A METHOD FOR IDENTIFYING SOCIAL RESPONSIBILITIES.
MODEL FOR THE INFORMATION OF SOCIAL RESULTS IN BUSINESS

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The development of enterprise compared to that of other social institutions

From the beginning of the twentieth century, and particularly during the past few decades, the development of managerial activity throughout the world has been undeniably impressive. The number of new firms created, their scope, the diversity of the forms they take and the diversity of their aims vastly outstrips the development of social institutions during the same period of time, regardless of their age.

This development of managerial activity has been accompanied by an extraordinary increase in economic activity all over the world, which, given the objective of business activity, is only to be expected. Society now places great importance on capital and investment opportunities, resources of every kind, the possibility of success in new business, the amount of money that each citizen can afford to spend on private consumption, the opportunity to defray the cost of needed assistance for diverse social classes, and so many other activities related to the economic situation.

Nevertheless, it cannot be said that this development, and the repercussions that the good behavior of business have had upon it, is sufficiently understood by the various sub-systems, institutions, intermediate associations and individuals that make up society. As evidence of this, one need only observe the rarity with which the supposed ‘experts’ –the media, school teachers, members of the different liberal professions and their associations, political and labor union leaders, functionaries of the public administration department in charge of labor relations and even members of the government– can give precise answers to such specific questions as: What is the contribution of a given industry to society? What can be done to ensure that business firms are created where and when they will contribute the most to the harmonious development of the country? How can you tell whether a given managerial activity is healthy and will not create problems of non-payment or bankruptcy in the near future? What do business firms require to ensure their strong and rapid development? How are they managed? How do you get more people to engage in enterprise? And so on.

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Nor is this ignorance about business the worst of the situation. Instead of a general belief that business should be upheld so that society may continue to enjoy its significant contributions to the common good, we find that both the man in the street and the intellectuals believe that business is a shady sort of undertaking, appealing to men uninterested in either developing their intelligence or refining their value system. This state of mind is easily discovered as soon as one tries to find out just what the aforementioned components of society do to favor and stimulate free enterprise, to show their gratitude by really rewarding business's benefits to society and putting their trust in it. Unfortunately, the normal state of affairs is that businessmen, and those government departments most directly concerned with defending their interests, find that they have to struggle against a multitude of regulations –and of interpretations of them– which, instead of being intended to stimulate enterprise, seem specially wrought to forestall the creation of firms.

This contradiction is partially explained by the fact that the tremendous development of business enterprise has not been accompanied by a parallel development of social institutions. Perhaps the one exception to this is, in Western countries, the development of labor unions. But it is also true that the latter in the course of their evolution have not shown imagination and agility in innovations –such as new services for members, new objectives to be attained as an organization, possible contributions to society, etc.– such as those shown by businesses in the pursuit of new goods, services and markets. Perhaps this is because they have not been impelled, as business has, by the profit motive –that powerful stimulant of the human imagination– but rather by the urge to increase and maintain their power; an urge not often characterized by creativity.

Due to this difference between the evolution of business and that of other institutions, many of the important factors of the common good have been left at the mercy of business whims, with all the risk of excess and irresponsible action that this implies. There has been a deficient development of intermediate institutions that might not only protect society from the excesses of business but also promote solutions to deal with defects as they arise. Society has failed to develop procedures to help it control what business does and to test whether it is fulfilling its social functions, and how and when to help it fulfill them better.

In short, society does not have many tools at its disposal, either in terms of control or promotion. It has a body of laws and regulations governing work contracts, fiscal obligations and purchase-sale contracts. It also has norms regarding the installation of industries and conditions of health and safety on the job. And, finally, it has whatever control labor unions have the power to exert. As for the promotion of business development, it may offer facilities for obtaining land and credit, and for granting tax exemptions, but that’s about all. This paucity of means for control and promotion leads one to believe that an irresponsible executive may easily escape the consequences of his irresponsibility, while one with a sense of responsibility will not be rewarded for it. This puts the latter in a less favorable situation for engaging in enterprise than the former.

Basic conditions of the social audit

One of the characteristics of a society where many enterprises exist is that it is a lively society, accustomed to the occurrence of a multiplicity of initiatives, and where relations between its institutions and business don’t remain stagnant. It is therefore hardly surprising that, given the
aforementioned lack of means for control, a great diversity of initiatives will be taken to resolve the manifold problems of society. Thus we find initiatives to force the collaboration of business enterprises and their managers in solving the complex socio-economic problems affecting a goodly portion of the country; initiatives to ensure that enterprises fulfill their social responsibilities; procedures to allow citizens to know what goes on in business; experimentation with various ways of making it practical to intervene, really and directly, in enterprises; and so on.

Society and its institutions will seek defense mechanisms, mechanisms to help them control the possible irresponsibilities of enterprise. The managers, for their part (and even supposing that they do not think they have to take into account the strategic indicator of subsidiary responsibilities) will want to use this situation of concern over control to glean further opportunities for their managerial strategies. It is in this context that we must place the social audit, since this is yet one more discovery in the search for mechanisms helping society to protect itself from the irresponsible actions of business enterprises and to orient their activities toward specific socially significant sectors.

There is no cause for surprise at the different conceptual approaches existing under the name of “social audit”, nor at the diversity of definitions and formulations.¹ Such approaches range from an elaborate technicality in drawing up a monetary account of everything the enterprise takes from society and gives to it, to the over-simplification of expecting to make the enterprise more responsible by having its managers ask themselves the right questions. There are two reasons for the lack of a precise definition. First, many firms started using the term before having reached the slightest agreement as to its subject matter (not so much as an efficacious means to find a deeper level of responsibility, but rather as an image-enhancing exercise in a blatantly opportunistic wooing of public opinion), while some firms have been forced, by the pressure of the same public opinion, to copy the applications made by others with the diminishment that is usual in copies. The second reason is that this is a favorite subject for PhD theses and articles, and the different scientists working on the concept find an ample field for initiating investigations and formulating hypotheses.

This confusion tends to impede the contribution of enterprises and other institutions to the growth of the common good. It is because of this confusion that the people concerned often lose sight of the two basic traits that should characterize a social audit if everyone is to attain the objective of fulfilling their responsibilities in that regard.

A social audit requires not a display of accounting technicalities but a profound conceptual base; one that guarantees the concordance of what is audited with what the firm actually does and what it should do to fulfill its social function. Otherwise we run the risk, to which a number of managers and scientists have in fact succumbed, of auditing only the least significant functions of the firm –its peripheral concerns– while disregarding its really socially significant achievements. Moreover, one should not overlook the negative effects that such an error might have upon the already low level of understanding of the general public, adding to their confusion about what is important in business activities and compounding their ignorance of the subject.

The social audit should be an instrument to bring about real advantages for managers and firms that behave properly and, at the same time, create difficulties for those that act improperly. It

¹ See the appendix for a number of different definitions of the social audit concept.
should be a means to put a stop to a specific instance of unfair competition: the situation whereby responsible firms are weakened and their irresponsible competitors strengthened because all the advantages are for the least ethical. Consequently, the social audit should be designed to encourage managers to break free from an individualistic system of ethics.

Value systems

No one, however, should feel anything beyond cautious hope about the social audit. To identify social responsibilities, to understand what the strategy of a firm should achieve on behalf of its employees and the environging society, requires a set of sound and solid values, rather than an exact audit. In other words, the people wielding the power in a firm should have a sound scale of values: sound both in its comprehensiveness and in its priorities.

The set of objectives and policies constituting a strategy represents a multitude of decisions made by the person or people empowered to design it, and it would be unrealistic to expect them to go against their own values by choosing goals opposed to their personal conception of what is desirable when deciding on matters—such as internal and social responsibilities— that lack the concreteness of, say, the sales figures, and whose attainment is not as peremptory as, for instance, getting an adequate return on an investment.

If a firm is to proceed in a fully responsible fashion, its management must have unequivocal concepts about the precepts of natural law which, by their nature, are not subject to differences of opinion. And, as prudent managers, they should have clear criteria for deciding what must be done in regard to every one of the remaining points: those that people have been left free to interpret. This requires the manager to have a sufficiently developed value system crystallized in his conscience, around the firm core provided by a sound education, by his decisions on what he considers desirable among the multiplicity of aspects and situations directly connected with the problems of the ends for which man and his work exist, and the best kind of social organization decisions that he must make whenever he designs and implements a strategy. Lacking this, managers will fail to go deeply enough into the subject of responsibility and will confine themselves to appearing responsible in the eyes of society. To do this, they will make use of means and engage in acts about which they feel no conviction, intended rather to build up an image to impress outsiders than to deal adequately with the problems involved; help them evade the danger of appearing irresponsible. These means consist, as often as not, of giving to society what the most vociferous groups demand, even if it happens to be superfluous, little needed by society, or even objectively pernicious to it.

The development and enrichment of specific value systems relative to enterprise involves a great effort. It involves being ready to learn by one’s own experience and that of others, pondering in each situation that arises what things, specifically and in detail, may be considered to be the most desirable for the firm’s management, for its environment, and for intermediate associations and institutions, so that by means of such study one’s own system of values gradually crystallizes.²

² The case method, by forcing those who use it to analyze a situation in depth and make their own value judgments, is more useful than other methods in developing value systems. This is an additional reason for using it to train managers.
While it is true that a person's basic values are formed early, specific value systems concerning business, man and society develop and are enriched gradually as the individual grows in experience and maturity, and as managers discover what is most appropriate according to natural law in each situation that affects the firm.

The value systems developed by a manager in order to design responsible strategies should cover such aspects as the use of power and the participation in it of the various hierarchical levels of the firm; the right to receive and diffuse different kinds of information; the professional and individual development of employees; the development of human virtues and how these help people prepare for their final happiness, etc. Undoubtedly, all of this implies having a very clear idea of what man is, to what end he finds himself in this world and what constitutes his authentic happiness.

The set of specific value systems necessary for designing responsible strategies should also include the external aspects of the firm. A manager should have clear criteria on the role of the firm in society and this means that he must be highly trained in the authentic meaning of the social function of enterprise and what obligations are inherent in the principle of subsidiarity.

In this context, training is not to be interpreted as purely theoretical; on the contrary, it should be very practical, so that the manager can, in each specific situation, see clearly the most just and efficacious objectives that the firm should aim for, for furthering the common good while fulfilling its function and acting subsidiarily.

The manager should have systems of specific values which, being his own criteria of what is desirable, cover such areas as the collaboration of local institutions for furthering the common good by promoting some of the activities of other people and rendering them subsidiary help, offering to contribute his most distinctive abilities –as, for instance, the design of strategies and action plans– in order to strengthen the possible weak points of intermediate associations that seek to contribute to some facet of the common good; the effort of creating new institutions so that what they give to society includes a larger portion of the common good; and the endeavor to substitute the state's non-subsidiary action by the promotion of free initiative. Once a sufficiency of all of the aforementioned points is to be found in the firm's surrounding environment, the manager should strive to identify new aspects of the common good not yet provided for by any institution and representing its exaltation, an attention to characteristics of the common good that make possible the development of superior spiritual qualities.

A man cannot wait until he attains the category of manager before acquiring profound and practical training on the principle of subsidiarity. This type of training should begin in youth, actively living such principles in every institution to which he belongs.3

It is evident, aside from this, that whoever wishes to develop his specific value systems in this area, who wants to undergo the sort of training we have been discussing, cannot shrink from the task and, instead, must look straight and fearlessly at the society around him and be willing

3 It is rather shocking to observe the great gap that exists in the education of young people regarding one of the most basic principles of social organization. A gap that cannot be blamed on a lack of opportunity, for life provides a multiplicity of occasions for teaching it practically. Consider, for instance, the teams formed in schools, student associations at the university level, sports clubs, charitable and religious institutions and numberless other citizen associations, to one or more of which every individual has at some time belonged, whose objective is to promote the common good, subsidiarily and by means of free initiative.
to collaborate with it, concerned with something above and beyond the opportunities for fostering his own individual good.

A method for the identification of responsibilities

A proposal regarding the social audit, which is essentially what is to be presented in the following section as “information on social results”, should be intimately connected with a proposed method for identifying and formulating the responsibilities that it is intended to audit, as well as having to bring out the considerations so far mentioned (the need for a concordance between what the firm actually does and what it audits, the obligation to favor responsible managers and the requirement that it be preceded by and based upon an authentic development of specific value systems).

In the first place, we must take into account the fact that, regarding this strategic indicator of responsibilities, it is less useful to turn to other firms and analyze what they are doing than it would be in the case of indicators referring to other aspects of business, such as the credit situation of another firm, its procedures for increasing exportation, etc. It is the people in each particular firm, with its own peculiarities, environment and abilities, that really count, bringing very different contributions to their own common good. Such an individualized analysis of a firm’s own situation will be the prime guarantee that it is proceeding in a more objective and less relative way.

In the second place, one should not forget that, even if it is true that social responsibilities constitute a “moving target”\(^4\), that does not by any means signify that there is nothing stable in them. When identifying responsibilities, one comes across fixed basic principles of natural law, principles such as the existential ends of man, principles relating to the organization of society, the principle of subsidiarity and social cooperation. Anyone who directs the activities of others should be very well acquainted with such principles and be able to apply them in each specific situation that arises. The method for identifying facts to be used for the application of the strategic indicator of responsibilities cannot be as inductive –with the consequent risk of a greater degree of relativity– as what may be utilized to identify strategic opportunities. It must be a method that uses the objectivity provided by unquestionable principles, for which reason it carries a larger deductive load.

The indicator of responsibilities is not a sort of umbrella under which each manager can place whatever he pleases, whatever he deems important for his own particular ends or whatever seems more urgent to him, personally. Objectivity is required to deal with the perils of excessive subjectivity and this objectivity is achieved by the ability to deduce conclusions correctly from the premises provided by immutable principles.

Such a method should decidedly consider the opinions of those who best know men and society. Managers should realize that, usually, a thorough knowledge of man and his social doings is not within his field of competence and that he should therefore rely on those who do have a great understanding of this subject. In this field, the most prudent decision will be to allow themselves to be guided by the Catholic Church which –aside from the infallibility of its teaching– is, among social institutions, the one which has dedicated the most time and

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continued effort to the study of man. Of course, the practical application of its doctrine to specific situations is a task that the Church leaves in the hands of men, and it is in this very ample field that little can be achieved without the decisive personal contribution of the manager.

Below we shall quote different points of this doctrine in order to show its methodological utility in helping the manager to discover diverse aspects of his responsibility. The first of them clearly refers to the responsibility of attending well the universal good and helping to resolve the problem of the insufficient power of public authority for the promotion of the common good. A careful consideration of such aspects will undoubtedly help managers, especially those of great firms, to determine objectives and policies.5

“No era shall be able to erase the social unity of mankind, for this consists of individuals, each possessing with equal right the same natural dignity. For this reason, it shall always be necessary, as an obligation imposed by nature itself, to duly attend to the universal good, that is, that affecting the entire human family.

“In past time, chiefs of state were able, apparently, to watch sufficiently for the common good...

“In our times, international relations have undergone great changes. Because, on the one hand, the common good of all peoples poses problems that are very grave, difficult and demanding immediate solutions, especially as refers to the security and peace of the world; on the other hand, the heads of different states, since they possess equal rights, no matter how they multiply their meetings and their efforts to find more adequate juridical means, do not achieve this to a sufficient degree, not for lack of a will or of enthusiasm but because their authority lacks sufficient power.

“Therefore, in the actual circumstances of society, both the constitution and form of the states and the power of public authority in all of the world’s nations, should be regarded as insufficient for promoting the common good of peoples.” (John XXIII, *Pacem in Terris*, 1963, points 132, 133, 134 and 135).

The following point unequivocally indicates the new, urgent and complex difficulties that imperil the future of mankind by undermining basic aspects of the common good; an indication that helps to understand the breadth of mind with which the manager should approach the utilization of the indicator of responsibilities – which does not mean that he should refrain from dealing with what is specific and immediate. Every firm, no matter what its size or capabilities, should take up this challenge, for every one of them without exception should cooperate to endow the common good with the characteristics of “humane conditions of production, equity in commerce and in the distribution of wealth, significance and importance of growing consumer needs, participation in responsibilities”.

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5 “The affirmation of the primacy of the common good, not only does not exclude private enterprise; it includes, as a primary objective of socio-economic activity, the establishment of specific conditions for the honest exercise of such enterprise. Otherwise, the primacy of the common good would be equivalent to the purely governmental management of socio-economic activity, that is, to the negation of the principle of the state’s subsidiary function, when the fact is that such function in itself presupposes the validity of the right to private enterprise (however much it should oppose its possible abuses)”. Milan Puelles, Antonio, *Economía y Libertad*, p. 440.
“In doing this we wish, without thereby forgetting the constant problems already tackled by our predecessors, to call attention to some of those questions, which, because of their urgency, their scope, their complexity, should have a central place in the concern of Christians in the coming years, to the end that, together with the rest of mankind, they shall make an effort to resolve the new difficulties that put man’s very future in jeopardy. It is necessary to put the social problems posed by modern economy—humane conditions of production, equity in commerce and in the distribution of wealth, significance and importance of growing consumer needs, participation in responsibilities—within a broader context of new civilization. In the actual changes, so profound and so rapid, man daily discovers himself anew and asks himself the meaning of his own being and of his collective survival. Hesitating as to whether or not to accept the lessons of a past that he considers has been surpassed and was too different, he has, nevertheless, to clarify his future—a future that seems to him as uncertain as it is unstable—by means of lasting, eternal, truths which are certainly beyond his scope but whose traces he can, if he really wills it, find for himself” (Paul VI, Octogesima adveniens, 1971, point number 7).

This third point makes manifest the fact that a responsible manager must give his profound attention to the multiple erosions of the common good created by industrial expansion, being able to see that the most important are those that affect people rather than those affecting ecology (a criterion that frequently, especially in discussing “the quality of life”, is erroneously interpreted). Erosions of the common good due to industrial expansion are unemployment, overly frequent changes of employment, differences between some workers and others, the contrast between superfluous consumption and the lack of basic necessities. All of this is clearly a challenge to the manager’s wisdom, to his capacity for organization and to his future-mindedness. A challenge that should be accepted as directed at him by every man in charge of an enterprise, trying to return to the same environment that he may be spoiling—his own environment—the characteristics of the common good that he has caused to erode.

“On the bases of technological research and of the transformation of nature, industrialization goes on without a pause, giving evidence of unflagging creativity. While enterprises develop and become concentrated, other enterprises die or move away, creating new social problems: trade or regional unemployment, changes of employment and mobility of people, permanent adaptation of workers, disparity of conditions in the different branches of industry. Immoderate competition, making use of modern publicity media, continually launches new products and tries to attract the consumer, while the old industrial installations that still exist gradually become useless. While large strata of the population are unable to satisfy their basic needs, an attempt is made to create superfluous needs. In view of all this, one has a perfect right to ask whether, in spite of all his conquests, man is not turning the results of his activity against himself. Having assured his necessary dominion over nature, is he now becoming the slave of the objects he manufactures?” (Paul VI, Octogesima adveniens, 1971, point number 9).

Directly related to industrial expansion, the phenomenon of urbanization has appeared, which, while it has brought about a significant increase in privately owned material goods for many people, it has also undoubtedly, at least at present, caused a clear erosion of the common good. It is evident that many of the “characteristics allowing personality development” are imperiled by the great urban agglomerations. The problems of the “new proletariat”—discrimination and exploitation, loneliness and profound attacks against human dignity—cry out for solutions. If enterprise has contributed to urbanization, it is up to enterprise to also contribute to a solution of the problems it brings in its wake; failure to do so would be a blatant shirking of its
responsibility. Every firm should help—to the measure of its capacities—to restore, at the street, ward or city level, the social fabric that it largely contributed to disrupt or which was never repaired because that would have meant putting manpower to work on it.

“In this disorderly growth (of urbanization), new proletariats are created. They install themselves in the center of cities that the rich oftentimes abandon; they camp out in slums at the edges of cities, a belt of misery that lays siege, through voiceless protest, to the all too strident luxury of the cities, to consumption and waste. Instead of favoring fraternal encounters and mutual aid, the city develops discrimination, and indifference as well; it lends itself to new forms of exploitation and domination, from which some, speculating with the needs of others, draw inadmissible profits. Behind its walls, many miseries hide, unknown to even the nearest neighbors; others appear where the dignity of man is wrecked: delinquency, crime, drugs, eroticism” (Paul VI, *Octogesima adveniens*, 1971, point number 10).

The following paragraph, besides indicating with total clarity that “it is a solemn duty of those in charge to try to control and direct this process of urbanization”, proceeds, like the previous one, to enumerate specific problems, not only of the environment but also those that may affect adversely the people working in businesses. As this method, and a very explicit one it is, is sufficient for discovering the responsibilities of any given firm in this regard, it will be enough for a firm’s manager to consider attentively the problems indicated and to take as a guide the solutions proposed.

“It is, in fact, the weakest who are the victims of inhuman conditions of life, degrading the conscience and harmful to the institution of the family; the overcrowding of cheap housing makes impossible a minimum of privacy; young couples, vainly waiting for a decent home at a price they can afford, become demoralized and their very unity may be compromised; young people abandon a home that is too small and search the streets for incontrollable compensations and company. It is a solemn duty of the men in charge to try to control and direct this process.

“It is necessary to create or encourage centers of interest and culture at the community and parish levels, in their diverse forms of association, recreational circles, communal spiritual encounters where, escaping from the isolation of modern multitudes, each one can recreate for himself fraternal relationships” (Paul VI, *Octogesima adveniens*, 1971, point number 11).

The insistence of this so-recent doctrine on the need to restructure a social life where man can satisfy the just demands of his personality makes it very clear that there is need for concern about the city. But it also points out that people today have a profound need to relate to one another, not to isolate themselves in a solitude that destroys them, and thus it opens a new field to the responsible concern of all.

“To build a city that is a place for the existence of men and of their extensive communities, to create new means of proximity and relationship, to perceive an original application of social justice, to take in charge this collective future that proclaims itself to be difficult, is a task in which all Christians ought to participate” (Paul VI, *Octogesima adveniens*, 1971, point number 12).

An immediately following stage in a methodical discovery of responsibilities would be to particularize all of the above, applying it to the groups of people who, in various situations,
suffer the most for defects in the common good; this is what is exemplified in the following points.

“Everywhere, discussion is difficult between a youth full of aspirations, of renovation and also of insecurity, and the adult generations. Who can fail to see in this a source of grave conflicts, of rupture and abandonment, even in the bosom of the family, and a problem posed about the forms of authority, education and freedom, the transmission of values and beliefs, that touches the deepest roots of society. The evolution of legislation should, on the contrary, orient itself towards the protection of woman’s proper vocation, recognizing at the same time her independence as regards her person and her equal rights to participate in the economic, social, cultural and political life” (Paul VI, Octogesima adveniens, 1971, point number 13).

“Egotism and the urge to dominate our neighbor are permanent temptations for man. For this reason, it is necessary to cultivate an ever more refined discernment of reality so that we may know from their very origin the situations of injustice and progressively establish a less imperfect justice. In the process of industrial change, requiring a rapid and constant adaptation, the ones to be harmed will be the most numerous and the least favored for making their voice heard.

“The attention of the Church should turn to these new poor –the crippled, the misfits, the old, the marginal men of diverse origin– to know and help them, to defend their place and their dignity in a society hardened by competition and by the incentive of success” (Paul VI, Octogesima adveniens, 1971, point number 15).

“Among the number of victims of situations of injustice –although, unhappily, the phenomenon is by no means new– we must include those who are subject to discrimination, whether in law or in fact, because of their race, color, culture, sex or religion.

“In the bosom of a common fatherland, all should be equal before the law, have equal opportunities of economic, cultural civic or social life and benefit from an equitable distribution of the national wealth” (Paul VI, Octogesima adveniens, 1971, point number 16).

“We also think about the precarious situation of great numbers of emigrant workers whose condition as foreigners makes it so much more difficult for them to make any social demands, despite their real participation in the economic effort of the country that receives them. It is urgent to learn to overcome, as regards them, a strictly nationalistic attitude, in order to create for their sake a body of legislation recognizing the right to emigrate, favoring their integration, facilitating their professional progress and allowing them access to decent housing where they can, if possible, bring their families” (Paul VI, Octogesima adveniens, 1971, point number 17).

Managers also have the social responsibility of initiating and collaborating in the promotion of new economic activities, and this promotion of and collaboration in the growth or birth of new enterprises must represent a balance in the common good, and must be in collaboration with its harmonious growth and not a new threat of profound erosion. How to achieve this is discussed in the following points.

“It is not possible to define generically in economic matters the structures that are most in harmony with the dignity of man and are most appropriate for stimulating a sense of
responsibility in the worker. In spite of this, our predecessor of happy remembrance, Pius XII, successfully drew up a set of such practical norms: The small and medium property in agriculture, in artisanship, in commerce and in industry should be protected and encouraged; cooperative unions should assure to this type of property the advantages processed by large enterprises; and, as regards large enterprises, the work contract should be softened by some of the elements of social contract” (John XXIII, *Mater et magistra*, 1961, point 84).

“It is necessary, therefore, to ensure and promote, in accordance with the demands of the common good and the possibilities of technological progress, artisan enterprises, family farms and cooperatives, which latter may also serve to complete and perfect the former.

“Above all, it must be borne in mind that both kinds of enterprises (artisan enterprises and cooperatives), if they wish to attain a prosperous economic situation, should incessantly adjust, in their structure, functioning and production methods, to the new situations with which the progress of science and technology and the changeable needs and preferences of consumers continually face them.

“For this reason we invite, with paternal love, our beloved sons of the artisan trades and the cooperative movement throughout the world, to feel keenly the most noble social function that has been entrusted to them in society, for with their work they can awaken more with every passing day in every social class, the sense of responsibility and the spirit of active collaboration and fire in all I the enthusiasm for originality, elegance and perfection of workmanship” (John XXIII, *Mater et magistra*, 1961, points 85, 87 and 90).

Explicit reference to a specific flaw in the common good –the lack of a sufficient number of jobs– is made in the following point. And, at the same time, a clear reference is made to the need of applying realistic imagination –an ability proper to good business policy makers– to the solution of social problems.6

“With population growth, especially in young nations, the number of those who are unable to find a job and are reduced to misery or parasitism shall continue to increase in the coming years, unless an upheaval in men’s conscience shall bring about a general movement of solidarity for an effective policy of investment, organization of production and of markets, as well as adequate education. We are aware of the attention given these problems in international organizations. We ardently hope that their members shall not delay in making their deeds congruent with their statements”.

“Never in any other era, has the call to social imagination been so explicit. It is necessary to dedicate to it efforts of invention and of capital as great as those invested in armaments or for technological advances. If man allows himself to be overwhelmed and does not foresee in time the emergence of new social problems, these will become too grave to leave any hope of a peaceful solution” (Paul VI, *Octogesima adveniens*, 1971, points 18 and 19).

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6 The subject of the capabilities of the business policy maker has been developed in depth by Professor Valero. See Capacidades del político de empresa (Capabilities of the business policy maker), DGN-133 (Technical note of the IESE Business Policy Department], November 1973.
As a final example of this relation of some of the Church’s doctrinal points that are useful in the discovery and specification of social responsibilities, we have an indication on the responsibility of not eroding the natural environment.

“While man’s horizon is progressively modified, according to the images selected for him, another transformation makes itself felt, a consequence as unforeseen as it is dramatic, of human activity. Abruptly, man becomes conscious of it: because of inconsiderate exploitation of nature, man runs the risk of destroying it and at the same time becoming a victim of this degradation. Not only does the physical environment constitute a permanent threat: contamination and wastes, new illnesses, absolute power to destroy; it is the human consortium itself that man no longer controls, thus creating for the future an environment that may well turn out to be intolerable for him. A social problem of great scope, this, which concerns the entire human family.

“It is towards these new aspects that Christians must turn, accepting the responsibility, in common with the rest of mankind, for a destiny that is already in fact a common destiny” (Paul VI, *Octogesima adveniens*, 1971, point 21).

After recalling these points, no doubt can remain that the social doctrine of the Church looks deeply into the responsibilities of business. Any honest manager with experience in designing and implementing strategies, who has ever tried to discover the responsibilities of his firm, any scholar dedicated to the task of analyzing what enterprises do in order to fulfill their responsibilities towards the environment and other people, cannot fail to recognize the practical utility of this doctrine. A utility arising as much from its amplitude in identifying erosions to the common good affecting all mankind—not only those existing today but also those that can be foreseen— as from the degree of detail with which it describes traits pertaining to youth, to the family, to the city district, etc., and from its extraordinarily operational set of priorities, giving man himself the first place, that he may develop as a complete human being in fraternal relation to the rest of mankind, not as a consuming animal or a permanent performer of selfishly materialistic and sensual acts.

The concern, found in the encyclicals, for the specific problems of man, the family, society, the nation and the entire human race, is more richly detailed than the points on responsibility propounded by some authors. These contributed such criteria as, “what society feels most concerned about, possible government regulations, the evolution which capitalism is undergoing, listen to those who ask the firm for something, curb personal interest for the sake of social problems, compare what your own firm is doing with what is being done by others, attend to relations with consumers and to the packaging of products”, etc. None of these guarantees the identification of the objectively most important points whose solution is to be attempted. Aside from that, the way in which such criteria are conceived, failing to make man’s development the very first responsibility of all, can hardly be expected to suggest to the manager goals really worth striving for, goals that he can see to be transcendent, not merely ways of improving the enterprise’s image, or exercises in giving charity, but goals that give him the certainty that he is collaborating in the resolution of important problems for the common good.

Any method for identifying responsibilities should, finally, contribute criteria that make it possible to determine which are the most important and should, therefore, be the first to be included in a system of objectives and policies. It is not the purpose of such criteria to be able to resolve, down to the final degree of detail, a situation made complex by the need for
harmonizing a multiplicity of strategic aspects. Such a situation is usually theoretical and does not arise in practical managerial reality where the responsibilities relatively easy to identify and organize according to their importance within the set of objectives.

It is a matter of identifying a few basic criteria that help to take action in such cases where attending to the common good may seem to require overlooking some particular good or those where it is necessary to choose between two specific aspects of the common good; criteria which are simple but not particularly easy to put into effect, such as a technical rule learned by heart, nor able to be immediately realized by someone who has only a superficial knowledge of the subject.

An initial criterion, to be applied for harmonizing the particular good of one person or a group of people, is that, when both types of good have equally important characteristics, the good benefitting the larger number of people is to be preferred.7

Among the very diverse characteristics constituting the common good, there are different degrees of importance depending on the degree to which each of them enters into the achievement of the ideal of “full development of personality”. Perfume, one component element of the common good, is on a much lower level of importance than the right to work and thus make one’s own contribution to the common good.

A second criterion is that, where the characteristics are on different levels, the highest level – the one most closely related to the “essential priorities”8 in structuring the common good – should be preferred. Permanent objectives having the highest priority in this context are “the establishment of the conditions necessary for the upright exercise of private initiative”, “the existence of sufficiently diffused private property”, and “the natural variety that exists when men live together in authentic fellowship and mutual tolerance”, in opposition to the idea of “crowded, depersonalized living which leads to more profitable ways of using men rather than to better ways of serving them”, “that each citizen shall have the opportunity of personally solving the problems which the state attempts to solve with social security and employment security programs”, and “the satisfaction of the lower needs and the keeping of the peace”.

A third and final complementary criterion is that of giving an important place in the strategy to whatever most contributes to the development of man as a human being and avoiding certain specific points – as, for instance, those mentioned by Paul VI: “Delinquency, criminality, drugs and eroticism” – that so largely contribute to the degradation of man.

An attempt should be made, therefore, to find out what can be done for the common good of the environment with which one is related, specifying the problems and solutions so that one’s ideas are practical and not “sterile theorizing”. Then one must decide which among them are the most helpful in attaining essential objectives of the common good, which favor a greater number of people and which help them most to develop their personality. In this task, evidently, the manager’s personal judgment cannot be replaced by mathematical models for quantifying criteria, the more so if one bears in mind that occasionally certain contingent objectives may become “accidently prevalent” in the environment.

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7 “… a good is so much the better or more valuable as it may benefit a large number of human beings”. Millán Puelles, “Persona humana y justicia social”, p. 56.

8 This point is fully developed by Millán Puelles in the appendix of his book Economía y Libertad, dealing with “the essential priorities of socio-economic activity”, pp. 437-444.
A Model for the “Information of Social Results”

Frequently, when reporting the social results, certain characteristics of the firm are taken for granted which turn out not to be particularly relevant to the true objective of such information. Perhaps the most important of these characteristics is that quantification, with its resemblance to an accounting audit, may lead to oversimplified conclusions regarding the degree of responsibility shown by a given firm. Such quantification, included in practically every one of the models being proposed for the social audit, is carried out with monetary units. This sort of quantification proper to accounting has the advantages of being a universally understood language.

To take this trait for granted, however, means losing sight of the fact that quantification in monetary terms is fitting and natural, albeit not without technical difficulties, when it is a question of knowing what has been done financially, that is, knowing financial results; in which case there is full concordance between the thing measured –monetary results– and the unit of measurement – money. One is also apt to lose sight of the fact that an audit of this accounting measurement presents no great difficulties either, due to the concrete nature of what is measured and the measuring unit. Even though there should be difficulties regarding evaluation –difficulties that may be extraordinary, technically speaking– there is still no basic conceptual discrepancy, because what is being sought is monetary value and not something as difficult to express in monetary terms as a trait of the common good about the need for which or its timeliness there may well be discrepancies, expressed in radically opposed opinions.

There is also a tendency to forget that the generic standardization of a large portion of accounting processes maintained through a number of years is a great advantage for the accounting audit. One should not forget, however, that when auditing has been extended beyond accounting to apply it to management processes, what is being tested is, essentially, to what degree what is done by the directors and executives of a firm resembles the standard process; the process (largely mechanistic) that has been selected as the most convenient, while the quality of a policy-making process has been largely disregarded.

Both possibilities – that of reduction to monetary units and that of determining a priori the most efficacious processes, are absent from the subject of the responsibilities of the firm. The object of “information of social results”, is the precise and thorough measurement of everything that the firm contributes to community welfare; jobs, products, services, professional careers, etc. Such characteristics are not only difficult to reduce with precision to monetary units on a comparative basis, there is also room for doubt –even supposing it to be possible to evaluate them in terms of money– whether it is at all useful to do so; that is, whether by so doing there is a gain in significance, whether, thus expressed, they are easier to understand by whoever must judge the matter or merely be kept informed about it.

The process through which the firm attains the full realization of its social function or, amounting to the same thing, the process through which it fulfills its responsibility, is the management process by means of which the system of objectives and policies is designed and implemented. To attempt to standardize this process, to make it more “mechanical”, is to misunderstand its true nature. It is generally accepted that the management process always bears the imprint of the person who carries it out, and that everyone, making use of their freedom and relying upon their abilities as business policy makers, carries it out in their own particular style. So much so, that whenever those working on the problem of the social audit have disregarded this point, they have wound up auditing peripheral achievements –financially...
supporting a local charity, for example— or of small importance compared to the true achievements of the firm, such as training courses.

The information of social results, representing as it basically does a unique conceptual approach— that of measuring the firm’s contribution to society, need not be presented according to a single universal formal model such as is used for expressing the financial balance. It is possible to think in terms of a multiplicity of models. It will even be convenient to have many models at the beginning, so that they may be fitted to the very diverse types of enterprise and institution and to the particular contributions of each of these. Otherwise, in the search for an insufficiently justified uniformity, we risk a loss of authenticity in reporting and measuring important contributions to the common good that might in many cases be difficult to fit into whatever one model we have happened to choose.

Nor does the information of social results require a sole unit of measurement, identical for all sorts of results. On the contrary, a model appropriate for this sort of audit should admit as many units as may be relevant to the measurement of contributions to society made by diverse enterprises and institutions.

The multiplicity of models and units of measurement advocated here will evidently complicate to some extent any judgment on the degree of responsibility shown by the firm. But it is also evident that the problem is to make the firm responsible and to ensure that the members of society understand that it is so and why; not to amuse oneself by juggling numbers intended for the making of quick rather than accurate judgments, which would obviously be an irresponsible procedure.

Society, as has been pointed out several times here, generally does not know what business is about and does not realize what business is contributing. To set up a social audit model hard to understand by someone with little knowledge of the subject, as most members of society are, or that deals only with “peripheral social activities” of the firm without going into its most significant contributions, would be working to increase the degree of ignorance, and would further confuse people about the nature of managerial functions.

For that reason, the principal part of a model for the information of social results should correspond to the measurement of the basic characteristics contributed by the firm to the common good, as well as the characteristics of the common good that others have contributed and that the firm is enjoying. In this first part, a report on social results should include a description, quantified in the units most suitable for their measurement, of the following points:
The products that the firm provides for society, together with what it receives from society, such as raw materials, energy, services, etc. The economic value that it is able to add as a clear expression of what, in economic terms, it has contributed to the general wealth, work and capital revenues, and the amounts returned in taxes to the community, contributing to the creation and maintenance of community services. Its procedures for insuring its own continuation, as a guarantee of its continued profitable operation in the future. The opportunities for enterprise that it makes available to third parties. The investment opportunities that it creates and the capital—its own and that of others—that it is making productive. The number of jobs it provides and the number of work hours it consumes. The professional careers achieved by those who work for it and the professional careers achieved in other social institutions that it requires for its operations. Harmful effects on the community occasioned by its demand for jobs and sales activities, uncontrolled urbanization, lack of
housing, inappropriate publicity, etc. Harmful effects on the environment consequent upon its activities: contamination, noise, etc.

In short, as a first point, a report on social results should relate everything that has a bearing on whether the firm has duly fulfilled its social function or defrauded the society to which it owes its existence.

The other two parts of this model for the information of social results pertain to the measurement of how the firm is fulfilling its internal responsibilities, showing to what degree it has served its employees, and how it has fulfilled its subsidiary or external responsibilities, showing to what extent it has actively cooperated with society.

The second part of the social audit is the measurement of the firm’s achievement of its internal responsibilities: the degree to which it has ensured that its employees fulfill all of their duties, and the extent to which it respects and permits their rights; the extent to which it has promoted the sort of participation that respects and channels the inequalities among people, and the participation in information, control and decision-making; And the specific way in which the firm, by fostering human virtues in its work, contributes to the avoidance of slyness, venality and sloth. All these, together with the possibility of exercising subsidiarity in a practical manner, make up the aspects to be taken into account in measuring how the firm has fulfilled its internal responsibilities.

The third part of the information of social results is the measurement of the firm’s activities for the subsidiary reconstruction of the common good in respect of such characteristics as have eroded, or to improve the firm, also subsidiarily, by undertaking to promote new characteristics.

In this part is included the aid, mainly financial, given to existing programs of social assistance promoted by other institutions and by the state: the diverse types of help given –in money, in hours of work, in volunteer work along the lines of an individual’s special abilities, etc.– to the institutions in the environment and the achievements of such institutions; the effort spent on the subsidiary promotion of new institutions, as yet inexistent but needed for the maintenance or development of the common good, and the true results thus obtained; the “social” objectives included by the firm in its strategy in order to attain, in collaboration with other firms, improvements in the social good of the environment to which the firm is linked by moral or geographical reasons; and, finally, objectives of the same type that the firm has decided to work on by itself because they cannot be undertaken by other firms or with the help of other firms.

Briefly, the “information of social results” here proposed should follow the following schema.
Information on social results

1st part: Degree of Fulfilment of the Social Function

- Products made available to society
- Products, energy and services received from society
- Added economic value
- Work revenues
- Capital revenues
- Taxes
- Guarantees of profitable self-continuity
- Opportunities for enterprise made available to third parties
- Investment opportunities made available to third parties
- Capital employed (the firm’s own and that belonging to third parties)
- Jobs
- Man-hours consumed
- Professional careers achieved by men working for the firm
- Professional careers that the firm requires for its operations
- Effects harmful to the community
- Effects harmful to the environment

2nd Part: Internal Responsibilities Undertaken

- Duties carried out by
- Rights exercised by employees
- Participation achieved in information
- Participation achieved in control
- Participation achieved in decisions
- Defects due to venality, slyness, etc.
- Actions subsidiarily undertaken by employees
- Etc.

3d Part: Social Responsibilities Undertaken

- Aid to social assistance programs promoted by third parties
- Aid to existing institutions
- Efforts for the promotion of new institutions
- Objectives to be achieved jointly with other firms to improve the common good in the environment with which the firm is linked
- Objectives of the same sort as the above, undertaken by the firm alone
- Etc.

Note: The second and third parts, as presented here, are clearly much less specific than the first part. When this proposed model is applied to a specific firm, the specific responsibilities undertaken by the actual firm are itemized and the results achieved are given in detail.
The model for the information of social results –summarized above– consists, as has been seen, of three conceptually differentiated parts: the fulfillment of the social function, the fulfillment of the responsibilities toward those who work in the firm and the fulfillment of responsibilities toward the geographical and moral environment. The model also requires the enumeration, adequately quantified, of what has been done concerning each of these three parts. Such quantification is the subject of discussion in the following section.

**Real Units**

Since the objectives that the firm proposes, the ones it attains and the resources it employs to attain them are, in actual practice, measured in many different units besides monetary ones, why should the firm’s responsibility be measured in terms of money? Since, in order to define an objective, the firm’s managers have endeavored to find the units of measurement most adequate for the purpose, why, when such an objective is relevant for determining the firm’s degree of responsibility, don’t they use those same units to measure it?

An objective is the explicit statement of a future situation that one wishes to attain. It is the sufficiently detailed description of the various facets of such a final situation, of the diverse aspects whose coordination constitutes the goal to be reached. It is detailed to make it an operative description, so that whoever is charged with attaining the objective is provided with clear guidelines to action, i.e., he knows what he must do to attain it.

A failure to sufficiently quantify an objective is, consequently, contrary to the very definition of the term. An objective whose most relevant facets are insufficiently expressed in units of quantity, quality and time will probably never be much more than a vague wish, possibly appropriate but lacking the reality arising from quantification and the possibility of measurement. Such units are known as *real units*.

Normally, when formulating an objective and controlling its attainment, not all of its facets are quantified – although they should all be quantified when action programs are designed; in this initial phase, only those with the highest priority are quantified. These priority facets are the most significant ones in terms of the true essence of the objective, that is, those whose attainment is tantamount to the attainment of the objective.

A well-designed system of objectives and policies includes, for each of its objectives, such real units as best serve to measure its most significant facets. That is to say, the units with which to measure efficacy –the degree to which the objectives are attained– and efficiency –the resources, not necessarily monetary, of its implementation. And, as what the firm has done for society is not different from the strategic objectives that it has been able to attain, the same real units of quantification may be employed for the information of social results.

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It is evident, nevertheless, that the information of social results does not have to cover every one of the firm’s strategic objectives but only those directly related to the basic characteristics of its contribution to society – its internal and external responsibilities, i.e., those included in the list at the end of the preceding section.

In measuring the fulfillment of the social function –the first part of the proposed model– the products that the firm has made for society and the products, energy and services that it has received from society, should be measured in the real units most suitable to each of these categories. Such measurements, as happens with the diverse types of real units, will be more significant by being expressed in relative terms, using the relations that best explain what has been achieved. Relating, for instance, what has been produced with what has been consumed; production with the country’s needs or with the previous year’s production, etc.

Added economic value, payment for work, payment on capital and taxes should be measured, as is most appropriate in their case, in monetary units. In this case it is important, to ensure that the measurement is meaningful, to find the adequate relations. Number of employees and investment may be an appropriate relation for added economic value; the comparison of income with the average for the country might also be significant in the case of revenues of capital and labor, etc.

Self-continuity can probably be measured in such units as new installations adding to the amount or variety of productive capacity and production increases foreseen for the immediate future; investment can be related to amortization of accounts, etc.

Opportunities for enterprise can be measured by the number of posts created as against, say, unemployment in the zone. Opportunities for investment, by their volume in relation to, for instance, existent investment, and so forth, until all the points in the first part are covered. A recipient of such information will not, of course, be given a figure standing for what the firm has done or failed to do in terms of “social benefits”; what he will have is a total vision of how the firm has fulfilled its social function.

To measure the fulfillment of the points included in the second part, it will again be necessary to go into the objectives the firm has set itself regarding the development of its employees, seeking out its most significant facets and the real units in which they were made explicit. Thus, for example, if one of the strategic objectives involved is having all labor problems concerning one or another of the natural work groups dealt with and resolved by the group concerned without recourse to higher hierarchical levels, an adequate measurement might be the number of problems referred to higher levels before and after such an objective was chosen. If the firm has made it an objective to keep all employees informed about certain specific subjects, a unit for measuring the degree to which this has been attained might be the number of requests for data or for explanations on said subjects, and their importance, measured by means of the ranking assigned to them by general management and the top level of labor representatives.

If the first part of the report on social results was very far from yielding a figure measuring the “social benefits” provided by the firm, how much further must the second part be! Nevertheless, it will undoubtedly be more useful, for it will make it possible to know, without overstepping the bounds of discretion, what things business firms do for the development of their employees as human beings, which of them yield the best results, what achievements may be hoped for, etc., all of which will undoubtedly provide goals to be emulated.
The third part of the report on social results should be worked out in a similar manner, going into every one of the objectives included in the strategy as a response to subsidiary responsibilities. If aid to the local school was one such objective, a unit of measurement might be the number of hours or the amount of money spent –according to the sort of help decided upon– in relation, say, to the resources contributed by other institutions; or, perhaps more significant, the number of pupils accepted.

**Final Note**

A model for social audit such as that proposed under the name, “information of social results”, has a number of advantages: the advantage of measuring what the firm really gives to society; showing, to those who are ignorant of it, what the firm does; making its possibilities, etc., better known; and not infringing upon the discretion that must be maintained concerning a much of the strategy. What the firm has done for society is measured by results that may be stated without revealing any significant secrets, as the information here proposed need not touch upon the technical procedures that have been followed or the business policy reasons motivating the strategy.

Evidently, the proposed model involves certain difficulties and inconveniences. Examples of these are its fullness, making synthesis difficult, and the fact that it employs a multiplicity of units –even different sorts of unit for different firms– that might be difficult to understand at first glance. For this reason it would be useful to discover a type of “summary” that would synthesize the most important data and might, in some of its parts, be common to various firms; that would make it possible to quickly give the initial information of the firm’s achievements and that may be used by managers, stockholders, workers and the general public.

Such a summary will not be as simple or as rapidly informative as a figure representing benefits in relation to the balance sheet and economic activity of the firm. It requires, if the firm’s contribution to society is to be understood, a multiplicity of value judgments and a balanced synthesis of them all, for it should be borne in mind that, in the work of every firm, responsibility is largely a matter of degree: any firm, no matter how badly it has behaved, how much it may have eroded the set of characteristics constituting the common good, will have always contributed something. To judge the merits of the degree of good it has done and compare it with all that might have been done, is always a difficult task.
Appendix

Several definitions of and remarks about the social audit are given below:


“A balance sheet of company current and long-term social assets and liabilities, and a statement of the social gains and losses in the current year”, ABT, Clark, quoted by Bauer, Raymond A. and Fenn, Dan H., in “The Corporate Social Audit”, op. cit., p. 19.

“... the purpose of a social audit is to enable management to take steps that will increase the company’s profitability either by raising of lowering their investment in socially responsible action and/or by choosing more ‘efficient’ social programs”, Ibid., p. 62.


“To plan a rational sequence of activities in support of goals in areas of social concerns, a response strategy is necessary ...the response demands a level of analysis that is too often lacking when resources are allocated to social problems. It may not be possible, or in the long run even worthwhile, to measure social cost and benefits in economic terms; however, requiring rigorous justification for the action to be taken makes the best use of the information and analytical tools available”, Ackerman, Robert W., “How companies respond to social demands”, Harvard Business Review, (July-August, 1973), p. 98.

“... social measurement in intended to provide information for the decisions involving social actions, their consequences, and their costs, and for measuring what has been accomplished in order to determine how social policies and activities had been carried out”. “Accounting for social costs in a manner commensurate with the characteristics of socially relevant actions can be the beginning of an arithmetic of quality and a step towards a more comprehensive and ideal system of social measurement”, Churchill, Neil C., “Toward a Theory for Social Accounting”, Sloan Management Review, (Spring, 1974), pp. 9 and 16.


“...enables anyone to determine whether corporations have well-formulated sets of goals for social performance, or to measure the extent of progress toward realization of these goals”, Committee for Economic Development, “Social Responsibilities of Business Corporations”, (New York, 1971), p. 48.

“An investigation of the performance of an enterprise as a member of the community in which it has its primary impact; such investigation consisting of preparation of an inventory of its socially relevant activities, quantification (to the extent possible) of the social costs and benefits
resulting from those activities, and compilation of other quantitative information providing insight into the social performance of the enterprise”, Dilley, Steven C., “Problems in Review, Case of the nebulous numbers”, Harvard Business Review (November-December, 1974), p. 43.

“... a corporate, systematic audit of the whole field of social responsibility... The word Audit presents problems. It can be seen as an entirely quantitative measurement, such as the financial audit, and the social audit is never likely to be. At the present level of knowledge we do not have the insight to define precisely all the problems, let alone know how to measure all the outputs. Audit is used in this context because of its rich associations with objectivity; comprehensive analysis; regularity; reporting and so on. Maybe Social Responsibility Audit is not the best of final label”, Humble, John, “Social Responsibility Audit”, op. cit., p. 17.

“The goal of the SAS (Social Assessment System) is to measure and analyze company policies that have social consequences, and to screen out environmental ‘noise’ about social concerns that the firm cannot control by means of modification in its policies and practices”, Management Analysis Center Inc., “Corporate Social Responsibility – A Discussion”, Macademics, Vol. 3, No 4, 1976.