

## EQUASS Certified Social Responsibility Practices in IPSS: Comparative Analysis of Two Case Studies

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**Abstract:** The present research was carried out within the scope of a master's degree in management dissertation and its general objective is to identify and analyze the level of development of social responsibility practices in Social Solidarity Private Institutions, according to their internal and external dimension and in the environmental, economic and social aspects, as well as the hierarchy of the relations with all its stakeholders. This study used the methodology of case studies, with the application of a questionnaire, adapted from EC (2001), Santos (2010) and Brites (2015), as well as a semi-structured interview script applied to key informants and the documentary analysis of a very diversified set of elements, provided by two social solidarity private institutions in Évora's district, certified under European Quality in Social Services. Concerning the results, it can be guaranteed we can ensure that the level of development of SR practices is relatively high in the IPSS under study and that they are sensitized to the incorporation of SR in the organizations' strategy. It is verified that, in the two IPSS, there is an increasing bet on quality certification, which has led to the greater formalization of SR practices.

**Keys words:** social responsibility practices; internal and external dimension; social solidarity private institutions

**JEL codes:** G2, L3

### 1. Introduction

The competitive advantage of organizations depends essentially on the good management of their human resources, serving as a motto for the implementation of a Social Responsibility process in Organizations (RSO) integrated in the so-called Third Sector. It is expected that the Third Sector Institutions are more aware of the problem of Social Responsibility and that they evolve from a mere social function, that is, from a passive role to an active role (Pires, 2012, p. 434).

With regard to the choice of the "Social Responsibility" theme, we think it is a very relevant and current topic, particularly in Third Sector organizations, where, as it was ascertained, it had not yet been sufficiently studied at the level of Social Solidarity private Institutions (IPSS). As for the starting question, the following was defined: What is the level of development of Social Responsibility practices in Social Solidarity Private

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Institutions, with regard to their internal and external dimension and in the environmental, economic and social aspects?

Regarding the general objective, the following was designed: Identify and analyze the level of development of Social Responsibility practices in Social Solidarity Private Institutions, with regard to their internal and external dimension and in the environmental, economic and social aspects

We defined five specific objectives that made it possible to operationalize our investigation: i) Realize if Third Sector organizations are aware of the concept of Social Responsibility; ii) Understand which Social Responsibility practices are most implemented in IPSS: economic, environmental or social; iii) Diagnose which Social Responsibility practices are internal and external; iv) Understand the hierarchy of relations with stakeholders (primary, secondary and tertiary) by the IPSS; v) Carry out a comparative analysis of the two IPSS, in terms of their Social Responsibility practices in their internal and external dimensions and in relation to the hierarchy of relations with stakeholders.

The present investigation has as its unit of analysis two IPSS in the municipality of Évora.

The selection of institutions took into account the objectives of the present investigation. As factors of choice, the fact that they were certified by the quality of their social services, within the scope of the European reference EQUASS, boosting the formalization of their Social Responsibility practices, the Portuguese Association of Parents and Friends of the Mentally Handicapped Citizen of Évora (APPACDM) and the Cerebral Palsy Association of Évora (APCE).

With regard to the methodology used, in order to carry out a more descriptive research, an exploratory study was assumed and we opted for the case study method. It was decided to use either a qualitative or a quantitative approach, effectively leveraging the triangulation of data collected in the two organizations that were selected for the investigation.

An interview guide was designed and applied to three key informants from the institutions, having the same technical management positions. A questionnaire was elaborated and 75 employees answered it, 50 at APPACDM and 25 at APCE. A set of documents made available by the institutions was analyzed, which allowed us to characterize them and contextualize the study.

In order to present clearly and succinctly the research carried out within the scope of a master's dissertation, this article is structured in six points: introduction; theoretical framework; methodology; case studies; comparative analysis and discussion of the results and, finally, the conclusions.

## **2. Theoretical Framework**

The theme of Social Responsibility has been presented in recent decades by the most diverse authors and international organizations. The scope and dimensions of analysis of the concept itself have been the subject of heated debates and have undergone several evolutions over time. Carrol (1979) one of the reference authors on this theme defines the scope of social responsibility as follows: "Corporate social responsibility covers the economic, legal, ethical and discretionary (voluntary) expectations that society has in relation to organizations in a given period of time".

Carrol presented the first social responsibility model, the model of the four categories of responsibility in a pyramid, arguing that the various responsibilities are not mutually exclusive, nor do they intend to separate economic interests from social interests.

Carrol (1999) states that the structured reflection on corporate social responsibility began with Bowen in 1953, it was the beginning of the debate on this issue. The power that organizations have in society requires that they be economically, legally and socially responsible, as well as demanding responsibilities with regard to public order, and that SR is seen as a social reaction and adaptation to change in society.

In the 1960s, Friedman's contribution (1962) stands out, who affirms that the purpose of Social Responsibility is to serve the economic interests of entrepreneurs, this was seen as a social obligation. For Friedman the main objective of a company was to maximize the profit of its shareholders and investors, associated with the maximum benefit for the customers of the company's products and services, which is the true social responsibility of a business. This so radically economic perspective has proved to be an opportunity for the emergence of new views of the role and consequent responsibilities of companies and, in particular, of large companies (Carrol, 1999; Romeiro, 2017).

In the 1970s, more specifically, in 1975, Sethi, attributed to RS a perspective of social sensitivity assuming that it would be important for companies to anticipate and plan their decisions and not only respond to what the market asks for in the mere fulfillment of law and society's expectations. Wood (1991) it presents the concept as a matter of social action, that is, responsibility is, simultaneously, action in society by organizations and institutions, as well as by people (Carrol, 1999; Romeiro, 2017).

However, it is at the beginning of the 21st century that the concept is relaunched with great impact, with emphasis on the decisive role of the European Commission in 2001 in presenting a European vision of Organizational Social Responsibility. In a landmark document, the "Green Paper for SR" presents the concept of SR as a voluntary contribution by companies to a society that increasingly promotes social justice (CE, 2001).

"CSR in Companies is the voluntary integration of social and environmental concerns on the part of companies in their operations and in their interaction with Stakeholders" (CE, 2001). The European Commission also states that being socially responsible is not restricted to the fulfillment of all legal obligations - it implies go further, through greater investment in human capital, the environment and relations with stakeholders and local communities.

According to the EC Green Paper (2001) the internal dimension of SR is primarily associated with workers, with the way they invest in human capital, with issues related to health, hygiene and safety at work, as well as with the issue of managing change that it is occurring in the organization, and also with environmentally responsible practices that are related to good internal management of natural resources. When we refer to the external dimension of SR, we speak of the local community, that is, we have already left the scope of the company or organization and extended to all those who, despite being external to the company, are considered as interested parties, as is the case with suppliers, Non-Governmental Organizations (NGOs), business partners, those served by organizations, that is, customers and, finally, public authorities. Two very important aspects of this dimension of SR are the issue of respect for human rights by organizations, as well as global environmental concerns.

Another view of the SR concept is given by Freeman (1984, 2004) who argues that the concept of social responsibility is associated with the expectation that organizations assign duties to the people who work in them to avoid harm to stakeholders and contribute to the good-being social in ways that go beyond the law and the economic mission of companies or organizations. According to Freeman's stakeholder theory (1984) social responsibility must be treated from the perspective of the different stakeholders with which the company relates. "The concept of corporate social performance emerged as a way of organizing the inputs, processing, outputs and results of business activity so that interested parties can transparently achieve the objectives necessary for their

legitimate interests to be accomplished” (Freeman, 2004).

SR is increasingly approached from the perspective of values, in the sense that they should guide the way of acting and the choices of companies and organizations. Argandoña (2002) states that “values are not the icing on the cake, but the basic structure that supports the building”. Defending an integrated vision of SR in the strategy of the organizations Melé and Guillén (2006) refer that corporate social responsibility is closely linked to both ethics and strategic management. From the point of view of the stakeholders of the organizations, the introduction of ethical theories in strategic management and the vision based on the company’s resources emphasizes a set of requirements and competencies, namely the moral virtues of the character of leaders. It is necessary to incorporate ethical aspects, management values, social values or expectations in the strategic management of companies (Melé & Guillén, 2006).

Mitchell, Agle and Wood (1997) refer that “people, groups, neighborhoods, organizations, institutions, societies, and even the natural environment are generally thought to qualify as interested parties, real or potential”. According to Freeman (2004), “stakeholder is any person or group of people that can affect the company’s performance or that is affected by the organization’s objectives.” With this Freeman definition, we can see that the organization does not survive only with the management of those who are owners, entitled as stockholders and those who invest in it, the shareholders, as it depends on many other groups with interests directly or indirectly linked to the organization, which Freeman (2004) defines as stakeholders, being important for the survival of organizations to satisfy the needs of these groups to achieve greater competitiveness in the market.

Under the influence of the stakeholder theory, the European Commission reviews the concept of SR in 2011, stating that “organizations exercise their social responsibility when they respond to the expectations of different interest groups (stakeholders: workers, partners, customers, local communities, environment, shareholders and suppliers) with the purpose of contributing to socially and environmentally sustainable and economically viable development” (CE, 2011).

Organizations have been accepting the principles of the Global Reporting Initiative (GRI) in the preparation of sustainability reports to inform about their activities and reinforce the commitments of transparency and dialogue with their stakeholders, being very important to answer the question: “Who are the stakeholders and what is its importance within the organization?”. One of the reference models used to prioritize relations with stakeholders is the SR Concentric Circle Model. In this model there are three types of responsibilities: primary; secondary and tertiary (Parra, 2006). Through this model we can understand who has the organization’s responsibilities and what those responsibilities are.

The concept of the Third Sector emerged in the 20th century in France. Parente (2011, p. 356) states that more and more companies and entities in this sector are confronted with the need to be themselves “to assume the role of new actors with responsibility for acting in the structuring of the social world and not just as entities productive”. This issue is related to the concept of corporate citizenship that attests that organizations, as a whole, must be more attentive to the communities that surround them and where they operate, at the local, national and global levels. “With regard to TS organizations, SR is in its nature, having as one of its basic objectives to benefit the community and its members” (Thiry, 2008; Ferreira, 2009 cite in Parente, 2011).

Ronconi and Ferreira (2014) carried out a study where they showed that the IPSS and the charity institutions have participated in the decision-making processes and in the creation of public policies in the field of social economy. Third sector organizations want to remain independent from the State, just enforcing their role of co-responsibility in relation to public policies, with the intention that there is the possibility in institutions for the

design of more plural public spaces, with a greater participation by people. This study focuses on the difficulties that social institutions face in order to survive, within a mostly capitalist market, based on the values of solidarity, cooperation and self-management (Ronconi & Ferreira, 2014). In line with this idea is Parente (2011) when he says that the study of SR in the third sector makes perfect sense for the values and principles that they defend, which would make these SR practices already a little implicit in the activity that play.

At the same time that they contribute to regional and local development, and are putting into practice the external SR from the moment they become employers, they also put into practice the internal dimension of SR (Parente, 2011).

### **3. Research Methodology**

The case study was the methodology or strategy chosen to be used in this research work. According to Cresswell (2007), case studies are for the purpose to describe and not seek a solution, nor present us with an ideal solution, but simply inform about something that has occurred, a reality that can be useful to make known, without having as the manipulation of facts.

The techniques and instruments applied were semi-structured interviews (in a total of three interviews conducted with the technical directors of the two IPSS studied) and the application of questionnaires to the remaining workers. A set of documents from the IPSS that were the object of a case study was also analyzed, thus allowing us to effectively interpret and triangulate the data.

In the case study methodology, a single case or multiple cases can be studied and the data collected can be qualitative, quantitative or both (Yin, 1994 apud Carmo & Ferreira, 1998). In the present work, a mixed approach was chosen, combining qualitative and quantitative instruments and analyzes.

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In view of the proposed study, the data collection instruments chosen for this investigation fall on primary sources through questionnaires of direct application and individual interviews with employees with key functions. Both the questionnaire and the interview guide were prepared based on the bibliography used specifically for the present study.

The interview guide was based on the literature review, with a strong emphasis on the EC Green Paper (2001). It begins with a brief characterization of the interviewee (age; academic qualifications; seniority at IPSS; link to the organization). The 2nd block refers to the internal dimension of SR. The 3rd block focuses on the external dimension of SR and the 4th block addresses the issues of standardization and certification of SR. In the 5th and last block, we intend to understand the hierarchy of IPSS relations with its stakeholders.

The questionnaire as a whole consists of six groups. A seven-point scale was used, like the instruments on which we based ourselves, where 1) is Totally Disagree and 7) Totally Agree. In the intermediate items we have 2) I strongly disagree, 3) Somewhat disagree, 4) Neither agree nor disagree, 5) Moderately agree, 6) Strongly agree. The first group of the questionnaire consists of eighteen questions dichotomies presented in the studies by (Santos, 2010) and Brites (2015) plus other questions that we elaborated in line with the research objectives. The questions in this group of the questionnaire were created taking into account the topics of the internal and external dimension of social responsibility, defended by the EC Green Paper (2001). The second group of the questionnaire

consists of nine questions, all of which concern the internal dimension of SR according to the EC (2001).

Group three consists of seven questions related to the external dimension of SR. In group four of the questionnaire, the environmental, social and economic aspects of RS are addressed, with nine questions being presented. In the fifth and penultimate part of the questionnaire, an attempt was made to inventory the main stakeholders of the institutions with the objective that respondents order them in ascending order from 1 to 13, with 1) The most important and 13) the least important. At the end of the questionnaire, a set of questions is presented that aim to obtain data of a socio-professional nature on the respondent and a last question that seemed relevant to the present investigation “Participates in any volunteer movement or in any cause of active citizenship?”.

The questionnaire thus presents a total of 65 closed questions and a set of information of a sociodemographic nature.

There was no pre-test because the questionnaire had already been tested during the studies by Santos (2010) and Brites (2015), however a change was made to the wording of some questions with the intention of adapting the data collection instrument. the characteristics of the sample under investigation.

The process of applying the questionnaires and conducting the interviews started with a written request sent via e-mail, requesting authorization from the investigation to the institutions. The documentation of the IPSS targeted for our analysis, for further characterization of the cases under study, was based on: codes of ethics, internal regulations, staffing tables, quality manuals, statutes, activity plans and service provision contracts. The interviews were conducted at APPACDM on April 4, 2016 and at APCE on April 18, 2016, with an approximate duration of one hour. Regarding the delivery of the questionnaires, they were handed over to the technical coordinator of the first institution for subsequent filling by the remaining employees on the same day as the interview.

With regard to APCE, the application of the questionnaires by the researcher took place on 27 June and 4 July 2016. In the APPACDM of the 57 questionnaires delivered, 50 completed were received, which corresponds to 87.7% of responses. At APCE, of the 37 25 completed questionnaires were received, which corresponds to 65.6% of the responses. Subsequently, a quantitative analysis of the questionnaire data was carried out, using, for this purpose, the SPSS and EXCEL software, as well as a qualitative analysis of the information resulting from the interviews through the construction of content analysis matrices.

#### **4. Case Studies**

Two IPSS located in the city of Évora where they provide their services in the area of disability, the Portuguese Association of Parents and Friends of the Mentally Handicapped Citizen of Évora (APPACDM) and the Cerebral Palsy Association of Évora (APCE) were studied.

The choice of carrying out the case studies was based on the knowledge of the two institutions and the existence of several indications of good management practices. Both are certified by the Quality of their social services, within the scope of the European reference EQUASS, which led us to believe that there could be a high level of formalization and structuring of their SR practices. The two institutions studied are summarized, based on the analysis of a set of documents made available to them by them.

**Table 1 Characterization Tables of the Institutions Studied**

	APPACDM	APCE
Foundation date	January 22 of 1972	1991
Mission	Rehabilitate people with disabilities from a personal, social and even insertion point in the labor market	It intervenes in the scope of prevention, diagnosis, evaluation, rehabilitation and integration of children and young people with Cerebral Palsy” (M. Qualidade, APCE, 2010, p. 5) To serve with quality people who are at a disadvantage and/or disability with special attention to those who have cerebral palsy and similar neurological situations with the aim of promoting their autonomy, social inclusion and so that they can have the best quality of life through the provision of continuous care, articulating this care with people’s families and with associates.
Constitution/Valences	5 Valences: Resource Center for Inclusion Occupational Activity Center Lar Residencial Qualification and Employment Unit Social Income of Insertion Autonomous Residences	5 valences: Early Development and Intervention Center (CDIP) Center for Rehabilitation and Social Intervention (CRIS) Nursery Kindergarten Pedagogical Farm of Pomarinho
No. of Workers	57 workers	37 workers
No. of Users	575 users	175 users/150 views for day at Quinta do Pomarinho
Certification type	Certified Entity - EQUASS Level I (Quality Certification in Social Services)	Entity certified with Excellence under the European framework - EQUASS - Certification of Excellence in the Quality of Social Services - Level II

**Table 2 Sociodemographic Characterization of IPSS Respondents Under Study**

	APPACDM	APCE
Sample of respondents	50	25
Gender	Masculine (6%) Feminine (94%)	Masculine (8%) Feminine (92%)
age classes	21-33 (26%) 34-39 (30%) 40-49 (20%) 50-63 (24%)	25-34 (32%) 35-40 (20%) 41-47 (28%) 48-55 (20%)
marital status	Single (26%) divorced (8%) married/de facto union (60%) widower (6%)	Single (28%) divorced (8%) married/de facto union (64%)
Literary abilities	1st cycle (up to the 4th year of schooling) (4%) 2nd cycle (up to the 6th year of schooling) (4%) 3rd cycle (up to the 9th grade) (14%) Professional course (10%) Secondary Education (16%) Licenciate Degree (38%) Graduate (6%) Master Degree (8%)	1st cycle (up to the 4th year of schooling) (4%) 2nd cycle (up to the 6th year of schooling) (4%) 3rd cycle (up to the 9th grade) (4%) Professional course (4%) Secondary Education (28%) Licenciate Degree (38%) Graduate (20%) Master Degree (4%)
Link to the institution	Pass (4%) Contract without term (52%) fixed-term contract (22%) Uncertain term contract (10%) Fixed-term contract (28%) Self-employed/providing services (6%)	Contract without term (52%) Fixed-term contract (28%) Uncertain term contract (16%) Employment Contract - Insertion IIEFP (4%)
Position of superior/coordinator	Yes (18%) No (82%)	Yes (48%) No (52%)
antiquity	1-5 (28%) 6-10 (28%) 11-17 (22%)	1-2 (3,2%) 3-12 (20%) 13-16 (24%)

	18-33 (22%)	17-22 (24%)
Career/Professional category	Psychologist (10%) (12.0%) Trainer (8%) 1st Direct Action Assistant (34%) Coordinator/Technician (4%) 2nd Social Worker (4%) Sociologist (4%) 1st Speech Therapist (4%) 2nd physiotherapist (6%) (4.0%)	Childhood Educator (10%) (12.0%) Educational Action Assistant (8%) Physiotherapist (8.0%) Psychologist (4.0%) 1st Speech Therapist (4%) Occupational Therapist (4.0%) Speech Therapist (4.0%)
Participation volunteering or citizenship cause	Yes (30%) No (70%)	Yes (24%) No (76%)

#### 4.1 Synthetic Data Analysis

Table 3 corresponds to the values of the mean and standard deviation of the answers obtained from the respondents, to group II of the questionnaire that allows analyzing the characteristics and practices of internal social responsibility at APPACDM in Évora. From the analysis of the table, it can be seen that the average value of the responses was  $m = 5.69$  on a scale of 1 to 7. In relation to the practices of internal social responsibility, the highest average was attributed to the practice “is concerned with inclusion socially, particularly with regard to workers with physical or intellectual disabilities, foreigners with difficulties of social insertion and in the labor market”, with  $m = 6.14$ , followed by the practice “provides information on the rights and duties of workers your workers”, with  $m = 5.98$ . The practice “has practices with regard to efficient management of resources and protection of the environment” stood out with the lowest average value of  $m = 5.38$ .

**Table 3 Result of Social Responsibility Characteristics and Practices Intern at APPACDM**

	N	Minimum	maximum	Mean	standard deviation
It is concerned with responding to the needs of local communities in creating jobs.	50	4	7	5.70	0.974
It usually organizes activities in partnership and cooperation with other local organizations.	50	4	7	6.02	0.820
When choosing suppliers, preference is given to those in the region.	50	4	7	5.54	1.014
With regard to users, their interests in providing services with the highest quality in the sense of meeting your needs.	50	4	7	6.26	0.777
Has or has prepared a formal document explaining the organization's rules, ethics and values.	50	4	7	6.54	0.706
In all its internal and external practices, it respects the fundamental human rights of all those related to the organization.	50	4	7	6.16	0.842
In its activities it contributes to the creation of a society with awareness of environmental sustainability.	50	4	7	5.58	0.992
average value				5.97	0.875

Table 4 corresponds to the values of the mean and standard deviation of the responses obtained from the respondents, to group III of the survey that allows the analysis of the characteristics and practices of social



responsibility in its external dimension at the same institution. From the analysis of this table, it can be seen that the mean value of the responses was  $m = 5.97$ .

In relation to external social responsibility practices, the highest average was attributed to the practice “Do you have or have you prepared any formal document explaining the rules, ethics and values of the organization”, with  $m = 6.54$ , followed by practice “With regard to users, their interests in providing services with the highest quality are always considered in order to satisfy their needs”, with  $m = 6.26$ . The practice “When choosing suppliers, give preference to those in the region”, stood out with the lowest average value of  $m = 5.54$ .

**Table 4 Result of the Characteristics and Practices of External Social Responsibility of APPACDM**

Social Responsibility Practices Internal: The Institution where I work:	N	Minimum	maximum	Mean	standard deviation
Concerns about creating a good working environment	50	3	7	5,80	0,990
It gives the necessary importance to Human Resource Management.	50	2	7	5,42	0,992
It provides information on the rights and duties of its workers.	50	4	7	5,98	0,820
It has an effective communication between the Direction and the other workers.	50	3	7	5,70	1,035
It sets work schedules that take into account the reconciliation between work and the personal and family life of its employees	50	1	7	5,60	1,161
It clearly defines the criteria for recruiting and selecting employees.	50	2	7	5,50	1,282
It is concerned with social inclusion, namely with regard to workers with physical or intellectual disabilities, foreigners with difficulties of social insertion and in the labor market.	50	4	7	6,14	0,904
Has clear rules and procedures on health, hygiene and safety at work	50	4	7	5,72	0,904
It has practices with regard to the efficient management of resources and protection of the environment.	50	3	7	5,38	0,987
average value				5,69	1,008

When analyzing the data obtained by the questionnaire, it can be seen that the average value of the responses was  $m = 4.55$  with regard to social responsibility practices in their internal dimension of the APCE on a scale of 1 to 7 (Table 5).

Regarding the institution’s internal social responsibility practices, the highest average was attributed to the practice “is concerned with social inclusion, namely with regard to workers with physical or intellectual disabilities, foreigners with social integration difficulties and in labor market”, with  $m = 5.76$ , followed by the practice “has clear rules and procedures on health, hygiene and safety at work” with  $m = 5.56$ . The practice “provides information on the labor rights and duties of its workers”, stood out with the lowest average value of  $m = 4.64$ .

**Table 5 Result of APCE's Internal Social Responsibility Characteristics and Practices**

Social Responsibility Practices Internal: The Institution where I work:	N	Minimum	maximum	Mean	standard deviation
Concerns about creating a good working environment	25	2	7	5.20	1.225
It gives the necessary importance to Human Resource Management.	25	2	7	5.04	1.207
It provides information on the rights and duties of its workers.	25	1	7	4.64	1.440
It has an effective communication between the Direction and the other workers.	25	2	7	4.68	1.406
It sets work schedules that take into account the reconciliation between work and the personal and family life of its employees	25	1	7	4.80	1.500
It clearly defines the criteria for recruiting and selecting employees.	25	3	7	5.28	0.980
It is concerned with social inclusion, namely with regard to workers with physical or intellectual disabilities, foreigners with difficulties of social insertion and in the labor market job.	25	4	7	5.76	1.012
Has clear rules and procedures on health, hygiene and safety at work	25	3	7	5.56	0.961
It has practices with regard to the efficient management of resources and protection of the environment.	25	1	7	4.68	1.435
Average value				4.55	1.24

**Table 6 Result of the Characteristics and Practices of Social Responsibility in Its External Dimension of APCE**

	N	Minimum	maximum	Mean	standard deviation
It is concerned with responding to the needs of local communities in creating jobs.	25	1	7	4.80	1.384
It usually organizes activities in partnership and cooperation with other local organizations.	25	3	7	5.68	1.069
When choosing suppliers, preference is given to those in the region.	25	3	7	4.92	1.222
With regard to users, their interests in providing services with the highest quality in the sense of meeting your needs.	25	3	7	6.12	0.927
Has or has prepared a formal document explaining the organization's rules, ethics and values.	25	3	7	6.16	0.850
In all its internal and external practices, it respects the fundamental human rights of all those related to the organization.	25	3	7	5.76	1.200
In its activities it contributes to the creation of a society with awareness of environmental sustainability.	25	2	7	4.76	1.393
Average value				5.46	1.15

When analyzing the social responsibility practices in their external dimension of the APCE, it can be seen through the analysis of table 4 that the average value of the responses was  $m = 5.46$  on a scale of 1 to 7.

Regarding the institution's external social responsibility practices, the highest average was attributed to the practice "owns or has already prepared a formal document explaining the organization's rules, ethics and values", with  $m = 6.16$ , followed by the practice "with regard to users, their interests in the provision of services with the highest quality are always considered in order to satisfy their needs", with  $m = 6.12$ . The practice "is concerned with meeting the needs of local communities in creating jobs", stood out with the lowest average value of  $m = 4.80$ .

With regard to the information collected with the interviews, this was subjected to a qualitative analysis carried out through matrices and respective content analysis and from which resulted a set of very relevant information that are contained in the full text of the master's dissertation. For reasons of need for synthesis, we selected, to illustrate this point of the article, only short excerpts from the interviewees' discourse. The group of interviewees consists of 2 key informants from APPACDM with management positions, both female, aged between 39 and 40 years and 1 APCE employee with management position, male, 32 years old. With regard to educational qualifications, 2 of the interviewees have a degree and one of the interviewees has a master's degree. We concluded by analyzing the questionnaires through the observed averages that both institutions are awake to the SR theme. From the perspective of the key informants, the interviewees, SR practices at the external level are well developed at APPACDM for the clear definition of values such as "Respect for the other, privacy, confidentiality", which are explicitly contained in the formal documents that the institution has and which are the "Charter of values of the institution", "Code of Ethics", the "Statutes and the "Internal Regulation" (E2). Regarding the internal level, the existence of a high level of development is also mentioned, given as an example "specific recruitment and selection criteria", "We do the curriculum analysis", "then we do the interview" and "we give some prevalence and priority to professional experience, whenever possible, turns out to be an already important factor nowadays, professional experience" (E1).

Regarding the diagnosis of APCE's SR practices and their level of development, from the interviewee's perspective, there is innumerable evidence that the institution has a great concern in the inclusion and establishment of partnerships. "We have two employees with disabilities, working with us and we have had several protocols with other institutions, to accommodate internships" (...) "as well as the inclusion of ex-prisoners" (E3) and that the external dimension of RS is also present in the institution's practices and relationships "Yes, we have a very close relationship with the other institutions in the area of disability here in Évora", giving later some more concrete examples "APPACDM, CERCIDIANA, ARASS" (E3).

## **5. Comparative Analysis of IPSS and Discussion of Results**

When analyzing the two IPSS object of our empirical study, there are many similarities with regard to the level of development of SR practices in their entirety. More specifically, we can state that the Association of Parents and Friends of the Mentally Handicapped Citizen (APPACDM) of Évora has invested in its certification in terms of the quality of its social services, with the level I of EQUASS (European Certification of Quality in Social Services), as well as for the Environment, Hygiene, Safety and Health at Work. The Association of Cerebral Palsy of Évora (APCE) is also a Certified Entity with Excellence in the scope of the European reference EQUASS, that is, in the scope of Quality, Hygiene, Safety and Health at Work and Environment by the organic production of

Quinta do Pomarinho. Regarding the comparison between the IPSS in question with regard to the level of development of SR practices in its internal and external dimension, it can be said that in terms of HRM, APPACDM and APCE are already very concerned with this issue, even having policies in this area. They have well-defined criteria and forms of recruitment and selection. There are internal practices in the areas of information and communication intervention, as well as with regard to measures to adapt to organizational change. With regard to the social inclusion of workers with disabilities, it can be said that, in general, the two institutions are aware of this type of SR practices, as well as to the practices of hygiene, safety and health at work, effectively conceived and implemented in the IPSS under study.

As for internal SR practices, they are equally implemented in the IPSS under study. Regarding information and communication, both have practices implemented in this regard. The IPSS state that they have fully implemented “HACCP”, “a company that manages hygiene and safety and health at work”, and “medicine at work”. Regarding the issue of training, we can conclude that despite the 2 IPSS offering mandatory training by law, they develop and implement “an annual training plan”. APCE has “protocols with other institutions, to receive internships, from people who are referred by the court for rehabilitation and reintegration, ex-drug addicts”. With regard to the efficient management of resources and protection of the environment, we can verify that the institutions have in common the practices of “recycling”; “Separation of garbage”, as well as, “raising awareness among employees about the use of water, with the lights on, trying to make the most of electronic means to save paper”.

Regarding the “reconciliation between work and personal and family life”, both IPSS affirm that there is a “flexible schedule” to enable “reconciliation between work and personal and family life”. With regard to the average responses of the questionnaires answered by employees, we can see that the average value of responses in relation to the internal dimension was  $m = 5.69$  in APPACDM and in APCE it was  $m = 4.55$  on a scale of 1 to 7.

Regarding the external dimension of the SR of social solidarity institutions, it can be said, according to the statements of their leaders, that the common practices of the two IPSS is “participation in activities in the community”, and “organization of activities with other entities”, “carrying out projects in partnership”. APPACDM has specific partnerships in terms of education, training and employment. These IPSS practices are in line with the theoretical basis of RS, which states that a socially responsible organization “has a feeling of belonging to a community and must take into account the needs and expectations of that community where it operates”, because the way in which the company or institution relates to society is the true essence of RSO (Wood et al., 2002, cite in Garriga and Melé, 2004). With regard to the choice of suppliers, the two IPSS take special care in choosing suppliers that excel in combining quality and price.

Regarding the dimension of Human Rights, the IPSS declare to respect the fundamental human rights of all interested parties, which, being entities certified by EQUASS, created specifically to safeguard these human rights, a code of ethics, as well as the rights and duties of employees and customers.

In this sense, to illustrate the conclusions previously drawn about SR practices in the external dimension, the average values of the responses in relation to the practices of APPACDM, in the opinion of employees, are  $m = 5.97$ , and in relation to APCE, the average value of responses from employees is  $m = 5.46$ . We can then verify that the results obtained are in line with the perspective of the EC (2001) which states that “Being socially responsible is not restricted to the fulfillment of all legal obligations — it implies going further through a “greater” investment in human capital, the environment and relations with other stakeholders and local communities”.

It appears that both APPACDM and APCE are not limited to complying with the law and go further by applying social responsibility with a philosophy of internal and external management.

With regard to the environmental dimension, we can see that the two institutions under study in their internal practices are already committed to reducing the impacts of pollution through “recycling”, “profitability of resources, the separation of waste”, in savings but at the level energy and reduced expenses, light, gas” and air conditioning. Regarding the analysis of SR practices that are more implemented in the two IPSS, we can say that they are concerned with the three dimensions: the economic, environmental and social, since only taking into account these three dimensions, institutions can be sustainable. We can see that due to the nature of these types of institutions and, due to their intrinsic mission, social solidarity institutions, in general the IPSS have more implemented practices in their social dimension, more specifically in terms of the social inclusion of disadvantaged and disabled people.

Despite the fact that APPACDM is still above APCE in relation to the average responses of employees' agreement in relation to the internal social dimension, the latter has also already implemented some practices in this sense, meeting the EC that “Social Responsibility in Companies is integration voluntary social concerns and environmental impacts on the part of companies in their operations and in their interaction with Stakeholders” (CE, 2001).

With regard to the economic and environmental dimension of the IPSS, we can see that despite the internal social dimension being more implemented, the economic and environmental dimension is already gaining importance in the management strategy of the institutions. This idea meets the model of the four categories of Carrol (1979), which presents through its pyramid, that although these are not for-profit institutions they are also concerned with the economic dimension in order to be sustainable and continue to fulfill their mission.

APPACDM and APCE present high averages in relation to the agreement on the part of the collaborators with the practices developed by them, thus being able to conclude that the very positive evaluation of the SR practices can be related to the quality certification.

Regarding the analysis and comparison of the institutions under study with regard to the hierarchy of their relations with stakeholders, it appears that the two IPSS under study place the user or the customer, always in 1st place. This question is visible through the statements of the interviewed technical directors, as well as through the analysis of the responses to the questionnaires of the other employees to that question, with APPACDM 90% of respondent employees placing users in 1st place and APCE 92% of respondents also place users in 1st place. There are some differences between the two IPSS in the hierarchy or classification in order of importance from the other stakeholders.

## **6. Conclusions**

We can conclude that through the analysis carried out we were able to achieve the objectives outlined initially for the present investigation.

Responding to our starting question, we think that although this topic is still insufficiently studied in the institutions of the TS, the level of development of SR practices in the internal and external dimension and in the economic, environmental and social aspects is relatively high in the two IPSS in study. The fact that APPACDM and APCE are social solidarity institutions certified in terms of the quality of their social services has led to their growing commitment to the professionalization of their management, which has enhanced the increasing

structuring and formalization of their SR practices. We can thus conclude that the IPSS under study, both in the area of disability, present very similar forms of performance and are very aware of the concept of SR.

The pillar that is most developed, due to the nature and type of institutions under study, is the internal social dimension, although there is already a growing concern with the environmental dimension, visible through the practice of recycling, as well as with the economic dimension through attention to forms administrative modernization to manage expenses and reduce spending.

Confronting the statistical analysis carried out on the responses to the questionnaires, we can see that between 92% and 98% of the respondents agree that APPACDM pays a lot of attention to the social dimension. Regarding APCE, the dimension that is most implemented according to the opinion of employees is also the social dimension, since between 72% to 88% of respondents say that the institution is concerned with the social dimension.

With regard to the diagnosis of SR practices in its internal and external dimension, it was concluded that in the internal dimension we can mention that both IPSS have “criteria for recruiting and selecting employees” and that, due to their certification, they even have a “recruitment policy”, “defined human resources management processes”. They also have a “recruitment process, a performance evaluation and job description process”. A common practice for both institutions is to “use and post information on placards and regular team meetings”. In terms of hygiene, safety and health at work and, as required by law, the two organizations have fully implemented the “HACCP processes”, they have “a company that manages hygiene and safety and health at work”, and “Medicine at work”, these are practices still oriented towards compliance with the law, going little beyond it. As for adapting to organizational change, both reveal that they practice “the social inclusion of people and workers with disabilities”.

With regard to training, APPACDM and APCE have “an annual training plan”. Finally, with regard to the efficient management of resources and protection of the environment, the practices that are evidenced are: “recycling, separation of waste, efficient management of resources”, being common to both institutions.

Regarding the external dimension, the practices that were diagnosed are: With regard to local communities, “participation in activities in the community”, “carrying out projects in partnership” was diagnosed. Both IPSS under analysis are particularly careful when choosing suppliers that excel in combining quality and value-price. Another practice that has taken place at the external level is respect for human rights. APPACDM and APCE go beyond strict compliance and can be said to fight for human rights, both having a code of ethics in which the rights and duties of employees and customers/users are evidenced. As for environmental concerns at the global level, it is worth mentioning the APCE project that cultivates organic products at Quinta do Pomarinho, creating an awareness of environmental sustainability among children and adults who visit them daily, by the example they set.

In the hierarchy of their relations with stakeholders, it appears that the two IPSS under study place the user or the customer, always in 1st place.

Despite the depth of the study, only two private institutions of solidarity were studied, that is, two cases, belonging to the municipality of Évora, which does not allow us to draw conclusions about SR practices in the institutions of the TS throughout the municipality of Évora.

In this sense, we propose for future investigations the extension of the study to other IPSS located in parishes in the municipality of Évora, which may be studied in the future. It will be possible to carry out the study using another type of methodology based on participant observation and action research.

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