# Evaluation of the degree of social responsibility in micro and small businesses in the food service sector

# Evaluación del grado de responsabilidad social en micro y pequeñas empresas del sector servicio de alimentos

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#### **Abstract**

The objective of this study was to evaluate the degree of social responsibility in micro and small companies in the food service sector. The evaluations were applied to 63 fixed establishments dedicated to the preparation, sale and consumption of food, distributed in eight municipalities of the state of Jalisco, Mexico, which were grouped according to the categories established in the North American Industrial Classification System. A single visit survey was applied to each establishment. The Corporate Social Responsibility index was applied to the results. 6.3 % of the establishments were Socially Responsible, 54 % moderately responsible and 39.7 % as not responsible. The last two ones have elements of Corporate Social Responsibility, but not as structured programs. It contributes to obtain a deeper understanding of the problems involved in trying to apply a sustainable administrative management to accommodate a system of social responsibility, which supports and records the decisions that are being made in the company from this perspective, in order to plan successful intervention strategies.

## Business ethics, Restaurants, Socially responsible management

#### Resumen

El Obietivo del presente estudio fue evaluar el grado de responsabilidad social en micro y pequeñas empresas del sector servicio de alimentos. Las evaluaciones se aplicaron a 63 establecimientos fijos dedicados a la preparación, venta y consumo de alimentos, distribuidos en ocho municipios del estado de Jalisco, México, los cuales fueron agrupados de acuerdo a las categorías establecidas en el Sistema de Clasificación Industrial de América del Norte. Se aplicó una encuesta en visita única a cada establecimiento. A los resultados se les aplicó el Índice de Responsabilidad Social Corporativa. El 6.3 % de los establecimientos resultó Socialmente Responsable, el 54 % medianamente responsables y el 39.7 % como no responsables. Los dos últimos cuentan con elementos de Responsabilidad Social Empresarial, pero no como programas estructurados. Se contribuye a obtener un entendimiento más profundo de la problemática que implica el intentar aplicar una gestión administrativa sustentable para dar cabida a un sistema de responsabilidad social, que soporte y registre las decisiones que desde esa perspectiva se vienen tomando en la empresa, con el fin de planear estrategias de intervención acertadas.

## Ética empresarial, Restaurantes, Gestión socialmente responsable

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#### Introduction

Corporate social responsibility (CSR) refers to the voluntary commitment that companies have regarding to their effect on society, this involves compliance with laws and the integration of environmental, social and ethical elements in the development of their strategies (European Commission, 2018). Although it has been suggested that the only responsibility of companies is to grow within the legal framework, it has also been proposed that those that are managed ethically, acting voluntarily to remedy their effects, attract employees and consumers with the same values, promoting their financial growth (Jones, 1995; Lerro et al., 2018; Santiago, 2003), which can be achieved through CSR.

Since almost half of the population lives below the poverty line, the consumer market is reduced and the companies have the need to worry about the consumer perspectives that keep them running, for which strategies are used to support the employees, the environment, social causes, the reuse or reprocessing of raw materials (Santiago, 2003), the welfare of animals in production, the management of food waste, the reduction and use of residues where the food industry is an important generator, including remediation and mitigation strategies (Hartmann, 2011; Kong, 2012; Nagyová et al., 2016; Núñez, 2008; Podnar & Golob, 2007).

In Mexico, CSR is under development and its distinctive is granted by the Alliance for Corporate Social Responsibility (Responsabilidad Social Empresarial y Sustentabilidad [RSS], 2014) and the Mexican Center for Philanthropy (CEMEFI, 2023). The companies that obtain this distinction are those that work with respect for customers, workers, suppliers, the government, those involved with it, and the environment (López et al., 2011).

One of the particular aspects that are included within CSR in the food industry is food safety, which mainly promotes the exercise of hygienic practices that help reduce the possibility that the food causes any illness to the consumer (Kong, 2012), but they have to be evaluated using tools specifically designed for this purpose such as the specifications of the Standard NOM-251-SSA1-2009 (Secretaría de Salud [SS], 2010), which is not addressed in the present study.

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The lack of implementation of social responsibility activities within the food service industry can cause detrimental effects to the development of the company. In situations in which outbreaks of foodborne diseases have arisen from the consumption of food from restaurant chains, a decrease in sales, popularity, trust and loyalty among consumers has been recognized affecting directly the growth and financial stability of these companies (Seo et al., 2017), however, by having a CSR program formally implemented, the recovery of the establishment is more viable.

One motivation for the application of socially responsible strategies the improvement of the public image of companies, coupled with the pressure imposed Governmental governments and Non Organizations (NGOs) of various countries, which seek to expand their effect among the public by promoting activities that consumers, employees and investors can consider ethical, and therefore generate trust between them and the intention to pay the added value of CSR (Nagyová et al., 2016; Núñez, 2008; Ocampo-López et al., 2015; Podnar & Golob, 2007).

Companies that apply CSR strategies increase the loyalty, commitment performance of workers, which will impulse the company to grow economically, companies that do not apply CSR within their activities may be affected by the rejection of ethical consumers and can even suffer attacks by them, ruining their image and therefore decreasing their profitability (Podnar & Golob, 2007).

Some of the factors that influence CSR are education for the consumption of any type of good, both for the supplier and for the consumer, competition, including globalization, and the application of laws, among others. In this sense, it has been observed that in Europe there has been more progress in the practice of CSR related to the food area than in Latin America, and a determining point is the degree of industrialization of the region due to the fact that certain technology is required for obtaining, preserving and handling food (Aguilar, 2018).

However, there are other factors that give Latin American countries a certain advantage, since they are producers of a large quantity and diversity of foods that are consumed in less time, so their handling and preservation require less sophisticated technology.

Another factor that favors and underpins CSR in general is the communication that companies establish with their customers. This is relevant in the food sector since by publicizing responsible actions with their workers, with their clientele and with the environment, the probability of being chosen by a greater number of people as a frequent place of consumption increases (Germán-Cáceres et al., 2023; Juárez, 2019; Ocampo-López et al., 2015; Pinzón-Ríos et al., 2015), that means, that users give added value to companies with CSR, generating brand loyalty and an increase in consumption intention.

The objective of this study was to evaluate the degree of social responsibility in micro and small companies in the food service sector.

By not having the culture of Corporate Social Responsibility in the field of food services, it is expected that less than 10% of the evaluated establishments comply with the Social Responsibility index.

#### Methodology

The study had a quantitative, non-experimental, descriptive and observational approach. The evaluations were applied to 63 fixed establishments dedicated to the preparation, sale and consumption of food, classified as Micro and Small Companies, distributed in eight municipalities of the state of Jalisco, which were grouped according to the categories established in the North American Industrial Classification System (NAICS), for food and beverage preparation services (INEGI, 2021).

A single visit survey was applied to each establishment with prior authorization from the owner or person in charge of it, which addressed the following sections: 1. General data; 2. Profile of the employer and employees; 3. Operations; 4. Corporate Social Responsibility (social component, economic component, environmental component).

The results of the surveys were captured in a spreadsheet to apply the Corporate Social Responsibility (CSR) Index (Reyes et al., 2017, p. 149), in which the value 1 was given when the indicator favorably influences the behavior of CSR. A value of 0 was given when the indicator unfavorably influences the behavior of CSR.

Calculation of the index by dimension:

$$Id = (\sum VI)/n \tag{1}$$

Where:

Id = Index by dimension.

VI = Criteria applied to each indicator according to its influence on CSR based on the assumed assumption, which can be 1 or 0.

n = Number of indicators that make up the dimension.

Based on the above mentioned, if an index less than 1 is obtained by dimension, it means that there is some indicator that is deteriorating CSR.

The CSR index was then determined using the following formula:

$$IRSC = \sum Id \tag{2}$$

Where:

IRSC = CSR index.

Id = Index by dimension.

The ranges were established to evaluate business behavior in relation to CSR according to table 1.

CSR index*	Classification category			
$3 \le \text{CSRI} \ge 2.5$	Socially responsible (SR)			
$2.5 < CSRI \ge 1.5$	Moderately responsible (MR)			
CSRI < 1.5	Not socially responsible (NR)			
* These limits are established taking into account that 1.5				
represents 50 % of 3 and 2.5 represents 83 % of 3				

**Table 1** Definition of ranges for the Corporate Social Responsibility index

Sorce: Reyes et al., 2017

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Results above 83% become the desirable parameter, since it satisfies the minimum category within the criteria of a high social responsibility of the company.

ANOVA and HSD Tuckey test were performed (Statgraphics, 2023), grouped by: section (social, environmental and economic); classification category (SR, MR and NR), and NAICS category. Statistical significance was accepted with a confidence level of 95%.

#### **Results and Discussion**

#### General data

The results of the surveys carried out to analyze the degree to which companies are interested in providing well-being through their actions, show that it is necessary to disseminate information on the definition of CSR and the benefits that offers development of companies. 63 respondents, 40% said they did not know the concept and 27% do not think that social responsibility is a relevant element for business growth. It is a contrary situation to what they report Uba et al. (2023), in whose study the maiority of the owners-managers microenterprises know and understand the concept of CSR, but they understand it as philanthropy and define it as "giving back to society", which may explain the lack of vision of those surveyed in this work.

As reported by Juárez (2019), 67% of Mexicans, and 62% of food companies, consider that the expenditure generated by CSR is an investment while 27% consider it an expense, which coincides with the present study.

Of these food service providers, 54% include family members in their workforce, and 60.31% are registered as individuals, while 11.11% did not provide information, and the rest (28.57%) is registered as a moral person, in the Tax Administration System.

53% of those surveyed are professionals who do know the CSR concept, 36% of those responsible have taken a course on CSR.

In addition to the fact that 64% of those surveyed have not taken a CSR course to reinforce its execution within the company and learnt about its benefits, the fact that those who affirmed that CSR helps the success of companies represented 73% it is relevant, and includes those who have not taken workshops on this subject, as mentioned Ingold et al. (2003).

#### Social and economic components

The benefits granted to employees by employers are also considered as elements of CSR and serve as indicators to know the level of commitment that companies have with improving the quality of life of their employees Ingold et al. (2003).

Most of the interviewers (81%) stated that they complied with the provisions of the Federal Labor Law, respecting the rights of workers and giving them the basic benefits required by law. 57.14% assured that they have had work accidents in their facilities, and despite the fact that 55.56% of the companies surveyed did not have a service for major medical expenses, 66.66% stated that they provided the basic medical service required by law.

Only 12.7% offer a daycare service, 64% do not provide life insurance, 71% do not provide transportation support and 33% do not have dining room support for employees, although 77.77% comment having suitable areas for the food consumption of theirs workers.

They inquired about special benefits that could take parents into consideration, and only 57% of employers confirmed having considerations for single parents, while 71.42% said they grant schedule flexibility and 57% affirmed that within their hours of service they include quotas of special hours for family or paternity leave.

Žukauskas et al. (2018), establish that involving company participants in social responsibility activities helps generate greater empathy and better relationships among employees creating a positive culture within the company and for this reason participation activities were taken in consideration in this study, recreational, cultural and social, is a topic in which 44.44% of the companies declared having activities on a regular basis.

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Artz et al. (2018), affirm that labor abuse and a bad environment in the workplace have repercussions on the performance of employees, as well as stress and psychological effects on them, however only 74.6% of the employers interviewed confirmed sanctioning the use of physical punishment and psychological, 71.42% instruct their workers to prevent them from being involved in situations of harassment or abuse, while 69.84% even have reporting and monitoring systems for these cases.

The prestations and benefits of employees are not the only issues that companies must take care of in order to be within what it is established as necessary to be considered socially responsible, therefore, in the surveys carried out, the commitment that they provide to consumers was also analyzed, by including CSR criteria for the selection, evaluation and renewal of suppliers, in this area 63.49% of the surveyed companies affirmed having them.

The correct use of the facilities and the signaling of the areas that make it up are necessary, so that diners are safe in cases of emergency, in this part of the care and responsibility for the well-being of its consumers, it was asked if the service providers had with signs of assistance for evacuations and 88.88% of these assured that they had them.

93.65% of those surveyed reported that they carry out service activities within health standards and 95.23% provide drinking water, cleaning areas and clean toilets for employees.

The professional and academic growth of the employees and their encouragement by the company is part of the CSR elements that help them grow, for this reason the support they provide for the continuation of studies was questioned, and only the 47.61% confirmed that they promote their collaborators to complete basic education and 68.25% provide training to them, in which only 65% include CSR topics (although not necessarily explicit as CSR), while 80.95% reported that they usually recognize employees regarding innovation and the contribution of ideas.

In the study of Ingold et al. (2003), conducted in Australia, employers reported that CSR helped them create social benefits, often based on support for diversity, inclusion and affirmative action intentions.

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Gender parity and non-discrimination are currently relevant issues whose fundamentals are disseminated within CSR, ensuring equity in salaries and hiring, regardless of gender, race, disabilities or sexual orientation of employees. 80.95% of the employers declared to be promoters of equity, although only 28.57% said they have programs for hiring people with disabilities and 52.38% have security conditions for the work performance of vulnerable groups, about hiring people over 50 years old or with long downtime labor, only 58.73% offer opportunities to this sector of the population, and 85.71% of these have increased hiring women or other minority groups in their company.

65% of the businesses surveyed reject child labor, not accepting support for activities that affect the dignity of people, while 95.23% are aware of Human Rights and sanction noncompliance with respect for them, so that 93.65%, seeks to promote compliance with Human Rights and 92.06% assures that they take care of the coherence between their business activities and the application of CSR.

82.53% also reported promoting ethics among their employees and groups they are related to, and 52.38% reported having a complaint mechanism for actions that interferes with established codes of conduct.

Honest market competition practices are applied by 80.95% of employers, 88.88% affirm that they also carry out honest transactions within the business, and 85.71% reported that they promote ethical and legal sales practices.

They were asked about the honest and accurate disclosure legal and financial situation of the company's to its participants and 76.19% say complied with this premise, in addition to 79.36% said they included CSR aspects in their policies (although not always written and operational), while 69.84% reported having safety, work and health guidelines, 55.55% with marketing and consumer protection guidelines, 49.20% have basic community development programs and 42.85% care for the environment, 46.03% with support for employee education, and even 47.61% address ethical training issues for employees.

The participation of employers in the work environment in order to be harmonious was also the subject of the survey, where 71.42% of those responsible said they were participants in the generation of an environment free of conflicts of interest, and 73.01% count with sanction mechanisms for the detection of illegal activities or corruption within the business, 76.19% also apply sanctions to conducting illegal businesses, of which 66.66% of the total respondents keep employees informed about the detection system and sanction of corruption.

The communities where the companies are developed and that make them functional must also be benefited by them, for that reason the interest of the businesses in participating in the well-being of the regions where they are located was inquired, and only 53.96% of these said they actively participate in the construction sustainable of community through participation in environmental, economic and social protection, 58.73% maintain monitoring of community affairs and 61.90% are given the task of knowing in depth the community in order to develop an adequate way that avoids the existence of activities that causes problems due to the difference in customs within it, although only 57.14% participate in organizational with dialogues the community, 60.31% participate in activities that reduce inequality and help strengthen the human, natural and social capital of the region, and 53.96% said they have action in decision-making on public policies.

About Uba et al. (2023), point out that the owner-managers of microenterprises with CSR activities can be categorized as social problem solvers or as empowerers (those who help people to fend for themselves), both categories were presented in this study. Linked to the issue of compliance with the law and adherence to a code of ethics there is the fact of compliance with tax payments, where 96.82% claimed to be registered with the Tax Administration System and 93.65% claimed to pay taxes to this secretariat, of those who are registered and pay taxes, 76.19% pay within the defined time, 39.68% withhold income taxes from employees, and 55.55% select social purposes related to their business and 49.20% contribute part of their profits and other resources to carry out said activities, 39.68% also provide space or equipment for their execution.

It is important to recognize the origin of the raw materials and inputs used within a company, since within CSR all aspects involved with the generation of a paid activity for businesses are considered where the elements must also come from a company that complies with CSR; 63.49% affirmed that they comply with this premise, 46.03% say they have strategies to help their local suppliers develop, although only 46.03% include vulnerable population within their suppliers, 66.66% said they buy raw materials to small producers.

#### Environmental component

In addition to, it seeks to establish a system within companies that takes care of the environment and carries out its activities in a sustainable way for itself and for the community where it is developed, for this reason the level of participation in the development of sustainable activities is evaluated by different business and 73% declared to take this aspect into account when executing productive, administrative and labor activities. Only 57.14% of those surveyed said they include this topic in their mission and vision, 57.14% do through the use and support for the development of sustainable technologies, and 49.20% apply domestic laws and regulations related to this topic.

The results obtained related to social responsibility associated with the environment coincide with what was mentioned by Juárez (2019), regarding to the fact that in Mexico, companies in the food industry that develop CSR strategies favor those related to the workplace, the environmental area and compliance with laws and regulatory standards.

According to what was reported by Aguilar (2018), in Mexico, the total loss of food is approximately 35%, which is equivalent to 10,000 million dollars per year, in addition to this, it mentions that 96% of micro and small companies in our country do not develop CSR actions related to the reduction of food loss. In this aspect, 69.84% of those surveyed answered that they do give an alternative use or adequate disposal of their residues, by-products and waste.

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Eventhough many claim to be in favor of the execution of their activities in a sustainable manner, only 57.14% have previously expressed this situation and invest in innovation on this subject, foreseeing the use of resources based on their maximum use, even 33.33% of them reported that contribute part of its profits before taxes to the execution of activities for this purpose.

In the same way, the use of resources such as water or electricity was inquired and it was found that 41.26% have strategies to promote the responsible use of water, 44.44% avoid disposing of solid waste in the drainage and 36.5% promote savings plans for office supplies among workers.

As part of its actions to develop, the company in a sustainable manner, the promotion of environmental education is included, thus complementing its positive effect on the community in where they are located, among those surveyed, 31.74% reported that they carry out outreach activities of the subject and make the community aware of its effect on the environment, 52.38% know how it affects the environment where it is developed, 34.92% have carried out activities to reduce the effect or remediate it, and eventhough 20.63% work in an organized manner with other stakeholders in caring for the environment, only 17.46% receive support from public organizations that focus on these issues.

Application of the corporate social responsibility index

The results obtained coincide with the study of Juárez (2019), developed in Celaya, Mexico, in the sense that CSR is considered as a relatively unnecessary expense rather than as an investment to improve conditions for workers, reduce environmental impact and increase company performance, among others.

It contrasts with what was expressed by Ingold et al. (2023), in which Australian employers identified: better employee retention; "make a difference" in the lives of employees; and financial benefits derived from cost savings for the company.

ISSN-On line: 2524-2008 RINOE® All rights reserved. In the case of companies in the food industry in Mexico, 70% implement CSR programs, which has allowed more than half to increase their exports. Even though the benefits of developing this type of program are evident, 46.2% use it as a marketing strategy rather than for the benefit of their employees and customers (Juárez, 2019). Although the benefits of applying CSR strategies permeate to the benefit of these, the fact is that it is conceived as a market strategy and it could have repercussions in the devaluation of the concept.

Uba et al. (2023), indicates that the majority of microenterprises that practice CSR do so thinking only of "voluntarily giving back to society" and it depends on the particular perspective of the owner-manager.

6.3% of the establishments were socially responsible, 54% moderately responsible and 39.7% not responsible (table 2).

The lowest value found (0.23) corresponds to an establishment categorized in 722511, but also in this category there are two of the four Socially Responsible establishments with the highest score (2.67 (franchise) and 2.79).

The Socially Responsible restaurant corresponding to category 722517 corresponds to a franchise with a rating of 2.80, the highest in the entire study, which coincides with the work of Ingold et al. (2003), in where the presence of actions promoted through CSR programs was more evident among large employers. In addition to the fact that companies with better financial performance tend to have greater financial resources to invest in social strategies (Germán-Cáceres et al., 2023).

The last food service cataloged as Socially Responsible corresponds to an industrial dining room (2.53), belongs to category 722310.

It is observed that there is a large area of opportunity to promote CSR, this is consistent with the results of previous studies in which it is mentioned that the companies that develop the greatest CSR actions are those that have been in the market for the longest time (Juárez, 2019; Pinzón-Ríos et al., 2015; Ocampo-López et al., 2015), as reflected by the four establishments classified as Socially Responsible.

It should be noted that there were four establishments with a "zero" score in the environmental section, which on average had the lowest score (0.68), followed by the social section with 0.76 and the economic section with 0.81. A study of companies in the food sector in Quito mentions that there is a need to generate actions to achieve continuous improvement, especially in environmental components in production process, and that there are companies that are more committed than others, evidencing that more initiatives are needed to contribute to the goals of sustainable development (Martínez et al., 2022).

When performing the statistical analysis, it was revealed that there is a significant difference between the different sections, social environmental (p<0.01); social (p<0.05);economic environmental economic (p<0.01), that is, the economic component has a significant effect on the social environmental components. and analyzing the results by classification category, MR was significantly different from NR (p<0.05). According to the NAICS category, there were no significant differences (p>0.05).

Although the dissemination of information about companies that carry out CSR activities is essential, the media generally does not disseminate the actions of companies that strive to develop social responsibility (Pinzón-Ríos et al., 2015).

Naics key	Index range	Nr	Mr	Sr
722310 Dining services for companies and	2.53	-	-	1
institutions				
722320 Food preparation services for specials occasions	1.92	-	1	-
722412 Bars, canteens and the like	0.85-1.73	2	2	-
722511 Restaurants with food preparation service menu or full meal	0.23-2.79	11	13	2
722512 Restaurants with fish preparation service and seafood	1.36	1	2	-
722513 Restaurants with snack preparation service	1.18-2.36	1	2	=
722514 Restaurants with tacos and tortas preparation service	0.84-2.49	4	4	-
722515 Cafeterias, soda fountains, ice cream shops, soft drinks and the like	1.46-2.48	1	4	-
722517 Restaurants with pizza preparation service,burgers, hotdogs and roast chicken to go	1.09-2.80	3	4	1
722519 Other food preparation services for consumption immediate	0.98-1.97	2	2	-
TOTAL	0.23-2.80	39.7%	54%	6.3%
NAICS: North American Industry Classification System NR: Not Responsible	MR: Moderately Responsible SR: Socially Responsible			

**Table 2** Results of the application of the Corporate Social Responsibility index

Source: Direct

### **Financing**

The project was developed without financing but with the endorsement of the Research Coordination and the Department of Public Health, CUCBA, Universidad de Guadalajara.

#### **Conclusions**

It contributes to obtain a deeper understanding of the problems involved in trying to apply a sustainable administrative management to accommodate a system of social responsibility, which supports and records the decisions that are being made in the company from this perspective, in order to plan successful intervention strategies.

Most companies participate in voluntary CSR activities, only 6.3% of those surveyed comply with the components of Corporate Social Responsibility.

54% of the establishments were moderately responsible and 39.7% as not responsible, which allows a good field of action for institutions or individuals that are dedicated to offer advice in the food service sector, since the vast majority of establishments have bases for a significant improvement in the short term. By obtaining a rating of 0.68, the environmental component is the one that requires the most commitment from the companies, in the vast majority of the establishments there are no written and operationally established programs, they are attitudes of the owners or managers, which involve the components of CSR in their daily activities, so that with training and awareness programs with a comprehensive approach (social, economic and environmental), not only towards companies, but also towards the community, it is possible to have a positive effect on nature.

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