Corporate Ethics and Social Responsibility

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Abstract: Ethics requires freedom of action, is transversal to our activity, has a universal character, is innate and represents an absolute value. For all these reasons, it is imperative to train the managers of our society so that they do not engage in ethically objectionable behaviors, such as those that have been occurring in the countless corporate scandals of today. Therefore, the objective of this article is to research, through systematic review, the correlation between professional ethics and corporate social responsibility (CSR). For this, bibliometric analysis was performed, based on a systematic search in the Scopus database. As a result, the authors propose a new concept, that of integrative responsibility, designed to ascertain the social responsibility of companies within and outside organizations.

Keywords: Ethics, Corporate social responsibility, Corporate sustainability, Social impact assessment.

I.   INTRODUCTION

The last four decades have been marked by major transformations, driven by the advent of the internet, technological development, significant advances in the area of artificial intelligence, biotechnology, nanotechnology and environmental concern. Today there is talk of megabytes of knowledge and what is true today, tomorrow it can easily stop being so. The dimension of knowledge and information permeates in the global society a convergence of tastes, norms, behaviors, expectations, quality and performance standards that ends up having repercussions in the microeconomic scope, regardless of the level at which organizations operate.

Organizations have grown through the use of innovative information processing and communication technologies, thanks to specialization and the increased flow of international trade. At the same time, there was a hypercompetitive environment and a constant effort to overcome it, which provokes an exacerbated ambition on the part of politicians and managers who have been showing ethically unacceptable behavior. And it is in this context that the issue of the regeneration of ethics within companies has reappeared (see figure 1).
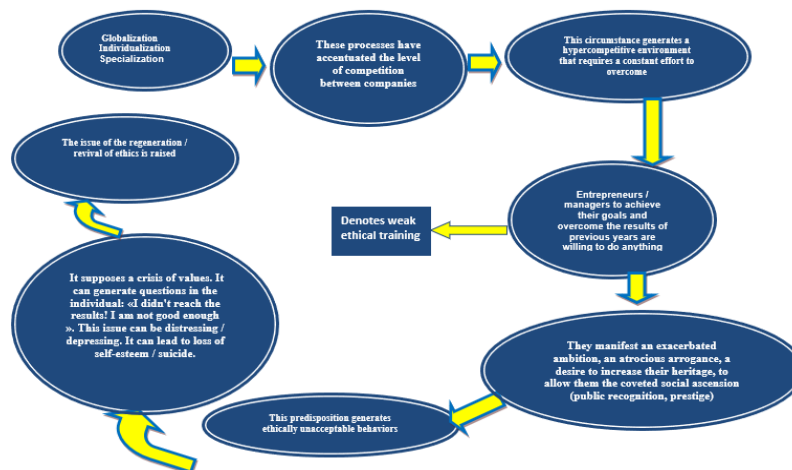

Figure 1: Ethical disruption process
Source: Authors (2020)

Closely associated with ethics and integrating their concerns, the concept of corporate social responsibility (CSR) emerges, which reveals the concern with social, ecological and financial issues, which can be translated

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into actions that benefit the community where the company is located. Naturally, this notion reveals the insufficiency of public policies, (laws, government regulations and concrete actions) aimed at satisfying the continuous improvement of society.

II. THE PROBLEM OF BUSINESS ETHICS: PROLEGOMENA

The so-called business ethics starts, right away, by raising a question. Could there be a business ethic? Naturally, the question of ethics arises at the level of the individual, of each human being and, for this reason, the expression used may be tricky or susceptible to mislead. In fact, it only makes sense to talk about a person's ethics and not a company. As we have seen, ethics translates into a capacity to reflect, to gauge whether a particular action or behavior is guided by justice or injustice, for good or for evil. A company is not equipped with this capacity. Therefore, when talking about business ethics, this expression is intended to affirm the ethics revealed by the owners of the company or their representatives. For this reason, business ethics concerns the ability that the administrators or managers of a company have to interpret what is going on around them and, through decisions (management acts), create added value and positively influence the well-being of employees. workers of that business unit or of the universe of people that gravitates around them.

Interestingly, it is the companies that have more concentrated ownership, that is, those that have large shareholders, that make a greater number of long-term decisions and that serve more social and environmental interests. And industrial companies, usually also the most polluting, are the most likely to undertake CSR actions.

III. RESEARCH GUIDING QUESTION

It has also been concluded that this notion of CSR, expresses some competitive advantage and credibility in society. Thus, it is important to understand how this concept of CSR and ethics interact. Is there a correlation between them?

To answer these questions, it is crucial to start by reviewing the basic concepts of professional ethics and CSR (see figure 2).
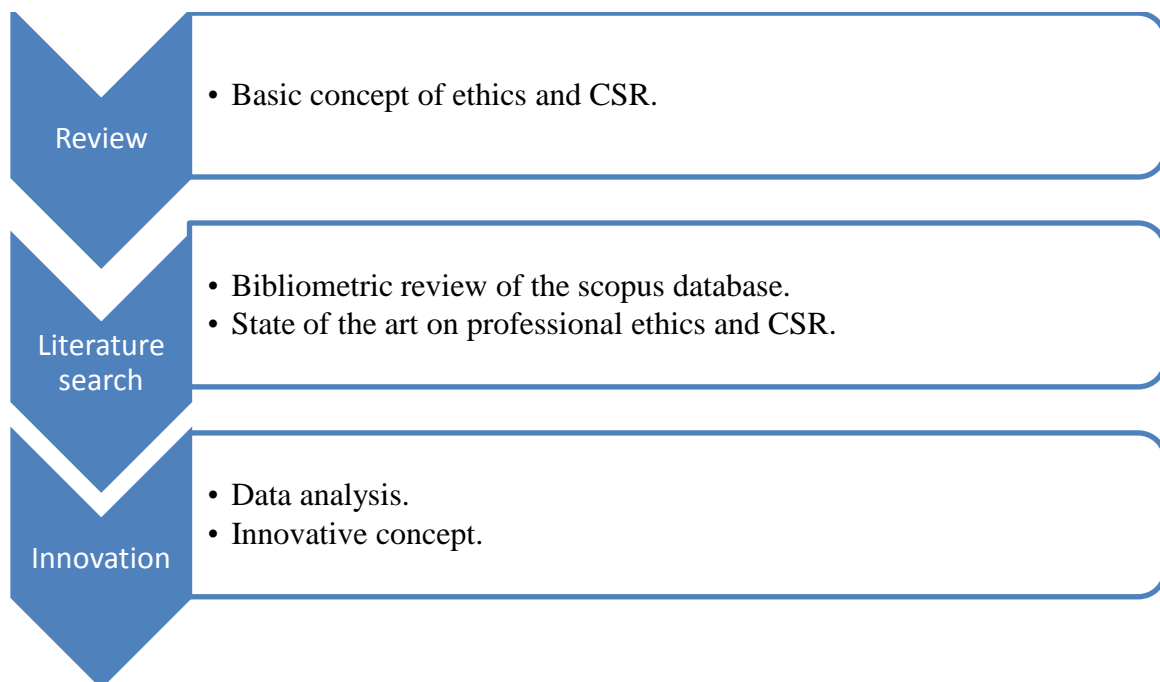

Review
• Basic concept of ethics and CSR.

Literature search
• Bibliometric review of the scopus database.
• State of the art on professional ethics and CSR.

Innovation
• Data analysis.
• Innovative concept.

Figure 2: Criteria for responding to the issue raised

Source: Authors (2020)

After this first stage, the literature search was conducted through a bibliometric review in the scopus database, in order to research the state of the art on professional ethics and CSR. Finally, an innovative concept will be presented.

IV. METHODOLOGICAL PROCEDURES

To answer the question proposed in the research, an exploratory-descriptive view, of an inductive nature, was adopted, with the objective of mapping the theme and allowing researchers to infer a preposition that would result in the elaboration of a new concept.

As a literature search method, a systematic search of an online database was used, followed by a bibliometric

analysis of the results.

Bibliometrics enables the organization and quantitative analysis of relevant data, namely the following: production by region, temporality of publications, research by area of knowledge, citation count of the study and the impact factor of a scientific publication. This analysis allows the systematization of the research results and the minimization of the occurrence of possible biases when looking at a certain theme.

4.1. Data collect

Bibliometric analysis presupposes three distinct stages: planning, collection and results. These steps took place in an integrated manner to answer the guiding question of the research: what is the correlation between professional ethics and social responsibility of organizations? The planning started in December 2019, when the research was carried out. In the scope of planning, the Scopus database <http://www.scopus.com> was defined as relevant, given its contribution to the academic environment, its interdisciplinary nature, constant updating and because it is one of the largest databases of references bibliographic references in peer-reviewed scientific literature.

In the planning and research phase, the search terms fall within the terms professional ethics and corporate social responsibility. The research was carried out without any time, language or other restrictions that limited the result. In the data collection phase, a total of 167 indexed works were recovered, with the first record dated 1977 and the last of 2019, considering the cut of the day of the research on December 16, 2019.

As a result of this data collection, works written by 159 authors were identified, linked to 152 institutions. 159 keywords were used to identify and index the publications, which are distributed in 18 areas of knowledge. For the bibliometric assessment of the results, relevant information was considered, the temporal distribution, the main authors, the institutions and countries in evidence, the type of publication in the area, the main keywords and the most referenced works.

4.2. Pioneer works

The two pioneering works on this issue were The health of the enterprise (Tabershaw, 1977) and Ethical questions posed by community and government pressures on medical education in Canada, by Naimark, (1978). The first article deals with occupational medicine and the implications of the Occupational Health and Safety Law (1970). The themes of professional ethics and social responsibility are closely associated with the doctor's activity. In the second article, responsibility is related to public policies and training in the medical field, which should be based on ethics and professional responsibility. These two articles trace the beginning of the discussion on professional ethics and social responsibility, although the focus is not exactly the same as our research. From this analysis without a time frame, a more detailed analysis was carried out in order to answer the research objective.

4.3. Distribution of research regarding authors, institutions and countries

The country with the largest number of publications in this area was the United States, which stands out with an average of 39% of publications (65 works) and the United Kingdom with 8% of publications (14 works). Graph 1 reveals the main countries involved, ranging from countries that have a minimum of one publication in the area.
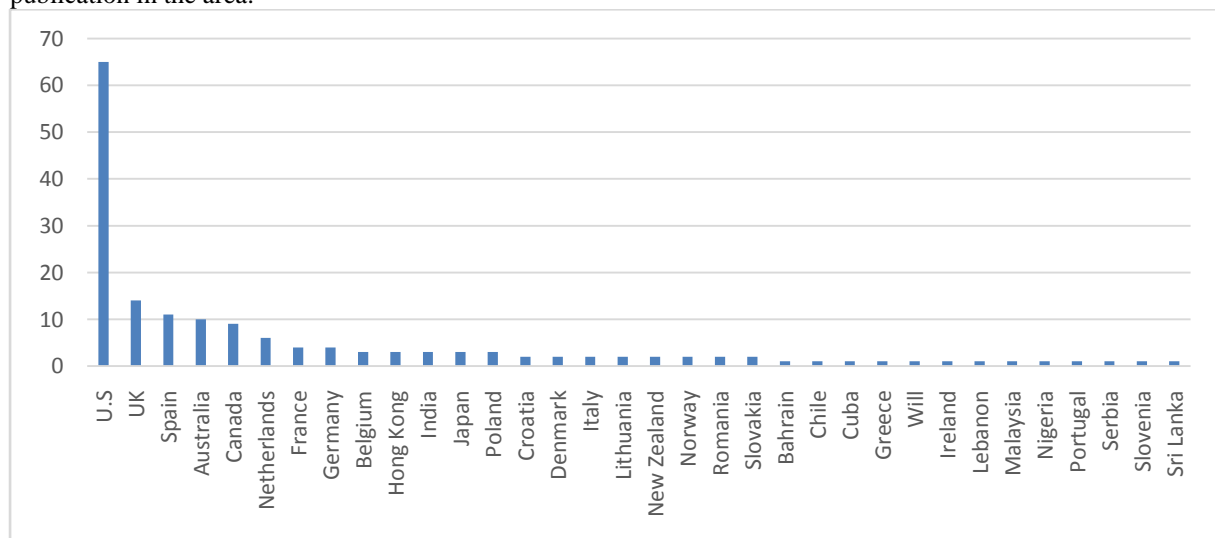
Graph 1 - Distribution of jobs by countries

Source: Authors (2020)

Another analysis carried out identified the authors of prominence in the area and observed that five authors can be called references in the themes of professional ethics and social responsibility of organizations. Considering as a reference the author with more than five publications indexed in the area, table 1 was elaborated:

Author	Publication number	Affiliation	Countries
Smith, Jessica Mary	5	Colorado School of Mines	U.S
McClelland, Carrie J.	4	Colorado School of Mines	U.S
Smith, Nicole M.	4	Colorado School of Mines	U.S
Shafer, William E.	3	Lingnan University	Hong Kong

Tabela 1- Autores com maior número de publicações, afiliação e país
Fonte: Autores (2020)

Based on this Table 1 and Graph 2, it can be seen that the countries of prominence of publications are not necessarily the same where the authors with the largest number of publications are found. For example, the United Kingdom, which stands out, in second place, as the country with more publications in the area, does not appear in the table when analyzing the prominent authors. Hong Kong, a country that appears in tenth place in the general ranking, has an author, Shafer, with three publications.

From the general survey, it was also possible to analyze the type of document in which research on professional ethics and social responsibility in organizations emerges. It is noticed that the publications are concentrated in magazine articles (75% of the total number of papers) and in presentations made in conference (9 of the publications), as shown in the following graph:
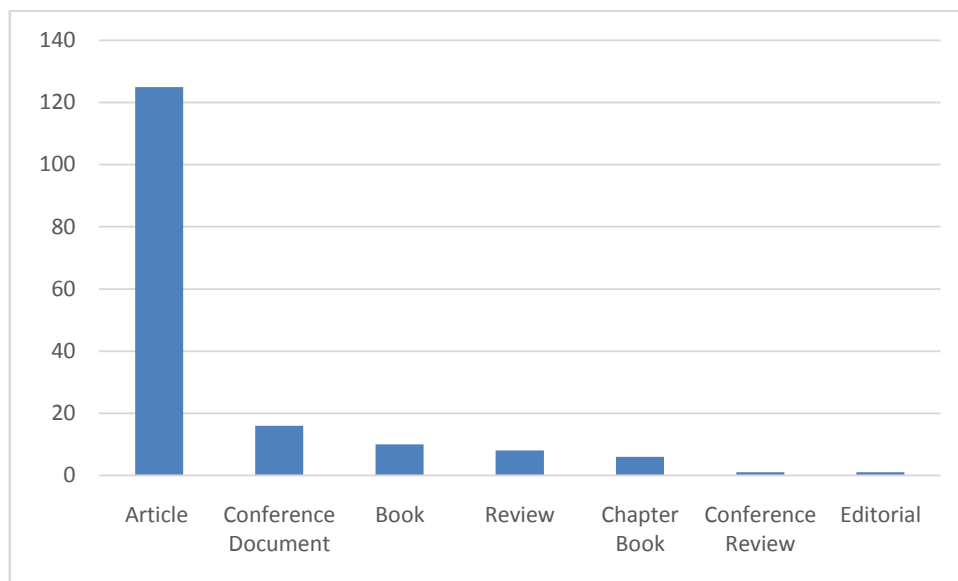

Graph 2 - Distribution of publications by type of document
Source: Authors (2020)

Among the types of documents analyzed, there are 125 publications in articles, 16 in conference documents, 10 books, 8 reviews, 6 book chapters, 1 conference review and 1 editorial.

Finally, with regard to the areas or fields of knowledge where the articles are found, the following was found: Business, Management and Accounting (25% of publications), Social Sciences (22%), Economics, Econometrics and Finance (12%), Medicine (11%), Arts and Humanities, Nursing, Engineering Environmental Science, Energy, Computer Science, Agricultural and Biological Sciences, Decision Sciences, Earth and Planet Sciences, Biochemistry, Genetics and Molecular Biology, Psychology, Engineering Chemistry, Dentistry and Multidisciplinary (as shown in graph 3):
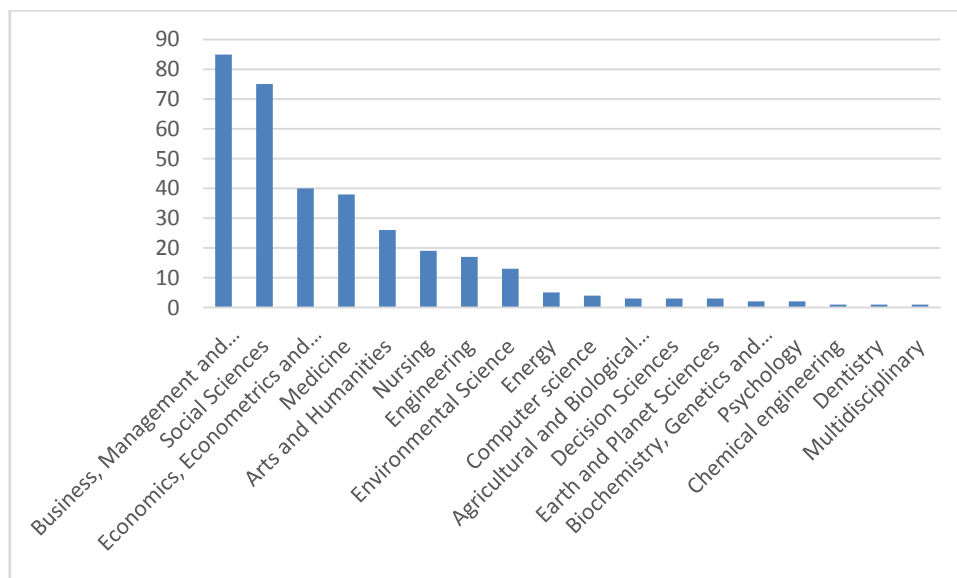
Graph 3 - Analysis of the publication's knowledge areas

Source: Authors (2020)

4.4. Determined articles

In order to respond to the survey, the universe of 167 publications found at the beginning was cut. 146 articles were discarded, leaving only twenty-one.

In order to deepen the study and the connection between professional ethics and social responsibility of organizations, the titles and abstracts of the 21 articles were read. After reading, 13 articles were discarded, leaving the 8 articles summarized in the following table:

Title of thearticle	Year	Author	Abstract
«Role of shareholders and top managers in the implementation of corporate social responsibility practices»	2012	De Godos Díez, J.L., Fernández Gago y, R., Cabeza García, L.	The article discusses social responsibility from a reductionist point of view, which exclusively takes into account the benefits of shareholders, to a more comprehensive view, which values the legitimacy of all "stakehloders".
«Bridging corporate social responsibility and social impact assessment»	2015	Bice, S.	In the light of the literature review, it addresses some practical cases and aspects of CSR and social impact assessment (SIA) in sharing core values in organizations
«Reconceptualizing CSR in the Media Industry as Relational Accountability»	2017	Painter-Morland, M., Deslandes, G.	The article addresses social responsibility in the media industries, creating the concept of relational responsibility.
«Training the CSR sensitive mind-set: The integration of CSR into the training of business administration professionals»	2018	Stonkute, E., Vveinhardt, J., Sroka, W.	It analyzes the Master of Business Administration (MBA) programs in North America, Europe, Asia and Australia, in order to guide the challenges of integrating social interests in CSR in the management and training of students.
«Walking the environmental responsibility talk" in the automobile industry: An ethics case study of the Volkswagen environmental scandal»	2018	Valentini, C., Kruckeberg, D.	It addresses the concepts of CSR and Corporate Sustainability. He explains that they are concepts that converge, since they reveal the concern of companies with social and environmental aspects in the businesses

			they carry out and in the interaction with stakeholders or stakeholders in the business (Stakeholders).
«Impact of consumer power on consumers' reactions to corporate transgression»	2018	Takaaki Hashimoto e Kaori Karasawa	It addresses the experience of two professors in the field of social psychology on the theory of power.
«The ethical dimension of travel agencies business in changing business environment (Serbia) - employees' attitudes vs. employees' conduct expected by management»	2019	Simat, K., Dragin, A., Pavluković, V., Markov, S.	It deals with an empirical study on the ethical behavior of employees of a travel agency.
«Are corporate social responsibility courses effective? A longitudinal and gender-based analysis in undergraduate students»	2019	Ruiz-Palomino, P., Martínez-Cañas, R., Jiménez-Estévez, P.	The article addresses the study carried out by three researchers with 97 university students who would attend an CSR course.

Table 2 - Synthesis of reading articles

Source: Authors (2020).

V. BUSINESS ETHICS AND ITS IMPACT AT THE INDIVIDUAL AND COLLECTIVE LEVEL

Ethics in the business environment takes two forms: in fact, it can arise at the individual and collective levels. At the individual level, each interlocutor is questioned in their professional relationship, in the behaviors they adopt in their professional (deontology) and even social activities, since the attitudes of a representative of an organization have an impact on the community fabric.

Secondly, this problem also arises at the collective level, namely, in the relations between the company and its workers' collective, in its relationship with the community or with its counterparts. Given this dimension, does it make sense today to support the old conservative thesis of the seventies and eighties of the century. XX? Some authors, such as the 1976 Nobel Prize in economics, Milton Friedman, have argued that a company's main function is to generate profit and that it does not have any ethical responsibility, even specifically in relation to its workers. There are also those who maintain, in a less radical way, that ethics must be located outside the economic domain, because it is inherent in philosophical and religious activity.

Do these questions and doubts make sense? It doesn't seem to make any sense today. Of course, issues like these project us into the hard core of business ethics. It is imperative that in our society, organizational behaviors and decisions or deliberations, shaped by the multiple tasks, activities, objectives, tactics, policies and business strategies, are guided by ethical criteria. For this reason, it is that CSR represents the transition from a reductionist view that takes exclusively into account the benefits of shareholders, to a more comprehensive view, which values the legitimacy of all stakeholders. In this way, it will be up to companies to adopt, with all their partners (shareholders, workers, customers, competing suppliers, Government, unions, etc.), a set of attitudes based on values (transparency or truth, equity, non-discrimination, respect for the environment , etc.), capable of creating a multifaceted added value that takes into account all these recipients.

When two types of business ethics were pointed out, it was intended to say that there is an ethics in the company (or internal) and an ethics of the company (or external). In the first case, we are faced with the reflection or consideration that those responsible or representatives of the company do in relation to their workers. Here, in addition to fulfilling the egal obligations (constitutional, labor, tax, commercial, etc.), to the broad scope of CSR internally, that is, to the benefits that may be granted to workers, co-responsible for the organizational added value. The company's ethics, on the other hand, refers to the relationship between the business organization and partners located abroad (State, customers, suppliers, competitors, unions, etc.), as well as the problem of CSR in its external aspect, including here are the countless advantages that the company may grant to all its business partners (see figure 3)[3].

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[3]Corporate Social Responsibility and Corporate Sustainability are concepts that converge, as they reveal the concern of companies with social and environmental aspects in the business they do and in the interaction with interested parties or stakeholders in the business (cf. Chiara Valentini and Dean Kruckeberg, (2018). «Walking the environmental responsability talk in the automobile industry - An ethics case study of the volkswagen environmental scandal», Corporate Communications: An International Journal, Vol. 23, nº. 4, 2018, 528-543). Alongside the concepts already enunciated and fundamental for the pursuit of our work, a new concept has
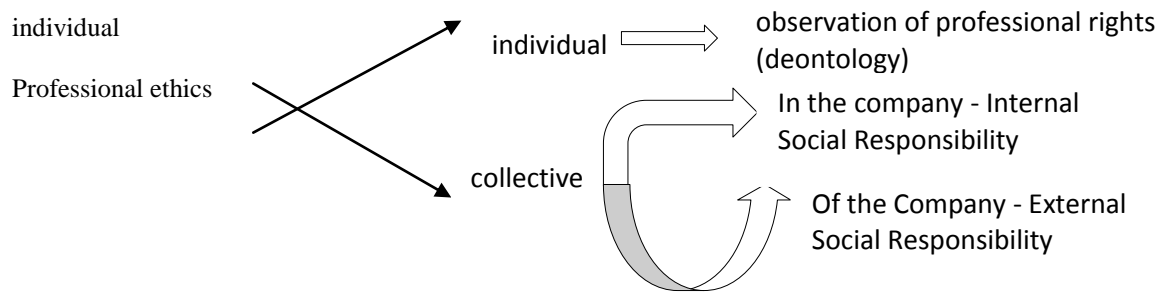
Figure 3: The universe of business ethics

Source: Authors (2020).

These values outlined by CSR policies and structures must then be outlined and integrated into the Social Impact Assessment (AIS), as proposed by Sara Bice.[4]

VI. CONCEPT OF ETHICS AND ITS PURPOSE: ARISTOTLE'S THESIS

The word ethics has its origin in the Greek counterpart ethiké (and ethos) and in the latinethica, which means way of being or character and represents a part of philosophy that seeks to question and determine the purpose of human life. Ethics thus refers to a reflection and is seen as the human capacity to distinguish in the evaluated actions and behaviors, the good from the evil, the dignified or unworthy behavior, what is considered right or wrong, the just or unjust, the correct or incorrect and even convenient or inconvenient.

In this way, the ethical dilemma reflects a meditation on the positive and negative facets of the same reality. Hence, good and evil are inseparable and one of them only makes sense if there is freedom to choose the other. In other words, ethics is a consideration of what has been done, is being implemented or must be accomplished. Conscience is thus the "sanctuary" of ethics.It is no accident that Aristotle (384 B.C. – 322 B.C.), the first and genuine precursor to the creation of ethics, considered that its purpose is to analyze the good accomplished by each individual. And in one of his works he recognizes that happiness must be seen as the supreme good of life and conceived as the essential end of human nature[5]. And to achieve this happiness, the stagirite affirms that one has to act according to the virtues, that is, the moral values that the ethical conscience helped to choose[6].

We can thus say that ethical behavior presupposes three constitutive requirements:

a) It implies a value judgment: that is, it means the intellectual faculty to appreciate, compare and classify. It is this judgment measured by our maturity (common sense) that allows us to evaluate, at each moment, the implemented behaviors or decisions;

b) It implies predictability: it requires the ability to calculate the consequence of the behaviors or actions that may be taken;

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emerged that is equally central to the activity of modern managers, called relational responsibility. According to this notion suggested by Mollier Painter-Morland and GhislainDeslandes, all professionals must respond to emerging standards and develop structures that facilitate good management and transparency in their decisions. However, this concept, which is parallel to our research, ends up being also more comprehensive. In this perspective, relational responsibility would include both individual ethics and business ethics, both internally and externally, in addition to other equally significant content. For example, the problem of transparency as a deterrent to illicit procedures and, above all, to the social scourge that represents corruption, is an extremely important parameter for our societies, but it represents a totally different scope of investigation than we now propose. For this reason, relational responsibility is outside our search.

[4]Painter-Morland, Mollie; Deslandes, Ghislain (2016). Reconceptualizing CSR in the Media Industry as Relational Accountability. Journal Of Business Ethics, [s.l.], v. 143, n. 4, p.665-679.

[5] Aristóteles, 2006, *Ética a Nicómaco,* Quetzal Editores, 2ª edição, Lisboa, Livro X, 1176 a30.

[6]Aristóteles, in Books I and II (1103 a1) of the work cited, distinguishes the ethical virtues, that is, those that arise from habit and the dianoetic virtues, which would be those that would depend on intelligence and could be developed by teaching. Finally, in Book V, he recognizes that the greatest of all virtues is justice precisely because it is the most complete of the virtues (1129 b1). And the ideal of this justice would be equity (cf. Book V, 1137 b1).

c) It involves alternative choices: whenever our value judgment foresees unworthy, wrong or unfair behavior, we are obliged to choose "plan B" (alternative of action or decision), that is, a reasonable change that avoids what conscience considers it wrong.

Thus, ethics aims to adopt virtue in the conduct of our personal and socio-professional life. For this reason, the guidelines that result from an ethical consideration acquire a double dimension:

aa) They are transversal to any domain of our life (private, professional, social, etc.);

b) They assume a universal character, since when they are based on reason, they want a space of autonomy and independence in relation to religious, ideological values or influences of any nature, namely ethnic or nationality. Therefore, any intervention by the political power to try to limit or influence this reflection or awareness, can only result in political authoritarianism. Similarly, any business attempt to obstruct axiological analysis (values) and belittle this ethical reflection, ends up generating resistance and often leads the organization to collapse.

6.1. The theses of John Rawls, Robbins / Coulter and Luís de Araújo

In the same sense as Aristotle, one of the great recent philosophers, John Rawls (1921-2002), spoke. According to him, the two fundamental concepts of ethics concern what is fair and the notion of good[7]. And it is this awareness that serves as a gauge for the convenience and legitimacy of our action or the conduct of others.

Similarly, Robbins and Coulter spoke. According to them, values and personality play a decisive role in assessing whether the person has behaved according to their ethical parameters[8]. For Luís de Araújo, on the other hand, the essential ethical problem is the need for each human being to find a firm answer to the question «What should I do?»[9]. For this reason, ethics would be at the level of self-reflection. In this way, ethics would represent a reflection on human action and establish "the legitimate paths leading to the experience of happiness". In summary, the task of ethics would be to point the way to a just order[10].

6.2. The starting point of ethics: characterizing your requirement

When each individual began to question the basis of the action he practiced and what the good consisted of (or what the nature of the ethical duty was), the first fruits or basic questions that would become the starting point for the later appearance of ethics and its characterization. Human groups from different cultures, acting according to current rules or standards, have always assessed whether a particular person acted in accordance with current and socially accepted norms. These rules were not necessarily written and, in the History of Humanity, it has only recently become part of the deontological norms and codes. Today, like yesterday, these writings based on universally accepted principles, which we can consider as canon-gauging ethics, allow us to qualify it according to three requirements[11]:

a) First, ethics implies, in principle, freedom of action. Decisions taken under absolute constraint cannot be (or at least should not be) evaluated from an ethical point of view[12]. And this reasoning can be understood. What a certain person would not do in the fullness of his mental faculties and enjoying his full freedom, may be forced to do, practice or do, when coerced, physically or psychologically. Let us imagine that in a situation of serious financial crisis and social disruption, the father or mother of several children is tempted to steal food or even to kill, in order to safeguard their children's lives. Certainly, this behavior would never be consummated if it were not adopted by a situation of panic and strong emotional lack of control;

b) On the other hand, ethics is innate, that is, it is strictly linked to the intimate nature of man, assuming an irrefutable nature. Therefore, different authors characterized the ethical requirement as non-expendable (Hildebrand), as unconditional or absolute, as categorical or imperative (Kant), regardless of the consequences. So, no matter how much we want, we cannot get rid of it, although we may, roughly, become increasingly

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[7] Cf. John Rawls, 2001, *Uma Teoria da Justiça*, Editorial Presença, 2ª edição, Lisboa, p. 42. Still according to this author, "in the theory of justice as equity, the concept of just is prior to the concept of good" (p. 47). And further on, Rawls, considers that the third main concept of ethics is the definition of the moral value of the person (p. 307).

[8] Stephen P. Robbins e Mary Coulter, 2014, *Management,* Editora Pearson, 12ª edição, Boston, p. 163.

[9] Luís de Araújo, 2010, *Ética*, Estudos Gerais – Série Universitária, INCM, Lisboa, p. 318.

[10] Idem, pp. 338, 343 e 347.

[11] Following is the wake of Roque Cabral, entry «Moral», Encyclopedia Polis, vol. IV, Verbo, Lisbon, no date, p. 402. Although Roque Cabral alludes to the requirements of moral demand, some of them also seem realistic when adapted to the ethical issue. This author also mentions other conditions of the moral requirement, immediately, stating that it is irreducible to any other dimension (sociological, psychoanalytic, emotional, etc.)..

[12] Samuel Mercier, 2003, A Ética nas Empresas, Edições afrontamento, Porto, p. 7.

insensitive or indifferent to violence and injustice[13];

c) Thirdly, the value of ethics precisely because it is absolute is superior to the other values with which man interacts (eg, justice, love, generosity, honesty, hatred, violence).

6.3. Is there a need for ethical demands?

In the History of Humanity, there has always been a permanent struggle between desire and duty, greed and respect for the other, the satisfaction of our instincts and the preservation of physical, moral or property of others, at the level of each individual. The accounts of the ancient scribes and chroniclers left us with conclusive evidence of the degree of morality (and above all immorality) of several statesmen.

However, it is undoubtedly that in spite of constant advances and setbacks, there was a frankly positive evolution, which allowed for the consolidation of a set of principles that today are proclaimed as valid in the international community and especially in the Western world. Human nature itself has evolved and man has ceased to be so primitive and so violent. Just compare the man of thousands of years ago with the civilized man of today. Or even European society after the industrial revolution (19th century), characterized by a wild, unrestrained capitalist system, unscrupulous in the defense of justice, equality and freedom, with Western society in the 19th centuryXXI.

However, this idea does not appear to be peaceful. There are those who maintain that despite the insistent proclamation of an ethical existence, man has not evolved, as the Indian philosopher Krishnamurti maintains. And, in fact, despite the progress that seems evident, violations of Universal Human Rights (genocides in Rwanda, Zaire, Bosnia and Herzegovina and, above all, the acts of madness and barbarism committed from 2003 to 2019 by fanatics of the so-called "Islamic State"), disrespect for women's rights in most Muslim countries and scandals in multinational companies (corruption, fraud, influence peddling, creative accounting engineering, involving politicians who should have a special aptitude to serve the common good and recognized citizens).

However, despite the progress made, it remains imperative that states, companies, universities and any other organizations, behave in ways that are based on ethical standards. Not only is the behavior of a politician who agrees to be subordinate to benefit someone's exclusive interest at the expense of the common good, but also the commander of a ship that throws toxic waste into the open sea, damaging the marine ecosystem, or that of a student who uses the report of a colleague who previously worked on the same topic so as not to have research work, or who copies it during the performance of any form of written examination. It is even quite plausible that this same student who does not make an effort, who "cheats" the system and gets used to dishonest behavior, turns out to be the corrupt politician or the commander who throws toxic waste into the sea.

In view of this context, the ethical requirement and the condemnation of behaviors that are not guided by minimally accepted rules in the community are increasingly consistent. At the company level, transparency is called for as a way of limiting actions or attitudes by managers and leaders that are not lawful and regular.

6.3.1. A minor advance in universities

The need for ethical demands and the systematic appeal to behaviors based on ethical standards that are required of decision makers, will naturally pass through the respective training in this area. Unfortunately, this has not been happening in the way that one would want as necessary. According to a 2018 study that analyzed the set of subjects that are taught to MBA students at universities, only a minor part of these programs teach this problem.

In fact, EgleStonkut, JolitaVveinhardt and WlodzimierzSroka have shown through the study and analysis of 28 MBA programs taught in North America, Europe, Asia and Australia, that only seven of these programs deal directly with business ethics. The others deal with CSR content, but integrated into the training of management professionals and not as an autonomous subject, a circumstance that is still a cause for concern.

6.3.1.1. Promising results: effective pedagogical methodologies

Although it is empirically intelligible that immense benefits would result from the inclusion of these university curricular plans in undergraduate degrees or even in MBA, the advantage that would result from this is proven by the experience carried out by three researchers with 97 university students who would attend a CSR course. These students were questioned one week before the course started (through a written questionnaire on situations of lack of professional ethics) and one week after the course ended (with the same questionnaire). And Pablo Ruiz-Palomino, Ricardo Martínez-Cañas and Pedro Jiménez-Estévez obtained fantastic results that can be revealed in two dimensions:

1) The knowledge acquired in the course significantly increased the tendency for these students to choose

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[13]Of course, there is an eventual suppression of feelings, affections or sensitivity in normal people, since radical insensitivity can also be inherent to mental illnesses.

ethical decisions, based on what are considered to be universal moral principles;

2) This increase was even stronger among female students, who usually already show more sensitivity, greater altruism and concern to treat people well[14].

These results are all the more curious, since in a country where the cultural tradition pressures people to have a short-term mentality and to win at all costs, as the authors of the article acknowledge, to evolve judgment and decisions based on in moral principles, it represents a huge evolution.

For this reason, the researchers end up proposing the following:

a) The training of university students must be done with CSR courses, a matter considered relevant to reduce the likelihood of moral lapses and, consequently, the number of scandals that have been known in the largest multinationals in the world;

b) Effective pedagogical methodologies that convey not only the essential notions, but, above all, qualify students and future managers with useful instruments, capable of guiding their decisions, should be included in these courses.

VII.   A NEW CONCEPT: INTEGRATIVE RESPONSIBILITY

Through the approach taken, the concept of CSR was clear, a notion in itself full of meaning, as it integrates ethics in its dimension of analysis. And if we associate this concept of CSR with the concept of corporate sustainability, we will be faced with the valuation of social, financial and ecological aspects by companies, in the relationship they stipulate with all the parties interested in the business.

Finally, if we add the impact assessment to the aforementioned value binomial (CSR and corporate sustainability), in addition to the sharing of fundamental values by the heads of the companies, we can equate the share of the exceptional merit of each company's intervention in the social fabric, this that is, the way in which organizations choose strategies that are capable of meeting the needs of the common good, guaranteeing their sustainability and that of our planet.

In summary, with the agglutination of these three concepts, we will be facing the awareness of a new conceptual dimension, which we label as integrative responsibility (see figure 4).
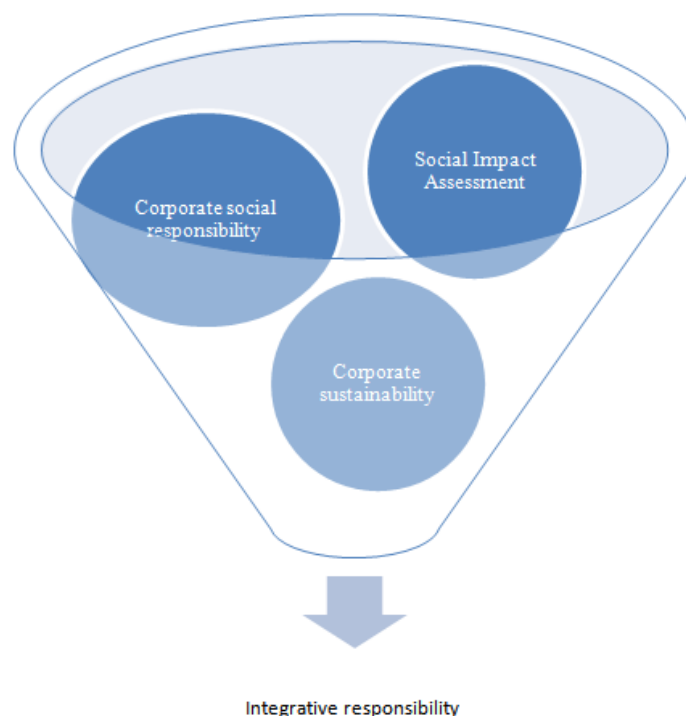

Figure 4: Agglutination of concepts

Source: Authors (2020)

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[14] According to the authors, men are traditionally more ambitious and show more competitive behaviors («Are Corporate Social Responsibility Courses Effective? A Longitudinal and Gender-Based Analysis in Undergraduate Students», Sustainability Journal - 2019, 11, 6033.

VIII. CONCLUSIONS

In the face of the hypercompetitive environment, the over-ambition of many business managers has generated, over the past few years, ethically objectionable behaviors that have resulted in numerous scandals, some of them in the largest multinationals on a global scale (eg, Enron, Xerox, PriceWaterHouseCoopers, WorldCom, Symbol Technologies, Parmalat, Microsoft, Tyco International, Hyundai, Bernard Madoff Investment Securities, etc.).

It is in view of this lack of ethics that the authors decided to focus on CSR, a concept that concerns the ability of business administrators to interpret what is going on around them and, through the respective decisions, to create social, fiscal and ecological gains, likely to positively influence the well-being of company workers and the universe of people who gravitate towards them.

In the exploratory research, a search of the literature on this matter was adopted and it was sought to know how companies can share their benefits and be socially responsible.

The first and genuine creator of ethics (Aristotle) understood this notion as a value judgment that, taking into account predictability, involves multiple choices. We can thus say that ethics is transversal to our activity, has a universal character, implies freedom of action, is innate and is an absolute value (therefore superior to the other values with which we interact). We have also seen that it is imperative that this ethical requirement be transmitted in university education to future managers, so that they are able to use useful tools, capable of guiding their decisions.

We have also seen that ethics can arise at both the individual and collective levels and that CSR involves two modalities (internal and external).

Finally, an innovative concept was proposed that brings together CSR, corporate sustainability and the assessment of its impact, a dimension that allows the assessment of some generous management decisions that are placed at the service of the common good. We call this new concept an integrative responsibility and we propose that future works meet this reflection on the impact of CSR on organizations.

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