

# **Collective Social Responsibility: An extended three-dimensional model of Corporate Social Responsibility for contemporary society**

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# Collective Social Responsibility: An extended three-dimensional model of Corporate Social Responsibility for contemporary society

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**ABSTRACT:** The Collective Social Responsibility model (CSRm) arises as a response to questioning the current vision of Corporate Social Responsibility (CSR). After analysing several authors and sources, this research proposes a vision that is more in line with reality and events in contemporary society and can contribute to achieving the Sustainable Development Goals (SDG). The study had three main objectives: (i) to propose a theoretical model to expand the concepts associated with CSR, (ii) to explain the proposed model and its implications for companies, society, and the environment, and, finally, (iii) to establish the relationship between the proposed model and the SDG promoted by the UN. This study used a qualitative methodology based on documentary review and inferential and deductive reasoning. The Collective Social Responsibility model (CSRm) proposed here is an expanded and updated version of CSR, observed from a three-dimensional perspective. The proposed model seeks to transform not only the impact that organizations and businesses have on society, but also the way in which governments, companies, groups, and individuals complement each other in relation to this field.

**KEYWORDS:** Social Responsibility, Corporate Responsibility, Collective Responsibility, Proposed Model.

**ECONLIT DESCRIPTORS:** M10, M14, P46, 013.

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**RESUMEN:** El modelo de Responsabilidad Social Colectiva (CSRm), por sus siglas en inglés, surge como respuesta al cuestionamiento de la visión actual de la Responsabilidad Social Corporativa (RSC). Después de analizar varios autores y fuentes, esta investigación ha buscado proponer una visión más acorde con la realidad y los acontecimientos de la sociedad contemporánea que, al mismo tiempo, pudiera contribuir al logro de los Objetivos de Desarrollo Sostenible (ODS). Los principales objetivos de este estudio han sido tres: (i) proponer un modelo teórico para ampliar los conceptos asociados a la RSC, (ii) explicar el modelo propuesto y sus implicaciones para las empresas, la sociedad y el medio ambiente, y, finalmente, (iii) establecer la relación del modelo propuesto con los ODS impulsados por la ONU. Este estudio se desarrolló a través de una metodología cualitativa basada en la revisión documental y utilizando razonamiento inferencial y deductivo. El CSRm aquí propuesto es una versión ampliada y actualizada de la RSC, observada desde una perspectiva tridimensional. El modelo propuesto persigue transformar no solo el impacto que tienen las organizaciones y las empresas en la sociedad, sino también la forma en que los gobiernos, las empresas, los grupos y los individuos se complementan en relación a este campo. Este estudio se limita a la conceptualización, descripción y propuesta del CSRm, creando las bases teóricas para su verificación empírica.

**PALABRAS CLAVE:** Responsabilidad Social, Responsabilidad Corporativa, Responsabilidad Colectiva, Modelo Propuesto.

# Resumen ampliado

## Responsabilidad Social Colectiva: Un modelo tridimensional ampliado de la Responsabilidad Social Corporativa para la sociedad contemporánea

### Objetivos

Luego de conocer la Responsabilidad Social Corporativa -o Empresarial- (CSR, por sus siglas en inglés), como ha sido entendida desde que fue propuesta por Howard R. Bowen, y con el fin de responder a las preguntas de investigación formuladas en la introducción, es importante señalar que los principales objetivos de este estudio han sido: (i) proponer un modelo teórico para ampliar los conceptos asociados a la CSR, (ii) explicar el modelo propuesto y sus implicaciones para las empresas, la sociedad y el medio ambiente y (iii) establecer la relación del modelo propuesto con los ODS impulsados por la ONU.

### Metodología

La metodología utilizada en esta investigación corresponde a la revisión documental, la cual se considera dentro del campo del método cualitativo. En este sentido, se ha revisado investigaciones previas que exploraron conceptualmente qué se entiende por Responsabilidad Social Corporativa (CSR) y los elementos y características que se asocian a ella, tratando de establecer el patrón -o patrones- dominantes que tiene el concepto y su forma, de desarrollarlo. Para fortalecer el aspecto metodológico del estudio, también se utilizó el razonamiento inferencial y deductivo. Así, sobre la base de los aspectos metodológicos antes mencionados, se ha desarrollado el modelo teórico de Responsabilidad Social Colectiva propuesto en este estudio.

### Resultados

Al estudiar los diferentes conceptos y propuestas existentes en el campo de la Responsabilidad Social Corporativa -o Empresarial- (CSR), y la percepción que pueda existir en torno a ella, surge la inquietud de buscar un abordaje que pueda involucrar a todos los actores y entidades que pueden y deben formar parte de ella y con ello generar una visión compartida de la misma. Uno podría preguntarse, ¿qué pasa con los individuos? ¿No deberían ser también socialmente responsables? ¿Y los grupos? ¿No debería considerarse también el impacto que los grupos tienen en la sociedad? Es importante resaltar que los conceptos existentes sobre Responsabilidad Social Empresarial no consideran a las personas o grupos como sujetos socialmente responsables, el ellos el actor principal es la empresa.

Aunque es lógico pensar que las empresas están formadas por individuos y que estos individuos, a su vez, forman grupos, no se puede asegurar que el comportamiento de cada uno de ellos dentro de las empresas sea el mismo que muestran cuando están fuera de ella.

Es entonces aquí donde se desarrolla el concepto de corresponsabilidad, involucrando tanto a los individuos como a los grupos dentro de la responsabilidad social. En este sentido, sería lógico pensar que la aparición de dos nuevos actores debería conducir a la identificación de dos nuevos tipos de responsabilidades: la Responsabilidad Social Individual (ISR, por sus siglas en inglés) y la Responsabilidad Social Grupal (GSR, por sus siglas en inglés).

La visualización de estos dos tipos de responsabilidades podría interpretarse como el resultado de comprender la necesidad de complementar las acciones sociales que realizan las empresas y que estas acciones no son sólo de su responsabilidad.

Los dos actores propuestos antes mencionados, sumados al concepto preexistente de Responsabilidad Social Corporativa, podrían converger en los elementos de una tríada que da paso al modelo de Responsabilidad Social Colectiva, aquí estandarizado como CSRm -por sus siglas en inglés-, para diferenciarlo de las siglas de Responsabilidad Social Corporativa (CSR); como una visión ampliada y ajustada a la realidad contemporánea.

Es necesario resaltar que este estudio está proponiendo un modelo teórico basado en un concepto particular de responsabilidad social colectiva, y no un modelo denominado «Corresponsabilidad Social Empresarial», porque la premisa principal es que la responsabilidad social no corresponde sólo a las empresas.

Como se explicó, desde su aparición en 1953, el concepto de Responsabilidad Corporativa ha sufrido una serie de adiciones que orbitan el compromiso que la empresa tiene con la sociedad y sus integrantes. Por tanto, al incorporar los conceptos de Responsabilidad Social Individual (ISR) y Responsabilidad Social Grupal (GSR), parece lógico y necesario explicar cada uno de ellos, y cómo su suma transformaría la forma de entender la CSR.

La Responsabilidad Social Individual (ISR) es la conducta y orientación de la persona, como entidad, a la búsqueda del equilibrio entre sus actividades y acciones y el impacto que producen tanto dentro como fuera de los escenarios donde se desenvuelven, sean estos sociales, laborales, personales, ambientales o familia.

Por su parte, se entendería por Responsabilidad Social Grupal (GSR) como el conjunto de actividades y acciones que coinciden y confluyen por una causa común y con un mismo fin, ya sea que se realicen de manera coordinada o por separado, en cualquiera de los escenarios antes descritos y con los mismos valores, éticos y morales.

En el estudio de estos objetivos, parece necesaria la cooperación y coordinación entre los individuos, la sociedad (grupos) y las empresas (sin excluir al Gobierno), para alcanzarlos.

El CSRm está, directa e indirectamente, relacionado con los Objetivos de Desarrollo Sostenible (ODS) propuesto por las naciones unidas, ya que se requiere no solo de la participación de las empresas, instituciones y gobiernos para alcanzarlos, es imperante que la sociedad, compuesta por sus grupos e individuos se sumen a esa tarea.

## Limitaciones

Este estudio se circunscribe a la conceptualización, descripción y propuesta del modelo teórico de Responsabilidad Social Colectiva (CSRm), creando así las bases teóricas para futuras verificaciones empíricas relacionadas con esta propuesta.

## Conclusiones

Con base a los aspectos analizados y la discusión que se ha llevado a cabo, se puede decir que el concepto actual de Responsabilidad Social Corporativa -o Empresarial- (CSR) es mejorable. El concepto actual se centra en las empresas como únicos actores responsables, y deja fuera a otras entidades que también son socialmente corresponsables.

También es posible afirmar que el modelo propuesto en este estudio representa un aporte hacia la formulación de un cambio de paradigma actual que pueda servir como herramienta para alcanzar los diecisiete Objetivos de Desarrollo Sostenible promovidos por la Organización de las Naciones Unidas (ONU).

Asimismo, el modelo de Responsabilidad Social Colectiva (CSRm), podría ser visto como una propuesta cuyo enfoque se enfoca principalmente en ampliar la visión actual de la RSC, enfatizando que debe ser un compromiso individual, grupal y empresarial (incluido el Gobierno), que resulte en la materialización de la Responsabilidad Social Colectiva. Este modelo propuesto descarta que la responsabilidad social deba recaer exclusivamente en las empresas, independientemente de su tamaño y actividad, tal como se entiende actualmente.

El CSRm podría estar más cerca de las expectativas de la sociedad contemporánea, donde se habla de integración, corresponsabilidad y cooperación, abriendo paso a una visión amplia de la responsabilidad social, la misma que se requiere para posibilitar el logro de los objetivos de sustentabilidad, tal como fue ya dicho.

## Originalidad del modelo propuesto

Los conceptos de Responsabilidad Social Individual (ISR) y Responsabilidad Social Grupal (GSR), así como la propuesta de un concepto ampliado de CSR, son parte de los principales aportes de este estudio. A partir de estos conceptos, se propone que la responsabilidad social parte del individuo, se potencia en los grupos y se consolida en la empresa, configurando así lo que en este estudio se ha denominado modelo de Responsabilidad Social Colectiva (CSRm). También se considera un aporte la inclusión teórica del concepto de corresponsabilidad y, con él, la participación directa tanto de individuos como de colectivos en las acciones que realizan las empresas para ser socialmente responsables. Este cambio de paradigma está asociado a conceptos como la igualdad, la solidaridad y la cooperación, basados en comportamientos éticos. El CSRm propuesto brinda una visión inclusiva que requiere la participación de todas las entidades que conforman la sociedad de manera coordinada, lo que implica la participación activa y consciente de cada una para lograr objetivos comunes, tales como los propuestos por la ONU.

# 1. Introduction

Howard R. Bowen (1908-1989) is credited with defining the term 'Corporate Social Responsibility' (CSR) in his book 'Social Responsibilities of the Entrepreneur', published in 1953.

After more than 60 years, the term used by Bowen (1953) has been defined, revised, and redefined on several occasions, adjusting it to the demands of contemporary reality.

However, a pattern that has been repeated throughout the last 67 years can be observed when reviewing the concepts defined by the author and other entities, institutions, and organisms.

This pattern establishes that CSR corresponds mainly to companies and organizations, and its main characteristic is its voluntariness.

From an administrative, organizational, and behavioural perspective, contemporary society is going through a stage of challenges, changes, and transformations that require greater attention, especially when the way in which both companies and society have functioned -at least in the last fifty years- is threatening the environment, the sustainability of business, development, and balanced economic growth.

Any broad analysis of the elements mentioned above should consider not only the actions of companies, but also the collective behaviour of society and the individual actions of its members.

The seventeen sustainable development goals promoted by the United Nations (UN) reflect the genuine concern of organizations and individuals about raising awareness of the global collective responsibility -albeit not directly expressed in that way- that both organizations and individuals have in the fulfilment those objectives. However, when the way in which companies face the challenge of achieving the aforementioned objectives by 2030 is analysed, it can be seen that their efforts remain focused on their vision and understanding of Corporate Social Responsibility (CSR) at this time. But is it the correct view?

Perhaps, in an ideal society, where both companies and people (individually or groups) understand their role in the balance that must exist between production, consumption, and the environment, the current concept of corporate social responsibility would not need to be revised or expanded, but this is not the case.

For all the above considerations, it is worth asking: Is the approach to CSR correct? Is it time for a different vision of CSR from that which has evolved since 1953 to the present? Is it possible that a model other than the traditional one could propose a new CSR paradigm? Could this new model help to achieve the seventeen sustainable development goals promoted by the United Nations?

This study seeks to answer these questions by developing, documenting, and proposing the Collective Social Responsibility Model (CSRm) as an extended theoretical vision for Corporate Social Responsibility (CSR). This proposed model involves the agents who could improve or innovate management practises regarding the sustainability of companies, the impact on the environment, and the quality of life that can be perceived, accepted, and assimilated by society.

## 2. Literature review

### 2.1. Corporate social responsibility

The development of a theoretical model that complements what is understood today by Corporate Social Responsibility (CSR) requires knowing and relating the different concepts associated with that term, from its initial proposal by Howard R. Bowen to more recent examples.

According to Capriotti and Schulze (2010), the way of observing CSR has evolved from its primary version “to the current coexistence of different concepts, such as (...) Corporate Social Behaviour (...) or Corporate Citizenship”. (p. 15)

Corporate Social Behaviour (CSB), also understood as Socially Responsible Behaviour (SRB), is defined by Haski-Leventhal et al. (2015), cited by Ramos, Avalos, and Vinueza (2018), as “a series of actions that organizations and/or their workers carry out and that are expressed in benefits that others may receive from said actions”. (p. 142)

While Corporate Citizenship (CC), according to the website Economíasustentable.org (2020), maintains that “the company must not only assume responsibilities with the shareholder and stakeholders but that they are involved in society. The company must act as a ‘good citizen’”. (p. 1)

Taking into account the aforementioned concepts, Table 1 shows that the Corporate Social Responsibility (CSR) concept is linked to abstract elements, such as values and ethics, the way of doing business, and the impact of business on the environment. Also, all concepts point to a single main actor.

**Table 1. Concepts of corporate social responsibility**

AUTHORS	CORPORATE SOCIAL RESPONSIBILITY CONCEPT	MAIN ACTORS
Bowen (1953)	The obligations of entrepreneurs to follow those policies, make those decisions, or follow those lines of action that are desirable in terms of the objective and values of our society. (p. 6)	Entrepreneurs
Commission of the European Communities. Green Book (2001)	The voluntary integration of companies' social and ecological concerns in their business activities and in their relationships with their interlocutors. (p. 7)	Companies
WBCSD, World Business Council for Sustainable Development	It is the commitment that a company assumes to contribute to sustainable economic development through collaboration with its employees, their families, the local community and society, in order to improve the quality of life. (Momborg, 2006, p. 27)	Companies



AUTHORS	CORPORATE SOCIAL RESPONSIBILITY CONCEPT	MAIN ACTORS
Prince of Wales Business Leaders Forum	It is the set of open and transparent business practices based on ethical values and respect for employees, communities, and the environment. (Momberg, 2006, p. 27)	Companies
Instituto Ethos de Empresas y Responsabilidad Social (Ethos Institute of Business and Social Responsibility)	It is a form of management that is defined by the ethical relationship of the company with all the publics with which it relates, and by the establishment of business goals compatible with the sustainable development of society; preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social inequalities. (Momberg, 2006, p. 27)	Companies
The Centre for Corporate Citizenship at Boston College	It refers to the way in which the company integrates basic social values with its business practices, operations, and daily policies. (Momberg, 2006, p. 27)	Companies
International Labour Organization (2010)	It is the set of actions that companies take into consideration so that their activities have positive repercussions on society and that affirm the principles and values by which they are governed, both in their own internal methods and processes and in their relationship with other actors. CSR is essentially understood as a voluntary initiative. (p. 1)	Companies
Montoya and Martínez (2012)	The commitment of an organization to take charge of the impacts that its decisions and activities have on society and the environment. (p. 22)	Organizations
Cajiga (2013)	It is the conscious and consistent commitment to fully comply with the purpose of the company, both internally and externally, considering the economic, social, and environmental expectations of all its participants, demonstrating respect for people, ethical values, the community, and the environment, thus contributing to the construction of the common good. (p.4)	Companies
Observatorio de RSC (2014) (CSR Observatory)	It is the way of conducting business of companies characterized by taking into account the impacts that all aspects of their activities generate on their customers, employees, shareholders, local communities, the environment, and on society in general. (p.5)	Companies
ISOTools Excellence (2015)	It is the voluntary integration by any type of organization of social and environmental issues both in its commercial operations, as well as in production processes and in relations with stakeholders: customers, suppliers, workers, unions, etc. (p. 3)	Companies
Leisa (2016)	The active and voluntary contribution to social, economic, and environmental improvement by companies, generally with the aim of improving their competitive value and added value situation. It goes beyond compliance with laws and regulations, focusing on the obligations that any company must meet simply by carrying out its activity. (p. 7)	Companies

**Source:** Various authors. Elaborated for this study.

The concepts listed in Table 1 show that, in most cases, the words companies, business, and organization tend to be used more than the word entrepreneur (in relation to the individual), giving a corporate meaning to the exercise of Social Responsibility.

Therefore, there is a general agreement that designates companies, organizations, or entities as those in charge of carrying out activities that demonstrate their responsibility. In this regard, Howard R. Bowen conceived the entrepreneur figure as an important part of the concept, so the existence of an 'individual social responsibility' (ISR) -one of the concepts proposed in this study- could be inferred from his approach.

Now, if there is corporate social responsibility and the possibility of 'individual social responsibility', there could also be 'group social responsibility' (GSR). Together, these three parts create a three-dimensional combination of the concept that could lead to a model integrating them, such as the one proposed in this study.

### 3. Objectives

After knowing the concepts and characteristics of Corporate Social Responsibility (CSR), as it has been understood and operationalized since it was proposed by Howard R. Bowen, and in order to answer the research questions formulated in the introduction, it is important to note that the main aims of this study are: (i) to propose the Collective Social Responsibility model (CSRm), (ii) to explain the model and its implications, and (iii) to establish its relationship with the Sustainable Development Goals (SDG).

### 4. Rationale of the study

The pandemic caused by COVID-19 and the subsequent lockdowns worldwide prompted questions and a need to redefine some of the dominant paradigms that supported our vision of some processes, policies, procedures, businesses, and strategies.

How Corporate Social Responsibility (CSR) is observed could be one of those paradigms that need to be questioned, mainly because it focuses -as previously mentioned- all the weight of rational and responsible behaviour on companies and does not offer a broad vision that significantly involves those who, without being part of these organizations, also play an important role in the impact that their behaviour can have on the environment, communities, and society if they do not also act responsibly.

Undoubtedly, companies must demonstrate highly responsible behaviour towards the environment and society, but this behaviour cannot be limited to how the company observes its impact. As a legal entity, those who make it up and interact with it whether they are employees, suppliers, and/or customers, must also show responsible behaviour that reduces the negative impact of their activities on the environment and that has a collective impact.

For example, the absence of a collective vision of social responsibility could be one of the causes of the prolonged risk of COVID-19 contagion throughout 2020 and 2021.

Based on all the aforementioned, this study is justified because it theoretically broadens the concept of social responsibility, proposing a single model that includes all the actors whose behaviours require alignment to guarantee a significant, positive, and sustainable result, both in the environment and in society.

From a business perspective, the model proposed in this study is justified because it offers companies the basis to establish both internal and external awareness programmes, highlighting the role of all those involved in society.

From the perspective of human management, the model could serve as a basis for the promotion and awareness of ethical behaviours in individuals, groups, and companies that promote sustainability and have a significant impact on the objectives, and organizational expectations regarding corporate social responsibility.

From a professional perspective, the study underlines that all individual behaviour has an impact both on the business scene and on society, with its consequences being experienced collectively.

## 5. Methodology

This research used a documentary review methodology, which is considered within the field of qualitative method. According to Ahmed (2010), the documentary review method: (...) refers to the analysis of documents that contain information about the phenomenon we wish to study (...). The documentary research method is used in investigating and categorizing physical sources, most commonly written documents, whether in the private or public domain (...). This research method is just as good as and sometimes even more cost-effective than the social surveys, in-depth interview or participant observation. (Ahmed, 2010: 2).

Thus, we reviewed previous research that conceptually explored what is understood by Corporate Social Responsibility (CSR) and the elements and characteristics that are associated with it, trying to establish the dominant pattern -or patterns- that the concept has and its way of developing it.

To strengthen the methodological aspect of the study, inferential and deductive reasoning were also used.

Authors such as Boddez, De Houwer, and Beckers (2016) explain that inferential reasoning is the process that allows us to reach conclusions based on analysing premises related to a specific problem. They also point out that inferential reasoning can be understood as a logical argument.

When conducting this study, the different premises related to the vision of Corporate Social Responsibility (CSR) since 1953 were explored. These considerations allowed us to analyse the common aspects and explore those that were considered lacking, thus facilitating the ideation of a complementary alternative model, supported by a logical argument.

Ayalon and Even (2008) state that deductive reasoning is “unique in that it is the process of inferring conclusions from known information (premises) based on formal logic rules, where conclusions are necessarily derived from the given information and there is no need to validate them by experiments”. (p. 235) This can be observed in the theoretical model proposed in this study, which is the result of the information obtained and analysed.

So, the theoretical model of Collective Social Responsibility proposed in this study was developed on the basis of the aforementioned methodological aspects.

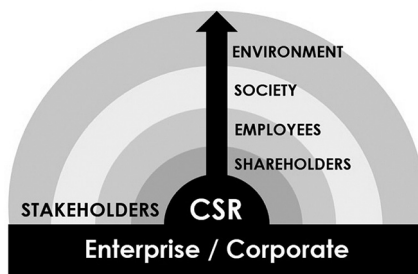
## 6. Analysis and discussion

Waddock (2004), cited by Capriotti and Schulze (2010), defines Corporate Citizenship as “the strategies and operational practices that a company develops to put into practice its relationships and impacts on stakeholders and the environment”. (p. 19) However, when addressing these concepts, elements such as ‘operational strategies’ and ‘practices’ are abstract, not because of the lack of context, but because of the individual interpretation that can be given to each of them from the particular vision of the company. Consequently, what makes a company socially responsible?

The answer could be found in what Cajiga (2013) points out when he states that a socially responsible company is: (...) that which assumes citizenship as part of its purposes, basing its vision and social commitment on principles and actions that benefit its business and positively impact the communities in which it operates. Establishing, also, based on these principles, commitments to minimize the negative impacts of its activities, based on open and constant communication with its stakeholders. (Cajiga, 2013:7)

Nevertheless, as already mentioned, the elements exposed here orbit mainly on a common axis and are company orientated, passing through the stakeholders, shareholders, employees, and society until reaching the environment. See Figure 1.

**Figure 1.** Source and scope of Corporate Social Responsibility.  
Traditional vision



Elaborated by Félix Socorro.

The vision indicated in the previous paragraph was explained in an interview conducted by La Celosía (2016) with the so-called CSR guru Bernardo Kliksberg, who stated that:

Companies must try to institutionalize CSR more and more. Let us remember that more and more CSR has become an important and central policy of companies in the world, and it is not only an area, because it has tried to advance that there is a culture of CSR in all its areas, purchasing, finance, production, distribution, among others, and for that reason, companies have to train staff in corporate social responsibility and work with company management. (La Celosía, 2016: 1)

The problem with this traditional view of CSR is that everything flows from the company to the periphery, focusing responsibility on the corporation. As Bowen put it in 1953 when he pointed out that the responsibility belongs to entrepreneurs: It is they (the company) who should adjust their vision, actions, and behaviours with responsibility, feel part of society as a citizen, and try, as appropriate, to impact their environment in a positive way.

By leaving this responsibility to entrepreneurs (in the company), key aspects -such as the credibility of the organization- may be perceived as absent.

In this regard, Abenzoza and Lozano (2014) point out that:

This SR [Social Responsibility] has no credibility. As much as a CEO says it in a speech, society and customers in general do not believe it. It is seen as something that has to be said, but is not real. The great challenge for the future is how to build that credibility. (Abenzoza and Lozano, 2014: 30)

Abenzoza and Lozano (2014) also affirm that:

In theory, CSR speaks of the need to understand stakeholder expectations. In practice, we see that society is concerned about unemployment and corruption, while CSR does not address these issues. It is as if we lived in two worlds: the corporate and the real. The first does not have much to do with the second. There is no talk of actual impacts. We are dedicated to making CSR soft. (idem)

A similar opinion is offered by Jenkins (2015), stating that:

(...) In a recent report, Christian Aid stated that 'CSR is a completely inadequate response to the sometimes-devastating impact that multinational companies [have]', while a recent Oxfam study highlights the way in which the supply-chain purchasing practices of retailers in the garment and horticulture sectors undermine their professed aspirations to social responsibility as set out in their corporate codes of conduct. (Jenkins, 2015: 525)

Social responsibility cannot and should not be seen as a problem, although there are opinions, such as those mentioned above, that highlight the shortcomings and limitations that its application and operationalization may present.

The above leads to a broader, but logically simple, observation: There is an aspect that seems to be overlooked when talking about Corporate Social Responsibility (CSR), and this has to do with the concept of co-responsibility.

According to Devisch (2011) co-responsibility means that:

(...) responsibility is never me or the other's, but the intermingling of the other's and not in the way that they are shared, but that they intrude or contaminate one another. Co-responsi-

bility means that responsibility is divided between several instances or people and that it first of all comes down to understand the social horizon out of which responsibility as co-responsibility pops up. (Devisch, 2011: 146)

Additionally, Devisch (2011) states that “with ‘co-responsibility’ we are not obtaining a synthesis. The ‘co’ in co-responsibility is not a matter of replacing ‘or ... or’ by ‘and ... and’, but by mingling these two together”. (p. 145)

In accordance with what Devisch (2011) points out, Social Responsibility is not about corporate versus society, something like ‘them versus us’; Social Responsibility is, and must be, something that corresponds to everyone -to a greater or lesser degree- according to the impact that the company, the groups, or the individual can generate.

Hereinafter, for the purposes of the study, the concept of co-responsibility will be considered as a synonym for ‘shared responsibility’.

Under this vision, it can be interpreted that Social Responsibility should not be exclusive to corporations, and that any entity that can alter, promote, or modify society, the environment, and/or cultural or economic development, is a co-responsible one.

Therefore, it is possible to assume that the way in which social responsibility is observed and understood in the present does require a review, and that it is possible to propose a model that broadens its range of action and even modifies the dominant paradigm that characterizes it, incorporating more actors in its visualization.

## 6.1. The Collective Social Responsibility model (proposal)

When studying the different concepts and proposals in the field of Corporate Social Responsibility (CSR), and the perception that may exist around it, the authors not necessarily identified the need for an approach that involves all the actors and entities that can and should form part of CSR and thereby generate a shared vision of it.

One might ask, what about individuals? Shouldn't they also be socially responsible? And groups? Shouldn't the impact that groups have on society also be considered?

It is important to highlight that the existing concepts of Corporate Social Responsibility do not consider individuals or groups as socially responsible parties, as indicated in Table 1, in which the main actor is the enterprise.

Although it is logical to think that companies are made up of individuals and that these individuals, in turn, form groups, it cannot be assured that their behaviour within companies is the same as outside of them.

It is here then that the concept of co-responsibility arises, involving both individuals and groups in social responsibility. In this sense, it would be logical to think that the appearance of two new actors should lead to the identification of two new types of responsibilities: Individual Social Responsibility (ISR) and Group Social Responsibility (GSR).

The visualization of these two types of responsibilities could be interpreted as the result of understanding the need to complement the social actions of companies and that these actions are not only their responsibility.

The two aforementioned proposed actors, added to the pre-existing concept of Corporate Social Responsibility, could converge in the elements of a triad that forms the Collective Social Responsibility model -here standardized as CSRm, to differentiate it from the initials of Corporate Social Responsibility (CRS)- as an expanded vision adjusted to contemporary reality.

It is necessary to highlight that this study is proposing a theoretical model based on a particular concept of collective social responsibility, and not one model called 'Corporate Social Co-Responsibility', because the main premise is that social responsibility does not correspond only to companies.

The term 'Collective Social Responsibility' has already been discussed in the past, but not with the same study focus.

Joel Feinberg (1968), cited by Hughes and Batten (2016), states that Collective Social Responsibility "is the concern of large institutions and that while their primary purpose may not be to pursue social justice, it is still part of their role".(p. 149)

For Wiscombe (2017) it is:

(...) the ability and aptitude for society and its public and private organizations, whether large or small business, multi-agency partnership, social enterprise or profit generating company, to care about the impact they have on the communities in which they operate whether in an economic, social or environmental capacity. (Wiscombe, 2017, p. 49)

In fact, for Feinberg (1968) and Wiscombe (2017), 'Collective Social Responsibility' follows the 'Corporate Social Responsibility' paradigm already discussed, since it points to organizations, associations, or companies as directly responsible for generating an impact on society and the environment.

Although society is included in the Wiscombe (2017) approach and, therefore, the concepts proposed here -Individual Social Responsibility (ISR) and Group Social Responsibility (GSR)- could be inferred, this is not the case, Wiscombe does not propose these two actors as essential parts of CSR, nor does he mention anything similar.

For his part, Wing (2018) relates 'Collective Social Responsibility' to innovation and technology, and the need to incorporate the use of technologies in universities and educational institutions to drive innovation. However, this approach departs from the argument put forward by Wiscombe (2017) and does not coincide with the model proposed here.

Since its appearance in 1953, the concept of Corporate Responsibility has undergone a series of additions that reflect the company's commitment to society and its members. Therefore, when incorporating the concepts of Individual Social Responsibility (ISR) and Group Social Responsibility (GSR), it seems logical and necessary to explain each of them, and how their addition would transform our understanding of CSR.

Table 2 shows the proposed definition of each of the concepts introduced in the Collective Social Responsibility model (CSRm), according to its proponents.

**Table 2.** Concepts introduced in the Collective Social Responsibility model (CSRm)

Individual Social Responsibility (ISR)	The conduct and orientation of the person, as an entity, in the search for balance between their activities and actions, and the impact that they produce, both inside and outside the scenarios where they operate, be they social, work, personal, environmental, or family. On this topic, the proposing researchers agree with the statement made by Hughes and Batten (2016) pointing out that educational institutions are considered a central element in supporting the moral development of society and respect for other people's rights.
Group Social Responsibility (GSR)	The set of activities and actions that coincide and converge for a common cause and with the same purpose, whether carried out in a coordinated manner or separately, in any of the scenarios described above and with the same ethical and moral values. The participation of NGOs, organized civil society, communities, independent groups, and both formal and informal associations play a leading role in GSR.
Corporate Social Responsibility (CSR)	The coordination between people and groups (involved and interested entities) to cooperate in the execution of actions that pursue a positive effect on society and the environment, directly and indirectly impacting quality of life; all these actions seek sustainability and sustainable development, both of the company and those who comprise it, and of all the entities involved. This aspect is mainly focused on the management of human talent and the strategic areas of the company.

**Elaborated** by Félix Socorro.

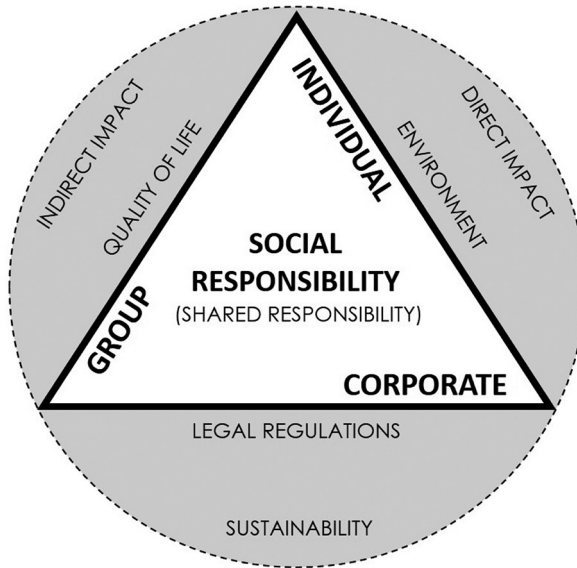
Therefore, the Collective Social Responsibility model (CSRm) must be understood as the union of these three concepts: Individual Social Responsibility, Group Social Responsibility, and Corporate Social Responsibility.

This triad arises as the result of actions aimed at generating the necessary conditions to impact positively in all possible scenarios and in all the processes and procedures carried out to add value and the creation of wealth and sustainability.

The combination of the aforementioned actions shows a high and strong commitment to comply with legal obligations and ethical responsibilities. Ethical responsibilities are related to the reputation and credibility of companies. See figure 2.



**Figure 2.** Collective Social Responsibility model (CSRm), the theoretical proposal



Elaborated by Félix Socorro.

Although it is not present in an obvious way, the government is part of the CSRm from the perspective of legal regulations, as an entity that must promote, facilitate, and encourage cooperation and the integration of the three dimensions (individual, social, and economic) to guarantee the achievement of the objective pursued by the expanded CSR model.

## 6.2 Explanation of the Collective Social Responsibility model (CSRm)

The foundations of the CSRm can be found in isolation in different concepts that coincide, directly and indirectly, with those raised in the previous section.

One of these concepts corresponds to the responsible consumer, who is defined by Hispacoop (2006) as:

(...) a person informed and aware of their consumption habits. In addition to knowing and demanding your rights as a consumer, you seek the option of consumption with the least possible negative impact on the environment and with a positive effect on society. This responsible

way of consuming results in many small acts and daily decisions, and can go through all areas of life. (Hispacoop, 2006: 12)

This definition by Hispacoop (2006) coincides with that provided by the researchers of the CSRm in general aspects such as the search for the 'least possible negative impact' and regarding the 'positive effect on society', highlighted in the model as 'indirect impact' and 'shared responsibility'.

Regarding Group Social Responsibility, coincidences can be found in the concepts defined by ISOTools Excellence (2015), when it states that CSR is:

(...) the voluntary integration by any type of organization of social and environmental issues, both in its commercial operations, as well as in production processes and in relations with interest groups: clients, suppliers, workers, unions, etc. (ISOTools Excellence, 2020: 3)

However, the immediate difference between the ISOTools Excellence (2015) concept and the one exposed in the previous point is the integration by any type of organization, not necessarily, nor exclusively, those that are related to social or environmental issues when corresponding to a group action.

It should be understood that whether indirectly or orchestrated, those who carry out activities from the ISR perspective may or may not belong to formal organizations or groups, so the reunion of these entities is not necessarily adjusted to a social, political, or corporate agenda, but it could be associated with common interests or objectives.

Again, this point can be seen in Figure 2, which highlights group impact (direct and indirect) on 'quality of life', the 'environment', and respect for 'legal regulations'.

As regards the abovementioned role of the government, ethical behaviour is included in this point, and is related to performance, which goes beyond legal regulations and the way the population should respond to them. According to Velazquez (2012), ethical behaviour is related to "the standards that an individual or a group has about what is correct or incorrect, or what is right or wrong". (p. 18) These standards usually help the population create order and work together to achieve common goals.

As the CSR concept would change if what is stated here is generally shared, the company would go from being the engine that drives CSR to become one of the gears of the CSRm, in shared and coordinated action.

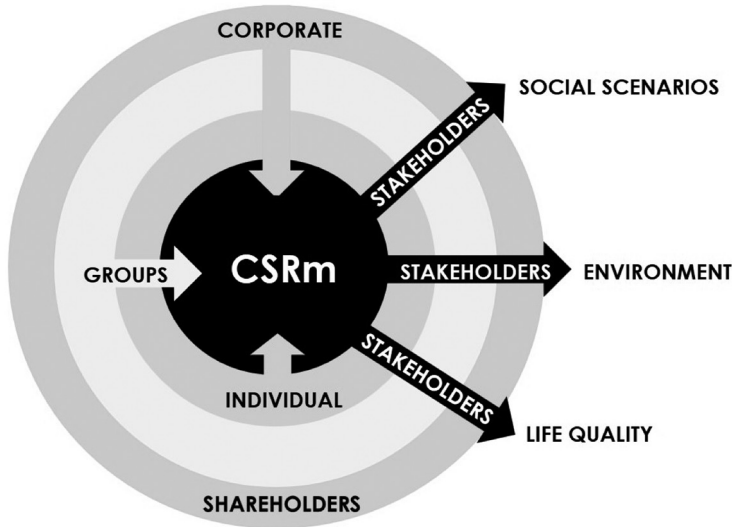
The proposed CSRm could justify its existence if it is compared with the vision that some authors have attributed to CSR, for example, Cruz (2010), who states that "it is important to know that for companies to achieve their tasks, [these] must generate the impact they seek, as well as convince their public of their noble actions". (p. 27)

This statement views CSR as a unique and exclusive activity of the company, as already mentioned, which must strive to demonstrate and convince other social entities of the importance of its work and its impact, direct or not, on the stage where it takes place.

But, none of this would be necessary if instead of talking about the CSR, reference was made to applying the CSRm rather than CSR would transform the way in which social responsibility should be understood. In the CSRm, the company is not assigned sole responsibility for the impact it has on the environment, quality of life, and respect for legal regulations, it is instead

shared by individuals and groups, in addition to the company, thereby potentially generating the sustainability and sustainable development that have been proposed as part of the millennium goals. See Figure 3.

**Figure 3.** Sources and scope of the Collective Social Responsibility model (CSRm)



**Theoretical** vision proposed by Félix Socorro.

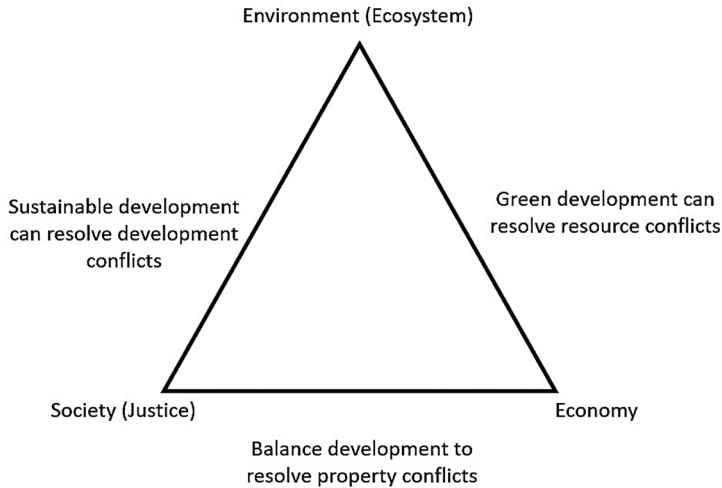
## 6.3 Corporate social responsibility from a three-dimensional perspective

Regarding the initial research questions, after explaining the CSRm, the focus and vision of the current CSR should be expanded and adjusted to the reality of contemporary society through a new paradigm, which could be found in the model proposed here.

Looking at CSR as part of a triad is not new. He (2018) presented a proposal in the American Journal of Industrial and Business Management explaining “the value of corporate social responsibility in the scope of the triangular model” (p. 59), in which he shows how, from the generally accepted vision, various factors are integrated into the concept, strengthening and complementing it. These factors include ‘sustainable development’ to resolve conflicts, ‘green development’ to resolve the source of conflicts, and ‘balanced development’ to resolve prop-

erty problems, all around three components: Environment (ecosystem), Society (justice), and Economy, as shown in Figure 4.

**Figure 4.** The regulation of Corporative Social Responsibility among nodes of triangle model



**Source:** He (2018).

However, although the proposal by He (2018) is broad, the enterprise, as an entity, continues to be seen as the centre of everything, from where social responsibility must arise and be shown, as explained in Figure 4.

Other triangular proposals describe CSR as the assimilation of three concepts, as shown by Schulze and Pszolla (2011) when speaking of the Herchen model (2007), which describes CSR on three levels: Higher economic level, Individual economic level, and Corporate Citizenship. Even Schulze and Pszolla (2011) affirm in their work that “companies have to make the necessary transformations to find their strategy, since today there is a trilogy of terms around sustainable development: Ecology, Economy, and Society” (p. 18), anticipating the proposal made by He (2018).

It does not seem prudent to ignore the so-called Hiß model, which states that CSR must be observed in three areas: Internal responsibility, central responsibility, and external responsibility, as detailed in the IONOS Startup Guide (2019) proposed by Professor Dr. Stefanie Hiß, at Friedrich-Schiller-Universität Jena.

Dr. Stefanie Hiß explains this model through the processes that the company carries out from the inside out, as shown in Figure 1.

Although the term Collective Social Responsibility is neither new nor exclusive since it has been used by other authors and on other topics, it is important to highlight that the conceptualization and vision of the CSRm proposed here offers a different way of understanding its scope and purpose and, moreover, of identifying the entities that comprise it, as well as its possible impact on society, the environment, and the achievement of the Sustainable Development Goals.

## 6.4 The CSRm and the Sustainable Development Goals (SDG)

According to Educo.Org (2019), in 2015, “several Heads of State and Government from different countries that are part of the United Nations, met at the Sustainable Development Summit and developed the 2030 Agenda that contains the 17 Objectives of Sustainable Development”. (p. 1). These objectives are summarized in Table 3.

**Table 3.** Sustainable Development Goals (SDG)

<b>SDG</b>	1. No Poverty	2. Zero Hunger	3. Good Health and Well-being	4. Quality Education	5. Gender Equality
6. Clean Water and Sanitation	7. Affordable and Clean Energy	8. Decent Work and Economic Growth	9. Industry, Innovation, and Infrastructure	10. Reducing Inequality	11. Sustainable Cities and Communities
12. Responsible Consumption and Production	13. Climate Action	14. Life Below Water	15. Life on Land	16. Peace, Justice, and Strong Institutions	17. Partnerships for the Goals

**Elaborated** for this study. Based on ECLAC (2018).

To achieve these objectives, it seems necessary to have cooperation and coordination between individuals, society (groups), and companies (without excluding the government).

In this sense, the CSRm is directly and indirectly related to the Sustainable Development Goals (SDG), as can be seen in Table 4.

**Table 4.** The Sustainable Development Goals and their relation to the Collective Social Responsibility model.

SUSTAINABLE DEVELOPMENT GOALS (SDG)	RELATION TO THE COLLECTIVE SOCIAL RESPONSIBILITY MODEL (CSRm)	
	DIRECT	INDIRECT
No Poverty	Ending poverty cannot be seen as the sole responsibility of companies. Without the participation of individuals and the groups they can form, it is not possible to achieve.	Quality of life.
Zero Hunger	Responsible consumption, individually and collectively, are fundamental ingredients to achieve this objective, and this is foreseen in the model.	Quality of life.
Good Health and Well-being	Although companies can facilitate the scenarios, if there is no individual and/or group commitment, this objective could not be achieved.	Quality of life.
Quality Education	This can be supported by companies, but it is not necessarily their responsibility, so it would not be possible to achieve without individual and group commitment.	Shared responsibility.
Gender Equality	For there to be gender equality, it is not enough that there are business policies and norms; it requires the commitment of individuals and groups, social and/or corporate, that seek to achieve that goal and act accordingly.	Legal regulations.
Clean Water and Sanitation	The appropriate and conscious use of water cannot be the sole and exclusive responsibility of companies or organizations, the participation of communities and individuals is essential to achieve this objective.	Quality of life.
Affordable and Clean Energy	Responsible energy consumption, individually and collectively, is essential to achieve this goal, and this is foreseen in the model.	Shared responsibility.

SUSTAINABLE DEVELOPMENT GOALS (SDG)	RELATION TO THE COLLECTIVE SOCIAL RESPONSIBILITY MODEL (CSRm)	
	DIRECT	INDIRECT
Decent Work and Economic Growth	In order to achieve each of the items envisaged in this objective, it is not enough that there are business policies and norms; it requires the commitment of individuals and groups, social and/or corporate, that seek to achieve that goal and act accordingly.	Shared responsibility.
Industry, Innovation, and Infrastructure	The individual and group demand for the elements exposed here, based on the CSRm model, can put pressure on the achievement of this objective.	Shared responsibility.
Reducing Inequality	Actions promoted from Individual and Group Social Responsibility.	Shared responsibility.
Sustainable Cities and Communities	The individual and group requirement for the elements exposed here, based on the CSRm, can put pressure on the achievement of this objective.	Shared responsibility.
Responsible Consumption and Production	The individual and group requirement for the elements exposed here, based on the CSRm, can put pressure on the achievement of this objective.	Shared responsibility.
Climate Action	Actions promoted from Individual and Group Social Responsibility.	Shared responsibility.
Life Below Water	Actions promoted from Individual and Group Social Responsibility.	Shared responsibility.
Life on Land	The individual and group requirement for the elements exposed here, based on the CSRm, can put pressure on the achievement of this objective.	Shared responsibility.
Peace, Justice, and Strong Institutions	The individual and group requirement for the elements exposed here, based on the CSRm, can put pressure on the achievement of this objective.	Shared responsibility. Legal regulations.
Partnerships for the Goals	The individual and group requirement for the elements exposed here, based on the CSRm, can put pressure on the achievement of this objective.	Shared responsibility. Legal regulations.

**Elaborated** by Félix Socorro.

As can be shown in Table 4, without the commitment envisaged in the Collective Social Responsibility model, which can be contributed from Individual Social Responsibility (ISR) and Group Social Responsibility (GSR), the objectives set forth above would fall on companies and governments, which would make it difficult to achieve them, as estimated, at the end of the next decade.

Although it is true that Table 4 summarizes the relationship between the CSRm and the SDG, it is no less true that, in the broad and detailed vision of the latter, shown by ECLAC (2018) they could be established, within the goals and indicators of each objective, the percentage of participation that the ISR, GSR and CSR would have in each of them, which would facilitate establishing where the direct impact of each sector begins and ends and that of the other begins, regardless of the shared responsibility of the parties.

## 6.5 The CSRm and the Rio Declaration on Environment and Development

The CSRm is also related to the Rio Declaration on Environment and Development concerning participation and collective responsibility. proposed in this model, According to the UN (1992), in principle 5:

All States and all people must cooperate in the essential task of eradicating poverty as an essential requirement for sustainable development, in order to reduce disparities in living standards and better respond to the needs of the majority of the peoples of the world. (UN, 1992, p. 1)

This principle maintains that all people and states must cooperate, which, in essence, is what the CSRm seeks.

And it is also related to principle 25, which declares that “peace, development, and protection of the environment are interdependent and inseparable”. (idem) So, it could be understood that these elements should not be considered the sole responsibility of companies. As they are interdependent (peace, development, and environment), a response and a collective orientation are needed, as proposed by the CSRm.

The outbreak of the pandemic could be interpreted as an example of the need for an expanded vision of social responsibility. The widespread lockdown imposed as a consequence of the COVID-19 virus demanded special social behaviour from all entities, companies, groups, and individuals related to its prevention, attention, and care. Companies, organizations, and/or entities by themselves could not prevent the spread of the virus. They needed the contribution of society -individuals and groups- to contain contagions.

In a study carried out in Germany in September 2020, conducted by researchers Michael Meyer-Hermann, Iris Pigeot, Viola Priesemann, and Anita Schöbel, as outlined in the Max Planck Institute (2020), it was concluded that “each individual contribution protects health, society, and the economy”. (p. 6) And the final conclusion of the aforementioned study also states: “if everyone contributes according to their ability”. (idem)



A report written by Davenport, Kallaur, and Kunicova (2020), sponsored by the World Bank Governance Global Practice, claims that “facing the COVID-19 pandemic requires an unprecedented degree of cooperation between governments and citizens and across all facets of society (...) Like some other pre-existing challenges humanity faces, such as the environmental crisis and enduring inequality”. (p. 4) As can be seen, Individual Social Responsibility (ISR) and Group Social Responsibility (GSR) could be inferred from those paragraphs.

Introducing a broader vision of the concept of social responsibility could offer a viable alternative to promote a general commitment that involves all the entities that make up society and improve the economy.

The need for a collective conscience aimed at understanding co-dependency and interrelation -that each person or group has with themselves and with others- has been one of the reflections left by the COVID-19 pandemic. This suggests that the existing approach to CSR could be improved, expanding the vision used since 1953; a vision that is present in the proposed and theoretical Collective Social Responsibility model.

## 7. Boosting and consolidating the CSRm

The ‘voluntary action’ condition of CSR could be one of the obstacles that prevents it from being implemented and respected by more companies in different regions of the planet, so, in the authors’ opinion, a way of promoting and consolidating the CSRm is found in a system currently used in international trade: Incoterms<sup>1</sup>.

According to Llamazares (2014), the Incoterms are “a total of eleven terms published by the International Chamber of Commerce (...), which define the delivery conditions of the merchandise in international sales operations”. (p. 8)

Llamazares (2014) also explains that Incoterms “constitute a regulation of private law that is not supported by the laws of the countries or by any supranational legal norm, but can be considered *Lex Mercatoria*, that is, a set of norms created by the own companies”. (idem)

Finally, Llamazares (2014) culminates by stating that Incoterms:

(...) do not have the force of law and, consequently, they are not obliged to use them in international trade operations: their use will be conditioned to the acceptance of the parties in the sale contract. The strength of Incoterms lies in the fact that they are standards widely known and used by different actors in foreign trade. (Llamazares, 2014, p. 8)

Once the concept and characteristics of Incoterms have been established, these characteristics can be homologated to the CSRm. The CSRm would maintain the ‘voluntary’ status of the current CSR, but its level of use, practice, and demand by individuals, groups, and corporations -including the government-, would enforce its implementation when producing, trading, and/or consuming the products and/or services that are received and offered (in local, national, and international markets). This could be a consequence of a CSRm certification seal or the presence of the commitment in the clauses or purchase-sale contracts.

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1. Abbreviation for ‘International Commercial Terms’.

The aforementioned explains the pre-existence of a clear and shared concept, such as business ethics, in this case, transferred to the collective vision of social responsibility.

At this point, it is prudent to remember that, according to Velazquez (2012), ethical standards “deal with serious matters, that is, issues that could harm or significantly benefit human beings”. (p. 21)

Therefore, the CSRm requires understanding those ethical standards and demands the commitment to use them to benefit all the stakeholders.

## 8. Conclusions

On concluding this study, it can be affirmed that the research questions that motivated it were answered.

Based on the aspects analysed and the discussion that has been carried out, it can be said that the current concept of Corporate Social Responsibility (CSR) could be improved. The existing concept is focused on companies as the only responsible actors, and leaves out other entities that are also socially co-responsible.

We can also affirm that the model proposed in this study contributes towards a shift of the current paradigm that could serve as a tool to achieve the seventeen Sustainable Development Goals promoted by the United Nations (UN).

Also, the Collective Social Responsibility model (CSRm) could be seen as a proposal mainly focused on expanding the current CSR vision, emphasizing that it must be an individual, group, and corporate commitment (including the government), leading to collective social responsibility. This proposed model rules out that social responsibility must reside exclusively with companies, regardless of their size and activity, as currently understood.

The CSRm could be closer to the expectations of contemporary society, where there is talk of integration, shared responsibility, and cooperation, opening the way to a broad vision of social responsibility, the same as required to achieve the SDG, as already mentioned.

If the CSRm is consciously adopted by companies and institutions, disseminated and modelled by individuals and groups, promoted by them, and sponsored by governments, as occurs in foreign trade, the application of the CSRm could be measured with greater precision. In addition, it would provide a global, regional, and/or national list of companies that do not respect the use of CSRm standards. This is similar to the way the World Trade Organization (WTO) operates in the case of Incoterms.

The application of the CSRm could even transform how communities organize themselves and interact with each other, as a consequence of shared responsibility, changing as entities that consume in a responsibly way. These communities might demand that companies honour contracts, produce, and interact with the environment in the same way that they do, either individually and collectively.

The CSRm arises from the paradigm that holds the company solely responsible for showing social responsibility, when the vision of CSR must be even broader, especially when pursuing such challenging goals as those set by the UN in 2015 and which it hopes to achieve by 2030.

Without individual, group, and corporate participation in the construction of social responsibility, integrated into the CSRm, we may continue to see an imbalance in society, the labour market, production, and the deterioration of the environment, just to point out some of the current problems.

In the researchers' point of view, human resources departments play a determining role in understanding, disseminating, modelling, and measuring the concepts developed here.

## 9. Main contributions of the proposed model

The concepts of Individual Social Responsibility (ISR) and Group Social Responsibility (GSR), as well as the proposal of an expanded concept of CSR, are the main contributions of this study. Based on these concepts, it is proposed that social responsibility begins with the individual, is strengthened in groups, and is consolidated in the company, shaping what in this study has been called the Collective Social Responsibility model (CSRm). It is also considered a contribution to the theoretical inclusion of the co-responsibility concept and, with it, the direct participation of both individuals and groups in the actions carried out by companies to be socially responsible.

The entire proposal of this study is promoting a paradigm shift that reverses the way that the flow of social responsibility is currently observed -company, society, groups, and individuals- to propel an integrated vision where each individual is the first entity that must show socially responsible behaviour, giving way to groups and then to companies and/or organizations.

This paradigm shift is associated with the aforementioned trends, not only of responsible consumption, but also of the concepts associated with equality, solidarity, and cooperation, based on ethical behaviour. The proposed CSRm provides an inclusive vision that requires the coordinated participation of all the entities that make up society, which implies the active and conscious involvement of each one to achieve common objectives.

As already mentioned, the Sustainable Development Goals (SDG) cannot be achieved without the participation of all the entities involved in CSRm, since without the awareness, maturity, and commitment of each of the parties, the efforts made by the others will end up being perceived as the opposite of progress, as is now the case with the achievements attributed to CSR under the current paradigm.

Finally, the Collective Social Responsibility model (CSRm) proposed here highlights the importance of the value chain as the axis of individual, group, and corporate behaviour. This perspective can be explored through the different hierarchical levels of companies, organizations, and entities by the human resources departments —or any area aimed at promoting social commitment—, making CSRm part of their plans and programmes for consistent sustainability and positive impact on all possible levels of society and the environment.

## 10. Limitations

This study is limited to the conceptualization, description, and proposal of the theoretical model of Collective Social Responsibility (CSRm), thus creating theoretical bases for future empirical verification related to this proposal.

## 11. Future lines of research

Due to the relationship that the CSRm has with the Incoterms, this topic could be expanded to propose the form, type and procedure that could be applied when operationalizing or demanding the model proposed here during contracting and commercial and/or operational exchange between companies, organizations and private, governmental or mixed entities.

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