

Expanded abstract

The responsible social economy and the Sustainable Development Goals in the face of the post-COVID-19 crisis: the voice of experts

Objectives

The COVID-19 pandemic has led to an unprecedented systemic crisis that has affected all corners of the planet and all actors. In these circumstances, the present moment seems opportune to evaluate the efforts made so far and to rethink some business concepts such as Social Economy (SE) and Corporate Social Responsibility (CSR), both closely linked to each other and to the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda.

The SE is made up of actors operating in a free, voluntary, and open way, with democratic decision-making processes, created to satisfy and resolve individual and collective needs. Meanwhile CSR establishes the ethical and methodological framework by means of which organisations, in addition to their legitimate pursuit of profit, take account of other stakeholders and sustainability.

Since the late 1980s, SE has provided the economy with capacity and energized it, created quality employment, and fulfilled important economic, political, and social functions, which include the recent fight against the consequences of the COVID-19 pandemic. In many cases it has done so in close collaboration with government agencies. Commitment to SE and implementation of CSR could enable a profound revision of the existing model, even if at present it cannot be said to constitute a new economic, business, or social paradigm.

The **aim** of this article is to investigate to what extent Social Economy, as a business concept, and Corporate Social Responsibility, as a management system, can provide solutions to the current health crisis and its economic consequences, and avoid the most traumatic effects, by committing to inclusive and sustainable economic development that creates stable, quality employment. The **main contributions** of the article arise from its examination of potential transformations in three factors considered: changes in SE and CSR, changes in the values required by the SDGs, and the potential shift towards a redefinition of economic and business models.

The basis for this is that much progress has already been made, as many SMEs and micro-enterprises are developing strategies for responsibility, sustainability, and innovation in their businesses, although they may not be fully aware of this.

Against this background, the following research questions arise: Can SE and CSR acquire renewed importance in the difficult post-pandemic context by taking advantage of the favour-

able existing elements? And, with this in mind, can they transform the business paradigm into a more social model in line with the SDGs?

The **methodology** of this research is qualitative in nature, based on the techniques of literature review, document collection, and discourse analysis of expert voices in the field, a widely accepted technique rooted in interpretive sociology (Fielding, 2011; Fairclough, 2013). The assessments of experts are a valuable source of information, as a way of accessing the processes of meaning production in defining the situation and the interpretations of expert voices in SE and CSR, based on the diversity of profiles set out in this research. Consequently, the main methodological contribution consists of allowing a series of proposals to appear, emerging from the debate between the academic literature, the examples of corporate action, the assessments of the experts, and the results of the surveys consulted.

The **main results**, based on the interpretations of the expert voices, focus on the three factors already mentioned: the changes in the SE and CSR, how far these match the values set out in the framework of the Sustainable Development Goals, and the potential transition towards a redefinition of economic and business models. These changes can give rise to possible strategies for dealing with the crisis, both at the macro and micro level, taking as their starting point the situation created during the pandemic, which has stimulated elements that already existed but which appear in a new light in the current context.

Thus, the model represented by SE is in a better strategic position to combine economic viability with responsible action, while CSR has the capacity to transform the hitherto dominant business paradigm into a model of a more social nature. Furthermore, CSR would incorporate a management model of shared responsibility in which all the actors involved could participate in resolving collective problems. This assertion is supported by the recommendations of the 2030 Agenda and the SDGs, which consider that both civil society and government bodies are responsible for implementing the goals. However, full consensus on the SDGs has not been reached and some critical voices note the goals' limitations and inconsistencies, including their imprecise vocabulary, lack of operational standards, and lack of concrete empirical examples.

Another element of debate is the contrast between the macro and micro level. While on the macro level it seems to be accepted that the dynamics of capitalism and globalisation limit the regulatory capacity of States, it is clear that a certain international consensus guides companies, including the Ten Principles of the Global Compact and the 17 SDGs of the 2030 Agenda. However, it is the micro level that reveals the greatest opportunities to influence specific regions and apply an inverted isomorphism.

Micro-SMEs have a strong presence in local communities, pursuing objectives that, in contrast to those of large companies, are more rooted and integrated in their region, as they are closer to and have better communication with their stakeholders. From this perspective, Social Enterprises can operate through a variety of initiatives to enable regional cohesion, resolve social problems, and fight against the poverty and exclusion that the logic of the current economic-financial system has led us to.

The role that government bodies must play is also of paramount importance, as they promote and put in motion a range of measures to create a framework that is favourable and

receptive to CSR. For example, this might be through their social involvement in the community, developing transparent, democratic, and good corporate governance action plans or by insisting on certain social commitments from their suppliers.

The truth is that it is a challenge to propose measures and incentives to overcome the difficulty associated with the size of organisations to attract them to CSR methodologies and to give prominence to their good practices, but also an opportunity.

Based on the responses and in line with the study's objectives, **the conclusions** highlight that both SE and CSR can contribute to providing solutions to the current health and economic crisis and to avoiding the undesirable after-effects of the COVID-19 pandemic.

Transformations are taking place at both the macro and micro levels, bringing international initiatives such as the SDGs into alignment with those implemented at the local level. In addition, many companies have collaborated with government agencies to mitigate the effects of the pandemic, using their resources and CSR measures. This has benefited vulnerable social groups as well as the health sector, resulting in an increase in the common good. Social transformation is difficult to achieve without a change in values. Research has highlighted how public discourse, citizens' opinions, and the implementation of austerity measures, which dominated during the previous economic crisis (from 2008 onwards), have changed. The SE represents the business model best placed to combine economic viability with socially responsible action.

However, research has also underlined the vital role played by government bodies in driving these transformations forward through programmes and the creation of a regulatory and socio-political framework that is receptive to CSR. In this sense, in order to incorporate SE and CSR values, there is a need for literacy campaigns on the values of the common good in all educational settings, in both formal and informal contexts.

Finally, one of the limitations of the paper lies in the fact that the proposals drawn from it are context-specific and will require further research in a post-pandemic scenario. Future lines of research would include investigating whether such trends are consolidated or not, as well as their potential applicability at different scales and whether they allow for different levels of replication.