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“Proposal of a tool for the analysis of Corporate Social Responsibility: case applied  
in the company Continental Tire Andina S.A.”

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## **DEDICATION**

To the one who taught me to fight constantly, to set goals and achieve them, and, above everything, never give up, I dedicate my thesis especially to my dad. I know you are proud. To my mother, Mercy, for accompanying me throughout this trip and having the patience and the undeniable love she shows for me with every action. To my sisters, Katherine and J  ssica, who, although far away physically, their unconditional love felt very close.

You are what I need to move forward and grow. To you my work and, mainly, my effort.

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## **SUMMARY**

Understanding the growing trend to develop Corporate Social Responsibility (CSR) globally, the concern of citizens for the environment and the commitment of companies to their surroundings, this document aims to create a tool for measuring CSR applicable to any company or organization in such way that they can understand their ongoing situation on this subject and take necessary measures to improve it. Nowadays, companies must focus on creating strategies resulting in a positive impact on the society, developing them in a sustainable and more effective way, using the least amount of resources, and creating a better working environment with the same or even better results. Thus, economy, environment and society will come together to create a sustainable and friendly society.

With the aim to create a functional tool, the history of CSR its regulations and certifications were analyzed, as well as all necessary information regarding the company where the tool was applied, its background and management of CSR strategies. Thus, the tool was created and developed in Continental Tire Andina S.A with the purpose of measuring CSR applied in the company, as well as, presenting proposed action plan by providing some recommendations.

## **INTRODUCTION**

When discussing Corporate Social Responsibility, it is inevitable to think about the impact companies create every day in: society, the economy and the environment, inside the country they operate and even between them. Sustainable development, a subject that has been growing for some years, has encompassed content such as: environment protection, labor standards, human rights, among others, topics to be addressed in this research project from a theoretical stand point.

Before the term of CSR appeared on the radar of entrepreneurs, companies were concerned only to generate profit without looking at the impact in the surrounding environment. CSR is a concept that is escalating in Ecuadorian society by leaps and bounds due to its importance. This means that, the impact companies create day by day must be measured and mitigated.

In the first chapter there will be a historical tour of social responsibility in the world with further detail in its bases, foundations and concepts. The vision and progress of CSR will be provided. In addition, several regulations dedicated to CSR will be presented and explained at a global level with important information from each statute. Moreover, application of CSR on both international and at national scale will be presented, explaining entities, operations, among other aspects.

In chapter two, the chosen norms as the foundation of the tool to be developed and its approaches will be briefly explained. For the creation of the tool the guidelines to be considered, as well as its functionality and applicability will be announced. Also, each subcategory of the tool will be explained as well as the measurement parameters inside the company. Furthermore, the content of the tool, a presentation and qualification method will be explained.

Chapter three will present the history and important details of the organization where the tool will be applied: Continental Tire Andina S.A., as well as its current operational practices. Subsequently, the ongoing management of CSR in the company will be described. Finally, after applying the measurement tool in the company recommendations will be provided and a feasible action plan.

## **CHAPTER 1: History and Field of Action**

This chapter develops the history of Corporate Social Responsibility (CSR), the areas of application and action within the companies, CSR regulations which operate and work with global recognition, and the application of CSR at international scale as well as inside Ecuadorian territory.

To understand how Corporate Social Responsibility works, its history must be studied at first glance. Only by acknowledging the concept and its foundations a deeper understanding will it be possible regarding its meaning and scope. In this section, a brief summary of the history of CSR worldwide will be found, its origins and the vision and contribution of several authors in this topic. Afterward, the areas of CSR will be distinguished and the positions of authors on the subject will be discussed.

In this chapter, bibliographic content will be analyzed including detailed and summarized information on CSR standards at a global scale. Then, an explanation of bases that complement the understanding of CSR in the country and its companies will be provided, containing their impact, actions and measures on different regulations such as: ISO 26000: Guide on Social Responsibility, GRI (Global Reporting Initiative) and Sustainability Memories, European Union Green Paper, Accountability Principles Standard AA1000 AS, and Dow Jones Sustainability Index.

Finally, it will be shown how these regulations on CSR are handled internationally and their application at the national scale within operations, agents, entities, among others.

Hence, a theoretical foundation is gathered, to generate an adequate basis of information to interpret the given theoretical framework.



## 1.1 History of Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a non - mandatory requirement that every company should manage nowadays in terms of social, environmental and economic approaches. The beginning of CSR is a bit undefined due to the perspective of several writers throughout the history. Some claim that CSR began as small philanthropy practice born in organizations part of a social welfare or charity type. This means, as an altruistic act. Little by little, these practices changed, to focus on more transcendental issues such as human rights, sustainable development and the environment (Fabig & Boele, 1999). Other authors, such as Gómez and Loyola (2004), claim that this term, although imprecise, began at the end of the 19th century when the first modern labor legislation was instituted in the German Empire. Also, in 1930, Harwood Childs discovers that the interest that the public has in enterprises is fundamental. It also ensures that the impacts and social effects are modifiable based on the interest of the company. For him, a vague idea of CSR is born here. In this sense, a type of corporate philanthropy is born which takes into account a different idea of CSR than the one in place (Gómez & Loyola, 2004).

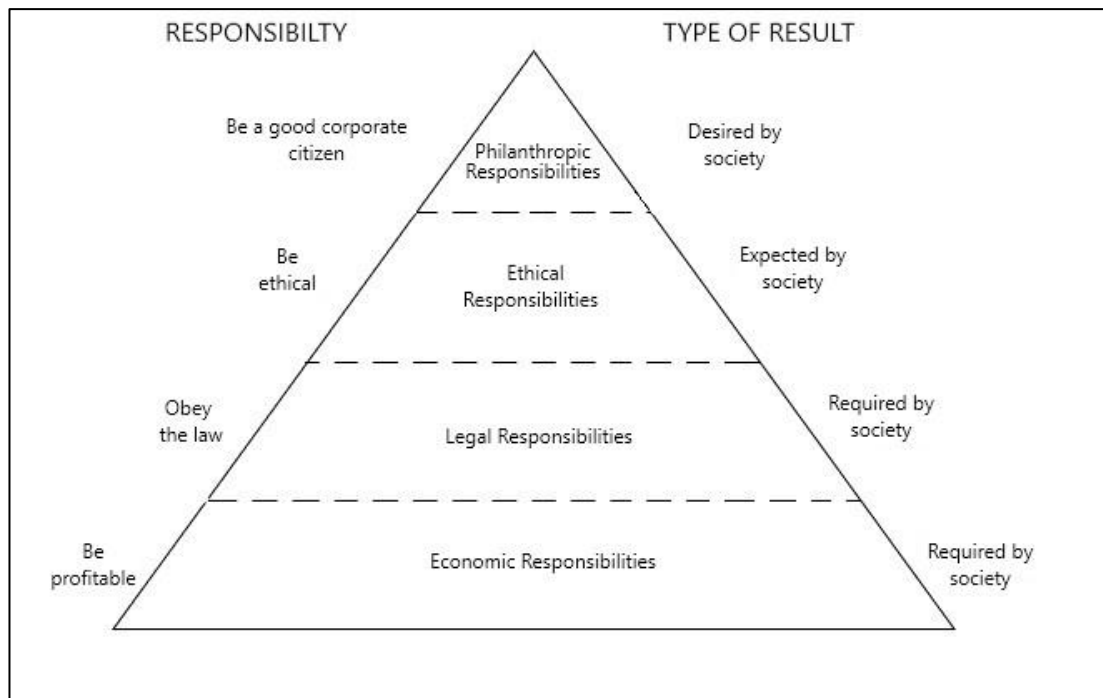
In 1953, Howard Bowen, considered the father of CSR, uses for the first time in his book *Social Responsibilities of the Businessman* the term when referring to the commitments one has with the society when owning and managing a business. He also establishes that Social Responsibility must be considered as part of a retribution, which, in the long term, is given back to society due to the benefit provided for companies. In the same way, it creates the foundations on which the ideas related to the subject are settled, such as the obligations employers should have with their workers as human beings, honoring contracts, promoting economic progress, among others (Bowen, 2013).

Years later, Milton Friedman, in 1970, publishes an article on the subject in mention in the *New York Times* where he discusses the perspective of business in front of its shareholders or partners. Here, he ensures that the objective of the company and its responsibility was to generate economic benefits and competitive advantages in line with the ethical norms of society and its basic standards (Ojeda & Lira, 2014). Friedman maintained that the company should have dedicated activities to sustain and increase the profit they preserved for them and for their partners.

After almost a decade, Archie Carroll in 1979, speaks of a four-dimensional model for the practice of Social Responsibility distributed in generations: Basic Social Responsibility (compliance with laws), First Generation Social Responsibility (philanthropic actions and volunteering), Second generation Social Responsibility (product innovation and management models), Third-generation Social Responsibility (stakeholders to unify efforts and reconcile interests) (Lima & López, 2012). In this sense, Carroll assured that the company was in constant change seeking modernization and that its actions should go hand in hand with the development of the ongoing reality.

Edward Freeman in his writing, *Strategic Management: A Stakeholder Approach*, defines the term Stakeholder as "any group or individual that can affect or be affected by the achievement of the objectives of the companies" (Freeman, 1984). In addition, he assured that there was a relationship between theory of *stakeholders* and strategic planning where companies should consider them. Here, he proposed four fields of research: normative theories, corporate governance, corporate social responsibility and strategic management (Freeman, 1984). The author makes it clear that the central point of the text is how executives and academic members and their relationships with the groups of interest, can be harmed by the decisions the company (or rather its executives) will take. Hence, CSR is influenced in a positive way by the ethics this relationship creates.

In 1991, Archie Carroll composed another contribution to the function of CSR. In this contribution, he develops the pyramid theory where he names four responsibilities of a company and helps to delineate their nature within the society. In this pyramid, the base is, economic responsibilities. In the next level, legal responsibilities. Third, ethical responsibilities. At the top of the pyramid, philanthropic responsibilities (Carroll, 1991).



**Graph No. 1: Pyramid of Corporate Social Responsibility according to Archie Carroll.**

Prepared by: Evelyne Durán

Source: The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. Archie B. Carroll.

The graph shows how Carroll bases his theory and explains that, the commitment of economic responsibility is to be profitable and this will have a result required by society. Also, that the commitment or legal responsibility is to obey the law and its regulations, and the result will be, again, required by society. Likewise, that the commitment of the ethical responsibility is to be ethical and the result will be the one expected by society. Finally, the commitment of philanthropic responsibility means being a good corporate citizen and its results will be the same desired by society. Economic responsibilities are the basis on which the others rest, and it is about generating resources and assets for the company. Legal responsibilities are understood as the codification of society between good and evil, and "play" in accordance with the laws of the game or abide by them. Ethical responsibilities are conceived as the obligation to do what is right and fair. Philanthropic responsibilities shape how to promote quality of life in society and contribute resources towards it. It is important to mention that the four are related but conceptually each one is independent (Carroll, 2016).

Thomas Donaldson and Lee Preston, in their publication, *The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications*, define, mainly, one of the most studied theories about *stakeholders* and CSR, that the most relevant assumptions about *stakeholders* or shareholders are descriptive, instrumental and normative.

In the descriptive theory, the authors, Donaldson and Preston point out that “it presents a model which describes what the corporation is. It describes the corporation as a constellation of cooperative and competitive interests that have intrinsic value.” (Donaldson & Preston, 1995). In addition, it shows that the theory of interest groups is also instrumental. The authors indicate that a framework should be established to examine the existing connections between the practice of *stakeholders*’ management and the achievement of several corporate performance objectives. Moreover, “the proposition that corporations which practice stakeholder management, on equal terms, will be relatively successful with regards to conventional performance (profitability, stability, growth, and so on.)” (Donaldson & Preston, 1995). Likewise, this theory has a normative aspect that is the fundamental basis of the script. Here, they assure that the acceptance of two ideas must be involved:

- a) Understanding *stakeholders* as “persons or groups with legitimate interests in procedural and / or substantive aspects of corporate activity”
- b) The interests of all *stakeholders* are of intrinsic value. That is, each group of stakeholders deserves consideration for their own sake and not simply because of their ability to promote the interests of other groups, such as shareholders.

This theory tries to explain the relationship the *stakeholders* have in regards to interest groups, their importance for CSR and the implication of their actions and decisions in relation to the economy, society and the environment (Donaldson & Preston, 1995).

Currently, several organizations focused on CSR have been created. The United Nations has placed special emphasis on this matter and has created the initiative of the *Global Compact*. This initiative seeks to encourage greater collaboration by enterprises in social and environmental matters throughout the world. This project aims to achieve the Sustainable Development Goals which are focused on several issues of international importance (Graphic 2) and the 10 principles of the Global

Compact (Chart 1) focused on issues such as labor, human rights, the environment and anti-corruption practices derived from United Nations declarations.

**Chart No. 1: Ten principles of the Global Compact**

<b>Principle 1</b>	Companies must support and respect the protection of fundamental human rights, internationally recognized, within their sphere of influence.
<b>Principle 2</b>	Companies must ensure that their businesses are not complicit in the violation of Human Rights.
<b>Principle 3</b>	Businesses should support freedom of affiliation and the effective recognition of the right to collective bargaining.
<b>Principle 4</b>	Companies must support the elimination of all forms of forced or coerced labor.
<b>Principle 5</b>	Companies should support the eradication of child labor.
<b>Principle 6</b>	Businesses should support the abolition of discriminatory practices in employment and occupation.
<b>Principle 7</b>	Companies must maintain a preventive approach that favors the environment.
<b>Principle 8</b>	Companies should encourage initiatives that promote greater environmental responsibility.
<b>Principle 9</b>	Companies should favor the development and diffusion of environmentally friendly technologies.
<b>Principle 10</b>	Companies must work against corruption in all its forms, including extortion and bribery.

Prepared by: Evelyne Durán

Source: Global Compact



**Graph No. 2: Sustainable Development Goals**

Prepared by: United Nations

Source: Sustainable Development Goals

In this way, a precedent is set within the history of Corporate Social Responsibility so that companies of all types can find a balance in their way of dealing with the community, society, environment and economy.

## **1.2 Areas of Corporate Social Responsibility**

The areas of CSR are conditions or guidelines companies use to denote the importance in different fields of action and application. There are several important areas that companies can analyze inside and outside of their scope in relation to Social Responsibility. In some texts, the application of CSR consist in internal and external dimensions, this means that an analysis of the company and its environment should be created regarding CSR.

In the internal field, actions the company performs are analyzed in a main focus, this means, examination of: principles, policies, management, values, work development, occupational safety, action plans when facing difficulties, bottlenecks, errors, and control of the company. As stated by the Mexican Center for Philanthropy (CEMEFI), all these internal actions will have a result in the environment, society and economy of the city, the country and the environment where they operate (Cajiga, 2009).

On the opposite side, in the external field, the relations that the company handle outside are examined, such as, job and labor used for customers, strategies applied with suppliers, business partners inside and outside the country, relations with the State, community, and NGOs. CEMEFI mentions, in the same way, that companies generate actions which have no relation to the way the company is handled internally and involves economic, social and environmental dimensions (Cajiga, 2009).

In the theoretical part of the present document, three “areas” or ways to successfully employ Social Responsibility in the company will be considered and named as, action areas which are: social, economic and environmental: These are stated by CEMEFI and other agencies like *Responsabilitat Social a Catalunya*, Aspects every company should apply to create social responsibility in each of them will be explained.

First, in the social area, the responsibility the company has with the quality of life, development and conditions of its workers must be analyzed. In this sense, internal and external aspects are considered such as opportunities the job generates, development within the company, trainings, fulfillment of needs, motivation, among others, are some aspects focused on the employee welfare. Also, the contribution that shareholders, collaborators and labor relations, in general, create with a view to the social development of the community are studied. Likewise, the external focus is especially centered on citizenship and the impact the company and its actions will have, without overlooking the impact that external policies will have on society, its development and growth.

Second, in the economic area, aspects the company uses as quality management systems, capital management, investments, responsible use of resources, marketing, efficient services such as self-management and development, among others, are considered. Likewise, the generation of ideas and projects which may help to cover certain needs that society has, it is sought to promote sustainable economic development that does not affect the community by including it into the objectives to be achieved. In this sense, the company ensures that a positive impact will be created, in general, by improving economic aspects within the company and, in the same way, acting in conjunction with the objectives, principles and values it holds.

Third, the environmental field includes activities which benefit and intervene in favor of the environment. These actions can be presented as projects or environmental policies related to the saving of energy and water within the company, achievable objectives in reducing waste or non-recyclable waste, and so on. That means, programs that improve the protection and preservation of the environment. That said, the company is responsible for its actions and operations while trying, at the same time, to stop and prevent damage that may be caused to the environment. The company, in the same way, has the obligation to conserve the environment, to manage resources that benefit plans and projects focused on environmental preservation and even be part of environmental policies the city and country promote.

Each dimension must be analyzed in detail, to ensure an adequate approach within the aspects mentioned above. The areas exposed can be understood as responsibilities of the company or the commitments it has. The company applies these areas as pillars, where the attention is focused on establish strategies that allow to act responsibly and to create harmony.

These areas are in harmony with the SDGs and the principles of the *Global Compact*.

### **1.3 Regulations of Corporate Social Responsibility:**

#### **1.3.1 ISO 26000: Guide on Social Responsibility.**

The International Organization for Standardization (ISO), exists since 1926. Located in Geneva, Switzerland, is responsible for creating standards or principles that ensure issues related to the quality, efficiency and safety of products and services. Currently, it is present in 162 countries and is an independent acting agency (International Organization for Standardization, 2018).

In 2010, a new regulation was generated: ISO 26000. It is centered on social responsibility. Its main objective is that companies that comply with such regulations (not certifiable) will achieve several benefits for operating in a socially responsible manner. It is designed to be used in all types of organizations, both public and private. ISO 26000 provides a guide for organizations, regardless of their size or location, on: concepts, terms, backgrounds, characteristics, principles, fundamental subjects,



integration and promotion of socially responsible behavior, identification and involvement with stakeholders, communication of commitments, performance, among other issues related to the company and socially responsible practices. This regulation promotes the contribution to sustainable development through a commitment by organizations to comply with laws and socially responsible actions (Iso.org, 2010).

The regulation contains seven chapters. However, the fundamental subjects or topics are found in chapter 6 where each of the topics to be discussed inside the companies is specified.

Chapter 1 explains the scope of the regulations, limitations and the intention of the companies applying them.

Chapter 2 contains and explains the key terminology to be used within the entire standard.

In chapter 3 a small history of social responsibility in organizations can be found, its status (up till the year of publication), and characteristics of social responsibility.

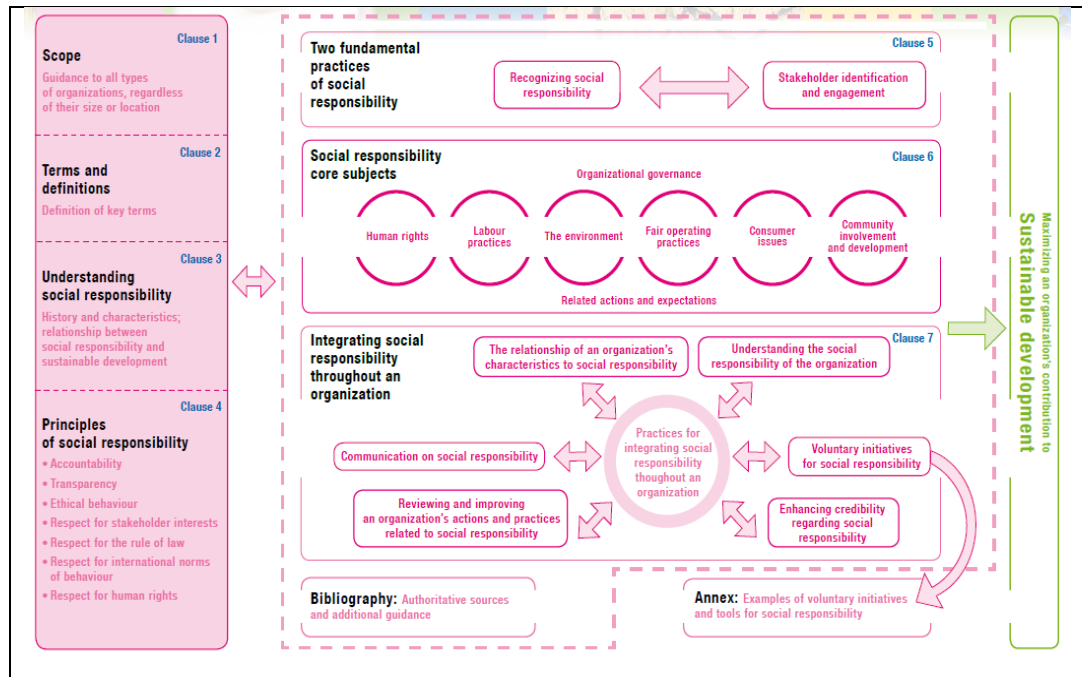
Chapter 4 discusses the principles of social responsibility and presents a brief explanation of each one, such as transparency, respect and commitment.

Chapter 5 registers social responsibility within the company through practices that include a relationship with its stakeholders recognizing them as important subjects for the organization, accepting their impacts in the company as well as their interests and expectations.

In chapter 6, as mentioned above, a guide or orientation of fundamental matters of social responsibility is given. Here, each element is explained, the relationship it presents with the base theme and actions that can be taken to satisfactorily fulfill social responsibility. These elements are: Governance of the organization, Human Rights, Labor Practices, Environment, Fair Practices of Operation, Consumer Affairs, Active Participation and Community Development. Each topic underlines descriptions, principles and considerations to be analyzed.

Chapter 7 specifies a guidance on the integration of CSR within the entire organization. This chapter discusses topics on how social responsibility can be integrated into a

company, understand the active communication that such integration creates, improve performance in the company and evaluate initiatives (Iso.org, 2010).



**Graph No. 3 General Overview of the ISO 26000 Standard**

Prepared by: ISO 26000

Source: ISO 26000. Social Responsibility

In this sense, what the ISO 26000 standard seeks is to encourage companies to include social responsibility practices and mitigate the negative impacts they produce in the society where they are located. In addition, it ensures a must have relationship not only with society, but with stakeholders and sustainable development. This means, take into account all the pieces so that they become involved in social responsibility. ([www.iso.org](http://www.iso.org)).

### 1.3.2 GRI (Global Reporting Initiative) and Sustainability Reports

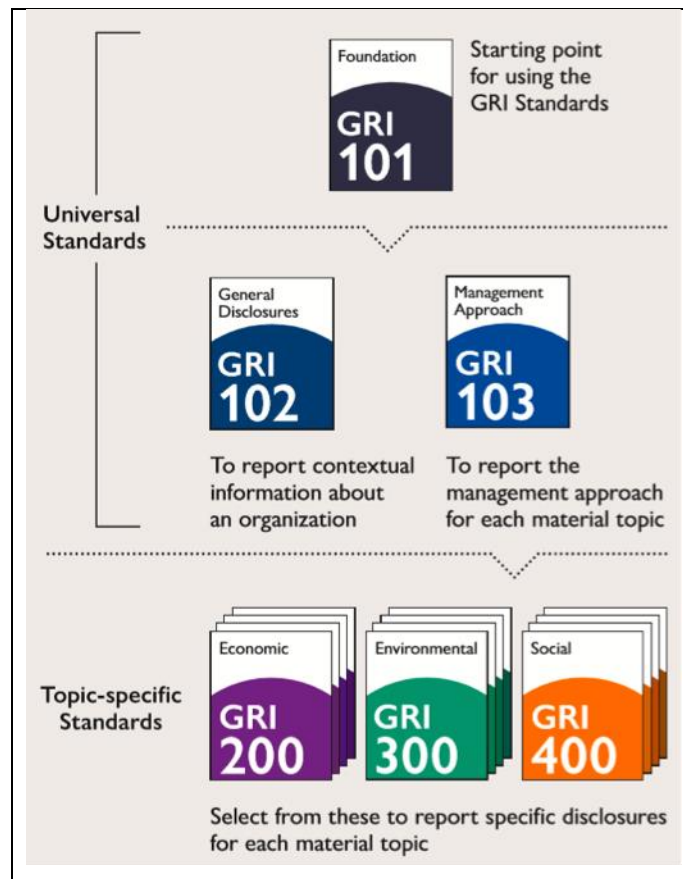
*Global Reporting Initiative* (GRI), is a standard that is presented through the *Global Sustainability Standards Board* (GSSB), understood as an independent organization that has been working since 1997 to create sustainability reports establishing impact on critical issues regarding this matter. These reports are delivered to companies and governments, raising awareness on issues of global importance such as climate change,

social welfare and human rights. In May 2013, the fourth generation of the GRI guidelines (G4) was launched (Global Reporting Initiative, 2016).

Each corporation reports how it applies actions related to sustainability within the organization. 93% of the 250 largest companies in the world make a report on sustainability performance. Thereby an impact and a positive change to society is created since it is verified that the companies comply with certain standards in terms of social welfare, child labor, gender equality, environmental impacts and other issues that arise, normally, as a constant problem in the world (Global Reporting Initiative, 2016).

GRI identifies four areas of focus, mainly attentive to sustainable development and sustainability, to fulfill its mission: "Empower decisions that generate social, environmental and economic benefits for all." (Global Reporting Initiative, 2016). The first is to create standards and guidance to promote sustainable development which will provide leadership and participation in sustainability issues. In the second, it harmonizes the sustainability landscape with the reports organized by GRI, also selects opportunities for collaboration and partnership the company can be benefited from. The third area of importance is to manage efficient and effective reports using the GRI Standards and to increase the quality of these reports. The fourth and last point focus on areas to manage and promote the effective use of information related to sustainability to improve performance by working with policy makers, stock exchanges and investors to generate, in this manner, transparency (Global Reporting Initiative, 2016).

On its website, GRI has all the information required to start delivering these reports. Consequently, brochures with instructions to follow can be found. There is an order of explanation in each publication, below in graph 4:



**Graph No. 4: Description of GRI Standards**

Prepared by: GRI Basis

Source: GRI

Within GRI there are three universal standards that serve to clarify doubts regarding all the topics to be discussed. Standard 101 addresses topics such as principles, guidelines, drafting statements and the quality of the report. In the 102 information is given on strategy, ethics and integrity of the organization that wishes to continue with these reports, besides the governance and the participation of the groups of interest. In 103 it explains how information can be provided on an issue, where impacts occur and how they are managed.

There is another group of thematic standards. Each module deals with a specific topic on CSR. Standard 200 deals with economic issues and how to present them in the reports, covering topics such as: economic performance, market presence, anti-corruption practices, indirect economic impacts, and more. The 300 relates to environmental issues such as: consumption of materials, energy, water, emissions, waste, among others. Finally, Standard 400 contains social matters such as human

rights, rights of indigenous people, child labor, safety practices, non-discrimination, health and safety for customers and workers (Global Reporting Initiative Standards, 2016).

These reports, then, help to a better understanding of the environment and how social responsibility is progressing in the world. In addition, the connections and links that the company has with shareholders, groups of interest, government and consumers. This association of several involved actors, present in these companies, generates a better result when it comes to qualifying goals and objectives that were reached. Thus, all efforts support on achieving sustainability and socially responsible practices. GRI endorsed Corporate Social Responsibility thanks to these reports, as it generates transparency by the associated companies in economic, social and environmental contents. Therefore, citizens will acknowledge the decisions companies make regarding these issues. Moreover, the progress generated by governments in each country, part of GRI reports and standards can be seen.

### **1.3.3 Green Paper of the European Union**

In 2001, a compilation of European practices on government policies appears, based on definitions and objectives related to Corporate Social Responsibility called "Green Paper" which aims to create a debate for the CSR promotion in Europe and around the world on issues such as "maximizing existing experiences, encouraging the development of innovative practices, increasing transparency and growing the reliability of evaluation and validation." (Commission of the European Communities, 2001). The Green Paper tries to go hand in hand with the evolution in subjects of socially responsible practices and tries to homogenize and to condense a regulation for Europe. In addition, it unites all the actors involved: governments, companies, and society in general.

The contribution intended is to generate an add value to the actions that already exist, by generating a European global framework in which there are principles, values and instruments which help good practices to be shaped and to support approaches for the evaluation of profitability and verification of such practices to ensure their credibility and effectiveness (Commission of the European Communities, 2001).

The Green Paper also explains what CSR is by defining it as "the voluntary integration, by companies, of social and environmental concerns in their commercial operations and in their relations with their interlocutors" (Commission of the European Communities, 2001). It also talks about a contribution behavior that micro, small and medium companies have in different sectors of activity. These are of great importance since there are a considerable number which have a great participation at local scale, they dynamize the economy, generate work places and assume some practices of social responsibility. Together with cooperatives and participatory systems, all actors are involved in socially responsible practices.

On one hand, there is an internal dimension that seeks to manage change and generate a link between social development and increased competitiveness. In this dimension:

1. **Human resources management**, which considers continuous improvement, equal pay and career prospects, greater diversity of workers, acknowledgement of minorities, facilitate learning and others. All of this will reduce unemployment, save costs, increase the employment rates, advance against social exclusion, encourage young people to learn, etc.
2. **Health and safety in the workplace**, analyzes the prevention and increase of the level of health and safety in the workplace, complementary ways of promoting health and safety, documentation of quality of health and business safety, among others.
3. **Adaptation to change**, it is an accommodation of company reorganization, a balance between interests and concerns of those affected by changes made and decisions taken. Affected people are involved, risks are identified, direct and indirect costs are calculated, and all options are evaluated.
4. **Management of environmental impacts and natural resources**, it deals with the decrease in resource consumption and emissions, and waste generation. A lower consumption of raw materials can result in an increase in profitability and competitiveness of the organization. In addition, *win-win opportunities* are created. This means, opportunities which generate advantage for all the parties involved. All the decisions that the company takes to be able to create an awareness of social responsibility begin within it.

On the other hand, the Green Paper contains an external dimension, which is not only in the perimeter of companies but also reaches local communities, business partners, authorities, shareholders, NGO advocates, among others. In this dimension:

1.     **Local communities:** it is about the integration between the organization and its local, European or global environment. It is a relationship that benefits both parties, since the company depends on the health, stability and prosperity of the community, and this benefits from jobs, assistances and income. In addition, the physical environment where someone can work, as well as the fiscal environment, cannot be ruled out. Thus, companies are responsible for polluting activities as a result of their actions: acoustic, light, ecological and other pollution problems.
2.     **Business partners, suppliers and consumers:** by having a good relationship with work teammates at constant basis, a company can reduce costs, complexity in procedures, increase confidence, reduce risks, and obtain other benefits. Likewise, community and regulatory legislation is respected to work.
3.     **Human rights:** Tripartite Declaration of the International Labor Organization (ILO) on fundamental principles and rights within the workplace, the Organization for Economic Cooperation and Development (OECD) for multinational companies and even the European Union, have standards related to compliance on human rights for both the company and the commercial lines and suppliers that it has, both with labor standards and codes of conduct.
4.     **Global ecological problems:** thanks to globalization, companies no longer have a specific site where they are located. This creates a cross-border effect related to environmental problems such as pollution and resource consumption around the world. It proposes a reduction of environmental impact and encourage the use of legislative tools in Europe and the whole world.

The Green Book talks about actions that can be included in organizations that are willing to promote the development of CSR. Actions to guarantee rights, to promote training and recycling, to ensure that managers and senior managers can develop and promote CSR with the skills they possess, to disseminate information on good practices, to establish standards, evaluation and monitoring, among others.

It is important to mention that the objective of this framework is to generate knowledge and debate about socially responsible practices within companies and the way they can be promoted. In addition, it highlights the role of the European Union in creating a general European framework by trying to promote transparency and good practices in innovation, evaluation, control and support for such practices.

#### **1.3.4 Sustainability Assurance Standard AA1000 AS**

In 1999 the Framework AccountAbility 1000 (AA1000) standard was published, in Spain, as a prelude to the AA1000AS standard published in 2003 as the first sustainability assurance standard in the world. This was the result of international debates and consultations involving investors, organizations, companies, trade unions and even NGOs. In 2008, a second edition of this standard was published, which incorporates an experience in sustainability assurance and its practices, considering, again, several interest groups (AccountAbility, 2008).

By using the AA1000AS Sustainability Assurance regulations, a platform for the use of financial and non - financial data is created. These data will help to the decision-making for interest groups that are attracted by the company. Thus, it will be possible to make investments or labor links, data will be verified and sustainability systems in companies that use this rule can be evaluated. Furthermore, it will be possible to create information and evaluate the principles of *AccountAbility 1000*, and put in context verification and certification schemes that have specific dimensions of sustainability and environmental management. This standard is freely accessible. This means that the requirements to be implemented in a company are freely available (AccountAbility, 2008).

The following chart shows the assurance level and the usage of the rule regarding that level as well as its objective, features of evidence and report. In this chart, parameters are established to qualify a high or moderate insurance.



**Chart No. 2 : High and Moderate Assurance Characteristics**

	High assurance	Moderate assurance
Objective	<p>The assurance provider achieves high assurance where sufficient evidence has been obtained to support their statement such that the risk of their conclusion being in error is very low but not zero.</p> <p>High assurance will provide users with a high level of confidence in an organisation's disclosures on the subject matter it refers to.</p>	<p>The assurance provider achieves moderate assurance where sufficient evidence has been obtained to support their statement such that the risk of their conclusion being in error is reduced but not reduced to very low but not zero.</p> <p>Moderate assurance will enhance the user's confidence in an organisation's disclosures on the subject matter it refers to.</p>
Evidence characteristics	<p>Unrestricted</p> <p>For the principles</p> <p>Evidence from internal and external sources and parties including stakeholders; evidence gathering at all levels of the organisation.</p> <p>For the specified performance information</p> <p>Extensive depth of evidence gathering including corroborative evidence and sufficient sampling at lower levels in the organisation. Emphasis is on the reliability of the information.</p>	<p>Less extensive</p> <p>For the principles</p> <p>Evidence from internal sources and parties; evidence gathering generally restricted to corporate/management levels in the organisation.</p> <p>For the specified performance information</p> <p>Limited depth of evidence gathering including inquiry and analytical procedures and limited sampling at lower levels in the organisation as necessary. Emphasis is on the plausibility of the information.</p>
Statement	<p>For principles</p> <p>Conclusion on the nature and extent of adherence relating to disclosures by the organisation.</p> <p>For the specified performance information</p> <p>Conclusion on reliability.</p>	<p>For principles</p> <p>Conclusion, based on work undertaken, on the nature and extent of adherence relating to disclosures by the organisation.</p> <p>For the specified performance information</p> <p>Conclusion on reliability based on procedures undertaken.</p>

Prepared by: AccountAbility

Source: Sustainability Assurance Standard AA1000 AS (2008).

This standard has three interconnected principles which any company seeking to qualify must comply:

1. **Basic Principle of Inclusiveness:** it is based on the participation of all the individuals and organizations that are affected in some way or another by the company. In this sense, the company will create an impact towards the interest groups and they will do so towards the company. Commitment and collaboration are created between all levels.
2. **Principle of Relevance:** it consists in determining the importance of certain topics for the decision making within the company and the actions that will have to be

taken for each topic. For this, a process of relevance determination is implemented to exhaustively analyze information of the organization.

3. **Response Capacity Principle:** it is specifically about the interest groups and how they affect the performance of the company. Here, the company must have an action plan to generate a quick and efficient response to possible changes that arise through actions of society, governments, laws, suppliers, among others. In addition, the principle of responsiveness determines the structure that the company possesses, as well as the appropriate strategies for the allocation of resources. Consequently, the company will be able to reach the commitments within the established times (AccountAbility, 2008).

To put this standard into practice, it is necessary to evaluate compliance with the principles previously presented, to evaluate the information on sustainability performance, to find limitations in the scope of information, to compile evidence in the assurance, and generate detailed documentation of all the process. After this, an insurance report and a summary are created.

The AA1000AS Sustainability Assurance Standard is based on each company's commitment to society, interest groups and sustainability. This means, the responsibility companies have determines the quality of the results they receive thanks to the value of the process they are subject of. On the following web page (<https://www.accountability.org/standards/>) all the necessary information as well as the contact form and the information brochures are available.

### **1.3.5 Dow Jones Sustainability Index**

Companies used to be qualified and measured by purely economic results (profitability). In 1999, a new family of sustainability indexes was launched, integrated by companies that have a high performance in economic, social and environmental areas to be listed in the stock market. In this sense, Dow Jones Index is born, allied with *RobecoSam*, a company specialized in investments focused on Sustainability Investment. There are 2500 companies that have decided to be part of this index and, of these, 10% are chosen to be part of a selection where the three areas of CSR (environmental, social and economic) are considered with general approaches and specific issues such as environmental management, strategic planning, supply chains,

governance, employment policies, human rights, anti-corruption practices and more (Visser, Matten, Pohl, & Tolhurst, 2007).

Rating methodology of the *Dow Jones Sustainability Index* (DJSI) is handled by *RobecoSam* generating benchmarks that will help to manage sustainability investment portfolios. This assessment called "*The Corporate Sustainability Assessment*" (CSA), consists of a questionnaire that contains between 80 and 100 questions based on the sector of the company and some specific to its industry. In addition, they evaluate the performance of the company based on economic, social and environmental criteria that have financial relevance (RobecoSam, 2018).

DJSI is differentiated into three groups: DJSI World, DJSI Regions and DJSI Countries. In the following chart, the companies that were selected in the top 10 are presented as well as, the countries where these companies operate, and the importance and number of companies in this index (S & P Dow Jones Indices, 2008).

**Chart No. 3: Main 10 components by weight of the index**

COMPANY	SYMBOL	SECTOR
Microsoft Corp.	MSFT	Information technology
Nestlé SA Reg.	NESN	Basic consumer products
Bank of America Corp	BAC	Finance
UnitedHealth Group Inc.	UNH	Health care
Novartis AG Reg.	NOVN	Health care
Cisco Systems Inc.	CSCO	Information technology
Roche Hids Ag Ptg Genues	ROG	Health care
Citigroup Inc.	C	Finance
TOTAL SA	FP	Energy
Royal Dutch Shell PLC	RDSA	Energy

Prepared by: Evelyne Durán

Source: Dow Jones Sustainability Indices Methodology

**Chart No. 4: Countries that are part of the Dow Jones Sustainability Index**

<b>COUNTRY</b>	<b>NUMBER OF COMPANIES</b>	<b>TOTAL CAPITAL IN THE MARKET (USD)</b>	<b>INDEX WEIGHT (%)</b>
<b>U.S</b>	<b>51</b>	<b>3'874,149.10</b>	<b>40.1</b>
Switzerland	11	865,758.27	8.9
UK	26	841,992.62	8.4
France	28	940,025.16	7.9
Germany	16	677,682.20	6.1
Japan	3. 4	681,842.02	5.4
Netherlands	13	375,555.76	3.8
Spain	16	433,612.89	3.2
Australia	17	291,869.35	3.0
Taiwan	12	295,079.74	2.3
Canada	6	218,453.46	2.1
Italy	11	194,757.98	1.5
South Korea	20	210,029.83	1.5
<b>Brazil</b>	<b>7</b>	<b>114,554.22</b>	<b>1.1</b>
Finland	7	92,055.99	0.8
Denmark	1	82,750.84	0.8
Sweden	7	96,255.21	0.8
India	4	170,956.46	0.7
Thailand	9	155,025.17	0.6
Portugal	2	24,311.31	0.2
Belgium	2	17,739.48	0.1
<b>Colombia</b>	<b>5</b>	<b>17,495.95</b>	<b>0.1</b>
Singapore	2	14,638.86	0.1
Austria	1	18,218.22	0.1
<b>Chile</b>	<b>2</b>	<b>23865.91</b>	<b>0.1</b>
Norway	1	10,772.15	0.1
South Africa	2	5,788.20	0.1

Hungary	1	8,587.04	0.1
Hong Kong*	1	19,961.67	0

Prepared by: Evelyne Durán

Source: Dow Jones Sustainability Indices Methodology

The United States undoubtedly sets a precedent as it contains more than 50 companies with a 40.1% weight in this global index. In the Latin American sector, Brazil has seven companies, Colombia has five and Chile has three. Although, the Latin American presence is not very strong yet, it marks an important precedent for more companies to fight to be included in the selection.

Despite being different regulations in terms of structure and perspective, and being developed in different countries, the approach and orientation they present, in the end, is the same and complement each other naturally. Each norm mentioned above, in addition, is in harmony with the Sustainable Development Goals presented by the United Nations.

#### **1.4 CSR at the international level and in Ecuador**

As it has been demonstrated previously, CSR is currently present in almost all the world and within thousands of companies globally. Social responsibility has ceased to be simple philanthropy and has become a decisive feature for both businesses and consumers.

There are other indexes besides *Dow Jones Index* covering companies around the world. For example, a series of indexes called *FTSE Russel* has been registered in London for approximately 30 years. Within this family, there is a set of indexes dealing with the green economy, and environmental, social and governance issues. Among them, *FTSE4Good Index Series* is presented as a performance measure by demonstrating practices in the three areas of CSR (Russell, 2018). This index uses both positive and negative criteria, this differentiates it from DJSI. Companies must comply with certain principles, such as working for environmental sustainability, maintaining positive relationships, defending human rights, ensuring good labor standards and counteracting bribery (Visser, Matten, Pohl, & Tolhurst, 2007).

There is also a certifiable standard called SA 8000. It was created by *Social Accountability International* (SAI), a private organization that focuses on respecting human rights within the workplace. SA 8000 was created in 1997 to measure the social performance of companies and the fair treatment given to workers in any sector and country. It contains nine elements that are associated with CSR: child labor, forced labor, health and safety, discrimination, freedom of association, disciplinary practices, work hours, remuneration and management system. For the company to become a creditor of this certificate, a self-assessment is required. After this, they collaborate with a certification entity. On-site monitoring is implemented twice a year and finally the certificate is granted with a validity of three years (Social Accountability International, 2014).

Moreover, the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy of the International Labor Organization (ILO), provides guidance for working conditions, opportunities for workers and other related topics. Multinational companies are of great importance nowadays because of the transcendence they generate around them, the country and the trade, in general. A major objective is to generate alliances and international cooperation initiatives in addition to complying with the SDGs of the 2030 Agenda, especially in matters of fair and decent work. The Tripartite Declaration aims to work with the countries of origin of these companies, their host countries, governments, organizations and all parties involved to achieve a structure in which there are laws, policies and measures that generate a contribution and stability (International Labor Organization, 2015).

In addition, The Organization for Economic Cooperation and Development (OECD), founded in 1961 with 36 member countries, encourages policies that promote the economic and social well-being of all people and works with several governments. The OECD Guidelines for Multinational Enterprises are intended to ensure that business policies are in harmony with public policies and enhance the contribution that multinational companies will for sustainable development and society. The OECD has generated contributions with "valid applicable standards in fields such as the environment, the fight against corruption, the interests of consumers, corporate governance and even taxation." (Organization for Economic Cooperation and Development, 2013).

Similarly, the United Nations norms, on the Responsibilities of Transnational Corporations and other companies in relation to Human Rights, list corporate obligations within the area of human rights, which in turn encompass social responsibility. Admittedly, States must sign and ratify these norms in order for them to have a binding effect. The UN norms represent the first set of global standards for companies. Thus, the rules speak of various human rights issues such as equal opportunities and non - discrimination, personal safety, workers' rights, respect for sovereignty, national rules and regulations, consumer protection, protection of the environment in the country or countries where they carry out their activities, and others (Amnesty International Publications, 2004).

A great example is Toyota, which complies with the ISO 26000 standard in addition to the GRI reports. It has a whole section of sustainability that includes society and the commitment it has with the stakeholders. It is part of the *FTSE4Good Index Series* and the *FTSE Blossom Japan Index* (Toyota Global, 2018).

In recent decades, companies worldwide have shown great interest in practices that are socially responsible with the environment and society. Although it is true that the post has been taken by international organizations, in Ecuador it continues to advance and grow in this topic of interest. This is how different organizations have settled in the country to continue their work and continue to improve CSR.

The Ecuadorian Consortium for Social Responsibility, *Consortio Ecuatoriano para la Responsabilidad Empresarial*, (CERES) is an organization in which more than 50 companies and organizations are registered and they re-assure CSR in the country. It has four points in which members can promote the corporate approach based on social, economic and environmental spheres.

- **Networking:** Forum Company is responsible for creating a network where members can create and take advantage of opportunities, alliances and practices in order to create a positive impact on society. In addition, international opportunities are created in forums and networks worldwide. Likewise, business visits are promoted for future projects, exchange of experiences and more.
- **Training:** CERES prepares companies and actors of society in general, through training with instruments and techniques that allow to promote social responsibility practices.

- **Accompaniment:** support to companies and organizations that incorporate social responsibility within them as self-diagnosis processes, solving questions, identification of improvement opportunities and others.
- **Communication:** achievements and news that relate to CERES members that apply CSR are disseminated. In addition, they produce an informative newsletter containing news of importance related to the topics related to CSR.

(Ecuadorian Consortium for Social Responsibility, 2016)

There is a commitment in the country for social responsibility that advances by leaps and bounds. Among the companies and organizations that are part of this consortium are *Grupo Industrial Graiman*, *Banco del Pichincha*, *Corporación la Favorita*, *Empresa Municipal de Aseo de Cuenca (EMAC)*, *Nestlé*, *Empresa Pública Metropolitana de Agua Potable y Saneamiento de Quito (EPMAPS)*, *Fundación Huancavilca* and many others. There are different types of organizations that commit to carry out actions in different areas in order to enforce CSR in the country (Ecuadorian Consortium for Social Responsibility, 2016).

*Deutsch - Ecuadorianische Industrie- und Handelskammer* or Ecuadorian-German Chamber of Industries and Commerce (AHK Ecuador), allows companies to create added value for shares that have a segment in CSR. AHK, explain that having socially responsible practices not only creates benefits for society but for the company itself. In this way, they affirm that they will save costs, they will have more loyal customers, they will motivate employees and more (Chamber of Industries and Commerce Ecuadorian-German, 2018).

The Institute of Social Responsibility in Ecuador or *Instituto de Responsabilidad Social en Ecuador (IRSE)*, is established since 2010 and has assisted more than 80 organizations, providing diagnosis, planning and support for companies that want and need an action plan to implement social responsibility practices. In addition, they guide organizations that wish to obtain certifications related to CSR. For example, it helps to create sustainability reports (GRI) and the standard application SGE 21: 2008 (Institute of Social Responsibility in Ecuador, 2016).

Within the GRI data bank, you can find more than fifty Ecuadorian companies that have made GRI-G4 reports from different sectors. Among these organizations are:



Banco del Pacifico, Banco del Pichincha, Repsol Ecuador SA, Mutualista Pichincha, Nestle Ecuador and some other companies (Global Reporting, 2018).

Organizations are increasingly committed to achieving a good impact on society and, in this way, initiatives related to CSR are created. Thus, on October 5, four companies were awarded at the Second International Socially Responsible SMEs Forum, organized by CEMEFI in the city of Guadalajara, Mexico. Banco del Pichincha received an honorable mention in the category "Quality of Life in the Company", PharmaBrand in the category "Linking the Company with the Community", CACPECO in "Care and Preservation of the Environment" and Moderna Alimentos received an award in the category "Community Relations" (Ecuadorian Consortium of Social Responsibility, 2018).

Likewise, the Autonomous Decentralized Government of Pichincha had the initiative to create the "*Reconocimiento Annual General Rumiñahui*" or "Rumiñahui Annual General Recognition". This award promotes positive activities in economic, environmental and social spheres inside and outside the company. Moreover, it rewards companies and organizations, public and private, which carry good practices of social responsibility. In November 2018, was presented the eighth edition of this recognition. It is composed of different categories for public companies, large, medium, small private companies, governments, NGOs and academia. The organizations meet certain requirements to be able to participate. Companies are evaluated by standards, indicators, principles and objectives that comply with CSR (ISO 26000, GRI, Global Compact, ODS, etc.).

Finally, it is important to mention that CSR provides great benefits for companies that are encouraged to take initiatives in this area. In this sense, it is observed that companies are slowly forming part of the society looking for projects and ideas that promote a positive impact within the mentioned company, the community and the country.

## **CHAPTER 2: CSR Measurement Tool**

This chapter covers the guidelines, basis for the development of CSR measurement tool, a brief description of the tool in mention, usage and proper functioning, and finally measuring parameters to be considered including a deeper explanation of each topic.

When creating a tool which serves to measure social responsibility within organizations, solid foundations must be established for specific measurements within the topic to be addressed. Hence the formulation including two international regulations that seek to create and improve the awareness of socially responsible practices throughout the world in all company types. The guidelines are based on the structure of these regulations and a small analysis will be created to explain the selection of the approaches later mentioned. The tool will be developed based on the ISO 26000 standard and the structure of the GRI (Global Reporting Initiative), since both are the most widely used and spread worldwide, and four parameters will be established to determine each company score.

Each parameter is constructed on a breakdown of the guidelines, previously taken into consideration. An understanding will be reached on how the tool will evaluate the company in determined subjects to achieve better results.

Finally, the chapter will describe the method that will be used to evaluate the company and the actions it is taking which may or may not have a socially responsible justification. Therefore, it will be possible to acknowledge the effectiveness of the practices the company has put in place and determine an action plan seeking to enhance any CSR characteristic where the company has room for improvement.

## **2.1 Bases and guidelines for the measurement tool**

When creating a tool to measure CSR, it is primarily required to define a way to evaluate the impact and responsibility the company has with: society, environment and economy. Thus, it has been proposed to create a foundation for this tool with focus on approaches provided by ISO 26000 and *Global Reporting Initiative* (GRI), since these are used globally and have been the pioneers when talking about social responsibility. Here, the similarities between both initiatives will be taken into consideration to generate an adequate basis for creation of the tool.

As presented in the previous chapter, ISO 26000 standard has seven parameters or subjects: Organizational governance, Human Rights, Labor Practices, Environment, Fair operating practices, Consumer Affairs, Active participation and Community development. On the other hand, GRI presents three (main) categories which relate to the issues addressed within the sustainability reports, topics that ISO 26000 also includes: environmental, economic and social affairs. The mentioned subjects are broken down into much more specific topics. These regulations have been chosen after analyzing all the information provided in the previous chapter regarding several regulations and their importance at international scale, their effectiveness and potential. The proposal is to use four categories: environment, internal labor and operating practices, community, and economy. Each parameter is complemented by another, which means that they are mutually inclusive, creating a functional and effective synergy.

The world is experiencing great changes due to profound social adjustments and pollution growing on daily basis. Organizations, when creating products (or services) for their customers, contribute on a direct or indirect scale. There are no limits or borders for environmental problems. Within the environmental category, issues related to solving and mitigating the company's ecological impact will be discussed. In this category, the tool will score actions and decisions taken as well as their repercussions in topics such as: energy, materials, water, protection of the environment, emissions, waste management, products, and resolution of environmental conflicts.

When it comes internal labor and operating practices, the goal is to understand the work environment, how the organization operates internally with its employees and decisions that support their activities. At this level, issues such as anti-corruption

policies, non-discrimination, training and education, diversity and equal opportunity, occupational health and safety, labor management relations, freedom of association, and child labor will be addressed.

On the community subject, the debate becomes the ongoing and future relationship the company has with the community and its customers. In other words, the whole society part of the organization and the consumption of its products. In this field, responsible marketing, consumer privacy, product labeling, participation and commitment with the community, responsibility in political relationships, impact to the society, social investment, and conflict resolution will be explained.

As we know, the economy involves several axes and is considered as a development source for the countries with a proper management. However, it must be questioned whether all companies "play fair" when developing their activities within society. The economy will support on a positive and real development to the community in which it operates. The topics this area deals with are: market presence, indirect economic impacts, ethical investment, economic performance, procurement practices, and social-economical investment.

## **2.2 Parameters and measurement factors**

Measuring parameters help specify issues addressed on the tool and identify topics to evaluate actions related to social responsibility in each company. Four categories have been chosen which split, and at the same time, encompass all the measurable sections of CSR. Unlike the GRI, the present document divides 'Community' into Internal Labor and Operating Practices category, and Community category, since the first mentioned parameter is extensive. It is important to pay special attention on how the company operates and how its employees are managed. Chart No.5 shows a summary of the measurement factors considered in each parameter.

**Chart No. 5: Measurement Factors**

<b>Environment</b>	<b>Internal Labor and Operating Practices</b>	<b>Community</b>	<b>Economy</b>
Energy	Anti-corruption policies	Consumer privacy	Market presence
Materials	Labor relations	Product labeling	Indirect economic impacts
Water	Non-discrimination	Participation and commitment with the community	Ethical investment
Protection of the environment	Training and education	Responsibility in political relationships	Economic performance
Emissions	Diversity and equal opportunity	Impact to society	Procurement practices
Waste management	Occupational health and safety	Social investment	
Products	Resolution of labor conflicts	Responsible marketing	
Resolution of environmental conflicts	Freedom of association	Resolution of conflicts in the community	
	Child labor		

Prepared by: Evelyne Durán

Source: The author

### **2.2.1 Environment**

- Energy: Every company needs energy to carry out its activities. Here, the types of energy the company uses, and the efforts it makes to implement the usage of clean and renewable energies within all possible processes, is considered. In addition, it measures the efficiency in energy consumption and the organization's initiative to

reduce the use. Likewise, the reduction of energy used in the commercialization of its products or service is reviewed.

- **Materials:** All types of material, recyclable or not, used within the company to provide a service or manufacture a product are considered. The company's effort to counteract harmful effects on the environment caused by materials used is evaluated. In this sense, the company is encouraged to use raw materials efficiently without creating greater waste or environmental impacts. Also, programs that support reducing the impact caused by handling and final disposal of different types of materials are considered relevant.

- **Water:** As a non-renewable natural resource of great importance, water management in the company must be necessary and permanent. This topic analyzes the efficient usage of this resource and the treatment received after its use. In addition, the potential impact, direct or indirect, in other water sources due to company's actions, is considered.

- **Protection of the environment:** Direct or indirect impact of actions taken by the company on natural habitats, natural resources, and biodiversity, through: campaigns, impact mitigation plans, remediation and restoration plans. The organization must understand the actual status and work towards protecting the surrounding ecosystem with activities and models.

- **Emissions:** Greenhouse gases (carbon dioxide, methane, nitrous oxide, among others) are produced daily due to industrial activity. These gases have a great impact on the atmosphere and contribute to climate change, affecting the environment in general. An evaluation will be held, regarding all emissions coming from sources owned or controlled by the organization, for example the ones derived from generation of electricity, transport, heating and any energy created through fossil fuels, emissions generated in chemical and physical processes, emissions that may be created in involuntary releases such as air conditioning equipment leaks, and voluntary or involuntary release of some type of corrosive substance for the ozone layer.

- Waste management: All companies generate waste which may cause earth, water, air or atmosphere pollution. Therefore, the company must evaluate and plan for waste treatment (secondhand water or hazardous waste), the consequences on the environment, its disposal, among others. In addition, all action plans to mitigate potential damages with contaminated waste in the ecosystem, are studied.
- Products: When creating a product or service, the company needs to consider the potential impacts on the environment. It has an obligation to be concerned about the materials used in its products and / or packaging, whether it produces goods or provides services. Also, the organization should be responsible for disposal or destination of its products once they have fulfilled their life span. In addition, the impact of emissions that may occur when transporting materials and products until reaching destinations must be measured.
- Resolution of environmental conflicts: Every company faces conflicts, internal or throughout the supply chain. In this matter, solutions to conflicts related to the environment issues and action plans are identified, mechanisms the company uses to manage such conflicts, total number of conflicts related to environmental impacts and the number of environmental conflicts resolved, become part of the examination.

### **2.2.2 Internal Labor and Operating Practices**

- Anti-corruption policies: All operations susceptible to acts of corruption must be documented. The company is required to implement a system to verify and control employees' appropriate conduct. In addition, this system should include action plans to manage this sort of situations with the people involved.
- Labor relations: Labor relations are normally regulated in our country by different contracts which, at the same time, are regulated by the Ministry of Labor. The company must demonstrate compliance with these regulations or contracts between the employee and employer. Also, minimum notification deadlines the organization established within these policies must be identified, all them in agreement with the contracts in mention.

- Non-discrimination: Discriminating involves differences or distinctions made to a person within the work environment. Its causes may be related to: ethnicity, gender, nationality, religion, among others. The company must consider policies, apply them and demonstrate compliance by raising awareness on workers' rights, and provide information on vulnerable groups. The organization is also required also identify discrimination incidents, recognize the status, create a remediation plan, generate results and present the process.
- Training and education: One of the fundamental bases of the company is development of human capital. This document will help identify the investment percentage allocated to employee training. Furthermore, documentation is needed regarding total number of training hours, people assistance, among others, and recognize training needs to offer programs to improve worker skills.
- Diversity and equal opportunity: To support the argument that the company is free from discrimination based on gender, age and other diversity indicators, verification is needed by checking whether distinctions are made between employees and workgroups or not. Moreover, the organization entails to validate equal opportunities are provided to all workers, who are prepared for different positions, when hiring. These steps help eliminating discrimination on topics mentioned above.
- Occupational health and safety: The company is responsible for ensuring its employees welfare and prevent damage to their health. Hence, employee protection against eminent risks, is indispensable. Safety practices, rules and systems to prevent incidents are required, as well as action plans in case of work accidents. Finally, it is imperative to track potential safety risks and inform the actions taken to control and analyze its workers well-being.
- Resolution of labor conflicts: in every company unpredicted conflict is imminent. However, it can be prevented. Right to complain is essential to ensure human rights. Establishment of formal mechanisms to inform and solve complaints is required by the company, as well as information regarding the claims already addressed and resolution status up to date with all data possible.



- Freedom of association: Workers have the right to establish an association or join an organization of their choice without prior authorization from their employer. This organization is representative and usually consists formed by co-workers who will negotiate fairer terms and conditions of employment. The company is required to evidence measures and actions taken to support its workers' right to associate and opportunities offered to exercise their rights.
- Child labor: The company must guarantee it is not participating or benefiting from the use of children while producing its goods or services. Also, at fullest extent, it is imperative to certify there are no children working in any process related to the organization. In the country, child labor is prohibited and the minimum age for work will be determined by the Ministry of Labor.

### **2.2.3 Community**

- Consumer privacy: Consumers have privacy rights and protecting their information should be mandatory. Unfortunately, the practice of selling databases has grown and generated doubts regarding security of personal information privacy. The organization needs to work to maintain consumer trust through a system that secures their data. Total number of complaints related to privacy violations must be identified. The company must have privacy policies related to database management and ensure customer data collected over the years will remain in the company and cannot be marketed or distributed to third parties.
- Product labeling: Labeling provides all appropriate information about a product. The organization must demonstrate that this data is not ambiguous, complies with the country's regulations, and does not contain false or incomplete information.
- Participation and commitment with the community: by talking and interacting with the closer community to the company, a better understanding can be reached regarding their needs and expectations. This builds a bond and strengthens commitment. The company must create actions which integrates society and programs to support their development. In addition, participating process which involves vulnerable groups are expected.

- Responsibility in political relationships: The contributions the company conveys to political causes are subject to corruption of any kind. The company is compelled to identify all support provided to political causes and ensure transparency through direct or indirect evidence delivered to intermediaries linked to political causes.
  
- Impacts to society generated by suppliers: Companies suppliers play an important role, they provide materials the company will use to create and offer their products and services. On one hand, the organization should describe policies and processes while choosing new suppliers including selection criteria which addresses the impact these providers have on society. On the other hand, the company should identify and assess negative impacts throughout the entire supply chain, including those belonging to the organization. Finally, a description of actions to be taken, either to prevent or mitigate negative impacts, which may occur in the society due to relationship with suppliers must be presented.
  
- Social investment<sup>1</sup>: Mechanisms the company has, which facilitates helping the community as a philanthropic act, must be recorded. This investment can be translated into programs and projects focused on promoting and improving the conditions of the community and the society, in aspects such as: health, education, culture, sports, and more.
  
- Marketing: This topic relates to promotion and combination of strategies and activities the company implements to market its products and services to the target audience. The company must comply with regulations and laws of the country where it is located and satisfactorily implement procedures to create advertising that: is not misleading or fraudulent, does not sell or offer another type of product or service, and does not exploit women, children or vulnerable groups image.
  
- Resolution of conflicts in the community: The organization must resolve and repair the negative impacts it may have within the society due to its actions, or the

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<sup>1</sup> This factor includes a social perspective and an economic perspective. In other words, it will work for both the community and the economy axis.

relationship with suppliers. The company must inform mechanisms for handling claims and action plans to settle claims. In addition, total number of claims the community has filed must be considered.

#### **2.1.4 Economy**

- **Market presence:** The company must invest in its employee's welfare. Salaries must be on par with competitors. Paid salaries must be in accordance with the job description, supports need to be provided to exhibit salaries are competitive in the industry and in compliance with local laws. It creates a strong relationship and loyalty bond with the employees. Through these actions, companies contribute to the improvement and dynamization of the economy of its collaborators and their communities.

- **Indirect economic impacts:** In this topic, the impact that the company has, in economic terms, with the society are analyzed. This means, measuring the economic impact generated when investing in infrastructure, transportation, centers where investments are involved, among others.

- **Ethical investment:** The organization should guarantee transparent investment practices. The company should seek to invest in ethical and transparent businesses which are: socially responsible, friendly to the environment, which do not violate the rights of minority groups, and preferably without a history of conflicts related to the mentioned aspects.

- **Economic performance:** Periodically reports regarding economic and financial situation of the company are expected. Therefore, groups of interest, shareholders, partners, investors and other groups are able to understand its results. The organization is required to present reliable information about: income, expenses, tax payments, audited expenses, assets and internal management accounts which may have been previously audited.

- **Procurement practices:** The company should consider collection actions which include maintaining a good relationship with its providers within the entire supply

chain. In addition, whereas possible, it must ensure the existence of a method which allows to identify the origin and production conditions of consumable goods. It should also state clearly purchasing conditions agreed with its suppliers including aspects such as: delivery times, deadlines, payment conditions, change policies, and fines that could be applied in case of delays or cancellations. Finally, if possible, the company should include policies for supplier selection where inclusion and economic development goals can be achieved, prioritizing: companies owned by women or vulnerable groups, companies employing people within these groups, and small and medium-sized companies, meaning ones that require support to grow.

### 2.3 Description of the measurement tool

The mentioned tool will be separated into four categories described above. Specific questions will be formulated to the company for each section. In this sense, a calculation is provided to understand the extent of this company being socially responsible and areas with room for improvement. Likewise, the score achieved generates recommendations on how to implement the tool within the organization. When necessary, the company is required to present evidence which validates their answers.

The questions on the proposed survey will be divided into three categories: the vast majority relates to closed questions of a dichotomous nature. This means, "yes" or "no" answers. In addition, informative questions were created to support responses, these will not score. Furthermore, there are secondary questions to clarify certain aspects of the evaluation. Each question supporting the principles of CSR will be scored with one (1) point. The following chart explains how the questions are divided, how many are quantitative, how many are informative and the final number of questions for each measurement parameter.

**Chart No. 6 : Questions by measurement parameter**

<b>Environment</b>	<b>Internal Labor and Operating Practices</b>	<b>Community</b>	<b>Economy</b>
* Energy = 5 <i>Quantitative</i> : 4	Anti-corruption policies = 5	Consumer privacy =2 <i>Quantitative</i> : 2	Market presence = 3

<i>Informative: 1</i>	<i>Quantitative: 5</i> <i>Informative: 0</i>	<i>Informative: 0</i>	<i>Quantitative: 3</i> <i>Informative: 0</i>
Materials = 8 <i>Quantitative: 8</i> <i>Informative: 0</i>	Labor relations = 7 <i>Quantitative: 7</i> <i>Informative: 0</i>	Product labeling = 3 <i>Quantitative: 3</i> <i>Informative: 0</i>	Indirect economic impacts = 3 <i>Quantitative: 3</i> <i>Informative: 0</i>
Water = 4 <i>Quantitative: 3</i> <i>Informative: 1</i>	* Non-discrimination = 6 <i>Quantitative: 6</i> <i>Informative: 0</i>	Participation and commitment with the community = 7 <i>Quantitative: 7</i> <i>Informative: 0</i>	Ethical investment = 3 <i>Quantitative: 3</i> <i>Informative: 0</i>
Protection of the environment = 3 <i>Quantitative: 3</i> <i>Informative: 0</i>	Training and education = 4 <i>Quantitative: 1</i> <i>Informative: 3</i>	Responsibility in political relations = 1 <i>Quantitative: 1</i> <i>Informative: 0</i>	Economic performance = 4 <i>Quantitative: 5</i> <i>Informative: 0</i>
Emissions = 4 <i>Quantitative: 4</i> <i>Informative: 0</i>	Diversity and equal opportunity = 13 <i>Quantitative: 7</i> <i>Informative: 6</i>	Impacts to society created by suppliers = 7 <i>Quantitative: 6</i> <i>Informative: 1</i>	Procurement practices = 6 <i>Quantitative: 6</i> <i>Informative: 0</i>
* Waste management = 4 <i>Quantitative: 4</i> <i>Informative: 0</i>	* Occupational health and safety = 9 <i>Quantitative: 9</i> <i>Informative: 0</i>	Social investment = 3 <i>Quantitative: 2</i> <i>Informative: 1</i>	Social investment = 1 <i>Quantitative: 1</i> <i>Informative: 0</i>
Products = 3 <i>Quantitative: 2</i> <i>Informative: 1</i>	Resolution of labor conflicts = 2 <i>Quantitative: 2</i> <i>Informative: 0</i>	Responsible marketing = 5 <i>Quantitative: 5</i> <i>Informative: 0</i>	
* Resolution of environmental conflicts = 4 <i>Quantitative: 4</i> <i>Informative: 0</i>	* Freedom of association = 3 <i>Quantitative: 3</i> <i>Informative: 0</i>	Resolution of conflicts in the community = 2 <i>Quantitative: 2</i> <i>Informative: 0</i>	
	Child labor = 2 <i>Quantitative: 2</i> <i>Informative: 0</i>		

<b>35 questions</b> <i>Evaluated</i> = 31 <i>Informative</i> = 4	<b>51 questions</b> <i>Evaluated</i> = 42 <i>Informative</i> = 9	<b>30 questions</b> <i>Evaluated</i> = 28 <i>Informative</i> = 2	<b>20 questions</b> <i>Evaluated</i> = 20 <i>Informative</i> = 0
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Prepared by: Evelyne Durán

Source: The author

The survey sample or measurement tool proposed is attached in Annex No.1. To obtain the final score, the company will start with zero (0) points and each answer which supports the CSR principles will add one (1) point to each measurement parameter. As mentioned above, informational questions were created to communicate and expose additional company data and will not have a score. Informational questions as follows: 1, 14, 15, 29, 55, 56, 57, 62, 63, 64, 65, 66, 67, 103 and 108.

- The first question records the type of energy the company uses inside the offices, during the manufacturing processes, factories, among others.
- Question 14 determines whether the company uses water or not during the manufacturing processes. This will support the understanding and response of additional questions related to this subject.
- Question 15 examines where the water is redirected after being used in all processes.
- In question 29, the company will communicate if the product is easy to recycle after its lifespan.
- Question 55 is formulated to demonstrate if the organization has designated a specific amount in the annual budget for personnel training.
- Question 56 will determine if the company applies mechanisms to verify whether the training provided is effective or not.
- Question 57 explores the content of training sessions and the inclusion of humanistic and social topics. The results support the understanding on whether the company educates the employees in technical matters only or it is also responsible for covering important aspects on personal growth.
- Question 62 relates to the quantity of people in management positions, how many are led by women (question 63) and how many are under people ages 45 or older (question 64). The results with support validating equality of opportunities at work.

- On the same topic, question 65 relates to quantity of head offices, number directed by women (question 66) and number run by people 45 years old or under (question 67).
- Question 103 examines if dealers or suppliers may have caused a negative impact in the community they operate.
- Finally, question 108 confirms the percentage designated for social investment in the company's budget.

In addition, a short explanation of secondary questions will be presented, to provide supplementary points to the final score on each parameter analyzed.

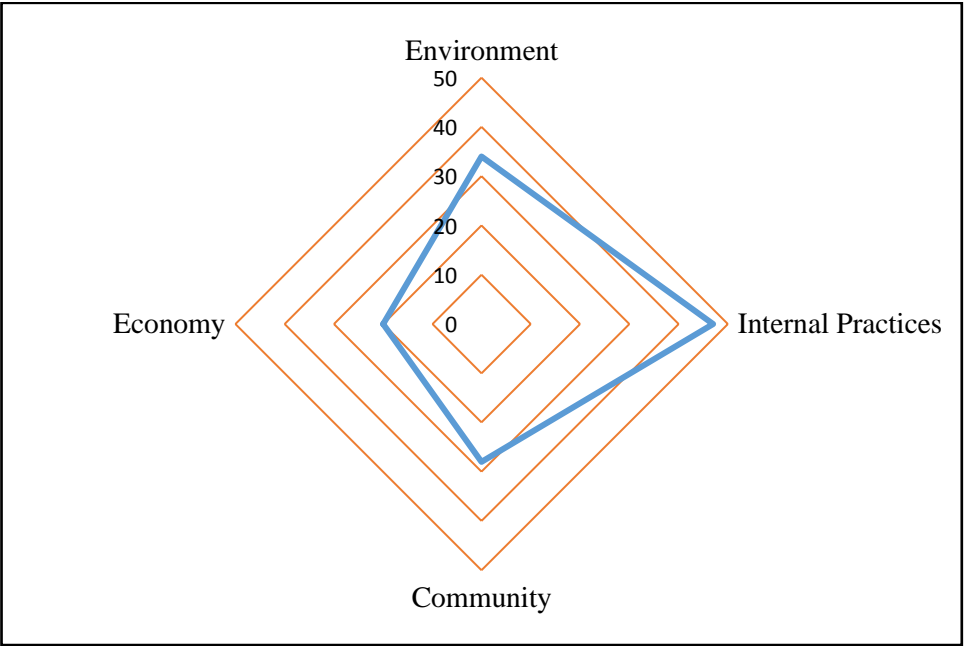
- Question 4.1 and 27.1 will be considered positive if the answer is affirmative and negative in terms of CSR if the answer is "no".
- In question 32.2, a point will be awarded to the company when using mediation which benefits and pleases both parties.
- When declaring that the policies mentioned in the question 52, had positive results, an extra point will be added in question 52.1.
- Likewise, in question 71.1, one additional point will be awarded if the company socializes the occupational safety manual or regulation.
- Question 77.1 may grant an extra point if the company claims to take corrective, administrative or legal actions when employees fail to comply with measures and security plans installed.
- For question 81.1.1, an extra point will be provided if the conflicts the company claims to have, will be solved in an appropriate way for both parties, this means, in a fair way.
- If the organization shows that trade union creation is included within the right of free association, an extra point will be granted in question 82.1.
- Likewise, the company may obtain an extra point if, in question 84.1, it collaborates with labor associations in administrative, logistical or economic issues.
- In question 116.1, if the company is concerned with satisfaction of both parties when solving conflicts an additional point is obtained.

A radar chart will be created to understand the CSR parameters where the company is working effectively, and identify the ones where improvement is needed. It also supports on reviewing the gap between the current level and the perfect score.

Maximum scores by measurement parameters as follows:

Environment:	31 plus 3 clarifying questions = <b>34</b>
Internal Labor and Operational Practices:	42 plus 5 clarifying questions = <b>47</b>
Community:	<b>28</b>
Economy:	<b>20</b>

The following radar presents the perfect score:



**Graph No. 5: Radar with perfect score**

Prepared by: Evelyne Durán  
Source: The author

The graphic does not present a measurement parameter as more important than other, rather it exposes the perfect score compared to the one obtained through the mentioned questions in each subject. This means, the picture shows a score and not a specific weight. In other words, it is informative.



## **CHAPTER 3: Tool Application**

In this chapter, it will be described, in a concise manner, the company where the measurement tool created was used: Continental Tire Andina SA. Then, how the organization applies social responsibility will be explained. Next, how the tool was used in the company will be described and finally, recommendations based on the results and a possible action plan for the company will be provided.

First, to use the tool mentioned in the previous chapter, it is necessary to understand the company, subject of this document. A short description with the most relevant topics of the company, its creation and work environment, is presented.

Later, social responsibility management in Continental Tire Andina SA, as well as some programs applied over the years, focused on three main axes: environment, education, and sports for people with disabilities, is explained.

Then, a description regarding how the measuring tool worked in the company, the results and the score the enterprise received.

Finally, recommendations to improve social responsibility in the corporation will be presented, including an action plan according to the results obtained.

### **3.1 Description of the company**

In 2010, Ecuadorian Rubber Company (ERCO) joined the German company Continental AG resulting in Continental Tire Andina SA. With offices in Quito, Guayaquil and Cuenca. The tire manufacturing plant (the only tire plant in the country), is located in Cuenca, Ecuador. Here, between 6,000 and 7,000 tires are manufactured per day (Continental Tire Andina SA, 2019).

"Ecuadorian Rubber Company" was found in Cuenca on July 31, 1955 thanks to: Octavio Chacón Moscoso, the help of José Filometor, Enrique Malo and the advice of the American company General Tire. In 1987, Continental AG purchased General Tire & Rubber Company, merging these two companies. By 1993, Ecuador exported tires to the Andean Region, and in 1996, to 17 Latin American countries. Between 2003 and 2008, the company was reformed creating new distribution channels, better commercial policies, providing more value to the end customer. Also, Erco Tires,

Conti Truck Center and Todallanta were established. In 2009, the company was fully integrated into the Continental AG group and the following year, the corporation changes its corporate name to Continental Tire Andina (Continental Tire Andina SA, 2019).

Continental Tire Andina currently operates in Ecuador with headquarters in three cities, being the main one in Cuenca, where the tire manufacturing plant operates, as well the largest number of employees of the company. The offices located in Quito hold the commercial area and they focus commercializing tires to the Ecuadorian market, the Andean Region, Chile, the US and Mexico. Likewise, it commercializes to automotive companies such as General Motors, Maresa, and Kia. The rest of the corporation is in Guayaquil, overseeing logistics operations. Continental has become the pioneer in the industry for having the only tire manufacturing plant in the country. Also, is the only producer of radial tires for trucks and, in terms of vehicle supply, it is the third most important plant in the region.

Their mission is:

"To create a work environment that maintains and develops first-class staff. To improve relationship with the customer and its satisfaction through quality, fast delivery and cost reduction in our products. To adopt a continuous improvement culture to ensure profitable growth" (Continental Tire Andina SA, 2019).

Their vision is:

"To become the most reliable tire distributor in the Andean Region, offering the best products and services through knowledge and understanding of the customer requirements and needs" (Continental Tire Andina SA, 2019).

This company has four corporate values: Trust, Passion to Win, Freedom to Act and Teamwork. In addition, Continental is very focused on community and environment responsibility, having three main axes of Social Responsibility engaged with environment, education and volunteering (Continental Tire Andina SA, 2019).

Continental Tire Andina products are tire lines for Car, SUVs and trucks internally known as: PLT (Passenger and Light Truck Tires), trucks, buses, trailers and other commercial vehicles: CVT (Commercial Vehicle Tires), Industrial and 2 Wheels (motorcycles and bicycles). Managing mainly Continental and General Tire brands

(Ekos, 2013). Among services, the company offer retread for truck tires retread, alignment, balancing, nitrogen pump, mounting, and others.

In 2015, the company had 174.45 million US dollars income and 21.25 million profit (Ekos, 2016). For 2016, the tendency remained, due to the economic and political situation the country was facing. Continental Tire Andina SA has a good debt capacity and has a healthy financial situation with institutions for loans and others, being used for investments and extra projects.

Continental has work team in constant training, allowing the company to obtain the best trained staff in different work areas. Until 2013, according to the Ekos magazine, Continental had around 2000 employees between the manufacturing plant (Cuenca) and other employees (Quito). This company has invested on staff's constant training in several countries such as United States and Germany (Ekos, 2013). The Company's organizational structure is vertical: on top, Corporate Governance (Shareholders), followed by the Board of Directors, then the Andean Region Executive President and, finally, departments or areas such as Commercial, Financial, Manufacturing, Human Resources, Purchasing and Supply Chain.

### **3.2 Corporate Social Responsibility in Continental Tire Andina SA**

Continental AG operates in several countries and its main office is in Germany. Continental Tire Andina SA (Ecuador), currently, does not have CSR rules or regulations. However, SCR is indirectly applied through several programs, year after year in three action areas: environment, education and sports for people with disabilities.

More than 30 years ago Continental created a program called "To build and to care for the environment", to improve craftsmen work and reuse tires, producing different goods such as rugs, sandals, ropes, among others. In 2012, the company won a contest created by the Ecuadorian-German Chamber of Industries and Commerce. The corporation helped to: create shops to sell handicrafts, install electrical energy inside the workshops as well as infrastructure, deliver training tools, and donate 20,000 dollars to artisans in Narancay (Agreda, 2014).

In 2015, Continental Tire Andina SA, Junior Achievement and the INCAE Graduates Association launched the AGI program, where more than 125 children from schools near to the plant, "Mario Rizzini " and "Cazadores de los Rios", where trained for two

months in topics such as entrepreneurship and conservation of human, natural and capital resources, where Continental volunteers participated (Continental Tire Andina SA, 2015).

In 2016, our country was the victim of a natural disaster, destroying a large part of the country's coastal. Located in this territory is Manabí. Continental Tire Andina SA was part of "Contigo Manabi", helping the affected ones. The same year, the company donated more than 440 backpacks for children to continue studying. In 2017, created an internal campaign called "Together Building a Future for Children of Manabi" donating backpacks with school supplies as pencils, notebooks, sheets, among others (Continental Tire Andina SA, 2017). In 2018, the organization together with Graiman, created the initiative "Warmth and tenderness in classroom and home" providing economic support for a better education to schools near the Industrial Park, where the tire factory is located (The Mercury, 2018).

In 2016, the company participated in the Street Arts International Festival "ArteCalle 2016" at SOLCA, hospital where a play was performed for the people hospitalized in the pediatrics area (Continental Tire Andina SA, 2016).

In 2017, Continental signs an agreement with Cuenca's Public Sanitation Company (EMAC EP), creating a project called "My Neighborhood, the Heart of Cuenca" focused in promoting recycling practices and improving public recreational places. Thanks to this initiative green areas and parks among the city were intervened, generating improvement, renewal and recovery of those areas (Continental Tire Andina SA, 2017). In 2018, the corporation signed a new agreement with the EMAC to implement games and other practices improving and recovering the city's public spaces. (El Tiempo, 2018)

In 2018, the enterprise joins the Ecuadorian System for Integral Management of Used Tires (SEGINUS) aiming to reincorporate and reuse discarded tires. Hence, an additional dollar plus VAT is charged to the tire price for the end consumer to acknowledge the final destination after the tire lifespan comes to an end (Continental Tire Andina SA, 2018).

Each year, the company works together with the Wheelchair Tennis Foundation located in Quito, the Paralympic Swimming Foundation for people with intellectual disabilities, and the Cerebral Paralysis Institute (CPI) delivering donations year after

year (Continental Tire Andina SA, 2016). It also sponsors races such as "Night Route 10K", "Huarmi Runner 5K", "Cuenca Foundation Festival 15K", among others, where workers can participate for free, encouraging sports.

Likewise, the company is concerned about motivating its employees with several programs, including the Wives Club that has been running since 1999, where the workers wives are constantly being trained in different activities of common interest. Additionally, there are Juvenile Brigades since 2004 where activities are coordinated for the worker's children throughout the year and also constant training is provided to the workers to create a better and safer environment (Agreda, 2014).

### 3.3 Analysis of the use of the measurement tool applied to Continental Tire Andina SA

The department of Social Responsibility is located in Cuenca, in charge of Mariana Machuca, Communications and Public Relations Manager. Annex 2 presents the answers provided by Continental Tire Andina SA collaborators: Mariana Machuca, Engineer Vinicio Landi (Internal Services) and Engineer Luis Arévalo (Industrial Safety and Environment).

The score of each measurement parameter in Continental Tire was:

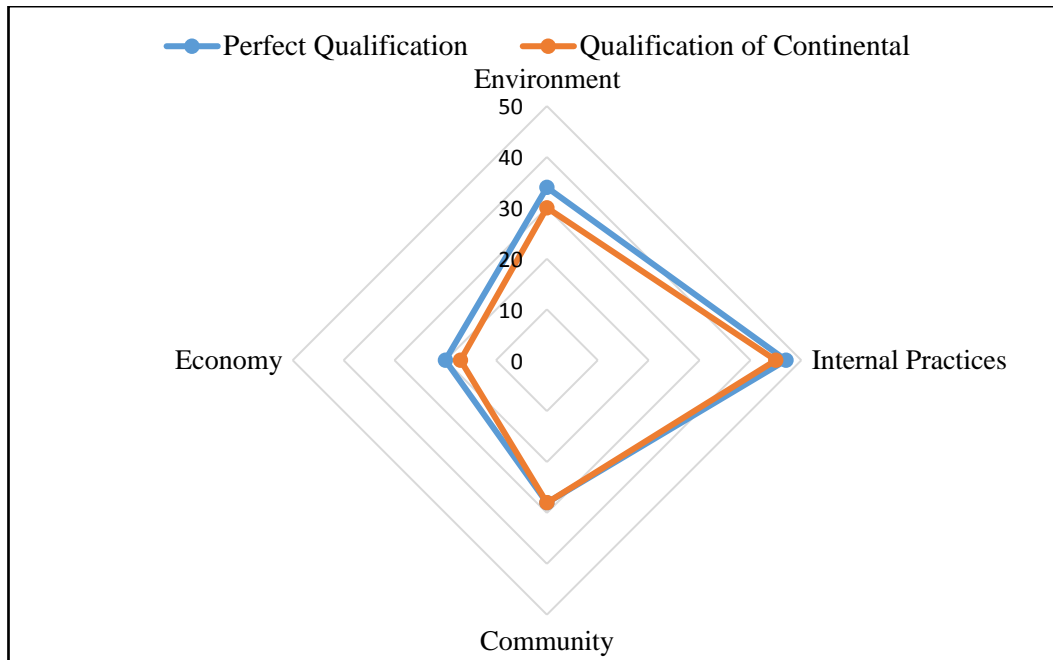
Environment:	27 plus 3 clarifying questions = <b>30</b>
Internal Practices and Operating:	40 plus 5 clarifying questions = <b>45</b>
Community:	<b>28</b>
Economy:	<b>17</b>

When comparing the score, the organization obtained, in contrast to the perfect qualification indicated in the previous chapter, the results and the company's radar is the following:

**Chart No. 7: Scores Comparison**

<b>MEASURING PARAMETER</b>	<b>PERFECT RATING</b>	<b>CONTINENTAL RATING</b>
<b>Environment</b>	34	30
<b>Internal Practices</b>	47	45
<b>Community</b>	28	28
<b>Economy</b>	20	17

Prepared by: Evelyne Durán  
Source: The author



**Graph No. 6: CSR Radar**

Prepared by: Evelyne Durán

Source: The author

The company has the best CSR score in the community parameter with a perfect 28/28. On "Internal and Operating Practices" and "Economy", Continental earned a 45/47 and 17/20 score respectively, two and three points less than the perfect one on every subject. Finally, on "Environment", the company received 30/34, as shown in graph No. 6.

Thanks to the tool, a conclusion can be reached that Continental Tire Andina SA does a great job in terms of CSR. The most developed and emphasized area is "Community", but the company does not neglect any other parameter measured in the questionnaire previous mentioned. Since the company gives the necessary importance to the CSR it generates a good perception towards the consumers.

It is essential to understand there are issues and practices many companies cannot avoid such as emissions, waste and more. Continental is one of them. In some questions a grade was not given. However, it is comprehensible the company cannot stop, for example, from emitting greenhouse gases or generating hazardous waste. It is important to consider whether the company executes procedures to counteract and mitigate the negative effects produced by these activities which cannot be avoided.

### **3.4 Recommendations and action plan**

While it is true the company does not apply per se, a certifiable social responsibility system, it does create programs to work and help the community where it is located. In addition, it has several projects previously mentioned, which contribute to the development of the company as well as compensate, in some way, the negative effect the company could have on the environment. Thanks to the results of the proposed tool in chapter two, it is possible to create and provide recommendations in order to improve the areas results where the best score was not obtained, and subsequently, an action plan.

The company within the "Environment" front, did not score some questions because it does not use recycled materials for manufacturing. Additionally, it does not recover material from products or by-products non-compliant or in poor condition. At the same time, the company does generate harmful emissions, greenhouse gases and hazardous waste for the environment.

In the "Internal and Operating Practices" parameter, points could not be obtained because it requires its collaborators to work after office hours (it is important to clarify that its required only for trusted positions and directors or managers). Also, the company faced labor disputes in the last year. Likewise, is does not collaborate with labor associations within their company in logistical, administrative or economic subjects.

In "Economy" parameter, the corporation had not invested in infrastructure when it was established in the city. Likewise, social responsibility is not included when investing in companies and do not have selection policies based on SCR.

- **Recommendations:**

- To improve the company's actions, the recovery of products or sub-products, before the vulcanization process and mix with steel or breakers, is important. This small action would save the company's time, money and would help to reduce the impact of this waste on the environment.

- Also, community and environment conflicts could be solved, satisfying both parties and mitigating negative impacts. This means, accepting errors and resolving possible damage.
- Implementing preventive actions or different types of energy, would reduce harmful emissions to the environment such as greenhouse gases.
- In the same sense, renewable energy such as wind or solar energy can be investment by the company.
- To enhance energy efficient systems and water usage, optimizing its resources by investing in new technologies to help reduce consumption.
- To check and repair identified leaks, eliminating possible contamination and improving energy efficiency.
- Seeking to increase CSR, the company could collaborate with its workers' labor associations to demonstrate the organization supports and promotes a good relationship with them.
- Continental, when investing in other companies, should try to select based on social responsibility principles and create policies so the companies become responsible of potential detrimental actions.

- Action plan:

To comply with the recommendations presented and improve CSR in the company, it is important to create an action plan with strategies and guidelines. It must commit to work towards a harmonization with society, look after the environment and have a good relationship with their employees. Objectives and tasks achievable in the company are projected according to the recommendations proposed previously.



**Chart No. 8 : Proposed action plan for Continental Tire Andina SA**

OBJECTIVES	STRATEGIES	TASKS	MANAGERS	BUDGET
- To recover deficient products or sub-product.	-Identify processes where products or sub-products can be recovered.	- Find recovery mechanisms for recycling or reusing.	- Production Manager - Industrial Engineering and Production Control Manager	-\$5,000 USD <sup>2</sup> crushing tire plant.
- To solve, for a favorable outcome, community and environmental disagreements.	- Consider mediators (lawyers). - Find solutions to satisfy both parties.	- Keep open dialogue with the plaintiff. - Reach agreements. - Mitigate damage caused. - Have clear and transparent policies for employees to know their rights and obligations.	- Human Resources Manager. - Labor Relations Manager. - Personnel Manager.	- To mediate and reach agreements to satisfy both parts will be responsibility of Legal Department. - Personnel and Human Resources department employees will spread the company's policies.

<sup>2</sup> Double axis tire crushing plant referential price (<https://spanish.alibaba.com/product-detail/double-shaft-tire-shredder-shredder-waste-machine-scrap-metal-shredder-60304861525.html>)

			<ul style="list-style-type: none"> <li>- Social Welfare Manager.</li> <li>- Legal Department.</li> </ul>	
<ul style="list-style-type: none"> <li>- To reduce harmful emissions to the environment.</li> </ul>	<ul style="list-style-type: none"> <li>- Identify gas emissions sources.</li> <li>- Create gas emissions effective solutions.</li> </ul>	<ul style="list-style-type: none"> <li>- Find mechanisms to reduce emissions.</li> <li>-Recognize contamination current levels.</li> </ul>	<ul style="list-style-type: none"> <li>- Industrial and Environment Safety Manager.</li> <li>- Plant and Maintenance Manager.</li> </ul>	<ul style="list-style-type: none"> <li>- No investment is needed. Engineers and technicians will evaluate the emissions.</li> </ul>
<ul style="list-style-type: none"> <li>- To use renewable energies.</li> </ul>	<ul style="list-style-type: none"> <li>- Recognize renewable energy processes that can be used.</li> </ul>	<ul style="list-style-type: none"> <li>- Create budget to choose and use renewable energy.</li> <li>- Invest in clean energies.</li> <li>- Apply renewable energy in productive processes.</li> </ul>	<ul style="list-style-type: none"> <li>- Treasury Manager.</li> <li>- Finance Manager.</li> <li>- Plant and Maintenance Manager.</li> </ul>	<ul style="list-style-type: none"> <li>-\$100 USD<sup>3</sup> per 1120 × 670 × 30 mm photovoltaic panel.</li> <li>Two panels are (\$200 USD).</li> </ul>

<sup>3</sup> PROVIENTO photovoltaic panel's referential prices (<https://www.proviento.com.ec/panelesolares.html>)

- To reach energetic efficiency.	<ul style="list-style-type: none"> <li>- Determine inefficient energy sources.</li> <li>- Identify energy leaks sources.</li> </ul>	<ul style="list-style-type: none"> <li>- Remediate possible energy leaks in production processes.</li> <li>- Verify and improve status of energy production facilities.</li> <li>- Use solar energy to light offices spaces.</li> <li>- Improve ceilings plant's maintenance to reduce electricity usage.</li> <li>- Review plugs, computers and others, to amend power inefficiencies.</li> </ul>	<ul style="list-style-type: none"> <li>- Industrial and Environment Safety Manager.</li> <li>- Plant and Maintenance Manager.</li> <li>- Treasury Manager</li> <li>- Finance Manager</li> </ul>	<ul style="list-style-type: none"> <li>- \$100 USD per 1120 × 670 × 30 mm photovoltaic panel (previously mentioned).</li> <li>- \$130 US<sup>4</sup> for energy evaluation.</li> <li>- \$ 204.62 US<sup>5</sup> per translucent ceiling plate application.</li> </ul>
- To reach efficient water usage.	<ul style="list-style-type: none"> <li>- Identify inefficient water usage.</li> </ul>	<ul style="list-style-type: none"> <li>- Invest in faucets with sensors.</li> <li>- Invest in toilets with water savings mechanisms.</li> </ul>	<ul style="list-style-type: none"> <li>- Industrial and Environment Safety Manager.</li> </ul>	<ul style="list-style-type: none"> <li>- \$ 122.72 USD<sup>6</sup> per double discharge sanitary. 16 double</li> </ul>

<sup>4</sup> Cuenca's electrical technician approximate salary per week (<https://www.manualdeobra.com/blog/sueldos>)

<sup>5</sup> Software based referential price

([http://www.ecuador.generadordeprecios.info/rehabilitacion/Cubiertas/Lucernarios/De\\_placas\\_translucidas\\_sinteticas/Lucernario\\_de\\_placas\\_translucidas.html](http://www.ecuador.generadordeprecios.info/rehabilitacion/Cubiertas/Lucernarios/De_placas_translucidas_sinteticas/Lucernario_de_placas_translucidas.html))

<sup>6</sup> EDESA's referential prices (<https://www.edesa.com.ec/categoria-producto/sanitarios/>)

		- Fix possible water leaks.	- Plant and Maintenance Manager. - Finance Manager.	discharge toilets investment is <b>\$ 1,963. 52 USD.</b> - \$ 234.53 USD <sup>7</sup> for sensor taps. 8 taps investment is <b>\$ 1.876,24 USD.</b>
-To collaborate with labor associations.	- Identify the labor association's needs.	- Create places where associations could meet. - Provide logistical support to labor associations.	- Human Resources Manager. - Personal manager. - Industrial Relations Manager.	- Company's facilities could be places created for labor association's meetings to avoid using additional budget. - Support on logistical issues for associations as it is Human Resources responsibility.
- To use defined criteria to choose companies for investment.	- Exclude companies with no CSR criteria. - Request annual economic reports to the companies where the	- Use reports which explain good practices the company to be selected presents. - Create company selection policies for investment.	-Treasury Manager -Finance Manager -Accounting Manager	- One of the tasks the employees will include is the creation of policies, to allow the investment, this will be in charge of Finance department.

<sup>7</sup> BRIGGS s referential prices (<https://www.briggs.com.ec/producto/briggs-sense-bajo-para-lavamanos-3/>)

	investment is anticipated.			
- To search for CSR action guides, to associate the company with its contents.	- Find certifications and regulations focus on CSR, appropriate for the company.	- Investigate international CSR certifications. - Create a certification budget to be invested. - Comply with the required certification guidelines.	- Logistics Manager - Finance Manager	- \$ 175 USD <sup>8</sup> in ISO's 26000 CSR guide. (AENOR) - GRI is free. (Global Reporting Initiative).
<b>TOTAL:</b>			<b>\$ 9,549.38</b>	

Prepared by: Evelyne Durán

Source: The author

<sup>8</sup> AENOR normative guide ISO 26000 referential prices (<https://www.aenor.com/normas-y-libros/buscador-de-normas/UNE?c=N0049058>)

The presented action plan is based on the recommendations described above. For each suggested objective, possible strategies are detailed. Several tasks were created in order to complete these strategies. Finally, a possible cost plan for the company is shown. The approximate total investment recommended, for improving CSR, is \$ 9,549.38 USD. All measures mentioned should be short-term.

Each manager will have a team to make decisions based on the work field, keeping agreements with other areas within each strategy and tasks. Tasks will be delegated to each work team to support main decisions and to produce the mentioned results.

Continental Tire Andina SA complies with international demands regarding quality standards, good relationship with its employees and its community, which relates with a respectable CSR. With the results shown in the tool application, the company has high scores on each measurement parameter. Although it does not have a certification, it satisfies CSR standards. There are not many recommendations to make since the company is one of the CSR pioneers in the country. Continental actions go beyond minimum required practices and seek to have an excellent relationship with its employees, the community that surrounds them and the environment, achieving not only good relationships but an excellent corporate image.

## Conclusions and recommendations

After finishing the present document, a better understanding about Corporate Social Responsibility history is achieved, this practice is growing among companies and the world, gaining strength in recent years thanks to initiatives such as those promoted by the European Union or the United Nations Organization. Organizations must understand that CSR is not based on just applying philanthropic practices or social assistance to emphasize the company's image, rather it is an obligation with the community, the environment and the economy. CSR has evolved to adjust with society and its current needs. Therefore, we find a more mature and better applied CSR compared to its early stage, focused on improving the operating conditions of companies and life quality in the surrounding community.

As the interest increase about this topic, certain CSR regulations with global impact have been created. Among these: **ISO 26000: Social Responsibility Guide**, main non-certifiable regulation, **GRI and Sustainability Memories**, where Sustainability and CSR reports are presented engaged on social, environmental and economic aspects, **European Union Green Book**, promotes associated CSR government policies in the European Union, **Accountability Principles Standard AA1000 AS**, first norm to assure sustainability for companies and NGOs, and **Dow Jones Sustainability Index**, focused on sustainability indexes, for their contribution to CS where companies are rated and listed on the stock market.

In addition, several public and private organizations have emerged, around the world, aiming to help, governments and NGOs to improve their practices, with a CSR approach. It is essential to name the United Nations creation: the Global Compact initiative that seek company's collaboration on environmental and socially responsible issues. Similarly, Sustainable Development Goals highlight the company's social responsibility importance on issues such as: inequality, environment, discrimination, human rights, health, among others, to apply CSR and achieve these objectives in the corporations. It is also important to mention Ecuador's progress in these areas, thanks to several organizations that have been working for CSR as well as the companies that are committed to it.

Two international regulations were chosen, after the previous analysis, to be used for the development of the CSR measurement tool: ISO 26000: Social Responsibility Guide and GRI: Sustainability Reports. It was decided, to create four measuring parameters: Environment, Internal Practices and Operations, Community and Economy. Each subject is subdivided into different categories to rate the company and understand the tool, based on a questionnaire connected to each measuring parameter.

After an explanation of measurement factors, the tool and its rating method were described. Some sub-questions were specified, to clarify certain questions formulated previously. In the end, the maximum rating was determined, to establish a basis for the company's position respect to each measurement parameter. The results in a radar chart are presented, for a better analysis where the company's ongoing situation can be contrasted to the maximum obtainable score.

Once the tool was finished, it was used at Continental Tire Andina S.A. Started by identifying the historical context of the organization and its current CSR practices. Thus, the company's CSR highest level was determined, obtaining high scores without neglecting any subject and putting more efforts on the Community area. Some recommendations were created for the organization to increase its score in the weaker categories. Also, an applicable action plan to implement the recommended actions was proposed to Continental.

The tool's different perception is important, for this reason, the idea to adapt it in the future has surfaced, to make the applications possible to clients, suppliers and collaborators, seeking to have a more objective and impartial result regarding the company's different actors.

Finally, it is essential to remember that companies should respond for their direct or indirect actions. Every company must seek to generate a positive impact on the environment. Although, it is true that Continental Tire Andina S.A has a CSR high level, it can improve in small areas to have a greater impact and becoming an example as well as the leading company in the country in terms of CSR.

After this investigation, it is possible to realize the relevance of CSR nowadays. The quality life deficiency and the indiscriminate use of resources should encourage companies to ask themselves if their activities are coherent with the worlds view.



Furthermore, companies should avoid becoming stagnant due to obligation and must create their own initiatives to apply, develop and improve CSR. Companies should use tools similar as the presented in this document, to identify their reality and consider future actions which will allow them, in general, to improve their actions and interaction with its surrounding environment.

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## APPENDICES

## Appendix No. 1: CSR Measurement Tool

## SURVEY ON CORPORATE SOCIAL RESPONSIBILITY

The present survey aims to measure the situation regarding Corporate Social Responsibility (CSR) regarding the organization. With it, it will be possible to understand how the company applies CSR about four measuring fronts: environment, internal and operating practices, community and economy. In one of each of them, specific questions will be asked (with yes or no answers) that will be qualified with a point. In addition, there will be questions that will not have qualifications and will be informative.

GENERAL INFORMATION ABOUT THE COMPANY	
Company name:	
Address:	
Telephones:	City:
Interviewed name:	

FIRST MEASUREMENT FACTOR: **ENVIRONMENT**

<p>• <b>ENERGY</b></p>	
<p>1. What type of energy does the company use?</p>	
Electric <input type="checkbox"/>	Solar Panels <input type="checkbox"/>
Steam <input type="checkbox"/>	Wind generators <input type="checkbox"/>
<p>2. Does the company use clean energy?</p>	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>a. Which one (s)?</p>	
<p>_____</p>	
<p>_____</p>	
<p>_____</p>	
<p>_____</p>	

b. How and where?

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**3.** Does the company have energy efficiency programs?

Yes ☐

No ☐

a. Which one (s)?

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**4.** Does the company have identified the sources of energy inefficiency? (Leaks, bad lightning, insulation, etc.)

Yes ☐

No ☐

4.1 Does the company take actions to reduce the impact of these inefficiencies?\*

Yes ☐

No ☐

i. Which one (s)?

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**5.** Does the company have identified the energy consumption of each of its processes?

Yes ☐

No ☐

a. How?

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• **MATERIALS**

6. Does the company use recyclable materials in the manufacture of its products?

Yes ☐

No ☐

a. Which ones?

<hr/> <hr/> <hr/> <hr/>
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7. Does the company include recycled materials in the manufacture of its products?

Yes ☐

No ☐

a. Which ones?

<hr/> <hr/> <hr/> <hr/>
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8. Does the company recover non-conforming, outdated or spoiled materials or byproducts (they cannot be sold for any type of failure or cannot continue to be processed)?

Yes ☐

No ☐

a. How?

<hr/> <hr/> <hr/> <hr/>
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9. Does the company seek to treat non-compliant, out-of-date or out-of-date materials that are not recyclable?

Yes ☐

No ☐

a. How?

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**10. Does the company have recycling practices?**

Yes ☐

No ☐

a. Which ones?

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**11. Is the impact of waste generation within the factory quantified?**

Yes ☐

No ☐

a. How?

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**12. Are the sources of waste identified?**

Yes ☐

No ☐

**13. Does the company classify the waste it generates?**

Yes ☐

No ☐

• ***WATER***

**14.** Does the company use water in its production processes?

Yes ☐

No ☐

14.1 Where does the company get the water it use in its production processes?

(In case of being from the public network, ask why)\*

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**15.** Where does the water redirect once it is used inside the factory?

Effluents ☐

Sewage network ☐

Treatment plants ☐

**16.** Is any pre-treatment done in the water before it is ready?

Yes ☐

No ☐

**17.** Does the company have programs or carry out actions that promote the efficient use of water?

Yes ☐

No ☐

a. Which ones?

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**• PROTECTION OF THE ENVIRONMENT**

**18.** Does this company take actions to remedy the impacts it causes on the environment, as a result of its operations?

Yes ☐

No ☐

a. Which ones?

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<p><b>19.</b> Does the company have mitigation plans to deal with environmental accidents?</p> <p>Yes <input type="checkbox"/>                                      No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. Which ones?</p> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>
<p><b>20.</b> Has the organization had to activate environmental accident remediation plans?</p> <p>Yes <input type="checkbox"/>                                      No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. Why?</p> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>

<p><b>• EMISSIONS</b></p>
<p><b>21.</b> Does the company generate emissions of harmful gases or greenhouse gases in the environment? (CO<sub>2</sub>, methane, nitrous oxide, etc.)</p> <p>Yes <input type="checkbox"/>                                      No <input type="checkbox"/></p>
<p><b>22.</b> Does the company have these emissions controlled and identified?</p> <p>Yes <input type="checkbox"/>                                      No <input type="checkbox"/></p>
<p><b>23.</b> Does the company have practices or programs that try to reduce these emissions?</p> <p>Yes <input type="checkbox"/>                                      No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. Which ones?</p>



**28.** Does the company have action plans to mitigate possible damages that a waste can cause to the environment?

Yes ☐

No ☐

a. Which ones?

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• **PRODUCTS**

**29.** Is the product, once it has reached its useful life, easy to recycle?

Yes ☐

No ☐

**30.** Does the company facilitate the final disposal of its used products?

Yes ☐

No ☐

a. How?

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**31.** Does the company avoid practices that promote irresponsible consumption or scheduled expiration?

Yes ☐

No ☐

• **RESOLUTION OF ENVIRONMENTAL CONFLICTS**

**32.** Does the company have an action plan to resolve environmental conflicts?

Yes ☐

No ☐

a. How?

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<div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <p>32.1 Are third parties involved in resolving the conflict? (lawyers, mediators)</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p> <p>32.2 In what figure does this act? (solve or mediate)</p> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>
<p><b>33.</b> Has the company faced lawsuits related to environmental conflicts in the last five years?</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. How many?</p> <div style="border-bottom: 1px solid black; margin-top: 10px;"></div>
<p><b>34.</b> Have been existed events in which the actions of the company have caused significant damage to the environment?</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. How many?</p> <div style="border-bottom: 1px solid black; margin-top: 10px;"></div>  <p>34.1 How many of these events have been repaired satisfactorily?</p> <div style="border-bottom: 1px solid black; margin-top: 10px;"></div>
<p><b>35.</b> Is the company currently facing any environmental conflict or demand?</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p>

<b>SECOND MEASUREMENT FACTOR: INTERNAL LABOR AND OPERATING PRACTICES</b>
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• **ANTI-CORRUPTION POLICIES**

**36.** Does the company have policies or practices to prevent corruption?

Yes ☐

No ☐

a. What type of policies?

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**37.** Does the company regulate activities regarding hiring with collaborators and / or family members?

Yes ☐

No ☐

**38.** Does the company regulate the receipt of gifts or bonuses resulting from contracts and negotiations?

Yes ☐

No ☐

**39.** Does the company have a defined process for the negotiation and acquisition of materials, supplies, etc.?

Yes ☐

No ☐

**40.** Does the company ensure that its suppliers are not involved in dishonest practices?

Yes ☐

No ☐

• **LABOR RELATIONS**

**41.** Does the company comply with all the regulations established by the Ministry of Labor?

Yes ☐

No ☐



<p><b>42.</b> Is a fair remuneration guaranteed for all workers in the company according to the type and duration of work?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>43.</b> Are there wage fixing policies?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>44.</b> Are there retirement policies?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>45.</b> Are there dismissal policies?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>46.</b> Are career plans established?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>47.</b> Does the company require the work of its employees outside of their working hours? (mails, calls after work hours, weekends, holidays)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

<p><b>• NON - DISCRIMINATION</b></p>
<p><b>48.</b> Are there mechanisms that guarantee the absence of discriminatory practices according to ethnicity?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>49.</b> Are there mechanisms that guarantee the absence of discriminatory practices according to gender?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>50.</b> Are there mechanisms that guarantee the absence of discriminatory practices according to religion?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

**51.** Are there mechanisms that guarantee the absence of discriminatory practices according to sexual orientation?

Yes ☐

No ☐

**52.** Are there non-discrimination policies within the company?

Yes ☐

No ☐

a. Which ones?

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52.1 Have the aforementioned policies had results?\*

Yes ☐

No ☐

**53.** Does the company have mechanisms or procedures to follow when identifying discriminatory practices?

Yes ☐

No ☐

• ***TRAINING AND EDUCATION***

**54.** Are there training plans that include all the company's personnel?

Yes ☐

No ☐

Observation (if not):

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**55.** Is there a specific item within your annual budget for the training of your staff?

Yes ☐

No ☐

55.1 What percentage of your annual budget is allocated to these trainings? (If the answer is affirmative)

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<b>56.</b> Are there mechanisms to verify the efficiency of the training given to workers? Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>57.</b> Does the company include humanistic and social issues in the trainings? Yes <input type="checkbox"/> No <input type="checkbox"/>

<b>• DIVERSITY AND EQUAL OPPORTUNITY AT WORK</b>
<b>58.</b> Does the company promote diversity within it? Yes <input type="checkbox"/> No <input type="checkbox"/> a. How? <hr/> <hr/> <hr/> <hr/>
<b>59.</b> Are there policies where equal opportunities and rights are guaranteed for all employees of the company (taking into account gender, ethnicity, sexual orientation, religion, age)? Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>60.</b> Do all the people, who are qualified and apt, have the opportunity to reach management positions? Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>61.</b> Does the company have indicators that demonstrate the diversity of the occupation of managerial positions, middle managers and in the entire directive and administrative line? Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>62.</b> How many managements exist in the company?

<hr style="border: 0; border-top: 1px solid black; margin: 0;"/>
<p><b>63.</b> Are there managements occupied by women?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. How many or in what percentage?</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/>
<p><b>64.</b> Are there managements occupied by people under 45?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. How many or in what percentage?</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/>
<p><b>65.</b> How many headquarters are there in the company?</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/>
<p><b>66.</b> Are there headquarters occupied by women?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. How many or in what percentage?</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/>
<p><b>67.</b> Are there headquarters occupied by people over 45?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. How many or in what percentage?</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/>
<p><b>68.</b> Is there a personal disability in the company in a number beyond what is minimally required by law?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>69.</b> Are there policies or mechanisms that guarantee harmonious coexistence between men and women, avoiding practices such as harassment and harassment?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

**70.** In the selection process all candidates have the same opportunities to be hired?

Yes ☐

No ☐

• ***OCCUPATIONAL HEALTH AND SAFETY***

**71.** Does the company have an occupational health and safety manual?

Yes ☐

No ☐

71.1 Is the content and compliance with it shared with all collaborators?\*

Yes ☐

No ☐

a. How?

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**72.** Does the company have an action plan for the treatment of work accidents suffered by its workers?

Yes ☐

No ☐

**73.** Does the company have an occupational risk analysis system?

Yes ☐

No ☐

**74.** Does the company perform medical tests on its employees beyond the minimum required by law?

Yes ☐

No ☐

a. Which ones?

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<div style="border-bottom: 1px solid black; height: 10px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 10px; margin-bottom: 5px;"></div>
<p><b>75.</b> Is there a job analysis to ensure the right conditions of ergonomics, lighting, ventilation and temperature in each position?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>76.</b> Does the company provide timely staff protection to each employee depending on their type of work?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>77.</b> Are there policies that guarantee compliance with safety plans and measures within the company?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>77.1 Are corrective, administrative or legal actions taken when the company's staff breaches these policies or regulations?*</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>78.</b> Does the company have a fire prevention system?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>79.</b> Are there action plans that include: evacuation, drills, security zones, rescue, etc..?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

<p><b>• RESOLUTION OF LABOR CONFLICTS</b></p>
<p><b>80.</b> Does the company have an internal action plan to resolve labor disputes (mediation)?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p style="margin-left: 40px;">a. How?</p> <div style="border-bottom: 1px solid black; height: 10px; margin-top: 10px;"></div> <div style="border-bottom: 1px solid black; height: 10px; margin-top: 5px;"></div>

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-top: 5px;"/>
<p><b>81.</b> Has the company faced labor conflicts in the last year?</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p> <p style="margin-left: 40px;">81.1 What has been the number of labor disputes that the company has handled in the last year?</p> <hr style="border: 0; border-top: 1px solid black; margin-top: 20px;"/> <p style="margin-left: 40px;">81.1.1 What has been the number of labor disputes that the company has solved in the last year satisfactorily for both parties?</p> <hr style="border: 0; border-top: 1px solid black; margin-top: 20px;"/> <p style="margin-left: 40px;">81.1.1.1 How many of these resolved labor conflicts resulted in dismissals of your employees?</p> <hr style="border: 0; border-top: 1px solid black; margin-top: 20px;"/>

<b>• FREEDOM OF ASSOCIATION</b>
<p><b>82.</b> Does the company respect the right of workers to freedom of association?</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p> <p style="margin-left: 40px;">82.1 Does this right of free association include the creation of unions?</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p>
<p><b>83.</b> Do workers in your company have the right to join a labor organization without prior authorization from their boss?</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p>
<p><b>84.</b> Is there any kind of labor association within your company?</p> <p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p>

84.1 Does the company collaborate administratively, logistically or economically with these organizations?

Yes ☐

No ☐

• **CHILD LABOR**

85. Does the company ensure that its suppliers do not engage in child labor practices?

Yes ☐

No ☐

a. How?

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86. Does the company have policies that ensure that minors are not hired?

Yes ☐

No ☐

**THIRD MEASUREMENT FACTOR: COMMUNITY**

• **CONSUMER PRIVACY**

87. Does the company have policies that guarantee the privacy of your customers' data?

Yes ☐

No ☐

88. Does the company have a security system that prevents the leak or theft of your customers' information?

Yes ☐

No ☐

• **PRODUCT LABELING**



**89.** Do the labels of your products comply with the regulations and regulations of the country in which they are located?

Yes ☐

No ☐

**90.** Is all the information found on the product labels authentic and complete?

Yes ☐

No ☐

**91.** Are relevant aspects of the product included in the labels that go beyond what is required by law?

Yes ☐

No ☐

**• PARTICIPATION AND COMMITMENT WITH THE COMMUNITY**

**92.** Has the company had close contacts with the surrounding community?

Yes ☐

No ☐

**93.** Has the company created participatory processes that involve the community and contemplate their expectations?

Yes ☐

No ☐

**94.** Has the company created programs that contribute to the development of the community in general?

Yes ☐

No ☐

**95.** Does the planning of expansion, growth or other projects contemplate the impact they will have on the community?

Yes ☐

No ☐

**96.** Does the planning of expansion, growth or other projects contemplate the participation of the community?

Yes ☐

No ☐

**97.** Is the company open to the community to visit and verify the production processes within it?

Yes ☐

No ☐

a. Why? If not

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**98.** Does the company have agreements of any kind with GADs universities, NGOs and institutional organizations?

Yes ☐

No ☐

**• RESPONSABILITY IN POLITICAL RELATIONS**

**99.** Has the company contributed to political campaigns or political causes of any kind?

Yes ☐

No ☐

**• IMPACTS TO SOCIETY CREATED BY SUPPLIERS**

**100.** Does the company consider policies to select its suppliers based on the impacts they cause or have caused in the community?

Yes ☐

No ☐

a. Which ones?

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<p><b>101.</b> Is the company concerned with monitoring the production processes of its suppliers (audits, inspections, etc.)?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>102.</b> Has the company's activities caused or have had any negative impact on the community?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>103.</b> Do any of the companies that make up the group of suppliers or distributors of the company have caused or have had any negative impact on the community?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>104.</b> Does the company have policies or action plans to deal with the negative impacts it might cause?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>105.</b> Does the company have policies or plans of action to deal with the negative impacts it could cause due to its relationship with its suppliers?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>106.</b> Does the company encourage its suppliers to prevent, mitigate and remedy negative impacts caused to society?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

<p><b>• SOCIAL INVESTMENT</b></p>
<p><b>107.</b> Has the company invested in social aid programs and projects for the community? (Education, health, sport, culture)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>108.</b> Is a percentage for social investment included in annual budget of the company?</p>

Yes <input type="checkbox"/>	No <input type="checkbox"/>
a. How many? If the answer is affirmative	
b. Observations: If not.	
<b>109.</b> Does the company's social investment go beyond making donations?	
Yes <input type="checkbox"/>	No <input type="checkbox"/>

<b>• <i>MARKETING</i></b>
<b>110.</b> Does the company comply with all regulations and laws, within the country in which they operate, regarding marketing and advertising?
Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
<b>111.</b> Is the advertising that the company manages true and reliable?
Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
<b>112.</b> Within the campaigns or advertising events is the image of women used as a marketing element?
Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
Observation:

**113.** Does the company use Social Responsibility practices as marketing elements?

Yes ☐

No ☐

**114.** Do the campaigns that the company manages create awareness of responsible consumption?

Yes ☐

No ☐

**• RESOLUTION OF CONFLICTS IN THE COMMUNITY**

**115.** Does the company have an action plan to resolve conflicts that may arise with the community?

Yes ☐

No ☐

a. Cómo?

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**116.** Has the company faced lawsuits due to conflicts with the community in the last five years?

Yes ☐

No ☐

116.1 How many of these events have been repaired in a manner satisfactory to both parties?\*

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**FOURTH MEASUREMENT FACTOR: ECONOMY**

**• MARKET PRESENCE**

**117.** Are the salaries that the company pays to its employees according to the averages of the sector for similar jobs?

Yes ☐

No ☐

<p><b>118.</b> Does the company invest in benefits for its workers beyond the minimum required by law?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>119.</b> Are the salaries that the company pays its employees according to the work they do?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

<p>• <b>INDIRECT ECONOMIC IMPACTS</b></p>
<p><b>120.</b> Has the company invested in complementary infrastructure when establishing itself in a certain sector?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>121.</b> Has the company driven the parallel economic growth of the community?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>a. How has the company realized?</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p><b>122.</b> Does the company invest in improving and / or maintaining the lifestyle of the community?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

<p>• <b>ETHICAL INVESTMENT</b></p>
<p><b>123.</b> If the company invests in other companies, does it take into account social responsibility criteria when choosing them?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Does not invest <input type="checkbox"/></p>

**124.** Does the company have policies that consider social responsibility factors as selection criteria, in general?

Yes ☐

No ☐

**125.** Does the company have guidelines to qualify companies where they will invest?

Yes ☐

No ☐

**• *ECONOMIC PERFORMANCE***

**126.** Does the company periodically present information about its financial and economic status?

Yes ☐

No ☐

**127.** Does the company present information on assets, liabilities and equity that have been previously audited?

Yes ☐

No ☐

**128.** Does the company present information on internal management accounts that have been previously audited?

Yes ☐

No ☐

**129.** Is the company up to date with its tax obligations?

Yes ☐

No ☐

**• *PROCUREMENT PRACTICES***

**130.** Does the company have payment policies for suppliers clearly and transparently defined?

Yes ☐

No ☐

**131.** Does the company have clearly and transparently defined collection policies for distributors?

Yes ☐

No ☐

**132.** Does the company make sure to verify the origin of the supplies that are supplied by its suppliers?

Yes ☐

No ☐

**133.** Does the company ensure that the practices and production conditions of its inputs are adequate (suppliers)?

Yes ☐

No ☐

**134.** Does the company establish special negotiation criteria that allow the growth of small suppliers, new businesses and / or minority groups?

Yes ☐

No ☐

**135.** Does the company have policies that promote the development, learning and growth of its suppliers?

Yes ☐

No ☐

• ***SOCIAL INVESTMENT***

**136.** Does the company have programs or plans aimed at improving the economy of the community and / or its collaborators?

Yes ☐

No ☐



### ENCUESTA SOBRE RESPONSABILIDAD SOCIAL EMPRESARIAL

La presente encuesta tiene por objetivo medir la situación en cuanto a Responsabilidad Social Empresarial (RSE) dentro de la organización. Con ella, se podrá entender de qué manera la compañía aplica RSE en cuatro frentes de medición: Ambiente, prácticas laborales internas y de operación, comunidad y economía. En cada una de ellas se realizarán preguntas específicas (respondiendo sí o no) que serán calificadas con un punto. Además, habrá preguntas que no tendrán calificación y serán de carácter informativo.

DATOS GENERALES DE LA EMPRESA	
Nombre de la empresa:	Continental Tire Andina S.A.
Dirección:	Panamericana Norte Km. 2.8
Teléfonos:	07-286-2155 Ciudad: Arequipa.
Nombre del Entrevistado:	Mariana Machuca Carpio/Vinicio Landy/ Jesús Arevalo.

#### PRIMER FRENTE DE MEDICIÓN: AMBIENTE

• ENERGÍA	
1. ¿Qué tipo de energía usa la empresa?	
Eléctrica <input checked="" type="checkbox"/>	Paneles Solares <input type="checkbox"/>
Vapor <input checked="" type="checkbox"/>	Generadores eólicos <input type="checkbox"/>
2. ¿La empresa hace uso de energías limpias?	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>
a. ¿Cuál (es)?	
Nitrogeno	



b. ¿Cómo y dónde?

En el área de Vulcanización  
para el curado de llanta verde

3. ¿La empresa tiene programas de eficiencia energética?

Sí

☒

No

☐

a. ¿Cuál (es)?

Luces con sensores de movimiento  
Cambio de luminarias a luces led  
Programa de Corrección de fugas  
Recirculación del Agua

4. ¿La empresa tiene identificadas las fuentes de ineficiencia energética? (Fugas, mala iluminación, aislamientos, etc.)

Sí

☒

No

☐

4.1 ¿Se realizan acciones para disminuir el impacto de dichas ineficiencias?\*

Sí

☒

No

☐

i. ¿Cuál (es)?

- Corrección de fugas (aire, agua, aceite, vapor)  
- Capuchones en el área de Vulcanización,  
con los moldes para retener el calor

5. ¿La empresa tiene identificado el consumo energético de cada uno de sus procesos?

Sí

☒

No

☐

a. ¿Cómo?

Con un programa interno MESDAS  
nos indica en tiempo real el consumo  
de cada energía.

• **MATERIALES**

6. ¿La compañía usa materiales reciclables en la fabricación de sus productos?

Sí ☒

No ☐

a. ¿Cuáles?

Papel / Cartón / Plástico / llantas / bloccers

7. ¿La compañía incluye materiales reciclados en la fabricación de sus productos?

Sí ☐

No ☒

a. ¿Cuáles?

8. ¿La empresa recupera materiales de productos o subproducto no conformes, caducados, o en mal estado (no pueden ser vendidos por cualquier tipo de fallas o no pueden seguir siendo procesados)?

Sí ☐

No ☒

a. ¿Cómo?

El caucho en el proceso no puede ser reprocesado, especialmente por los químicos y materiales, que no permiten volver a usarse como cuando están mezclados con breaker de acero.

9. ¿La empresa busca dar tratamiento a materiales de productos o subproducto no conformes, caducados, o en mal estado que no se pueda reciclar?

Sí ☒

No ☐

a. ¿Cómo?

Dentro del proceso no se da ningún tratamiento extra, sin embargo llantas en desuso se desti-



nan a procesos de reciclaje con artesanos del caucho o para donaciones para elaborar juegos infantiles u otros.

10. ¿La empresa cuenta con prácticas de reciclaje?

Sí ☒

No ☐

a. ¿Cuáles?

- Materiales sólidos (cauchos quemados, breakers, nylon, negro de humo).
- Materiales líquidos (aceites).
- Leña, madera, plásticos, cartones, pinturas.
- \* Reciclaje de estos materiales y donaciones.

11. ¿Se cuantifica el impacto de la generación de los desperdicios dentro de la fábrica?

Sí ☒

No ☐

a. ¿Cómo?

Todos los residuos que se generan se venden y se evita enviar a rellenos sanitarios.

Todo material se cuantifica. 91% de material se vende.

12. ¿Se tienen identificadas las fuentes de desperdicios?

Sí ☒

No ☐

13. ¿La empresa clasifica los desperdicios que genera?

Sí ☒

No ☐

#### • AGUA

14. ¿La empresa utiliza agua en sus procesos productivos?

Sí ☒

No ☐

14.1 ¿De dónde capta o consigue el agua que usa en sus procesos productivos? (En caso de ser de la red pública, preguntar por qué)\*

La captación del Agua se lo realiza del río

15. ¿A dónde redirige el agua una vez que termina su uso dentro de la fábrica?

Efluentes

☐

Red de alcantarillado

☐

Plantas de tratamiento

☒

16. ¿Se realiza algún tratamiento previo en el agua antes de ser dispuesta?

Sí ☒

No ☐

17. ¿La empresa tiene programas o realiza acciones que fomenten el uso eficiente del agua?

Sí ☒

No ☐

a. ¿Cuáles?

En los procesos se reutiliza el agua que se la purifica mediante acidos y así evitar consumir agua innecesariamente

#### • PROTECCIÓN DEL MEDIOAMBIENTE

18. ¿Toma esta compañía acciones para remediar los impactos que causa en el medioambiente, producto de sus operaciones?

Sí ☒

No ☐

a. ¿Cuáles?

- Purificación de agua del proceso para regresarla al río  
- Reforestación de las áreas verdes.

19. ¿Tiene la compañía planes de mitigación para hacer frente a accidentes medioambientales?

Sí ☒

No ☐

a. ¿Cuáles?

Tenemos un equipo capacitado para la contención de derrames, cuenta con Polvos anti derrames, cordones y paños absorbentes.

20. ¿Ha tenido la organización que activar los planes de remediación de accidentes medioambientales?

Sí ☐

No ☒

a. ¿Por qué razón?

Se cuenta con Planes de acción para evitar este tipo de accidentes (Se cuenta con un Kit anti derrames)

#### • EMISIONES

21. ¿La empresa genera emisiones de gases nocivos o de efecto invernadero en el medioambiente? (CO<sub>2</sub>, metano, óxido nitroso, etc.)

Sí ☒

No ☐

22. ¿La empresa tiene controlada e identificadas dichas emisiones?

Sí ☒

No ☐

23. ¿La empresa tienen prácticas o programas que tratan de reducir estas emisiones?

Sí ☒

No ☐

a. ¿Cuáles?

Se realizan limpiezas anuales de las chimeneas que evitan que las emisiones estén fuera de los límites establecidos



24. ¿La empresa cumple con las regulaciones ambientales locales respecto a las emisiones?

Sí ☒

No ☐

• **RESPONSABILIDAD DE RESIDUOS**

25. ¿Tiene identificada la empresa los tipos de desechos que genera?

Sí ☒

No ☐

26. ¿La compañía posee un plan de tratamiento de residuos?

Sí ☒

No ☐

a. ¿Cuáles?

la disposición final de Grasa y Aceites  
lo enviamos con ETAPA  
los luminarios con una empresa de  
Quito llamada Harwat

27. ¿La empresa genera desechos peligrosos para el medioambiente?

Sí ☒

No ☐

27.1 ¿La compañía posee planes para tratar o eliminar los desechos peligrosos sin afectar al medioambiente?\*

Sí ☒

No ☐

b. ¿Cuáles?

Las luminarias es un desecho peligroso  
las cuales necesitamos enviar a Harwat  
empresa que cuenta con la maquinaria  
para tratar estos químicos



28. ¿La compañía tiene planes de acción para mitigar posibles daños que un desperdicio pueda ocasionar al medioambiente?

Sí ☒

No ☐

a. ¿Cuáles?

Paceenos Colectores que evita que el negro de humo se escape al medio ambiente  
Trampas de Aceite, para evitar que esta vaya al río

#### • PRODUCTOS

29. ¿El producto una vez que ha cumplido su vida útil es fácil de reciclar?

Sí ☐

No ☒

30. ¿La empresa facilita la disposición final de sus productos usados?

Sí ☒

No ☐

a. ¿Cómo?

- Se entrega a artesanos del caucho y recicladores.

31. ¿La empresa evita prácticas que promuevan el consumo irresponsable o caducidad programada?

Sí ☒

No ☐

#### • RESOLUCIÓN DE CONFLICTOS AMBIENTALES

32. ¿La empresa cuenta con un plan de acción para resolver conflictos ambientales?

Sí ☒

No ☐

a. ¿Cómo?

La empresa cuenta con un Plan de Emergencia; en lo cual detalla las acciones a realizar cuando ocurre algún tipo de Accidente Medioambiental

32.1 ¿Están involucradas dentro de la resolución del conflicto terceras partes (abogados, mediadores)?

Sí ☒

No ☐

32.2 ¿En qué figura actúa ésta? (resolver o mediar)

Se encargan de Mediar para que las partes afectadas queden satisfechas

33. ¿La empresa ha enfrentado demandas relacionadas con conflictos ambientales en los últimos cinco años?

Sí ☐

No ☒

a. ¿Cuántos?

34. ¿Han existido eventos en los cuales las acciones de la empresa han causado un daño significativo al medioambiente?

Sí ☐

No ☒

a. ¿Cuántos?

34.1 ¿Cuántos de estos eventos han sido reparados de forma satisfactoria?

No hemos tenido eventos.

35. Actualmente, ¿la empresa está enfrentando algún conflicto o demanda ambiental?

Sí ☐

No ☒

SEGUNDO FRENTE DE MEDICIÓN: PRÁCTICAS LABORALES INTERNAS  
Y DE OPERACIÓN

• **POLÍTICAS ANTI-CORRUPCIÓN**

36. ¿La empresa cuenta con políticas o prácticas para evitar la corrupción?

Sí ☒

No ☐

a. ¿Qué tipo de políticas?

- Anticorrupción

- Antimonopolio

- Código de ética

- Donaciones

37. ¿La empresa norma actividades respecto a la contratación con colaboradores y/o familiares?

Sí ☒

No ☐

38. ¿La empresa norma el recibimiento de regalos, primas o bonos producto de firmas de contratos y negociaciones?

Sí ☒

No ☐

39. ¿La empresa cuenta con un proceso definido para la negociación y adquisición de materiales, insumos, etc.?

Sí ☒

No ☐

40. ¿La empresa se asegura que sus proveedores no se encuentren envueltos en prácticas deshonestas?

Sí ☒

No ☐

• **RELACIONES DE TRABAJO**

41. ¿La empresa cumple con todas las regulaciones establecidas por el Ministerio de Trabajo?

Sí ☒

No ☐

42. ¿Se garantiza una remuneración justa a todos los trabajadores de la empresa de acuerdo al tipo y duración del trabajo?

Sí ☒

No ☐

43. ¿Existen políticas de fijación de sueldos?

Sí ☒

No ☐

44. ¿Existen políticas de jubilación?

Sí ☒

No ☐

45. ¿Existen políticas de despido?

Sí ☒

No ☐

46. ¿Están establecidos planes de carrera?

Sí ☒

No ☐

47. ¿La empresa requiere del trabajo de sus colaboradores fuera del horario de su jornada laboral? (mails, llamadas fuera del horario de trabajo, fines de semana, vacaciones)

Sí ☒

No ☐

*Con cargos de confianza (Jefes-Gerentes)*

• **NO DISCRIMINACIÓN**

48. ¿Existen mecanismos que garanticen la inexistencia de prácticas discriminatorias según la etnia?

Sí ☒

No ☐



<p>49. ¿Existen mecanismos que garanticen la inexistencia de prácticas discriminatorias según el género?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>50. ¿Existen mecanismos que garanticen la inexistencia de prácticas discriminatorias según la religión?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>51. ¿Existen mecanismos que garanticen la inexistencia de prácticas discriminatorias según la orientación sexual?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>52. ¿Existen políticas de no discriminación dentro de la empresa?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>a. ¿Cuáles?</p> <p><u>- Diversidad de Género - Religión - Raza.</u></p> <p><u>- Discapacidades</u></p> <p><u>- Código de Conducta en general.</u></p> <p>52.1 ¿Han tenido resultados las políticas antes mencionadas?*</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>53. ¿Posee la compañía mecanismos o procedimientos a seguir ante la identificación de prácticas discriminatorias?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p><u>Hot line para denuncias.</u></p>

<p>• <b>CAPACITACIÓN Y EDUCACIÓN</b></p>
<p>54. ¿Existen planes de capacitación que incluyan a todo el personal de la empresa?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>

Observación:

55. ¿Existe dentro de su presupuesto anual un rubro específico destinado a la capacitación de su personal?

Sí ☒

No ☐

55.1 ¿Qué porcentaje respecto a su presupuesto anual está destinado a dichas capacitaciones?

56. ¿Existen mecanismos para verificar la eficiencia de las capacitaciones impartidas a los trabajadores?

Sí ☒

No ☐

57. ¿Incluyen en las capacitaciones temas humanísticos y sociales?

Sí ☒

No ☐

• **DIVERSIDAD Y CONDICIONES DE IGUALDAD EN EL TRABAJO**

58. ¿La empresa promueve la diversidad dentro de ella?

Sí ☒

No ☐

a. ¿Cómo?

- Foros de Diversidad de Género

- Charlas contra la violencia

- Ferias con MSP.- Psicosociales

- Contratación personas con discapacidad

<p>59. ¿Existen políticas en dónde se garanticen igualdad de oportunidades y derechos para todos los colaboradores de la compañía (tomando en cuenta género, etnia, orientación sexual, religión, edad)?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>60. ¿Todas las personas, que se encuentran capacitadas y aptas, tienen la oportunidad de llegar a puestos directivos?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>61. ¿Posee la empresa indicadores que demuestren la diversidad de la ocupación de puestos directivos, mandos medios y en toda la línea directiva y administrativa?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>62. ¿Cuántas gerencias existen en la empresa?</p> <p><u>20</u></p>
<p>63. ¿Existen gerencias ocupadas por mujeres?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>a. ¿Cuántas o en qué porcentaje?</p> <p><u>6 ocupados con mujeres.</u></p>
<p>64. ¿Existen gerencias ocupadas por personas menores de 45 años?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>a. ¿Cuántas y en qué porcentaje?</p> <p><u>5 personas.</u></p>
<p>65. ¿Cuántas jefaturas existen en la empresa?</p> <p><u>80 jefaturas</u></p>
<p>66. ¿Existen jefaturas ocupadas por mujeres?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>a. ¿Cuántas y en qué porcentaje?</p> <p><u>13.</u></p>

67. ¿Existen jefaturas ocupadas por personas mayores a 45 años?

Sí ☒ No ☐

a. ¿Cuántas y en qué porcentaje?

15.

---

68. ¿Existe en la empresa personal con discapacidad en un número más allá de lo que es mínimamente requerido por la ley?

Sí ☒ No ☐

---

69. ¿Existen políticas o mecanismos que garanticen la convivencia armónica entre hombres y mujeres evitando prácticas como el acoso y hostigamiento?

Sí ☒ No ☐

---

70. ¿En los procesos de selección todos los candidatos tienen las mismas oportunidades para ser contratados?

Sí ☒ No ☐

**• SALUD Y SEGURIDAD LABORAL**

71. ¿La empresa cuenta con un manual de salud y seguridad ocupacional?

Sí ☒ No ☐

71.1 ¿Se socializa el contenido y cumplimiento de éste con todos los colaboradores?\*

Sí ☒ No ☐

a. ¿Cómo?

Se le entrega un reglamento físico  
Existen Capacitaciones en donde  
se aborda este reglamento,  
además de Carteleras informativas



72. ¿La empresa posee un plan de acción para el tratamiento de accidentes laborales sufridos por sus trabajadores?	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>
73. ¿La compañía posee un sistema de análisis de riesgos laborales?	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>
74. ¿La compañía realiza exámenes médicos a sus colaboradores más allá del mínimo requerido por la ley?	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>
a. ¿Cuáles?	
<hr/>	
<hr/>	
<hr/>	
75. ¿Existe un análisis de puestos de trabajo para garantizar las condiciones adecuadas de ergonomía, iluminación, ventilación y temperatura en cada puesto?	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>
76. ¿La empresa provee de forma oportuna equipo de protección del personal a cada colaborador dependiendo de su tipo de trabajo?	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>
77. ¿Existen políticas que garanticen el cumplimiento de los planes y medidas de seguridad dentro de la compañía?	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>
77.1 ¿Se toman acciones correctivas, administrativas o legales cuando el personal de la empresa incumple dichas políticas o reglamentos?*	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>
78. ¿La empresa cuenta con un sistema antincendios?	
Sí <input checked="" type="checkbox"/>	No <input type="checkbox"/>

79. ¿Existen planes de acción que contemplen: evacuación, simulacros, zonas de seguridad, rescate, etc.?

Sí ☒

No ☐

• **RESOLUCIÓN DE CONFLICTOS LABORALES**

80. ¿La empresa cuenta con un plan de acción interno para resolver conflictos laborales (mediación)?

Sí ☒

No ☐

a. ¿Cómo?

- Comité obrero Patrón y Comités  
Concedos - Seguridad - Crisis.

81. ¿La empresa ha enfrentado conflictos laborales en el último año?

Sí ☒

No ☒

81.1 ¿Cuál ha sido el número de conflictos laborales que la empresa ha manejado en el último año?

~~1~~ 1

81.1.1 ¿Cuál ha sido el número de conflictos laborales que la empresa ha resuelto en el último año satisfactoriamente para ambas partes?

1

81.1.1.1 ¿Cuántos de estos conflictos laborales resueltos derivaron en despidos de sus colaboradores?

1

• **LIBERTAD DE ASOCIACIÓN**

82. ¿Respeto la empresa el derecho de los trabajadores a la libertad de asociación?

Sí ☒

No ☐

82.1 ¿Incluye este derecho de libre asociación la creación de sindicatos?

Sí ☒

No ☐

83. ¿Tienen los trabajadores de su empresa derecho a unirse a una organización laboral sin autorización previa de su jefe?

Sí ☒

No ☐

84. ¿Existe, dentro de su empresa, algún tipo de asociación laboral?

Sí ☒

No ☐

84.1 ¿Colabora la empresa de manera administrativa, logística o económica con dichas organizaciones?

Sí ☐

No ☒

• **TRABAJO INFANTIL**

85. ¿La empresa se asegura que sus proveedores no incurran en prácticas de trabajo infantil?

Sí ☒

No ☐

a. ¿Cómo?

- Código Conducta  
- Due Diligent

86. ¿La empresa tiene políticas que aseguren la no contratación de menores de edad?

Sí ☒

No ☐

TERCER FRENTE DE MEDICIÓN: **COMUNIDAD**

• **PRIVACIDAD DEL CONSUMIDOR**

87. ¿La empresa posee políticas que garanticen la privacidad de los datos de sus clientes?

Sí ☒

No ☐

88. ¿La empresa cuenta con un sistema de seguridad que evite la fuga o robo de la información de sus clientes?

Si ☒

No ☐

• **ETIQUETADO DEL PRODUCTO**

89. ¿Cumplen las etiquetas de sus productos con las regulaciones y normativas del país en el que se encuentran?

Sí ☒

No ☐

90. ¿Toda la información que se encuentra en las etiquetas de los productos es auténtica y completa?

Sí ☒

No ☐

91. ¿Se incluyen en las etiquetas aspectos relevantes del producto que van más allá de lo exigido por la ley?

Sí ☒

No ☐

• **PARTICIPACIÓN Y COMPROMISO DE LA COMUNIDAD**

92. ¿La empresa ha tenido acercamientos con la comunidad que la rodea?

Sí ☒

No ☐



<p>93. ¿La empresa ha creado procesos participativos que involucren a la comunidad y contemplen sus expectativas?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>94. ¿La empresa ha creado programas que contribuyen con el desarrollo de la comunidad en general?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>95. ¿La planificación de proyectos de expansión, crecimiento u otro contemplan el impacto que éstos tendrán en la comunidad?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>96. ¿La planificación de proyectos de expansión, crecimiento u otro contemplan la participación de la comunidad?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>97. ¿La empresa está abierta a que la comunidad pueda visitar y constatar los procesos de producción dentro de ella?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>a. ¿Por qué? Si es que no</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>98. ¿Tiene la empresa convenios de algún tipo con universidades GADs, ONGs y organizaciones institucionales?</p> <p>Sí <input checked="" type="checkbox"/> No <input type="checkbox"/></p>

<p>• <b>RESPONSABILIDAD EN EL RELACIONAMIENTO PÚBLICO</b></p>
<p>99. ¿La empresa ha contribuido en campañas políticas o causas políticas de algún tipo?</p> <p>Sí <input type="checkbox"/> No <input checked="" type="checkbox"/></p>

• **IMPACTOS A LA SOCIEDAD CREADA POR LOS PROVEEDORES**

100. ¿La empresa contempla políticas para seleccionar a sus proveedores en base a los impactos que causan o han causado en la comunidad?

Sí ☒

No ☐

a. ¿Cuáles?

- Impactos ambientales  
- No contratación infantil

101. ¿La empresa se preocupa de realizar seguimiento de los procesos de producción de sus proveedores (auditorías, inspecciones, etc.)?

Sí ☒

No ☐

102. ¿Las actividades de la empresa han causado o han tenido algún impacto negativo en la comunidad?

Sí ☐

No ☒

103. ¿Alguna de las empresas que conforman el grupo de proveedores o distribuidores de la compañía ha causado o ha tenido algún impacto negativo en la comunidad?

Sí ☐

No ☒

104. ¿La empresa tiene políticas o planes de acción para hacer frente a los impactos negativos que pudiera causar?

Sí ☒

No ☐

105. ¿La empresa tiene políticas o planes de acción para hacer frente a los impactos negativos que pudiera causar debido a su relación con sus proveedores?

Sí ☒

No ☐

106. ¿La empresa incentiva a sus proveedores a prevenir, mitigar y remediar impactos negativos causados a la sociedad?

Sí ☒

No ☐

• **INVERSIÓN SOCIAL**

107. ¿La empresa ha invertido en programas y proyectos de ayuda social para la comunidad? (Educación, salud, deporte, cultura)

Sí ☒

No ☐

108. ¿Dentro de su presupuesto anual está designado un porcentaje para inversión social?

Sí ☒

No ☐

a. ¿Cuánto? Si es que sí

No podemos dar el valor por confidencialidad corporativa.

b. Observaciones: si es que no.

109. ¿La inversión social de la empresa va más allá de la realización de donaciones?

Sí ☒

No ☐

• **MARKETING**

110. ¿La empresa cumple con todas las regulaciones y leyes, dentro del país en el que operan, respecto a marketing y publicidad?

Sí ☒

No ☐

111. ¿La publicidad que la empresa maneja es verídica y confiable?

Sí ☒

No ☐

112. ¿Dentro de las campañas o eventos publicitarios se usa la imagen de la mujer como elemento de marketing?

Sí ☐

No ☒

Observación:

Cuando se la usa se le da el mismo peso de un hombre, reconociéndose a la diversidad. -Equidad-

113. ¿La empresa utiliza las prácticas de Responsabilidad Social como elementos de marketing?

Sí ☒

No ☐

114. ¿Las campañas que la empresa maneja crean conciencia de consumo responsable?

Sí ☒

No ☐

• RESOLUCIÓN DE CONFLICTOS EN LA COMUNIDAD

115. ¿La empresa cuenta con un plan de acción para resolver conflictos que se puedan suscitar con la comunidad?

Sí ☒

No ☐

a. ¿Cómo?

Con comité de Crisis



116. ¿La empresa ha enfrentado demandas debido a conflictos con la comunidad en los últimos cinco años?

Sí ☐

No ☒

116.1 ¿Cuántos de estos eventos han sido reparados de forma satisfactoria para ambas partes?\*

---

#### CUARTO FRENTE DE MEDICIÓN: ECONOMÍA

##### • PRESENCIA EN EL MERCADO

117. ¿Los salarios que la compañía paga a sus empleados están acorde a los promedios del sector para trabajos similares?

Sí ☒

No ☐

118. ¿La empresa invierte en beneficios para sus trabajadores más allá del mínimo requerido por la ley?

Sí ☒

No ☐

119. ¿Los salarios que la compañía paga a sus empleados están acorde al trabajo que realizan?

Sí ☒

No ☐

##### • IMPACTOS ECONÓMICOS INDIRECTOS

120. ¿La empresa ha invertido en infraestructura complementaria al momento de establecerse en un determinado sector?

Sí ☐

No ☒

121. ¿La empresa ha impulsado el crecimiento económico paralelo de la comunidad?

Sí ☒

No ☐

a. ¿Cómo se han dado cuenta?

122. ¿La empresa invierte en mejorar y/o mantener el estilo de vida de la comunidad?

Sí ☒

No ☐

• **INVERSIÓN ÉTICA**

123. ¿Si la empresa invierte en otras compañías, toma en cuenta criterios de responsabilidad social al momento de elegirías?

Sí ☐

No ☒

No invierte ☐

124. ¿La empresa tiene políticas que consideren factores de responsabilidad social como criterios de selección, en general?

Sí ☐

No ☒

125. ¿La empresa cuenta con pautas para calificar a las compañías en dónde se va a invertir?

Sí ☒

No ☐

• **RENDIMIENTO ECONÓMICO**

126. ¿La empresa presenta información periódicamente acerca de su estado financiero y económico?

Sí ☒

No ☐

127. ¿La empresa presenta información sobre activos, pasivos y patrimonio que han sido previamente auditadas?

Sí ☒

No ☐

128. ¿La empresa presenta información de cuentas de gestión interna que han sido previamente auditadas?

Sí ☒

No ☐

129. ¿La empresa se encuentra al día con sus obligaciones tributarias?

Sí ☒

No ☐

• **PRÁCTICAS DE ADQUISICIÓN**

130. ¿La empresa tiene definidas, de forma clara y transparente, las políticas de pago para proveedores?

Sí ☒

No ☐

131. ¿La empresa tiene definidas, de forma clara y transparente, políticas de cobro para distribuidores?

Sí ☒

No ☐

132. ¿La empresa se asegura de verificar el origen de los insumos que son suministrados por sus proveedores?

Sí ☒

No ☐

133. ¿La empresa se asegura que las prácticas y condiciones de producción de sus insumos sean adecuadas (proveedores)?

Sí ☒

No ☐

134. ¿La empresa establece criterios de negociación especiales que permitan el crecimiento de pequeños proveedores, negocios nuevos y/o de grupos minoritarios?

Sí ☒

No ☐

135. ¿La empresa tiene políticas que promuevan el desarrollo, aprendizaje y crecimiento de sus proveedores?

Sí ☒

No ☐

• *INVERSIÓN SOCIAL*

136. ¿La empresa cuenta con programas o planes destinados a mejorar la economía de la comunidad y/o sus colaboradores?

Sí ☒

No ☐

Appendix No. 3: Qualification method and maximum score

QUESTION NUMBER	YES	NO	BONUS	TOTAL OF CATEGORY
Environment				
1	-	-	-	
2	1	0		
3	1	0		
4	1	0	1	
5	1	0		
6	1	0		
7	1	0		
8	1	0		
9	1	0		
10	1	0		
11	1	0		
12	1	0		
13	1	0		
14	-	-	-	
15	-	-	-	
16	1	0		
17	1	0		
18	1	0		
19	1	0		
20	0	1		
21	0	1		
22	1	0		
23	1	0		
24	1	0		
25	1	0		
26	1	0		
27	0	1	1	
28	1	0		
29	-	-	-	
30	1	0		
31	1	0		
32	1	0	1	
33	0	1		
34	0	1		
35	0	1		

<b>TOTAL</b>	<b>25</b>	<b>6</b>	<b>3</b>	<b>34</b>
Internal Labor and Operating Practices				
36	1	0		
37	1	0		
38	1	0		
39	1	0		
40	1	0		
41	1	0		
42	1	0		
43	1	0		
44	1	0		
45	1	0		
46	1	0		
47	0	1		
48	1	0		
49	1	0		
50	1	0		
51	1	0		
52	1	0	1	
53	1	0		
54	1	0		
55	-	-	-	
56	-	-	-	
57	-	-	-	
58	1	0		
59	1	0		
60	1	0		
61	1	0		
62	-	-	-	
63	-	-	-	
64	-	-	-	
65	-	-	-	
66	-	-	-	
67	-	-	-	
68	1	0		
69	1	0		
70	1	0		
71	1	0	1	

72	1	0		
73	1	0		
74	1	0		
75	1	0		
76	1	0		
77	1	0	1	
78	1	0		
79	1	0		
80	1	0		
81	0	1		
82	1	0	1	
83	1	0		
84	1	0	1	
85	1	0		
86	1	0		
<b>TOTAL</b>	<b>40</b>	<b>2</b>	<b>5</b>	<b>47</b>
Community				
87	1	0		
88	1	0		
89	1	0		
90	1	0		
91	1	0		
92	1	0		
93	1	0		
94	1	0		
95	1	0		
96	1	0		
97	1	0		
98	1	0		
99	0	1		
100	1	0		
101	1	0		
102	0	1		
103	-	-	-	
104	1	0		
105	1	0		
106	1	0		
107	1	0		

108	-	-	-	
109	1	0		
110	1	0		
111	1	0		
112	0	1	0	
113	1	0		
114	1	0		
115	1	0		
116	0	1		
<b>TOTAL</b>	<b>24</b>	<b>4</b>	<b>0</b>	<b>28</b>
<b>Economy</b>				
117	1	0		
118	1	0		
119	1	0		
120	1	0		
121	1	0		
122	1	0		
123	1	0		
124	1	0		
125	1	0		
126	1	0		
127	1	0		
128	1	0		
129	1	0		
130	1	0		
131	1	0		
132	1	0		
133	1	0		
134	1	0		
135	1	0		
136	1	0		
<b>TOTAL</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>
<b>TOTAL</b>				<b>129</b>



Appendix No. 4: Qualification of Continental Tire Andina S.A

QUESTION NUMBER	YES	NO	BONUS	TOTAL OF CATEGORY
Environment				
1	-	-	-	
2	1	0		
3	1	0		
4	1	0	1	
5	1	0		
6	1	0		
7	0	0	0	
8	0	0	0	
9	1	0		
10	1	0		
11	1	0		
12	1	0		
13	1	0		
14	-	-	-	
15	-	-	-	
16	1	0		
17	1	0		
18	1	0		
19	1	0		
20	0	1		
21	0	0	0	
22	1	0		
23	1	0		
24	1	0		
25	1	0		
26	1	0		
27	0	0	1	
28	1	0		
29	-	-	-	
30	1	0		
31	1	0		
32	1	0	1	
33	0	1	0	
34	0	1		
35	0	1		
<b>TOTAL</b>	<b>23</b>	<b>4</b>	<b>3</b>	<b>30</b>

Internal Labor and Operating Practices				
36	1	0		
37	1	0		
38	1	0		
39	1	0		
40	1	0		
41	1	0		
42	1	0		
43	1	0		
44	1	0		
45	1	0		
46	1	0		
47	0	0	0	
48	1	0		
49	1	0		
50	1	0		
51	1	0		
52	1	0	1	
53	1	0		
54	1	0		
55	-	-	-	
56	-	-	-	
57	-	-	-	
58	1	0		
59	1	0		
60	1	0		
61	1	0		
62	-	-	-	
63	-	-	-	
64	-	-	-	
65	-	-	-	
66	-	-	-	
67	-	-	-	
68	1	0		
69	1	0		
70	1	0		
71	1	0	1	
72	1	0		
73	1	0		

74	1	0		
75	1	0		
76	1	0		
77	1	0	1	
78	1	0		
79	1	0		
80	1	0		
81	0	0	1	
82	1	0	1	
83	1	0		
84	1	0	0	
85	1	0		
86	1	0		
<b>TOTAL</b>	<b>40</b>	<b>0</b>	<b>5</b>	<b>45</b>
Community				
87	1	0		
88	1	0		
89	1	0		
90	1	0		
91	1	0		
92	1	0		
93	1	0		
94	1	0		
95	1	0		
96	1	0		
97	1	0		
98	1	0		
99	0	1		
100	1	0		
101	1	0		
102	0	1		
103	-	-	-	
104	1	0		
105	1	0		
106	1	0		
107	1	0		
108	-	-	-	
109	1	0		
110	1	0		

111	1	0		
112	0	1	0	
113	1	0		
114	1	0		
115	1	0		
116	0	1		
<b>TOTAL</b>	<b>24</b>	<b>4</b>	<b>0</b>	<b>28</b>
Economy				
117	1	0		
118	1	0		
119	1	0		
120	0	0	0	
121	1	0		
122	1	0		
123	0	0	0	
124	0	0	0	
125	1	0		
126	1	0		
127	1	0		
128	1	0		
129	1	0		
130	1	0		
131	1	0		
132	1	0		
133	1	0		
134	1	0		
135	1	0		
136	1	0		
<b>TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>TOTAL</b>				<b>120</b>