



# What is CSR

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# Who can solve them?





EL PAÍS

## Economía

MERCADOS · VIVIENDA · FORMACIÓN · MIS DERECHOS · NEGOCIOS · CINCO DÍAS · RETINA · ÚLTIMAS NOTICIAS

IDEAS >

### Quando las empresas son más poderosas que los países

Los gigantes tecnológicos han transformado el poder corporativo, mientras ganan peso los mercados en 'la sombra' y nuevas formas de inversión. Son los datos, y no el petróleo, el recurso más valioso

## CincoDías

EL PAÍS ECONOMÍA

Compañías Mercados Economía Mi Dinero Fortuna / Cotizaciones f t in

### Mercados

VALOR EN BOLSA

### El club de las empresas del billón de dólares, tercera economía mundial

- Solo los PIB de Estados Unidos y China superan el valor conjunto de estos gigantes, que suma 11,5 billones de dólares.
- Su alza en beneficios y facturación es propia de pequeños y medianos valores en crecimiento

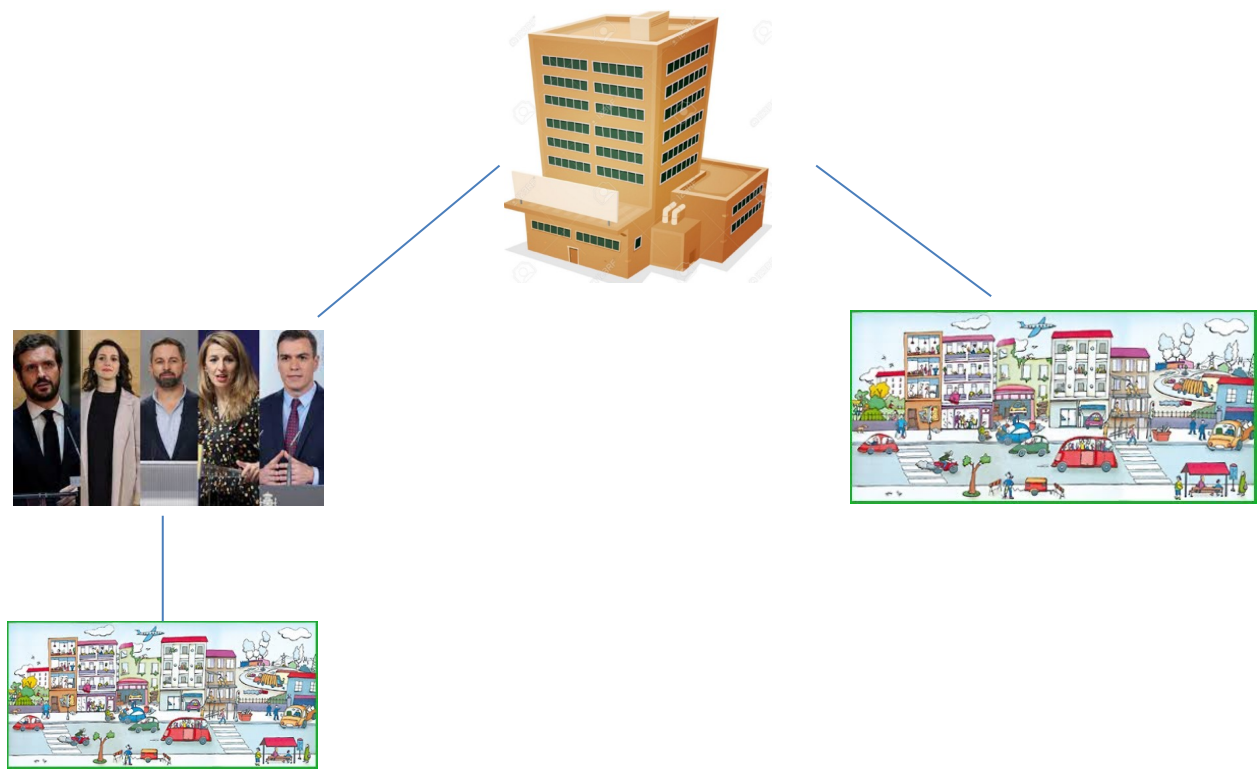
69 of the main world economic entities are COMPANIES

Just 31 of them are COUNTRIES



# The role of companies ...

... el papel de las empresas en la sociedad





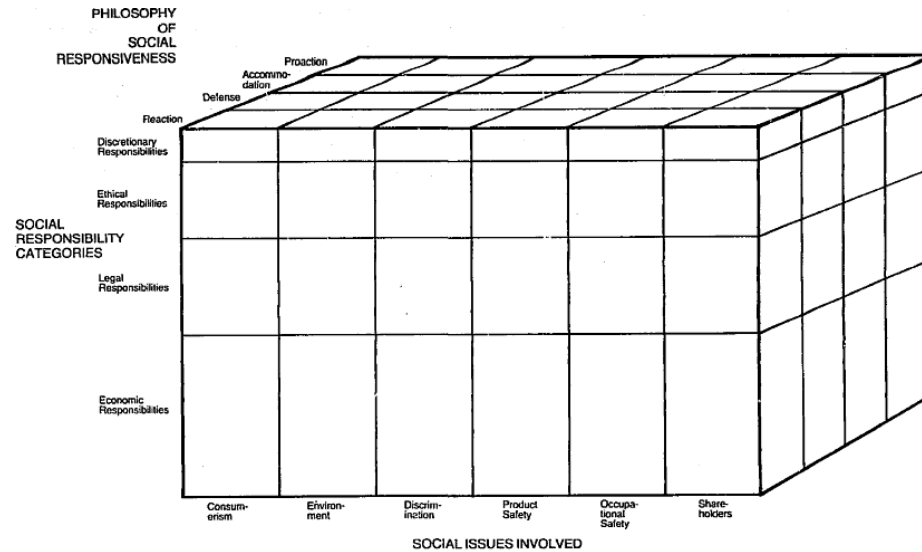
A three-dimensional conceptual model of corporate performance  
 Archie B. Carroll  
 Academy of Management, The Academy of Management Review (pre-1986), Oct 1979; 4, 000004; ABI/INFORM C  
 pg. 17

Academy of Management Review 1979, Vol. 4, No. 4, 407-408

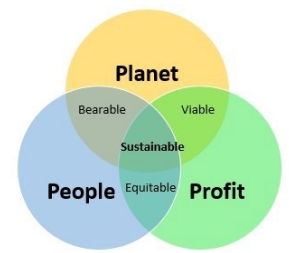
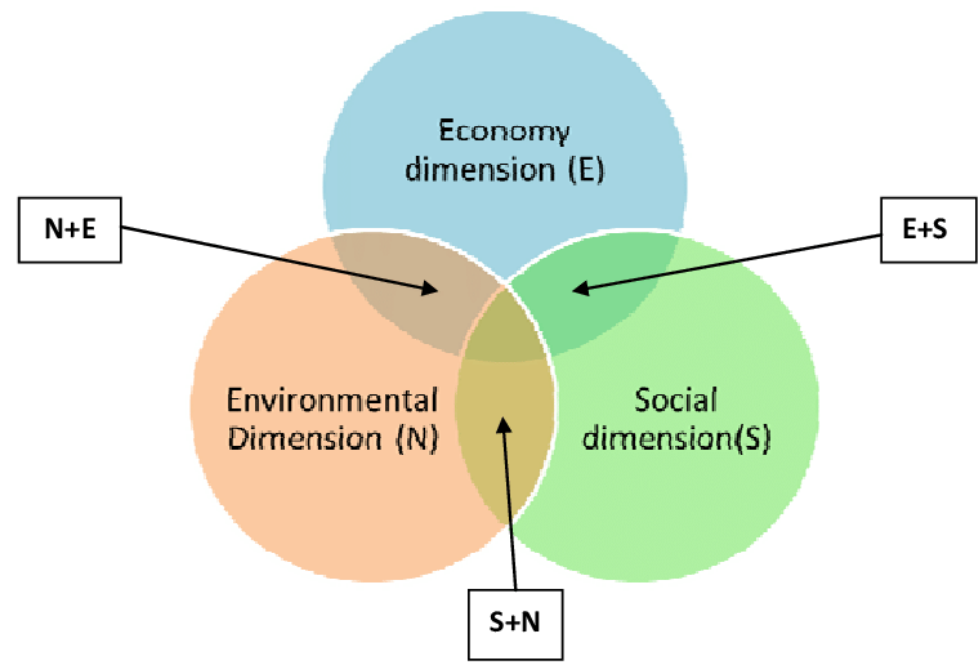
## A Three-Dimensional Conceptual Model of Corporate Performance

ARCHIE B. CARROLL  
 University of Georgia

Offered here is a conceptual model that comprehensively describes essential aspects of corporate social performance. The three aspects of the



**Figure 3**  
**The Corporate Social Performance Model**



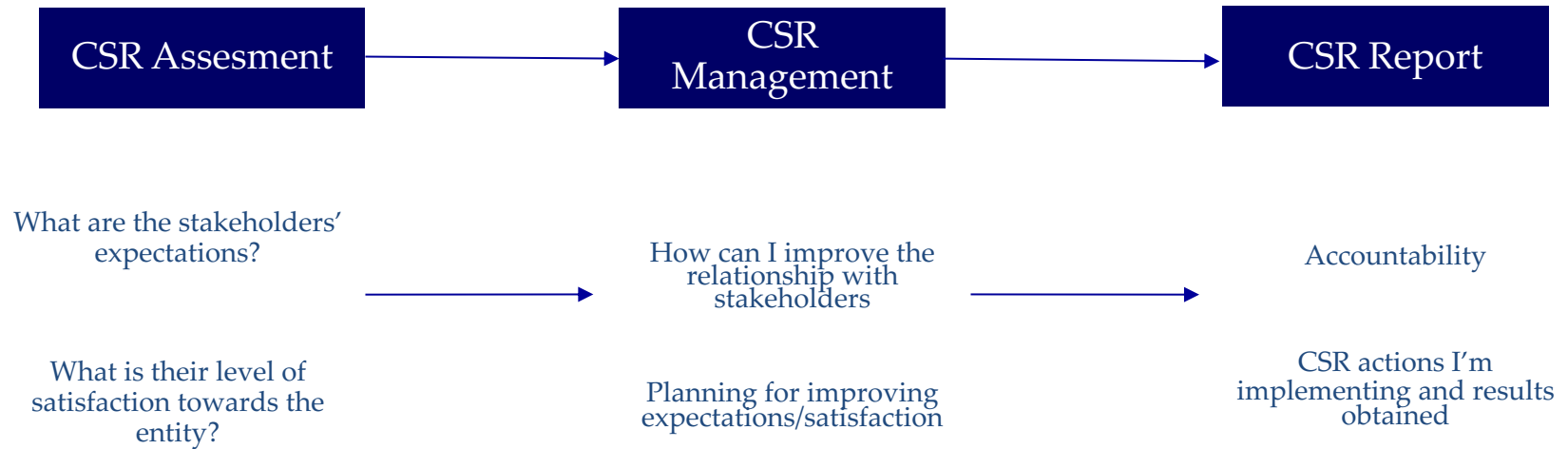


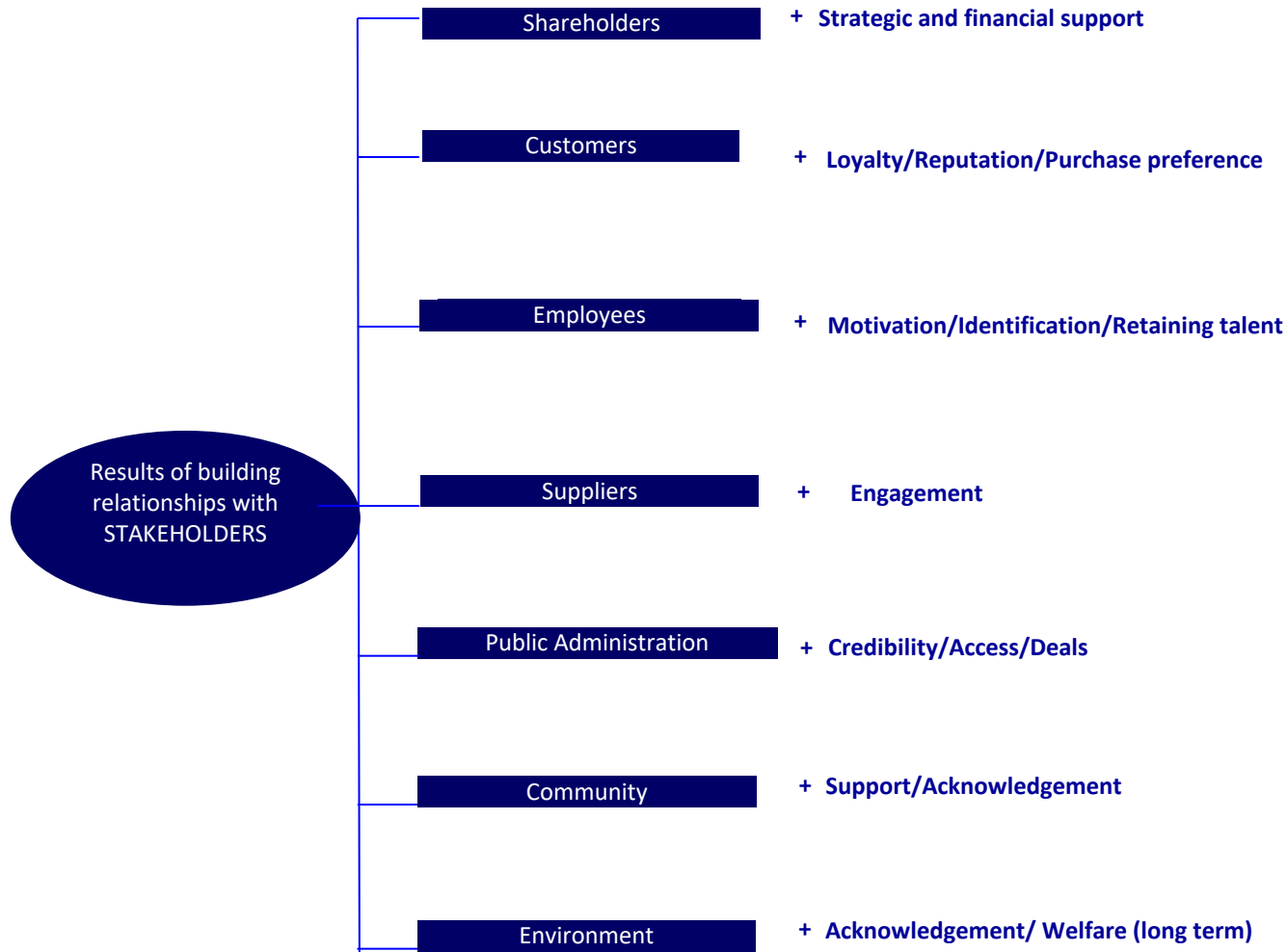
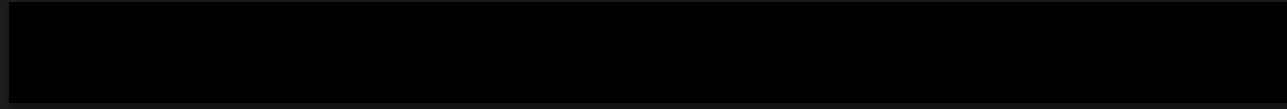
## CSR definition according to EU:

*EU Commission. Communication of 25th of October, 2011. Art 3.1. (p. 7):*

**“The responsibility of companies/entities for their impact in society”**

# CSR Implementation







So many names!!!!!!

CSR/SDGs/ESG/Sustainability/...

## CSR: HOW

## SDGs: WHAT

### CSR Implementation

- Companies
- Governments
- NGOs
- Citizens
- Other



**Sustainability means** meeting the needs of the present without compromising the ability of future generations to meet their own needs, ensuring a balance between economic growth, environmental care and social welfare.

Brundtland, 1987

**Environmental sustainability** puts the emphasis on preserving biodiversity without renouncing progress

**Economic sustainability** looks for present activities to be profitable without compromising the future economy

**Social sustainability**, intends the cohesiveness of the population and addressing future inequalities

## ASG/ESG

Environmental, Social and Governance (ESG) criteria are a set of rules to follow in corporate decision making. They include positive and negative criteria for evaluating in which type of assets and projects are worthwhile to **invest** in, taking into account more than just **financial criteria**.

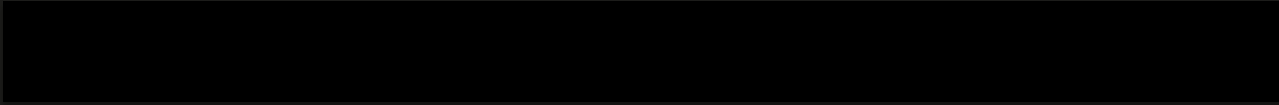
The economic criteria is split in the financial and governance scopes.

## Circular economy

Circular economy is a new model of production and consumption that ensures sustainable growth in the long-term.

Circular economy promotes resource optimization, reducing the consumption of energy and raw materials, as well as the recovery of waste by recycling them or giving them a new life cycle by turning them into new products.





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