



CORPORATE SOCIAL RESPONSIBILITY: A CASE STUDY BASED ON ARCHIE CARROLL'S PYRAMIDAL CONCEPTION

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ABSTRACT

This work aims to analyze the dimensions of Corporate Social Responsibility (CSR) regarding the pyramidal conception (economic, legal, ethical and discretionary-voluntary) proposed by Archie Carroll (1979), based on the perception of the stakeholders of a company, which provides accounting services in the southwest of Paraná, Brazil. Hence, this study investigated clients, employees and managers through a qualitative research, a case study one, using observation techniques, documentary analysis, surveys and interviews. The most noticeable dimensions in the employees and clients' perception, in order, were economic, ethical and legal, while the less noticeable was the discretionary-voluntary. This research has limitations concerning clients and employees. In other words, it does not consider other stakeholders such as the government, community, sponsors, associations and political groups. Another limitation is about the choice of the pyramidal methodology, as it is a fraction of the study which was performed in order to understand CSR in a three-dimensional way. However, this research is relevant towards the development of this article as it identifies social groups' perception in relation to the theme.

Keywords: Social Responsibility; Corporate Social Responsibility; Pyramidal Model.



1. INTRODUCTION

Howard R. Bowen, also known as the father of Corporate Social Responsibility (CSR), spread the CSR concept in the 1950s by approaching this thematic towards administration. In 1960, the academy started to discuss this topic as a relevant relation among organizations and society, considering the impacts of the companies on society, as well as highlighting the repercussion one has over the other (Amarante et al., 2015). In Brazil, in 1977 the Association of Christian Corporate Leaders (ADCE) proposed a discussion about the social balance of the national companies. The decade of 1990 saw the birth of institutions such as the Brazilian Institute of Social and Economic Analysis (IBASE), the Ethos Institute of Business and Social Responsibility, and others, which focus on this thematic (Alessio, 2004).

Currently, CSR explores a new role in organizations. It's directed towards the achievement of the individual and collective interests of those who are part of the business, as well as their contributions in building a more equitable and balanced context for society. Nevertheless, CSR has a competitive differential due to the social context that favors protective and preventive actions in relation to the environment and society, and as it works considering the stakeholders' characteristics and needs. In this way, the current market companies have to act based on the perceptions of those who are part of it and who help to maintain its competitiveness. (Macêdo et al., 2014).

The theoretical and empirical study of the CSR in the national and international scenery shows several approaches that aim to conceptualize and develop the theme in order to better understand it and point it up in the organizations. The Carroll's three-dimensional model of social performance, developed in 1979, is one of the main CSR conceptions. It discusses the role and the importance of the stakeholders concerning CSR practices in organizations (Macêdo et al., 2014).

Therefore, given the importance of Carroll's model in the CSR literature, this work aims to analyze the dimensions of CSR regarding the pyramidal conception (economic, legal, ethical and discretionary-voluntary) proposed by Archie Carroll (1979), based on the perception of the stakeholders of a company, which provides accounting services in the south-west of Paraná, Brazil.

This model has also been the subject of other authors' studies, such as Gadelha (2010) and Macêdo et al. (2014). Hence, the study of Carroll's model is valid as a tool of social development of companies and their communities (Macêdo et al., 2014). It is also worth noting that the CSR approach considers the management of the stakeholders. Besides, the Carroll's model becomes significant, as it reiterates the importance of this type of management.

This study is justified by Macêdo et al. (2014), when they suggest other empirical studies as a way to provide a practical nature to the corporate social responsibility, and keep on examining the researches on the subject in Brazil.

The presente work is structured in four parts besides this introduction: theoretical presentation followed by the methodology adopted for the accomplishment of this work, analysis and discussions, and, finally, the conclusions.

2. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The terminology "social responsibility" was identified in England in the XIX century and written for the first time in a manifesto of 120 English industrialists. The document mentions that the responsibility of industry leaders is to maintain a fair balance among the various interests of the public, consumers, employees and shareholders. The first manifestations in defense of this idea happened in early XX century, by Charlies Eliot (1906), Hakley (1907) and John Clark (1916), and in 1923 by Oliver Sheldon (Oliveira, 2000 apud Benedicto et al., 2008).

In USA, the stock market crash in 1929 ignited the discontent of the people, who began to question the distribution of wealth, the performance of the state, and the rise of European socialism. They were disillusioned with the promises of economic liberalism and bothered with the large existing monopolies (Carroll, 1999 apud Faria et Sauerbronn, 2008).

In the new context of globalization, with access to the innumerable sources of information, the administrations appeared with an advanced modern vision. They support the community regarding investments in education, sponsorship of athletes, fight against hunger and social exclusion, defense of the environment, and others.

The complexity of the current business environment brings the need for organizations to rethink their ways of acting, especially with the social and institutional actors with whom they maintain various types of links and relationships. CSR emerges in this context, exploring a new role for companies, which makes them reaching the individual and collective interests of those who are part of the business (Macêdo et al., 2014).

In the context of CSR, the organizations are assumed to adapt their behaviors aiming to make their performance socially responsible, considering the interests of the related parts and promoting the legitimation of their actions (Silva et al., 2015). The related or interested parts are also known as stakeholders. For Macêdo et al. (2014), the correct management of stakeholders is part of the business strategy for success. Their interpretation and interference in business



transactions need to be considered, since they can validate or not the company's performance.

This work is based on Archie Carroll's pyramidal conception, which in 1979 suggested four categories of CSR: economic, legal, ethical and discretionary-voluntary. They are arranged in pyramidal form as shown in Figure 1.



Figure 1. Carroll's Pyramidal Model

Source: adapted from Carroll (1979).

At the pyramid base there's the primary objective of an organization: the generation of profits. According to Carroll (1991), without this component there is no legitimacy or security. As for the legal responsibility, the emphasis is on compliance concerning market and government laws, i.e. operating under a legal framework. Regarding the ethical responsibility, it encompasses aspects beyond legality, consisting in what the whole community knows as fair, honest. The junction of philanthropic components is a work in parallel with the organization's processes, and cited by the author as discretionary responsibility.

For Macêdo et al. (2014), the model indicates that corporate performance in the social field must be based on the understanding of what the social rules and standards are regarding the company's relations with society. These relations define the levels of corporate morality and establish the acting range of CSR.

According to Macêdo (2010), the pyramidal model of CSR aims to offer a better visualization and understanding of the categories, since aspects of the economic component might be in collision or conflict with the other components of the pyramid, such as meeting profit needs and the consideration of the internal ethical and social problems of society.

Guidelines for Corporate Social Responsibility in Brazil

In Brazil, the normative standard of social responsibility is ISO 26,000 of the Brazilian Association of Technical Standards (ABNT, 2010), which states that "social responsibility must be an integral part of the main organizational strategy, with accountability at all appropriate levels of the organization, and it also must be reflected in decision-making processes and taken into account in the implementation of activities" (p. 07). The reason for this is that, in general, the organizations are assumed to realize the needs and benefits of socially responsible behavior.

The essential characteristic of social responsibility in the organization is that, besides it comprises the entire company, it also suggests ethical and transparent behavior which contributes to sustainable development, in accordance with international law and behavioral standards, and which considers the interests of the interested parts (ABNT, 2010).

The ethical behavior, according to Macêdo et al. (2014), has guided the current corporate actions. Many companies are more concerned about providing a comfortable and proper work environment, creating a scenario where transparency and responsibility become more fundamental. In addition, the agents involved with the organizations are more interested in acting in the market and with several related actors. Table 1 shows the CSR principles based on ABNT NBR ISO 26,000.

Table 1. Corporate Social Responsibility Principles

Princípio	Descrição
Accountability	The organizations should be responsible for accountability and for their impacts on society, economy and environment
Transparency	The organizations should be transparent in their decisions and activities that impact society and environment
Ethical behavior	The organizations' behavior should be based on the values of honesty, equity and integrity
Respect for the interests of the stakeholders	The organizations should respect, consider and be responsible for the interests of their stakeholders
Respect for the rule of law	The organizations should accept that respecting the rule of law is mandatory. The rule of law refers to the supremacy of law and, in particular, to the idea that no individual or organization is above the law and that government is also subject to the law
Respect for international behavioral standards	The organizations should respect international behavioral standards, while following the principle of respect for the rule of law
Respect for human rights	The organizations should respect human rights and recognize both its importance and universality

Source: adapted from ABNT NBR ISO 26,000.



This document also presents the guidelines for implementing CSR in the organization.

Firstly, it is necessary to identify the stakeholders, and then identify the impacts, which can be environmental, social, real negative economic or potential for the decisions and activities of the company, to avoid and mitigate such impacts. After this assessment, the organizations have to identify the possible areas of action so that they can apply social responsibility practices (ABNT, 2010).

3. METHODS

The present work carried out a case study, with a qualitative approach, in order to analyze the dimensions of CSR regarding the pyramidal conception (economic, legal, ethical and discretionary-voluntary) proposed by Archie Carroll (1979), based on the perception of the stakeholders of a company, which provides accounting services in the south-west of Paraná, Brazil.

This qualitative research approach aims to highlight the socially constructed nature of the studied reality. It emphasizes the nature of the research values, seeking solutions to the issues which point up how social experience is created and acquires meaning (Denzin et Lincoln, 2006). Researches with a qualitative approach uses many methods and techniques of analysis to answer the research objective. Among these methods there are ethnography, ethnomethodology, hermeneutics, A Ground Theory, case studies, phenomenology and action research. The most applied analysis techniques are the analysis of narrative, content, discourse, files and even statistics, tables and numerical graphs. All these methods and techniques can offer useful insights towards achieving the objective proposed by the studies.

Yin (1984, p.23) defines the case study as “an empirical research that investigates a contemporary phenomenon in its natural context, in situations where the boundaries between context and phenomenon are not clearly evident, using multiple sources of evidence”. The author describes three situations in which the case study is indicated. The first is when the case in question is relevant to test a previously explicit hypothesis or theory. The second is the fact that it is extreme or unique (this is a common situation in Clinical Psychology). The third situation is the study of a revealing case, which occurs when the researcher has access to a situation or phenomenon previously inaccessible to scientific research.

Stake (2000) distinguishes three types of case studies according to their purposes. They are: intrinsic, instrumental and collective. The intrinsic one is about better understanding the case, only for the interest brought by that particular

case. In the instrumental one, the interest is due to the belief that the case may facilitate the understanding of something broader, since it can serve to provide insights on a subject. In the collective case study, on the other hand, the researcher studies some cases together in order to investigate a given phenomenon, and it can be understood as an instrumental study extended to several cases.

The analysis of the dimensions of CSR regarding the pyramidal conception (economic, legal, ethical and discretionary-voluntary) proposed by Archie Carroll (1979), based on the perception of the stakeholders of a company, which provides accounting services, contributes to the theoretical understanding of this thematic and meets the first indication proposed by Yin (1984). Concerning the classification proposed by Stake (2000), this study is classified as an instrumental case study.

According to Yin (2005), the case study method allows greater methodological flexibility, since it can assume both qualitative and quantitative characteristics. The data collection from the case study should involve multiple sources of information, such as observation, interviews, documents and physical artifacts (Creswell, 1998). Thus, firstly the present work examined the organization environment and analysed secondary data available in documents (code of ethics of the Regional Council of Accountants - CRC and ISO 26,000 of ABNT) and in the website of the organization under study. Then, with the possession of these first records of information, the research was applied to the employees and clientes.

The instrument of data collection was adapted from Gadelha (2010). Each variable is supposed to highlight the main characteristics of each item of the dimensions of the model proposed by Carroll (1979). Therefore, the present work observes, in the legal category, for example, which activities characterize a company with social activities based on legal requirements or, in the discretionary category, which social activities are related to voluntary nature (Macêdo et al., 2014).

Hence, closed surveys with a scale of five points (1 - totally disagree; 2 - partially disagree; 3 - neither disagree nor agree; 4 - partially agree; and 5 - totally agree) were applied to the various stakeholders (clients and employees) in order to analyze the model proposed by Carroll (1979), which is based on the CSR categories: economic, legal, ethical and discretionary-voluntary. At the time the research was conducted, the company had 176 clients, nine employees and one manager. To determine the sample of clients, the present work used the sample calculation based on the Barbetta's formula (2001), considering a sample error of 7%, which resulted in a sample of 95 clients. Besides them, the research was applied to all nine employees and the manager.



Carroll (1991) suggests that CSR involves the consideration and work of distinct groups of people: suppliers, consumers, clients, community, employees, directors, shareholders and partners. In this sense, the choice of investigating the several stakeholders is justified. However, as a limitation of this research, the clients and employees participated as social subjects and, in the third moment of primary data collection, the manager, who was interviewed later, provided a semi-structured script to understand his perception of the theme.

With all the collected data, the analysis consisted of examining, categorizing and triangulating the qualitative and quantitative evidences to answer the objective of the present research.

This form of analysis is based on the one proposed by Stake (1995), indicating four forms of data analysis and interpretation in researches with case studies:

a) aggregation of categories, expecting that relevant issues emerge; b) direct interpretation, observing its meanings without analyzing multiple instances; c) establishment of standards, used by the researcher to check if there is correspondence among two or more categories; d) naturalistic generalizations, from which the researcher develops generalizations that can be learned from the case or applied to other cases.

4. RESULTS AND DISCUSSION

In the company's website there is no specific field that discusses social responsibility or company engagement in social activities. During the interview with the manager, he stated that this subject is sporadically approached in the field "News", or even in the "newsletters", which is sent to clients printed and monthly.

The code of ethics of the CRC of Paraná is in compliance with ABNT NBR ISO 26,000, especially with respect to "accountability, transparency and ethical behavior", since in its second article, item I: "Exercise the profession with zeal, diligence, honesty, technical ability, observing all current legislation [...]", not being unable to provide accounting services to the client nor being unable to guide him with adverse information in relation to legislation (CFC, 2010).

The results of the data collected with clients and employees are discussed next.

The first dimension - economic - is associated with the responsibilities or obligations of the business. In this dimension, the company has the need to offer its clients adequate products and services, as well as guaranteeing

the financial return to shareholders, members, suppliers, employees and partners. Regarding the perception of clients with the economic dimension, the following stands out: "The services sold have quality and meet the requirements of customers". When analyzing employees' perception, the research identified that high agreement indices were noticed in the variable: "Employees have the opportunity to take courses, specialize or the company make career progression possible". The answers from this dimension are in agreement with the pyramidal model proposed by Carroll (1979). In other words, it is what sustains the company, either to achieve a minimum profit, to create employment or to provide service to the proposed market niche.

Legal responsibility determines that laws and regulations build a legal framework upon which the business is expected to operate. According to the results of the legal dimension, practices that specifically refer to: "The company develops its activities within the legality" stand out among clients. Concerning the employees' results, the variable "The federal, state and municipal taxes are correctly paid" was related to this dimension. Hence, it means that the company is aware of the legislation and that it is in compliance with it, as these practices were noticed in the company's daily life and are in accordance with the recommendation of ABNT NBR ISO 26,000 (2010, p. 7) that suggests "a wide understanding of society's expectations. A fundamental principle of social responsibility is the respect for the rule of law and compliance with legal requirements".

However, when it comes to social projects, employees and clients neither agree nor disagree, and these practices may not be visible, published or even do not exist in the organization.

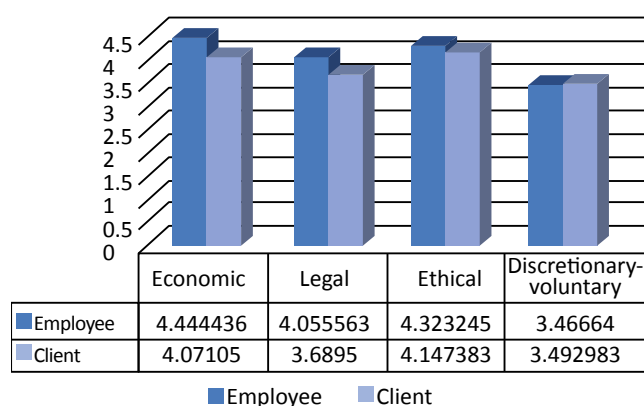
In the ethical dimension, the following sentence stands up, in relation to the clients: "the respect for physical and moral integrity is a constant practice in the company", and, concerning the employees: "The freedom of religious choice by employees is respected". Besides, as presented in the legal dimension, there was a low perception of the practice "The developed social projects are beyond the expectations of all".

With respect to discretionary-voluntary dimension, which addresses the voluntary acts, the averages were minor in comparison to the other dimensions of Carroll's model (1979), in the answers of both clients and employees. The most noticeable variable by the clients was "The company promotes campaigns to improve the quality of life of the local people and it's open to serving the community", while by the employees it was "The company is open to talk about possible problems in the



community". Nevertheless, the company is open to talk, but it does not stimulate the practice, as pointed up by the low levels of agreement regarding the variable "the company encourages employees to act as volunteers in order to develop social actions" and, with respect to the clients' answer: "the company develops social actions after complaints from the community".

Figure 1 presents a summary of the results of the research considering the economic, legal, ethical and discretionary-voluntary CSR dimensions, proposed by Carroll (1979) in the pyramidal model, based on the perception of clients and employees.



Graphic 1. Summary of the research results

Source: research data, 2016.

The most visible CSR dimension in the employees' and clients' perceptions was the economic one, followed by ethical and then legal. The least visible was the discretionary-voluntary one, corroborating the Gadelha's study (2010), which was carried out in the food sector in the state of Ceará, Brazil. This author also concluded that the external and internal stakeholders realize that the company has a predominant role in the field of economic responsibility, showing that the actions are focused on maximizing profits, as these are the main reason why companies exist. Based on Carroll's (1979) study, a reversal of priorities regarding legal and ethical dimensions is identified, since the proposed model suggests a pyramidal conception in which the legal dimension would be more visible than the ethical one.

As shown in the pyramidal model, the discretionary-voluntary dimension is expected to be the least visible, since it is at the top of the pyramid and has a not very clear message in the companies as it is not mandatory but voluntary, and it is up to each company to create actions to meet the needs of the community. As the literature points out, in the studied company such actions were not so visible, perhaps because they were not projected, published or practiced.

In view of the fact that the least visible dimension was the discretionary-voluntary, the manager of the company was interviewed, who highlighted that "the first thing that comes to mind has to do with sustainable and philanthropic issues" and "this would result in the null answers, because in accounting practice this dimension is not so visible".

After being briefly introduced to the pyramidal model proposed by Carroll (1979), the manager was asked on which of the dimensions was the most visible regarding the company, in his opinion. He said: "Well, I see the economic dimension as a consequence. It generates income, generates economy, a consequence of work", and continued "the office acts more energetically in the legal part, because this way of working is supposed to be very clear for society". The arguments of the interviewed manager corroborate the study by Gadelha (2010), in which the attention of the managers in relation to the legal requirements stands out, since the business is believed to be in compliance with the laws, meeting its economic goals within legality and following the regulations.

When asked about the low visibility of philanthropic/voluntary actions by clients and employees, the manager argued that "[...] in particular, the office should be more closely involved in the philanthropic issue, but it should be further analyzed, a project should be created[...]".

During the interview, the manager was asked about the perception of the clients and employees regarding the result of the research in relation to the philanthropic dimension. He emphasizes that this action is not really noticeable because of the management's own option. According to him, it is not essential to highlight these actions, because it appears to be something strictly personal. However, he gave examples of discretionary-voluntary actions which are constantly carried out in the organization, such as not collecting taxes related to accounting fees for social associations, and even the consultations and information given to the community for free. But, these actions are overlooked by clients and employees.

The result of this study agrees with the considerations of Macêdo et al. (2014), when they say that, currently, few CSR models help to assess in practice what the companies have done. From the perspective of the perception of the agents involved with a company, the relation between CSR and the management of stakeholders is verified, since for the correct socially responsible performance of the companies, the consideration of the main characteristics and needs of the actors involved is necessary.



5. CONCLUSIONS

Nowadays, there is an increasing number of companies which works considering social responsibility actions. Besides profitability, they act in favor of the greater good. This paper investigated an accounting services provider, which aims to make a profit as the majority of the companies, in order to demonstrate that CSR doesn't need to be highlighted, but performed through daily practices and perceptions.

The choice of Carroll (1979), as the author who approaches the pyramidal methodology, exposes exactly this question: that the company not only need to be born for social purpose, but also to develop economic, legal, ethical and discretionary-voluntary issues, each one in its proportion, and which do not damage the human and environmental integrity.

The most visible CSR dimension in the employees' and clients' perceptions was the economic one, followed by ethical and then legal. The least visible was the discretionary-voluntary one, corroborating the Gadelha's study (2010), which was carried out in the food sector in the state of Ceará, Brazil. This author also concluded that the external and internal stakeholders realize that the company has a predominant role in the field of economic responsibility. Based on Carroll's (1979) study, which presents a pyramidal model, a reversal of priorities regarding legal and ethical dimensions is identified, since the proposed model suggests a pyramidal conception in which the legal dimension would be more visible than the ethical one.

Regarding the research results with respect to the discretionary-voluntary dimension, this one is expected to be the least visible dimension, since it is at the top of the pyramid and has a not very clear message in the companies as it is not mandatory but voluntary, and it is up to each company to create actions to meet the needs of the community.

This research has limitations concerning clients and employees. In other words, it does not consider other stakeholders such as the government, community, sponsors, associations and political groups. Another limitation is about the choice of the pyramidal methodology, as it is a fraction of the study which was performed in order to understand CSR in a three-dimensional way. However, this research is relevant towards the development of this article as it identifies social groups' perception in relation to the theme. Furthermore, it can be expanded to other areas, verifying how CSR is realized in other sectors by the various stakeholders.

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