Comparative analysis of social responsibility management standards and their comprehensiveness

Análise comparativa das normas de gestão de responsabilidade social e sua abrangência

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Abstract: Models of social responsibility management systems have been developed to meet the demands of organizations in the implementation of management practices that are effective in improving relations with stakeholders and organizational performance in the social responsibility dimension, and promoting sustainability organizational structure. This study analyzes the main models of social responsibility management developed under the form of standards, certifiable or not, which were compared in terms of their origins, objectives, and content, including an analysis of their contribution to improving quality of life at work.

Keywords: SA 8000; Corporate social responsibility; Standards and models of social responsibility management; Social audits.

Resumo: *Os modelos de sistemas de gestão de responsabilidade social foram desenvolvidos para atender às demandas de organizações na implantação de práticas de gestão que sejam efetivas nas melhorias das relações com as partes interessadas, na melhoria da performance organizacional na dimensão da responsabilidade social e na promoção da sustentabilidade organizacional. Neste trabalho são analisados os principais modelos de gestão de responsabilidade social, desenvolvidos na forma de normas, certificáveis ou não, que foram comparadas quanto a origens, objetivos e conteúdo, incluindo uma análise da contribuição destas na melhoria da qualidade de vida no trabalho.*

Palavras-chave: *SA 8000; Responsabilidade social empresarial; Normas e modelos de gestão de responsabilidade social; Auditorias sociais.*

1 Introduction

The concept of corporate social responsibility emerged initially centered on philanthropic activities such as donations to charities.

Other issues such as human rights, the environment, consumer protection and fraud prevention have been incorporated over time as they receive more attention. Philanthropy can have a positive aspect in society, but should not be used as a substitute for the integration of social responsibility in organizations (ISO, 2011).

According to Alessio (2003), social responsibility refers to the question of philanthropy, but also it introduces the offering of services, beyond donations and greater integration among stakeholders, rendering the character of the philanthropic donations, something more dynamic, continuous, efficient and participatory, through corporate philanthropy, where the organization aligns its financial contributions and other skills, in accordance with strategic objectives throughout the organization, to issues of interest to stakeholders, which includes its dealing with clients, suppliers and subordinates.

The emergence of social responsibility management standards is connected to numerous reported cases of abuses of workers' rights in the 1980s and 1990s. Even large global corporations, operating productive units in countries with cheap labor and precarious working conditions, were hit by this issue (Ribeiro et al., 2010).

The management models developed in the form of standards, certifiable or not, aim to implement practices that lead to improvements to the performance of organizations for the management of issues of social

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responsibility, and in the management of aspects and impacts (positive and negative) inherent to the organizational activity, whatever it may be.

Many organizations have used certifications to attest and measure their social performance (Backes et al., 2009). Management systems for Social Responsibility contribute to achieve higher social standards and greater transparency, especially for multinational activities in developing countries, and includes the activities of its suppliers (Zwetsloot, 2003). These systems fill many gaps in government legislation where they do not exist or are even weak, such as the definition of working conditions in the global supply chain (Rasche, 2010).

Among the social responsibility management models, the SA 8000 standard provides a basis for certification based on the observance of workers' fundamental rights. Developed in 1997, it is based on important reference texts such as the United Nations Universal Declaration of Human Rights, the conventions of the International Labor Organization and the United Nations Convention on the Rights of the Child (Fray, 2007). It was the first model elaborated presenting a structure for certification audits, with international recognition, with its first version launched in 1999 (SAI, 2014a). The SA 8000 standard developed by Social Accountability International (SAI) is a medium which can be used by large corporations, retailers, brand companies, suppliers and other organizations to maintain fair and dignified working conditions throughout the supply chain. Companies, that sufficiently demonstrate that they have adhered to the various requirements of the SA 8000 standard, obtain the respective certification (Bhimani & Soonawalla, 2005).

Social responsibility management standards can be applied by organizations of any size, in all industries and anywhere in the world, and are designed for independent verification and certification by third party bodies. Almost all organization can be certified, not only the companies that produce goods (McIntosh, 1999), and certification reflects the ethical management of human resources in a company (Basovníková et al., 2013). The certification provides independent assurance and confidence that a social responsibility management system is effectively implemented.

The certification of companies in social responsibility is very desirable and the main motivations are generally to increase the loyalty of the employees, to improve the image of the organization, and consequently, to increase the competitiveness (Pavlíková & Basovníková, 2014). It also includes an unbiased view on the type of business and on the society in which it is inserted, a effective communication with business partners to respond to their demands, a increasing on the corporate social responsibility or the use of certification to ensure the status of sustainable

and socially responsible business (Pavlíková & Kuritková, 2013). Standards such as SA 8000 are practical and indispensable options for improving the management of social responsibility (Rasche, 2010). These motivations and possible outcomes of certified social responsibility management systems can justify and encourage organizations to implement and manage a system of social responsibility.

The objectives of this study are to identify and evaluate the main models and normative standards for the management of social responsibility existing in the world, in addition to analyzing the standards of social responsibility management in a comparative way, in terms of their structures and scope, and to present the contribution from these standards for quality of life at work and related economic factors. Particular attention was given to requirements concerning the quality of life in the work environment.

The question raised in this research is whether normative standards and existing good practice models meet the demands of organizations and cover current issues of social responsibility management.

2 Methodology

The applied methodology was the bibliographical research on: social responsibility (concepts and origin), standards of social responsibility management, the origin of the standards and its main objectives. Current standards and models of social responsibility management, available for use of the organizations were selected. These standards are applicable for all types of organization, not limited to a productive chain or branch of activity.

The contents of each normative standard or management model were analyzed in a comparative way, with the main similarities and divergences being identified. An analysis was also made about the contribution of standards to the quality of life at work and to meet the demands of organizations on the issue of corporate social responsibility.

3 Presentation and comparative analysis of social responsibility management standards

3.1 Structure, scope and interrelated themes

There are international standards and guidelines for integrating sustainability management into business organizations (Lee & Farzipoor Saen, 2012). The standards can be classified into standards developed for certification and standards developed for the definition of process standards (Brunsson et al., 2012).

The current main standards and models for social responsibility management, that are feasible for all

types of organizations, have been developed with focus on social responsibility certification and have been developed for elaboration of process standards that allow the creation of a management system for sustainabilit, are:

- Standard Social Accountability SA 8000 (SAI, 2014b);

- Standard ISO 26.000 (ISO, 2011);

- Model Sedex Members Ethical Trade Audit – SMETA (2012);

- Code of conduct BSCI - Business Social Compliance Initiative (BSCI, 2014a);

- Standard AA 1000 Assurance Standard 2008 – AA1000 (Accountability, 2008a);

- Standard IQnet Social Responsability Management Systems SR-10 (IQNet, 2011) and;

- Standard ABNT NBR 16001 (ABNT, 2012).

Standards can help an organization to manage complex issues to achieve goals such as the development of sustainability. They can also promote understanding of a common language of best practices across different organizations and among organizations and their stakeholders (Göbbels & Jonker, 2003). According to Lozano (2012), these models contribute towards the social sustainability, for corporate and strategic management and, in a limited extent, contribute in the environmental dimension and in assessment and communication.

Table 1 presents data regarding the origin of the documents and their objectives.

Normative standards SA 8000; SR 10 and ABNT NBR 16,001 are auditable by third party organizations with the recognition and certification of the systems implemented by the organizations, and present requirements that can be proven by audits. AA 1000, SMETA and BSCI are management models and codes of conduct with a description of principles and good practices to be implemented, which are subject to second-party audits. That is, they are audits applied by the clients and the institutions that created them, obtaining the company that submits to this audit a certificate of compliance.

The ISO 26000 standards are not auditable in order to obtain compliance certification, since it is just a model of good practices for managing social responsibility.

The SA 8000 was the first initiative in standardization of management models and good practices of social responsibility, launched in 1999 and over the years, this theme has gained relevance and interest, and new standards and models have been elaborated

in order to create references for the management of social responsibility, including the expansion and comprehensiveness of management models. The SA 8000 and AA 1000 standards were elaborated with notions of policies, audits, critical analysis and continuous improvement, typical elements of the standards ISO 9001 and ISO 14001 (Castka & Balzarova, 2008).

Except for SA 8000, which is an initiative of an American non-governmental organization, the other management models come from European institutions. In Brazil, there is the social responsibility management standard ABNT NBR 16.001 (ABNT, 2012), which is certifiable and has as its main focus the treatment of the company's relationship with stakeholders, but without international recognition, being applicable for organization compliance only in Brazil.

Main items addressed (requirements and guidelines) in the standards are presented in Table 2. These topics are related to requirements to be addressed and implemented within an organization to meet the social responsibility guidelines. The table shows the correlation of these in the different standards, and it is verified that the requirements and topics initially addressed by SA 8000 are also addressed and considered in other standards, and are the basis of the items to be complied and managed by an organization in social responsibility, being these:

- Compliance with Legal Requirements and Conventions;

- Child labor;

- Forced Labour;

- Health and Safety at Work;

- Freedom of Association and right to representation;

- Discrimination;

- Disciplinary Practices;

- Work schedule;

- Salary;

- Employment contract.

Table 3 presents the requirements and guidelines of the standards, which must be implemented by the organizations so that the social responsibility management system is implemented and maintained. That is, they are management actions to be taken so that the requirements and principles of social responsibility are complied, these being:

- Social Responsibility Policy;

Table 1. Characteristics and objectives of social responsibility standards.

Document	SA 8000[1]	AA 1000 AS[2] AA 1000 APS[3] AA 1000 SES[4]	BSCI - Business Social Compliance Initiative (BSCI)[5]	ISO 26.000[6]	SMETA[7]	SR 10[8]	ABNT NBR 16001[9]
Institution	SAI – Social Accountability International	Accountabiliy	FTA – Foreign Trade Association	ISO – International Organization for Standardization	Model Sedex Members Ethical Trade Audit - SMETA	IQnet	ABNT
Country of origin	USA	England	Belgium	Switzerland	England	Switzerland	Brazil
Release year	1999	2003	2003	2010	2010	2011	2004
Current revision	2014	2011	2014	2010	2012	2011	2012
Certifiable	Yes	Not	Not	Not	Not	Yes	Yes
Objective	Improving working conditions in the world.	Ensuring the credibility and quality of sustainability performance and reporting and promoting stakeholder engagement	Engagement of workers and improvement of working conditions in the global supply chain.	Management model of social responsibility for sustainability.	Evaluate supply chain.	Social responsibility management system for sustainable development.	Contribute to sustainable development.

[1]SAI (2014c); [2]Accountability (2008a); [3]Accountability (2008b); [4]Accountability (2011); [5]BSCI (2014b); [6]ISO (2011); [7]SEDEX (2014); [8]IQNet (2011); [9]ABNT (2012).

Table 2. Correlation of requirements and guidelines between social responsibility management standards.

Topic / Requirement / Guideline[a]	Standard					
	SA 8000:2014	BSCI:2014	ISO 26000:2010	SMETA:2012	SR-10:2011	ABNT NBR 16.001:2012
Compliance with Legal Requirements and Conventions	Section II	Code Observance	4.6. Respect for the Rule of Law 4.7. Respect for International Norms of Behaviour 4.8. Respect for Human Rights	7.4.3. Presence of Waivers	5.5. Legal and Others Requirements 8.4. Evaluation of Legal Compliance	3.3.5. Legal and Other Requirements and 3.6.2 Evaluation of Compliance with Legal and Other Requirements
Child Labour	1. Child Labour	No Child Labour Special Protection for Young Workers	6.3.10. Human Rights: Fundamental Principles and Rights at Works 6.3.10.1. General 6.3.10.2. Description of the issue 6.3.10.3. Related Actions and Expectations	4. Child Labour and Young Workers	7.3.4. Child Labour	-
Forced Labour	2. Forced or Compulsory Labour	No Bonded Labour No Precarious Employment	6.3.10. Human Rights: Fundamental Principles and Rights at Works 6.3.10.1. 6.3.10.2. 6.3.10.3.	1. Forced Labour	7.3.3. Forced Labour	-
Health and Safety	3. Health and Safety	Occupational Health and Safety	6.4.6. Labour Practices Issue: Health and Safety at Work	3. Health & Safety	7.3.5. Health and Safety	-
Freedom of Association and right to representativeness	4. Freedom of Association & Right to Collective Bargaining	The rights of Freedom of Association and Collective Bargaining	6.3.10 Human Rights: Fundamental Principles and Rights at Works 6.3.10.1. 6.3.10.2. 6.3.10.3.	2. Freedom of Association	7.3.7. Association and Bargaing	-

[a]The number that precedes each item presented in the table, is the numbering of each specific requirement in the numerical sequence of each management standard. AA1000 does not present guidelines on these social responsibility issues/requirements.

Table 2. Continued...

Topic / Requirement / Guideline[a]	Standard					
	SA 8000:2014	BSCI:2014	ISO 26000:2010	SMETA:2012	SR-10:2011	ABNT NBR 16.001:2012
Discrimination	5. Discrimination	No Discrimination	6.3.7. Human Rights: Discrimination and Vulnerable Groups 6.3.10 Human Rights: Fundamental Principles and Rights at Works 6.3.10.1. 6.3.10.2. 6.3.10.3.	7. Discrimination	7.3.1. Non-discrimination	-
Disciplinary Practices	6. Disciplinary Practices	-	-	9. Discipline	7.3.12. Respect for Employee Dignity	-
Working Hours	7. Working Hours	Decent Working Hours	-	6. Working Hours	-	-
Remuneration	8. Remuneration	Fair Remuneration	-	5. Living Wage	7.3.8. Work Conditions and Wages	-
Employment contract	8.5. Remuneration 9.10. Management of Suppliers and Contractors	-	-	8. Regular Employment 8A. Sub-Contracting, Homeworking and External Processing	-	-

[a]The number that precedes each item presented in the table, is the numbering of each specific requirement in the numerical sequence of each management standard. AA1000 does not present guidelines on these social responsibility issues/requirements.

Table 3. Issues/requirements and their correlation with procedures for implementation and maintenance of Social Responsibility Management Systems.

Theme / Requirement / Guideline[a]	SA 8000:2014[b]	AA 1000SES:2011	ISO 26000:2010	SR-10:2011	ABNT NBR 16.001:2012	BSCI:2014
Social Responsibility Policy	9.1. Policies, Procedures and Records	-	-	5.2. Identify and prepare for engagement risks	3.2. Social responsibility policie	-
Internal communication	9.2. Social Performance Team 9.5. Internal Involvement and Communication 9.6. Complaint Management and Resolution	4.3.6. Communicate engagement outputs and action plan	6.4.5. Labour practices: Social dialogue	5.4. Responsability, authority and comunication	3.4.3. Comunication	
Critical analysis of the management system	9.1.7. Policies, Procedures and Records 9.4.3. Monitoring	-	-	5.6. Managment review of the system	3.6.5. Top management analysis	-
Treatment of complaints / Corrective and preventive actions	9.6. Complaint Management and Resolution 9.8. Corrective and Preventive Actions	-	6.3.6. Human rights: Resolving grievances	8.6. Nonconformity, corrective action and preventive action	3.4.4. Treatment of conflicts or disputes 3.6.3. Non-compliance and corrective and preventive actions	Workers Involvement and Protection
Responsibility and authority	9.2. Social Performance Team	-	-	5.4.1. Responsibility and authority 5.4.2. Management representative	3.3.7. Resources, roles, responsibilities and authorities	

[a]The number that precedes each item presented in the table, is the numbering of each specific requirement in the numerical sequence of each management standard. The SMETA: 2012 standard, not included in this table, presents only 2 managements requirements: item 7.4 1 Availability of Documents (Control of documents and records) and item 10B Environment; [b]Source: SA8000:2014 side by side comparison with SA8000:2014 (SAI, 2014d).

Table 3. Continued...

Theme / Requirement / Guideline[a]	SA 8000:2014[b]	AA 1000SES:2011	ISO 26000:2010	SR-10:2011	ABNT NBR 16.001:2012	BSCI:2014
Planning and Monitoring of the Management System (indicators and internal audit).	9.4. Monitoring	4.1.5. Establish Indicators	-	5.3.1. Objectives, targets and programs 5.3.2. Social responsibility management system planing. 8. Measurement, analysis and improvement 8.1. General 8.2. Monitoring and measurement of the social responsibility management system 8.3. Analysis of data 8.7. Internal audit	3.6.1. Monitoring and measurement 3.6.4. Internal audit	
Training and qualification	9.9. Training and Capacity Building	-	-	6.2. Competence, training and awareness	3.4.1. Competence, training and awareness	Workers Involvement and Protection
Commitment of top management	9.1. Policies, Procedures and Records 9.2. Social Performance Team	-	-	5.1. Management commitment	-	
Control of documents and records	9.1.6. Policies, Procedures and Records	-	-	4.2.3 Control of documents 4.2.4. Control of Records 4.2.2. Social responsibility manual	3.5. Documentation requirements 3.5.1. General 3.5.2. Manual of the social responsibility management system 3.5.3. Documents control 3.5.4. Records control	

[a]The number that precedes each item presented in the table, is the numbering of each specific requirement in the numerical sequence of each management standard. The SMETA: 2012 standard, not included in this table, presents only 2 managements requirements: item 7.41 Availability of Documents (Control of documents and records) and item 10B Environment; [b]Source: SA8000:2008 side by side comparison with SA8000:2014 (SAI, 2014d).

Table 3. Continued...

Theme / Requirement / Guideline[a]	SA 8000:2014[b]	AA 1000SES:2011	ISO 26000:2010	SR-10:2011	ABNT NBR 16.001:2012	BSCI:2014
Engagement of stakeholders	9.7. External Verification and Stakeholder Engagement	3. Determine the mandate, ownership and stakeholders of the engagement 4. Stakeholder Engagement process 4.2. Prepare 4.3. Implement the engagement plan 4.4. Act, review and improve	4.5. Respect for Stakeholder Interests 5.3. Stakeholder Identification and Engagement	-	3.3. Planing 3.3.1. Identification of stakeholders 3.4.2. Engagement of stakeholders	
Risk management	9.3. Identification and Assessment of Risks	4.2.3. Identify and prepare for engagement risks	-	-	3.3.2. Central themes of social responsibility and its issues 3.3.3. Due diligence	
Supplier Chain Management	9.10. Management of Suppliers and Contractors					Supply Chain Management and Cascade Effect
Environmental management						Protection of the Environment

[a]The number that precedes each item presented in the table, is the numbering of each specific requirement in the numerical sequence of each management standard. The SMETA: 2012 standard, not included in this table, presents only 2 managements requirements: item 7.4 1 Availability of Documents (Control of documents and records) and item 10B Environment; [b]Source: SA8000:2008 side by side comparison with SA8000:2014 (SAI, 2014d).

- Internal communication;

- Critical analysis of the management system;

- Treatment of complaints / Corrective and preventive actions;

- Responsibility and authority;

- Planning and Monitoring of the Management System (indicators and internal audit);

- Training and qualification;

- Commitment of senior management;

- Control of documents and records;

- Engagement of stakeholders;

- Risk management.

The SA 8000 standard presents a more specific focus than other models (Lee & Farzipoor Saen, 2012). The model BSCI: 2014 presents the requirements: Participation and Employee Involvement, Supply Chain Management and Cascade Effect and Environmental Protection, for the implementation of the social responsibility management system in a managerial way. The SMETA model: 2012 presents only two management requirements: the item "7.4.1-Availability of Documents" and the "10B-Environment" item, which is not enough to guarantee the implementation and keeping with the social responsibility management system. These two standards are applicable to assess compliance to the requirements and basic guidelines of social responsibility, and have been used by organizations as reference for audits regarding compliance with minimum social responsibility requirements by suppliers and subcontractors.

Table 4 presents the requirements that are specific and unique to each standard and management model and, which are not presented or treated in other standards, and do not present a correlation between them. The BSCI: 2012 model does not present any specific requirements since all its requirements correlate with the other management standards.

The Accountability institution's social responsibility management model is composed of three normative standards: AA 1000 APS:2008 - Accountability Principles Standard; AA1000 AS:2008 - Assurance Standard and AA1000SES:2011 - Stakeholders Engagement Standard. In Tables 3, 4 and 5, we considered the themes and requirements of the standard AA1000 SES: 2011- Stakeholders Engagement Standard because it presents the requirements for the implementation of a management system for stakeholder engagement, which is the main objective of this series of standards.

Some items of the ISO 26.000:2010 standards can be considered as treaties and need compliance with other social responsibility management standards, in their respective requirements that define the obligation to comply with the legislation. We considered these items as specific items and therefore, they are not included in the Table 4, that shows the correlation between items from the standards of social responsibility management.

The items of ISO 26.000:2010 described below do not present correlated items in other social responsibility management standards, being described in detail, defined and considered in a broad way, presenting good management practices, and not treated in other standards.:

- Human Rights (6.3);

- Overview of human rights (6.3.1);

- Organizations and human rights (6.3.1.1);

- Human rights and social responsibility (6.3.1.2);

- Principles and considerations (6.3.2);

- Principles (6.3.2.1);

- Considerations (6.3.2.2);

- Human rights: Due dilligence (6.3.3);

- Human rights: Human rights situations (6.3.4);

- Human rights: Avoiding complicity (6.3.5);

- Human rights: Civil and political rights (6.3.8);

- Work practices (6.4);

- Principles (6.4.2.1);

- Considerations (6.4.2.2);

- Working practices: Working conditions and social protection (6.4.4).

All social responsibility management standards, except for the AA 1000 SES:2011 standard, present the requirement of meeting all lawful requirements. The SR10 standard and the ABNT NBR 16.001 standard require a formal action by the organization, which must carry out the evaluation of compliance with the legal requirements applicable to its activities, independently of the internal audit of the social responsibility management system.

The SA 8000 standard in the current version 2014 and, in the previous ones, is the only one that deals with subcontractors in a clear way, requiring a broader management of the supplier chain with a more comprehensive level of management, according to the analysis of risk significance, represented by this sub- supplier, to the organization's social

Table 4. Specific and exclusive requirements and guidelines for each social responsibility management standard.

AA 1000SES:2011	ISO 26000:2010	SMETA:2012	SR-10:2011	ABNT NBR 16.001:2012
2. Commitment and Integration	4. Principles of social responsibility	7.4.3. Presence of Waivers	7.2. Requirements to be fulfilled by the organization regarding owners, shareholders and investors.	3.3.4. Identification of opportunities for improvement and innovation
2.1. Commit to the AA1000 AccountAbility Principles	4.1. General; 4.2 Accountability	7.4.4. Data Protection	7.2.1. Management effectiveness and efficiency	3.3.6. Objectives, goals and programs
2.3. Integrate with organisational strategy and operations management	4.4. Ethical behavior	7.4.5. Document Inconsistencies	7.2.4. Voting right and representation	
3. Purpose, Scope and Stakeholders	5.1. General; 5.2 Recognizing of social responsibility	10A. Entitlement to Work, Migrant and Agency Labour	7.3. Requirements to be fulfilled by the organization regarding employees	
3.1. Establish the purpose of engagement	5.2.1. Impacts, interests and expectations	10C. Business Practices	7.3.6. Accessible environments	
3.2. Establish the scope of the engagement associated with the purpose	5.2.2. Recognizing the core subjects and relevant issues of social responsibility		7.3.9. Employment agreement	
	5.2.3. Social responsibility and one organization´s sphere of influence 6.0 Guidance on social responsibility core subjects		7.3.10. Training, employability and career development	
	6.1. General; 6.3 Human rights		7.3.11. Work life balance	
	6.3.1. Overview of human rights		7.4. Requirements to be fulfilled by the organization regarding customers, users and consumers	
	6.3.1.1. Organizations and human rights		7.4.1. Promotions and advertising	
	6.3.1.2. Human rights and social responsibility		7.4.2. Contracts	
	6.3.2. Principles and considerations;		7.4.3. Confidentiality and privacy	
	6.3.2.1. Principles		7.4.4. Honesty	
	6.3.2.2. Considerations		7.4.5. Customer service and after-sales service	
	6.3.3. Human rights: *Due dilligence*		7.4.6. Socially responsible goods and services	
	6.3.4. Human rights: Human rights risk situations		7.5. Requirements to be fulfilled by the organization regarding product suppliers, servisse providers and partners	
	6.3.5. Human rights: Avoidance of complicity		7.5.3. Confidentiality and privacy	
	6.3.8. Human rights: Civil and political rights		7.5.4. Honesty	
	6.3.9. Human rights: Economic, social and cultural rights		7.6. Requirements to be fulfilled by the organization regarding aliances and collaborative efforts	

The standard BSCI: 2014 presents the specific requirement ethical behavior of the company, also presented by the ISO 26000:2010 (ISO, 2011).

Table 4. Continued...

AA 1000SES:2011	ISO 26000:2010	SMETA:2012	SR-10:2011	ABNT NBR 16.001:2012
	6.4. Labour practices		7.7. Requirements to be fulfilled by the organization regarding competitions	
	6.4.1. Overview of labour practices		7.8. Requirements to be fulfilled by the organization regarding government	
	6.4.1.1. Organizations and labour practices		7.8.1. Cooperation and transparency	
	6.4.1.2. Labour practices and social responsibility		7.8.2. Non-interference	
	6.4.2. Principles and considerations		7.8.3. Tax obligations	
	6.4.2.1. Principles		7.8.4. Honesty	
	6.4.2.2. Considerations		7.9. Requirements to be fulfilled by the organization regarding the community and society	
	6.4.3. Labour practices: Employment and employment relationships		7.9.1. Engagement	
	6.4.4. Labour practices: Conditions of working and social protection		7.9.2. Promoting of local development	
	6.4.7. Labour practices: Human development and workplace training		7.9.3. Investment in the community and society	
			8.5. Stakeholder expectations	

The standard BSCI: 2014 presents the specific requirement ethical behavior of the company, also presented by the ISO 26000:2010 (ISO, 2011).

responsibility management. The SA 8000 standard is applicable and can be used to certify suppliers and sub-suppliers and can help build confidence in the chain in a synchronized way (Svensson, 2001). The ABNT NBR 16.001 standard covers the management of suppliers as one of the stakeholders who must be identified and engaged in the social responsibility management system.

According to Ciliberti et al. (2011), codes of conduct, particularly when involving third-party certification as the SA 8000 standard, enable the exchange of more relevant and focused information through the supply chain between direct and indirect partners, promote the increased transparency because the rules are known in advance by all parties involved and all are monitored in the same direction. Although companies experience the lack of resources and time to manage effectively the issues of social responsibility management of the chain, organizations encourage supplier partners to become more socially responsible (Ciliberti et al., 2008).

3.2 Contribution to the quality of life in the work environment

One of the key stakeholders who must be addressed to the management of corporate social responsibility is the employees of the organization, the people who work and make up the company and can be considered as their internal public. Due to the great influence of the work and its conditions in the perceptions, concepts, expectations, concerns, physical and mental health of each individual, it is verified that the work has a direct influence on the quality of life of the people.

Quality of life can be defined as:

> Quality of life is defined as individual's perceptions of their position in life in the context of the culture and value system where they live, and in relation to their goals, expectations, standards and concerns. It is a broad ranging concept, incorporating in a complex way a person's physical health, psychological state, level of independence, social relationships, personal beliefs and relationship to salient features of the environment (WHO, 1998, p. 17).

The employees of organizations have expectations regarding corporate social responsibility due to the influence of work on quality of life, with the following factors: fair salary; job satisfaction (liking what you do); respect for supervision; good organization of work and workstations; safety, hygiene, ergonomics; clear definition of responsibilities and rights; respect to the environment; support to local society; freedom of association in employee societies (Przmyslaw et al., 2011).

Table 5 analyzes the correlation and treatment of the demands and factors, cited by the employees, as important items to the requirements of social responsibility management standards for the quality of life at work. Therefore, for the employee, the management of these various dimensions mentioned in the definition of corporate social responsibility, and treated as items to be managed and met as requirements by the norms of social responsibility, reflect in the quality of life at work. The factor: satisfaction at work (like what it does) is addressed by social responsibility management standards, when the requirements are about professional qualification and career plan, considering that the training and knowledge contribute to increase the degree of job satisfaction.

The factors considered as important for the quality of life at work by employees are treated by social responsibility management standards, however, the good organization of work and workstations is not addressed in the rules of social responsibility management. This factor is a requirement of ISO 9001: 2015 (ABNT, 2015) in the item "Environment for the operation of processes (7.1.4)", thus the quality management standards are complementary to the improvement in conditions and quality of life at work.

3.3 Analysis on the standards and models of social responsibility management

Social responsibility first appeared centered on philanthropic activities such as donations to charities. Other issues such as human rights, the environment, consumer protection and fraud prevention have been incorporated over time as they receive more attention. Philanthropy can have a positive aspect in society, but it should not be used as a substitute for the integration of social responsibility in organizations (ISO, 2011).

Corporate social responsibility (CSR) with targeted commitments has developed from relatively uncoordinated and voluntary practices in response to stakeholder pressures, and while there is a significant volume of literature, the problem of a unique CSR definition remains (Maon et al., 2009). The most accepted definition of corporate social responsibility is the one that considers the five dimensions: voluntary, social, environmental, economic and stakeholders, proposed by the Commission of the European Communities in 2001, the definition of which is:

> A concept whereby companies integrate social and environmental concerns in their operations and in their interaction with other stakeholders on a voluntary basis (Dahlsrud, 2006, p. 7).

According to Dahlsrud (2006), the five dimensions are used consistently in the most accepted and used definitions of corporate social responsibility. Requirements and subjects, treated by norms and models of management of social responsibility, approach with consistency in at least four dimensions, but the

Table 5. Factors related to quality of life at work and its correlation with the requirements of the social responsibility management systems.

Factor for quality of life at work	SA 8000:2014	BSCI:2014	ISO 26000:2010	SMETA:2012	SR-10:2011	ABNT NBR 16001
Fair Wage	8. Remuneration	Fair Remuneration	-	5. Living Wage	7.3.8. Working conditions and wages.	-
Respect for supervision	5. Discrimination 6. Disciplinary Practices	-	-	9. Discipline	7.3.12. Respect for employee dignity	-
Satisfaction at work (like what you do)	9.4. Monitoring 9.5. Internal Involvement and Communication	-	6.4.7. Issue 5: Human Development and Training in the Workplace	-	7.3.10. Training, employability and career development	-
Good organization of work and workstations	-	-	-	-	-	-
Safety, hygiene, ergonomics	3. Health And Safety	Occupational Health and Safety	6.4.6. Issue 4: Health and safety at work	3. Health & Safety	7.3.5. Health and safety	-
Clear definition and responsibilities and rights	9.2. Social Performance Team 9.4. Monitoring	-	-	-	5.4.1. Responsibility and authority 5.4.2. Management representative	3.3.7. Resources, roles, responsibilities and authorities
Respect for the environment	-	-	4.4. Ethical behaviour 6.5. The Environment	10 B Environment	7.10. Requirements to be fulfilled by the organization regarding the environment 7.10.1. Pollution and climate change prevention, and efficient use of resources 7.10.2. Ecosystems and biodiversity conservation 7.10.3. Respect for animal life	-

The AA 1000SES: 2011 standard does not present any item related to quality of life at work.

Table 5. Continued...

Factor for quality of life at work	SA 8000:2014	BSCI:2014	ISO 26000:2010	SMETA:2012	SR-10:2011	ABNT NBR 16001
Support to local society	9.7. External Verification and Stakeholder Engagement	-	-	-	7.9. Requirements to be fulfilled by the organization regarding community and society 7.9.1. Engagement 7.9.2. Promoting of local development 7.9.3. Investment in the community and the society 8.5. Stakeholder expectations	3.3.1. Identification of stakeholders 3.3.2. Central themes of social responsibility and its issues 3.4.2. Engagement of stakeholders
Freedom of association in employee societies.	4. Freedom Of Association & Right To Collective Bargaining	The rights of Freedom of Association and Collective Bargaining	6.3.10. Question 8: Human Rights Fundamental Principles and Rights at Work 6.3.10.1. General 6.3.10.2. Description of the issue 6.3.10.3. Related actions and expectations	2. Freedom of Association	7.3.7. Association and Bargaining	-

The AA 1000SES: 2011 standard does not present any item related to quality of life at work.

economic dimension does not present requirements or items that deal directly this point. Nevertheless, indirectly, when an organization implements a system of social responsibility management, aiming at market recognition, it tends to expand its business and will be addressing this dimension, as well as reducing risks of economic losses by the management of risks and treatment of environmental, social and stakeholder dimensions.

A survey was conducted in educational institutions in the area of business management by Usunier et al. (2011), and they found that future managers perceive a separation between economic responsibility and social responsibility, or see them as independent and with poor compatibility. The country where a company is located has much greater influence upon the adoption of CSR practices than other factors, such as company size and position on the value chain (Abreu et al., 2012). Citizens of Latin America are different from the citizens of developed countries in terms of their interests, considerations and beliefs about social responsibility (Aqueveque & Encina, 2010). In countries with great distance of power and social classes, without collectivist values, or weak corporate governance standards, and / or integrative management education, future managers see the corporate economical and social responsibility as more incompatible (Usunier et al., 2011). In these countries, future managers tend to prioritize economical responsibility over social responsibility. According to the authors, Brazil is an exception, since future Brazilian managers consider that social responsibility and economical responsibility are possible to be compatible.

In general, Usunier et al. (2011) find that in many countries with less power distance and social classes, with more unified cultures, or stricter corporate governance systems, and / or functional management education, future managers tend to see corporate economical and social responsibility as objectives. This supports the idea that multiple goals and consideration for other interests can be a means for economical purposes, and managers seek to use corporate social responsibility to achieve a better economic performance of companies, which contributes to the organizational sustainability in an integrated way, because companies incorporate social responsibility as a management tool in their sustainability strategies integrated with other management systems. (Pinto & Figueiredo, 2010).

Rohitratana (2002) found that the social responsibility management standard SA 8000, if used to improve quality and productivity issues, can obtain the commitment of operational and managerial workers, and found that the implementation of the social responsibility management system also presents some privileges due to facilities and work environment improvement, which can increase the production efficiency as well as the opportunities of the organization in the world

market. Improvements in working conditions and, in organizational indicators due to adequate social responsibility management influence and positively impact the financial results of organizations. According to Rettab et al. (2009) there is a proven positive relationship between financial performance and organizations' social responsibility initiatives. Social responsibility initiatives are expectations to encourage voluntary changes in the culture and form of management in companies, which will create the basis for sustainable development. (Cetindamar & Husoy, 2007).

In analyzing the principles and requirements of norms and models of social responsibility management, it can be verified that one of the basic principles is compliance with the legislation applicable to the organization. Therefore, organizations that implement a social responsibility management system prevent their liabilities on labor actions, because through the management of working conditions and the organizational structure, the organization can reduce its risks of being sued in labor or civil justice by a former employee who claims to have suffered injustice and / or non-compliance with their rights as provided for in legislation.

The Brazilian labor law is quite complete and strict in the defense of the worker, and the organizations must prove that demands and rights pleaded by the worker in the Brazilian justice system have been respected and fulfilled. Recently, the Brazilian court has determined the compensation of employees by organizations due to "Social Dumping", that is, the practice of not complying with the rights of workers and their working conditions, including health and safety conditions, as a way of reducing costs and increasing their competitiveness (Tunholi, 2013). Such a practice of "Social Dumping" can be avoided by the management and implementation of a social responsibility management system.

Certification according to the SA 8000 standard brings international recognition of sustainability and good management of working conditions, which may be important for organizations to have access to markets outside their countries of origin. Certification can make the company more competitive on a global scale by showing that socially responsible practices are accepted throughout the world by all stakeholders (Pavlíková & Basovníková, 2015).

4 Conclusions

This paper presented a survey and analysis of normative standards and models for social responsibility management, within the main global initiatives.

Considering the quality of life at work, the norms of social responsibility management can contribute to this improvement, since they present requirements and related items that address all the themes considered fundamental for quality of life at work. However,

studies and data are lacking for proving that, in the day to day of the organizations adopting models of social responsibility management, certified or not, the improvement of the quality of life in the work would be effective.

There are no data available regarding the number of organizations that adopt and implement a social responsibility management system according to normative standards. The exception is the SA 8000 standard, which presents this data (number of certified companies in the world, countries and market segments covered) for public consultation on the SAAS Internet site, the organization responsible for the recognition of certificates, registration of accreditation organizations and definition of rules for certification (SAAS, 2014). Other standards, even certifiable, such as the Brazilian standard NBR 16.001 or SR-10, do not allow the evaluation of the extent and comprehensiveness of these management models in organizations, which limits the evaluation of their applicability and adequacy.

The content and scope presented by the standards of social responsibility management are quite complete, having models applicable to the management of interested parties - stakeholders, norm AA1000; the internal management of working conditions within the organization and in its suppliers and subcontractors - SA 8000 standard; to the management of organizational sustainability with a more strategic and comprehensive management such as the model presented by ISO 26.000 and ABNT NBR 16.001. Therefore, it can be concluded that the existing models of social responsibility management standard, considering their comprehensiveness, can meet the demands and needs of organizations, which it does not mean that new models can not be proposed, or even, that existing models can not be improved.

Production processes are often dispersed across the globe. Suppliers, focal companies and customers are linked by information, material and capital flows. In line with the product value, it comes the environmental and social burden, and supply chain companies can be held responsible for the environmental and social performance of their suppliers (Seuring & Müller, 2008). Companies begin to worry about their supply chain to improve their overall sustainability profile (Koplin et al., 2007). As the standards of social responsibility management present criterion for the management and engagement of the supply chain, these standards can meet this demand of organizations.

As for the initial question raised in this paper: if the normative standards and existing good practice models meet the demands of organizations and cover the current issues of social responsibility management, we conclude that the content and scope of the normative standards and existing models of good social responsibility practices meet the demands of the organizations.

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