

Bachelor's degree in Law and Business Administration and Management (EUS)

Title: The corporate social initiatives

Les iniciatives socials corporatives

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Academic year: 2022-2023



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ABSTRACT

In recent decades, public and institutional concern about environmental degradation and social sensitivity in business development have been on the rise. Consequently, many companies are carrying out social initiatives aimed at the community in which they are located.

In order to understand how this corporate social commitment can and should be managed, this paper analyses the concepts of social action, CSR and sustainability in which these initiatives are usually framed, and the forms of patronage and sponsorship in which they are legally instrumentalised. The analysis reveals the need for a dialogue with the community to understand their expectations and integrate them into the corporate strategy. For figuring out this dialogue, a quantitative research has been conducted.

Based on research and theoretical and legal analysis, the integration of CSR and sustainability and the use of the *convenio de colaboración* - a figure of patronage - is the most appropriate strategy for the implementation of social initiatives.

Keywords

Social action, Corporate Social Responsibility, Sustainability, Corporate social commitment, Corporate social initiatives, Patronage, Sponsorship.

RESUM

En les últimes dècades, la preocupació pública i institucional per la degradació mediambiental i la sensibilitat social en el desenvolupament empresarial han anat en augment. Per això, moltes empreses realitzen iniciatives socials dirigides al stakeholder de la comunitat, concretament en la qual es localitzen.

Amb l'objectiu de conèixer com pot i convé gestionar-se aquest compromís social empresarial, el present treball analitza els conceptes d'acció social, RSC i sostenibilitat en els quals s'acostumen a enquadrar les iniciatives. Així mateix, s'estudien les figures del mecenatge i patrocini amb les que aquest tipus d'accions s'instrumentalitzen. De l'anàlisi, s'extreu la necessitat d'un diàleg amb la comunitat amb la finalitat de conèixer les seves expectatives i integrar-les en l'estratègia corporativa. Mitjançant una investigació quantitativa, s'ha pretès obtenir aquí el mencionat diàleg.

De la recerca i de l'anàlisi teòric-legal, s'observa la conveniència d'una estratègia de RSC i sostenibilitat i de la figura del conveni de col·laboració -mecenatge-, per a la realització d'iniciatives socials corporatives.

Paraules clau:

Acció social, Responsabilitat Social Corporativa, Sostenibilitat, Compromís social, Iniciatives socials corporatives, Mecenatge, Patrocini.

INDEX

- Introduction**.....3
- I. Corporate social initiatives theoretical framework**.....4
 - 1. Stakeholder Theory**4
 - 2. Social action, Corporate Social Responsibility ("CSR") and sustainability**7
 - 2.1 Social action7
 - 2.2 Corporate Social Responsibility8
 - 2.3 Sustainability 11
 - 2.4 Main conceptual differences between social action, CSR and sustainability 15
 - 2.4.1 Social action and CSR 15
 - 2.4.2 CSR and sustainability..... 18
 - 3. Main instruments for the implementation of social initiatives in Spain: patronage and sponsorship**..... 21
 - 3.1 Patronage: Donation and *convenio de colaboración*..... 23
 - 3.1.1 The donation..... 24
 - 3.1.2 The *convenio de colaboración* 27
 - 3.2 Sponsorship: the sponsorship contract 29
 - 3.3 Comparison of the main instruments of corporate social initiatives. 30
 - 3.3.1 Comparison between the different types of patronage: Donation and *convenio de colaboración*..... 31
 - 3.3.2 Comparison between patronage and sponsorship..... 32
- II. Community expectations on corporate social initiatives** 35
 - 1. Quantitative research** 35
 - 1.1 Hypotheses and objectives..... 35
 - 1.2 Research approach..... 36
 - 1.3 Analysis of the results 36
- III. Conclusions** 39
 - 1. Convenience and management of corporate social initiatives**..... 39
- Bibliography**..... 43
- Annexes** 48
 - 1. Quantitative research: Community expectations among social initiatives** 48

INTRODUCTION

As a student of the Double Degree in Law and Business Administration and Management, and in the case of the latter degree, being a member of the EUS Programme, the Final Degree Project (hereinafter "*TFG*") that I have to carry out has to cover the competences of both degrees as well as, at the same time, be related to the curricular internship of the EUS Programme.

In relation to this internship, I am carrying it out, from December until July 2023, in the company Grifols S.A., specifically in the Institutional Relations and Social Initiatives team (that it's in the Corporate Communications department). In summary, my main task is based on the management, execution and communication of the Grifols sponsorship and donations programme, specifically, the Grifols Social Initiatives Programme, which benefits social projects in those locations where the company has presence and other non-programmed initiatives such as humanitarian aid in emergency situations.

During my internship, I had questions about how to manage the social initiatives that Grifols and many other companies carry out on a voluntary basis to contribute to the community. For instance, I wondered which groups and areas the initiatives should be aimed at and the amount and type of resources to be allocated. In addition, as I am part of the Corporate Communications department, doubts also arose about the importance of communicating these actions and what is the most suitable way of doing it. In order to resolve these doubts, I felt the need to address the community (stakeholder) to which we intend to contribute, that is, to find out what citizens expect from the aforementioned social actions of companies and what their preferences are.

Taking all of the above into account, I have considered it appropriate for the dissertation to deal with the different issues that are around the "Corporate Social Initiatives". First of all, I wanted to start with a theoretical framework of the concepts related, that is, the connection that may exist with the concepts of: Social action, Corporate Social Responsibility ("*CSR*") and sustainability, all of this having the theory of stakeholders as an inspirational basis. Then, the legal framework in which the initiatives are usually framed in Spain; patronage and sponsorship. Finally, I have decided to conclude by analysing, by means of quantitative research, the opinion of citizens/community on the subject, in an attempt to resolve the doubts mentioned in the previous paragraph.

Thus, the aim of this work is to study the figure of the Corporate Social Initiatives and to find out how it should be managed, taking into account its affinity and possible contribution to CSR and Sustainability, the legal framework surrounding it and the perception, expectations and preferences of citizens and the community.

A priori, my hypothesis is that, although Corporate Social Initiatives are voluntary, citizens have the expectation that companies will carry out this type of initiative and that, therefore, they are not indifferent to it, but value it positively. I also believe that social initiatives, properly and strategically managed, can add up and play an important role not only in CSR but also in the sustainability of companies.

Considering the results of the survey, we would relate it to the theoretical and legal framework previously described, trying to find out how social initiatives should be managed in companies and analysing the convenience of using the different strategies and legal figures.

I. CORPORATE SOCIAL INITIATIVES THEORETICAL FRAMEWORK

1. Stakeholder Theory

As reflected in the introduction, the main characteristic of the Grifols Social Initiatives Programme is that they are carried out in communities in which Grifols has presence and in the same way operate many other companies. This fact is no coincidence and the special attention paid to society and, in particular, to the "local community", has a reason which can easily be understood in the light of R. Edward Freeman's Stakeholder theory¹.

I considered it relevant to start with the explanation of this theory since the concepts that will be explained later, social action, Corporate Social Responsibility ("CSR") and sustainability, constantly mention the figure of stakeholders, being these the main subjects to which social initiatives are addressed. It was therefore necessary to first deal with this concept in order to better understand the following sections.

For Freeman, a stakeholder is «any group or individual who can affect or is affected by the achievement of the organization's objectives»².

An example of stakeholders would be suppliers, employees, the local communities in which the company operates, customers/consumers and the society in general. However, it is the responsibility of each company to identify its specific stakeholders and to classify them³.

Therefore, there are many subjects who will be directly or indirectly affected by a company's activity, but the question is whether the company should consider these subjects and assume its responsibility towards them. In this respect, Elsa González⁴ in her article considers that they should assume this responsibility, since business activity does not take place in a social vacuum, meaning that although the company is private, the repercussions of its activity are public and it must therefore be accountable for them. Consequently, as Gustavo E. Barradas⁵ argues, companies must consider the immediate and future impact of their actions, considering stakeholders beyond the traditional partners-shareholders-customers.

All in all, we see that there seems to be a kind of moral responsibility on the part of companies towards those who are affected in some way by their activities. However, this is not a responsibility to be assumed in vain, but the success of companies depends on it, since, as the Ibero-American System of Corporate Social Responsibility⁶ stresses, meeting the needs and demands of stakeholders is key for a company to grow steadily. Identifying stakeholder expectations and integrating them into corporate strategy is essential for the social responsible positioning of any company.⁷

¹ R. Edward FREEMAN, *Strategic Management: A Stakeholder Approach*.

² FREEMAN, p.53.

³ Andrea P. ACUÑA, *La gestión de los stakeholders. Análisis de los diferentes modelos*, p.2.

⁴ Elsa GONZÁLEZ ESTEBAN, *La teoría de los stakeholders. Un puente para el desarrollo práctico de la ética empresarial y de la responsabilidad social corporativa*.

⁵ Gustavo E.BARRADAS, *Hacia la responsabilidad social corporativa del líder visionario en Destilerías Unidas, S.A.*

⁶ SISTEMA IBEROAMERICANO DE RESPONSABILIDAD SOCIAL EMPRESARIAL, *La importancia de atender a tus stakeholders*.

⁷ P.ACUÑA, p.5.

Thus, stakeholder management will take the form of actions that the company will develop in response to stakeholder concerns. In other words, their demands will be integrated into all the organisation's operations.

This management, as G.Granda and R. Trujillo⁸ argue, is crucial for companies insofar as, if stakeholder demands are properly managed, risks are minimised. In addition, it improves the company's climate and reputation and promotes learning and innovation, which strengthens the possibility of generating competitive advantages. Furthermore, thanks to this management, companies can generate new products and services or adapt existing ones, while in many cases opening new markets.

In considering this need to integrate stakeholder demands, experts in the field note a redefinition of business organisations. As Benavides and Villagra⁹ state, the company must define its objectives in relation to the interests of its stakeholders. Therefore, Stakeholder theory has imposed the alignment of the interests and objectives of companies with those of all their stakeholders.

To achieve this alignment, once the company has identified its stakeholders, it must strengthen the dialogue with them in order to get to know them in detail so as to be able to satisfy their demands and expectations. Remember that it is no longer enough to satisfy only shareholders, but all other stakeholders, since the success of the organisation also depends on them.¹⁰ If this satisfaction is achieved, stakeholders will trust the organisation and, as stated in the article by the aforementioned E. González¹¹ : «La idea clave reside en considerar que una empresa conseguirá la legitimidad y credibilidad de sus stakeholders siempre y cuando sea capaz de dar respuesta a las expectativas legítimas —universalizables— que poseen».

At this point, it is worth relating the above and making it more specific to the subject matter of this paper, the corporate social initiatives:

We now know that society as a whole, and especially local communities, are considered another stakeholder to which the company must attend and live up to their expectations in order to ensure the company's own viability and growth.

The question then becomes: What are the expectations and demands to be satisfied by the stakeholder "society" and/or "local community"?

According to E. Barrio and A. M. Enrique¹² , in the last decade, citizens have lost confidence in business organisations, among other reasons, due to events related to the violation of labour rights, corruption and environmental disasters. They add that social sensitivity in business development and public concern about environmental degradation is growing. In relation to the above, they quote J.Costa, who defines this current situation as that of a society in which «cada día los valores éticos y de buen gobierno empresarial son más apreciados por los públicos y más exigidos por los stakeholders».

With this in mind, and as already mentioned, Grifols and many other companies carry out social initiatives aimed at society and, specifically, at the communities in which they operate, to respond to these concerns.

⁸ G.GRANDA and R.TRUJILLO, *La gestión de los grupos de interés (stakeholders) en la estrategia de las organizaciones*, p.72.

⁹ J.BENAVIDES and N.VILLAGRA, *Breves reflexiones sobre la comunicación de la responsabilidad social corporativa: un reto para las empresas del siglo XXI*.

¹⁰ Silvia AGULLÓ GIMENO, *La coherencia ética en la gestión de los recursos humanos: un factor clave para la forja del ethos corporativo*, p.20.

¹¹ GONZÁLEZ, p. 209.

¹² Estrella BARRIO and Ana María ENRIQUE, *Análisis de la estrategia de RSC dirigida a la comunicación. El caso de una multinacional*, p.118.

For example, Inditex, from 2016 to 2021 allocated 318 million euros to social programmes as part of its commitment to sustainability, which, according to its 2021 Annual Report¹³ : «se basa en la búsqueda de un impacto positivo en toda nuestra cadena de valor y en las comunidades en las que estamos presentes».

Similarly, we find the case of Danone: Among other initiatives, the Ana Bella school for the empowerment of women was created, with the aim of reintegrating survivors of gender-based violence into society. On such initiatives, Danone states that, as part of its efforts to foster inclusive growth: «trabajamos en acciones que nos permiten empoderar a personas vulnerables en nuestra comunidad local».¹⁴

Finally, although many more examples could be given, the local community is also a key stakeholder in the initiatives carried out by Iberdrola, as they state: «trabajamos cada día para que nuestra actividad revierta en la evolución positiva de todas las comunidades en las que operamos», and they add: «Iberdrola, con el objetivo de minimizar, mitigar y compensar los impactos socioeconómicos que pudiesen originar sus instalaciones, realiza diferentes tipos de acciones (...) acordadas con las autoridades locales y con los grupos de interés». Iberdrola's contribution to the community in 2021 was €58,116,325 according to its 2021 ESG report ¹⁵. Among other local community development projects, they support the training of electricians through scholarships to train specialists, prioritising the inclusion of young women in the energy sector.

The following sections will explain that these social initiatives, depending on how they are managed, whether they are integrated into the corporate strategy and whether they are combined with other actions and commitments on the part of the companies, will be framed within the so-called social action, Corporate Social Responsibility or sustainability. As will be seen, there is consensus on the need to clearly differentiate social action from CSR and sustainability. However, the distinction between the latter two concepts is not so clear and many authors defend the existence of an evolutionary context that has led to the integration of both.

To close the explanation of Stakeholder theory and to give way to the following sections, we see how this theory serves as a fundamental basis for the previous concepts, specifically in the case of CSR and sustainability, as the authors of the article *Análisis de la estrategia de RSC dirigida a la comunicación*¹⁶ defend: «La RSE (RSC) no puede existir si no se otorga a las demandas relevantes de los grupos de interés un papel destacado a la hora de desarrollar la actividad de la organización» and they continue: «La gestión de los grupos de interés desde una perspectiva ajena a la RSE (RSC) no tiene sentido, ya que no va a generar impacto ninguno ni en los grupos a los que se dirija ni en la actividad de la organización».

Having understood the essential nature of Stakeholder theory in the subject of social initiatives, we can now move on to the concepts of social action, CSR and sustainability, in which we can frame this type of action.

¹³ INDITEX, *Generating Value in Communities - Inditex Annual Report 2021*.

¹⁴DANONE, *Creciendo con la Comunidad*.

¹⁵IBERDROLA, *Información ESG 2021: Contribución al bienestar de nuestras comunidades*

¹⁶ Estrella BARRIO and Ana María ENRIQUE, p.119.

2. Social action, Corporate Social Responsibility ("CSR") and sustainability

As I have already mentioned in previous sections, when we talk about social initiatives, concepts such as social action, CSR and sustainability are linked to them. Antonio Vives¹⁷, a leading sustainability consultant and former professor at Stanford University, argues that there is currently confusion and abuse of these concepts, for example, initiatives that are CSR are confined to social action and vice versa.

Insofar as this paper attempts to study social initiatives, in what framework within the functioning and objectives of companies they are situated, what role they play and what is their contribution to society, I consider it essential to analyse the concepts under which they are grouped in order to understand the true *raison d'être* of this type of initiatives. The analysis of the different concepts that come into play will not be exhaustive and will focus mainly on the basic characteristics of each figure and, specifically, on their relationship with the aforementioned initiatives.

To this end, each of the concepts will be explained individually in order to subsequently identify and detect the main differences between them. In particular, the difference between social action and CSR will be discussed and, finally, the possible evolution or not of CSR towards sustainability will be debated. The aim is to know in which concept to place the social initiatives that a company may carry out and to understand what it means to place it in one or the other.

2.1 Social action

As explained above, when talking about social initiatives, they are usually linked to the concept of social action, which, according to the Fundación Empresa y Sociedad¹⁸, is the dedication by the company of its human, technical or financial resources to projects for the development of society for the benefit of disadvantaged people. The Adecco Foundation¹⁹ defines the concept in the same way, adding that these are actions that are not part of any strategy, are of a one-off nature and pursue very specific objectives.

For his part, Agulló²⁰, defines: «la acción social engloba toda acción cuyo objetivo es ayudar a algún tipo de causa solidaria mediante la inversión de recursos». In other words, social action is a way of giving concrete expression to companies' commitment to the communities in which they operate.²¹

There are many ways to contribute to the development of the communities in which companies are integrated, for example, experts in the field refer to initiatives such as: actions to regenerate the physical environment, sponsorship of sporting or cultural activities at a local level or donations to charities and the resources dedicated to these initiatives can be diverse, such as funding or products donation. These resources, according to Corredera and González²², can be dedicated to development projects in different

¹⁷Antonio VIVES, De la Responsabilidad Social, a la Sostenibilidad, a la ASG: Lo bueno, lo malo y lo feo.

¹⁸FUNDACION EMPRESA Y SOCIEDAD, *La empresa que viene. Responsabilidad y Acción Social en la empresa del futuro.*

¹⁹FUNDACIÓN ADECCO, Responsabilidad Social Empresarial o Acción Social: ¿en qué se diferencian?.

²⁰Estrella BARRIO, *La gestión de la responsabilidad social corporativa. El caso de Unilever España.*

²¹Ricardo FERNANDEZ GARCIA, *Areas de la responsabilidad social empresarial.*

²²BARRIO, p.80

areas: social integration, health, education, vocational training, art, culture, environment and employment.

In short, and finishing with the different social action definitions, as Diario Responsable states:

«En España, la concepción más extendida de lo que se entiende por acción social es la dedicación de recursos empresariales a proyectos que tienen que ver con el apoyo a personas desfavorecidas y eso es una parte de lo que se entiende por responsabilidad de las empresas²³».

We can see how this last definition mentions the link between this type of action and CSR, although it clearly indicates that social action is only a part of it. This paragraph leads us to address the conceptual confusion between social action and corporate social responsibility that I have anticipated in the previous section.

In order to explain the confusion between both concepts, it is necessary to first develop the concept of corporate social responsibility and, finally, to delve into their main differences.

2.2 Corporate Social Responsibility

Corporate social responsibility, as already mentioned, is a concept that is very present when talking about corporate social initiatives.

The beginning of CSR is clearly marked by Howard R. Bowen's *Social Responsibilities for the Businessman* work in 1953, which established him as the father of CSR. Bowen understood CSR as follows: «It refers to the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society²⁴».

Since Bowen's work, many authors and international bodies have reformulated and interpreted the concept definition. However, it is true that most definitions share many aspects in common and there seems to be a consensus in the understanding of CSR. Thus, to illustrate the concept, I will quote some of these definitions from experts and recognised institutions in the field:

According to the *Foro de expertos en RSE del Ministerio de Trabajo y Asuntos Sociales*:

«La Responsabilidad Social de la Empresa es, además del cumplimiento estricto de las obligaciones legales vigentes, la integración voluntaria en su gobierno y gestión, en su estrategia, políticas y procedimientos, de las preocupaciones sociales, laborales, medio ambientales y de respeto a los derechos humanos que surgen de la relación y el diálogo transparentes con sus grupos de interés, responsabilizándose así de las consecuencias y los impactos que se derivan de sus acciones²⁵».

The European Commission²⁶ shares the same view on CSR definition, adding that the integration of the different concerns is necessary to maximise the creation of shared value for all its stakeholders while identifying, preventing and mitigating possible adverse consequences.

²³Ricardo FERNANDEZ GARCIA, *Areas de la responsabilidad social empresarial*.

²⁴ Howard R. BOWEN, *Social Responsibilities of the Businessman*, p.6.

²⁵ FORO DE EXPERTOS EN RSE, *Informe del Foro de Expertos en Responsabilidad Social de las Empresas*.

²⁶EUROPEAN COMMISSION, *COM(2011) 681 final. A renewed EU strategy 2011-14 for Corporate Social Responsibility*

In short, according to the EU Green Paper, CSR is: «a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis²⁷».

Consequently, in order for us to be able to say that a company acts with social responsibility, this responsibility needs to be incorporated into all the company's management processes and become part of its business strategies²⁸. We see that corporate social responsibility is not something peripheral or complementary to be considered, but that it must be placed at the centre, inspiring and guiding all corporate decisions. This fact adds to the definition of CSR, its inherent alignment with the company's vision, mission and values. ²⁹

In this sense, the *Universitat Oberta de Catalunya*³⁰, speaks of a comprehensive and integrated vision of CSR. Comprehensive because it is part of the business model, i.e. it affects all areas of the company and extends throughout the value chain, and integrated because it is incorporated both in management and in the company's processes and procedures.

With the above, we can see how all the definitions mainly focus on two aspects: CSR as a business model and a way of managing a company (integrated into all company's operations and strategies) and, secondly, aimed at absolutely all stakeholders of the organisation. Thus, according to Vives, Corral and Insusi³¹, CSR implies a new way of doing business, moving from simple profit maximisation to the generation of long-term beneficial relationships, in such a way that the amount of money earned is as important as the way in which it is gained.

All these conclusions on the concept of CSR can be easily reflected in the following quote from Freeman:

«Supongamos que vengo y te digo: Mira, tú haces productos y provees servicios. A la gente le gustan los productos y servicios que tú provees, hacen su vida mejor. Y mejor aún, los trabajadores quieren trabajar para ti. Hay una larga cola de gente que quiere trabajar para ti, porque les tratas bien, y ellos pueden manifestarse libremente, estar comprometidos y pueden ser innovadores. Los proveedores quieren trabajar para ti porque tú les haces mejores y ellos te hacen mejor a ti. Es una relación mutua. Las comunidades locales te quieren en su comunidad porque actúas como un buen ciudadano y además haces dinero. Creo que eso es la Responsabilidad Social Corporativa. Es crear valor para los clientes, proveedores, empleados, comunidades locales y accionistas. Yo he estado bromeando a cerca de llamarlo responsabilidad empresarial con los grupos de interés³²».

On the other hand, it is important to highlight that CSR has different dimensions or spheres. In 1991, Archie Carroll ³³set out the four types of responsibilities: economic, legal, ethical and philanthropic. For him, CSR involves fulfilling all these responsibilities at the same time, which entails making profits (economic responsibility), obeying the law (legal), behaving ethically (ethical) and acting as a good corporate citizen (philanthropic). Carroll's CSR pyramid is as follows:³⁴

²⁷EUROPEAN COMMISSION, *COM (2001) 366 final. Green Paper. Promoting a European framework for Corporate Social Responsibility*, p.11.

²⁸ Juan Felipe CAJIGA CALDERÓN, *El concepto de responsabilidad social empresarial*, p.10.

²⁹BARRIO, p.21.

³⁰UNIVERSITAT OBERTA DE CATALUNYA, *Contribución de la Responsabilidad Social Corporativa al desarrollo sostenible*.

³¹ Antonio VIVES, Antonio CORRAL and Iñigo ISUSI, *Responsabilidad Social de la Empresa en las PyMEs de Latinoamérica*, p. 18.

³² R.Edward FREEMAN, *documentary No a la Venta*.

³³ Archie B.CARROLL, *The pyramid of corporate social responsibility: toward the moral management organizational stakeholders*, p.39-48.

³⁴ VICTORIA UNIVERSITY, *Corporate Social Responsibility in Action: the good and the bad*.



Figure 1. A. Carroll's pyramid of Corporate Social Responsibility. SOURCE. Victoria University (2020)

At first glance, it seems possible to fit the social initiatives, which are the subject of research in this paper, within philanthropic responsibilities. In fact, and thus anticipating the conceptual debate that will be addressed later, for authors such as Alfonso Gil³⁵, social action is as a component of CSR, placing it at this higher level of Carroll's pyramid of corporate responsibilities.

Without losing sight of Carroll's theory, which brought a paradigm shift in CSR worldwide, it is necessary to highlight two milestones that marked a before and after in the field: the founding of the Global Compact (United Nations Global Compact) and the Lisbon Summit of the European Union that gave rise to the Green Paper in 2001.

The Green Paper, which is known for initiating CSR in Europe³⁶, states that CSR has two dimensions: internal and external. Focusing on the subject of interest in this paper, social initiatives for community development, these would be found in the external dimension, since, according to the same book, this dimension is the one that extends to local communities: «Corporate social responsibility is also about the integration of companies in their local setting, whether this be in Europe or world-wide. Companies contribute to their communities, especially to local communities (...).»³⁷

Relating the above to the stakeholder theory section explained, we see how the Green Paper in this external dimension of CSR, where the integration of companies in the local environment takes place, the stakeholder that comes into play are the communities affected by the organisation's operations.

Let us recall here that the proper management of relations with stakeholders, among other consequences, positively affects the competitiveness of companies and, in the same way, good CSR management leads to the creation of bonds of loyalty with stakeholders, as well as influencing the reputation of the company in its location and its image. To this fact, we should add a very relevant incentive that the Green Paper highlights in this external dimension of CSR and, in particular, with regard to the links with the community:

³⁵Alfonso GIL and Inmaculada J. MARTÍNEZ, *La acción social empresarial como componente de la Responsabilidad Social Corporativa*, p.6.

³⁶DKV and CORRESPONSABLES, *20 years of Social Responsibility in Spain. The events and people who have promoted this concept and management model between 1998 and 2018*.

³⁷EUROPEAN COMMISSION, *COM (2001) 366 final. Green Paper. Promoting a European framework for Corporate Social Responsibility*, p.11.

«companies depend on the health, stability, and prosperity of the communities in which they operate. For example, they recruit the majority of their employees from the local labour markets, and therefore have a direct interest in the local availability of the skills they need».³⁸

An example of this is the initiative carried out by Grifols in collaboration with Fundació el Xiprer in Granollers (a community near its Parets del Vallès plant) to finance a logistics course for 16 young people at risk of social exclusion.³⁹

Having said this, it should be noted that over the last 20 years the concept of CSR has been influenced by the rise of the concept of "sustainable development". This concept was embodied in the Sustainable Development Goals ("SDGs") and the Paris Agreement, both adopted in 2015. According to Germán Granda⁴⁰, former General Director of Forética, a leading CSR and sustainability organisation, these two milestones have consolidated all previous CSR work and have set a CSR and sustainability global agenda.

This fact is reflected in the works of many authors and reports, such as, for example, in the strategy known as Estrategia Española de Responsabilidad Social de las Empresas del Ministerio de Empleo y Seguridad Social⁴¹, in which they state that CSR entails values on which the transition to a more sustainable economic system must be based, and, they add, that the different existing expectations must be considered from the dual perspective of sustainable development and the more general expectations of society. The same strategy proposes 10 lines of action for CSR, among which we find sustainability defined as follows:

«La RSE se constituye como un instrumento para desarrollar organizaciones conscientes de su papel principal en el logro de un desarrollo humano, económico, y medioambiental sostenido en el tiempo para las sociedades en las que se integran. Es posible una evolución justa y responsable hacia una economía más competitiva que dé lugar a un desarrollo sostenible y logre progreso social».⁴²

The European Commission,⁴³ agrees with this view considering that CSR is conducive to sustainable growth, stressing the understanding that CSR can play a key role in contributing to sustainable development while strengthening Europe's competitiveness and innovative potential.

In short, we can begin to identify how CSR seems to play an important role in terms of sustainable development. This conceptual evolution between CSR and sustainability will be explained later, and to do so, we must first deal with the latter concept.

2.3 Sustainability

According to Javier Molero Segovia, 2030 Agenda and Projects Director at the United Nations Global Compact Spain:

³⁸ *Ibidem*, p.11.

³⁹ EL 9 NOU.CAT, *El Xiprer, de Granollers, forma 19 persones sense papers més per treballar al sector logístic*.

⁴⁰ DKV and CORRESPONSABLES, *20 years of Social Responsibility in Spain. The events and people who have promoted this concept and management model between 1998 and 2018*.

⁴¹ MINISTERIO DE EMPLEO Y SEGURIDAD SOCIAL, *Estrategia española de Responsabilidad Social de las Empresas*, p.22.

⁴² *Ibidem*, p.29

⁴³ EUROPEAN COMMISSION, *COM (2006) 136 final. Implementing the partnership for growth and jobs: making Europe a pole of excellence on Corporate Social Responsibility*, p.3.

«La sostenibilidad transforma las empresas facilitando encontrar oportunidades de negocio ligadas con el Desarrollo Sostenible. Un nuevo sistema de valores y enfoque de principios que respeta a las personas y al entorno de las generaciones presentes y futuras⁴⁴».

We can see in this definition the prominence of the Sustainable Development, a concept that was put on the table by the World Commission on Environment and Development (Brundtland Commission), a United Nations entity, which in 1987 defined it as: «development that meets the needs of the present without compromising the ability of future generations to meet their own needs⁴⁵». This called for the integration of environmental policies and development strategies (economic and social) and subsequently, with the Rio Declaration on Environment and Development (United Nations Conference on Environment and Development), the concept of sustainable development was formalised through different principles.⁴⁶

Years after these initial major milestones, it is worth highlighting some important global agreements that today set sustainability priorities⁴⁷: The 2030 Agenda and SDGs (September 2015), the Paris Agreement, COP 21 and successive COPs (December 2015), COP 25 Chile-Madrid (2019), COP 26 Glasgow (November 2022) and COP 15 Biodiversity (December 2022).

Of the previous agreements, the 2030 Agenda, a global agenda for sustainable development promoted by the United Nations, is of particular relevance, as it established the well-known SDGs (Sustainable Development Goals) and provided a roadmap for addressing major global challenges. Each goal has specific targets to be achieved by 2030 (at the latest). The seventeen SDGs are the following:⁴⁸



Figure 2. Sustainable Development Goals. SOURCE. United Nations

For a little guidance, for instance the SDG number two, zero hunger, sets as one of its targets for 2030: «end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round⁴⁹ ».

According to Corresponsables, a recognized media outlet on the field, the SDGs have become the global sustainability agenda in both the public and private spheres of business⁵⁰. In fact, the 9th Corporate Social Impact Report carried out in February 2023 by Deloitte and the SERES Foundation⁵¹, in which 79 companies participated, 80% of them stated that they took the SDGs into consideration for the

⁴⁴ Javier, MOLERO SEGOVIA, *Las empresas serán sostenibles o no serán*.
⁴⁵ WORLD COMMISSION ON ENVIRONMENTAL DEVELOPMENT (WCED), *Our Common Future*, p.41.
⁴⁶ UNITED NATIONS, *About Sustainable Development*.
⁴⁷ Sergio MARÍN GARCÍA, *Sostenibilidad y RSC*, p.6.
⁴⁸ UNITED NATIONS, *Sustainable Development Goals*.
⁴⁹ *Ibidem*.
⁵⁰ CORRESPONSABLES, *Los Objetivos de Desarrollo Sostenible (ODS) o cómo aterrizar la utopía de un mundo mejor*, p.3.
⁵¹ DELOITTE and SERES, *Valor social 2021. IX Informe del impacto social de las empresas*.

development of their sustainability strategy and 45% stated that they see the SDGs as the key axes on which they structure their contribution.

Therefore, we can see that sustainability in today business is clearly marked and guided by the Sustainable Development Goals.

Many authors call this sustainability in organizations as corporate sustainability, differentiating it from environmental sustainability (both are components of the sustainability generic concept). According to the *Cátedra CaixaBank in Corporate Social Responsibility*, with IESE⁵², environmental sustainability has to do with the ecosystem directly and the availability of natural resources. On the other hand, corporate sustainability refers to the companies activity in their immediate environment, defining it as: «la capacidad para satisfacer las necesidades de los grupos de interés directos e indirectos (como los accionistas, clientes, grupos de presión, comunidades, etc) sin comprometer la capacidad de satisfacer las necesidades de los futuros grupos de interés⁵³». They also add: «la empresa socialmente sostenible es aquella que añade valor a las comunidades con las que se relaciona y cuyo propósito se encuentra alineado con el desarrollo de la sociedad en un ámbito de actuación determinado».

We can clearly start identifying the possible fit of social initiatives in this latter corporate sustainability definition, while reflecting an obvious relationship with the CSR concept discussed above. This link between both concepts will be covered in the following sections.

Continuing with the social initiatives fit in the sustainability concept, Sergio Marín identifies social commitment and local action as elements of corporate sustainability. He defines social commitment as: «(...) ir más allá de su ámbito de inmediata responsabilidad para involucrarse en proyectos relacionados con la pobreza, la educación, la escasez de recursos, etc» and local action as the implementation of concrete actions within the company's immediate environment, understanding that «aunque la sostenibilidad posee una validez universal, cada empresa opera dentro de una región y de una comunidad concreta».⁵⁴

Joaquín Garralda, President of Spainsif, an association that promotes Socially Responsible Investment (SRI) in Spain, confirms the same in the article *La sostenibilidad, estrategia rentable para las empresas*⁵⁵. In his opinion, the social component of sustainability has been strengthened and investment decisions are highly dependent on the behaviour of companies towards the community and their stakeholders, rewarding those organisations that, for example, have shown solidarity with vulnerable groups.

Thus, it is clear that the implementation of social initiatives can be framed within a corporate sustainability strategy, in its social component, as long as they make sense in terms of value creation and sustainable development, for example by aligning them with specific SDGs.

On the other hand, the same author states that investors clearly detect a positive correlation between sustainability, financial profitability and solvency. He corroborates that companies with a positive performance in social, environmental and governance aspects (aspects known by the acronym ESG) recover faster from crisis.

⁵²Sergio MARÍN GARCÍA, *Sostenibilidad y RSC*, p.5.

⁵³ *Ibidem*, p.4.

⁵⁴ *Ibidem*, p.11.

⁵⁵EL PAÍS, *La sostenibilidad, estrategia rentable para las empresas*.

These ESG aspects mentioned above are constantly present in sustainability reports and, as we have just seen, they are of particular financial importance, especially for investors. We can easily see their applicability through the example of the Iberdrola company:

«Iberdrola carries out its activities in order to create sustainable value for all Stakeholders: we call it our social dividend. That's why we include in our strategy the three internationally accepted areas for measuring impact and sustainability in investments: environmental, social and governance (ESG) factors, as a substantial contribution to sustainable development.⁵⁶ »

As can be seen from the above, ESG aspects help stakeholders to understand how a company is acting in terms of impact and sustainability. As A. Vives⁵⁷ argues, for many players the moral argument of sharing with society what it brings to the company is not enough, and therefore they have needed to elevate this responsibility to a financial issue. According to him, responsible investment requires simple criteria and these are the ESG, thus giving rise to the ESG information industry in which "«Cada institución de ese mercado, cada analista, ha desarrollado sus propios criterios y sus modelos de agregación, con las importancias relativas que se da a cada uno de esos miles de criterios, y con ello crean su propia concepción de ASG⁵⁸».

An example of this is the *Dow Jones Sustainability Index*, one of the most recognised sustainability indices in the world, which evaluates the companies' performance according to ESG criteria through an analysis of 600 indicators. These are collected through a very demanding questionnaire of approximately 150 questions that have different weightings depending on the sector in which the company is operating⁵⁹, thus serving as a benchmark for sustainable investments.

In the 2022 index, 15 Spanish companies were recognized as among the most sustainable in the world, including Grifols as one of the five most sustainable companies in the sector, standing out in corporate citizenship and philanthropy, climate strategy, human rights, environmental and social reporting, and responsible marketing practices⁶⁰. Grifols, according to its Annual Integrated and Sustainability Report 2022⁶¹, has made significant progress in integrating sustainability into its business model with the ambition of increasing the value and positive impact generated by its activity. Among other objectives, the company wants to encourage decision-making to include analysis and evaluation in accordance with ESG criteria.

This ambition is reflected in its Sustainability Policy and 2021-2023 Sustainability Master Plan⁶², which is aligned with the SDGs and is integrated into the company's Strategic Plan, also including 30 corporate objectives that make up the Grifols 2030 Agenda. With regard to this Agenda, the following "social" goals with their respective SDGs are included under the heading Impact on Society:

⁵⁶IBERDROLA, *Iberdrola, leader in ESG*.

⁵⁷ Antonio VIVES, *De la Responsabilidad Social, a la Sostenibilidad, a la ASG: Lo bueno, lo malo y lo feo*.

⁵⁸ *Ibidem*.

⁵⁹EXPANSIÓN, *¿Qué son los índices de sostenibilidad?*

⁶⁰FORBES, *El Dow Jones Sustainability Index 2022 reconoce a 15 empresas españolas entre las más sostenibles del mundo*.

⁶¹GRIFOLS, *2022 Annual Integrated and Sustainability Report*.

⁶² *Ibidem*.

- Increase by 50% number of social outreach initiatives and social initiatives investment
- Achieve 25% of total social initiatives dedicated to educational scholarships, education new generation of woman leaders or STEM
- Achieve USD 1 million of critical products and medicines donated to support emergency relief actions
- Increase by 10% each year the amount contributed by the Jose Antonio Grífols Lucas Foundation
- Increase by 10% the amount allocated to bioethics grants and by 20% number of activities developed by Victor Grífols Lucas Foundation



Figure 3. Grifols Agenda 2030, Impact on society.

SOURCE. Grifols, 2022 Annual Integrated and Sustainability Report

Ending with ESG and introducing the anticipated link between sustainability and CSR, we will conclude this section by quoting the Spanish Global Compact Network:

«Los criterios ESG llevan años actuando como paraguas de las diferentes acciones empresariales ligadas a la responsabilidad corporativa y la sostenibilidad y podríamos considerar que el auge de la inversión socialmente responsable ha aumentado la intensidad del foco sobre los mismos. Cuando las empresas trabajan su sostenibilidad con el marco de la Agenda 2030 están repercutiendo sobre estos criterios, que tienen un carácter más amplio⁶³».

2.4 Main conceptual differences between social action, CSR and sustainability

In accordance with the previous sections, once the concepts of social action, CSR and sustainability have been analysed individually, we can identify their differences. In this process, it is essential not to forget the purpose of this paper: to know in which concept we can place the social initiatives carried out by companies and what it means to place it in one or the other.

2.4.1 Social action and CSR

As mentioned above, the concept of CSR is often used on corporate social initiatives when in fact they are social actions and vice versa.

For ease of understanding, let us recall two basic definitions of both concepts:

- **Social action:** according to the Fundación Empresa y Sociedad⁶⁴, this is the dedication by the company of its human, technical or financial resources to projects for the development of society for the benefit of disadvantaged people.
- **CSR:** in accordance with the mentioned Foro de Expertos en RSE:

«La Responsabilidad Social de la Empresa es, además del cumplimiento estricto de las obligaciones legales vigentes, la integración voluntaria en su gobierno y gestión, en su estrategia, políticas y procedimientos, de las preocupaciones sociales,

⁶³UN GLOBAL COMPACT, *Criterios ESG y su relación con los ODS*.

⁶⁴FUNDACIÓN EMPRESA Y SOCIEDAD, *La empresa que viene. Responsibility and Social Action in the company of the future*.

laborales, medio ambientales y de respeto a los derechos humanos que surgen de la relación y el diálogo transparentes con sus grupos de interés, responsabilizándose así de las consecuencias y los impactos que se derivan de sus acciones⁶⁵».

Faced with this problem of confusion or conceptual abuse, experts in the field are of the opinion that carrying out social actions does not necessarily imply considering these actions as CSR. For instance, the Adecco Foundation states: «una empresa puede realizar acción social pero no ser socialmente responsable (RSE)⁶⁶».

Therefore, with the latter statement, it is clear that a company can carry out social initiatives but not be considered these actions as CSR.

Consequently, what we need to resolve is the following: When a company undertakes social initiatives, how can we know whether these initiatives are CSR or social action?

To find the answer, recalling the previous sections, we first need to analyse their similarities and differences and, finally, to extract the criteria.

Regarding the similarities, we have seen that both social action and CSR are aimed at the community stakeholder and, specifically, the community in which the company is present. It is true that in CSR the community is not the only stakeholder that comes into play and, therefore, I will mention this fact in the explanation of their differences. In relation to the above similarity, they also have in common the type of initiatives and actions carried out for the community, i.e. they share areas such as education, local development, health, culture and sport, among others.

In terms of differences, we have observed that CSR seems to have a strategic component that social action doesn't. CSR is integrated into the company and takes all stakeholders into account in its operations, whereas in social action we only see the community stakeholder as the protagonist, without taking into account the rest of the stakeholders and without bringing about any change in the company's strategy and management. In short, unlike social action, which is seen as something complementary, superficial and not transcendent, CSR involves a transformation of the entire organization.

These are, in my opinion, the main differences and similarities, taking into account what the experts have explained individually for each concept in the previous sections. However, because of the confusion and abuse that exists today, many of these authors and institutions not only share their knowledge of CSR and social action separately, but also, they directly address the problem and make a comparison between both concepts. I will summarise these reflections below in order to add them to the conclusions already reached:

E.Barrio and A.M Enrique, forcefully express their view on this conceptual issue:

«La RSC no se queda en la superficie de las organizaciones, si no que va más allá de la propia acción social que implementan las empresas, no se trata de acciones puntuales y concretas de greenwashing. A diferencia de conceptos como la acción social (...), la RSC supone un planteamiento estratégico que afecta al conjunto de la organización y a todos sus públicos⁶⁷».

In the same sense, Juan Felipe Cajiga⁶⁸, understands that CSR is not an issue restricted only to social actions carried out in the community, but also involves dialogue with all stakeholders and the company needs to incorporate the concept of CSR into its business strategies. Therefore, CSR necessarily implies

⁶⁵FORO DE EXPERTOS EN RSE, *Informe del Foro de Expertos en Responsabilidad Social de las Empresas*.

⁶⁶ FUNDACIÓN ADECCO, *Responsabilidad Social Empresarial o Acción Social: ¿en qué se diferencian?*.

⁶⁷ BARRIO and ENRIQUE, p.119.

⁶⁸CAJIGA CALDERÓN, p.2.

a profound transformation of the organisation, with the aim of impacting on all stakeholders, and social action is simply a tactic aimed at a specific stakeholder⁶⁹ .

Following the above arguments, and as previously noted, many authors add that, in fact, social action can be considered as a part of CSR, integrating it into Carroll's pyramid:

According to Lozano:

«La Acción Social Empresarial como componente de la RSC, está integrada en el nivel superior de la clásica pirámide de responsabilidades de la empresa de Carroll y Buchholz pertenecientes a las denominadas responsabilidades filantrópicas basadas en ser un buen ciudadano corporativo, contribuir con recursos a la comunidad y mejorar su calidad de vida⁷⁰ ».

E. Barrio and Pimentel are of the same opinion, understanding social action as one of the components of CSR characterised by its clear external orientation, for the benefit of the community⁷¹.

Therefore, we should not confuse the part with the whole, i.e. the fact of carrying out several social actions does not imply a CSR strategy⁷² since, as has been argued, it is only a small component of the concept and, therefore, it is not enough to carry out social initiatives to say that a company is socially responsible. Estrella Barrio summarises this fact very clearly in her doctoral thesis on CSR:

«Se puede observar que la acción social es sólo una pequeña parte de la RSC. El dedicar recursos a una causa solidaria, es positivo, pero no legitima a la empresa ante la sociedad si la primera no se comporta de manera socialmente responsable con sus consumidores, empleados, proveedores, inversores, administración pública y comunidad⁷³».

Analysing the authors' comparisons between CSR and social action, we can see how they are in line with the conclusions set out above, and we can also add new ones:

- In both concepts, social initiatives aim to benefit the community, specifically the community in which the company is present. Both concepts also share areas/causes in which to carry out such initiatives.
- CSR is integrated into organisations and transforms them: CSR is incorporated into business strategies and operations, seeking to have a positive impact on all stakeholders. It is strategic, it goes beyond simple altruism as it establishes a process of dialogue with all stakeholders, in order to respond to their expectations and thus achieve legitimacy.
- Social action remains on the surface of organisations, it does not involve any transformation in companies, it is not integrated into their strategies, it is ad hoc and only aims to only benefit the community stakeholder. It's purely altruistic, not strategic.
- Despite the differences between CSR and social action, social action can be considered to be a part of CSR. It's the part with a greater external dimension as it is aimed at meeting the social needs of the community (through the implementation of social initiatives). However, we would never talk about CSR (socially responsible business) without the other components of CSR being integrated into the organisations; social action alone is not enough.

These conclusions are clearly reflected in the following table created by the Adecco Foundation⁷⁴ :

⁶⁹Ricardo FERNANDEZ GARCIA, *Areas de la responsabilidad social empresarial*.


⁷⁰Alfonso GIL and Inmaculada J. MARTÍNEZ, *La acción social empresarial como componente de la Responsabilidad Social Corporativa*, p.6.

⁷¹ *Ibidem*, p.5.

⁷²Ramón JAUREGUI ATONDO, *Reputación corporativa, RSC, sostenibilidad, acción social*, p.2.

⁷³BARRIO, p.81.

⁷⁴ FUNDACIÓN ADECCO, *Responsabilidad Social Empresarial o Acción Social: ¿en qué se diferencian?*.



	Acción social	Responsabilidad Social Empresarial
Definición	Actividades voluntarias en que la empresa se involucra, poniendo a disposición sus recursos humanos, técnicos y financieros para ayudar a las personas más desfavorecidas	Comportamiento responsable de la empresa con todos los públicos con los que se relaciona
Motivación	Filantrópica	Estratégica
Impacto	Puntual	Sostenible
Ámbito	Externo	Integral
Carácter	Reactivo: da respuesta	Proactivo: se anticipa

Figure 4. Differences between social action and CSR. SOURCE. Adecco Foundation

Therefore, following the previous conclusions, also reflected in figure 4, we can know whether a social initiative is part of the company's social action or part of its CSR.

2.4.2 CSR and sustainability

As already mentioned, nowadays we can find many articles and reports by relevant authors and institutions linking CSR to sustainable development, i.e. sustainability.

For instance, the European Commission entitled one of its Communications as *Corporate Social Responsibility: a business contribution to Sustainable Development*⁷⁵. In the same sense, G.E. Barradas relates both concepts: «La RSC debe tratar de explicarse a través del nuevo paradigma de desarrollo sostenible ⁷⁶» and from Forética and Marca España: «La RSE es una inversión, no un coste. Las compañías más sostenibles crean más valor ⁷⁷».

Also, according to the report *Sobre la actuación del Gobierno en el fomento de la RSE en España, Ministerio de Trabajo e Inmigración*⁷⁸, the concept of CSR is found in different international spheres, such as the United Nations, the Organisation for Economic Cooperation and Development, the European Union, among others, and all of them establish the relationship of CSR with sustainable development.

In accordance with the above and considering what has been analysed in the other sections of this paper, it is clear that the concept of sustainable development is key in both CSR and sustainability. It is true that this concept is the essence of sustainability and is inherent to it, whereas in CSR it appears but in a more subliminal way, i.e. the link with sustainable development is deduced from its definition. Many experts and relevant institutions in the field emphasise this link; for example, the *Estrategia Española de Responsabilidad Social Corporativa*⁷⁹, a national reference framework for CSR, sets out five CSR principles, among which we can find sustainability, stating that CSR policies should be implemented with the aim of contributing to sustainable economic and environmental development in order to achieve social progress.

In fact, as I.J. Martínez and A. Gil mention, CSR alludes to the concept of sustainability:

⁷⁵EUROPEAN COMMISSION, COM (2002) 347 final. *Corporate Social Responsibility: A business contribution to Sustainable Development*.

⁷⁶Gustavo E.BARRADAS, *Hacia la responsabilidad social corporativa del líder visionario en Destilerías Unidas, S.A.* p.44.

⁷⁷FORÉTICA AND MARCA ESPAÑA. *Informe RSE y Marca España: Empresas sostenibles, país competitivo*, p.7.

⁷⁸MINISTERIO DE TRABAJO E INMIGRACIÓN, *Informe sobre la actuación del gobierno en el fomento de la Responsabilidad Social de las Empresas en España*.

⁷⁹MINISTERIO DE EMPLEO Y SEGURIDAD SOCIAL, *Estrategia española de Responsabilidad Social de las Empresas*.

« (...) nos encontramos con la Responsabilidad Social que entiende la empresa como una entidad que ha de tener en cuenta a la sociedad en general: local, nacional, universal y futura. Este último aspecto alude al concepto de la sostenibilidad, es decir, atender las demandas y necesidades sociales de las generaciones actuales sin hipotecar las de las generaciones venideras⁸⁰».

In this way, many authors agree that CSR is a contribution to sustainability. A.Vives⁸¹ argues that CSR is the actions taken by the company to assume its responsibility towards society and sustainability is the result of these actions, thus considering that, as both concepts have so much in common, there is no need to differentiate them, since sustainability is not an alternative to CSR but it is the result. The Observatory of Corporate Social Responsibility⁸² believes that CSR is the instrument for achieving sustainability, and E. Barrio and A. M. Enrique⁸³ believe that CSR was born as the response of organisations to the sustainability challenges.

In the same direction as the previous authors, but with some very interesting nuances, the *Cátedra CaixaBank sobre RSC*, in collaboration with IESE, emphasises the long-term sense of the sustainability concept:

«Promover un desarrollo sostenible equivale a ejercer la responsabilidad social a largo plazo. La sostenibilidad añade al concepto de RSC el matiz temporal: subraya el hecho de que los recursos no son ilimitados y que, por ello, será necesario hacer una gestión responsable de los mismos de cara a asegurar las posibilidades de desarrollo futuras. (...) La sostenibilidad viene a completar la definición ya existente resaltando un matiz fundamental para la comprensión y puesta en marcha de esta responsabilidad⁸⁴».

With these statements, the question is: didn't we say that CSR also has to do with sustainable development and, therefore, it does incorporate the long-term component that, according to the author, the concept does not have? To this, he replies:

«Es evidente (...) que la noción de RSC lleva aparejada consigo una visión a largo plazo, (...) ahora bien, junto con esa presencia más o menos implícita, la noción de sostenibilidad viene a subrayar de forma especial la irreversibilidad y limitación que los límites temporales confieren a cualquier actividad⁸⁵».

Consequently, we confirm what we said before, sustainability in its essence inseparably carries with it the concept of sustainable development and, on the other hand, CSR can be understood in terms of sustainable development but certainly that long-term component becomes more irrefutable when we join both concepts and CSR is accompanied by sustainability.

All in all, the author concludes that the incorporation of sustainability in organisations, through corporate culture and strategy, is part of CSR.

Finally, there are those who, aware of the link between both concepts, advocate an evolution towards a new concept: the responsible and sustainable business.

Corresponsables⁸⁶ believes that a responsible and sustainable company is one that creates economic, environmental and social value in the short and long term, thus contributing, in its immediate environment and on the planet, to the well-being and progress of present and future generations. According to the El Periódico article,⁸⁷ these are companies that seek to be sensitive to the environment

⁸⁰GIL and J. MARTÍNEZ, p.4.

⁸¹Antonio VIVES, De la Responsabilidad Social, a la Sostenibilidad, a la ASG: Lo bueno, lo malo y lo feo.

⁸²OBSERVATORIO DE RESPONSABILIDAD SOCIAL CORPORATIVA, *La importancia de la responsabilidad social corporativa en el camino hacia la sostenibilidad empresarial*.

⁸³ BARRIO and ENRIQUE, p.119.

⁸⁴MARÍN GARCÍA, p.17.

⁸⁵*Ibidem*, p.9.

⁸⁶CORRESPONSABLES, *Empresa responsable y sostenible*.

⁸⁷EL PERIÓDICO, *Responsable y sostenible*.

in which they operate, contributing to its strengthening, for example, through the generation of wealth, employment and social cohesion.

This model of responsible and sustainable business, insofar as its ultimate goal is for the company to last, must create value for itself and for its environment. To achieve this, the 5 fundamentals on which the model is based are key: openness and sensitivity to the environment, a sense of community, innovative capacity, consideration of the long term and value creation.⁸⁸

It is important here to bear in mind that, as Aldo Olcese argues in his doctoral thesis *La Responsabilidad Social y el Buen Gobierno en la Empresa, desde la Perspectiva del Consejo de Administración*, «los 5 fundamentos son condiciones básicas pero no suficientes, es decir, las empresas deben interiorizar valores que les permitan desarrollar dichos fundamentos e integrarlos en su gobierno, estrategia, procesos y sistemas⁸⁹». This is reflected in the following figure:

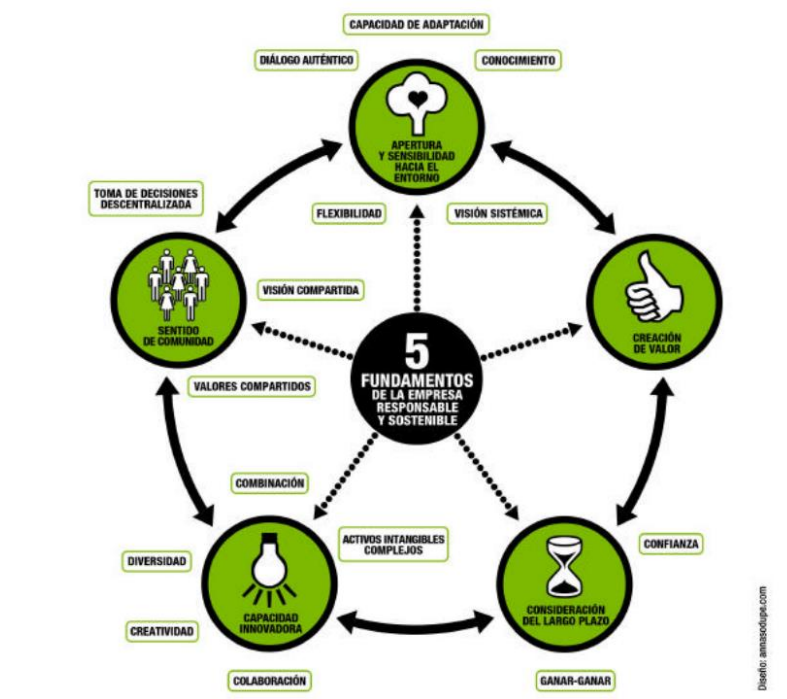


Figure 5. Five foundations of responsible and sustainable business.

SOURCE. Mr. Aldo Olcese, Doctoral Thesis.

Finally, regarding the value creation, I would like to quote from the above-mentioned article the explanation given therein, because it clearly reflects its *raison d'être* in this proposed business model and perfectly identifies the usefulness of social initiatives if they are carried out in this sense:

«La empresa debe ser creadora de valor, como medio para conseguir el crecimiento de la empresa y de la sociedad. La empresa debe tener un horizonte a largo plazo, la responsabilidad y la sostenibilidad deben ser procesos basados en el win-win: gana la empresa y gana el entorno, porque los dos se necesitan, y las relaciones basadas en la colaboración requieren tiempo⁹⁰».

⁸⁸Aldo OLCESE SANTONJA, *La Responsabilidad Social y el Buen Gobierno en la Empresa, desde la Perspectiva del Consejo de Administración*, p.8.

⁸⁹*Ibidem*, p.8.

⁹⁰EL PERIÓDICO, *Responsable y sostenible*.

In short, we can see how what is defined in this new concept has already been discussed and explained when the concepts of CSR and sustainability were analysed but brought together in a structured way.

To sum up, unlike in the previous section where it was clearly necessary to distinguish between the concept of social action and CSR, in the case of CSR and sustainability this is not needed. Although it is true that there are differences, both concepts are more or less implicitly based on the same thing: sustainable development. Therefore, many experts in the field see CSR as an instrument to achieve sustainability, i.e. sustainability as the result of CSR actions, and others see sustainability as underlining the long-term temporal nuance of CSR. On the other hand, we have also analysed the concept that has been on the rise in recent years: the responsible and sustainable company, which, in summary means everything explained in this section but in a structured way under the umbrella of the new concept, proposing, among other things, 5 foundations on which it is based.

In conclusion, as A. Vives argues:

«Responsabilidad y sostenibilidad empresariales tienen tanto en común que no vale la pena la diferenciación. Ambos tienen una visión holística de la empresa, de sus impactos y de sus stakeholders. De allí que no los contrastaremos, si bien estrictamente hablando, se refieren a cosas distintas (actividades versus resultados), en la práctica es lo mismo⁹¹».

3. Main instruments for the implementation of social initiatives in Spain: patronage and sponsorship

In the introduction to this paper, it was explained that in the case of Grifols, social initiatives are mainly implemented through patronage and sponsorship.

This is not a specific case of Grifols, because as Professor L.F Solano states in his book *Patrocinio y mecenazgo: instrumentos de responsabilidad social corporativa*, these are the two main instruments used to formalise the implementation of the different social initiatives within the framework of social responsibility since: «se trata de acciones voluntarias asumidas como obligaciones impuestas por la norma de cultura, es decir, por la sociedad». ⁹²

He adds that sponsorship and patronage are about: «conocer lo que quiere la comunidad y después, conectarlo con su impacto psicológico y con los fines de la organización». ⁹³

This is also how M. Rabanal⁹⁴ sees it in relation to CSR, as sponsorship and *patronage* techniques are «uno de los instrumentos más utilizados y a su vez, más desarrollados, para canalizar hacia la sociedad la componente externa de la RSC». In the analysis in his book *El patrocinio y mecenazgo empresarial, en el marco de la responsabilidad social corporativa*, sponsorship and patronage actions are classified in the different areas already mentioned above, such as: cultural, solidarity (care for the disabled, children, unemployment and reinsertion into the labour market, etc.), education and training, environment and research.

In order to set out their main characteristics, the legal framework to be taken into account in each case is as follows:

⁹¹ Antonio VIVES, De la Responsabilidad Social, a la Sostenibilidad, a la ASG: Lo bueno, lo malo y lo feo.

⁹² Luis Felipe SOLANO SANTOS, *Patrocinio y mecenazgo: Instrumentos de Responsabilidad Social Corporativa*.

⁹³ *Ibidem*.

⁹⁴ Marc RABANAL, *El patrocinio y mecenazgo empresarial, en el marco de la Responsabilidad Social Corporativa*.

- For patronage: Act 49/2002 of 23 December 2002 on the tax regime for non-profit organisations and tax incentives for patronage ("Act 49/2002" or "patronage Act") and Royal Decree 1270/2003, of 10 October, approving the Regulation for the application of the tax regime for non-profit organisations and tax incentives for patronage.

As stated by the Ministry of Culture and Sport⁹⁵, the regulation of patronage in Spain is mainly for tax purposes, i.e. it is focused on offering tax incentives or deductions to a person or company for its contribution to entities recognised as "beneficiary entities of patronage".

Although Act 49/2002 is the main Act regulating patronage in our legal system and is applied in most parts of the country, it is important to mention that in Spain there are other regulations approved by some autonomous regions- *Comunidades Autónomas*- such as: la Comunidad Valenciana, Castilla la Mancha, Islas Baleares, La Rioja, la Comunidad de Navarra and País Vasco.

- For sponsorship: Act 34/1988, of 11 November 1988, General Act on Advertising ("Act 34/1988").

It is critical to explain that, in accordance with the aforementioned Act 49/2002, in the case of patronage there are two main groups of collaboration: *donaciones, donativos y aportaciones* and, on the other hand, *convenios de colaboración empresarial en actividades de interés general* ("convenios de colaboración"), *gastos en actividades de interés general* and *programas de apoyo a acontecimientos de excepcional interés públicos*.⁹⁶

According to the *Barómetro de Empresas* study⁹⁷ carried out by Deloitte in 2015, in which 280 companies participated, sponsorship and patronage are particularly relevant instruments insofar as their main objective is to make stakeholders know the companies' commitment to the community. The same study shows that the most used legal figure, by 52% of the companies, is the *convenio de colaboración* and in second place, the donation with 41%; both figures of patronage.

Additionally, and recalling here the explanation of the concepts surrounding social initiatives, the companies surveyed were asked about their reasons for not accepting a sponsorship/patronage proposal: 50% answered that they would reject a proposal because it was outside their company's social action/CSR policies. Along the same lines, in relation to the aspects most valued by the companies when entering into a sponsorship/patronage agreement with an institution, the most valued aspect, by 85%, was the strengthening of the company's brand and with 75%, the Corporate Social Responsibility aspect:

⁹⁵ MINISTERIO DE CULTURA Y MECENAZGO, *Las entidades beneficiarias de mecenazgo en becenazgo*.

⁹⁶ Héctor GABRIEL de URRUTIA, *Los convenios de colaboración empresarial: reflexiones sobre ciertas cuestiones conflictivas*.

⁹⁷ DELOITTE, *Barómetro de Empresas 46. Valoración del primer semestre y previsiones para el segundo semestre 2015*.

Aspectos más valorados por las empresas en su vinculación a una institución



Figure 6. Aspects most valued by companies when entering into a sponsorship/patronage agreement with an institution. SOURCE. Barómetro de Empresas, Deloitte.

On the other hand, the study also shows that with sponsorship/patronage, 69% of the companies support social causes; 67%, educational; 59%, environmental; 44% health-related, and 39%, cultural.

Thus, it is interesting to analyse the sponsorship and patronage figures in order to understand why different instruments are used in social initiatives and what are the implications of using one or the other. To this end, the aforementioned Spanish regulations will be analysed and a comparison of the most commonly used legal figures to carry out social initiatives will be made. As said, these figures are: the donation, *convenio de colaboración* – both patronage figures- and the sponsorship contract.

3.1 Patronage: Donation and convenio de colaboración

As already mentioned in the previous section, Act 49/2002 identifies different mechanisms for patrons, among which the most used to carry out social initiatives are donations and *convenios de colaboración*, as shown in the Deloitte study described above. For this reason, the following section will explain the main characteristics of these two legal figures within patronage.

Before going into this explanation, it is important to point out that the donation and the *convenio de colaboración* have a common basis in accordance with the patronage Act: In both cases, there are beneficiary entities of patronage that carry out activities that pursue general interest purposes⁹⁸. Thus, we can break down two common aspects between both legal figures:

⁹⁸MINISTERIO DE CULTURA Y MECENAZGO, *Las entidades beneficiarias de mecenazgo en mecenazgo*.

- **Beneficiary entities of patronage:** The entities with which the *convenio de colaboración* is signed or which accept the donation are non-profit entities and are recognised as beneficiary entities of patronage in Spain by Act 49/2002. These entities are the ones listed in Article 16 (that leads to Article 2) of the aforementioned Act and in some of its additional provisions:

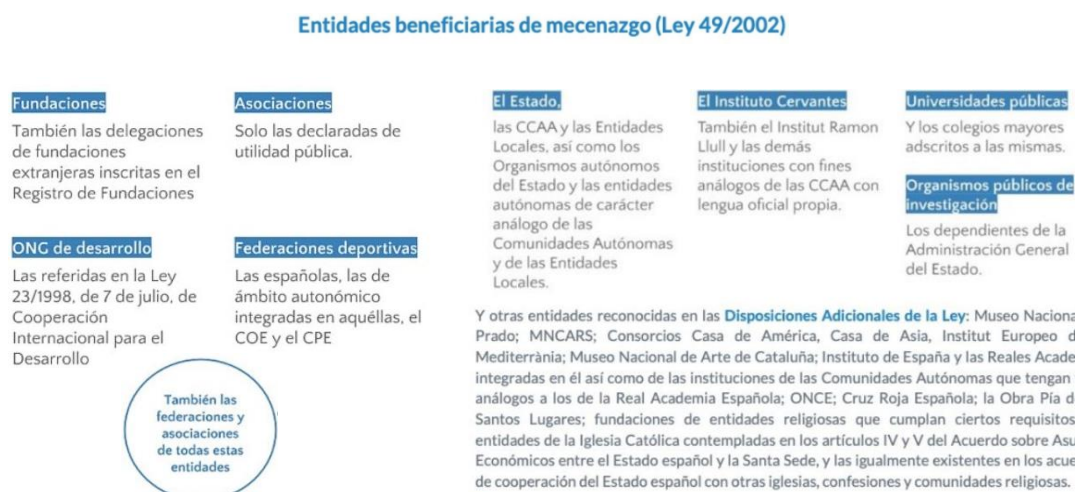


Figure 7. Beneficiary entities of patronage according to Act 49/2002. SOURCE. Ministry of Culture and Sport, Government of Spain

- **Activities with general interest purposes:** The entities benefiting from patronage carry out activities that pursue general interest purposes.

The mentioned Article 16 of Act 49/2002 considers as beneficiary entities of patronage those non-profit organisations listed in Article 2 of the same Act (shown in figure 9), provided that they meet the requirements of Article 3. This Article states that non-profit entities are understood to be those with general interest purposes and gives as examples: defence of human rights, social assistance and social inclusion, education, culture, sports, promotion of social action, defense of the environment, attention to people at risk of exclusion (...).

Furthermore, according to L.F. Solano⁹⁹, the figures of patronage also have in common that they involve an improvement in relations with the different publics and of the corporate/brand image, integration in the community and society and social responsibility.

Having clarified these two basic aspects of patronage, we can move on to the individual analysis of the figure of the donation and the *convenio de colaboración*.

3.1.1 The donation

As explained above, the regulation of patronage focuses mainly on offering tax incentives or tax deductions for donations (and other legal figures) made to entities recognised as beneficiary entities of patronage (which carry out activities in the general interest).

⁹⁹ Luis Felipe SOLANO SANTOS, *Patrocinio y mecenazgo: Instrumentos de Responsabilidad Social Corporativa*.

However, it is Act 49/2002 that determines which donations qualify for tax benefits. Therefore, not every donation to a beneficiary entity will entail tax deductions. In this sense, Article 17 of the Act sets out the type of donations and the requirements they must fulfil:

- Donation requirements (art. 17, section 1 of the Patronage Act): irrevocable, pure and simple.

The first paragraph of Art. 17 of Act 49/2002 establishes three characteristics that every donation must fulfil in order to benefit from tax deductions: the donation must be irrevocable, pure and simple. The *Dirección General de Tributos* ("DGT") in the binding consultation V2373-20 of 10 July 2020 explains its meaning:

«Donación pura y simple: Es aquella que además de estar fundada únicamente en la liberalidad del donante, no se encuentra sujeta a ningún tipo de condición, y ha de ser libre, gratuita, y traslativa de dominio.»

Therefore, and according to the Ministry of Culture and Sport, the fact that they are irrevocable, pure and simple implies that the donation is given in absolute terms, without conditions or compensations, and the only thing required is the entity acceptance. In other words, the donation is not allowed to be conditional on the donee (entity) taking any action and also implies that the donor cannot receive anything in return for the donation. For example, donor could not specifically determine the destination of the donation.

- What kind of donations are eligible for tax deduction (art. 17, section 1 of the patronage Act):

« a) Donativos y donaciones dinerarios, de bienes o de derechos.

b) Cuotas de afiliación a asociaciones que no se correspondan con el derecho a percibir una prestación presente o futura.

c) La constitución de un derecho real de usufructo sobre bienes, derechos o valores, realizada sin contraprestación.

d) Donativos o donaciones de bienes que formen parte del Patrimonio Histórico Español, que estén inscritos en el Registro general de bienes de interés cultural o incluidos en el Inventario general a que se refiere la Ley 16/1985, de 25 de junio, del Patrimonio Histórico Español.

e) Donativos o donaciones de bienes culturales de calidad garantizada en favor de entidades que persigan entre sus fines la realización de actividades museísticas y el fomento y difusión del patrimonio histórico artístico.»

Once it is clear that to benefit from tax deductions donations must be irrevocable, pure and simple and be also one of the typologies of Article 17, we can analyse the tax incentives in depth:

In accordance with articles 19, 20, 21 and 22 of Act 49/2002, when natural/physical or juridical/legal person makes a donation, with the aforementioned characteristics to a beneficiary entity of patronage, the donation gives entitlement to a tax deduction in the Corporate Income Tax ("IS") in the case of the juridical person or, in the case of the physical, in the Personal Income Tax ("*Impuesto sobre la Renta de las Personas Físicas*"). As in our case we are analysing social initiatives carried out through the instrument of patronage by companies (legal person), we will focus on the tax deductions in the IS of the patronage Act:

Before analysing the deduction percentage, it is necessary to be clear about the basis for the deductions of these donations which, in accordance with article 18 of Act 49/2002, will be different according to the type of donation. For example, among others, it specifies that the basis for the deduction will be:

« a) En los donativos dinerarios, su importe.

b) En los donativos o donaciones de bienes o derechos, el valor contable que tuviesen en el momento de la transmisión y, en su defecto, el valor determinado conforme a las normas del Impuesto sobre el Patrimonio.

c) En la constitución de un derecho real de usufructo sobre bienes inmuebles, el importe anual que resulte de aplicar, en cada uno de los períodos impositivos de duración del usufructo, el 2 por 100 al valor catastral, determinándose proporcionalmente al número de días que corresponda en cada período impositivo. (...)».

In the implementation of social initiatives by companies, the first two types of donations listed in the Article - monetary and in kind donations - are particularly relevant. For example, Nestlé has had an established policy for more than 30 years of regular product donations to disadvantaged groups through food banks.¹⁰⁰

It is interesting to note that, in this latter typology, because Law 49/2002 calculates the deduction base according to the book value at the time of transfer and not the market value, in kind donations are discouraged. Why? Because in accounting terms, that asset will have a very small value due to its depreciation over time¹⁰¹. Therefore, this is a fact that companies should take into account when deciding what type of donation to make.

Once we have clarified the different basis of deduction, we turn to article 20 of the patronage Act, which establishes a general deduction of 35% of the IS quota (quota calculated according the Act 43/1995 of 27 December 1995 on Corporate Income Tax). We can also see that the same Article tries to incentivise the loyalty of donations and continued support by means of an additional 5% to this 35% deduction for those donations to the same entity that are maintained for more than 2 consecutive years and with the same or higher value in each of these years:

«Si en los dos períodos impositivos inmediatos anteriores se hubieran realizado donativos, donaciones o aportaciones con derecho a deducción en favor de una misma entidad por importe igual o superior, en cada uno de ellos, al del período impositivo anterior, el porcentaje de deducción aplicable a la base de la deducción en favor de esa misma entidad será el 40 por ciento»

It is important to note here that consecutive donations must maintain the same or higher value, otherwise loyalty is not rewarded.

Furthermore, in accordance with Article 22 of the patronage Act, an additional 5% deduction will also be added if the activities for which the donation is made are considered priority patronage activities in the General Budget Act of that year (in its additional provisions).

Therefore, the different possibilities for donations made by a legal person in terms of tax deductions would be:

- General deduction: 35%.
- General deduction + loyalty: 40%.
- General deduction + priority activities: 40%.
- General deduction + loyalty + priority activities: 45%.

However, it is very important to bear in mind that, according to article 20 of Act 49/2002, this tax deduction has limits. Specifically, the deduction has a limit of 10% of the IS tax base with the possibility of deferral over the following 10 years.

To better understand the application of this limit, let us imagine a hypothetical case in which a company collaborates with an entity present in its community (which meets the requirements established in the

¹⁰⁰NESTLÉ, *Colaboraciones. Donaciones a bancos de alimentos.*

¹⁰¹MINISTERIO DE CULTURA Y DEPORTE, *La valoración de las donaciones en la Ley 49/2002.*

patronage Act). The company, which has a taxable base in the IS of 1,000,000 euros, decides to make a donation to the entity of 300,000 euros. What will the total deduction be?

- The basis for deduction, as it is a monetary donation, is the same amount donated, i.e. €300,000. The deduction limit is 10% of the taxable base, i.e. €100,000.
- With a deduction at the loyalty rate of 40% (35% + 5%), the deduction on the base is €120,000.
- Total deduction: in the first year, the company can deduct €100,000 due to the deduction limit. The remaining €20,000 can be deducted in the following 10 years, provided that the limits are respected in all years and taking into account the amount of other donations made.

At this point, we can now analyse the second main figure in social initiatives within patronage: the *convenio de colaboración*.

3.1.2 The *convenio de colaboración*

In accordance with Article 25 of Act 49/2002, a *convenio de colaboración* is defined an agreement by which:

«las entidades a que se refiere el artículo 16, a cambio de una ayuda económica para la realización de las actividades que efectúen en cumplimiento del objeto o finalidad específica de la entidad, se comprometen por escrito a difundir, por cualquier medio, la participación del colaborador en dichas actividades»

Furthermore, according to the DGT's binding Consultation V2047-17 of 28 July 2017:

«El resultado que se pretende con la formalización de un convenio de colaboración, es la realización de fines de interés general, independientemente del resultado que pudiera obtener el colaborador como consecuencia de su colaboración.»

As in the case of donations, the entities referred to in the definition of the *convenio de colaboración* agreement are those recognised as beneficiary entities of patronage under Article 16 of the patronage Act and the activities they carry out have general interest purposes.

Therefore, in addition to the two characteristics common to the figure of the donation, we can extract another one from the aforementioned article: the dissemination of the collaboration by the beneficiary entity. This dissemination does not constitute a provision of services, it is symbolic and, therefore, this fact presupposes that there is no equivalence between the aid provided and the value of the dissemination. As will be explained below, this characteristic of equivalence will become a very relevant difference between the *convenio de colaboración* and the sponsorship.

In short, we can see that there are two main obligations in the *convenio de colaboración*: the legal person- since we are focusing on corporate social initiatives- has the obligation to provide the economic aid (*ayuda económica*) to the beneficiary entity. On the other hand, the entity has to disseminate the participation of the company in its activities or projects.

Several doubts may arise from these two obligations that cannot be resolved by simply reading the patronage Act and, for this reason, many queries have been made to the DGT in this regard and some of the answers are the following:

The DGT's binding Consultation V1448-15 of 11 May 2015, in relation to the economic aid and with regard to the activities that the beneficiary entity carries out, states:

«la ayuda económica ha de destinarse a estas actividades, siendo necesario que en el propio convenio se especifique el proyecto concreto para el que se entrega la ayuda de la entidad colaboradora, debiendo destinarse la misma a dicho proyecto.»

Therefore, in the case of the *convenio de colaboración*, we see that the specific project for which the economic aid will be used must be specified. It therefore goes beyond the mere liberality of the donation, since in this case the destination of the aid is specifically determined.

With regard to the type of aid, the DGT in its binding Consultation V2047-17 of 28 July 2017 indicated the possibility of monetary and in kind aid and also the provision of services but with the following requirement:

«la ayuda económica puede instrumentarse, no solo monetariamente, sino también a través de determinadas retribuciones en especie por parte de la entidad colaboradora (...) mediante determinadas aportaciones no dinerarias o prestaciones de servicios, siempre que se aporten "para la realización de las actividades que efectúen en cumplimiento del objeto o finalidad específica de la entidad".»

Moreover, the same Consultation requires the amount of the economic aid to be specified in the agreement.

In relation to the dissemination, the DGT in its binding Consultation V0085-15 of 14 January 2015, indicated that the expression in the article on dissemination "by any means" - *por cualquier medio*-encompasses any form of dissemination in which the participation of the company is made known, regardless of the type of aid received. Furthermore, in the same Consultation, it ruled on whether the company can also disseminate its participation under the agreement:

«la difusión realizada por el propio colaborador, ya sea mediante mención en su publicidad o mediante la cesión de uso del nombre y logotipo por la entidad sin fines lucrativos, se trataría de una actividad no encuadrable en el artículo 25 de la Ley 49/2002»

In short, we see that according to the wording of article 25 of the patronage Act and the DGT, the dissemination of the company's participation within the framework of the agreement is only foreseen to be carried out by the beneficiary entity.

Having understood the above, we must now analyse the tax treatment of the *convenio de colaboración* agreements that meet the mentioned characteristics:

In accordance with the Article 25 of Act 49/2002, the amounts paid or the expenses incurred by the company are considered deductible expenses for the determination of the taxable base for the corporate income tax (*Impuesto de Sociedades*). It also adds that this tax regime will be incompatible with the other tax incentives of the same patronage Act, such as, for example, the deductions for donations explained above.

With regard to the latter aspect, the Ministry of Culture and Sport states that this incompatibility does not imply that the same entity cannot, separately, make a donation and also a *convenio de colaboración* with the same entity.

Having determined the main characteristics of one of the figures most used by companies for the development of social initiatives, we can move on to the last of the instruments that are also very present in this type of actions aimed at the community: the sponsorship.

3.2 Sponsorship: the sponsorship contract

The General Advertising Act 34/1988 of 11 November 1988 ("*General Advertising Act*") defines a sponsorship contract as follows:

«El contrato de patrocinio publicitario es aquél por el que el patrocinado, a cambio de una ayuda económica para la realización de su actividad deportiva, benéfica, cultural, científica o de otra índole, se compromete a colaborar en la publicidad del patrocinador. El contrato de patrocinio publicitario se regirá por las normas del contrato de difusión publicitaria en cuanto le sean aplicables»

We can clearly see from the above definition that sponsorship is characterised by a commitment on the part of the sponsored party to advertise the sponsor in exchange for financial support fixed in a contract. In short, the sponsor makes an investment in advertising.

With regard to taxation, according to the Resolution of 9 March 1999, of the DGT, stated that the sponsorship contract is fully subject to Value Added Tax ("*VAT*"/"*IVA*") since the cause of the contract:

«no es otra que la prestación de un servicio, consistente en publicitar, mediante precio, un determinado mensaje de una empresa. Para ésta es irrelevante el destino que la entidad sin fin lucrativo dé a las cantidades entregadas; lo que importa es el servicio publicitario prestado por esta última al permitir la utilización de su imagen.»

Consequently, we are talking about a provision of a service and, therefore, the sponsorship contract is subject to VAT. This subjection allows us to identify and extract further characteristics of the contract that will be very relevant in the following sections on the implementation of social initiatives:

According to the binding Consultation V1183-06 of 19 June 2006 and the above-mentioned Resolution, one of the elements of the taxable event for VAT is the existence of the element of "onerousness". They add that this element implies that a supply of services is only taxable if there is a direct link between the service provided and the compensation received. In other words, reciprocal benefits are exchanged, requiring: «una relación de equivalencia entre las ventajas que la empresa perciben en virtud del contrato y las aportaciones que en virtud del mismo realizan en favor de la entidad patrocinada».

Therefore, another characteristic of the sponsorship contract is the equivalence of its benefits. That is to say, as the Ministry of Culture and Sport shares, that what is paid by the sponsor is equivalent to the value of the advertising agreed.

In this sense, according to F. Solano, the sponsorship will lead to a direct increase in notoriety and will improve the corporate and brand image.¹⁰²

Finishing with the tax aspects, from the point of view of the sponsor, as it is a provision of advertising services, it would be considered a deductible advertising expense for the sponsoring company for the corporate income tax (*Impuesto de Sociedades*), in accordance with Act 27/2014, of 27 November, on Corporate Income Tax ("*LIS*") provided that the requirements mentioned in the binding consultation V1655-16 of 15 April 2016 of the DGT are met:

«Por tanto, todo gasto contable será fiscalmente deducible a efectos del Impuesto sobre Sociedades siempre que cumpla las condiciones legalmente establecidas en términos de inscripción contable, imputación con arreglo a devengo, correlación de ingresos y gastos y justificación documental, siempre que no tenga la consideración de fiscalmente no deducible por aplicación de algún precepto específico establecido en la LIS.»

¹⁰² Luis Felipe SOLANO SANTOS, *Patrocinio y mecenazgo: Instrumentos de Responsabilidad Social Corporativa*.

The above statement leads us to Article 15 of the LIS, which indicates which expenses are not considered to be tax deductible and it does not refer to advertising expenses. Therefore, if, as stated by the DGT, all accounting expenses will be tax deductible for IS purposes provided that they meet the aforementioned requirements and that they are not considered non-deductible for tax purposes, the advertising expense is deductible.

This was the conclusion reached by the DGT in the above-mentioned consultation:

«en relación a los gastos relativos al patrocinio de un equipo deportivo automovilístico, debe indicarse que los mismos constituyen un gasto de publicidad realizado por las entidades, siempre que cumplan los requisitos en términos de inscripción contable, devengo, y justificación documental, y en la medida que no tienen la consideración de gasto fiscalmente no deducible conforme a lo establecido en el artículo 15 de la LIS arriba reproducido.»

Finally, before moving on to the next section, we will end by summarising and clarifying the main characteristics of the sponsorship contract, according to Dr. Lidia Arnau Raventós, who identifies them in her book *El contrato de patrocinio publicitario*¹⁰³:

(i) It is a property contract: there are interests of an economic nature involved, the sponsored party for receiving the services of the sponsor and the sponsor for the possible economic repercussion of the publicity that the sponsored party will make¹⁰⁴, (ii) Intuitus personae: when the sponsorship is of an individual person or of a specific team¹⁰⁵, (iii) Civil nature of the contract, (iv) Atypicality, consensual and not solemn contract: it lacks specific legal regulation, as we have seen, the Act defines it generically¹⁰⁶, (v) Single and simple contract: it forms a singular contractual figure and responds to the onerous scheme of performance in exchange for performance¹⁰⁷, (vi) Causal and onerous contract, commutative contract: the cause of the contract is the exchange of economic performance and advertising collaboration, with a scheme of sacrifice and mutual benefit¹⁰⁸, (vii) Bilateral contract, with reciprocal obligations: both parties (sponsored and sponsor) have obligations and they are reciprocal insofar as one obligation is the counterpart of the other¹⁰⁹.

Once the main characteristics of the sponsorship contract have been explained, we can continue with the following sections in which a comparison between the instruments and legal figures explained will be made.

3.3 Comparison of the main instruments of corporate social initiatives.

As mentioned above, the purpose is to analyse the instruments most commonly used by companies to carry out social initiatives, to compare them and to draw conclusions on their suitability according to the type of initiative, ambitions and objectives pursued.

¹⁰³ Lidia ARNAU RAVENTÓS, *El contrato de patrocinio publicitario*.

¹⁰⁴ *Ibidem*, p.38.

¹⁰⁵ *Ibidem*, p. 38.

¹⁰⁶ *Ibidem*, p.47.

¹⁰⁷ *Ibidem*, p.57.

¹⁰⁸ *Ibidem*, p. 64.

¹⁰⁹ *Ibidem*, p.67.

3.3.1 Comparison between the different types of patronage: Donation and convenio de colaboración

Based on the above section 3.1, the similarities and differences between the donation and the *convenio de colaboración* agreement to be taken into account for the implementation of corporate social initiatives can be summarised as follows:

- Main similarities:
As already explained, both figures are regulated by the same patronage Act and have in common that: (i) aids are received by a beneficiary entity under Article 16 of Act 49/2002 and additional provisions and (ii) the activities carried out by this entity have general interest purposes under Article 3.1 of the same Act. Finally, they also share (iii) the incompatibility of their own tax incentives with the other incentives stated in the Act, i.e. the same amount cannot be considered as a deductible expense (*convenio de colaboración*) and at the same time deduct a percentage of the IS quota (donations).
- Main differences:

	Donation	<i>Convenio de Colaboración</i>
Determination of conditions, consideration and use of the contribution	It must be pure, simple and irrevocable. It cannot be subject to any kind of condition, and therefore, neither can the destination of the donation be conditioned (beyond the knowledge that it will be used for activities that have general interest purposes). The only thing required is acceptance of the donation; the entity has no further obligations within the framework of the donation.	In accordance with the definition in Article 25 of Act 49/2002, in the <i>convenio de colaboración</i> , the beneficiary entity, in exchange for the economic aid, undertakes to disseminate the participation of the company ¹¹⁰ . In addition, the specific project for which the aid is given must be specified.
Tax treatment	Entitlement to a tax deduction in corporate income tax. General deduction of 35% of the quota, with the possibility of adding an additional 5% for loyalty and another 5% for being a priority activity, with a limit of 10% of the taxable base with the possibility of deferral over the following 10 years.	The amounts paid or the expenses incurred within the framework of the agreement by the company shall be considered deductible expenses for the determination of the taxable base for the corporate income tax (IS).

¹¹⁰MINISTERIO DE CULTURA Y DEPORTE, *Otras formas de mecenazgo en la Ley 49/2002 (1)*.

Dissemination	As it is a donation pure and simple, the entity has no commitment to disseminate the donation. However, the Ministry of Culture and Sport ¹¹¹ advises that, although there is no such commitment, there is no prohibition either, and the fact that it is disseminated does not detract from its value.	<p>In the <i>convenio de colaboración</i>, the beneficiary entity of patronage must disseminate the collaboration. According to the DGT, this dissemination includes any form of dissemination in which the company's participation is made known.</p> <p>Unlike sponsorship, the value of this dissemination would not be equivalent to the aid provided (hence it is not considered a provision of services by the beneficiary entity).</p> <p>However, if it is the company that carries out some kind of dissemination, this would not fall within the scope of Article 25 of the Act regulating the <i>convenio de colaboración</i>.</p>
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3.3.2 Comparison between patronage and sponsorship

Sponsorship and patronage, according to M. Rabanal¹¹², can both be considered as a structured communication technique at the service of building corporate and brand image, as they respond to a strategic approach.

Thus, following the same methodology as in the previous section, their main differences will be indicated below:

	Patronage	Sponsorship
Regulation	Act 49/2002 on patronage.	General Advertising Act.
Focus on general interest purposes and	According to the 49/2002 Act, patronage is not for any kind of activity, but requires an orientation towards activities of general interest. Patronage is always linked to the general interest.	The activities for which the sponsor provides economic support to the sponsored party are not required to have general interest purposes.

¹¹¹ MINISTERIO DE CULTURA Y DEPORTE, *Altruismo, mecenazgo y patrocinio*.

¹¹² Marc RABANAL, *El patrocinio y mecenazgo empresarial, en el marco de la Responsabilidad Social Corporativa*.

beneficiary entities	Furthermore, as we have seen in the explanation of the donation figure and the <i>convenio de colaboración</i> , these forms of patronage require the entity receiving the aid to be one of those considered beneficiary entities under article 16 and additional provisions of Act 49/2002.	Sponsorship can also be carried out with any type of entity. In short, sponsorship can be done with any entity and activity.
Purpose and compensations	<p>Patronage seeks to benefit an activity of general interest, regardless of the dissemination that may be derived in a symbolic way from the patronage of the beneficiary entity.</p> <p>The intention therefore has nothing to do with the search for an economic return, there is no equivalent advertising consideration within the framework of patronage.</p> <p>In the <i>convenio de colaboración</i> (one of the forms of patronage), despite the beneficiary entity's commitment to disseminate the collaboration, the value of this dissemination would not be equivalent to the money provided (therefore it is not considered a provision of services by the beneficiary entity).</p> <p>According to F. Santos, patronage consists of preserving, conserving and fostering art, culture and heritage, promoting values and acquiring recognition.</p>	<p>In the definition of the sponsorship contract, the prominence of the advertising component can be observed. In exchange for economic support for different types of activities, the sponsored party undertakes to collaborate in the sponsor's advertising.</p> <p>Therefore, a clear economic return is sought on the part of the sponsor through advertising.</p> <p>As an onerous contract, this advertising implies a compensation equivalent to the economic support provided.</p> <p>According to F. Santos, sponsorship has a strong commercial motivation, making it a purely advertising instrument.</p>
Tax treatment	In general, apart from the specific tax benefits of the various forms of patronage, one thing they have in common is that there is no provision of services by the collaborating entity and, therefore, no VAT is levied. Although the patronage may be known and could bring some kind of benefit to the patron, this limited diffusion is not enough to understand that	<p>In the sponsorship contract, there is an equivalence of considerations between the economic support provided and the advertising of the sponsored party. The sponsor makes an investment in advertising.</p> <p>Therefore, a supply of services is deemed to be subject to the general VAT rate (IVA).</p>

	<p>there is a provision of services by the entity. Moreover, with regard to the two forms of patronage analysed, let us recall:</p> <p>Donation: Tax deductions from 35% of the corporate tax liability up to a maximum of 45% (with the additional deductions: loyalty and priority activity).</p> <p><i>Convenio de colaboración:</i> The expenses incurred by the collaborator within the framework of the agreement are deductible for the purpose of determining the corporate income tax base.</p>	<p>Moreover, no tax deductions are contemplated on the corporate income tax (IS). However, given that it is considered a provision of services by the sponsored party, it is an advertising expense for the sponsor and is therefore a deductible expense for the corporate income tax.</p>
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II. COMMUNITY EXPECTATIONS ON CORPORATE SOCIAL INITIATIVES

1. Quantitative research

1.1 *Hypotheses and objectives*

In the first section of this paper, we analysed the importance of stakeholders and how the growth and competitiveness of organisations will depend on the integration of their demands into their strategy and operations. As defended by E. González¹¹³ : «La idea clave reside en considerar que una empresa conseguirá la legitimidad y credibilidad de sus stakeholders siempre y cuando sea capaz de dar respuesta a las expectativas legítimas —universalizables— que poseen».

In this sense, companies must assume a social commitment to society in general and specifically to the local community in which they operate and to the stakeholders with whom they interact. There must be responsible behaviour towards all of them.

Thus, as explained above, for many authors such as M. Rabanal, the implementation of social initiatives instrumented in sponsorship and patronage actions are useful to this commitment.

However, when an organisation wants to assume this social commitment with the local community in which it operates, and considers carrying out social initiatives, it must try to answer to the existing expectations and demands of stakeholders. These stakeholders, who, as we know, can be shareholders, customers, employees and the community or society, will each of them have their own expectations of the company's social commitment.

With the aim of trying to find out as much as possible about these expectations, and given that the stakeholder at whom social initiatives are primarily aimed (more directly) is the community or society in general, a quantitative research was carried out at a national geographical level (Spain), by means of a 12-question survey and 156 people have participated in it.

The aim of this research is none other than to find out what expectations in terms of social commitment the community/society has of the companies that operate in it, i.e. whether they are expected to contribute socially by carrying out social initiatives and, if so, what areas the community believes are priorities, what type of initiative the community demands or what group of people society believes it is necessary for companies to help. The survey aims to be, as far as possible and on a small scale, a dialogue with the community/society stakeholder in the field of social initiatives.

All in all, the final objective is to be able to establish a series of conclusions from the dialogue with which to know how the implementation of social initiatives by companies should be adequately managed in order to meet the demands and expectations of one of their stakeholders. If the community is the main target of the initiatives, it is better to know their expectations and demands in order to satisfy them as far as possible.

¹¹³ GONZÁLEZ, p. 209.

A priori, my hypothesis is that the community/society in general demands companies to carry out social initiatives for the benefit of the community. Furthermore, in line with the current concern and pressure from European authorities regarding climate change, I also expect from the results a majority choice of this area as a priority for the implementation of social initiatives.

1.2 Research approach

In order to achieve the above-mentioned objectives, the research has been approached in the following way:

First of all, respondents were put into context. A generic explanation was given of what it means to carry out social actions and different real examples were given, such as the case of the IKEA project *Ellas lo Bordan* in which 20 women at risk of social exclusion sew the covers of the ÅTERSTÄLLA collection in Vallecas (Madrid).

Next, a basic generic question is proposed in relation to the person's expectation regarding the implementation of social actions by companies. Subsequently, we go into detail and ask questions regarding the geographical and thematic scope of the initiatives. In each of these questions, it is explained to the respondent what scope there may be in both directions. These explanations can be found in the annex to this paper.

On the other hand, it was also considered interesting to ask about the group of people to which the social actions should be addressed, also the type of aid, for example, financial contribution, in kind or through volunteering, and also about the type of collaboration, i.e. the preference to collaborate in a specific project or in general.

In addition, more evaluative questions were asked about the respondent's thoughts on a company carrying out social initiatives, what percentage of profit should be allocated to these actions and whether they are interested in knowing about the social initiatives that companies do and how they prefer this communication to be carried out. This point is very relevant because, according to M. Rabanal, understanding the implementation of this type of social actions within the framework of a CSR strategy:

«Una vez adoptada una estrategia de RSC, el siguiente paso considerado como crucial, es el poner en conocimiento a cada grupo de interés, de las acciones emprendidas, mediante un proceso de comunicación y de relación (...) que derive en la obtención de una confianza y credibilidad, por parte de éstos».¹¹⁴

Having clarified the approach, let us now analyse the results obtained.

1.3 Analysis of the results

In the first place, citizens/the community clearly, with 98.7% of those surveyed, expect companies to carry out social actions and, with regard to geographical scope, 60% prefer them to be more local than

¹¹⁴ Marc RABANAL, *El patrocinio y mecenazgo empresarial, en el marco de la Responsabilidad Social Corporativa*.

global. Slightly more than half of the respondents value positively that companies carry out these actions and 21.2% believe that it is their duty to do so.

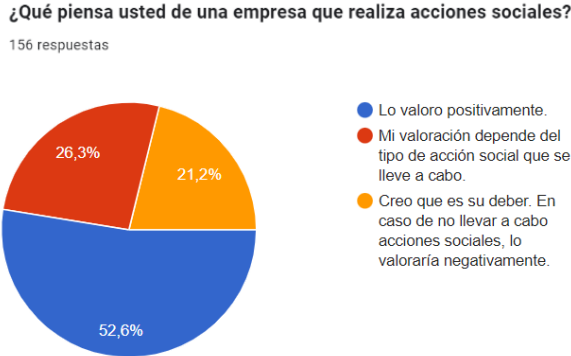


Figure 8. Community expectations among corporate social initiatives quantitative research (Annex I)
SOURCE: own elaboration

On the other hand, respondents' preference for the thematic area of social needs (e.g. reintegration into the labour market) is predominant, with 127 responses considering it a high priority, followed by 117 for the area of health. In total, the area with the highest number of responses considering it very relevant or relevant is once again social needs with 154 responses, followed by education and the environment with 153 responses, and sport with the lowest number of responses.

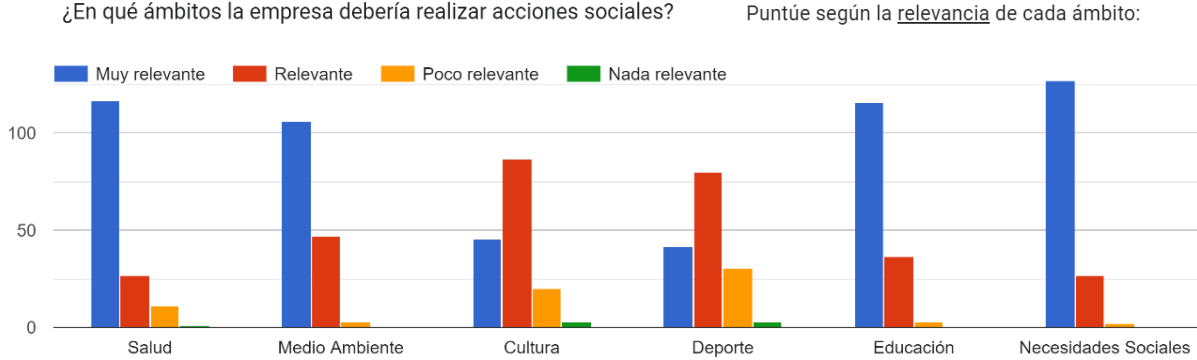


Figure 9. Community expectations among corporate social initiatives quantitative research (Annex I)
SOURCE: own elaboration

With regard to the group of preference to which the actions should be directed, children and young people with difficulties stand out as a very high priority with 114, and adding the responses of very high priority and priority, we have the highest number of responses for children and young people with 153 and 149 for the disabled.

¿A qué colectivo crees que deberían dirigirse las acciones sociales? Puntúe de mayor a menor prioridad:

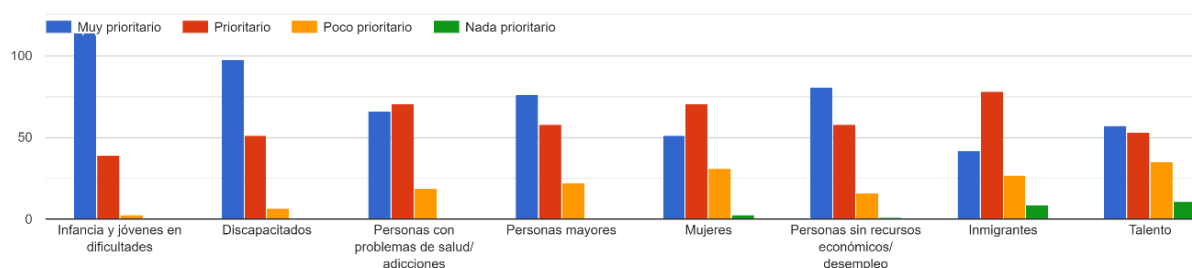


Figure 10. Community expectations among corporate social initiatives quantitative research (Annex I)
SOURCE: own elaboration

There is no consensus on how to carry out these social actions, with almost the same weight being given to financial contributions as to contributions in kind. However, there is consensus that, in the case of a financial contribution, they prefer it to be earmarked for a specific project (89.7% of those surveyed) rather than a contribution without setting a project (for example, a pure donation to an entity). Moreover, it is preferred that many resources be allocated to a few social actions (64.7%) rather than few resources to many social actions. Finally, 60% believe that between 1% and 5% of company profits should be allocated to social actions.

With regard to communication, practically all respondents are interested in the communication of the actions that companies carry out and 76% expect this communication to be through their own visibility in the institution with which they collaborate (for example, inclusion of the logo), 60% expect it to be on the company's social networks, specifically, 47% of respondents would go first to the company's Instagram account and 34% to LinkedIn to find out about the social actions that a company is carrying out.

Therefore, in conclusion, companies have to undertake social initiatives, as this is the expectation of one of their stakeholders, the community. If they do so, they are expected to allocate between 1% and 5% of their profit and to have a geographical scope that is more local than global (meaning local in the community where they are located). The aid should be to a specific project and be directed primarily to the social needs of children and young people in difficulty. Regarding the convenience of communicating the implementation of these actions, we can conclude that it is convenient, since it is in the interest of citizens. In particular, they expect this communication in the institution with which the company collaborates and on the company's social networks, with Instagram being the network that citizens would access first to find out about it.

III. CONCLUSIONS

1. Convenience and management of corporate social initiatives

At this point in the paper, it is worth recalling what we have analysed:

Firstly, the different concepts in which corporate social initiatives can be framed were discussed: social action, CSR and sustainability.

We have also studied the instruments for carrying out such initiatives, which are patronage and sponsorship, and, specifically, we have studied the most commonly used legal figures at present: donation, the *convenio de colaboración* and the sponsorship contract.

Finally, since knowing the demands of stakeholders is key, quantitative research has been carried out to find out the expectations on the social commitment of companies through the social initiatives of the stakeholder to whom they are mainly addressed: the community/society.

Taking all of the above into account, and in the form of an executive summary, if we were faced with the case that a company wanted to carry out this type of initiative, the guidelines and recommendations we would give are as follows:

Regarding the stakeholder theory, if the company is really interested in creating value and impact, it must establish a dialogue with the specific community to which it wants to implement social initiatives. According to the different authors, it is preferable to specifically address the needs of the community in which the company in question is located rather than trying to meet the needs of society in general. In fact, this is also the expectation of 60% of respondents, who say that they prefer initiatives to be local rather than global in terms of geographic scope.

It is true that the quantitative research done has been carried out as a general guideline, however, needs must be analysed case by case, community by community, as the needs and expectations of one locality in which a company is present are not the same as those of another. In short, a thorough process of dialogue must be established with the stakeholder in order to know their expectations and what demands to satisfy through social initiatives.

On the other hand, in order to effectively create value and gain legitimacy, trust and reputation (which will enhance the competitiveness of the organisation), this stakeholder management and social initiatives must necessarily be framed within a CSR or sustainability strategy (we should remember here that given the similarities between the two concepts, we do not differentiate them).

If the company carries out initiatives within the framework of social action, i.e. in a one-off, non-strategic manner and in isolation from the rest of the company's operations and business, it will not achieve this creation of value and legitimacy in the long term.

Thus, whether it is framed in terms of CSR or sustainability, the company must take into account that this decision implies a complete transformation in the organisation. This transformation is because the company has to act responsibly not only towards the community but also towards all stakeholders and in each of the operations and decisions that the organisation makes. CSR and sustainability must be incorporated into the entire chain of operations, becoming part of the company's strategy.

Although it is true that sustainability and CSR go hand in hand, we have been able to see small nuances that allow us to move from one concept (CSR) to the other (sustainability). As explained, the concept of sustainable development clearly marks the concept of sustainability, with the SDGs also being particularly important. Thus, social initiatives framed within the CSR strategy, in order to clearly make this step towards the concept of sustainability, should be planned underlining the temporal nuance of the long term and aligned with the SDGs. This would also make it possible to calculate their impact through the ESG indicators of sustainability indices, which would also add value to the company from a financial perspective for "responsible" investors.

Following on from the above conclusions, it is now necessary to relate this to the legal framework set out in section 3 with which to instrumentalise the implementation of social initiatives:

We have seen then that, at first sight, patronage and sponsorship seem to fit in the mentioned social commitment insofar as both seek to gather and satisfy the demands and needs of the community. However, it is true that in the in-depth analysis of the specific figures of patronage and sponsorship, we have been able to see some aspects which, related to the previous conclusions and the results of the research, make us opt for one figure or the other:

Given the Spanish legislation analysed, and taking into account that the implementation of social initiatives within the framework of CSR and sustainability has a firm purpose of creating value and impact for the community, it is clear that the figure of sponsorship with its purely commercial, economic and advertising essence falls far short of these objectives.

In fact, Act 49/2002 is clearly intended to regulate initiatives such as those analysed in this paper, in which an individual or legal entity wishes to express its social commitment by supporting activities of general interest (which, as we have seen, cover all the possible areas mentioned in previous sections in which social initiatives can be carried out). This is why the Act itself defines what types of activities are of general interest, and it makes sense that it stipulates that beneficiary entities should be non-profit-making.

In short, it does not make sense to ignore the figures of this regulation, which is so geared towards what we are looking for in a CSR and sustainability strategy. Therefore, we should focus our attention on the figures of patronage in Act 49/2002 and leave aside the sponsorship contract as it has objectives that are far removed from those sought in these strategies. However, it could happen that an entity with which the objectives of satisfying the needs of the community can clearly be achieved is not one of those beneficiary established by the patronage Act. In this case, the instrument of the sponsorship contract should then be considered as the last possible mechanism, but trying to distance its commercial purpose as far as possible by taking it to a socially responsible field.

Focusing on the *convenio de colaboración* and the donation, there are three key aspects that we have highlighted in their differences: (i) the possibility of defining a project to which the financial support/in kind is assigned, (ii) the dissemination of the collaboration and (iii) the tax treatment.

With regard to the possibility of limiting a project, in the case of a donation, as it must be pure and simple, it cannot be subject to any condition and, therefore, neither can its destination be strictly conditioned to a specific project. In other words, all that would be required of the beneficiary entity is acceptance of the donation and would be free to use the aid provided (obviously within the limits of the specific general interest activity). On the other hand, in the *convenio de colaboración* agreement, we

have seen that the project for which the aid is intended must be specified in the agreement itself, and specific conditions can be agreed in this respect.

In this sense, insofar as CSR and sustainability imply strategic management of stakeholder demands, when an entity wishes to carry out a social initiative, it is very useful to be able to condition the aid provided to a specific project, with fixed aims and characteristics (for example, in the framework of sustainability, the project could be planned in line with particular SDGs). In fact, this is also considered by 89.7% of the research respondents. Moreover, the setting of specific characteristics can determine aspects such as the certain target group and area to be addressed by the project, which would make possible to meet the expectations of the community, given that in the research the area considered to be the highest priority was that of social needs and the preferred group was that of children and young people in difficulty. Therefore, in this sense, we would opt for the use of the *convenio de colaboración*.

In relation to dissemination, this is only foreseen in the *convenio de colaboración* on the part of the beneficiary entity. In the case of the donation, the Act does not contemplate its dissemination, and we already know that the entity could not be conditioned in this sense or in any other. Therefore, although it is true that the dissemination of the donation is not explicitly prohibited, for legal certainty reasons we would opt for the *convenio de colaboración*, which in its definition the beneficiary entity undertakes to disseminate the collaborator's participation. Moreover, it fits perfectly with the expectations of 96.2% of respondents who are interested in companies communicating/disseminating the social initiatives they carry out and also fits with the 76.3% who prefer/expect this dissemination through visibility in the institution with which they have collaborated (for example, with the inclusion of the company's logo in different materials of the entity).

Notwithstanding the above, it is important to remember that the value of such dissemination, not being a provision of services by the entity, is not equivalent to the aid provided by the company. It is also necessary to bear in mind that if the company would like to carry out any dissemination/communication of the collaboration, this would not be framed in the agreement. Therefore, in order to meet the expectations of 59.6% of respondents and 55.1% who expect to know about the initiatives through the company's social networks and website respectively, such communication should be specifically agreed with the entity, as well as, for example, the use of its logo.

Thirdly, although it is true that both figures present differences in their tax treatment, remembering the objective of a CSR and sustainability strategy, the choice of one instrument or the other should not depend on its tax advantages. It is true that in the case of the *convenio de colaboración* the expenses are deductible and it is also true that the donation can attract more attention as it can be deducted from 35% to 45% of the corporate tax (with a limit of 10% of the taxable base), but it is much more important to take into account the above explained conditions to frame an initiative as a donation or as a *convenio de colaboración*.

In short, if the company's objective is the real creation of value in the community, which in the long term will generate legitimacy, trust, and competitiveness for the company, which will guarantee its existence, organisations should frame the implementation of social initiatives in a CSR or sustainability strategy, together with the rest of the responsible actions with the other stakeholders and in each of the company's decisions. Thus, given the characteristics of these strategies and the expectations of those surveyed in the research, the most convenient legal figure is the *convenio de colaboración*, insofar as it allows flexibility in specifying the certain project to which the company allocates the aid, thus

achieving a better adaptation to the objectives of CSR and sustainability and to the demands of the community, while at the same time being disseminated by the beneficiary entity.

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ANNEXES

1. Quantitative research: Community expectations among social initiatives

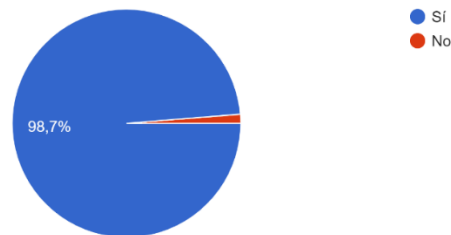
Las acciones sociales de las empresas

Las acciones sociales son la contribución voluntaria de la empresa al desarrollo de la comunidad. Por ejemplo:

- Proyecto "Ellas lo Bordan" de IKEA: 20 mujeres en riesgo de exclusión social cosen en Vallecas las fundas de la colección ÅTERSTÅLLA.
- Los hogares-residencia de La Fageda en Olot: En los hogares-residencia viven personas con discapacidad que no tienen familia o bien la familia no se puede hacer cargo. Reciben una atención integral, desde integración a la comunidad hasta hábitos e higiene.
- KH7 es patrocinador del Club Balonmano Granollers: Fruto del compromiso de KH7 con su entorno del Vallès, KH7 lleva más de dos décadas colaborando con el Club.

Piense en una empresa. ¿Usted cree que esta empresa debería interactuar con la comunidad mediante acciones sociales?

156 respuestas



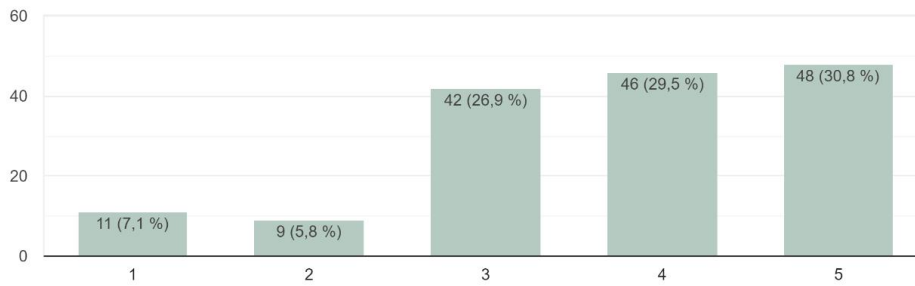
Las acciones sociales de la empresa pueden abarcar distintos ámbitos geográficos:

- LOCAL: la acción social se dirige a las comunidades en las que la empresa está presente, por ejemplo: inserción laboral de personas en situación de exclusión social de la localidad donde se ubica la empresa.
- GLOBAL: la acción social se dirige a comunidades en las que la empresa NO está presente, por ejemplo: acciones sociales para países en vías de desarrollo en los que la empresa NO tiene presencia.

¿En qué grado prefiere usted el ámbito geográfico de las acciones sociales? *



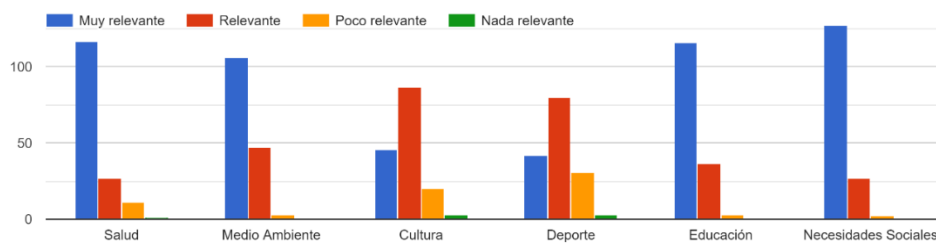
156 respuestas



Existen distintos ámbitos en los que la empresa puede realizar acciones sociales.
Por ejemplo:

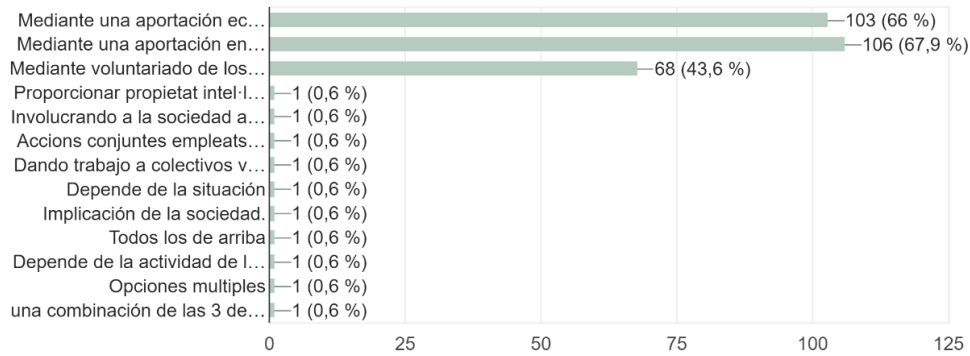
- **SALUD** (p.ej: CaixaBank colabora con la asociación ANELA para mejorar la calidad de vida de las personas afectadas de ELA y sus familias).
- **MEDIO AMBIENTE** (p.ej: la Fundación Banco Santander colabora con la Fundación CRAM con el objetivo de proteger a las tortugas marinas que habitan y transitan el Mediterráneo).
- **CULTURA** (p.ej: Grifols es mecenas de la Fundación Joan Miró para contribuir a acercar la sociedad al importante legado del artista).
- **DEPORTE** (p.ej: Fundació Damm colabora con el Club Natació Montjuïc que tiene como objetivo principal el fomento, desarrollo y la práctica de la natación y el waterpolo).
- **EDUCACIÓN** (p.ej: Iberdrola apoya la formación de electricistas mediante becas para formar especialistas, priorizando la inclusión en el sector de la energía de las mujeres jóvenes).
- **NECESIDADES SOCIALES** (p.ej: Telefónica colabora con la Fundación ONCE para impulsar la inserción laboral de personas con discapacidad).

¿En qué ámbitos la empresa debería realizar acciones sociales? Puntúe según la relevancia de cada ámbito:

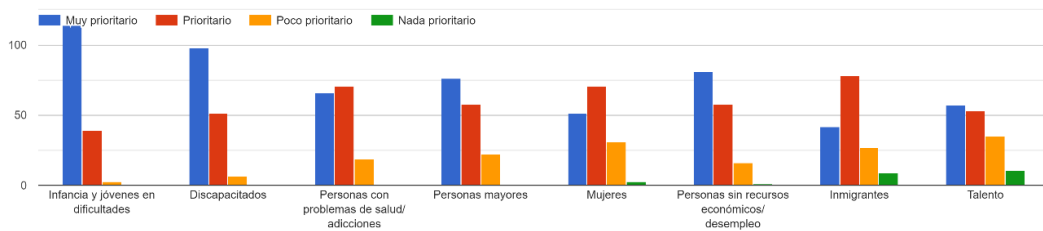


¿Cómo prefiere que se lleve a cabo acciones sociales? Seleccione las opciones que considere:

156 respuestas

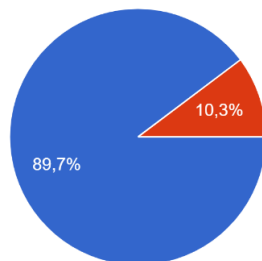


¿A qué colectivo crees que deberían dirigirse las acciones sociales? Puntúe de mayor a menor prioridad:



A una empresa se le ofrecen dos posibilidades de colaboración, ¿Cuál escogería usted?

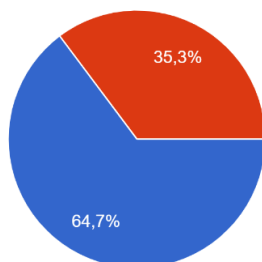
156 respuestas



- Aportación económica para la financiación de un proyecto concreto (p.ej: financiación de 10 cursos formativos para inserción laboral)
- Aportación económica sin fijación de un proyecto concreto (p.ej: donación a una ONG o entidad)

Imagine que una empresa decide destinar X recursos a acciones sociales. Usted, ¿qué valora más?

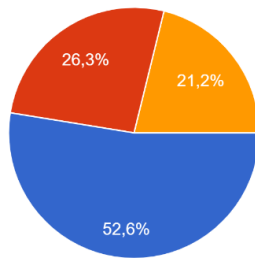
156 respuestas



- Que se destinen muchos recursos a pocas acciones sociales
- Que se destinen pocos recursos a muchas acciones sociales

¿Qué piensa usted de una empresa que realiza acciones sociales?

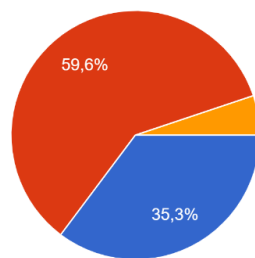
156 respuestas



- Lo valoro positivamente.
- Mi valoración depende del tipo de acción social que se lleve a cabo.
- Creo que es su deber. En caso de no llevar a cabo acciones sociales, lo valoraría negativamente.

¿Qué % del beneficio de una empresa cree que debería destinarse a acciones sociales?

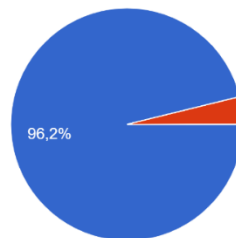
156 respuestas



- Más del 5%
- Entre el 1% y 5%
- Menos del 1%

Imagine que una empresa está llevando a cabo una acción social ¿le gustaría saberlo?

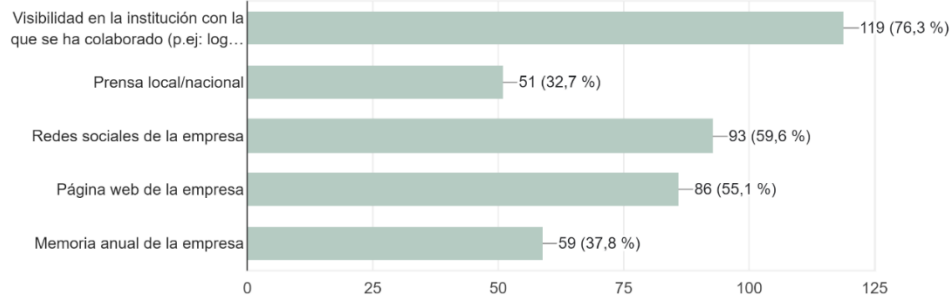
156 respuestas



- Sí. Me interesa conocer las iniciativas sociales que las empresas realizan.
- No. Para mí no es relevante conocer las iniciativas que se llevan a cabo.

¿Cómo esperaría/preferiría la comunicación de dicha acción social? Seleccione las opciones que considere:

156 respuestas



Para informarse de las acciones sociales que una empresa realiza ¿a qué red social de dicha empresa acudiría en primer lugar?

156 respuestas

