

SYSTEMS & MANAGEMENT Electronic magazine

SURVEY AND ANALYSIS OF GLOBAL GOVERNANCE PERSPECTIVES IN THE CONTEXT OF SOCIAL RESPONSIBILITY

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ABSTRACT

Global governance is about bringing together diverse social actors in search of solutions to common problems. The present research sought to demonstrate the path adopted by multiple social entities that aim to create a global consensus on social and environmental responsibility. The achievement of the intended results was delineated through the discussion between the concept of global governance and social responsibility. This research intends to present the world actions for the protection of society and the environment, as well as to demonstrate how these actions are built and established by the various stakeholders.

Key-words: Global Governance; Social Responsability; ISO 26.000; Consensus

1. INTRODUCTION

The themes environment and social responsibility began to gain more evidence with the advance of globalization and its economic, social, political and environmental consequences. According to Tenório (2006), the analysis of organizational social responsibility was built from the paradigms of industrial and post-industrial society. The first period, which emerged with the industrial revolution in England in the eighteenth century, focused on technological and economic development, where social issues were seen as priorities only if they added in some way economic value to the intended development.

The second period brings the issues resulting from the process of industrialization, such as population growth, pollution, disorientated urban growth, scarcity of natural resources, among other problems. Thus, one can see globalization in two aspects: one, on the positive bias, which is the technological evolution, information and expansion of market and economy; And another analyzing the consequences of this evolution, which, if not control-

led, can create insoluble problems for society and for future generations.

The opening of markets and the growing globalization, both economic, information and technology, have brought a new process of social construction, based on the combination of social, environmental and economic values. This is what has been termed, according to Elkington (2001), as a Triple Botton Line development, that is, a development based on these three pillars, which structure the concept of sustainability.

Despite the proliferation of numerous initiatives from organisms and very different in nature organizations, social responsibility management tools that contribute and aim to meet the classic sustainable development pillars - the so-called triple bottom line (economic, social and environmental) - are Structured in order to develop an approach through stakeholder engagement: Shareholders, Internal Auditors (employees and third parties), Cus-

DOI: 10.20985/1980-5160.2016.v11n4.1071



tomers, Suppliers, Partners, Community, Environment, among others (Louette, 2007, p.77).

In this context, there are several movements waving in favor of fundamental human rights and that matter in the union of different players for the sake of environmental protection, always looking for a more sustainable development for society. The reduction of environmental degradation, the search for no shortage of natural resources and respect for social and human rights are configured as new demands for political and economic action more ethical and transparent. This condition has given rise to new looks for the need to build consensus and rules that can establish certain governance in relation to social responsibility.

It is from this understanding that several initiatives begin to emerge which seek, in a certain way, to normalize behaviors from the construction of consensuses that contribute to the achievement of a goal. This is the essence of global governance, that is, the union of various social actors in search of solutions to common problems. In this sense, this research intends to demonstrate the path pursued by different actors of society that, over time, have been seeking, with the help of several mechanisms and tools, to create a global consensus on social and environmental responsibility.

In order to achieve the desired results, the concept of governance and its analysis in the field of global governance are brought forward. From this analysis on the concepts of governance, we seek to understand social responsibility and its history. In a third moment, it presents the world actions in favor of the protection of society, the environment and sustainable development, besides demonstrating how these actions are constructed and established by the diverse stakeholders, that is to say, any and all affected part and / Or interested in the activities or operations of the organization.

From these analyzes, it is demonstrated how these actions can converge to the construction of initiatives that contribute to the establishment of global governance on the exposed theme. Finally, social responsibility is related to the actions of the various entities of society that can, by their business or decisions, affect society and the environment. With the evolution of these concepts, several initiatives appeared in search of tools that could help the organizations in the development of practices that contribute to the environmental preservation and to the respect to the society as a whole.

According to Lameira et al. (2011), the improvement of governance practices is associated with the develop-

ment of better organizational structures and the search for a better dynamic in its operation, which should make it possible to increase the efficiency of the companies and, consequently, a better evaluation by the Marketplace. The organizations have shown attention in the adoption of socially responsible practices, by economic motivation, assistance, strategic or even by the conscientization. Thus, the importance of governance in achieving a global initiative, ISO 26000 - Guidelines on Social Responsibility - will be discussed in this paper. This standard was conceived with the involvement of several participants: as NGOs, companies, governments, representatives of civil society and others. It presents guidelines of social responsibility, fruits of a consensus formed between these actors.

Several international conventions and agreements were mandatory in the design of ISO 26000. One of its main guidelines is the respect of international norms, conventions and agreements, such as the International Declaration of Human Rights. This standard was a major step towards building social responsibility, in which global governance plays the role of instrument and tool. In the last decades, many initiatives in this direction have been committed by NGOs, governments, civil society and international entities through international conferences, programs, pacts and other channels of discussion.

The essence of governance is the building of solutions by the consensus of the various stakeholders. In other words, global governance is a way of addressing a particular subject, on which various entities of society can discuss, interact and build solutions at the international level. According to Gonçalves (2005, p. 6), global governance is the "way and process capable of producing effective results, without necessarily expressly using coercion".

In this sense, the present article seeks to analyze how members of society are seeking ways to reach a global consensus on social and environmental responsibility, comparing approaches and examining this process and its alignment with governance aspects. The research carried out for the development of this article brings as a premise the deepening in the discussion of the importance of global governance in the construction of social responsibility, by the engagement of many entities in the conception of ISO 26000. Thus, this article is divided into five parts: in the first two, the contexts of governance and social responsibility are outlined; in the third, the methodology is presented; in sequence, the results are discussed; and the last part is devoted to the conclusions.



2. GOVERNANCE AND GLOBAL GOVERNANCE

According to Gonçalves (2005, p. 1), gover nance "is the way in which power is exercised in the administration of the social and economic resources of a country aiming at development," implying, in addition, in the "capacity of governments to plan, formulate and implement policies and perform functions." Governance, in the etymological aspect of the word, translates government, that is, the way to govern, to plan and to execute certain policies instituted.

However, governance, in a broader sense, translates the aspects of how this should be. Thus, even the word governance is restricted to government actions, its concept has expanded to encompass principles that qualify it as "good", that is, "good governance." Governance from the angle of "good governance" had the aspect of "healthy development management", which determined government behavior lined according to laws, rules, prioritizing market protection and the necessary intervention of governments to allow this Functioning correctly, presenting the view that, with this, a more sustainable development was allowed.

Over time, however, criticisms of this more simplistic and selfish view of governance have emerged, leading to reflection on issues that go beyond the economic aspect and stating that the participation of the people is of crucial importance to the discussions and decisions that permeate it. This new way of looking at governance brings the idea that it must be established as "a fundamental requirement for sustainable development, which incorporates social equity as well as human rights" (Gonçalves, 2005, p.1). Still, according to the author, governance is the "totality of the various ways to manage problems, with the participation and action of the State and the private sectors" (Gonçalves, 2005, p. 6).

It is noted that for some time now there is a correlation of the need for sustainable social, political and economic development. However, for this development to occur in a sustainable way, it is necessary to establish a concrete governance that seeks the participation of government, companies and civil society.

In this way, global governance is seen as an expansion of the concept of governance and is based on globalization, which in turn has brought to the world a transnational dynamic of social, cultural, commercial and governmental relations. Globalization is a phenomenon that globalized information and accelerated technological and scientific development,

facilitating the exchange and access of information (Gonçalves et Lima, 2015).

The various international actors involved in the governance process are extremely important in establishing consensus and deciding on common issues and problems, mobilizing formed interest groups.

In the beginning, global governance was understood as relations between governments. However, these limits have been widened to include non-governmental organizations and various entities of civil society and private initiative. These different actors started to be part of the same process in search of solutions and paths, because they have common interests and, therefore, they began to cooperate in solutions to reach those interests (Gonçalves *et* Lima, 2015).

The concept of governance is then expanded and considered as "the way in which the various actors of society - governments, non-governmental organizations, companies, members of civil society - relate to solving common issues" (Gonçalves et Lima, 2015). Globalization has brought the globalization of information, which has certainly accelerated technological and scientific development, but has led to or accelerated environmental degradation processes, as well as highlighted and broadened various social issues. This new context was not only about economic and technological dissemination, but also brought diverse discussions in the scope of human, social and environmental rights that encompass the rights of society to health, education, equality, among others. These issues have crossed the frontiers of the nation-state and are now widely discussed in the global sphere.

In fact, it is understood that governance, in order to be established globally, should be based on the interests of the various actors affected and who seek to establish consensuses that legitimize it. The different entities of this global process of transformations have become part of the same system, in search of solutions and paths, due to the fact that they have common interests, and there is therefore a need to establish a consensus in search of solutions to reach these objectives. According to Gonçalves (2011), global governance has exactly these characteristics, that is, its essence is based on the existence of an articulation between different actors of society, whether they are state-owned or not, facing common difficulties.

The Commission on Global Governance explains that:

There is not just one form or a model of global governance, not just a structure or a set of structures. Global governance is a broad,



dynamic and complex interactive decisionmaking process that is certainly evolving and adjusting to the new circumstances. (Comission on Global Governance, 1996, p. 3).

In this way, the path that is formed is that of the interrelation of interests and actors, which begin to rethink the models of action so that, through discussions and consensus building, they can create the desired governance.

3. SOCIAL RESPONSABILITY

Issues of social responsibility emerged around the 1960s and 1970s when society mobilizations began to assert rights and protect the environment. Organizations begin to be held accountable for the damages they cause and the way they enjoy the common goods. Since then, the debates have grown through the adoption of more responsible practices by the organizations, which cause less impacts and contribute to a more sustainable development.

The issues related to EHS — Environmental, Health and Safety (in Portuguese SMS - Segurança, Meio-Ambiente e Saúde) and Corporate Social Responsibility (CSR) can contribute significantly to the competitive advantage, through the degree of importance and level of integration between these issues, which can happen, first, by integrating them into the companies business plan itself and, in a second moment, integrating them among themselves, in the same organizational structure (Leão et Lima, 2013).

The concept of social responsibility has been changing over time, moving from the idea of philanthropy, meeting the legal requirements, image and reputation of the organization until reaching the understanding that social responsibility is about adopting practices and policies that can contribute to a more sustainable development. Sustainable development is fully related to issues of social responsibility and the environment and its protection.

As many companies have not focused on quantifying the relationships between sustainability actions, sustainability performance, and financial gain, such companies are not focused on doing business "for corporate social responsibility." Instead, they act in a socially responsible manner Because they believe that it is "the right thing to do." However, pro-

grams created solely for this reason are vulnerable and subject to the pending, past and future impacts (Leão *et* Lima, 2013).

The legal concept of the environment, in the Brazilian legal system, is brought by Law 6.938/81 - National Environmental Policy - in its article 3, Section I: "Environment is the set of conditions, laws, influences and order interactions physical, chemical and biological, which allows, shelters and governs life in all its forms".

However, for a better correlation between the concept of the environment and social responsibility, the definition of the environment given by Professor José Afonso da Silva (1998), which considers it as the "interaction of the set of natural, artificial, and cultural elements conducive to the balanced development of life in all its forms". This concept, brought by the author, encompasses the interaction of natural and artificial elements, including cultural issues, which, together with the other elements, must interact in a way that provides a balanced development of life.

The environment is considered by the Federal Constitution, in its art. 5, LXXIII, as a right and a fundamental guarantee, standing side by side with the right to life and human dignity. Thus, considering that life is necessary for the existence of the environment, it is concluded by the double guarantee of the right to the environment, since the right to life is protected by the "Carta Magna", and the environment is healthy and balanced as well. In order for there to be life it is necessary that there is an adequate environment, so the reason of its dual protection. After all, the environment is imperative for the existence of human life.

Therefore, social responsibility is related to the environment, which together seek sustained social and environmental development. The concepts of social and environmental responsibility coexist and complement each other. The social and environmental responsibilities make up the socio-environmental responsibility, that is, they are conjugated by the fact that they are intrinsically linked. There is no environmental responsibility without accountability to society and its political, economic and social dilemmas.

The social responsibility of organizations of all sectors arises from an international context in which issues such as human rights, labor rights, the environment and sustainable development gain prominence in the discussion among United Nations member countries, resulting in guidelines that, in a way, Guide the



conceptual formulation of CSR mainly in the business scope (Louette, 2007, p. 37).

To explain this question, brings up the most widespread concept of social responsibility, given by Carroll (1979), which defines it as a set of expectations of legal, ethical, economic and remuneration that the company is in relation to organizations. Therefore, social responsibility is conceptualized as the way different types of organizations take care of the issues related to the impacts generated by their activities in society and which would be effectively their respective responsibilities.

Already by the environmental bias, the responsibility of these organizations is based on the preservation, recovery, reduction or elimination of the impacts that these cause to the environment. However, knowing that society and the environment are not dissociated (on the contrary, are closely linked), it is concluded that a concept encompasses the other, forming a single, which is the social and environmental responsibility.

Although the concepts of EHS – Environmental, Health and Safety (in Portuguese SMS - Segurança, Meio-Ambiente e Saúde) are already relatively mature in large companies, the same can not be said of Corporate Social Responsibility. For its consolidation, there must be a broad understanding of the interrelationship between a company and society. It is not enough that the company earns only profit. A successful company needs a healthy society (Couto et al, 2013).

Thus, social responsibility is considered as the responsibility of organizations to make commitments to society and the environment, taking into account its new configurations and requirements, revising its production models and adapting them to the new world standards arising from established consensus. Social and environmental issues have been established in this dynamic context of the globalization process. This is because they go beyond local boundaries, reaching society in a global way, and, therefore, increasingly seek ways to direct and consolidate social responsibility actions, sprayed around the world.

The new movements and initiatives have occurred in the sense of creating, in certain groups, awareness about the social and environmental problems arising from the new capitalism and the increasing industrial, technological, informational and economic expansion. The ISO 26000 Standard is one of those initiatives that brings the concept of social responsibility, translating it into behaviors and practices effective for the construction of sustainability.

Responsibility of an organization for the impacts of its decisions and activities on society and the environment through ethical and transparent behavior that: contributes to sustainable development, including the health and well-being of society; take into account the expectations of stakeholders; is in compliance with relevant legislation and international standards of behavior; and integrated with the organization as a whole and practiced in their relationships (ABNT, 2010, p.4).

The construction of the ISO 26000 standard is an example of an initiative that sought to unite various actors interested in establishing a governance process on the subject of social responsibility. The guidelines, defined through the standard, seek to lead organizations to adopt practices established by the consensus formed, which accurately demonstrate the requirements for the implementation of governance. The actions that have been taken unite certain actors in society in order to build a consensus on the best practices of social responsibility, demonstrating initiatives for the establishment of global governance on the subject.

4. METHODOLOGICAL APPROACH

The methodological structure adopted for the development of this work was carried out through research based on the analysis of theoretical studies and discussions on the subject, as well as bibliographical research of articles and national and international standards.

We used research techniques that allowed the examination of the context of the actions and the discussions, conducted on the theme, with the support of documentary instruments, books and articles, internet research and reports, as well as annals of national and international seminars and congresses .

Data collection was based on the exploratory reading of the selected material, in an objective way, and was based on bibliographical research and documental research. Thereafter, a critical analytical examination of the material was carried out, in order to order and summarize the information contained in the sources.

Figure 01, Bellow, illustrates the methodological approach.



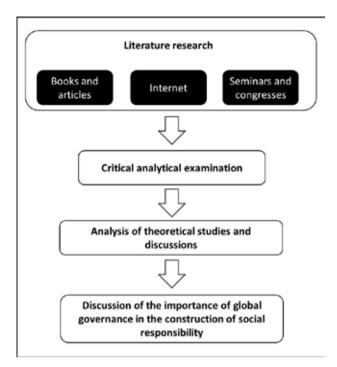


Figure 1. Methodological approach Source: own elaboration

5. RESULTS AND DISCUSSIONS

5.1 Survey of Initiatives on Social Responsibility

Globalization has made it possible to expand organizations' structures, to open borders and to create new, larger, less restrictive markets. This dynamic process of expanding information, technology and markets has increased the interest of various social actors, turning their attention to the activities and the impacts generated by organizations. These actors become stakeholders that are understood today as the directly and indirectly affected by the activities and the business organizations. This transnationalization of organizations and their structures has increased collections and pressures for more ethical and transparent practices that are somewhat standardized.

lanni (2007) defines transnational organizations as those that carry out their business internationally and autonomously, without, however, creating links or dependencies with States. Transnational organizations are those that, by their essence, have autonomy and can define their territory of action. According to the author:

Although there are often coincidences, convergences and mutual conveniences between

national governments and companies, corporations or conglomerates, with regard to national, regional and global affairs, it is undeniable that transnational corporations have gradually freed themselves from some of the injunctions or limitations inherent in National states (lanni, 2007, p. 56).

With this reduction in dependence, there is a growing need to flexibilize legal requirements, reduce barriers and grant benefits to States to attract these transnational organizations. This situation shows a certain weakening of the State facing the need to give in to the negotiations in order to reach its own interests.

In this sense, the Commission on Global Governance understands that: "Technological advances have made national boundaries more porous. The states maintain sovereignty, but governments have had their authority reduced " (Commission on Global Governance, 1996, p. 8)

For Singer (2004, p.255), "as an increasing number of problems require global solutions, it is reduced to the extent that individual states can independently determine their own future." Thus, with the various global changes in all aspects - economic, social, political or environmental -, the need to form multi-stakeholder governance for joint decision-making becomes increasingly evident. Being multiple social actors, diverse will also be their interests, which eventually converge on common goals. This context allows for the gathering of several social entities, which eventually build small governance processes, which establish consensus and possible practices to make their interests feasible.

The concept of social responsibility and sustainability has been developed over the years through awareness of human rights, social and labor relations, the need to preserve the environment and sustainable development. Thus, with the evolution and transformation of these concepts, the importance of the actions of the organizations in this context is perceived, since it is seen that they play an important role both in the development of society and in the environment, either negatively or positively.

Within this concept of social responsibility and with the aim of improving the actions of organizations on the environment, initiatives are being launched around the world to help companies demonstrate their concerns about the impacts caused, the commitments and actions towards society and environment.

Electronic Journal of Management & System Volume 11. Number 4, 2016, pp. 397-409

DOI: 10.20985/1980-5160.2016.v11n4.1071



Great leaders need to understand that when a company invests in policies that promote only its interests at the expense of the other party, it is treading a dangerous route, since the company's exclusive temporary gain ends up deteriorating the long-term prosperity of both (Couto et al, 2013).

According to Gonçalves et Lima (2015):

Globalization has transcended issues beyond the local scope and hence the reason for being considered as the basis for building global governance processes. It is a fact that, from globalization and its effects, the need arises to promote discussions and debates in the search for solutions to questions, which nowadays have crossed national boundaries and have become global.

Sustainable development, involving environmental protection and the reduction of social inequalities, can not be addressed in a timely manner. This discussion has an important contour, since it concerns the collectivity and can create movements that unite entities of different layers of the society. This theme has been widely discussed in the face of the impacts of globalization in the world.

Gonçalves et Lima (2015) clarify that:

At first, the movements were sectorized, ie, NGOs, civil society, private initiative, and governments sought punctual solutions to problems as if they were specific. Concluding that the problems are global and that the solutions should also be, the need arose to integrate these actions to reach a collaborative process. It is as if all these forces directed to diverse points had little result, or rather, little reach, being that, when reunited with a common objective, they could better reach the target, bringing possible solutions that, in one way or another, reach them all.

Environmental, economic and social issues are pertinent to a broad development context that has had wide repercussions. Thus, it follows that "the world must manage its activities to maintain unfavorable outcomes within the limits of prudence and correct current imbalances" (Commission on Global Governance, 1996, 8). Arise then moves towards common solutions, with the objective of a more sustainable global development in economic, environmental and social issues, called Triple Bottom Line.

Several initiatives have been developed to improve global cooperation on social responsibility.

> The great milestone for the emergence of thought and concern for forms of governance and international cooperation was the signing of the United Nations Charter in 1945, which has gained strenght and influence as the development of globalization and interdependence intensify (Institute ETHOS, 2008, p. 34).

According with the Comissiono n Global Governance (1996, p. XIII), the United Nations Charter shought "to promote the progress of all nations", thorugh the consensus of the parties and collaboration towards a commom objective.

According to Gonçalves et Lima (2015):

The UN is a non-governmental, global organization that plays a key role in this process, as it builds a channel for dialogue among the various actors on the international scenario, and establishes, from the proposed discussions, ways, programs and goals for the achievement of planned objectives. The UN brings in its wake the elements necessary for building globally conceived governance processes. It brings, in short, the union of several actors, dealing with common themes and seeking to achieve common goals, which are present in various segments of society.

According to Louette (2007, p. 37):

These initiatives have been translated into standards, agreements, recommendations, unilateral and multilateral codes that help to understand and place responsibility as an emerging issue for organizations. In general terms, they are documents of the United Nations and its agencies, such as the International Labor Organization (ILO) and UNDP (United Nations Development Program), which provide the minimum acceptable for business operations.

Louette (2007, p.37) cites some international documents that "inspired Corporate Social Responsibility":

- UN Universal Declaration of Human Rights;
- ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up;



- ILO Tripartite Declaration on Multinational Enterprises;
- Guidelines for Multinational Enterprises of the OECD;
- Rio Declaration on Environment and Development and Agenda 21, of the UN, dealing with the environment, sustainable development and poverty eradication.

For the Commission on Global Governance (1996, p. 15): "The development of global governance is part of the evolution of the human effort to organize life on the planet, and this is a process that is always going on." Thus, it is shown that the international community has been seeking for many years to unite efforts and ideas to address these issues.

In 1972, in Stockholm, the first world conference was held to address the environmental and social issues that plagued the planet.

The purpose of the Conference was to "discuss and organize society's relations with the environment. The Stockholm Conference has brought progress in the discussions on environmental preservation, disseminating throughout the world, through its programs, practices of environmental preservation policies" (Lima, 2013).

In 1992 there was the United Nations Conference on Environment and Development - UNCED, which dealt mainly with sustainable development issues, confirming the concept defined in 1987 in the Brundtland Report. The event was attended by 108 countries, with the purpose of finding a consensus on the way forward for the sustainable development of the planet.

Various movements for awareness of environmental preservation and social relations emerged. The Global Compact, or Global Compact, is one of the UN initiatives that sought, through the union of several social actors, to contribute to the development of practices of corporate social responsibility that collaborate to build a more sustainable global economy.

The Global Compact presents a proposal to apply ten principles that derive from other global initiatives such as the Universal Declaration of Human Rights, the International Labor Organization Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on the Environment Development and the United Nations Convention against Corruption.

These principles are of voluntary adoption. However, the organizations that adhere to them are committed to its application and development. As the Global Compact, the UN also provides, through the UNDP - United Nations Development Program - the initiative on the Millennium Development Goals (MDGs), dealing with corporate social responsibility. The Millennium Development Goals project came out in 2000, starting with the Millennium Declaration, with the accession of 189 nations to combat poverty. The said statement gave rise to eight objectives, which are expected to be achieved by 2015, they are:

- 1. Poverty Reduction.
- 2. Achieve universal basic education.
- Equality among genders and women's autonomy.
- 4. Reduce child mortality.
- 5. Improve maternal health.
- 6. Combat HIV / AIDS, malaria and other diseases.
- 7. Ensure environmental sustainability.
- 8. Establish a global partnership for development.

Other global organizations, engaged with civil society and other actors interested in the theme, also sought to create mechanisms and tools for the establishment of consensuses, which contributed to the previously mentioned purposes. Thus, over the years, norms and guidelines emerged that sought to help organizations of all types to implement common practices that somehow established objectives, rules, goals and parameters of behavior and performance that could be measured and Controlled. The purpose is to contribute to solve several problems that, over time, have become common, and there is a need to solve them.

The initiatives emerge from a worldwide consensus that, without the effective participation of various social actors, it becomes impossible to solve the global problems that exist on environmental, social and economic issues. The idea that any goal in this sense can only be achieved is part of the understanding that the whole global community should be engaged in this purpose and that the long-awaited sustainable development will only occur once common consensus and practices are established and fulfilled for all.

Table 01 presents the various normative initiatives on social responsibility and sustainability, which have emer-



ged over the years with the purpose of defining global consensus on the themes.

In establishing technical and behavioral norms, normative bodies seek to meet new configurations and global needs regarding social responsibility. The goal is to make organizations more responsible and committed to sustainable development. In each of these normative initiatives, it is possible to verify the existence of the governance process, in which interest groups come together in search of consensus, starting from discussions about common problems.

5.2 Evaluation of Initiatives and the Road to Global Governance

As can be seen, in Table 01, several attempts have been made to establish norms and behavior patterns that, in some way, can jointly manage the issues of social responsibility.

The various existing standards are not limited to the standardization of procedures. They provide the company with a broad reflection on the management tools to be used to ensure sustainable development planning. They imply, above all, the internal mobilization necessary to carry out a detailed and reliable diagnosis of the commitment of the organization. In this sense, standards are also part of the strategy of organizations (Louette, 2007, p. 139).

These normative initiatives have taken place since 1997, when the first United States social responsibility standard came into existence, until the first international standard, ISO 26000, was published. This was the first international standard of social responsibility, being considered the most recent

normative initiative on the subject. ISO 26000 was published in 2010 and brings to all organizations, of any type and size, guidelines for best practices on social responsibility.

The decision to prepare the standard was based on the growing need for organizations to adopt more responsible practices in their activities, reducing or eliminating the impacts generated by them. The SAG - Strategic Advisory Group - initiated discussions on the feasibility of developing an international social responsibility standard. From these discussions and the favorable decision for drafting the standard, the Technical Committee emerged - ISO/TMB (Technical Management Board) - to coordinate meetings for the elaboration of the standard.

In 2004, was held in Stockholm a ISO conference on social resnponsability, which aimed to deepen the discussions already carried out by SAG. The report of these discussions was presented at the 2004 Conference, in which resolution ISO/TMB 35/2004 emerged. This resolution confirmed SAG's recommendations on the feasibility of developing the standard. The event was attended by 66 countries (Gonçalves *et* Lima, 2015).

The process of constructing the ISO 26000 international standard was attended by social actors from various levels and segments interested in social responsibility issues. The standard development project was represented by international organizations, NGOs, governments from different countries, workers, consumers and the business sector. ISO 26000 provides guidance so that organizations can improve performance, intending to be a guide to the management system of any type of organization and "serve as a parameter of practices to be followed, providing guidance on the process of incorporating social and environmental responsibility to the activities of organizations adhering to it" (Gonçalves et Lima, 2015).

Table 01. Evolution of normative initiatives on social responsibility and sustainability.

STANDARD ORIGIN		YEAR	ANGENCY	SCOPE	
SA 8000	USA	1997	Social Accountability International – SAI	Social responsability	
QRES CELE	Italy	1998	Center for Ethics, Law and Economics - CELE	Corporate ethics	
AA 1000	England	1999	Institute of Social and Ethical Accountability - ISEA	Sustainability and accountability	
SI10000	Israel	2001	Standards Institution of Israel - SII	Social responsability	
SD21000	France	2003	Associação Francesa de Normalização – AFNOR	Sustainable Development	
AS8003	Australia	2003	Standards Austrália - SAI	Social responsability	
NBR16001	Brazil	2004	Associação Brasileira de Normas Técnicas - ABNT	Sustainable Development	
BS 8900	England	2006	British Standards Institution - BSI	Sustainable Development	
SGE21	Spain	2008	FORÉTICA	Sustainability	
ISO 26000 Switzerland 2010		2010	International Organization for Standardization - ISO	Social responsability	

Source: Lima (2013)



According to Oliveira et al. (2014): "In the basic principles of Organizational Governance, Corporate Responsibility becomes relevant, which allows the integration of social responsibility as the guiding axis of management systems in the organization".

The goal of ISO 26000 is for organizations to implement their guidelines in their management systems and for these social responsibility practices to become part of their activities. The proposal is to integrate the guidelines so that there is a change of behavior in search of continuous improvement of the results and the reduction of the impacts generated by them in society and in the environment. It is noticed, then, that in all the work of development and construction of ISO 26000 standards the elements necessary for global governance are present. That is, there was effective participation of different groups of society, who, together, sought to establish a consensus on what would be the best practices of organizations with regard to social responsibility.

The construction of ISO 26000 is a clear process of global governance of social responsibility, when it demonstrates the participation of different interest groups. This process had the participation of six stakeholder groups: government, companies, workers, consumers, NGOs and International Organizations. The concern of this work was to provide equality and voice in the participation of all those involved in the search for consensus on the solution of the proposed issues (Gonçalves et Lima, 2015).

The process of drafting the standard had the participation of over 60 countries. In addition, eight countries participated as observers of the process.

Table 02, below, shows the representativeness of the countries:

Besides the representativeness of the countries, the process of elaboration of ISO 26000 was attended by the so-called D-liaisons organizations.

The D-liaisons organizations are composed of international or regional organizations that are inserted in different aspects of social responsibility and that helped to compose the committee ISO/TMB WG, that helped in the coordination of the work of standard construction (Gonçalves *et* Lima, 2015).

Table 03 presents the D-liaison Organizations, which participated in the elaboration of ISO 26000.

The work for the elaboration of the ISO 26000 standard was accomplished through six meetings, in which the organizational structure of the works and the tasks to be developed were established. These meetings resulted in reports, which were discussed at subsequent meetings, and from that stage new tasks and steps to be completed emerged. In this way, the process of construction of the ISO 26000 standard began, beginning in 2005, with the preparation of the first chapters, until its effective publication at the end of 2010.

Table 02. Coutries participating in the elaboration of ISO 26000

COU	NTRIES PARTICIPATI	OBSERVER COUNTRIES OF THE ELABORATION OF THE STANDARDS			
South Africa	Chile	Philippines	Jordan	Czezh Republic	Bolivia
Germany	China	Finland	Malaysia	Romania	Cameroon
Argentina	Singapore	France	Morocco	Russia	Estonia
Armenia	Colombia	Ghana	Mauritius	Saint Lucia	Guatemala
Australia	Denmark	Greece	Mexico	Serbia	Hong Kong
Austria	Korea	Netherlands	Nigeria	Sweden	Lithuania
Azerbaijan	Costa do Marfim	India	Norway	Switzerland	Mongolia
Bahrain	Costa Rica	Indonesia	New Zeland	Thailand	Senegal
Barbados	Cuba	Iran	Panama	Turkey	
Belarus	Egypt	Ireland	Peru	Uruguay	
Belgium	United Arab Emirates	Israel	Poland	Venezuela	
Brazil	Ecuador	Italy	Portugal	Vietnam	
Canada	Spain	Jamaica	Kenya	Zimbabwe	
Kazakhstan	United States	Japan	United Kingdom		

Source: Lima et Gonçalves (2015)

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DOI: 10.20985/1980-5160.2016.v11n4.1071



At each of these meetings, there was a preference for consensus on decision-making and definitions on the content and form of the standard. There were many debates and discussions on the themes, principles and guidelines, because although the topic was of common interest, there were several actors and their expectations on the standard theme. Moreover, it was necessary to consider the political, economic, cultural and social diversities among the many participants.

> The greatest difficulty encountered was the discussion about the creation of behavioral parameters that could be used by all stakeholders and this is the strongest evidence that to build consensus is not an easy task, especially when the subject goes into controversial and diverse issues. Therefore, it is considered the meeting of the various social sectors of interest, in favor of the elaboration of ISO 26000, as the most important point of this process (Gonçalves et Lima, 2015).

The process established for the construction of ISO 26000 sought to align the various interests in favor of reaching an international consensus on social responsibility practices. The establishment of rules and norms on a given topic is considered by Gonçalves et Lima (2015) as a "presumption of existence" for the achievement of global governance.

Through its work groups, ISO 26000 has been able to bring together several segments to build a tool of great value, regardless of its success, its application or its results. The years spent in the elaboration of this instrument were extremely important for the union of efforts that reflect the presence of global governance in the process of building social responsibility.

6. CONCLUSION

The new environmental, social and economic issues that have affected society in a global way, end up being the springs that drive diverse movements and initiatives in search of common solutions. These solutions, in essence, are built in debates, discussions or meetings of interest groups, which, due to established consensus, draw up rules of inter-

Table 03. Entities participating in the elaboration of ISO 26000

ENTITIES PARTICIPATING IN THE ELABORATION OF ISO 26000								
AICC (African Institute Of Corporate Citizenship)	ICMM (International Council of Mining and Metals)	ILO (International Labor Organization)						
AIHA (American Industrial Hygiene Association)	IEPF (Institute for Energy and Environment of the French speaking countries)	WHO (World Health Organization)						
BIAC (The Business and Industry Advisory Committee to the OECD)	IFAN (International Federation of Standards Users)	Global Compact						
CCSR (Centre for Corporate Social Responsibility)	IIED (International Institute for Environment and Development)	Red Puentes						
CI (Consumers International)	IISD (International Institute for Sustainable Development)	SAI (Social AccountAbility International)						
European Commission	Inter American CSR Network	Transparency International						
ECOLOGY (Ecologists Linked for Organizing Grassroots Initiatives and Action)	IOE (International Organization of Employers)	UNSD (United Nation Division for Sustainable Development)						
EFQM	IPIECA (International Petroleum Industry Environmental Conservation Association)	UNCTAD (United Nations Conference on Trade and Development)						
EIRIS (Foundation & Ethical Investment Research Services Ltd)	ISEAL Alliance (International Social and Envi- ronmental Accreditation and Labelling)	UNIDO (United Nations Industrial Development Organization)						
Ethos Institute Forum	ITUC (International Trade Union Confederation)	WBCSD (World Business Council on Sustainable Development)						
GRI (Global Reporting Initiative)	NORMAPME (European Office of Crafts, Tra- des and SME for Standardisation)	MILO (Markh Harkh Organi et al.						
IABC (International Association of Business Communicators)	OECD (Organisation for Economic Cooperation and Development)	WHO (World Health Organization)						

Source: Gonçalves et Lima (2015)



national conduct, which become ways to manage a certain topic. This global governance of social responsibility that is being established is a way of uniting the different entities of society interested in finding solutions to the big issues that affect society in general.

Governance does not imply success in solving problems. According to Gonçalves (2011):

It presupposes actors' cooperation and interdependence. It is not a guarantee of success or achievement of objectives, or a total solution of problems: it is, however, a concrete form that points to the establishment of relations between actors - of the most varied levels - so that, together, negotiating, constructing common covenants and standards could, in fact, facing common situations and obstacles.

It is in this aspect that this work was outlined, seeking to present under what conditions and with what objectives the various initiatives on social responsibility are emerging and establishing themselves over time. These initiatives, whether they are larger or smaller, always bring the elements contained in global governance, in their elaboration and construction, such as: broad participation of different actors; Establishing consensus in relationships; And ability to produce results through obtained progress.

The process of construction of the ISO 26000 Standard is brought to this research as an example of how these initiatives are formulated and developed, translating possible ways or contributions to the construction of global governance on the subject of social responsibility. The analysis of the whole path taken by interest groups in the elaboration of the norm from conception to publication clearly demonstrates a governance process that has developed globally with debates and discussions. These debates have progressed and even regressed in some points so that the consensus could happen, thus allowing the norm to be accepted and respected by all.

The establishment of a consensus on the subject and the practices to be adopted is considered a difficult task since, even though the main objective, which is the construction of a standard on social responsibility, is common, interests and opinions may diverge and These divergences lead to many discussions and issues that may contribute to the progress of the work, or may result in obstacles to be overcome (Gonçalves *et* Lima, 2015).

From the analysis of the training process, preparation and finalization of ISO 26000, it was concluded that as-

pects of governance were present. This process has succeeded in "establishing forms and mechanisms for the shared management of power in a transparent manner where States, International Organizations, multinational corporations and civil society organizations can play a relevant role" (Gonçalves, 2013).

Demonstrating the characteristics of this process and its similarity with the aspects of governance was the main objective of this research, which sought to bring to the reader the comparison between the necessary paths that must be covered by the various social actors interested in establishing the intended consensus, Which, in the end, will enable global governance on the subject. Not that governance can be considered the solution to all problems, but it can be a way to construct other alternatives concerning the more complex issues, such as those related to social responsibility. These paths raise the question in future research on what would be the best alternative to reach solutions to problems that are common to various actors in society.

Thus, important questions arise for other studies, such as: what are the best tools? Who will judge the efficiency of this process? How to reach consensus, in the best way?

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Electronic Journal of Management & System Volume 11, Number 4, 2016, pp. 397-409

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