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CSR IN THE INTERNAL MANAGEMENT OF ORGANISATIONS¹

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Abstract: This article aims to show that the need to include Corporate Social Responsibility in an organisation's management cannot be assessed solely on the basis of obtaining significant strategic benefits. Apart from the Green Paper, it is necessary to consider the possibility of access to other types of benefit – those of a moral nature, which are equally important for the organisation's activities.

Keywords: *Corporate Social Responsibility, Management, Markets, Organisations, Green Paper, Globalisation.*

INTRODUCTION

In the early years of the twenty-first century, the European Union has made a significant effort to highlight the intrinsic relationship between the implementation of Corporate Social Responsibility programs in the private sector, organisations and institutions, and their increased competitiveness in the market.

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This raising of awareness is interesting due to globalisation, a process that has widespread in recent decades, and which has enabled products from all over the world to meet the demands of markets. Therefore, Europe feels compelled to find a distinguishing feature which allows its organisations to compete with other markets offering products and services, which are in many cases of good quality and more affordable.

When the Green Paper (COM 2001) was published it showed that the European Union was committed to the inclusion of Corporate Social Responsibility (CSR) in the organisational planning and management as a key factor in its positioning strategy. For organisations, accepting CSR and applying it correctly would be a distinguishing feature enabling them to increase their competitiveness in the global market, while simultaneously contributing to the creation of a more dynamic, innovative and socially as well as environmentally sustainable European economy.

However, while acknowledging the importance of the strategic aspect, this article provides a perspective which goes beyond the scope of the Green Paper. It focuses particularly on proposing internal responsibility, and attempts to show that the benefits of a correct implementation of Corporate Social Responsibility programs within organisations are not only strategic, but also communicative. In other words, Corporate Social Responsibility is not simply a tool to satisfy the specific interests of a particular internal group. It is also a resource which enables the organisation to create favourable conditions to strengthen and develop the necessary moral resources to carry out its activities, such as trust and reputation.

This article is structured as follows: first, we will consider the meaning and value of internal Social Corporate Responsibility in depth, from the perspective of the European Commission's Green Paper (COM 2001), in order to show that it remains highly instrumental. Second, we will examine the shortcomings and problems created by this interpretation. These include neglect of the moral potential involved in the implementation of Corporate Social Responsibility policies in the organisations' internal management, which restricts the benefits they can ultimately obtain. Finally, we will take a look beyond the Green Paper, moving from Corporate Social Responsibility understood in a merely instrumental sense to another framework, which its communicative potential is the main factor for its establishment and implementation within the organisation.

THE GREEN PAPER AND INTERNAL CSR

Considering the strategic objective of becoming “the most competitive and dynamic knowledge-based economy in the world” (COM 2001), the European Union made, in the Green Paper, a commitment to the integration and implementation of Corporate Social Responsibility among its organisations as a decisive factor to their success in this area. Including social and environmental concerns to an array of economic issues would, in the first place, lead to the achievement of a sustainable economic development; secondly, to the definition of European values, regulations and principles that guide organisations; in third place, to the creation of an open and inclusive space for dialogue and the exchange of ideas and experiences in order to improve the integration of responsibility between organisations, and finally, to an understanding of the impact of all organisational activity on its social and natural environment (González and García-Marzá, 2006: 158).

In this respect, the Green Paper makes a distinction between the two spheres of responsible action within an organisation: external and internal. The former is concerned with how the organisation interacts with its environment and the impact of its activity on it, while the latter focuses on questions for which internal agents, that is, owners and workers, are exclusively responsible.

Regarding the internal sphere, which is the main focus of this study, the Green Paper (COM 2001) considers the interaction of its agents, and focuses its concerns on three basic ideas: the need to seek “common projects” that enable the reconciliation of the various interests involved; the importance of thinking of responsible management as an asset for business; and overcoming the syndrome of “economic growth first”. By doing so, it is possible to generate economic benefits for the organisation at the same time as social and human development for its internal agents.

The first idea is connected with the attempt to break free from the dialectical model that has traditionally prevailed in the internal relations of an organisation: the conflict between the opposing interests of owners and workers. In the Green Paper (COM 2001), this fracture is justified by the adoption of a “common project” which includes the various interests of all the parties involved. Co-operation thereby becomes an important and necessary value for an organisation’s internal agents. Only the opportunity to undertake organisational activities from this perspective makes it possible to establish a favourable framework for action,

other than the existing one, and to consider the possibility of creating new conditions that enable both interests to be reconciled, and the due amount of consideration given to benefits.

The second idea tries to put an end to the negative view held by some owners about implementing responsible policies within the organisation, which they see as a cost that minimises – or at least slows down – the creation of benefit. According to the Green Paper (COM 2001), an organisation can satisfy the interests and concerns of workers with responsible guidelines for action. This provides for the necessary conditions that generate benefits by developing intangible resources. Furthermore, this activity creates value in itself, by reducing production costs and increasing the level of productivity of internal agents. Among other factors, this is due to the improved working atmosphere, to an increased involvement and commitment, and to the reduction of absenteeism. It also increases an organisation's competitiveness in the market and enables it to ask for economic aid from the States in which it operates.

Finally, the third idea seeks to overcome once and for all the “economic growth first” syndrome that so many modern organisations suffer from (Jiménez and Mercado, 2007: 308). As reported by the Green Paper (COM 2001), reflecting on the necessary resources to implement responsible policies involves considering several conditions that are oversimplified and which have received very little thought. With the right preparation and resolution, organisations can harmonise economic growth and social and environmental development without too much effort.

These three ideas highlight the intrinsic relationship between generating benefit and acting responsibly in the organisation's internal sphere. As stated in the Green Paper (COM 2001), implementing internal CSR is not a liability for the organisation. It is also not a zero sum game between owners and workers, where the success of one side necessarily means the defeat of the other. And it is by no means a scheme that can only take place providing that the appropriate surplus is available for its implementation. It is a matter for the organisation to consider, whether it wishes to create value in the medium and long term.

Based on this starting point, the Green Paper's stance concerning internal CSR is structured around four specific points in the organisation's internal activity: “Human Resources”, “Health and safety in the workplace”, “Adapting to change” and “Environmental impacts and natural resources”. The first three cover responsible practices in the social sphere –those with a positive influence on the economic organisation's

stakeholders– while the fourth takes in environmentally-friendly practices –those with a positive impact on the natural environment (Morrós and Vidal, 2005: 57)–. Some of the main ideas contained in each of the four main internal management areas are set out below.

The first management area considered in terms of internal CSR in the Green Paper concerns “Human Resources”. The need for the company to attract qualified individuals and to generate a feeling of affinity among them that encourages them to stay in the medium and long term (COM 2001, point 28) requires an effort by the organisation to generate responsible practices in the areas of personnel training, concern for workers’ needs, non-discriminatory recruitment, internal communication, and labour conciliation policies (COM 2001, points 29 and 30). Adopting these responsible attitudes will also affect social issues, such as fostering the integration of disadvantaged groups within the labour market, or facilitating young people’s transition from the academic to the professional world (COM 2001, point 30).

A complement to this need for recruitment and stability of qualified personnel is the second internal management sphere of the company included in internal CSR by the Green Paper, which concerns the organisation’s responsibility for “health and safety in the workplace”. To that end, the organisation must go beyond the strictly legal requirements, since the modern trend of outsourcing compels the corporation to promote health and safety among the subcontracted groups as well. (COM 2001, point 31). For this reason, prevention in this area is the responsibility of organisations, which if possible should anticipate the negative events that may occur (COM 2001, point 32). A twofold benefit is thereby obtained. First, there is an increase in the productivity of the agents within the company, as absenteeism due to accident or illness declines. Second, a positive internal and external image comes into view, which has an impact on the sale of products and attracting talent. Finally, all the voluntary efforts made in the field of health and safety control and prevention that complement the legislation in force may be a positive feature that distinguishes the company within the market.

The third management area of internal activity of internal CSR covered by the Green Paper is also related with social issues, but although the two previous areas directly affect the workers that are part of the organisation or could be part of it in the future, this area covers quite the opposite one – those who very possibly will at some point no longer be a part of it. This area is concerned with “Adapting to change”, the necessary restructuring

carried out by economic organisations at various points during their existence. The Green Paper states that new conditions appear to suggest that adaptability within organisations requires restructuring, an issue with implications such as reduction in personnel and significant job losses (COM 2001, point 35). This is perceived by agents in the organisation and leads to discontent, which may negatively affect their motivation and performance. As a result, the Green Paper says that the best thing an organisation can do to adapt is to work on internal CSR. The organisation must be restructured in a responsible way, taking into consideration the interests and concerns of its internal agents; seeking their participation and involvement in the process; keeping them informed; and appreciating their point of view by means of open consultation on several subjects (COM 2001, point 36).

If no alternatives to redundancy such as recycling courses, relocation, state financing, dialogue or co-operation are sought, the company's image may be negatively affected, both on production and sales, due to the lack of motivation among internal agents and the lack of links with clients and consumers. The organisation should therefore take actions to implement employment strategies that minimise the impact of restructuring on society. The adaptation to new conditions will therefore be less abrupt and its image will be strengthened (COM 2001, point 37).

Finally, putting aside these social issues, the fourth internal management area considered by the Green Paper in terms of internal CSR looks at environmentally-friendly practices, but from the point of view of production; in the section devoted to "Management of environmental impacts and natural resources" produced and used in the manufacturing process of industrial products (COM 2001, point 39).

The undisputed decline in natural resources provided by our planet and the distressing problem of pollution of the environment require a respectful attitude from corporations towards the environment. This is worthy of particular consideration, because this attitude will lead to an increase in their economic benefits, by reducing the costs of acquiring raw materials and energy, and the costs of the de-pollution processes. The organisations will also have access to grants and advantages from the European Union, conceived to reward institutions that respect the environment, having the opportunity, in addition, to apply for the special labels created "ad hoc" and to position themselves within the market.

In order to carry out environmentally friendly practices, the Green Paper suggests ending with the old product study method, the so-called “pipe end analysis”, which checks efficiency between the entry of raw material into the company until it leaves as a manufactured product, and replacing it with an Integrated Product Policy (IPP). This is called a “life cycle analysis”, and the study takes into account the entire existence of the product: from the necessary energy consumption in the extraction of the raw material, to its performance after its working life is over (COM 2001, point 40). According to the Green Paper, an organisation that does not implement environmentally friendly practices is limiting its potential sources of economic benefit.

By responsible management of these four internal areas of the organisation —the three involving responsible practices in the social sphere, the beneficiaries of which are the company’s internal personnel and the one that insists on environmentally friendly practices, the beneficiary of which is the natural environment— it is possible to understand how achieving economic benefit can be reconciled with social and environmental development in the Green Paper. However, several questions arise in this area. These questions require some consideration and are considered below in at least two points.

QUESTIONS ARISING FROM THE CURRENT MEANING OF INTERNAL CSR

As has been argued in this study, the Green Paper (COM 2001) “Promoting a European Framework for Corporate Social Responsibility” focuses on the intrinsic connection between the implementation of corporate social responsibility policies and the generation of economic benefits in the medium and long term.

Within the internal sphere of the organisation, this purpose entails satisfying both the interests and expectations of its two most important groups: owners and workers. Among other factors, dealing with these issues enables the organisation to improve the motivation of the agents involved in its activity, to attract new investment and talent, increase productivity, cut production costs, consolidate links with internal groups and offer a responsible corporate image internally and externally, by means of including social and environmental concerns in its organisational management. This increases market competitiveness which ulti-

mately leads to the maximisation of economic benefit in the medium and long term. The following example of a large Spanish company shows the extent to which this conception is becoming increasingly widespread in the concerns of organisational management:

It is not commonplace to insist on the value of human resources and the intangible asset consisting of the intellectual and relational capital of workers. As a result, IBERDROLA considers the following policies as strategic: selection and recruitment, generational change and renewal of company professionals, remuneration and application of social benefits, professional development and advanced procedures in issues relating to labour relations, and measures taken in the field of health and safety in the workplace (Torres, 2005: 106-107).

This shows the strong influence exerted by the Green Paper (COM 2001) on the way in which the internal sphere of some organisations is currently managed. First, because it clearly identifies the two interests involved within the organisation: workers and owners. Second, because it acknowledges that dealing appropriately with both groups is essential and necessary for improving the organisation's competitive potential and thereby maximising the generation of economic profit. Third, because it shows that they both have common objectives, which will satisfy their particular interests if they are achieved. Or to put it another way, fulfilling the interests and expectations of workers as much as possible improves the organisation's competitiveness, and by doing so, the interests and expectations of the owners, who are those concerned with the maximising economic benefit.

However, at least three questions arise from this conception of the organisation's internal CSR. In the first place, there is the issue of whether two or more internal groups are really involved in the organisation's activity, or whether there are others with interests that must also be taken into consideration in order to tap all the potential offered by the correct inclusion and implementation of internal CSR in the organisation. Secondly, there is the issue of whether this input by the Green Paper is an attempt to change the dual model of the organisation, or simply to develop it by means of agreements and commitments to minimise internal conflict and enable activity. Finally, there is the question of whether carrying out these responsible actions is merely strategic, or whether there are other actions that can be generated by means of CSR which also allow the organisation to operate correctly. In order to try and answer these

questions, this study will use dialogue-based business ethics literature and Stakeholder theory.²

Regarding the first question, Stakeholder theory shows that organisational conditions are plural (González, 2007: 208), and focused on an organisational model that involves the convergence of various relationships which make its existence possible, and include all those involved and/or affected by its objectives (González, 2003: 57). This question implies that both externally and internally, the organisation should be aware of what interests are at stake and try to satisfy them as much as possible, that is, if it wishes to be long-lasting and to maximise its benefits. The Green Paper uses precisely these criteria when it defines external CSR, but is not consistent when applying it to the idea of internal CSR, as it includes workers and owners, and omits other important groups such as managers and suppliers.

This consideration leads us to the second of the above mentioned questions. Although the Green Paper seeks a new organisational approach in external CSR by means of Stakeholder theory and the inclusion of social and environmental concerns as well as economic factors in the organisation's decision-making, internal CSR is once again far removed from these criteria. From my point of view, this is due to the fact that it attempts to make trade union activities included within its approach to the implementation of CSR in the organisation. For this reason, when it focuses on internal relations, instead of providing a new perspective on them, it tries to develop the old dual organisation model. This approach recognises only two interests at stake within the organisation – those of the workers and those of the owners – and harmonising them requires agreements and commitments which enable the organisation's activity to be undertaken correctly. This idea can be clearly seen in point 74, in which the Green Paper praises the importance of “collective bargaining” as a valid mechanism for establishing relations between the company and its workers, and therefore for the integration of CSR in the organisation:

Workers are major stakeholders of companies. (...) Social dialogue with workers' representatives, which is the main mechanism of definition of the

² Stakeholders are considered to be all groups or individuals involved and/or affected by the organization's activity. Externally, these may be clients, competitors, the government, the environment, society in general, future generations, etc. Internally, they are workers, shareholders, suppliers, partners, managers, etc.

relationship between a company and its workers, therefore plays a crucial part in the wider adoption of socially responsible practices (COM 2001).

After this, the Green Paper focuses its attention on moving away from the negative associations that have always surrounded “collective bargaining”, as a space where groups with opposing and irreconcilable interests compete in order to satisfy their own interests at the expense of the others. It aims to highlight the importance of the search for “common projects”, establishing a shared horizon for both groups, the management of which enables both parties to satisfy their interests at the same time.

In view of the value conferred to “collective bargaining” by the Green Paper, it is not surprising that trade unionism sees itself as a guarantor of CSR within organisations, and as the cornerstone of it being visible and achieved within organisations. According to Ferrer —secretary of Federal Union Action in Spain’s UGT trade union— it is only by means of a series of alliances between trade unions and other organisations in civil society that power will be evenly distributed, and a real possibility of symmetrical dialogue with the company will exist; a dialogue established in this manner enables the implementation of responsible practices that respect the organisation’s internal agents and the natural environment that surrounds it:

In order to fulfil companies’ internal social responsibility, it is necessary to start with the assumption that in order to remedy this obvious power imbalance, it is necessary to create alliances between the trade union movement and other organisations in civil society, which will help to maintain a dialogue with business forces and public authorities (Ferrer, 2005: 61).

In this respect, the problem for the organisation is twofold, as it can neither generate all the strategic potential which the implementation of internal CSR offers, or any other type of benefit, such as those of a communicative or moral nature, which are also very important for its activity and can be generated by it.

This leads to the third question: the possible benefits for the organisation that could be provided by the implementation of internal CSR. It seems apparent that in formulating its approach, the Green Paper is thinking exclusively in terms of the strategic benefits that internal CSR can offer the organisation. First, because it considers that implementing responsibility policies within the organisation provides models that will

stimulate the adoption of shared objectives among workers and owners that improve the organisation's operations and performance, and therefore will have a positive effect on benefits. And second, because the monitoring process of these shared objectives also has a positive effect on the possible satisfaction of the specific interests of both groups. However, from the perspective of Business Ethics, and especially based on the proposal for dialogue formulated by the Valencia School, the potential of internal CSR is not only strategic, but also communicative. This means that the organisation is not only able to complete agreements and to commit to its internal stakeholders that minimise conflict and enable it to think in terms of short- and medium-term activity. It can also complete agreements that resolve internal conflicts and provide an opportunity to generate the necessary resources to carry out its activity correctly in the medium and long term. In the following section, the study focuses on identifying the communicative potential within CSR and how it is possible to generate this for the organisation.

THE COMMUNICATIVE POTENTIAL OF INTERNAL CSR

As mentioned throughout this study, in the literature of Business Ethics, and especially the proposal for dialogue by the Valencia School, the inclusion and implementation of CSR in the organisation's internal sphere enables it to generate a benefit that is at least twofold: strategic and communicative. Both conditions make it possible for it to work properly and consequently, they should not be neglected by the organisation if it wants to solve its internal conflict and think of an asset in the medium and long term that generates the greatest possible value. For this reason, these benefits are listed below and the means of access to them is subsequently discussed.

Consideration of the communicative benefits of internal CSR merely involves examining the development and reinforcement of the moral resources required to carry out a specific activity correctly, such as trust and reputation (García-Marzá, 2004: 166). It is increasingly difficult to find arguments within the various economic theories that advocate for the existence of an organisation with workers, shareholders, manager, suppliers and other internal groups that do not trust its management, whether this is due to skepticism about compliance with agreements, truthfulness of its reports or respect for human rights and environmental

issues, among other questions. These demands are able to generate an internal conflict which, if not adequately solved, makes it difficult to meet the various objectives of the organisation and delays obtaining benefits. For this reason, these intangibles are today no longer seen as an opportunity for the organisation and are no longer a priority in the concerns of organisational management. Business Ethics suggests that internal CSR should not be seen merely as a tool for satisfying the specific interests of a given group. It is also a resource which, when implemented, enables the organisation to generate favourable conditions to solve internal conflicts and to manage the moral resources enabling it to operate correctly. Five ideas showing the how and the why of communicative benefits in the organisation are considered below.

The management of moral resources points towards an initial basic idea: the need for legitimacy. In the past, it was thought that continuous improvements in the accounts and scrupulous respect for the law were enough to generate credibility in the organisation. However, the problem today is that the possibility of managing moral resources also requires other important questions to be answered. The various internal stakeholders expect the organisation not to pollute, to generate wealth and development in its surroundings, to respect human rights, to pay fair salaries, not to discriminate on the grounds of sex, religion or race, to provide decent conditions and to comply with the agreements, among many other things. Only by satisfying the internal stakeholders' legitimate expectations of the organisation to the extent that this is possible –the interests that can be considered fair– can the organisation obtain the necessary trust and reputation to carry out its activity correctly and generate the greatest possible value (González, 2002: 101-108; 2012: 91-103).

This need for legitimacy underscores a second basic idea: the “moral contract” (García-Marzá, 2004: 160). The organisation needs to use certain material, technical, human and financial resources, etc., in order to be able to carry out its activity. Society offers the organisation the opportunity to use all these resources, but in return, expects the organisation to return them in the form of benefits, of either an economic, social or environmental nature (García-Marzá, 2004: 169). As a consequence, it is a moral rather than a legal contract, in which the satisfaction of the legitimate expectations of both parties makes its ongoing legitimacy, validity and enjoyment possible.

Of course, this “moral contract” is not merely in the external sphere of the organisation. It also directly involves internal stakeholders, their

expectations regarding the organisation and vice versa. Failure to fully satisfy them can lead to a breach of the contract and create instability and suspicion within the organisation, which makes its legitimacy impossible, and as a result, prevents the achievement of benefits. However, the Green Paper limits this to external CSR, as it considers the possible satisfaction of internal stakeholders' expectations in terms of agreements and commitments that in many cases subsequently assume a legal form.

As a result, this leads us to a third basic idea: the value of the internal stakeholders' participation in the management of the organisation. Business Ethics considers that the organisation needs to legitimise itself to preserve the moral contract and thereby to be able to manage the moral resources necessary to support its activity. This means that all the expectations of the organisation's internal agents must be taken into consideration, and not, as stated in the Green Paper, only those of the most important agents, because as García-Marzá argues, the organisation "achieves social credibility and legitimacy when it is able to maintain a level of response that generates consensus or agreement among all the groups involved or affected by its activity" (2005a: 95). For this reason, participation becomes a basic factor in generating credibility, as the organisation uses it to ascertain what is expected of it in the internal sphere, what legitimate interests are at stake, and when these are met or become the focus of conflict. As a result, it can adapt its responses to the expectations generated and aim for a possible agreement which legitimises its activity before all its internal stakeholders, giving the organisation access to moral resources.

The importance of participation in the company's credibility leads us to a fourth basic idea: dialogue as a factor that enables stakeholders to participate in the organisation. From the perspective of dialogue-based Business Ethics, internal participation in the management of the organisation is perceived as a dialogue that is as egalitarian and symmetrical as possible, including all the possible groups involved and/or affected by the organisation's activity as valid partners: owners, workers, managers, suppliers, etc. Hereby, internal stakeholders can contribute with valid arguments in favour of or against an action or decision taken by the organisation (García-Marzá, 2004: 132) and consequently, the organisation can make inquiries and respond as a consequence. Dialogue therewith becomes a factor that enables the organisation to move from short- and medium-term agreements and commitments with its internal stakeholders, undertaking these same agreements with a view to its activity in the medium and long term.

However, at this point a fifth and final basic idea comes into play: the value of communication in generating dialogue in the organisation. Due to its characteristics and given the complexity involved in establishing a dialogue including all those involved and/or affected by its activity as valid partners as for the modern business, communication provides a plausible alternative. When the company makes clear how it is pursuing its activity and justifies it, it is being transparent towards its internal stakeholders and generating a space for dialogue which permits its legitimacy.

This leads us to the “principle of publicity”: “All actions relating to the right of other human beings are wrong if their maxim is incompatible with publicity” (Kant, 1987: 61). This principle, which was formulated by Kant in *Perpetual peace* as a mechanism for relating ethics and politics (García-Marzá, 2012), and which is used by García-Marzá to “analyze the moral validity of an action, standard or institution” (2004: 207), shows us the first step towards a company’s legitimacy: the need for transparency. The more and the better it communicates how it is working and justifies this in discursive terms, the more public it is, the more the company’s stakeholders will feel they are participants, and the more trust and credibility will be presumed by its actions. Communication is therefore the gateway to the organisation’s legitimacy (García-Marzá, 2005b: 209-219). Or to put it in other words, it allows a possible agreement with its internal stakeholders that minimises or ends conflict and enables moral resources to be managed. Dialogue-based business ethics therefore calls these benefits communicative, as communication is the basis for the organisation creating a possible agreement that provides access to the management of resources that are as important as trust.

These five basic ideas show us the real impact that generating a responsible culture in its internal management sphere can have for the organisation. Doing so provides access to both strategic and communicative benefits. The organisation can use internal CSR to generate greater efficiency, competitiveness, image and efficiency, all strategic resources that make it possible to achieve various objectives of the organisation thanks to attracting talent, increasing the motivation of its agents, improving its corporate image, strengthening links of commitment among those involved, etc. However, it can also generate trust, reciprocity, reputation, solidarity, commitment and responsibility. These moral resources can be used to think in terms of an activity without conflict, which provides economic benefits as well as social and environmental ones. Nonetheless,

this implies going beyond the Green Paper and considering an approach to internal CSR which includes thinking in terms of the possible legitimating of the organisation, and of moral resources. At least four of these are shown below.

First, dialogue-based business ethics suggests that all those involved and/or affected by the organisation's internal activity need to be included in its internal responsibility policies. As shown in this study, access to the communicative benefits arising from internal CSR requires legitimating, and this involves going beyond agreements and commitments, seeking out possible agreements and consensus with all the internal agents and patients.

Second, dialogue-based business ethics considers that satisfying the expectations of internal stakeholders should not be limited to expectations that are exclusively related to labour issues. Communicative benefits are obtained by satisfying the various legitimate interests generated internally within the organisation, either concerning the workplace, or those of other types.

Third, dialogue-based business ethics states that apart from "collective bargaining", an opportunity for dialogue within the organisation must be permitted, where it is possible for the various parties involved to interact and reach possible agreements. "Collective bargaining" is a mechanism that permits agreements and commitments to be made between two of the internal stakeholders, but it is also used to establish agreements that legitimize the organisation.

Fourth, dialogue-based business ethics stresses the importance of working on the organisation's communication based on internal CSR. In order to generate credibility, it is not only necessary to meet the legitimate expectations of internal groups; it is also necessary to communicate this and be transparent. What, how and why things are done must be communicated to generate the opportunities for dialogue that facilitate a possible agreement.

In conclusion, this study has attempted to show how implementing policies of responsibility within the organisation may have a very positive effect, thanks to their twofold benefit: strategic and communicative. However, this is only possible if an internal approach to CSR is adopted different from the proposal presented by the European Commission's Green Paper. And to that end, a model for internal CSR based on dialogue-based Business Ethics and Stakeholder theory has been presented. According to this approach, the inclusion of CSR in the organisation's in-

ternal management provides guidelines for the achievement of a possible intersubjective understanding with all the internal parties involved in its activity and as a consequence, to generate credibility and legitimacy. In other words, to the extent that the organisation succeeds in being responsible economically, legally and morally, and succeeds in justifying this approach to all the internal agents, it will have access to a capital that is as important as trust and reputation, for example.

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