

Indicators of Social Responsibility of ISO 26000 and its impact on organizational performance

Los indicadores de Responsabilidad Social de la Norma ISO 26 000 y su incidencia en el Rendimiento en las Organizaciones

RUIZ-BARCENAS, Lilia† & YAÑEZ-VAZQUEZ, Alejandra

Instituto Tecnológico Superior de Salvatierra, Manuel Gómez Morín No. 300.Col. Janicho. C.P. 38933. Salvatierra, Guanajuato. México

ID 1st Author: Lilia, Ruiz-Barcenas

ID 1st Coauthor: Alejandra, Yañez-Vazquez

Received March 10, 2018; Accepted June 25, 2018

Abstract

In the present investigation, the correlation that exists between the use of social responsibility as a strategy to contribute to performance in companies established in the Laja - Bajío Region of the State of Gto is analyzed. In this way, through a quantitative study with a correlational scope, the results obtained after the application of a structured research instrument according to the Likert scale with 40 items that mention the 7 vertical axes of the Standard are presented. ISO 26000, which refers to the indicators corresponding to the Social Responsibility variables (items from 1 to 30) and 9 performance indicators (items from 31 to 40). As results are presented the correlation analysis of the aforementioned variables and the conclusion of the quantitative analysis, a strategic proposal is presented highlighting the importance of the application of responsibility as an internal organizational strategy oriented to the external context where the subject organizations are established to study, in such a way that it is possible to contribute to the performance and competitiveness of the same.

Social Responsibility, Incidence, Performance, Organization

Resumen

En la presente investigación se analiza la correlación que existe entre la utilización de la responsabilidad social y los ejes de la Norma ISO 26000 como estrategia para contribuir al rendimiento en las empresas establecidas en la Región Laja- Bajío del Estado de Gto. De tal manera, que a través de un estudio con enfoque cuantitativo y alcance correlacional se presentan los resultados obtenidos después de la aplicación de un instrumento de investigación estructurado de acuerdo con la escala de Likert con 40 ítems que hacen mención a los 7 ejes verticales de la Norma ISO 26000, mismos que refieren a los indicadores correspondientes a las variables de responsabilidad social (ítems del 1 al 30) y 9 indicadores referentes al rendimiento (ítems del 31 a 40). Como resultados se presenta el análisis correlacional de las variables antes mencionadas y como conclusión se detalla una propuesta estratégica donde se destaca la importancia de la aplicación de la responsabilidad social como estrategia organizacional interna orientada al contexto exterior donde se encuentran establecidas las organizaciones sujetas a estudio, con la finalidad de contribuir al rendimiento y competitividad de las mismas.

Responsabilidad Social, Incidencia, Rendimiento, Organización

Citation: RUIZ-BARCENAS, Lilia & YAÑEZ-VAZQUEZ, Alejandra. Indicators of Social Responsibility of ISO 26000 and its impact on organizational performance. RINOE Journal-Financial Economy. 2018. 2-2: 20-29.

* Correspondence to Author (email: liruib@itess.edu.mx)

† Researcher contributing first author.

Introduction

Currently, if a company is not willing to see the dimensions of Corporate Social Responsibility (CSR), it is practically not a company prepared for globalization and its early demise will be imminent. Even considering that social responsibility is an attractive and fashionable subject, it is in decline, because organizations consider that it is destined to disappear as long as it is adopted superficially without the actions of responsibility managing to permeate the interior of the entity. What is exposed here implies the real problem, because entrepreneurs are not fully convinced of the benefits that can be generated by the application of strategies oriented towards social responsibility.

The present investigation constitutes an approximation between the organizations and the environment, because finally the companies have as a social objective the satisfaction of the needs and desires of the society immersed in an environmental environment with very peculiar characteristics. Now, another of the purposes of this research is to determine the relationship between the social responsibility of ISO 26000 with organizational performance and provide numerical evidence to employers of the positive impact on organizational performance that strategies oriented to the responsibility can generate, reciprocally that allows them to appreciate the importance of integrating the achievement of organizational objectives with the objectives of the environmental environment and to meet the objectives of an entire society concerned about their welfare.

The context where the subject of study where the collection of information is developed is in the Laja-Bajío Metropolitan Area, which is composed of nine municipalities accepted in Governmental Decree Number 150, published in the Official Gazette of the Government of the State of Guanajuato, issue number 167, dated October 19, 2010; The municipalities are: Apaseo el Alto, Apaseo el Grande, Celaya, Comonfort, Cortázar, Jaral del Progreso, Santa Cruz de Juventino Rosas, Tarimoro and Villagrán. The hypothesis that arises in the present study is to demonstrate that the companies that apply strategies of social responsibility, are those that constitute the circle of companies with greater organizational performance.

The methodology observed is formed first by the approach of the generalities of the research (objectives, problem, justification and scope) to then delve into the theoretical foundation of the subject addressed with the literature review and continue with the methodology session, where the variables are presented, determination of the sample, hypothesis and mention is made of the research instruments used. After that, the presentation of results continues, to finally present the conclusions of the study and the contribution to the area of knowledge.

To conclude, some suggestions are described and it is recommended to always bear in mind that in order to carry out the implementation of strategies oriented towards social responsibility, a change is required considering the perception of the entrepreneur and the organizational philosophy on which he bases his decisions. In addition, it is important to fully understand the hierarchical levels of the benefits that it entails and to know in detail the axes indicated in ISO 26000 and how to apply them, in such a way that the implementation of these strategies is visualized as a cost and not as an expense.

Statement of the problema

Today's increasingly dehumanized society assumes positions of indifference to a latent problem such as pollution, violence, social disorder, loss of principles and values in daily actions, etc. It is time to rethink the strategies of social responsibility that as individuals we are applying in our behavior towards ourselves, towards others and towards the environment. While the organizations do not present a very different act, they have taken a position of apathy in the face of the social problems that humanity faces as an expense to implement strategies that modify the environmental catastrophe in which we live. The issue of social responsibility in companies has not been assimilated with the seriousness it deserves, because it implies the change of philosophy and the way in which it has been working to date and also because the way to assume the strategies of social responsibility by organizations is a wrong and low-level way, because they can not visualize the long-term benefits of their application and only identify in the short term the expenses and changes that it implies for the company, emphasizing the non-positive aspects.

Nowadays in the business environment it seems that the phrase "the end justifies the means" predominates in the constant struggle to take possession of the market at a high price, because in its eagerness to grow and maintain irregular practices are made by snatching the market from competitors in the constant desire to increase their performance and causing hostile and unpleasant contexts in view of society. Organizations, being immersed in a global and increasingly competitive environment, feel the great need to maintain themselves and to survive in a complex economic system where business equality, ethics, morals, justice, relevant principles, and business principles do not prevail. Value-based behaviors cause the concept of social responsibility not to be addressed.

The constant refusal of employers to apply social responsibility strategies means that their actions do not measure future consequences and are alien to the impact that can be had in the social, human and environmental environment, nullifying all scruples over ethical and moral principles, even above the civic, social and spiritual principles.

The current companies focused solely on the increase of sales, profitability, market positioning, obtaining income, etc. short term; they act to the businessmen in a cold way without limits in making their decisions, lacking any ethical and responsible vision, and even, they do not measure the negative consequences for their own company, because their behavior is blinded by achieving the achievement of goals aimed at increasing short-term performance.

Research question

How does the application of social responsibility strategies affect organizational performance?

General Objective

To demonstrate the relationship between the application of social responsibility indicators of the ISO 26000 Standard and performance in organizations through the application of a research instrument composed of 40 items.

Specific objectives

1. Deduce, through the analysis of documentary information, the relationship that exists between the application of social responsibility strategies and organizational performance.
2. Perform the collection of information in the study context through the application of a questionnaire to the organizations that make up the sample and statistically analyze the information.
3. Describe, through the analysis of results, the relationship between social responsibility strategies and business performance.

Justification

Corporate Social Responsibility (CSR) is a topic that should not be limited to social or environmental actions, since it implies a perspective of dialogue and interaction with the different publics that are related to the company, in such a way that the ideal is that the organization integrates social responsibility into its business and management strategies.

As Castañeda (2009) mentions, entrepreneurs have encountered challenges that do not allow them to survive, and have worried about looking for new ways of doing things, which leads to the implementation of changes. Currently, CSR has ceased to be a simple concept and has been configured in a commitment and a form of management that every company, regardless of its size, must be able to understand and manage in their daily tasks (Charitoudi, Sariannidis and Giannarakis, 2011).

The perception of the company has changed, because being immersed in a global environment, society not only perceives them as a source of income and generating sources of employment, on the contrary, they are perceived as a whole. Therefore, those organizations that are concerned about basing their actions and their behavior on values and social responsibility generate a strategy that allows them to be more competitive than those that ignore their environment and society itself, which are their main reason for existence.

It is time for managers to analyze thoroughly what they are doing in terms of corporate social responsibility, otherwise they will witness their own decline as an organization. It is important to rethink the strategies applied and with responsibility to build a better present and a more encouraging future. Finally, according to the above, it is possible to realize that every day it is more urgent for organizations to base their competitive advantage on their actions based on values and socially responsible behaviors, this as a strategy to increase their performance and obtain tangible benefits such as the achievement of business objectives, increase in sales, greater market positioning, business differentiation based on added value, benefits for employees and increase in profits. In addition to the above benefits, positive results will also be evident in the environmental context and for society itself, by having a socially responsible company.

Scopes

The research with a quantitative approach, correctional scope and explanatory implications was made in the context of the companies that are located in the municipalities that belong to the Laja-Bajío region of the State of Guanajuato, which are: Celaya, Apaseo el Alto, Apaseo el Grande, Comonfort, Juventino Rosas, Villagrán, Tarimoro, Jaral del Progreso and Cortazar. To carry out the field research, a sample size of 370 companies was determined.

Literature review

Social responsibility

The concept of social responsibility moved from the analysis of the ethical paradigm to the paradigm of the common good, a construct defended by the Catholic Church and understood as the ability of companies to contribute to the common good of society through the production of goods and services that are useful, within the framework of the performance of the social function, the creation of opportunities, collaboration and assessment of the capacities of the people involved, all without neglecting the authentic values that allow the development of the person and society (Fabre, 2009).

Meanwhile, Steiner (1975) understands social responsibility as a continuous process of responsibilities that extend from traditional economic production to the dimensions of volunteering that incorporate expectations that surpass reality.

Socially responsible behavior

Socially responsible behaviors can be understood as:

"... the set of moral behaviors developed by a person, which constitute concrete referents that trigger the social responsibility exercised by each individual" (Navarro, 2003: 89).

However, Momberg (2006) mentions that socially responsible behaviors are the set of practices and strategies that the company carries out voluntarily, beyond the legal requirements and some positions that conceive mandatory and reflect a clear commitment with society to contribute to its development and conduct business in a sustainable manner in order to reduce the impact of its actions on the environment.

Productivity and performance in organizations

Productivity is a factor closely linked to performance, product quality and reduction of activities that require reprocessing, hence the interest of the subject, it is important to keep in mind that the main customers that have any organization are internal customers (employees), they are the main generators of organizational image in society and in the environment where the company is located and in its area of influence. Now, an organization that decides to apply social responsibility strategies starts by generating a real internal change to later externalize it towards the society that is in its environment. Productivity refers to the "increase or decrease in performance depending on the variations in work, capital and technique applied to perform tasks or produce goods or other factors" (Haidar, 2012: 285). Competitiveness depends on the relationship between quality and cost of the product, the level of prices of inputs and the level of wages in the producing country, in such a way that these factors affect the greater or lesser organizational performance and are related to the productivity, innovation and differential inflation between countries (Arango, 2016).

RUIZ-BARCENAS, Lilia & YAÑEZ-VAZQUEZ, Alejandra. Indicators of Social Responsibility of ISO 26000 and its impact on organizational performance. RINOE Journal-Financial Economy. 2018.

Performance

The essence of the entrepreneur's activity can be evaluated through the performance of the company and this performance can be measured through accounting measures, and / or through the level of satisfaction of the company's stakeholders (customers, suppliers, workers , etc.). In some cases the survival time of the company can be considered as a positive performance indicator (Rauch, Wiklund, Frese and Lumpkin, 2004).

Business performance management

The Enterprise Performance Management (EPM), or Management of Business Performance is the basis that allows organizations to be more efficient and stay ahead of their direct competition.

A core business performance management model integrates processes for the definition of strategic objectives, performance measurement, performance analysis, reporting, performance review, employee alignment and business culture. All of the above focuses on performance improvement.

Performance measurement

Generally, the performance measurement in companies is carried out under the pressure of the Treasury or a financing agency, in order to modify the strategies. However, the main motivation should be the increase in effectiveness. However, organizations should address performance, not only to respond to those who finance them, but also to their clients and to improve the effectiveness and usefulness of the services they offer.

There are different instruments to measure performance, among which commercial statistics, customer surveys, balanced scorecards, etc. can be mentioned. It should be noted that each company must select the instrument that best suits it according to its situation and the objective it seeks. From the accounting, the performance can be measured through the growth of sales, increase in the workforce, increase in the percentage of market share and volume of sales in relation to competitors, if analyzed from a point of view financial, the indicators could be the return on investment, the return on assets and the gross profit of the company (Chung - Wen, 2008).

It is considered that the implementation of business resources have an impact on the dimensions of performance, such as the reduction of inventories, improvement of customer service, reduction of the planning cycle and improvement in communication (Kale, Banwait and Laroia, 2010).

ISO 26000 standard

International standard that has become a great tool to contribute to the sustainable development of organizations and therefore it is advisable that companies regardless of their size, their business line or if they are public or private, take into consideration the social, environmental diversity, legal, cultural, political and organizational, as well as the differences in economic conditions, provided they are consistent with the international norms of behavior.

ISO 26000 is a manual of good business behavior and is based on the integration of contents on quality, safety and environment, which have been developed in various ISO standards. With this, the improvement of the management and satisfaction systems of all the sectors involved with the companies is proposed. (Arocha, Del Corvo, Silva, Soriano and Torres, (2011).) Similarly, it is a guide for the management of social responsibility (it is not a certifiable norm) prepared by the ISO / WG SR technical committee, which has been One of the largest and most relevant working groups in the history of ISO, this guide has been repeatedly confirmed by ISO, to avoid the proliferation of ISO 26000 certifications that could lead to misunderstandings.

The seven vertical axes of action of ISO 26000 are:

1. Governance of the organization
2. Human rights
3. Labor practices
4. The environment
5. Fair operating practices
6. Consumer affairs
7. Active participation and community development

Responsible companies

Social responsibility is the voluntary contribution of the company in social, economic and environmental issues, both in its commercial operations, as in internal work processes and external relations. A company is responsible when it includes in its day to day policies of social responsibility that help to reduce the negative impact or increase the positive of the company in society and in the environment.

According to López (2015), Deputy Director of the MBA Program of the Chamber of Valencia, corporate social responsibility "it includes not only responsible actions within their own business strategy of the company, but also incorporates this new business philosophy in day to day our company so that our work occurs at the same time, an economic benefit and increased welfare of local or global society. "

Social Responsibility strategies

Considering the information showing the Metropolitan University in 2017 on its website, it can be stated that at present it is important that companies implement actions of internal and external social responsibility, which allows them to generate all widespread organizational strategic plan, such way to have an impact on the social, economic, political, environmental and cultural reality of the environment where is located the organization and its external impact is generalized to macroenvironment of a society increasingly need to share healthy spaces for current generations and future.

Approach, design and scope of research

In general the focus of this study is quantitative with correlational explanatory scope and implications and cross design with clearly identified variables such as the social responsibility and organizational performance.

Sample determination

To clarify the sample was applied The formula for calculating finite population samples and subsequently stratified sampling was carried out considering the companies established in the municipalities that make up the Laja-Bajío region, obtaining as a final result an integrated companies 370 (Table 1) shows.

And then randomly according to the list of registered consultation date (July 2017) in the Mexican Business Information System (SIEM) companies form proceeded to gather information.

Company	Total companies by municipality	No. of sample elements
Celaya	6393	229
Apaseo el Grande	684	24
Apaseo el Alto	532	19
comonfort	590	twenty-one
Juventino Rosas	487	17
Villagrán	424	fifteen
Tarimoro	326	12
Jaral	3. 4	one
Cortazar	871	31
TOTAL		370

Table 1 Laja companies in the region - Bajío (SIEM). 2017)

Source: Prepared (2017)

Variables

variables	Indicators	Item
ISO 26000 Social Responsibility ISO 26000 provides guidelines on principles, core subjects and issues of social responsibility and how organizations can implement them.	Governance (GB)	1-9
	Human rights (DH)	10 -13
	Labor Practices (PL)	14- 16
	Environment (MA)	17 to 19
	Fair Operating Practices (PJO)	20 to 23
	Subject of consumers (ASC)	24 to 26
	Active and community involvement Development (PADC)	27-30
performance Organizational performance refers to the measurement and evaluation of the degree of achievement of management objectives marked on the planned programs of an organization. (Villarroya, Dyer 2012).	Cost effectiveness	31 to 40
	Productivity	
	Customer satisfaction	
	competitiveness	
	Process efficiency	
	Increased market	
	Product quality	
Quality in the service		
Reduced turnover and absenteeism.		

Table 2 Operationalization of variables

Source: Prepared (2017)

Hypothesis approach

- **Hi.** Performance of organizations established in Laja Bajio region is based on the application of social responsibility strategies considering the indicators of ISO 26000.
- **Ho.** There is no relationship between organizational performance and implementation of strategies for social responsibility considering the indicators of ISO 26000.

Research tool

the questionnaire as main instrument was used to collect information, it consists of 40 items and according to the Likert scale ranging from 1 to 5. Where 1 strongly disagree and 5 strongly agree, while 2 makes inference disagreement, 3 or agree or disagree and 4 agree.

Results

When analyzing the information collected, it is possible to present the results, showing them ignorance of managers of the benefits that can generate them implement strategies for long-term social responsibility and disbursements associated with non-recoverable capital. However, the act of organizations is contrary to reflecting the information obtained in the investigation because considering as a basis the correlations performed with the data it can be said that if there is a relationship between the performance of the organization and implementation of strategies aimed Social Responsibility.

Due to limited length of this article to display the information of the 40 items, it referred only to consider some extremely important information they provide.

40 item says "How do you evaluate the company in its performance of social responsibility? and information obtained in the investigation shows that 48% of managers answered fully agree with the implementation of social responsibility in the organization and 28% agree on the same question.

It is also important to mention the information obtained in the item refers to: "Does the company performance improvement" because approximately 48% of managers indicated agree that the yield obtained can be better considering than expected while 28% mentioned being completely agree that if they could be improved if the performance indicators RS strategies are applied, while 18% are neither agree nor disagree. In Table 3, the statistical result of the correlation performed and an index of 0.428 correlation between performance and social responsibility shown, therefore, with this target is met and the research hypothesis is accepted is presented.

		Rendimiento		responsidad	
Rendimiento	rho	Correlation coefficient	.428 **	1000	.428 **
Spearman		Sig. (Bilateral)	.000		.000
ment		N	395	395	395

Table 3 Spearman's rank correlation coefficient. Prepared with information obtained from research (2018)

Then, in Figure 1 the behavior of the dependent variable or study "performance" and the relationship with the variable association "responsibility" and according to the above is expressed it can be deduced that if there is a correlation between the two variables if we consider that the dispersion of the data is somewhat uniform positive or direct correlation occurs, it is possible to appreciate that when variable increases also increases the other and vice versa.

VS Performance Responsibility
Rho = 0.428

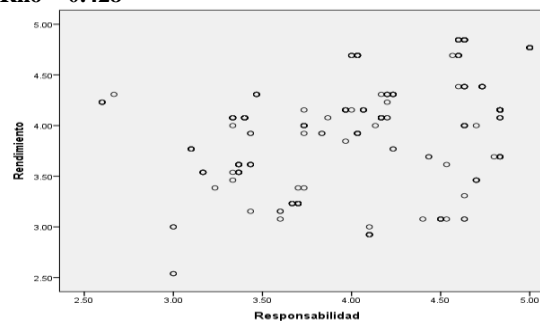


Figure 1 Responsibility Performance Vs shows dispersion. Compiled from information obtained from research (2017)

Variable Social Responsibility (ISO 26000)

In the same way, then the information obtained is presented to analyze each of the social responsibility indicators pointing ISO 26000. LI results show the relationship between application-oriented social responsibility and organizational performance strategies.

Regarding the variable of social responsibility and implementation of the 7 indicators of ISO 26000 by managers of organizations subject to study, it was found that 70% of managers answered that they care about the interests of employees. 80% mentioned that it respects the laws and regulations. 85% of managers mentioned that they are completely agree that their primary concern is customer care. It was observed that more than 75% percentage mentioned fully agree that the main concern of the company is the respect for the environment and the community. In addition to the above 90% it says that the main concern of the company is committed to the development of our country.

Likewise, 65% of companies indicate that organizations in the context of study (Laja Bajio region) have programs for environmental conservation and promote their recycling facilities. While 75% of managers mentioned that promote in organizations reducing environmental pollution by reducing the consumption of electricity and water as well as reduce the use of highly polluting fuels and strive to observe laws governing such aspects.

Equally important to mention that 67% of companies say they have a code of ethics that helps employees perform their activities responsibly. On the other hand 60% said that if they provide information to their employees on social responsibility.

Regarding the analysis of consumer affairs found that only 35% and 36% approximately allude to agree and completely agree respectively organizations seek and use the views of their employees to improve their services. On the other hand, 50% of managers surveyed said they support community programs and non-governmental organizations.

Variable Performance

70% of managers indicate that the performance of companies that run as expected.

Absenteeism compared to 67% indicate that absenteeism has decreased, while 59% said that staff turnover has also been declining.

It was also found that about 55% of managers surveyed mentioned that motivation and employee satisfaction is the desired and 40% say the increased profitability is planned.

As for the efficiency of internal processes, they said to suitable, as approximately 82% mentioned above. In contrast to say about the image of the company and its products, as only 27% of managers indicate that the image of the company and its products is appropriate.

By the above, it is possible to assert that the main implications according to the analysis of information the working hypothesis posed at the beginning of the investigation is accepted, for the implementation of social responsibility strategies that managers apply in your daily action and transferred to go to the rest of the staff working in companies positively affect performance presenting organizations. It is also possible to see that the behavior of managers are based on the application of its own values that identify them as unique and unrepeatable human beings.

Regarding the indicators of ISO 26000 may refer that although it is not mandatory provisions, its application if relates to the performance presented by organizations and their application in business it depends heavily on the benefits achieved appreciate short term.

Conclusions

After the analysis of the information gathered and translate the results is possible to conclude by saying that if the incidence between the implementation of strategies for social responsibility performance achieved by the organizations. In addition, it can detect the urgent need to implement more proactively by organizations indicators of ISO 26000 that allows them to be socially responsible businesses and thus obtain greater competitiveness in all areas, thus contributing to their performance and permanence in the market.

RUIZ-BARCENAS, Lilia & YAÑEZ-VAZQUEZ, Alejandra. Indicators of Social Responsibility of ISO 26000 and its impact on organizational performance. RINOE Journal-Financial Economy. 2018.

This is first seen in the decisions made within the organization involving all staff in a values-based behavior, ethics and professionalism in all actions taken within the entity, same as subsequently They are projecting outwardly generating a responsible corporate image concerned about the welfare of its employees, the environment and society in general.

More often an underlying concern of organizations is perceived to contribute to the benefit of the surrounding environment and this is increasingly evident in society. Therefore, the population frowns actions that companies take benefit of their employees and their families as well as those aimed at contributing to the welfare of society.

As mentioned prior to contrast the results obtained and correlations and statistical analysis considering the two variables subject to study the hypothesis it is accepted and is able to recommend certain actions to entrepreneurs and the first is that dimensionen abroad the scope of application of the strategies that apply to social responsibility within the company and visualize the benefits mainly long term.

In general, you should always keep in mind that the social responsibility of the company includes aspects of both internal and external, the first oriented employees or team, partners and shareholders, and the latter external customers, suppliers, family workers,

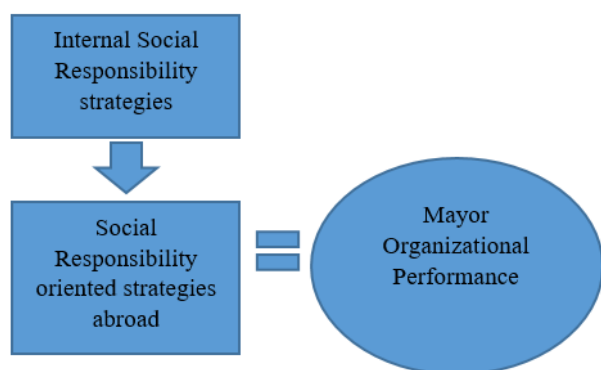


Figure 2 Social Responsibility strategies. Prepared (2018)

Between internal corporate social responsibility strategies that can be applied companies can be mentioned: reduce and even eliminate production practices that could cause harm to employees and the public.

Regardless of whether it is regulated by any law, create a program value shared between business success and employee well-being, ability to retain employees, provide opportunity to hiring seniors or staff with disabilities, maintaining motivation, commitment, and employee productivity.

Equally important are external social responsibility strategies that are recommended and among them are: creating a foundation to provide a useful service to your audience, help reduce illiteracy, provide assistance to poor people, make recycling programs, give a rational treatment of industrial waste, organize, coordinate and implement care programs environmental, making financial donations and in kind in cases of natural disasters, etc. It is important to consider the benefits that these actions have for society, for the implementation of corporate social responsibility creates a positive image in public opinion significantly while increasing the sense of belonging and commitment of its workforce; It is also a way of opening up to other markets,

It is also recommended strive to maintain a cooperative relationship and collaborative work with other organizations, governments, the media, suppliers, peers organizations, customers and the community where the company is established, Well las social responsibility practices add value to the company, it may avail itself of the differentiating potential, for surely the performance will be increased if you have more human companies who care about the development of people and communities in society. Therefore the company benefits long term are generated if to its public (markets) they are transparent and aware of their impact organizations and working to live more in tune with their surroundings.

References

Arango A.D. (2016). Los Tiempos Modernos de la Productividad. *Revista Acuerdos* 1(4):100.Consultado en octubre de 2017.

Arocha, I., Del Corvo, A., Silva, K., Soriano, E., Torres, J.F. (2011). *ISO 26000. Universidad de Carabobo Facultad de Ciencias Económicas y Sociales Escuela de Administración Comercial y Contaduría Pública sede la Morita*. Obtenida de <https://es.scribd.com/doc/63704061/Ensayo-Iso-26000> en marzo de 2018.

Castañeda, L. (2009) *Alta Dirección en las PYMES*. Ed. Poder. 1ra. Edición. México
Recuperado el 13 de mayo de 2016 de:

http://www.utm.mx/edi_anteriores/temas40/5R ESENA%20DE%20LIBROS%2040.pdf

Charitoudi, N. Sariannidis, G. Giannarakis G. (2011). The development guide for corporate social responsibility programming European, *Journal of Scientific Research*, 65, Issue 1, 2011, pp 20- 27. Recuperado el 11 de marzo de 2016 de

<http://www.scopus.com/record/display.uri?eid=2-s2.0-81855183809&origin=inward&txGid=E7F5F9A68C1B4B4A19F58AE542516AF8.wsnAw8kcdt7IPY00V48gA%3a10>

Chung – Wen, Y. (2008). The relationships among leadership styles, entrepreneurial orientation, and business performance. *Managing Global Transitions*, 6 (3), pp. 257 – 275.

Decreto Gubernativo Número 150, *publicado en el Periódico Oficial del Gobierno del Estado de Guanajuato*, edición número 167, fechado el 19 de octubre de 2010.

Fabre, J. (2009). *Empresa familiar como transmisora de valores a la sociedad*, *Liderazgo*, Facultad de Negocios, Universidad Anáhuac.

Haidar, J.I., 2012. "Impact of Business Regulatory Reforms on Economic Growth," *Journal of the Japanese and International Economies*, Elsevier, vol. 26(3), pages 285–307, September

Kale, P., Banwait, S. y Laroia, S. (2010). Performance evaluation of ERP implementation in Indian SME.s, *Journal of manufacturing technology management*, 21 (6), pp. 758 – 780.

López, J. (2015) *Responsabilidad Social, más que una Estrategia de Marketing*. Obtenido en abril 2018 de <https://www.levante-emv.com/empresas-en-valencia/2015/08/31/responsabilidad-social-estrategia-marketing/1308572.html>

Momberg, R. (2006). *Responsabilidad Social Empresarial (RSE) Como Ventaja Competitiva*. Obtenido el 18 de septiembre de 2016 de: <http://www.redalyc.org/pdf/1942/194242285015.pdf>

Navarro, G. (2003). ¿Qué entendemos por educación para la responsabilidad social? *En*

Educando para la responsabilidad social. Universidad Construye País, La universidad en su función docente. Edición Proyecto Universidad: Construye País, Santiago de Chile, República de Chile.

Normas ISO 26000:2010(es). *Guía de responsabilidad social*. Recuperado en octubre 2016 de

<https://www.iso.org/obp/ui#iso:std:iso:26000:ed-1:v1:es>

Rauch, A., Wiklund, J., Frese, M., Lumpkin, G.T. (2004). *The Impact of Entrepreneurial Orientation on Business Performance: A Study of Technology-based SMEs in Malaysia*. Recuperado de <http://www.sciencedirect.com/science/article/pii/S1877042814029164> el 19 de marzo de 2016/17.

SIEM (2017). *Sistema de Información Empresarial Mexicano*. Recuperado en diciembre 2017 de <https://www.siem.gob.mx/siem/portal/estadisticas/xmun.asp?edo=11>

Steiner, G. (1975). *Business and society*, *Random House, New York*. Obtenido en marzo 2018 de

[https://books.google.com.mx/books?id=HeYK8OTcbboC&pg=PA226&lpg=PA226&dq=Steiner,+G.+\(1975\).+Business+and+society,+Random+House,+New+York&source=bl&ots=KrmVtP99FS&sig=D8waYtSfURjMQRMpgIFjWFI5DW0&hl=es&sa=X&ved=0ahUKEwjMuaqS3N7bAhUEA6wKHebYA-MQ6AEIOzAC#v=onepage&q=Steiner%2C%20G.%20\(1975\).%20Business%20and%20society%2C%20Random%20House%2C%20New%20York&f=false](https://books.google.com.mx/books?id=HeYK8OTcbboC&pg=PA226&lpg=PA226&dq=Steiner,+G.+(1975).+Business+and+society,+Random+House,+New+York&source=bl&ots=KrmVtP99FS&sig=D8waYtSfURjMQRMpgIFjWFI5DW0&hl=es&sa=X&ved=0ahUKEwjMuaqS3N7bAhUEA6wKHebYA-MQ6AEIOzAC#v=onepage&q=Steiner%2C%20G.%20(1975).%20Business%20and%20society%2C%20Random%20House%2C%20New%20York&f=false)