Corporate Social Responsibility and its Impact on Human Capital Management


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Resume
The corporate social responsibility (CSR), consists in the active participation of companies in the adoption and implementation of social initiatives, aimed at the continuous improvement of the community in which they operate. It consists in a way of generating collective well-being, which starts from within, from the attention of the people who make life in them, their human resource. The management of human resources is closely linked to the CSR, as this represents an opportunity for the development of workers. The results of this work will represent an input for the study of this topic in the field of this management, and can be a reference to promote in management, authority, and the community in general, the emergence of diverse modalities is aimed at meeting the growing demands of human capital. The objective is to analyze the factors that have the greatest impact over the level of corporate social responsibility (CSR), from the management of human capital. The CSR becomes a challenge for human resources management, and that organizations that incorporate it into its internal dimension, can gain various advantages, such as greater involvement and sense of belonging of staff to the company, a possibility of increasing organizational capacity for the efficient management of its members. The research was applied in micro, small and medium-sized enterprises (MSMEs) located in the city of Mexicali, Baja California. This research is with a quantitative, descriptive, non-experimental cross-cutting design, the research method will be co-relational, which consists of looking for various variables that interact with each other.

Keywords: corporate social responsibility, human capital, management.

Introduction
The corporate social responsibility (CSR) is observed by governments, researchers, and agencies in relation to their commitment to environmental care, support for society and its economic development. Therefore, companies must implement ethical and responsible strategies with their different stakeholders: partners, human capital, customers, community, suppliers, government authorities and agencies.

Companies are like small cells that internally have interconnected all their channels and systems, therefore there is an immediate impact between the execution of an activity and its organizational consequences (Buchelli Aguirre, Africano Martínez & Yara Rodríguez, 2016).

Various international organizations such as the Economic Commission for Latin America and the Caribbean (ECLAC), the Ethos Institute for Social Responsibility, the European Baháí Business Forum, the Business in the Community, the International Organization for Standardization (ISO) develop proposals to guide, promote, regulate, and promote CSR. In this regard, ISO proposes a document called ISO 26000, in which it establishes a guide to support companies to
transparently demonstrate their commitment to interest groups and increase the credibility of their CSR reports.

ISO 26000 establishes 7 key issues in its guide to the operationalization of the CSR: human rights, labor practices, governance, environment, fair operating practices, consumer affairs, active participation, and community development (ISO, 2010). The standard can be applied to any type of company, regardless of its size, and grants particular importance to the human capital that works in the company.

There is no proven theory linking social responsibility to its impact on talent management. Several studies in South America have confirmed that there are changes in behavior and performance once staff are convinced that their organization performs social responsibility practices, for its true commitment to society, the environment, and its long-term impact (Contreras & Rozo 2015).

Human capital is one of the interest groups in which companies must support and promote their professional and personal development, as they are the basis of business growth and market positioning; they are also the best publicists in the organization.

The CSR then covers the internal and external dimension, as proposed by Fernández (2009), the first "affects its workers, its environmental impact, and the management of raw materials, their working conditions or the danger of their products". Secondly "versus society as a whole, suppliers, consumers, customers, contractors, so-called stakeholders or interest groups who are not other than collectives with which the company relates and to which it must generate some value if it defines itself as socially responsible".

Literary review

Human capital must be accountable in the company where it provides its services, and conduct itself ethically, as indicated by Lacalle, Caldas and Carrión (2012:13): «they have a duty to work diligently and in good faith, exercising the rights and duties established by the Workers statute». Likewise, they should also be given responsibilities in their work, encourage communication with their superiors and share the growth and profitability of the company (Sasia, 2004, Morros y Vidal, 2005). Thus, also the management of human capital is responsible as its name mentions, to manage its people, so that staff find their professional, family, and personal development, enhance their skills, strengthen interpersonal relationships, and finally then show a career plan and future projection regarding the organization (Calderón, Alvarez & Naranjo, 2011).

Being socially responsible with human capital provides advantages to the company such as: 1) promotes the confidence and sense of belonging of its employees, 2) increases its willingness to work, a situation that leads to a lower turnover of personnel and therefore reduce recruitment costs and 3) facilitates security procedures (Alea, 2007). This certainly improves their productivity, efficiency, goal achievement, quality in the activities you carry out and therefore improves your financial performance and the image of the company.

According to Antelo & Robaina (2015), they argue that "corporate social responsibility is the ongoing commitment to contribute to sustainable economic development, by improving the quality of life of employees and their families, as well as that of the local community and society
at large.” Commitment that brings with it the realization of activities aimed at linking all stakeholders to benefit the most vulnerable.

Thus, how employees are the most valuable capital of any company. For this reason, various international organizations have taken on the task of evaluating CSR activities, such as the Global Reporting Initiative and ISO 26000 (GRI y ISO 26000, 2011), the Institute for Research on SMEs in Austria (KMU Forschung Austria, 2007), and, in Mexico, the Mexican Center for Philanthropy (CEMEFI, 2008).

CSR is not something that is implemented overnight in order to obtain a commercial advantage by practicing it, but represents for a truly responsible organization, the training and transmission in its people of a corporate culture and values from the moment of that the company is entered (Gaete, 2010), that the new talents or that already belong to it vibrate for those ideals of caring for the environment, the community and all those vulnerable groups due to the practices carried out by the company (Saldarriaga, 2013).

In this sense, the ISO 26000 standard grants a particular importance to the human capital that works in the company and is adequate to measure such perception due to the impact it promotes on human development. The role of the employee develops is fundamental in social responsibility strategies, hence one of the basic principles that CSR promotes is the development of its human capital (Comisión Europea, 1995, Organización de las Naciones Unidas, 2001, OCDE, 2002).

In Mexico, the Mexican Center for Philanthropy (CEMEFI, 2008), among the principles it establishes for a company to be considered socially responsible, has the development of human capital, as it is considered an essential element to have a functional society.

For their part, Ojeda and Lira (2014) argue that ISO 26000, aware of the influence and importance of human capital within organizations, clearly establishes the impacts it has on people with regard to rights human rights, labor practices, fair operating practices, environment, consumer affairs and active participation and development of the community and relate the dimensions of the standard to human development.

The importance of human capital in companies has encouraged institutes and researchers to make CSR proposals in the human resources area.

In the workplace, various authors point out the need to establish health and safety, training and development programs; motivation programs (Ríos et al., 2013a, Morros y Vidal, 2005, Correa, 2004); quality employment and better working conditions; stability in jobs and social assistance to their employees (Lacalle et al., 2012, Morros & Vidal, 2005, Sasia, 2004), programs in which values such as safety, training, teamwork, recognition and benefits prevail of the worker (Aristimuño, Velásquez and Rodríguez-Monroy, 2010:7; Sasia, 2004, Morros & Vidal, 2005), «favoring the trust and sense of belonging of the employees» (Ríos, Ferrer and López, 2013).

But human capital also must be responsible in the company where it provides its services, and behave ethically, as Lacalle, Caldas &Carrión (2012: 13) indicate: «they have the duty to work diligently and in good faith, exercising the rights and duties established by the Workers’ Statute».

Likewise, they must be given responsibilities in their work, encourage communication with their superiors and share the growth and profitability of the company (Sasia, 2004, Morros & Vidal, 2005).
Methodology

In accordance with the objective set in the development of the research process and taking as a reference what was expressed by Hernández, Fernández & Baptista (2014), the type of research will be quantitative, not experimental, with a transactional or cross-sectional design. This research was non-experimental because there was no manipulation of the variables. Likewise, the design is of a transactional or cross-sectional investigation, that is, the data will be collected in a single moment, with the purpose of describing the variables and subsequently analyzing their interrelation. On the other hand, the method in the present research work is correlation, which consists of looking for various variables that interact with each other, in this way when the change in one of them is evidenced, it can be assumed how the change will be in the other that it is directly related to it (Bernal, 2006).

The research was applied in MSMEs located in the city of Mexicali, Baja California, workers being the study subjects of the same, from operational to managerial level, to obtain information that supports the investigation.

Results

The analysis of the data shows that the level of CSR according to the perception of the employees presents an average lower than the rest of the variables, except for the active participation and development of the community. The variable with the highest score in its mean is that related to consumers, that is, the employee considers that the company takes its customers into account to constantly improve its products and services and, at the same time, it is clear in the information that is provided to them. The environment variable is the one with the greatest deviation, which implies a greater dispersion in the employee's perception regarding the care that the company has with the environment. Regarding the correlation, the human rights variable, the results show the existence of a positive and significant relationship between said variable and the variables of labor practices, environment and CSR, although the relationship is minimal. With the age variable, the relationship is tenuous, negative, and significant. The labor practices variable shows a positive and significant mean relationship with the environment and CSR. With fair operating practices and consumer affairs, the relationship is tenuous but meaningful and positive. Active participation and community development has a tenuous relationship with CSR; but none of the independent variables turns out to be related. This implies that companies have not made efforts to make work life compatible with family life: they are practically concerned with work efficiency, without analyzing the family environment of human capital. Caring for the environment turned out to be a very important dimension in determining CSR. The results reveal that the implementation of practices aimed at conserving the environment through recycling and reducing the consumption of resources are actions that impact the appreciation of the worker in relation to the social commitment of the company.

Conclusion

The results confirm the reliability of the ISO 26000 standard for conducting CSR studies. In this sense, the focus of studies on CSR must continue under the study of the perspective of different
interest groups, to evaluate and contrast the responsible performance of the organization. In relation to entrepreneurs, the results show that respect for human rights is a basic condition for the organization to act as part of its values, and that human capital especially values responsible behavior through respect for consumers, their rights and working conditions, the environment and their participation with the community.

These results show the basic and strategic areas that the entrepreneur must consider in the development of his business objectives and strategies, in such a way that they are part of the business philosophy and that they are not considered alien to the daily activities of the organization; in this way, ensure that they are complying with the characteristics of a socially responsible company.

There is no doubt that to the extent that an organization commits to its CSR practices, in the same way its staff commits to the company, to its mission, vision and values, because it goes from being a mere provider of economic resources to become an institution that cares about interest groups that in one way or another may be affected by the commercial activities of the company. Nowadays, it is necessary to work on real, achievable CSR practices and above all that involve the participation of staff from the moment of planning to execution.

References