5. The Social Responsibility Management System: A considerable difference

According to Pastor and Muñoz (2006),SR is a new way to manage organisations that forces those who oversee their own or others' resources to add a social and environmental dimension to their budget and planning task. Some companies use standards to protect their corporate reputation, protect themselves from increasing pressure, and protect consumer groups and other stakeholders (Kaplinsky, 2010; Goedhuys & Sleuwaegen, 2016).

Social Responsibility provides SMEs with a resource to increase their differentiation and visibility in increasingly complex and dynamic markets (Morsing & Perrini, 2009). If companies do not follow SR practices, their access to markets may be restricted. In addition, some international buyers set their own codes of corporate ethics (Morsing & Perrini, 2009). Therefore, the operation of organisations is affected by whether they have certification in these fields.

A study undertaken by the International Institute of Sustainable Development (IISD) (Perera, 2008) indicates that 45% of SMEs in the sample that was interviewed stated that they did not have enough time to improve in SR. Hence, a lack of time is the main obstacle to improving actions in the areas of Social Responsibility. Other studies indicate that introducing SR as a management system requires a considerable investment (Von Weltzien & Shankar, 2011), but an increasing number of companies adopt the ISO management standards as a strategic initiative to continue to be competitive (King, Lenox & Terlaak, 2005). According to Goedhuys and Sleuwaegen (2016), companies that have certification are much more likely to export their products.

Some studies show the benefits of applying ISO standards in organisations. Specifically, the benefits of introducing the ISO 9001 standard are a reduction in quality defects and costs, and an improvement in the use of assets by the organisations (Benner & Veloso, 2008; Corbett, Montes-Sancho & Kirsch, 2005; Gray, Anand & Roth, 2015; Terziovski, Power & Sohal, 2003). Other studies indicate that implementation of standard ISO

14001 in organisations reduces waste and pollution and improves environmental performance (Link & Naveh, 2006).

These studies reveal that the strategic initiative of introducing an ISO, and in the case of this paper, introducing the IQNet SR10 standards a social responsibility management system, has notable benefits for the implementing organisations and for all stakeholders. More time is needed to assess these benefits, as this certification is currently only held by 37 companies in Spain out of a total of 72 worldwide, according to IQNet SR10 certifications consulted on 12 December 2016.

In the near future, holding this certification, that is, receiving a good report in the associated audits and renewing the certification after three years, will represent a differential advantage and added value for the certified company. This is because the company will have organised the management of Social Responsibility that is inherent in any institution with concerns at economic, social and environmental level.

The IQNet SR10 standard was the first of its time to model the social responsibility management systems described in the principles of ISO 26000 (which is not certifiable). It is applicable to large companies and SMEs, to public and private companies, and different sectors of activity. As described above, it accredits suitable behaviour of an organisation with respect to good corporate governance, leadership, and the organisation's commitment and code of conduct in support of an appropriate sustainable model for our time.

6. Study methodology: IQNet SR10 certification of Sorigué

The aim of this study was to demonstrate the differential advantage and added value provided by holding certification such as that of IQNet SR10. The first step in the methodology used to illustrate this premise was to contact the certifying body of AENOR in Catalonia (known as AENOR Internacional Catalunya since January 2017), to identify companies that have IQNet SR10 certification and to determine whether holding/not holding the certification led to differentiation in these organisations. In other words, the aim was to find out the situation of the organisation before and after certification, to assess the associated differential advantage and added value.

The exploratory study was based on drawing up a list of certification organisations in this area at Spanish, European and international level. Once the IQNet SR10 standard, which is certified by AENOR, had been identified and characterised we contacted this official certification organisation. The task of AENOR in this area is to undertake the audits required to validate IQNet SR10 certification every year for three years in the certified organisation, and to decide whether it is appropriate to renew the certification.

Then, we arranged an interview with the Director of AENOR Internacional Catalunya (Eva Subirà). With our previous knowledge of the certification and the results of the interview with the Director, we analysed in detail the Social Responsibility management system that must be implemented to obtain certification, and the difficulties that most organisations face in the tough economic situation to consider introducing the IQNet SR10 international standard. Likewise, we expanded our knowledge of how companies are monitored through timely audits undertaken by AENOR during the three years' duration of the certification, and of the procedures for renewing certification. In the interview, we identified the profiles of companies that have IQNet SR10 certification, particularly in Catalonia. Subsequently, to explore what this certification means to an organisation, the Director of AENOR Internacional indicated which organisations from the list of certified companies could respond to a survey compiled by the authors for the exploratory study, based on the IQNet SR10 report on the Social Responsibility management system (see the Appendix). The Director of AENOR Internacional suggested that we administer the survey to the company Sorigué, and helped us to get in touch with this company. Sorigué responded to all our requests and completed the survey, whose results are presented below.

7. Sorigué

In 1954, Sorigué was founded by Julio Sorigué and was focused on aggregate production and asphalt treatment. In 1968, the company changed its name to Grup Empresarial Sorigué and, in 1980, to Sorigué SAU. In 2001-2007, it incorporated several companies associated with infrastructure and public works, and became one of the

biggest construction groups in Spain. Its activities expanded, which enabled it to grow from a medium-sized to a large company with 40 subsidiaries and over 3,000 direct employees. This continual expansion combined with an increase in turnover, employees and resources, led to diversification in its areas of activity. As a result, the following services are currently offered: maintenance of urban infrastructure; the design, planning and execution of gardening and landscape works; integrated waste management; and the provision of urban environmental services. Sorigué also undertakes projects in the industrial sector, particularly in relation to energy generation. It designs and executes new installations and full renovations of facilities, buildings and urban works and is a leader in the sector of transport for construction, the agri-food sector and industry in general.

The company holds a leading position in the development of new products and in production methods. It evolves constantly to create value in all innovation processes through excellence. In 1985, it created the Fundació Sorigué to promote the company's desire to give back to society through activities in social, educational and cultural areas.

8. Results of the study

The survey administered to Sorigué explored what the IQNET RS10 standard requires of companies and what changes companies must make to implement a Social Responsibility management system. The results were as follows:

1. Leadership and commitment to SR management were already considered by Sorigué, as the "company's way of doing things" is in line with SR management. However, Sorigué had never organised or documented this company philosophy. Certification led to the accreditation and communication to stakeholders of the company's Strategic Plan 2015-2017, whose core areas of action are people, innovation and giving back to society. This Plan is the origin of the approach "Grow by causing growth". Sorigué considers that giving back to society will become a key point in these times of paradigm shift. It will inspire a sense of pride in belonging, associated with the retention of internal talent, attraction of external talent and emotional motivation.

2. Sorigué facilitates the promotion of the SR management system with human, financial and technological resources. The company already had an integrated management system, the method of continual improvement was implemented easily, and a CSR manual has been created, with the aim of extending it to other companies in the Group.

3. The processes of internal and external communication with stakeholders have improved due to the certification. An ethics channel and a group communication plan have been created, and stakeholders are frequently surveyed to determine their perceptions of the company. Due to the standard, the many channels of information available to the company have become more visible, been organised, and are monitored properly (see the Appendix).

4. Certification has led to more efficient management, as the company constantly analyses data, shares them with the departments and obtains the desired continual improvement.

5. Sorigué has improved the transparency of its information because of the certification. The communication department has worked to ensure that data and information flow between departments by considerably improving the internal web portal.

6. Regarding equal opportunities for employees, equal treatment, the right to privacy and not using forced labour, the company already had an equality plan and an equality committee before it received certification; now it promotes these aspects more actively.

7. Prevention of health risks, safety of employees and workplaces: the company already has specific health and safety certification that is stricter than the law, so the social responsibility certification did not introduce any actions that were not undertaken already.

8. Prior to certification, the company had already well-considered the right to form and become a member of a trade union and the right to collective representation, but certification led to reflection on how to improve the clear recruitment and pay policies to make them more widely known.

9. In terms of the work-life balance of employees, Sorigué has improved working hours, made them more flexible and is studying new changes in this area.

10. The certification has also prompted Sorigué to write a communication plan that highlights its values and a policy that is not misleading.

11. In the area of customer service and complaints, prior to certification Sorigué had created a working group to combine the commercial policy, as there are different ways of working in different regions.

12. In the supply chain, Sorigué includes contractual clauses that are compulsory for its suppliers so that they follow the code of good practices on the company's website. It also assesses suppliers in CSR aspects and other issues.

13. Sorigué has many programmes for the community and society in general (see the Appendix).

14. Due to its economic activity, Sorigué's environmental management is appropriate and goes beyond the requirements of current legislation. As a result of the certification, the company has highlighted this competitive advantage, along with the innovation and ethics that it entails (it has highlighted its work philosophy).

15. Regarding unfair policies and strategies, a programme has been launched that clearly describes the commercial policy, with instructions relating to the competition that are closely associated with the ethical code.

9. Discussion and conclusions

The study of certification of the SR management system revealed that there must be room in company's business models for a new system of business management: the SR Management System that can be certified by the IQNET RS10 standard analysed in this study.

The study also demonstrated the range of certifications available in this area. For the specific case of IQNET RS10, the study illustrated via the standard's guidelines the change that these certifications represent for companies, and the added value they generate. IQNET RS10 certification lasts three years and certified companies must be audited every year to ensure adherence to the SR management system and to be able to renew the certification after three years. In the specific case of the company under study, Sorigué, a considerable differential advantage was observed after certification, although the company already had a high level of awareness of this topic. For Sorigué, an important change brought about by certification was the organisation of many of the actions that already identified SR as part of the company's DNA, philosophy and essence. In addition, the company established giving back to society as one the three cornerstones of its Strategic Plan 2015-2017, and communicated this to its stakeholders.

As an added value, Sorigué considered that the standard highlights its social commitment and accredits it, which provides a differential advantage over competitors due to its know-how. Sorigué also recognised that the certification led to improved communication with stakeholders and even greater improvement in risk management practice. In short, it increased the visibility of the company's way of doing things so that it could continue in the near future, as this new way of interacting in the globalised business world is becoming increasing widespread. IQNET RS10 is an international standard to which an increasing number of companies are likely to adhere, but this more sustainable model requires great effort and a consolidated way of doing things that many companies will wish to accredit in their business dynamics.

Declaration of Conflicting Interests

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Appendix

Questionnaire on IQNET SR10

1. IQNET SR10 states that senior executives must demonstrate leadership and commitment to the SR management system. In other words, they must establish the values of the organisation that support the principles of sustainability and SR, with a common model of suitable ethical behaviour for members of the organisation and stakeholders. What are the values of your organisation?

2. A second requirement of IQNET RS10 is that the organisation must provide the necessary resources for the implementation, maintenance and improvement of the SR management system. These include human resources and skills, the organisation's infrastructure, and financial and technological resources. What resources has your organisation used?

3. IQNET SR10 indicates that companies must establish efficient internal and external communication processes with stakeholders. What communication processes have you established?

4. IQNET SR10 states that the organisation must undertake efficient management to maximize profit sustainably. Is your management in this area efficient?

5. IQNET SR10 indicates that information must be transparent and easy to access. In your organisation, is information transparent and easy to access?

6. In relation to employees, IQNET SR10 states that the organisation must respect and promote equal opportunities, equal treatment and the right to privacy, and must not use forced labour. Does your organisation follow this standard?

7. IQNET SR10 states that the organisation must undertake suitable occupational health and safety prevention for employees, and design work environments and workplaces that are accessible to as many people as possible. Has your organisation taken this into account?

8. IQNET SR10 indicates that the organisation must respect employees' right to form and become a member of trade unions and their right to collective representation, and defines a recruitment and pay policy for a decent life. What measures has your organisation introduced in this area?

9. IQNET SR10 also requires the organisation to meet employees' work-life balance needs. Does your organisation take this into account?

10. IQNET SR10 indicates that promotions, advertising and marketing must be respectful of human dignity and not misleading. Is this the case in your organisation?

11. IQNET SR10 indicates that customer care procedures must be established as well as assessment of complaints and claims. Does your organisation take this into account?

12. IQNET SR10 promotes the principles and requirements of SR in the supply chain (particularly with suppliers). Does your organisation promote these principles?

13. IQNET SR10 promotes initiatives and programmes for the community and society. Does your organisation undertake programmes of this kind?

14. IQNET SR10 states that correct management of the activity in terms of environmental factors should be identified and assessed. Does your organisation correctly manage its activity in in terms of environmental factors?

15. IQNET SR10 indicates that the organisation must defines commercial policies and strategies to ensure that here are no unfair practices. Has your organisation defined commercial policies and strategies in this field?

Final questions on IQNET SR10

1. What fundamental change has IQNET SR10 certification made to your organisation?

2. What added value has IQNET SR10 contributed to your company?

3. Has IQNET SR10 led to a differential advantage?

4. Is IQNET SR10 just a strategy? Why was your organisation interested in obtaining IQNET SR10 certification?

5. Are there any notable changes to your company as a result of IQNET SR10?

6. Are the IQNET SR10 audits demanding workfor the organisation? Do you follow the schedule correctly to maintain the certification?

7. Are you happy with the decision to opt for IQNET SR10 certification? When did you interest in SR start and why?