

How to cite this article in bibliographies / References

E Barrio Fraile, AM Enrique Jiménez, J Benavides Delgado (2017): “The CSR management process. Case study”. *Revista Latina de Comunicación Social*, 72, pp. 1,063 a 1,084.

<http://www.revistalatinacs.org/072paper/1208/58en.html>

DOI: [10.4185/RLCS-2017-1207-58en](https://doi.org/10.4185/RLCS-2017-1207-58en)

The CSR management process. Case study

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Abstract

Introduction: We are living a moment of change in business context, which directly affects organizations' behaviour with society, through which a proper management of Corporate Social Responsibility (CSR) satisfies its stakeholders' interests. **Methodology:** The aim of this research is to analyse, focused on the Unilever Spain case study, how the different phases of the CSR management process are articulated. **Results and conclusions:** The results show that the development of the different phases has consequences in the own nature of the CSR management, being the main ones: transversality, transparency and dynamism. This research also provides an interesting contribution to the management of consumer values (linked to a product brand) and its relation to the company's intangibles.

Keywords

Communication; CSR, stakeholders, management, case, Unilever.

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1. Introduction

In the last years, we have witnessed numerous cases of companies that, together with other cases derived from the economic crisis of 2008, have led citizens to mistrust organizations. This fact, together with the social sensitivity in the company development, the increasing concern about the environmental deterioration and of course, the evolution of communication technologies, has caused that the demands and expectations of the society about business practices are observed carefully, addressing the change of what means the new relationship organizations must establish with their different stakeholders. The companies and all kinds of organizations are transforming their way of action, in the sense that they are not an isolated entity, but that they are part of the social structure and that its existence in the long term depends on recovering legitimacy and citizen trust. The companies have changed their relationship with the society; each time is more relevant to understand that the relationship of an organization with its environment is not reduced to its unilateral relationships with their customers, but to a multilateral structure of interaction with a complex set of different stakeholders.

Organizations find themselves before a new challenge and, at the same time, a new opportunity to meet the different interests and needs of its stakeholders. In this context, CSR has gained special relevance, considering the nature of its transversal management and its progressive distance compared to the social action or *greenwashing* which only acts as a mere makeup for organizations. However, new problems arise when organizations think about what procedures are needed for an adequate management of this value. The fact is that, even though intangible values among which is the CSR, are the key moving the current economy, the level of knowledge from directives is poor and even often faces the misunderstanding of some directives (Carreras *et al.*, 2013: 27).

In the current society where, every day, the ethics and good governance values seem more appreciated and demanded by *stakeholders* (Costa, 2012: 102), we must ask ourselves, from this perspective, how the CSR management is conceived and articulated. To respond to this issue, the present research observes and analyses, through the methodology based in the case study, how the different phases constituting the management of the value of CSR are developed within a company. We also try to explain, through the study of Unilever case, how CSR entails a true change in organizations and takes distance from more superficial concepts such as social action or *greenwashing*. Lastly, we analysed the phases of environment evaluation, planning, implementation, monitoring and control, communication and feedback which comprise a true strategic -from within to the outside- and transversal management of CSR.

Therefore, the contribution of our research is concentered, not only in describing a process we understand that occurs in many companies, -especially those operating in the mass consumption sectors- but also offer a new observation line of the process. Effectively, this approach offers, in our opinion, the possibility to observe the process of the CSR management among the traditional actions of brand communication and other possible actions affecting the company directly.

2. State of the art

2.1. Corporate Social Responsibility concept

In the last decades, the concept of CSR has been managed by different authors, making place for different definitions. However, if these definitions are analysed (De la Cuesta and Valor, 2003; Smith, 2003; Van Marrewijk, 2003; Maignan and Ferrell, 2004; Basil and Weber, 2006; Waldman *et al.*, 2006; Panwar *et al.*, 2006)² a series of criteria that repeat can be glimpsed. In this sense, Barrio and Enrique (2015: 29) suggest a definition that comprises the main ideas mentioned by the different authors, understanding CSR as “the consequence of a commitment adopted by all its groups of interest in economic, social and environmental manner, to make responsible for the consequences and impacts derived of its actions and maximize the creation of shared value for all stakeholders”. Therefore, CSR takes distance from concepts such as social action, which refers to the “dedication of human, technical or financial resources to development projects of the society in the benefit of disadvantaged people” (González, 2006: 24); or *marketing with cause*, a pure marketing action “through which a company collaborates with a social cause so that the consumer purchases its products and services” (Buil *et al.*, 2012: 90).

It is important to differentiate these three concepts, because dedicating resources to a solidary cause is positive, but does not legitimate the company before the society if it doesn't behave in a socially responsible manner with its consumers, employees, suppliers, public administration, community, medial and the society in general. “One or several social actions do not configure a CSR strategy although they help to identify it or grant it prestige” (Jáuregui, 2009: 67). In our opinion, CSR establishes a deep difference regarding what social action or marketing for a cause means. CSR cannot stay in the communicative surface of organizations, but instead entails a strategic and tactical proposal that impact the complete organization and its stakeholders, thus placing in the deepest part of companies and always working according to the vision, mission and values of the organization. Only this way the company will achieve legitimacy before citizens.

From the perspective mentioned here, we consider it is necessary to do a brief stop in the principles that inspire CSR; for example, those six basic principles considered by Lizcano and Moneva (2004) which constitute the fundamental rules that govern the socially responsible behaviour of companies: transparency, materiality, verifiability, broad vision and continuous improvement of the organization. Transparency -as we will see afterwards³ -, is of special interest for this research. It is closely linked to one of the phases of the CSR management because initially it makes reference to access stakeholders have to information about social behaviour of the organization, being the communication from the company about aspects linked to CSR the essential instrument to meet this principle. That fact is that when we talk about transparency in organizations, it is unavoidable to relate it with a responsible communication towards publics.

2.2. Corporate Social Responsibility management process.

We must underline that the management of CSR references to processes, represented by policies, strategies and procedures, required for satisfying stakeholders' concerns. Companies "must integrate all stakeholders in the business management and be able to create value and establish a dialogue with publics" (Villagra *et al.*, 2015: 795). From the review of the studies of Lizcano and Monea (2004), Maignan, Ferrell and Ferrell (2005), O'Riordan (2006), Marin (2008), López (2010) and Rodríguez (2013) a series of phases taking place in the process of management of CSR are highlighted: environment evaluation, planning, implementation, monitoring and control, communication and feedback. Each one of the phases is detailed as follows.

2.2.1. Environment evaluation

The first phase of the management process of CSR is the environment evaluation, the knowledge of the reality that surrounds the company, defined by Rodríguez (2013: 53-55) as the analysis of expectations, needs and interests of internal and external publics of the organization, for its posterior fulfilment, as well as the establishment of policies that allow the dialogue with them. Therefore, it is about the identification of different stakeholders and their respective interests, to determine afterwards the demands the company must comply with.

Therefore, the first step for an adequate environment evaluation is the identification of the different stakeholders of the company, defined by Freeman (1984: 25) as "any group or individual who can affect or IS affected by the achievement of the firm's objectives." In this sense, one of the most accepted classifications by the academy is the one elaborated by Svendsen (1998: 48) who distinguishes between primary (shareholders and investors, consumers, employees, suppliers, competitors and industrial partners) and secondary stakeholders (community, environment, non-human species and future generations, media and governs and regulating entities) according to the degree of influence in the development of the company and the level of affectation organization's actions have on them.

Once the different stakeholders have been established, the next step is the determination of interests of each one of them, because it is necessary that companies identify "what are those expectations to consider them in their policies and responsibility programs" (Marín, 2008: 115) and afterwards, determine which are priority for the different publics. Therefore, organizations must improve communication with their stakeholders (Calabrese *et al.*, 2015: 313), which will allow to identify the most relevant and common interests among the different stakeholders so to establish the priorities of action.

2.2.2. Planning

The planning stage refers to the establishment of objectives, proposing the strategies and their materializing in policies, programs and actions of CSR. For the establishment of objectives regarding CSR, organizations start from expectations and interests of their stakeholders, but also from the identity of the organization itself. The CSR responsibility program must be aligned with the values, guidelines and mission of the organization (Maignan, Ferrell and Ferrell, 2005: 965), and the fact is that the CSR requires an explicit commitment towards it within the objectives of the organization, incorporating the concept "inside the mission and vision of the company in its strategic plan, in its

most relevant documents and in their internal policies” (Seijo and Ávila, 2009: 36). Marín (2008: 112) goes beyond stating that “the management of Corporate Social Responsibility starts when the company management decides what are the values the company incorporates when assuming said responsibility.”

In short, the establishment of objectives is made from the vision, mission and values of the organization itself and the main interests of stakeholders⁴, therefore, the dialogue is presented as key for an adequate planning of CSR. The incorporation of concerns, needs and interests of stakeholders to the general strategy of the organization “entails the establishment of a relationship supported in a fluent, flexible communicative process, suited to each one of them in regards of their messages, channels and initiatives” (Azuero, 2009: 63).

The next step is focused in the proposal of the strategy and its posterior materialization in some determined policies, programs and actions of CSR. For the development of programs in matters of CSR, Kotler and Lee (2005: 247-251) suggest a series of practices which objective is to minimize the potential risks and costs associated to the posterior development and implementation of every initiative, among which outstand the formation of multidisciplinary team works and the inclusion of entities and bodies of the community as collaborators of plans’ development. Often multidisciplinary work teams are represented in organizations by the Sustainability Committee or CSR Committee, a team constituted by members of different departments of the company that enable a realistic vision about the program expectations due to the diverse set of experience and knowledge integrated therein. The selection of suitable collaborators (López, 2010), offers an external vision of the company, contributing greater effectiveness, since this collaboration helps in avoiding future misunderstandings and confusions regarding roles and responsibilities.

2.2.3. Implementation

This stage consists in executing the plan of action elaborated in the previous phase, ensuring that the performance is successful at all levels and departments of the company. In words of Lizcano and Moneva (2004: 26), in this phase:

“All efforts made in previous stages end here, achieving success or failure. The strategic management must specially take care that the implementation is successful at all levels or the organization, from its government, high management, intermediate management and the rest of levels. The representation and sensitivity by the interests of the different groups must be found at all levels and processes of the decision making.”

Therefore, we are talking about an integral management, where all departments of the organization are involved, from marketing and communication, until production, including human resources, purchase, logistics and packaging, among others. In short, we refer to the transversal nature of CSR in the company (Navarro, 2012: 114). From the onset of “policies and actions that penetrate, transversally and systematically, in all fields of business” (Caldas, *et al.*, 2012: 32), that is, from its integration in a transversal manner in the complete organization (Azuero, 2009; Tovar and Valdés, 2009). And the fact is that CSR “must be treated in a transversal manner, from the general management up to the stakeholders more distanced from the core of the organization, including all departments that comprise the institution.” (Cuesta and Sánchez, 2012: 104).

2.2.4. Monitoring and control

This phase refers to the establishment of mechanisms that allow determining “the level of fulfilment of objectives set in terms of social responsibility and deviations so that they can be produced in the execution of specific actions” (Lizcano and Moneva, 2004: 26). To carry out this control, companies use different mechanisms such as surveys, internal audits and/or external audits. Also, objective indicators that measure the impact caused in the different stakeholders are established, such as ranges of salary, accidents or absenteeism, average of education years from employees, percentage of employees of different gender, number of complaints from clients and availability of procedures for response, availability and nature of the measures adopted to ensure the service to clients with disability, availability of procedures keep shareholders informed about corporate activities, fair commerce prices offered to supplier of developed countries, data about the reduction of residue produces and in comparison with the mean of the sector, percentage of electricity from sustainable sources or percentage of weight of product recovered after use (Maignan, Ferrell and Ferrell, 2005: 961). In this section, Lizcano and Moneva (2004: 29) also establish the use of the called CSR dashboard, to measure the socially responsible behaviour of a company.

It is important to have clear and transparent criteria that allow to evaluate the progress of CSR, because the monitoring of the actions performed will allow introducing the corrections needed inside the classic cycle of continuous improvement and motivate the staff for the achievements reached and the quality of what is made (Navarro, 2012: 140-141). The monitoring and evaluation of the actions, besides allowing to confirm the level of compliance, will be useful to identify what practices need to be modified, which will allow the posterior elaboration of an inventory of the activities that should be added or modified (Maignan, Ferrell and Ferrell, 2005: 971). The CSR plan of an organization is not a static entity. CSR must be a Dynamic element which programs and actions can be modified in case of detecting a deviation in the proposed objectives.

2.2.5. Communication

The communication phase is that which objective is “to communicate to the interest groups and the society in general, the commitments, values these are grounded on, initiatives and facts of an organization” regarding CSR (Corredera and González, 2011: 137). This phase is of special importance, because “an organization needs to highlight the relevance of its responsible actions, through its communication, not only to generate a positive environment for the brand but also to disseminate the good practice and contribute to extent CSR” (Ros-Diego and Castelló-Martínez, 2011: 52).

The communication of the CSR actions is the tool to achieve the principle of transparency mentioned before, which, at the same time, has positive consequences in the legitimation of the organization before the society. This is the reason why “sufficient information must be generated and make it be known to stakeholders, promoting transparency” (Marín, 2008: 116).

It is worth mentioning that, “for communication of CSR to be beneficial for the company, it is important that communicated actions are credible” (Villagra *et al.*, 2015: 136), since organizations must consider that communicating CSR requires values and behaviours that are really part of the corporation. In this sense, just like Benavides (2016: 236) states, companies “must start to build new contexts of communication that overcome the language of topics that only generate mistrust in the

society”, because its values as organization “are above its specific commercial strategies and must address the role in the sector and the society where said organizations are in”. Therefore, currently, the efficacy of advertisement messages to communicate CSR of an organization is questioned (Schultz and Morsing, 2003; Dawkins, 2004; Illa *et al.*, 2010), because it generates mistrust.

Therefore, for this phase it is important that organizations start to “build new contexts of communication that overcome the language of topics that only generate mistrust in the society” (Benavides, 2016: 236).

2.2.6. Feedback

Some authors (Blundel and Ippolito (2008: 143) that define feedback as the set of “messages that the organizations, or the individuals working in organizations, receive from stakeholders in response to the messages to their own messages and activities.” Therefore, we understand that this phase consists in knowing what they think and what opinion publics have about the actions of CSR of the organization, that is, knowing the evaluation made by the different stakeholders make from the CSR of the company. The companies must listen the opinions of its stakeholders to get deeper knowledge about its expectations and perceptions regarding CSR of the organization (Calabrese, 2015: 314), and keeping them in mind when it comes to implement the next strategy.

Regarding the mechanisms existing to perform this feedback, Roeder (2013), highlights four instruments: surveys, interviews, discussion groups and informal meetings or discussions. Maignan, Ferrell and Ferrell (2005), classify into two routes the different techniques to get feedback from stakeholders. On one hand, the evaluation of the different stakeholders about CSR practices of the company can be made through satisfaction or reputability surveys, either targeted to the internal or external public. On the other hand, the perception of the different stakeholders about the contributions of the company in issues of CSR can be obtained through qualitative methods such as in-depth interviews to investors, community leaders or NPO, among others. These interviews, will enable to collect different views, highlighting those areas needing for greater improvement.

It is important to achieve this feedback, because it allows to identify new stakeholders and reveal new expectations. We must recall that the CSR practices are actions destined to meet the interests of stakeholders, therefore it is essential to constantly measure its evolution and integrate the changes needed in the CSR plan. We are standing again, before a dynamic vision of CSR, which objectives, strategies or programs and actions may be re-defined in case of a negative evaluation from stakeholders.

3. Objectives and methodology

3.1. Objectives

The main objective of this research is to analyse whether truly the stages of management of CSR are met in the studied case and know how each one them is developed. This general objective is concreted in the following specific objectives:

1. Analyse the environment evaluation in the management of CSR.
2. Know the planning in the management of CSR.
3. Identify the implementation in the management of CSR.

4. Evaluate the monitoring and control in the management of CSR.
5. Analyse the communication in the management of CSR.
6. Examine the feedback in the management of CSR.

3.2. Methodology

In the development of this research a qualitative approach was used based on the case study, since it is an appropriate research method when the objective is to understand and explain a specific and contemporary phenomenon in its real-life context (Yin, 2003). In this research, we do not intend to look for a statistic representation. Our aspiration is to achieve an analytical generalization as, as Coller (2005: 68) explains, “the case is theoretically pertinent (that is, relevant), the conclusions of the study can be related with a theory or set of theories.”

The analysed casuistic has been the multinational firm Unilever. The election of this company as a case study is determined by the criteria of authors who a priori consider this can be a case that allows to symbolize the theories presented in the theoretical background, due to different factors: their manner of understanding CSR (it has a global plan of CSR and a Sustainability Committee); it is present on media specialized in CSR as example of good practices (Co-responsibles, CSR Commitment and Responsible Journal); it has been leader of sustainability rankings (*Tomorrow Value's Rating and GlobeScan/Sustainability*) and has been awarded by its social responsibility (CSR Online Awards, the National Marketing Award to Ethics and Sustainability and the *Gothenburg Award for Sustainability Development*). Besides, it is a company working in the markets of food, home care and personal care, contributing to a broader vision in the management of CSR. Lastly, as we have mentioned before, Unilever belongs to the mass consumption sector, a key sector to understand the adoption of the type of value and its projection over communication of brands and its relationship with the nature of the company.

The research design was based on the triangulation technique that, as Soler and Enrique (2012: 887) indicate, basically consists in contrasting information among different sources. Therefore, the contents analysis of documents referring to CSR of Unilever and of digital platform of the company have been combined with conducting twelve focused interviews to managers and collaborators in the areas of communication, marketing, sales and nutrition of Unilever Spain, suppliers of the company, local public administration and nutrition associations. Moreover, seven observations were also made, five of them of specific events and two of visits to Unilever facilities and its supplier Agraz. The information sources consulted are detailed as follows (see table 1).

Table 1. Sources of information of the research

Documents regarding CSR of Unilever	Unilever Plan for a Sustainable Life. Unilever Plan <i>Comparte</i> (Share): Guideline for the development of the community. Unilever Sustainable Living Plan. Progress Report 2011 and 2012. Unilever Sustainable Living Plan. Summary of progress 2014.
Digital platforms of the company	Websites of Unilever Spain, Frigo, Knorr, Flora ProActiv, National Day Against Cholesterol, ProActiv Challenge, Flora Institute.

	Facebook and Twitter Accounts of Unilever Spain, Frigo, Knorr and Flora ProActiv.
Informing agents interviewed	<p>Communication and CSR Director of Unilever Spain.</p> <p>Members of the Communication Department of Unilever Spain.</p> <p>External collaborator of the Communication Department of Unilever Spain.</p> <p>Member of the Sustainability Committee of Unilever Spain.</p> <p>Project leader of Soy Frigo.</p> <p>Responsible of the Department of Nutrition and Health of Unilever Spain.</p> <p>Sustainability Manager of Agraz (Unilever supplier).</p> <p>Plant Sustainability Manager of Agraz (Unilever supplier).</p> <p>Director of Corporate Communication of the Local Government of Viladecans.</p> <p>Responsible of ‘<i>Serveis a Empreses</i>’ (Business services) of the Local Government of Viladecans.</p> <p>Responsible of the relationships with companies and other kind of institutions in the Spanish Foundation of Dietician and Nutritionists.</p>
Non-participant and covert observations	Workshop “CSR in its social dimension: the company and its relationship with the territory” programmed within the 63 Co-responsibles Conference.
Non-participant and overt observations	<p>Activity, healthy breakfast «pan con Tulipán» (bread with Tulipán) and Signal oral hygiene.</p> <p>Activity Dove Self-esteem workshop.</p> <p>Closing Ceremony of the Contest <i>El Gran Estalvi (the Great Saving)</i>.</p> <p>Crop fields, Factory and laboratory of Agraz.</p> <p>Offices of Unilever Spain.</p>
Participant and overt observations	Action Solidarity Walk.

The data gathering was conducted between February and June 2015. For the gathering of data through focused interviews, we elaborated a schematic guide with the theme items to be handled with each one of the informing agents. In the case of observations, a catalogue file was created with the categories to keep in mind in each one of the observations.

Afterwards, the analysis of data was carried out in two stages. A first stage of contents analysis of each one of the documents, interviews and observations performed, and a second stage where the contents were coded in a global manner according to the specific categories established. Therefore, we used the Maxqda12 software.

4. Results

4.1. The case study context: The multinational Unilever

Before showing the results obtained according to the objectives, we deemed necessary to do a small contextualization of the analysed case.

Unilever is one of the main mass consumption companies worldwide. It is an Anglo-Dutch multinational firm operating in more than 190 countries in the sectors of food, homecare and personal care. In Spain, the company commercializes a variety of different product brands such as Frigo, Flora,

Knorr, Ligeresa, Calvé, Ben&Jerry's, Tulipan, Lipton, Hellmann's, Maizena, Skip, Domestos, Mimosín, Cif, Dove, Axe, Signal, Timotei, Rexona, Williams, Pond's and Tresemmé. Therefore, its headquarters are in Viladecans (Barcelona Province) and a factory in Leioa (Bizkaia Province). It is worth mentioning the relevance of the mass consumption where, as we will see afterwards, the value is associated to the nature of the product (health, wellbeing, quality of life), placing these values in relation with the more generic corporate value of sustainability.

The company has a strategic plan of CSR for the next ten years (2010-2020), called, Unilever Plan for a Sustainable Plan. This plan establishes three general objectives for the year 2020, based on three fundamental pillars: the pillar of *health and wellbeing*, which objective is to help more than a thousand million people to improve their health and wellbeing habits; the *environment* pillar, which objective is reducing to half the environmental impact caused by the manufacture and use of its products; the *quality of life* pillar, which objective is to improve the quality of life of hundreds of thousands people in the supply chain. Besides these three pillars, the company also establishes a series of specific objectives oriented to improve the workplace.

The application of this CSR plan in Spain, entails adaptation of the global plan of CSR of the company to the specificities of our country, and is carried out through the following initiatives:

- *Soy Frigo* (I'm Frigo) Program, which objective is to reduce the youth unemployment in Spain through a business model of ice cream sales in public spaces that allows offering a job to the youth.
- The Sustainable Agriculture Plan of Knorr, with Agraz, an Extremaduran supplier of powder and concentrated tomato. This initiative's objective is that the cultivation of tomato is sustainable and to improve the competitiveness of farmers through the performance of different actions such as the reduction of pesticides and fertilizers, the rotation of the cropping soil, the use of sounding and pressure gauges allowing the reduction of water consumption, recycling and training of farmers. Moreover, the fulfilment of the twelve indicators of Unilever's code of sustainable agriculture, every supplier needs to comply with.
- The Cardiovascular health program of Flora ProActiv, which has the objective of generating awareness about cardiovascular health and help the population to reduce cholesterol through different actions such as:
 - The scientific platform Flora Institute.
 - The ProActiv challenge, which consists in the reduction of cholesterol in a 2-3-week period from a change of healthy habits.
 - A show cooking targeted to dieticians-nutritionists.
 - A recipe book with Flora ProActiv for dieticians-nutritionists.
 - The celebration of the National Day Against Cholesterol (September 19) which purpose is to educate and provide advice about how reducing cholesterol through a healthier lifestyle, through publications of studies elaborated by health professionals such as the FEDN (Spanish Foundation of Dieticians and Nutritionists) about the impact the elevated cholesterol in population and performing different activities such as the measurement of

cholesterol levels, showcookings of healthy diet, targeted physical activities and nutritional advise in an event in the centre of Madrid.

- The Unilever Plan *Comparte* (Share), which consists in a plan of CSR to a small scale which that comprises a set of actions targeted to the municipality of Viladecans (Barcelona), where Unilever Spain headquarters are located. Some of these actions are:
 - Workshops Healthy Breakfast Bread with Tulipán and Signal Oral Hygiene about food habits for children of first and second grade of primary school.
 - Talks Dove Selfsteem to youth of first and second grade of Secondary School with in order to change the vision they have about their own image and make them win more trust betting for a real beauty.
 - The *Gran Estalvi* (*Great Saving*) Contest targeted to neighbours and neighbour communities of the municipality to see who reduces more his or her consumption of water, electricity and gas in a four-month period.
 - The 5-minute song for the shower Contest where the schools of the municipality must write a song for the bath moment. The objective of this action is to promote the reduction of water consumption.
 - The Solidarity Walk, which purpose is to collect funds for *Fundación Viladecans Solidaria* which helps in the payment of basic needs for families of the city who may need it.
 - Collaboration with social services, Cáritas and Red Cross in distributing foods and products of basic need to families in the municipality under the threshold of poverty.
 - Performance, by the Unilever chef, of courses of balanced and economic cooking for unstructured families and/or scarce resources from Viladecans.
 - Collaboration with CAVIGA (an occupational centre for people with psychic disability of Viladecans) and ASDIVI (an association for the integration of people with disability of Viladecans) leading to different volunteer activities, such as breakfasts for the users of these centres.
 - Lectures held by Unilever Spain managers to share knowledge and promote networking with the *pymes* of the territory.
 - Participation of Unilever in the meetings between *pymes* and great companies, called Market Place, organized by the local government of Viladecans.
 - Coaching of Unilever volunteers for the youth of the municipality under risk of social exclusion through *Fundación Exit*.
 - Volunteer Program *UNIDOS* in Viladecans, which objective is to consolidate the relationship of the company with the local Community through different activities.
- Different actions focused to improving the wellbeing of employees and the workplace, which comprise several themes of CSR such as the conciliation of labour and family life, the human development and education in the workplace, non-discrimination and equality of opportunities, labour safety and health, transparency and communication, volunteering, benefits to improve the quality of life of employees, the ethics code of business principles and the reduction of energetic consumption in offices.

We finish this section underlining the structure of relationships each one of the programs establishes. Connecting the product brand positioning with the intangibles that comprise the three fundamental

pillars of the strategic CSR plan. Thus, the product brand Frigo is related with the intangible of quality of life through the Soy *Frigo* (I'm Frigo) program, the product brand Knorr is connected with the intangibles of environment and quality of life through the sustainable agriculture plan and the brand product Flora is linked to the values of health and wellbeing through the cardiovascular health program. Finally, all these intangibles, are comprised in the Unilever Plan for a Sustainable Life through the value of sustainability, which is configured as the maximum value of the company.

4.2. Phases of the CSR management process

4.2.1. Environment evaluation

CSR of Unilever Spain is the adaptation of the international plan of the company's CSR to the specificities of Spain, therefore, the first step of its management is the identification of its stakeholders nationwide. In this sense, the company differentiates between beneficiary and collaborator stakeholders. Beneficiaries refer to those towards whom the company addresses its CSR actions (consumers, employees, suppliers [Agraz], the local community [municipality of Viladecans] and the society in general), while collaborators are those who participate in the management of CSR of the company, generating a *win-win* relationship between both (non-profit organizations, collaborator companies, public administration, distributors and media).

Once the different stakeholders have been identified, the company evaluates their needs and expectations, this is how CSR actions are adapted to improve the wellbeing of employees in the particular characteristics of Spain or the specific sustainable agriculture global plan of the Extremaduran supplier Agraz, derived from the particularities of the farming of tomato and the soil it is planted like a correct irrigation or the control of specific plagues.

Other examples of the identification of interests and need of stakeholders are the *Soy Frigo* (I'm Frigo) project, which purpose is to create job positions and which is born from the identification of the problem in the Spanish society regarding an elevated rate of unemployment, and more specifically the rate of youth unemployment, which in 2013 surpassed 55%. The cardiovascular health program of Flora ProActiv arises after detecting that more of 50% of the Spanish population has an elevated level of cholesterol, therefore, the company suggests this CSR initiative to help reduce the level of cholesterol. The actions of show cooking and the recipe book with Flora ProActiv targeted to dieticians-nutritionists born from the needs proposed directly by the FEDN to Unilever through the dialogue they hold between them. And lastly, the Unilever Plan *Comparte* (Share), in which there is a constant dialogue with the local government. Through this dialogue established between them, Unilever identifies the different subgroups of stakeholders that comprise the «local community» group (primary and secondary school students, families under the poverty threshold, unstructured families, pymes and youth under risk of social exclusion, among some of them), and identifies the needs and interests of each one of them.

4.2.2. Planning

This phase starts with the establishment of the objectives of CSR of Unilever Spain determined, on one hand, by the interests of stakeholders previously identified and exposed in the previous sections; and on the other, by the vision (working to create a better future every day)⁵ very linked to the search of sustainability by the company; the mission (satisfy the daily needs of people around the world, anticipate to the aspirations of our consumers and clients, and respond in a creative and competitive

manner with branded products and services that improve quality of life)⁶ which highlights the satisfaction of the needs of people and improve their quality of life; and the values (integrity, responsibility, respect and pioneer spirit)⁷ of the company itself. All these related with the three general objectives of the international plan on CSR.

From this point, Unilever concretes the CSR programs that will be performed in Spain and the different actions included therein. Each one of these programs is comprised within one of the three fundamental pillars of the global plan. Thus, the cardiovascular health program of FloraProActiv is part of the *health and wellbeing* pillar, the project sustainable agriculture with Agraz is part of the *environment* pillar and the *Soy Frigo* (I'm Frigo) project is part of the *quality of life* pillar, the Unilever Plan *Comparte* (Share) is transversal to the three pillars and the workplace improvement actions are included within the objective of improving the employees' wellbeing.

For the design of these actions the company has a series of collaborators and a Sustainability Committee constituted by a multidisciplinary team of 20 individuals that represent almost all areas of the company (communication, sales, supply, finance, etc.) and they meet every month and a half to debate about different initiatives, offer improvements and suggest new ideas.

Regarding external collaborators, their role in the design of actions such as the application of sustainable farming performed with Agraz is outstanding, aware about the characteristics of the farming of tomato with whom there is a joint work in the program of detection of the optimum amount of fertilizers to be used on soil. FEDN, with whom there is a joint work for the design of actions about cardiovascular health, such as the National Day Against Cholesterol that every year handles about a different issue related with cholesterol, which seems framed by Unilever, but in consensus with the FEDN. Or the actions that comprises the Unilever Plan *Comparte* (Share), which are created through a joint work between Unilever and the local government, and more specifically, between communication departments. As examples of planning, there is *El Gran Estalvi* (Great saving) Contest which emerges from the environment pillar of Unilever and the objective of energy saving of the local government of Viladecans, and it is created and designed through a meeting between the communication director of the company and responsables of communication, environment and infrastructure of the local government or the courses of balanced and economic cooking for unstructured families and/or of scarce resources in Viladecans, which are born from the dialogue between Unilever and other social agents of Viladecans, in this case, Social Services.

Regarding planning of CSR actions oriented to improve the employees' wellbeing, these are designed from the Department of Communication as well as the area of Human Resources. The establishment of objectives to be met are highlighted, like zero accidents regarding labour safety.

4.2.3. Implementation

The performance of the different initiatives of CSR are done through the involvement of the different departments of the company and thanks to the participation of different external collaborators.

Regarding departments involved in the implementation of CSR of the company, the Communication Department is worth mentioning, which is present in the performance of most of actions. Although it is not the only department involved in this phase. The Human Resources department participates in the onset of initiatives targeted to employees and collaborates in other CSR actions like the hiring of

youth for the *Soy Frigo* (I'm Frigo) program or offering talks for pymes of Viladecans. On the other hand, the Logistics department participates in actions of improvement of labour safety and wellbeing of employees. Department of Marketing of Knorr and Marketing of Margarines are involved in the Sustainable Agriculture Plan of Knorr applied in the Agraz supplier and in the cardiovascular health program of Flora ProActiv, respectively. Regarding the Sales department, it cooperates with the *Soy Frigo* (I'm Frigo) program in obtaining the licenses needed for selling on public spaces and intervenes in the cardiovascular health program for the National Day Against Cholesterol, being responsible for the relationship between shopping malls and supermarkets in which facilities the cholesterol was measured. On the other hand, the Nutrition and Health area plays an important role for the management of actions within the pillar of health and wellbeing of the Unilever Plan for a Sustainable Life, because among its functions there is to ensure that they are reaching nutritional standards of Unilever products at the pace established by the CSR plan of the company. This area also has a relevant weight in the performance of the National Day Against Cholesterol. Besides, it also participates in the organization of Healthy Breakfasts "bread with Tulipán" and Signal oral health, the scientific platform Flora Institute or the guide about healthy life habits targeted to employees. The legal department collaborates in the cardiovascular health program of Flora ProActiv. And lastly, we shouldn't forget the Sustainability Committee which contributes with diverse ideas and knowledge when it comes to develop different initiatives.

The role of external collaborators that participate in the implementation of the different CSR actions made by Unilever is outstanding. Among them, there can be found non-profit organizations such as *Fundación Exit* and FAEDEI which participate in the *Soy Frigo* (I'm Frigo); BTO, SEO Birdlife, DEMA and Sigfito which intervene in the Spanish application of the Sustainable Agriculture Plan of Knorr; FEDN, SEMERGEN, *Fundación Hipercolesterolemia Familiar* which collaborate in the cardiovascular health program of Flora ProActiv; and Red Cross, Caritas, CAVIGA, ASDIVI and *Fundación Exit* which are involved in the *Unilever Plan Comparte* (Share). Collaborator companies such as the Consultancy human resources agency Manpower which is involved in the hiring and training process of the *Soy Frigo* (I'm Frigo), the Consultancy Agency Control Union which advises the supplier Agraz in the practices of sustainable farming and the shopping malls and supermarkets in which areas there is cholesterol measurement during the National Day Against Cholesterol. And the public administration, which is represented by the local government of Viladecans and the local governments in which municipalities the *Soy Frigo* (I'm Frigo) project is done. With all of them, the company establishes a dialogue that makes the joint work easier among both parties.

4.2.4. Monitoring and control

Once the different programs and actions have been implemented. Unilever carries out a monitoring to control the level of success and fulfilment of objectives. Therefore, the company establishes a series of indicators for each one of the programs. For example, we can mention the number of job positions generated by the *Soy Frigo* (I'm Frigo) program, the number of individuals reached with the awareness message about cardiovascular health during the National Day Against Cholesterol calculated through a coverage report, the water litters saved and the amount of pesticide reduced in the tomato crops by the supplier Agraz, the number of attendants to conferences for *pymes* in Viladecans, the number of educational centres subscribed to the Contests '5-Minutes songs for the shower' or the number of accidents occurring in the company's work centre.

Sometimes, collecting these indicators, is made through a dialogue with stakeholders involved, like the case of Viladecans local government which is the one who monitors the number of attendants to lectures and indicates to Unilever afterwards. Another example is the supplier Agraz, which Sustainability Department carries out an audit to each one of farmers working with them to verify the compliance of the sustainable agriculture code of Unilever. Afterwards, these results are sent to Unilever, which verifies them. And finally, an external company, chooses their farmers randomly to verify the data are correct in the audit.

Once the monitoring of the different CSR actions made in Spain have been done, Unilever Spain upload these data to the world report of CSR of the company. The company has a model of world report based in an integral dashboard formed by some 50 indicators through which it measures the evolution of the Unilever Plan for a Sustainable Plan. This report is completed by countries, that is, annually each one of the countries the organization works in, uploads data of pertaining indicators, originating world reports of CSR of the multinational firm. Subsequently, these reports are verified by an external company.

It is also necessary to highlight the fact that this monitoring and control of the plan allows the company to detect problems and redefine actions, as the case of the Contest ‘5-Minutes songs for the shower’ and which control indicator is the number of educational centres subscribed, only two from the twenty-five educational centres belonging to the municipality participated. This fact leads Unilever and the local government to design a new action that works on environmental sustainability and the water saving. This is how the Contest *El Gran Estalvi (The Great Saving)* is created.

4.2.5. Communication

When we talk about communication as one of the phases of the management process of CSR, we refer to the mechanism used by the company to let know, among its publics, the CSR articulated. In this sense, Unilever Spain communicates it employees the progresses of the Unilever Plan for a Sustainable Life and the different concrete actions of CSR that the company perform targeted to other stakeholders, through the internal channels of the company such as screens available in work centres, the newsletter, intranet and quarterly plenary meetings.

Regarding the external communication of CSR of the company, it is necessary to differentiate between the strategic plan of CSR of the multinational firm Unilever and the specific CSR programs Unilever Spain performs. The world plan of CSR of the company, its three pillars and the fulfilment of objectives, are communicated through the corporate web of Unilever Spain, the document Unilever Plan for a Sustainable Life available on the web of the company, Twitter accounts and Unilever Spain Facebook, publications in the form of news made by media and the presence of the company in different forums or experts in CSR workshop. Therefore, taking a distance, from the traditional strategies of commercial communication, based on advertisement messages and moving closer to the new communication routes that allow positioning brand values.

Regarding publication of specific programs carried out by Unilever Spain, this is done through the corporate web of Unilever and its product’s brands, the Facebook profiles and Twitter of Unilever Spain and its product brands and publications as news in generic media, as well as economic and specialized in CSR.

Besides these channels, which are used in a general way by the company to communicate its CSR programs, every initiative offers some specificity for its communication. For example, we can mention the Sustainable Agriculture Plan of Knorr, for which the press visits facilities of the Extremaduran supplier Agraz to present this initiative to media and the inclusion of the seal of sustainable agriculture on Knorr products packaging. Or the program of cardiovascular health of Flora ProActiv, from which the communication about the National Day Against Cholesterol can be highlighted, for which a press conference was summoned, segmented press notices were done for autonomic, regional and local media, interviews were scheduled between media and healthcare professionals and lastly, there was a web exclusively dedicated to the National Day Against Cholesterol. Regarding the different actions that comprises the Unilever Plan *Comparte* (Share), its communication through local media is outstanding, besides, generic media as well as media specialized in CSR nationwide.

Finally, from the Unilever Spain Twitter account, there are also tweets about the CSR actions targeted to employees. This kind of information, is also published through the corporate web of the company, although in a very generic manner.

4.2.6. Feedback

The company performs a follow-up of the evaluations of stakeholders about the different CSR actions. To get this feedback from employees, the organization uses different mechanism such as a study of work environment, a survey about psychosocial risks, a suggestion box or question turns in plenary meetings. In the case of Agraz, a dialogue is established between the supplier and Unilever through which the feedback about powder and concentrated tomato is obtained. Regarding the Cardiovascular Health program of Flora ProActiv, Unilever holds an annual meeting with the FEDN to know their opinion about the collaboration between them. And for Unilever Plan *Comparte* (Share), the evaluation of the different CSR actions is obtained through surveys, as happens with conferences for *pymes* and asking directly, as it is done on talks in education centres, where feedback is obtained through the reactions and the level of participation of students and asking directly to teachers once the activity ends as well as through an annual meeting with educational centres.

Once the company has obtained this feedback, results are evaluated and in case of being considered necessary, there is a redefinition of CSR actions of the company with the objective to adjust them more to the needs and expectations of the interest groups. As an example, we indicate the results obtained in the survey of psychosocial risks targeted to employees, which is useful to redefine and improve the Health and Wellbeing program for the employees of the company; the lower demand of self-esteem talks in educational centres, that derives in a modification of the activity; or the results obtained in surveys to attendants to lectures, from which it is detected that the talks centred in the Unilever's business itself arise less interest than the ones dedicated to more generic and common themes in all companies, which might lead to a redefinition of the activity.

5. Discussion and conclusions

We are standing before a new business context where organizations are changing their way of interacting with society. They have understood that the relationship of a company with its environment is not reduced to an unilateral contact with consumers, but instead be are standing before a multilateral structure that of interaction with all its stakeholders. Therefore, we find ourselves before the opportunity of giving response to the different interests of stakeholders, from a correct management

of CSR. The problem arises when companies think about what are the procedures that are needed for an adequate management of CSR. The case analysed allowed us to observe a series of items about this knowledge problem we summarized herein.

CSR of Unilever Spain is the adaptation of the global plan of CSR of the company to the singularities of our country, therefore the first step in its management of CSR is performing an adequate evaluation of the environment, identifying its stakeholders nationwide and detecting, from a dialogue established between the company and its publics, what are its main interests and needs. In this phase, it is worth mentioning that, different from what has been exposed in the theoretical background, Unilever does not divide its stakeholders in primary and secondary, but instead in beneficiary, those whom its CSR actions are addressed to (consumers, employees, suppliers, local community and society in general) and collaborators, those who participate in the management of Unilever's CSR (non-profit organizations, collaborating companies, public administration, distributors and media).

In the planning phase, from the interests of stakeholders and the vision, mission and values of the company, the objectives to be achieved are set forth, hence CSR of Unilever Spain constitutes a strategic proposal aligned with its vision, mission and values. Afterwards, the company designs the different programs and actions of CSR. In this point, the participation of the Sustainability Committee and external collaborators, with whom the company keeps a fluent communicative process, is outstanding.

As follows, in the implementation phase, Unilever Spain performs the programs and actions designed beforehand, with the participation of the different departments of the company (communication, human resources, marketing, logistics, sales, nutrition, etc.), which entails a transversal management of CSR. Therefore, we are talking about the transversal nature of CSR, that is, a management where the complete organization is involved, from the top to the bottom. In this phase, we also must emphasize the role of external collaborators, which despite the theories mentioned in the theoretical background that only refer to its participation on the planning phase, in the analysed case however, they have a fundamental role in the execution of the different actions.

In the following phase, the company performs a monitoring to control the level of success and the fulfilment of objectives, therefore it establishes a series of indicators for each one of the initiatives. In some cases, the obtaining of these data is done through a dialogue established between the company and stakeholders involved. It is worth mentioning also, that the results of the monitoring and control allow Unilever to detect deviations in the fulfilment of objectives, which enables the company to redefine its actions if deemed necessary. Therefore, we stand before a dynamic vision of the management of CSR, which programs and actions are modified to adjust to the compliance of objectives.

Then, in the communication phase, the company let be known, among its internal publics (mainly through the newsletter, intranet, meetings and informative screens) and external (mainly through the web, social networks and publications in the form of news in media), the different programs and actions of CSR it performs and the objectives compliance. Thus, taking distance from the traditional commercial communication based on advertisement commercials that generate mistrust and moving closer to new communication routes that allows positioning brand values and forging a greater trust. Which is strictly related to the transparency principle, which refers to access of information about the

social behaviour of the company stakeholders have, so we can say that, when executing this phase in an adequate manner, the management Unilever Spain performs of its CSR, looks for the fulfilment of the transparency circle. Although it is necessary to state that, in the case analysed, the level of objectives fulfilment is not explained with so much emphasis as the different actions. Moreover, the specific case of CSR actions targeted to employees, these are not published with much detail as the rest of actions. A reflection should be made about the reason of this difference.

In the last phase, feedback, the company performs a monitoring of stakeholder's evaluations before the different CSR actions. To do this, a series of mechanisms are established, which mainly can be summarized on surveys and the establishment of a dialogue with its stakeholders. Once Unilever has feedback results available, it evaluates them and, given the case it is considered necessary it redefines its actions. Again, we are standing before a dynamic vision of the management of CSR, which initiatives are modified to keep adjusting, in this case, to the interests of the stakeholders.

We must point out also the existence of a dialogue present in the complete management process of CSR, between the company and its stakeholders. Mainly with external collaborators, with whom the company keeps a fluent communicative process in all management phases. In the case of beneficiary stakeholders, the contact is essentially established in the feedback phase.

Finally, we must finish referring to the structure of relations observed in each one of the CSR programs analysed, where the positioning of the product's brand is connected with intangibles that constitute the three fundamental pillars of the strategic plan of CSR and that are encompassed in the Unilever Plan for a Sustainable Life through the sustainability value. This fact, entails an interesting contribution in the management of consumption values (associated to a product's brand) and its relationship with the intangibles of the company. Therefore, allowing to overcome, the fulfilment of a process and talk about what the true management of CSR means. Undoubtedly, this approach entails a first turn in understanding what, deep inside, the introduction of ethics and the value management demand which, often, distance from the traditional product communication tool, granting greater protagonism to the company. It is true that this process is slow, with attempts and probably with mistakes, but entails an irreversible step in the management of the company's communication and distancing, little by little, from the baselines initially established by marketing communication.

6. Notes

1 Freeman (1984: 25) defines the term stakeholder as “any group or individual that can affect or be affected by the achievement of a company's goals.”

2 Regarding this issue the different opinions and debates generated in these last years are very clarifying in the core of the Chair of Economic and Business Ethics in the headquarters of U.P. Comillas de Madrid by very different researchers and company managers. See more about it at <http://www.comillas.edu/es/catedra-de-etica-economica-y-empresarial>

3 The case analysed, Unilever, belongs to the mass consumption sector. It is a company with a variety of brands targeted to the final consumer, therefore the “supply chain” is key compared to other sectors. This situation makes that transparency of information gains special relevance compared to other values.

4 It is still usual to associate the planning of CSR of a company to what brand management itself. However, being this correct, it can be indicated that in some large companies (i.e. those of the energetic sector), the management of the value is more and more addressed to the analysis of the materiality of actions that the value compliance demands, which is a deeper aspect and somewhat distanced from what the brand management means, as such.

5 www.unilever.es/conocenos/nuestravision lastest review 30/03/2015.

6 www.unilever.es/conocenos/propositoypincipios/nuestroproposito/ lastest review 30/03/2015.

7 Source: Class of Ana Palencia (dircom Unilever Spain) in the Master's degree on Management of Institutional and Business Communication of UAB dated 10/12/2014.

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How to cite this article in bibliographies / References

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DOI: [10.4185/RLCS-2017-1207-58en](https://doi.org/10.4185/RLCS-2017-1207-58en)

Article received on 19 June 2017. Accepted on 19 September.
Published on 26 September 2017.