



5TH SYMPOSIUM ON ETHICS AND SOCIAL RESPONSIBILITY RESEARCH

LINKING ETHICS, SOCIAL RESPONSIBILITY
AND SUSTAINABILITY

CHALLENGES FOR SCIENCE AND PRACTICE

BOOK OF ABSTRACTS

EDITORS

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Contents

WELCOME MESSAGE	4
ORGANIZING COMMITTEE	5
SCIENTIFIC COMMITTEE	5
JURY OF THE BEST PAPER AWARD	7
ADMINISTRATIVE OFFICE	7
OPENING CONFERENCE ETHICAL NUDGES: WHEN ENVIRONMENTAL CUES PROMPT GOOD BEHAVIOR.....	8
SESSION 1: ETHICS AND VALUES IN ORGANIZATIONS.....	9
SESSION 2: CSR AND SD IN HEI	13
SESSION 3: CSR AND CONSUMPTION I	17
ROUNDTABLE PARTNERSHIPS TO THE SDGS: UNIVERSITIES AS AGGREGATORS OF GOODWILL	21
SESSION 4: SUSTAINABILITY	22
SESSION 5: CSR AND EMPLOYEE OUTCOMES.....	27
SESSION 6: CSR IMPLEMENTATION AND DISCLOSURE.....	31
BREAKFAST WITH A MANAGER SHARING EXPERIENCES – A VIEW FROM THE CTT.....	35
POSTER SESSION.....	36
SESSION 7: CSR AND CORPORATE GOVERNANCE	48
SESSION 8: SUSTAINABLE DEVELOPMENT AND AGENDA 2030.....	52
SESSION 9: CSR IN DIFFERENT INDUSTRIES	55
SESSION 10: ETHICS AND EMPLOYEE OUTCOMES	59
SESSION 11: ETHICS AND WORK	63
SESSION 12: CSR, PRO-SOCIAL BEHAVIOR, AND NON-PROFIT SECTOR.....	66
SESSION 13: CSR AND CONSUMPTION II	71
CLOSING CONFERENCE BIG DATA PSYCHOMETRICS: ETHICAL DILEMMAS FOR THE DIGITAL AGE	75

WELCOME MESSAGE

Linking Ethics, Social Responsibility and Sustainability: Challenges for Science and Practice

Continuing and expanding the goals of the previous four editions, the 5th Symposium on Ethics and Social Responsibility Research-2019 aims to be a dynamic forum for scholars to share and discuss advances in scientific understanding of the current challenges of ethics, sustainability and social responsibility in organizational and societal settings.

Nowadays, people expect organizations to be accountable for the ethicality of their internal and external processes, including the relationships with stakeholders, and they ask for a higher level of transparency in decision processes affecting collective life. The same is true of the environmental and social sustainability problems, which are increasingly important in public debate and in the concerns of individuals and communities. Therefore, this Symposium aims at not only fostering dialogue between scientists on theoretical models and empirical results but also debating policies, strategies, and practices. Issues such as the relationship between organizational ethics and the strategies for sustainability will be discussed at specific forums, involving practitioners and decision makers.

The participation of several researchers from national and international institutions is an important step in the achievement of these aims. We are pleased to welcome colleagues from Portugal, Spain, UK, France, Finland, Poland, Slovak, Brazil, Mexico, Taiwan, and USA. We believe that this diversity mirrors the interest that sustainability, ethical and social responsibility issues have across the globe.

Several papers on these domains will be addressed during these two days. We are certain that there will be many opportunities for productive debate and thoughtful discussion! Each received proposal was blind reviewed to guarantee the relevance and quality of the works included in the program. We would like to thank to all reviewers for their time and dedication. We are also grateful to the members of the Best Paper Award for their time and dedication to the revision of the full papers submitted to this Award.

A special word of gratitude to all entities that, directly or indirectly, supported this initiative and thus contributed to its success, namely ISCTE-IUL, DINÂMIA'CET, Fundação para a Ciência e a Tecnologia, Global Compact Network Portugal, Aliança ODS Portugal, ISCTE Alumni Network, and Fundação Calouste Gulbenkian.

Finally, we would like to call your attention to the organization of a special issue in collaboration with the Sustainability Accounting, Management and Policy Journal (SAMPJ) on the "Linkages and complementarities between ethics, CSR and sustainability". We invite all colleagues to submit their papers for this special edition.

Welcome to the fifth edition of SESRR!

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Chairman of the Organizing Committee

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Symposium Opening

Room: Aud. Afonso Barros (Building AW, 1st floor)

Opening Conference | Ethical Nudges: When environmental cues prompt good behavior

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The core principle of behavioral ethics is that most transgressions, ironically, are committed by people who value morality and consider themselves ethical, and yet regularly fail to resist temptation, or even realize the moral implications of the decision they are about to make. In this talk, Professor Desai will discuss some socio-contextual factors that can serve as nudges to precipitate moral behavior among such people.



Session 1: Ethics and values in organizations

Room: Aud. Afonso Barros (Building AW, 1st floor)

SESRR#112 | Can psychological distance shift criteria of moral judgment?

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Onlookers often disagree about the morality of specific events, and use different criteria, such as the revealed character of the perpetrator versus the consequences of the action or the inherent norm violation, to justify their moral judgment. This suggests that drawing the attention of decision makers to a specific criterion or away from it may predictably alter moral judgment. Can psychological distance from the perpetrator do that and alter judgment by affecting the event's cognitive construal? Defined as the subjective experience that someone is close or far away from the self, here and now, psychological distance may arise as a result of temporal, spatial or social distance. We conducted three experiments following a pre-registered protocol to examine how psychological distance affects the weight decision-makers attach to the character, consequences, and rules-based criteria of moral judgment. US-based participants described morally questionable events perpetrated last week/years ago (Study 1, N=638), in their home state/abroad (Study 2, N=557), and by someone very similar/dissimilar (Study 3, N=600), assessing, among other things, the event's overall morality, its consequences, the extent of norm violation, and the perpetrator's moral character. The manipulation of temporal distance failed to produce differences in psychological distance, whereas the manipulation of spatial and social distance produced results that ran counter our research hypotheses developed in light of construal level theory (Trope & Liberman, 2010). We hypothesized that with greater distance, character considerations would have more weight whereas consequences would have less weight in predicting moral judgment. Yet, the weight of character considerations diminished at greater spatial distance and was not affected by social distance. The weight of consequences was not affected by either spatial or social distance. We discuss how these findings and additional exploratory analyses broaden our understanding of moral judgment as motivated rather than driven by distance-dependent cognitive construal.

Keywords: moral judgment, psychological distance, social distance, spatial distance.



SESRR#118 | "Corporate Citizenship" or when ethics belongs to the organisations DNA

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In the first decades of the 21st century companies have been confronted with new challenges and risks. No one expects anymore to hear from a CEO that the only responsibility of a business is to improve profits but we don't seem to hear often which are the specific responsibilities organizations are willing to take in our contemporaneity. Do they go beyond philanthropic and voluntary work? How concerned are they with Internal Corporate Social Responsibility (CSR) activities? What constraints to they impose on the supply chain practices? What are their environmental practices? What about innovation and specially responsible innovation? The option for the concept of "Corporate Citizenship" (Woot, 2013 and 2016) in the context of this article is not altogether innocent. The authors by using it in detriment of some other notions as those of "Enterprise Social Responsibility" or "CSR" wish to emphasize their concern with aspects other than those that could be subsumed under the idea of hands-out philanthropy. They want also to consider aspects that can belong to the realm of organizations being seen precisely as social and political actors in our globalized societies. The main research question is precisely what do the organizations that belong to the portuguese association for the development of corporate citizenship (GRACE), define as being their main social responsible principles, policies and practices. To paraphrase Lord Chris Patten, in a theoretical framework that we can call of an "ethics of duty," a clear modern paradigm, to act well is still, and in the end, to act in our best interest. Do these organisations act according to this idea? What do they consider as belonging to the realm of CSR? What is the role of strategic communications in these processes (Hallahan et al., 2007)? How do they report, and moreover, how do they express their practices? In accordance to an interpretivist point of view, an exploratory study and a qualitative research design both in what concerns the data recollection as well as the data analysis was developed. Researchers studied the main communicative instruments used to report social responsible practices and afterwards face-to-face interviews (20) with the CSR responsible in each organization were conducted. A qualitative content analysis was applied to the data recollected.

Keywords: corporate citizenship, corporate social responsibility (CSR), sustainability, business ethics, communication management.



SESRR#159 | **We are not becoming like them! Effect of corporate social responsibility on merger support among employees from the lower-status merger partner**

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Employees and stakeholders' organizational trust is affected by the perceived morality assigned to a given organization, namely in terms of its corporate social responsibility. However, little is known about the effect of morality in the context of identity-change processes such as corporate mergers. On the one hand, mergers and acquisitions involve relations between partner organizations that are rarely equal, with the less dominant, lower-status partner facing more integration challenges and, subsequently, lower merger support. On the other hand, research in intergroup relations has shown that minorities value morality more than competence/status for their identity enhancement. However, these approaches were never examined in a common framework. Aiming at examining merger support from the lower-status partner, we predicted that when the morality of own premerger organization is higher than the merger partners' morality (high relative morality), employees would show higher representativeness claims within the post-merger organization, and lower merger support. These hypotheses were tested with a sample of Bank employees (N=84, to be increased for statistical power), presenting them a hypothetical announcement of merger between their own Bank and a higher-status (much higher in capital) Bank, with a comparison between both. Relative morality (higher vs lower) was manipulated comparing transparency indices of corporate responsibility reports. Representativeness perceptions (relative ingroup prototypicality) and merger support (post-merger identification) were measured. As expected, employees in the higher relative morality condition perceived their Bank to be more representative of the post-merger Bank and identified less with the post-merger Bank compared with employees in the lower relative morality condition. These results suggest that merger success can be negatively affected by morality asymmetries between partners. Employees might value more the loss of corporate social responsibility than a possible status/competence gain for supporting a merger.

Keywords: organizational mergers, corporate social responsibility, identification, morality



SESRR#168 | Does society moral values matter for earnings management? Empirical evidences around the world

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The ethics and moral issues involved in the financial reporting process has long been a concern of the accounting profession, promoting intense discussions on the part of both academia and market players. Considering this relevant debate, this study aims to analyze the effect of society moral values on earnings management. Despite manipulation of accounting amounts be one of the most discussed subjects on accounting literature, their motivation and practice related to ethics and moral values seem to be largely discussed in accounting literature only theoretically and through qualitative ways. We fill this gap and investigate the association between societies moral values and accruals-based earnings management in an international sample encompassing 12,080 firms from 39 non-US countries. We use data from the years 2000 to 2017 and the final sample is composed of 99,807 firm-year observations. Based on an international questionnaire by World Values Survey Association, we constructed an index of moral values in a country-level. Based on econometric estimations, our empirical finds suggest that societies where morally questionable behaviors are less acceptable (e.g., accepting bribery, deflecting taxes, among others) present lower levels of accruals-based earnings management, confirming that manipulation of accounting amounts is less acceptable where societies has higher moral values. Additionally, we provide empirical evidences that society moral values moderate the effect of the mandatory adoption of International Financial Reporting Standards (IFRS) on earnings management. Our study contributes to earnings management literature, discussing about society moral values and earnings manipulation in a large empirical way, providing relevant discussions to regulators and other market participants on ethical and moral implications of managers and police-makers in the preparation of accounting information.

Keywords: moral values, earnings management, IFRS.



Session 2: CSR and SD in HEI

Room: Aud. Silva Leal (Building AW, 1st floor)

SESRR#116 | **Influence of attitudes and behaviors of social responsibility in the satisfaction of the university student**

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The importance of Corporate Social Responsibility (CSR) has been growing in recent years. Numerous organizations have implemented the exercise of socially responsible actions, knowing that this provides sustainable competitive advantages. Large companies have traditionally started to work in this direction. Later, small and medium-sized companies have been aware of the importance of the issue but it is still observed that they present more difficulties to carry out their actions, given the limited resources they have. The European Commission (2001), in the so-called Green Paper. To promote a European framework for Corporate Social Responsibility, considers CSR as the voluntary integration, by companies, of their social and environmental concerns in their business operations and in their interaction with stakeholders. In 2011, this definition was renewed by the Commission itself (2011), pointing out the responsibility of companies for their impact on society and making explicit reference to the need for collaboration with stakeholders to integrate social, environmental and ethical concerns, the respect for human rights and consumer concerns within its strategy and business operations. Universities have begun to investigate this path, being able to affirm that this strategy has also permeated the operation of numerous Universities. The main objective of this research is to evaluate the participation of university students in the activities of University Social Responsibility (RSU), as well as the practices carried out by the University. In addition, this work aims to measure the existing causality between the participation of the student and the practices carried out by the University on the satisfaction of these. The field work was carried out by means of an electronic survey conducted to a group of students of the University of Extremadura (Spain). We obtained 362 valid questionnaires that were processed using a model of structural equations. The influence of the responsible practices on the students is verified, observing how the policies of USR can contribute competitive advantages with respect to other institutions. The results obtained provide implications for the management of those responsible in the area of Social Responsibility when proposing



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new management trends based on USR. The work gives value to a very particular stakeholder in the university context, the students, seeking their satisfaction through the exercise of the USR.

Keywords: university social responsibility, attitudes, student's satisfaction, structural equations model, Spain.



SESRR#125 | Sustainable Development in Public Higher Education Institutions – what is taught in the courses of Accounting and Management

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Public Higher Education Institutions (HEI) have a fundamental influence on society and education for SD and it is hoped that the teaching of this subject will be a way of contributing to the evolution of the Sustainable Development Goals ONU (2015). It is imperative that issues on SD are discussed and applied extensively and in depth in order to guide students to improve their professional performance in the labor market, and to prepare technically competent and socially responsible citizens. This study aims to analyze the current state of implementation of the SD theme and sustainability topics in the academic curricula of HEIs in Portugal, seeking to understand whether best European practices are followed. Taking into account the diversity of HEIs and of knowledge areas, the study focus on academic curricula in the areas of Accounting, Taxation, Management and Administration. The choice of these specific areas underlies the fact that they are important for the sustainable future of companies. Students in these degrees are the future professionals to prepare financial and non-financial information contributing to the creation of corporate value and management and decision making in several areas, towards more sustainable practices. From the studies analyzed on sustainable development in HEIs, we verified that in relation to the established objectives, little has been done yet. This exploratory study derives from this premise and, given the importance of the theme for society in general, it is considered important to analyze what is taught in HEIs, taking Portugal as illustrative example. The study seeks to respond in a first phase to the following questions: What are the HEIs in Portugal with SD teaching in academic curricula? What courses and study cycles does SD teaching take place in? What SD subjects are taught and in which curricular units? and, How important is this theme in each of the courses? In a second phase, the objective is to understand whether the SD teaching practices in European HEIs, considered the most sustainable, according to UI GreenMetric World University Ranking and based on the indicator "education" will be an example to follow, or if Portugal follows these practices.

Keywords: Sustainable development, public higher education institutions, education, teaching.



SESRR#173 | Contribution to contextualize sustainability at a school of economics and management focusing on teaching business sustainability

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Business and economics schools can play a crucial role in educating the potential leaders on business and economics' sustainability. The commitment of universities on sustainability is noticeable in the fields of curricula, campus operations, research and stakeholders' collaborative projects. However, sustainability initiatives in business higher education institutions (HEIs) are stimulated more by interest in sustainability's research than by the future role of their students on advancing sustainable development. This article aims to contribute to the conceptualisation of the integration of sustainability in a school of economics and management and simultaneously to its process. We argue business and economics' sustainability curricula form responsible managers and economists together with sustainability contextualization of HEI. The last helped by a causal model that integrates the determinants for the integration of sustainability into HEIs. The literature presents multiple determinants and approaches for both the implementation and the sustainability assessment of HEIs. However, there is still a need to better understand how to integrate sustainability into a school of economics and management taking into account context and its challenging disciplinary specificity. DPSIR is a causal model adopted by the European Environment Agency to describe the interactions between society and the environment. Hence, the DPSIR model is adapted to plan for sustainability in ISEG together with the recently published Portuguese Green Paper on Social Responsibility and Higher Education Institutions, which contains the bases for the national implementation of sustainability in HEIs. The use of the causal model will serve to contextualize the various elements, incorporating an historical perspective and highlighting the specificity of a school of economics and management. Current sustainable performance, interests of stakeholders, university's sustainability, and demands from accreditation process and guidelines of educational sector are analysed. The present research is a process still ongoing. It is expected to contribute to the planning of sustainability activities in the school as well as to evolve in the conceptualisation of the teaching of sustainability in economics and management schools.



Session 3: CSR and consumption I

Room: AA229 (Building AW, 2nd floor)

SESRR#110 | Trust in food retailers' own brands: do CSR practices matter?

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Corporate Social Responsibility (CSR) has developed to be one of the top priorities of business over the last decade, having even been ranked as the number one focus of managers in the global retail and consumer goods sectors (The Consumer Good Forum, 2011). The immense research on the topic notwithstanding, CSR practices and their impact in the food retail industry remain relatively under-explored; particularly in what pertains to the impact of such practices on consumers' trust in the food retailers' own brands. It is also worth noting that this impact may not be the same across generations. Much has been written about millennials and their allegedly different attitudes toward everything, from employment to consumption. Does this translate into perceptions and trust of retailers and their CSR practices? Are Generation Xers and Millennials (the two generations with the highest presence in the Portuguese market nowadays) significantly different in this regard? In order to answer this question, the current study examined the impact of food retailers' CSR practices on consumers' trust of their brands, as well as the generational differences in such effects. A questionnaire was carried out to gauge consumer of both generations' awareness and attitudes towards two specific food retailers CSR activities; and the results were complemented by an experimental study comparing a high- vs low-CSR food retailer. The results indicate not only that CSR can help explain variations in brand trust, but also that there are some differences between the two generations in the manner in which CSR impacts their brand trust.

Keywords: CSR, brand trust, food retail, generation X and millennials



SESRR#126 | Environmental concern influencing consumer boycott of unsustainable products and the moderating role of ethics: Findings from Portugal

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Boycott is a form of anti-consumption behavior which is typically triggered by an ethical ideology, whereas environmental concern refers to the evaluation of own's or other's behavior with consequences for the environment. The study proposed an environmental concern-based structural model to predict consumer boycott of unsustainable products. In addition, the study used two ethical ideology constructs viz., "Idealism" and "Relativism" as moderators to explore their effects on the relationship between environmental concern and consumer boycott decision. Data were collected from a Portuguese sample (N=480) through an online survey. The measurement model demonstrated excellent convergent and discriminant validity with acceptable threshold levels of the global fit statistics. The causal model with gender, age, education and income as control variables showed statistically significant positive relationship between consumers' environmental concerns ($\beta=0.546$, $p<.001$) and their boycott decisions. "Environmental concern" was able to explain about 34% of the variance ($R^2 = 0.34$) in the dependent variable "Boycott". Among the control variables, the effect of age appeared to be statistically significant and positive ($\beta=0.14$, $p<.01$). Both the moderators representing consumer ethical ideologies had statistically significant effects on the path between "Environmental concern" and "Boycott". Further examination revealed that the moderator "Idealism" had statistically significant effect on the relationship between "Environmental concern" and "Boycott" at its all levels, whereas the moderator "Relativism" had such an impact only at a higher level. These results contributed towards a better understanding of the predictors and moderators that could affect consumer decision to boycott unsustainable products. Future studies should validate this model with a multicounty sample by adding other potential moderators such as cultural dimensions.

Keywords: ethics, environmental concern, boycott, Portugal



SESRR#127 | Representation matters – but will it make us buy? Analysing the impact of using disabled models in advertising on consumers attitudes and intentions

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There has arguably never been more discussion regarding diversity and representation in movies, tv shows and advertisements as in the present time. This concern extends to the portrayal of disabilities; and it would appear much progress is being made. An examination of prime-time tv ads in the US in 2009 showed a 200% increase in the number of ads containing characters with disabilities, vis a vis a study undertaken ten years earlier (Farnall and Lyons 2011). While this jump was significant, it bears noting that the total number of ads representing disabilities represented only 1.7% of the total sample of advertisements analysed (ibid). In what pertains to the representation of disabilities in advertisements the issue has long been primarily one of “invisibility”; followed by, where such portrayals do appear, their stereotyped nature, focusing on the disability rather than the person him/herself (Lyle 2003). This matters because of the role advertisements can play in “shaping social attitudes” (Parashar and Devanathan, 2006, p. 13), and as a tool to help “dispel stereotypes and make disability part of the social and mental landscape” (Panol and McBride, 2001, p. 48). In addition, anecdotal evidence suggests advertising portraying people with disabilities might also (positively) affect perceptions of and attitudes towards the advertised brands and products themselves; notwithstanding the historical placed emphasis on narrowly defined concepts of beauty and bodily “perfection”, which might make advertisers fearful of bucking such trends. Are such fears founded? What impact, if any, do advertisements portraying people with disabilities (in a non-stereotyped manner) have on consumers’ attitudes and perceptions of the ads, the brands being advertised and their intentions to purchase the advertised product? This study seeks to answer these questions, through an experimental study comparing brand recall, attitudes and purchase intentions when the same advertisement is presented featuring an able-bodied vs a model with a physical disability. This is of interest, not only in theoretical terms, to increase our understanding of the potential impact of such representations; but also in practical terms, for companies who might consider representation as part of their corporate social responsibility endeavours.

Keywords: disability in advertising, consumer responsibility, corporate social responsibility



SESRR#158 | The Snow White effect: How food colour saturation impacts food likeability

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In our daily lives we are constantly in contact with chromatic stimuli, either by the objects we see or by everything that nature has been busy painting, such as food. Our first contact with food is through our eyes, therefore, it makes colour an important indicator for food assessment and selection. This research aimed to study how a specific colour attribute - the saturation – of plant origin (vegetables and fruits) and animal food products, both natural and confectioned, has an influence on their likeability. For this, 32 images of edible and inedible (objects) products were taken from the Food-Pics database, of the subset already validated for the Portuguese population. For each image, a high and low saturation version was created. Both versions of the 32 images were randomly presented to 48 participants who, using a scale, reported their likeability for the products' shown. The results reported that colour saturation of foods, but not of objects, significantly affects the likeability for the products. A greater likeability is found for both plant and animal origin foods that present a higher level of colour saturation, irrespectively of being natural or confectioned products. These findings have major implications for the promotion of healthy and environmentally-friendly food consumption. This can be accomplished by promoting the use of more saturated colours in the communication of organic fruits and vegetables, whereas, animal products should be presented with low colour saturation. With this, we can appeal for consumer responsibility by encouraging healthier eating habits and behaviours supporting a more sustainable food production system, aiming for a more sustainable world.

Keywords: colour saturation, plant origin and animal food products, consumer responsibility, sustainable food production system



Roundtable Partnerships to the SDGs: universities as aggregators of goodwill

Room: Aud. Afonso de Barros (Building AW, 1st floor)

Chair: **Mário Parra da Silva**, Chair of the Board| **Global Compact Network Portugal**, President| **Aliança ODS Portugal**

- **Catarina Roseta Palma**, Sustainability Director | **ISCTE-IUL** [Member of Aliança ODS Portugal]
- **Miguel Cruz**, President | **Parpública, SGPS** [Member of Aliança ODS Portugal]
- **Paula Viegas**, Chief Sustainability Officer | **CGD** [Member of Global Compact Network Portugal]
- **Sónia Silva**, Director of the Sustainability Unit of the Department of Quality and Innovation| **SCML** [Member of Global Compact Network Portugal]

How can universities aggregate the different sectors of activity, through research, teaching and learning, and outreach, for the implementation of effective SDG-related partnerships? This is the main question to be discussed in this roundtable. By bringing together representatives of the academia and corporate, public and social economy sectors, this session aims at discussing problems that are by nature highly complex and that the success in addressing them depends on these partnerships. This is in line with the Objective 17 of the Sustainable Development Goals (SDGs), which is to revitalize the global partnerships for sustainable development. Stakeholders from the various sectors are invited to enter this journey with the table and bring forward their inputs in the follow-up discussion.

Session co-organized with Aliança ODS Portugal [SDG Alliance Portugal]



Session 4: Sustainability

Room: Aud. Afonso de Barros (Building AW, 1st floor)

SESRR#107 | Coastal erosion in Portugal: a lesson learned?

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How could coastal erosion in Portugal, over century, and the ecological behavior of enterprises be linked? The present critical situation is well documented, and one question arises: can we extract factual evidence from empirical data available and understand the root causes of such situation? Was coastal erosion driven mainly by natural causes or by human activities, and have enterprises embraced or not clear ecological concerns in the deployment of their organizational strategies? The assumption that enterprises are free to act in an unethical way and in disregard of the social and ecological consequences of their activities can be related mostly to a liberal mind setting. From that point of view there are strong evidences about the concrete consequences of globalization, as for the growing need for governance. Facing the decline of the State, companies can take the lead and act independently of any political constrains. From another point of view, the State remains the most important actor, who still held sufficient power to determine, or strongly influence, business ecological approaches. Following Robyn Eckersley's ideas, if the State would assume the role of ecological stewardship, then we could possibly find a response to prevent ecological misconducts of other organizations, like enterprises. In this work, the State is considered as another or a higher layer of decision making, which need to be taken into account by the companies, or not, depending on the State ecological concrete attitude. In other words, the main question is if businesses are the ultimate responsible for observing environmental good practices or if there are other kind of organizations that could take the lead in promoting such values. Finally, and returning to our specific argument, we will look at the empirical data available about what caused the high rates of coastal erosion and so detecting if companies have been ecologically respectful, as it is for the State itself. Taking into consideration some new developments occurred in Portugal, such as the pollution of the Tagus River caused by industrial activities, we will also try to understand if the lesson has been learned and how concepts like Corporate Social Responsibility can be approached and what could the State do to address present and future similar situations.

Keywords: ecological stewardship, social responsibility, coastal erosion



SESRR#137 | Sustainable tourism development in low density territories: local tourist accommodation and institutional strengthening in the interior of Algarve, Portugal

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The present study focuses on a business activity of global scope and size: the local tourist accommodation, and it sought to understand how local tourist accommodation can help foster sustainable development in low population density territories. Sustainability is seen here in a perspective of cooperation between public entities and private agents with economic, social, and environmental responsibility supported by electronic platforms that hopefully will promote the development of territories. For that aim, a case study of five municipalities with low density in the Algarve region, Portugal (specifically the municipalities of Monchique, Aljezur, Vila do Bispo, Alcoutim, and Castro Marim) was conducted. This was based on the systematic research on the existent law and regulation and the compilation and analysis of official statistical data referring to registered local accommodation services in the territories under analysis. Findings reveal that there is a public regulation in favour of micro-entrepreneurship initiatives in the local accommodation sector, as well as digital tools, supported by web platforms, with very visible effects in this type of territory. The findings reveal also that the supply of local tourist accommodation had a particularly strong dynamic and sustained growth over the last decade and, therefore, has the potential to exert a positive influence on existing and/or future economic and social development. This research presents new contributions to the concepts of development, sustainability, community, social responsibility and the role of the State as regulator of the processes required for sustainable tourism development in territories of low demographic density contextualized in global technology platforms for information, communication and distribution of products and tourism services. Through documentary analysis of various statistical data available through several national public institutions, and literature review on the themes under analysis, it will be possible to reflect and discuss the importance of a national regulation on local tourist accommodation as a tool for tourism development and sustainability in depressed territories.

Keywords: local tourist accommodation, sustainability, low density territories, public-private governance, tourism



SESRR#144 | Citizens' Perception and their responsibility within Civil Protection

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It is the Portuguese State's responsibility to guarantee security to all citizens. The 27th article of the Constitution of the Portuguese Republic, states that 'Everyone has the right to freedom and security'. This "security" concept must be understood, not only as military security, but also as civilian security.

The Sustainable Development Goals of Agenda 2030 emphasizes, among other objectives, the sustainable management of resources. In this context, guidelines were presented about, the sharing of responsibilities in the collective construction of a participative, integrated and sustainable urban environment, with the promotion of social diversity to safeguard human cultural heritage, reinforce sustainability in the cities and encourage urban resilience through risk prevention.

Since 2001, there is a European Civil Protection Mechanism, which currently includes the 28 Member States of the E.U. and six external countries. It can be activated to assist victims of natural or human-induced disasters all over the world. Within this framework, it is irrefutable that the Portuguese State must ensure the protection and safety of its citizens and, consequently, civil protection cannot be denied has a Government's obligation. Nowadays, Security must be seen, as a more comprehensive concept of National Security. According to Cristina Martins, this concept is associated with the existence of three Pillars:

- Pillar of National Defense related to external security;
- Pillar of Internal Security related to the performance of Security Forces and Services, linked to the idea of public order and guarantee and protection of citizens' rights, freedoms and guarantees;
- Pillar of Civil Protection associated with the idea of Human Security.

The objective of this work is to appreciate if the Portuguese State has the mechanisms to promote the Sustainable Development Goals, in a continuous perspective, with distinctive focus on the 11th goal "MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE".

Keywords: sustainable development goals, civil protection, questionnaire survey, statistics, population perception



SESRR#162 | Public Policy, Policy-Making and Social Entrepreneurship – The Case of Portugal and the UK

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Social entrepreneurship has become a mainstream idea, increasingly drawing attention from researchers, communities, and policy-makers. The increasing societal movements have greatly influenced policy-making and regulatory activity (Battilana and Lee, 2014), as well as the way and ability how the state to provide social welfare and protection. In this context, government's support has been key for developing social entrepreneurship in several countries, such as Portugal and UK, which actively implement policy and institutional frameworks regarding this phenomenon (Economist Intelligence Unit, 2016). This study aims to explain how governments engage in policy-making and construct public policy for social entrepreneurship, based on the experiences of two countries, Portugal, and the UK. We address the following questions: 1) What is the scope of public policy in each country; and 2) How are governments in each country approaching public policy? A qualitative research was employed using several primary and secondary data sources (e.g. in-depth interviews, policy documents, etc.), from 2010-2018 (more than 200 policy documents). Our findings demonstrate a big gap on policy-making between the two countries The UK is on a mature stage, while Portugal is on a growing path. The findings suggest that public policy and policy-making for social entrepreneurship comprise four dimensions: policy-making, government action, social entrepreneurship legitimacy and social entrepreneurship sustainability. The policy-making dimension encompasses all development of policy to be implemented. Well-informed policy is the key to help leverage the social entrepreneurship sector. The second established dimension was government action that determine that governments' expected outcomes from social entrepreneurship. Social entrepreneurship legitimacy demonstrates that information sharing plays an important part on giving official recognition to the social entrepreneurship sector, thus contributing to build its legitimacy. The fourth dimension, sustainability, incorporates capacity-building, social investment market set-up and market development. This study responds to calls for research regarding the lack of consistent findings and generalization regarding public policy for social entrepreneurship (Terjesen et al., 2016).

Keywords: social entrepreneurship, policy-making, public policy, public management, social enterprise



SESRR#163 | (Un)Ethical practices of subnational governments and the sustainability of Portuguese public finances (2008 at 2017)

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The Agenda 2030 for Sustainable Development Goals emphasizes the combined efforts of a multiplicity of actors, including cooperation between Parliament, Government, regional and local authorities. The Portuguese State has established in their legal framework, Law 151/2015, September 11th, the basis for the structural operation of Public Sector. It is common knowledge that their proper functioning is essential for economic growth and for the social welfare of all citizens. In introducing the Sustainability Principle, Article 10.º-D, the Portuguese State wanted to ensure that "the subsectors of public administration are subject to the principle of sustainability, that is, the ability to finance all commitments respecting the rule of the structural budget and the limit of the public debt". Given the challenges faced by Portugal, the available statistical elements are essential in planning, monitoring and evaluating the economic and social programs and policies with development impact. It is important to highlight the relevant role played by subnational governments in the implementation of Agenda 2030. We intend to understand if Portuguese State and the subnational governments have mechanisms to promote the Sustainable Development Goals, in a continuous temporal perspective, with a special focus on the 17th goal: "Strengthen the means of implementation and revitalize the global partnership for sustainable development". Thus, we intend to study if the statistical elements made available by the Portuguese State, in particular by subnational governments, for the period of 2008 to 2017, for public debt monitoring and control, respect the ethical and social responsibility principles essential to the adequate evaluation of public policies pursued by national governments in order to comply with the principles of budgetary stability and the sustainability of public finances. We can conclude that the subnational governments disseminate statistical elements with many weaknesses, permeable to unethical behaviour and practices and that do not allow a generalized and effective control of the public debt. In this way, the data monitored are not reliable and don't provide quality information that contributes to the sustainable management of Portuguese public finances and that does not compromise future generations.

Keywords: sustainable development goals, public finances, unethical practices, subnational governments, non-reliable statistical elements



Session 5: CSR and employee outcomes

Room: Aud. Silva Leal (Building AW, 1st floor)

SESRR#120 | Decent Work and Sustainable Human Development

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Purpose: Decent work is a broad and integrative concept that brings together different research approaches, different disciplines and different constructs. Recently Ferraro, Pais, dos Santos, and Moreira (2018) found seven psychological dimensions that configure the concept (fundamental principles and values at work; adequate working time and workload; fulfilling and productive work; meaningful remuneration for the exercise of citizenship; social protection; opportunities and health and safety). Its importance is demonstrated by the fact this concept in the last 20 years is in the core of the International Labour Organization (ILO) Agenda. Corporate Social Responsibility (CSR) and sustainability are also two concepts that have been disseminated among social scientist, politicians, managers and leaders since, at least, 1916 (Clark, 1916). Considering the three concepts have a shared ground of ethics and social common good, the aim of the present paper is to analyse the convergences that can be identified in designing interventions able to help the inclusion of decent work as an ingredient of both, sustainable development and CSR. In the present study, we explore the connections between DW concept, as Sustainable Development Goal (SDG), and sustainable human development based on sustainable development as proposed on CSR theoretical framework. Methodology: To describing and discussing the relationship between DW, CSR and sustainable human development, we examine and compare the historical landmarks of the three concepts as well as their current definitions and the state of the art as stated in recent literature reviews of the three concepts. Findings: The follow-up of these conceptual evolution (DW, Sustainability and CSR), and their current definitions and state of the art allow us identifying convergences in transferring them to practice. Practical implications: The public policy and organizational governance can be inspired and define their guidelines by looking at the convergences of the comparison between the concepts here examined. Originality: The comparison between the three concepts and the examination of convergences concerning their integration is an original contribution of the present paper.

Keywords: business ethics management, corporate social responsibility, decent work, sustainable human development, public policies & organizational governance

SESRR#139 | No bullshit jobs: why corporate responsibility improves performance



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Gallup polls indicate that, in Western Europe, the percentage of employees who are engaged at work is only 10%. Meanwhile, David Graeber, in a 2013 article and a 2018 book called *Bullshit Jobs*, puts the number at around 50% of the workforce thinking that their job is so meaningless that nothing would change if it were just to disappear. We argue that Corporate Social Responsibility (CSR) can help in alleviating this situation, and that it can stand to a company's benefit by improving employees' performance. Specifically, we show that CSR provides employees with psychological safety (as indicated by organizational trust and Perceived Organizational Support), which strengthens employees' belief that they are not in a bullshit job, or weakens their belief that they are (as indicated by engagement and meaning of work), which, in turn, improves performance. Data from 786 employees in various Portuguese organizations (mostly service sector) was analyzed using structural equation modeling with latent variables using the SEPATH routine in the STATISTICA software. The fit of the model to the data is accurate. Model estimates confirm that the effect of CSR on performance is mediated by the chain of social exchange processes (psychological safety) and psychological need mechanisms (belief of not being in a bullshit job). Some direct effects also emerge; for instance, responsibility toward clients has direct effects employees' belief of not being in a bullshit job and their performance. Theoretical and managerial implications are discussed.

Keywords: Corporate social responsibility, meaning of work, psychological safety, bullshit job



SESRR#146 | **Organizational sustainable norms as determinants of pro-environmental behaviours at work: the mediating role of personal norm**

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Pro-environmental behaviours (PEB) in the work place, like resource saving, have a positive impact in the environmental, social and economic performance of organizations and contribute to sustainable production. This study aims to better understand the psychosocial factors that contribute for more sustainable work places through PEB. The study of PEB in the work place is recent and there still lacks research on the role of policies and practices at the organizational level over the adoption of such behaviours by workers. This research examines how perceptions of organizational sustainable policies and practices (the organizational norm/climate) and of coworkers' pro-environmental behaviours (the descriptive norm) – intervene in the PEB reported by workers. As self-commitment to sustainable goals may play a fundamental role in behavioural choices, it is also tested whether the personal norm as a pro-environmental worker mediates the relationship between the perceived organizational climate and the reported PEB. 210 workers aged between 20 and 66 years old ($M=36.6$; $SD=10.8$), most of them female (58.6%) and having a higher education qualification (72.9%) answered to an online survey. Participants work for organizations from different business sectors operating in Portugal, 63.8% with a permanent employment contract, and have a mean tenure of 9.2 years ($Min=0.5$; $Max=40$). 19.5% have a management position. The measures included in the survey revealed good reliability (all Cronbach's alphas >0.75). Controlling for the effects of tenure, education level, and management position, it was found that a higher pro-environmental organizational climate predicts a stronger personal norm and a higher adoption of PEB at work. This latter effect is fully mediated by the personal norm as a pro-environmental worker. The coworkers' perceived descriptive norm also contributes to the personal norm and, over and above it, the self-reported PEB. The discussion focuses on the relevance of organizational level initiatives to promote change in individual level behaviours, with consequences for the sustainability of the work places.

Keywords: pro-environmental behaviours, organizational climate, personal norms, coworkers descriptive norm



SESRR#169 | **Is there a hidden link between social and financial inclusion in African Portuguese Speaking countries?**

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Financial inclusion (FI) is an enabler of the 2030 UN Sustainable Development Goals, featuring in eight of the 17 goals that strengthens the means of implementation by mobilizing Investment and consumption to spur growth. Financial inclusion allows needy people to increase their income, to broaden the probability of employment and invest in education. Endorsing access to social and economic benefits and holding a bank account contributes to a wider financial inclusion and social outreach, documented in emerging economies (Beck and Hoseini, 2014). Without inclusive financial systems, poverty emerges and frustrates social and economic development, compelling poor people to rely on their scarce savings to invest in education or become entrepreneurs. In Africa the expansion of technology service providers and the evolution of the financial sector are supporting economic growth. Although financial inclusion concept has been well studied, illustrated and extensive to African countries (Zins and Weill, 2016; Sepulveda, 2016; Jones et al, 2016), it hasn't been fully applied to all Portuguese-speaking African countries (PALOP, in the Portuguese acronym). Building on Stakeholder Theory and Corporate Finance tenets, this study compares the conclusions from Lenka and Barik (2018) - expansion of mobile phone, internet usage and financial inclusion on SAARC countries – with similar inferences from PALOP by deploying a homogeneous sample of countries. It sets out to investigate the effects of mobile phone with internet as a link for social inclusiveness by examining the determinants of financial inclusion in PALOP, spanning 2014 to 2016. Running a principal component analysis (PCA) we construct a FI index based on proxy variables for the accessibility of financial services using robust setups to achieve determinants and narrowing down to the usual three of four factors that carry most of the information. We find the levels of education, income and owning a bank account are positively associated with financial inclusion. The results reconcile Community and Economy, which begs for analyzing the evolution of "social business" with technological innovation and mobile networks. In other words, the mobile banking services and digital currency factors might have concurrent, vested interests to foster financial inclusion in African countries. Catering to social sustainability, this hidden link reveals the trend drivers concerning social and financial inclusion on the PALOP countries.

Keywords: social sustainability, social inclusion, financial inclusion, mobile banking, sustainable development goals



Session 6: CSR implementation and disclosure

Room: AA229 (Building AW, 2nd floor)

SESRR#105 | CSR committees and ESG scores

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One of the main theoretical steps to implement a CSR strategy is the creation of a CSR Committee in the organization. The multidisciplinary nature of this CSR committee, made up of different members inside the organization and outside the organization (managers, representative of internal stakeholders, external advisors, etc.), reflects the commitment with the expectations and demands of diverse stakeholders. The analysis of CSR committees in literature is mainly focused on its composition or the nature of its tasks – especially from a corporate governance perspective -, and beyond its inclusion as a control variable in more complex models (related to reporting or disclosure), the effect it may have on the non-financial performance has not been explored yet. And it should, since it can be a fundamental tool to achieve sustainability. The objective of this study is to test whether companies with a CSR committee lead to higher ESG (environmental, sustainable, governance) and economic scores. To do this, we use regression models in a sample composed by listed firms (168) on Spain (Ibex35), France (CAC40), Germany (DAX30) and UK (FTSE100) during the ten-year period 2005-2015. We have obtained the information from the database Asset4 (Datastream). Our results show that 76% of companies in the sample have a CSR committee, and the fact of having a CSR committee triggers better non-financial performance, considering the four scores and considering the four countries independently. These results have great implications in research, opening a field of study with new lines of research. However, it would be interesting to replicate these hypothesis with unlisted or SME companies. In addition, these results also have great implications for practitioners, reflecting the importance of promoting these tools in the organization to enhance non-financial performance and social sustainability.

Keywords: CSR committees, ESG scores, sustainability



SESRR#106 | Board's Diversity and the recognition of Integrated Reports: Are they related?

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This paper investigates the influence of Board of Directors' diversity on the external reputation of highly Integrated Reports, using a set of international entities. Globalization and competitive environment lead companies to diversify their responsibilities to stakeholders and to the society as a whole. Notwithstanding the need to prepare reports to providers of capital, companies currently must report to a broader audience than shareholders, capturing the attention of several categories of stakeholders. They want to know why, where and how companies create and add value, and how they deal with responsibility and sustainability issues. While an increasingly number of entities are disclosing sustainability and corporate social responsibility (CSR) information, there is still little connection between such information, financial information, performance and value creation strategy. This gap has been over debate, and Integrated Reporting (<IR>) has emerged. Still voluntary in almost all the world, it is indeed gradually encouraged and supported by regulators, institutional investors and organizations, as an innovative nature in promoting a holistic and integrated vision of the company, where the Board of Directors must play an important role (defining strategies, promoting policies and implementing best practices). The main issue we address is whether different characteristics of Directors seated on the Board impact on the external decision to consider the Integrated Report of that company as a Recognized, instead of a Regular one. Differences between Reference and Regular are supported in the attribution of a premium by external parties, or on the independent recommendation to serve as benchmark. Our sample includes 377 entities all over the world identified as <IR> preparers, from whom people expect to be accountable for the transparency of their external communication process. Main findings reveal that while the role duality of the CEO has a negative influence, the board size, the independence of the board and the gender diversity are positively contributing to the diffusion of integrated reports of higher recognition, and Experience is not statistical significant. The results are maintained when institutional characteristics of the countries are included.

Keywords: integrated reporting, board of directors, diversity



SESRR#131 | Investing on Sustainable Development Goals ETFs employing a DEA approach

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The United Nations' Sustainability Development Goals (SDGs) launched in September 2015 are a set of 17 goals, with its 169 outcomes and 230 indicators, focused on the way of solving some of the most urgent problems the world is facing (poverty, clean water, clean energy, decent work and economic growth, and climate action among others). From the developing of these SDGs investors are led to align their responsible investment practices with the broader sustainable objectives of society. However, the financial system is still not operating sustainably and investors have a central role to play where they should re-orient their investment flows towards the new innovative products in order to achieve the SDGs, as is pointed out by the Principles of Responsible Investment (PRI) which are supported by the United Nations. The aim of this study is to analyze whether it is profitable to use Exchange Traded Funds (ETFs) which track companies focused on contributing to the SDGs principles and evaluate their performance on two investment strategies which are commonly used by asset managers. We improve the previous empirical evidence by initially using a Data Envelopment Analysis (DEA) model. This methodology determines efficiency coefficients similar to those obtained by multivariate analysis without any hypothesis of distribution. It measures the technical efficiency because it focuses on the input levels related to the outputs. The use of input and output levels is another powerful feature of DEA modelling because it incorporates input and output units without having to be converted to other units. Another important feature of the DEA model is to assign the highest efficiency rating to each DMU relative to the set of DMUs analyzed. Our results show that it is possible for investors to obtain benefits from investing in ETFs which track companies that help achieve the SDGs and significant improvements in portfolio performance, especially those which are linked to two main goals: Good health and well-being (Goal 3) and Industry, innovation and infrastructure (Goal 9). That means that they should outweigh the Healthcare, Technology and Biotechnology assets on their portfolios. We also show that investing in these ETFs is more profitable than investing in a conventional stock-bond portfolio composed by the SPDR S&P 500 ETF (SPY) and the iShares Core US Aggregate Bond ETF (AGG) that have been typically considered the best way to protect investor investments.

Keywords: sustainable development goals, exchange traded funds, data envelopment analysis



SESRR#153 | Does financial performance explains CSR disclosure?

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The concern about the relationship between corporate social responsibility (CSR) and financial performance emerged more than forty years ago as reported by Herrera Madueno et al. (2016) and as it is possible to verify afterwards no conclusive evidence has been reached in more than four decades of research on this topic. However, as Naser and Hassan (2013) mention, profitability should be understood as an indicator of corporate performance and in this context it is expected that companies with higher levels of profitability are more likely to voluntarily disclose information. Ahmad, Rashid and Gow (2017) present another economic based explanation when they stated that activities related to CSR are not cost-free, and so companies with highest levels of profitability should be keener to engage them, at first, to support and dilute these costs in a most effective way. In addition to the above-mentioned, according to Chen, Feldmann and Tang (2015), greater disclosure level is associated with a better reputation and, consequently, greater attractiveness to investors and other stakeholders. It should also be noted that this greater attractiveness and satisfaction of stakeholders would generate a greater return. Herrera Madueno et al. (2016) also stated that the success of an organization depends on its ability to manage relations with stakeholders, thus defending the fundamentals of stakeholder theory presented by Freeman and that consequently supporting the expectation in a positive relation between CSR disclosure and profitability. Nevertheless, the existence of consensual empirical results cannot be found since there are several empirical studies that concludes for a positive relation, a negative relation or even the inexistence or any statistical relation. About the lack of consensual results Reverte (2016, p.415) stated, "despite much research on this topic, few solid conclusions can be found, except that the literature is divided". Based on the lack of conclusive empirical results, the purpose of this paper is to analyze if profitability is a CSR disclosure determinant. In order to reach any conclusion we analyzed a panel with more than a thousand international companies from 2006 and 2017. Profitability was measured, in line several other authors, using the ROE indicator. A conclusive set of results will contribute to dissipate the doubts on the relation between CSR and profitability.

Keywords: CSR, profitability, CSR determinants, ROE



Breakfast with a Manager | Sharing experiences – a view from the CTT

Room: Aud. Afonso de Barros (Building AW, 1st floor)

Graça Maria Oliveira, Head of B2B Marketing | CTT - Correios de Portugal

Ana Filipa Lourenço, CTT - Correios de Portugal

Nowadays, ethics and corporate social responsibility are important and challenging topics for management. In a private and listed company, quarterly reporting results becomes an even harder challenge. Balancing economic, social and environmental issues while addressing all stakeholders' requirements, is a demanding responsibility but a crucial and achievable path to a sustainable development. CTT is one of the biggest companies in Portugal, with more than 11,000 people working everyday all over the country and presenting best practices for sustainability. We would like to share some of the CTT most important achievements and challenges in this field, and learn from those who are experts in the discipline of corporate social responsibility.

Session co-organized with Alumni ISCTE Network



Poster Session

Room: Aud. Afonso de Barros (Building AW, 1st floor)

SESRR#100 | **The Mediating Role of Corporate Hypocrisy and Ethical Leadership in Organizational Justice**

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Existing research showed compelling conceptual and empirical arguments that company-external and company-internal Corporate Social Responsibility (CSR) or organizational justice have a positive impact upon employees, but does so largely in studies assessing them independently of each other. In contrast, this paper developed a conceptual model to investigate the mediating role of corporate hypocrisy and ethical leadership in organizational justice. Building a conceptual frame work upon organizational justice theory and social and moral identification theories, this paper advances the core hypotheses that corporate hypocrisy, defined as perceptions of inconsistencies between an organization's actions and its collective identity (Aqueveque & Encina 2010), and ethical leadership, defined as the demonstration of normatively conduct behaviour through personal actions and interpersonal relationships (Brown et al. 2005) will moderate the negative relationship between organizational justice and emotional exhaustion, turnover intentions, job satisfaction, organizational citizenship behaviour and employee commitment and engagement. The implications of this study can aid organisations in understanding the impact of hypocritical management and ethical leadership upon their employees and advance our understanding by provide theoretical support the issue of justice, hypocrisy in the workplace.

Keywords: organizational justice, corporate hypocrisy, ethical leadership



SESRR#102 | Researching for private companies: corporate social responsibility and scientific ethics

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Over the last decade we have witnessed an increasing attention to issues related to CSR by Portuguese corporations. The working/family balance of workers is one of the topics that has gained particular relevance in our society, since women and men at parental ages are fully employed, perform long working days, have low salaries and are very affect by labour precariousness. The launching of awards to recognize companies' good practices and performance in this field (e.g. the "More Family Responsible Company" award and the "Equality is Quality" award) is a direct effect of this endeavour. In this context, new partnerships between universities and companies emerge, based on the organization's interest in deepening its knowledge about these phenomena in a more detailed and comprehensive way. On the other hand, the academia's aim to build effective cooperation between science and society and to promote Responsible Research and Innovation (RRI) is reinforced by the Open Science paradigm (see EU Horizon 2020 programme). These partnerships, however, raise new ethical challenges for researchers, in particular in regard to safeguarding the populations covered in the studies and the use/dissemination of information collected / produced. Our poster presentation will discuss some of those challenges, based on an ongoing research on "Children, conciliation and childcare solutions" conducted by the authors and financed by a large private retail company that chose, as one of the priority lines of action of its social responsibility dimension, the issue of reconciling family and professional life and, more specifically, the childcare and pre-schooling arrangements of their workers' children. According to the company, the issue becomes relevant since about 70% of its 30,000 workers are women and the work often includes atypical hours (shift rotation, night work and weekend work).

Keywords: corporate social responsibility, scientific ethics, reconciling family and professional life



SESRR#104 | **The social image of Corporate Social Responsibility: the role of pro-environmental identity and sustainable consumption behavior**

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Corporate Social Responsibility (CSR) has received substantial attention in the last decade, with more and more initiatives around it that give it visibility both socially and academically. We intend to examine if the social representation of the CSR in Portugal has kept stable or changed in the last decade. Our general objective is to update the knowledge about the social representation of CSR in relation to a previous research (Duarte, et al., 2010, data collected in 2006) in terms of themes and its semantic mapping. Also, in the previous study, no significant differences were found in the existing CSR images across socio-professional characteristics, and it is important to examine other variables that may clarify the concept's homogeneous or heterogeneous nature. Pro-environmental identity - the extent to which an individual feels committed to environmental causes - and sustainable consumption behaviors - actions taken in order to consume products or services with a positive/low negative impact on the environment, workers and the society – are two factors that can contribute to identify segments of the public that are most engaged with the CSR principles and practices. Thus, with regard to the specific objectives, this study intends better understand the relationship between the image of CSR, pro-environmental identity, and the sustainable consumption behaviors in the Portuguese context. Crossing these variables will allow us to examine if and how are these individual characteristics associated with a specific representation of CSR. The data collection is currently ongoing, via social networks, using professional contacts, thus trying to reach a diverse public and to obtain a wide sample (approximately 250 participants). The questionnaire is composed by a free word association task with the term "Socially responsible organization", and two scales, a pro-environmental identity scale and a scale of sustainable consumption behaviors. A part for collecting sociodemographic data was also included. The qualitative material will be analyzed through content analysis and a multiple correspondence analysis will map the co-occurrence of semantic contents and examine the correlation with identity and self-reported consumption behaviours. The results will be discussed in light of its implications for a better understanding of the relationship the public in general establishes with organizations' socially responsible principles and practices.

Keywords: corporate social responsibility, pro-environmental identity, sustainable consumption behavior



SESRR#114 | Disclosure in sustainability reports by firms convicted of corruption

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Discussion on the subject of corruption is increasingly frequent in the corporate world, especially following the recent scandals involving large international corporations. Greater transparency is now demanded of firms issuing social and sustainability reports, making corporate social responsibility more relevant than ever. This study aims at evaluating what and how much corruption-related information by firms convicted of corruption disclose in their sustainability reports. By using the GRI guidelines, we identified corruption-related information in sustainability reports issued by 66 firms convicted by the Securities and Exchange Commission (SEC) between 2002 and 2017 due to violations of the US Foreign Corrupt Practices Act (FCPA) and which issued reports in GRI format in at least one of three periods of reference: the year before, the same year, and the year after the conviction. The sampled firms received 71 SEC convictions for corruption and were fined in the amount mean of USD 116,519,600 per firm. The 137 sampled reports were issued the year before ($n=44$), the same year ($n=55$) or the year after ($n=38$) the conviction, i.e., disclosure the same year as the conviction was only slightly more common. Six types of corruption-related information may be disclosed: the reason for the conviction, details of confirmed cases, the number of confirmed cases, amounts fined, risk analysis, and anti-corruption strategies, the last of which was by far the most frequently observed in all three periods (104 reports, 75.9%), followed by risk analysis (66 reports, 48.2%) equally distributed over the three reference periods. The overall mean score of disclosure of corruption-related information was a mere 1.85 on a scale of 6 (the year before=1.66, the same year=1.91, the year after=2.0). The three reference periods were compared with regard to the level of disclosure with a t test for paired samples, but the difference was non-significant. Thus, the level of disclosure on corruption was similar before, during and after the SEC conviction for FCPA violations, whereas one might have expected a substantial increase in disclosure around the time of, or immediately after, the conviction. It may be concluded that corporate disclosure of corruption-related information by firms implicated in corruption is currently insufficient and generic as firms prefer to focus on favorable results and avoid sharing information which could compromise their reputation and ranking.

Keywords: corruption, corporate social responsibility, disclosure



SESRR#122 | The impact of CSR perceptions on workers turnover intentions: exploring supervisor exchange process and the role of perceived external prestige

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The study aims to show how organizational Corporate Social Responsibility (CSR) can influence workers' attitudes, especially in terms of Turnover Intentions (TI). A second aim is to explore the social exchange process that may underlie this relationship, by examining the mediating role of Leader-Member-Exchange (LMX) and the moderation role of Perceived External Prestige (PEP). The authors employ structural equation modelling based on survey data obtained from 315 Portuguese individuals. The findings show that perceptions of CSR predict TI through a social exchange process where takes part the mediating role of LMX. They suggest that managers should implement CSR practices because these can contribute towards reducing TI, seemingly Perceived External Prestige (PEP) seems to moderate the relationship between TI and its determinants. This study enriches the existing knowledge about social exchange relationships in organizational contexts, and responds to the need to understand underlying mechanisms linking CSR with workers' organizational outcomes, by analysing CSR practices in a holistic stakeholder perspective.

Keywords: corporate social responsibility, leader-member-exchange, turnover intentions, perceived external prestige



SESRR#136 | The Moderating Effect of Organizational Learning on Social Responsibility and Profitability in MSMEs

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The purpose of the research work is: 1. To analyze the effects of organizational learning on CSR practices and profitability in MSMEs. 2. Examine the influence that SMEs have on CSRs in the results of financial performance, and 3. Analyze the direct and indirect effects of Organizational Learning on CSR and financial performance, through the mediation technique. The research questions contemplated in the article are: The research is based on a sample of 222 companies of the northwest region of Mexico. For the analysis and validation of the results, we used the statistical technique with structural equation models (SEM) based on variance to validate the structured relationships in this research through PLS (Partial Least Square), with support from SmartPLS software version 3.2.8 Professional. The research contributes mainly to the development of the theory of organizational learning directed towards the theory of the groups of interest (Stakeholders). This article has been structured as follows: The first part presents the theoretical review, the empirical review and the development of the hypotheses proposed in the study. Secondly, the methodology, the conformation of the sample and its characteristics are explained, as well as the measurement and justification of the variables under study. Finally, the results and the main conclusions of the investigation are shown. The results of the research indicate that the hypotheses structured in the model (H1, H2 and H3) have empirical support. The H1 shows a strong positive and significant relationship between the OLE and the CSR in the MSMEs according to the beta value of 0.698 ***. In this same direction the H2, reveals that the OLE exerts a positive and significant influence on the results of FPE that are manifested in the MSMEs according to the beta value of 0.495 ***. In addition, H3 also shows a positive and significant effect according to the value of 0.242 ***. The results show that the variable CSR has a non-significant direct effect on the Performance Financial variable (H1: $c' = 0.086$). On the other hand, all the indirect effects of the variable of mediation OLE are positive and significant. Therefore, variable OLE positively mediates the relationship between CSR and FPE (H2: $a1 \times b1$). The results show an indirect effect of 0.409 and a total effect of 0.489. The results of the VAF (Variance Accounted For) of our model is 60.5%.

Keywords: corporate social responsibility, organizational learning, financial performance, micro, small and medium business



SESRR#145 | Ethics in the perception of students of a Business School from a Private University of Southern of Brazil

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The theme of ethics in leadership training is an increasingly important and necessary theme for the sustainable and responsible growth of business organizations. The present research seeks to understand the perception of undergraduate students, *latu* and *stricto sensibus*, of a Business School from a private university, located in the state of Rio Grande do Sul, Brazil, in relation to ethics in their work organizations as well as in the University where they study. The Business School is currently seeking certification, along with AACSB - Association Advance Collegiate Schools of Business. According to Toro and Rodríguez (2017, p.168), "High Education Institution (HEI) have the responsibility of educating their students about the ethical problems they shall face in the workplace and must ensure that the teaching of organizational ethics is an integral part of the work". Goal: To analyze the perception of professional students of the Business School of a HEI, in Southern Brazil on the ethical behavior in their organizations. Research Problem: What is the perception of business school students of an HEI about ethical behavior in their organizations? Research Design: Survey; exploratory, descriptive, quantitative study. Data collection technique: EPCEO Scale - Perceptual Scale of Organizational Ethical Behaviors, with an increase of 8 questions to measure the perception in relation to HEI. The sample was of 295 students. Ethical procedures: Research approved by ethics committee; Letter of agreement by the University; Free and informed consent term. Results: In the EPCEO scale, issues that marked the lowest average were as follows: "It does not modify the rules and norms without prior inquiry to all staff involved"; "It has policies that allow the participation of all the staff in the decision making". These are also the same questions that obtained the highest coefficient of variation. Issues such as "respect and value its customers" and "Seek to ensure honesty in its dealings with customers" had the highest averages. These questions also had the lowest coefficient of variation, that is, they had similar answers. In the comparison of the answers, between the students who exercise the managerial function and those who do not exercise, variations of answers were found in some questions.

Keywords: ethic, ethical perception, business ethic, social responsibility, business school



SESRR#148 | A review of CSR reporting standardisation as a tool for achieving the 2030 Sustainable Development Goals

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Corporations have traditionally approached value creation by prioritising financial success and relegating stakeholder concerns to the periphery of strategy (Porter and Kramer, 2014). As such, there is considerable heterogeneity in reporting practices, making it difficult to assess the impacts of business contributions to sustainable development. Considering the 2030 deadline for achieving the SDGs, sustainability must be integrated into strategy, procedures, standards, metrics and daily practice for sustainable development outcomes to be assessed and reviewed accordingly (Ridho et al, 2018; OECD, 2016; PwC, 2015:3). Once companies overcome the strategic challenge of adopting suitable reporting systems, they will be able to develop knowledge about their impact on SDGs. Nonetheless, the current challenges in measurement and standardisation (Christensen et al, 2018) see the Sustainable Development Goals (SDGs) with the greatest business opportunities being prioritised by businesses. This approach is decorated with the notion that the selected SDGs are the areas where businesses have the most impact (PwC, 2015). Standardisation of CSR reporting could harmonise disparate reporting practices on CSR activities that are similar in substance (Christensen et al, 2018). This could qualify currently 'neglected' goals to be adopted by corporate agendas, once companies understand the interdependency amongst the SDGs (PwC, 2015). Echoing this, Nilsson et al. (2016) argue that: If mutually reinforcing actions are taken and trade-offs minimised, the agenda will be able to deliver on its potential. For example, educational efforts for girls (SDG4) in southern Africa would enhance maternal health outcomes (SDG3), and contribute to poverty eradication (SDG1), gender equality (SDG5) and economic growth (SDG8) locally. Much of the literature on CSR reporting focuses on the valuation and performance effects of CSR activities, not on the effects of CSR reporting (Christensen et al, 2018). This presentation will compare literature that calls for CSR reporting to be standardised in the interests of stakeholders, to that which calls for shareholders to set the standards. The research finds that stakeholders and shareholders have mutual interests regarding sustainable development. These interests will be used to make recommendations for developing a benchmark for CSR activities across companies, particularly those that are committed to achieving the SDGs.



SESRR#147 | **Strategy for the application of sustainability concepts in universities: the case of the green roof in PUC-SP**

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The search for ideas that reduce the environmental impact of human activity has been the reason for greater commitment of the environmentalists and an alternative that has gained prominence in the scope of constructions refers to the green roof. According to International Green Roof Association, the green roof, also called eco-roof or living roof, brings with it a series of advantages for the users, besides the aesthetic benefits, it can highlight the increase of the time of flow rainwater and thermal insulation. Vegetation is a thermal insulation in both summer and winter, and since urban density and traffic generate an effect called the Heat Islands, the temperatures in these places increase in approximately 10°C during the summer, however, green areas and parks can absorb up to 80% of the energy input. Also, there is the issue of energy efficiency, since large companies have saved up to 30% of the energy spent with refrigeration after the implementation of this type of roof. This is the case of the Ford truck factory, in Michigan. and buildings such as the city hall of São Paulo. It is estimated that in Germany there are already more than 14 million square meters of green roofs and, along with the United States, there are more than 2,000 specialized companies only in this type of construction. So, the objective of this work was to develop a feasibility study of green roof implantation at the Faculty of Exact Sciences and Technology (FCET) of the Pontifical Catholic University of São Paulo (PUC-SP), in Brazil. Two roof prototypes were made, one with the green roof and the other without, for control purposes. The temperature of both prototypes was evaluated on different days, as well as the temperature of the four buildings of the FCET. The energy efficiency resulting from the thermal insulation process was calculated from a mathematical model that considered the satisfactory temperature of the air inside the environment near 21 – 22 °C. From the modeling, it was possible to compare energy expenditures with refrigeration equipment and the use of the green roof. There was a reduction of flow in more than 70% and a thermal amplitude of up to 9,1°C. It should be emphasized that the results obtained were promising, suggesting that this same systematic study should be developed for the other universities and institutions, in order to optimize socio-environmental indicators.



5TH SYMPOSIUM ON ETHICS AND SOCIAL RESPONSIBILITY RESEARCH

Linking Ethics, Social Responsibility and Sustainability: Challenges for science and practice

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Keywords: Green Roof, Energy Efficiency, Sustainability, Higher Education Institutions



SESRR#161 | The role of higher education institutions in building a sustainable future through their curricula

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Today and tomorrow's professionals need to be prepared to face the challenges and problems that worry our society. Through education as a tool for change, it is possible to develop skills for the promotion of a sustainable future. Higher Education Institutions (HEIs) are fundamental as strategic agents in the promotion of sustainability since they play a definitive role in the formation of leaderships. Therefore, they should have as their concern and responsibility the guarantee of the knowledge that the student should take with them in their professional life. HEIs should have a contemporary look to be applied in their structure, since they are responsible for offering better professionals to the world, with a systemic look and posture admittedly engaged in the three pillars of sustainability. According to Jacobi (2011), it is necessary to consider interdisciplinarity, beyond the economic, social and environmental dimensions, as fundamental aspects for the integration of sustainability in higher education. It is in this context that the present research investigates how this approach unfolds, using a case study of a Portuguese HEI, ISCTE-University Institute of Lisbon. The main goal of this work is to explore the extent to which the institution has inserted the sustainability theme transversally into its curriculum, with the purpose of meeting the contemporary demands of the new professional profile needed to build a sustainable future. The premise is that current and future professionals should be prepared for the task of adapting to the 21st century. As a result and differential for HEIs, the transversality of the subject can generate greater interest on the part of students, teachers and researchers in the development of research on the same. Based on the literature addressing the topic of sustainability in higher education, combined with primary data collection tools –including interviews, observations and online survey-, this paper explores the implementation of a sustainability approach to education transversally in a HEI. Besides contributing to the existing field of research on sustainability in higher education, this work aims at a practical contribution to the path ISCTE is taking towards sustainability.



SESRR#166 | CSR reporting by stock exchange listed companies in Poland – creation of a reliable business image or impression management?

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In Poland, large public interest entities and capital groups have been obliged to publish non-financial information since 2017. This results from the changes introduced to the Accounting Act, as a consequence of the implementation of Directive 2014/95/UE into the Polish law. Taking this into account, the purpose of the article is to answer the following questions:

1. What is the current state of CSR reporting in the stock-exchange companies belonging to the energy sector in Poland?
2. Can stakeholders assess the real sustainable development activities of the entities in the energy sector on the basis of the environmental and social information published?
3. Do CSR disclosures give way to favorable impressions of company business activity, as to manipulate stakeholders?

In order to determine the scope of the environmental and social information disclosed, content analysis was used. To indicate the impression management techniques used by the companies belonging to the energy sector, the disclosures made in this regard were analyzed using template analysis. The results obtained indicate that the scope of the environmental and social disclosures in the reports made by companies from the energy sector is quite large. However, during the analysis of CSR reporting, the use of impression management techniques was identified. Primarily, excessive exposure of the beneficial aspects of business operations, in relation to the unfavorable ones, was noted. In addition, the analysis revealed various explanations underestimating the importance of the increased environmental impact or lack of any information in this matter as well as a lack of transparency of the charts. The article presents the results obtained for Polish stock exchange listed companies from the energy sector (i.e. 8 companies). As such, there is a need to investigate whether other listed companies use impression management techniques in CSR reporting. So far, CSR reporting in Poland has not been tackled from the perspective of creation of favorable impressions of company business activity in order to manipulate stakeholders. Despite the fact that the many studies were aimed at estimation of the scope and the form of the non-financial information published. This article, therefore, is the first publication showing how large Polish joint-stock companies from the energy sector use CSR reporting for impression management, so as to create a desired and unreal image of their business activity.

Keywords: CSR reporting, impression management, energy sector, the stock-exchange companies, Poland



Session 7: CSR and Corporate governance

Room: Aud. Afonso de Barros (Building AW, 1st floor)

SESRR#109 | Sustainability disclosure linkage with corporate reputation in Spain

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Concern about sustainability has vital relevance for all countries. This paper reviews sustainability disclosure carried out by companies included in the Corporate Reputation Business Monitor (MERCO Business) from 2014 to 2016. As a novelty, this paper analyses social and environmental disclosures (SED) from the twofold point of view of the quantity of information and, the existing references about the quality of the sustainability reports. SED has occupied an important place in the academic literature on Social Responsibility (SR). Among the authors who have studied on the quantitative analysis of SED, the research objectives have been focused on the nature and frequency of these disclosures, their patterns and trends and the relationships between revealing companies and certain structural variables. Regarding the quality of SED, some authors have analysed its relevance and reliability as fundamental requirements to ascertain its presence. However, while SED empirical literature is considerable from a quantitative point of view, it does not reach very high levels of quality. For this reason, we introduce a quantity-quality index as a previous step. This is a weighted index based on two underweighted indexes related to the quantity revealed and the quality detected (Castilla and Ruiz, 2018). Taking into account these evidences, in order to verify the causal relationship between both dimensions and the company's reputation, we developed a Structural Equation Model (SEM) with Partial Least Squares (PLS). The sign of the relationship between SED-Reputation has been analysed as the main research objective to test a positive link between both variables. Our results have showed positive and significant results in order to corroborate the effect of SED in the improvement of corporate reputation. This study is an advance in the identification of the qualitative and quantitative nature of sustainability disclosure in relation to reputation and contributes to this line of research with new insights. The results will be of interest for future studies and actions aimed at regulating the improvement of social reporting in the hands of academics and practitioners but also investors and regulators.

Keywords: sustainability, disclosure, reputation, MERCO, Spain



SESRR#134 | The funding challenge in clean technology industries: firm strategy and investor preference

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To verify the effect of legitimacy vis-à-vis patenting on the funding of cleantech startup. We compiled a novel dataset based the Global Cleantech 100 list published by the Global Cleantech Group from 2010 to 2018. As of 2018, the annual list includes six categories: Agriculture & Food, Energy & Power, Industrial & Manufacturing, Materials & Chemicals, Resources & Environment, and Transportation & Logistics. The group made some minor modifications in the categorization annually, merging and aggregation less populated categories. We convert and harmonize the categorization of our sample companies with the group's latest categorization for subsequent analysis. The Global Cleantech Group conducts the selection and recommends cleantech companies in four phases: nomination, scoring, expert panel voting, and final selection. Nominations were solicited from the Cleantech Group's network, market participants, other third-party awards and rankings, considering investment history (venture backing, grants, project financing, etc.) and significant commercial partnerships (e.g., channel partnerships, technology development partnerships, or pure customer/supplier relationships). Nominations were also derived from the expert panels. Then, the scoring system evaluates nominees by multiple validations across multiple sources and synthesizes collective opinion. The 86 expert panelists evaluated the several hundred shortlisted companies based on the innovation, market, and ability to execute. Lastly, after adjusting for potential biases, companies with the most points overall made it to the final 100. Overall, we identified 347 clean companies from the annual lists published between 2001 and 2008. We searched for patents assigned to these cleantech companies in EPO Patstat database. Firm and investor data are then collected from Crunchbase (Roma et al., 2017), which recorded the name of investors, the amount raised in each funding round, location and other information. In sum 1,573 investors of cleantech companies were identified in 1,750 investment transactions.

Keywords: new technology-based venture financing, patents, social legitimacy, innovation, sustainability



SESRR#140 | Gender diversity and equality in the boardroom: impacts of gender quota implementation in Europe and Portugal

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Given the importance of gender equality to international economics and sustainable economic and social development, this paper addresses the gender imbalances in senior board decision-making company positions. In particular, this seeks to analyse the impact of the quotas already enacted in some European countries while also identifying the potential impacts of the 33.3% gender quota for supervisory and management boards approved in Portugal in August 2017. This article correspondingly applies interpretative data analysis from the European Institute for Gender Equality (EIGE) and semi-structured interviews with representatives of nine PSI 20 firms (the 20 largest Portuguese Stock Exchange listed corporations). The goals are thus to trace the evolution in female representation at the board of directors level in European countries while also studying the existing glass-ceiling and other constraints within the Portuguese corporate context, perceptions on quota outcomes and their legitimacy, and the perceived impacts of women on corporate performance. The study results demonstrate how in European countries with quotas in effect, the number of female directors is higher – in some cases reaching 40% – than in countries without quotas, with the largest increases registered in the years following the introduction of quotas. In countries without quotas, female representation has changed little over the course of time and, in many cases, remains below 30%. Furthermore, between 2005 and 2017, the growth rate in female directors was higher in countries with quotas (with the exception of Norway, given the longstanding existing of quotas in this country). The countries without quotas also report lower growth rates and, among this group, those that did manage to stand out positively were, however, Nordic and some Central European countries (the Netherlands, Luxembourg, Belgium and Denmark). Furthermore, the results demonstrate that in countries where quotas include sanctions for non-compliance, their performance was more effective in terms of boosting female representation while there is no conclusive geographic pattern for the implementation of quotas in Europe. As regards the case of Portugal, we may report that perceptions on gender equality are above all influenced by “societal/cultural arguments” and that the majority of interviewees consider that skills and competences are independent of gender.

Keywords: gender diversity, gender equality, gender quotas, Portugal, Europe



SESRR#142 | Ethics in Transaction Cost Economics

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This paper provides Aristotelian virtue ethics analysis of decisions regarding the UN internal oversight governance structures focused on Transaction Cost Economics (TCE) theory. We explore “probity” and “independence” transactions’ attributes through historical narrative case based research to answer to the question – Why consecutive decisions to strengthen internal oversight structures did not relieve “probity” hazards? Our analysis shows that, at the UN, increased oversight governance structures, i.e. incentives, did not relieve probity/ethics hazards as predicted in TCE (Williamson, 1999). It follows that executive powers’ as well as overseers’ systematically trumpeted the UN “rules of the game”, breaching probity/ethics, disregarding the oversight independence prerogative as well as the UN Charter failing to contribute to the “common good” and to protect the UN mission. It also follows that, as it stands by now, the internal oversight mechanism design is defective insofar as the UN Charter, positions the Secretary-General in constant conflict of interest empowering he/she with both executive and judiciary powers. We apply Williamson’s Public and Private Bureaucracies TCE for the first time. It results that it should be modified to include “virtue ethics” behavioral assumption as a transaction costs’ reduction device and explanatory framework for ethical failures abandoning the opportunism behavioral assumption.

Keywords: virtue ethics, TCE, oversight, United Nations



Session 8: Sustainable development and Agenda 2030

Room: Aud. Silva Leal (Building AW, 1st floor)

SESRR#113 | The adoption of Sustainable Development Goals by large Portuguese companies: focusing on their integration and underlying logics

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Two years on from the launch of Agenda 2030, there is the opportunity to analyse how large corporations, which played an active role in the definition of Sustainable Development Goals (SDGs), are proceeding with their implementation. This research therefore approaches the theme of SDG integration by large Portuguese corporations to specifically analyse: i) how corporations are integrating SDGs into their strategies and the management models correspondingly adopted; ii) what rationalisation and logics of justification underpin such choices; iii) and whether the underlying rationale determines a particular focus on this approach to integration. We conclude that the major Portuguese corporations are prioritising different management models for the adoption of the SDGs. Recourse to the strategic model predominated, focused on greater effectiveness (adopted by two companies) and the operational model, striving for greater efficiency levels (adopted by two other corporate respondents). The normative model, interlinking with social legitimacy, was the option for only one corporation. The respective sectors of activity may however generate a better understanding of these strategic priorities. The results also demonstrate that there are a diverse series of logics and motivations underlying their involvement with Agenda 2030. They highlight an ethical rationale as the main logic for involvement with the SDGs (featuring in three of the five respondent discourses). The contextual rationale receives the greatest number of references, reflecting a sign of need over establishing and managing social relationship and fostering legitimacy towards stakeholders. Finally, the economic rationale also runs through the discourses on corporate sustainability duly taking into account the economic gains and higher levels of competitiveness even while no respondent ranked this as the most important factor for signing up to the SDGs. After seeking to correlate the two dimensions under analysis (the management strategy adopted and the justifying/motivating rationale), we may report that the motivational factors for adopting the SDGs do not seem to determine, even while they may influence, the management strategy adopted in each case. This research strives to contribute towards a wider and deeper understanding of the management strategies adopted for the implementation of the SDGs and the motivations underlying participation.

Keywords: sustainable development goals, sustainable development, corporate social responsibility, corporate sustainability, corporate sustainability strategies



SESRR#121 | Social Responsibility in Portuguese Higher Education Institutions (HEIs) – from the challenge to the participatory-action development of indicators

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Within the framework of the Observatory of Social Responsibility of Higher Education Institutions (ORSIES), the first Green paper about “Social responsibility and higher education institutions” was published in 2018. To our knowledge, there was only one Green Paper available in this area, which focus Corporate Social Responsibility (CSR) (European Commission, 2001). The ORSIES is a collaborative network promoted by Forum Estudante in partnership with the State Secretary for Science, Technology and Higher Education, which involves the participation of 30 Portuguese HEIs. Social responsibility has specific details when applied in the context of academic institutions, in particular related to the HEIs mission. HEIs must also commit themselves to the acts they practice, as well as to the impact they cause at the individual, organizational and societal levels. Therefore, the CSR is different from the concept of University Social Responsibility (USR) developed by Vallaey (2007). The Green paper (ORSIES, 2018) is organized according to the 4 impacts proposed by Vallaey et al. (2009): socially responsible campus; personal and professional training of students and relationship with alumni; socially responsible management of knowledge production and diffusion; and social participation in the community. A 5th chapter presents the critical success factors to the development of USR. Based on the model of the co-creation of this Green paper, in which different stakeholders participated (p.e., students, academic and non-academic staff, companies) a new challenge began: develop a set of indicators that allows each HEI to perform a self-evaluation, according to their own practices. The development of such instrument implies the analyses of national and international guidelines, such as ISO 26000, ESG, Global Reporting Initiative, Ethos indicators; and the discussion and the co-creation of the instrument, which is essential to the implementation of such tool and the dissemination of the USR practices. From our point of view, a good self-diagnosis will help each HEI to clarify the present and delineate the future, regarding their USR practices. In a voluntary basis, each HEI will be able to compare their data and practices with others. Finally, this tool will support the evidence of the importance of the commitment of all academic community in the sustainable development and well-being of our society. This, certainly, will influence higher education public policies.

Keywords: university social responsibility, higher education institutions, indicators, sustainability



SESRR#160 | Walk the Talk: Implementing ISO 14001:2015 at a Portuguese Higher Education Institution

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Institutional sustainability, in its environmental, social and economic dimensions, has increasingly been a concern across sectors, including Higher Education Institutions (HEI). The role of HEI in the promotion of sustainability is indisputable (e.g. Figueiró and Raufflet, 2015, Stephens et al., 2008, Cortese, 2003) and the Sustainable Development Goals (SDGs) agreed upon in 2015, have reinforced the opportunities for HEI to provide valuable contributions, as recognized in international fora (e.g. PRME and HESI). Velazquez et al. (2006) refer to a sustainable university as a “Higher education institution, as a whole or as a part, that addresses, involves and promotes, on regional or global level, the minimization of environmental, economics, societal and health negative effects in the use of their resources in order to fulfil its main functions of teaching, research, outreach & partnership, and stewardship among others as a way to helping society make the transition to sustainable life styles”. Hence, this relates not only to its management practices, but also to teaching, research and university extension for organizations and society. HEI often play a role of advocates and though teaching and research (talk) aim at playing a role as agents of change. This paper explores the practice of HEI themselves (walk), considering the growing demand for accountability of institutions of all nature. The difficulty of walking the talk of sustainability has been identified in the literature as a barrier in HEI creating sustainability programs (Moore et al, 2005). Also, Hugé et al (2016) have explored how to walk the talk in terms of developing actions for sustainability in academic research. This paper presents a case study exploring the implementation of an Environmental Management System according to ISO14001:2015 at a Portuguese HEI, ISCTE-university Institute of Lisbon. The implementation process has been put in place in partnership with the Columbus Association, the University of Gothenburg and the University of Aveiro, with a view to certification throughout 2018. Based on document analysis, and the experience of the authors as participants in the process, the paper presents and discusses 1) how the process unfolded; 2) drivers and barriers for the implementation of ISO 14001:2015 at an higher education institution; and 3) the role of partnerships for sustainability.

Keywords: sustainability, higher education, environment, norm, ISO 14001



Session 9: CSR in different industries

Room: AA229 (Building AW, 2nd floor)

SESRR#119 | Corporate Social Responsibility in an Organic Brewery: A Case Study

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Firms often engage in CSR activities to meet expectations of key stakeholders (Sweeney & Coughlan, 2008). In this case study, stakeholder perceptions of two CSR activities in a California organic beer brewery were studied through the lens of CSR as “the process by which managers within an organization think about and discuss relationships with stakeholders” (Basu & Palazzo, 2008, p. 124), for development of “collective mindfulness” (Jordan, Messner, & Becker, 2009, p. 468). Methodology: The researchers developed a long-term relationship with the organic brewery. As two initiatives concluded, stakeholders were surveyed: 1) on their perceptions of the activities to generate insights for deepening relationships and to provide internal evaluation data for “fit” (van Rekom, Go, & Calter, 2014) between the activities and stakeholder expectations for ethical behavior by the organization; and 2) as a tool for engagement with stakeholders about “decision processes affecting collective life” (SESSR Symposium, 2019). A short open-ended survey was sent to 74 stakeholders such as suppliers and distributors and 29 responses were received (rate = 39.2%) that related to specific initiatives the brewery had undertaken. Statements were analyzed with an analytical induction technique, defined as an “open-ended exploration of a problem using open-ended questions for exploration” (Saldana & Omasta, 2018, p. 9). Results and Managerial Implications: The survey responses related to environmental concerns, community concerns, worker concerns, moral practices, care for others, supply chain effects, and impact on the product. Based on the responses, the management team of the brewery was able to subsequently tailor their marketing message as well as the content on their beer bottles and packaging to better highlight the key elements that their suppliers and distributors were interested in seeing. The management team also realized how they could provide additional content in other social media settings as well as through their public appearances and mobile product sales outlets.

Keywords: stakeholder, ethics, corporate social responsibility, organic, brewer



SESRR#141 | Corporate Governance as a pillar of social responsibility in the banking industry: Anglo-Saxon vs Continental model

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Banks play an active role in the economic development of countries by having the ability to select investment projects, manage risks and decide who has access to capital and what activities are financed. By performing this function, these institutions also have a huge impact on society. However, in the summer of 2007 one of the deepest economic crises in modern history began, which was caused by the problems of the banking industry in the United States with the outbreak of the subprime mortgage crisis and later, in the fall of 2008, with the bankruptcy of Lehman Brothers. It is from this bankruptcy that many countries saw how their financial systems were infected by the negative climate of the United States and began to have problems. As a result, the need to introduce new business management tools to restore credibility and confidence in the banking industry of its stakeholders has been highlighted. In this sense, we consider whether banks include socially responsible values in their general vision and the strategy of the company and in their decision-making processes as well as their communication practices in terms of elaboration and disclosure of sustainability reports. Thus, we focus on corporate governance that has become in one of the three modern pillars of social responsibility jointly with the social and environmental ones. However, we have to highlight that there exists different models of corporate governance, depending on the country where the bank is located. We distinguish two models of corporate governance: i) the Anglo-Saxon model, based on market self-regulation; ii) the Continental model, based on the compliance of mandatory rules. In a context of financial globalization, it is worth to analyze the contribution of these two types of financial institutions greater contribute to these essential pillar of social responsibility before and after the global financial crisis.

Keywords: corporate governance, social responsibility, banking industry



SESRR#149 | The evaluation of CSR perception level in Portugal and Ukraine

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Nowadays, the development of a Corporate Social Responsibility (CSR) strategy for business operations is one of the crucial components of a successful company (Schönherr, 2017). Besides, it is important to notice that CSR is one of the most important factors on the way to economic development for companies, as well as for the country (Ubrežiová, 2017). By reviewing the literature related to CSR, we can argue that there is no clear and universal definition of CSR, despite the fact that this concept has arisen within the last century and its recognized importance. Thus, the purpose of this study is to compare the perception level of CSR in Portugal and Ukraine. We seek to study which factors affect the level of CSR perception: the geographic position or the economic development of the country in which the investigated companies are located (Husted, 2016). Given the business environment and cultural distance, both countries, Ukraine and Portugal, are ideally suited for the study. It is also worth noting that the selected countries have different cultural, historical and economic backgrounds that can affect the level CSR perception. This study will focus on the foodservice industry in both countries. For more reliable results, the research will be conducted in three cities of each country: Lisbon, Porto, Faro (the Algarve) in Portugal; Kyiv, Lviv, Odesa in Ukraine. The selection of these cities is explained by the fact that these cities are the most visited places in the selected countries (Statistics Portugal (INE), 2017, State Statistics Service of Ukraine, 2017). Primary data are collected by an online survey. Furthermore, this study also uses secondary data of distinct sources such as books, articles, or official statistics websites of selected countries. We argue that the results of our research contribute to better illustrate the development level of the three CSR pillars, as well as the level of its perception in the selected countries among the enterprises operating in the foodservice industry. Besides, this study contributes by providing evidence to better understand which factors affect CSR perception. We also believe that our research will be a good basis for future investigations in the field of CSR.

Keywords: CSR, perception level, Ukraine, Portugal



SESRR#172 | Multinational Extraction Companies' Social Responsibility in Developing African Countries: a view on the resettlements in North Mozambique

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The contribution of extractive multinationals (MNCs) to the local and national sustainable development of developing countries is a matter of dispute. An example is the contribution of the social responsibility (CSR) practices of mining MNCs, whether these practices be locally voluntary or legally imposed, which may also include the resettlement processes in some of these countries. Among these, Mozambique an increasingly attractive destination for foreign direct investment, is one reference for understanding how CSR and this resettlement process evolve in practice, as it is the source of protest by communities, with potential for improvement. This paper aims to contribute to better understand how MNCs contextualize CSR in Africa through the debate on the CSR's assessment, specifically the resettlements, done by a MNC operating in Mozambique (VALE, SA). It is based on a comparative analysis of secondary scientific, technical, and publicly available data and interviews conducted to four key stakeholders (an expert on CSR national policy; a representative of regional government at site operation; and both the CSR and Social responsible at VALE). The analysis of current scientific debate indicates there are multiple gaps in these resettlement processes: companies do not respond to the major needs of resettled communities; and government of developing countries admit that there is a lack of human and financial resources for control; in addition to the practice of dubious business and governmental ethics. This contributes to those MNCs in operation not carrying out the actions required to support sustainable development of the host countries. Specific to Mozambique findings based upon secondary data support the same conclusions. Based upon interviews our findings indicate that CSR including resettlements actions are mostly determined by reaction to community complains and government demands. Moreover, use of stakeholders' communication processes between company, local policy and community is frequent and organized but seems not efficacy. Furthermore, findings indicate that the specific national policy addressing CSR is not applied hampering its potential use for national and regional sustainable development, which is further aggravated by the defensive reaction from operating companies. Further research, which would entail the collection of primary data on a large scale, is needed for further understanding of where there is a potential benefice of regional cross-sectoral collaboration for action and change.



Session 10: Ethics and employee outcomes

Room: AA228 (Building AW, 2nd floor)

SESRR#155 | **Speak up! How practical wisdom in leaders enables more responsible and sustainable organizations**

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Corporate misbehaviors such as in the case of VW's "dieselgate" (Ewing, 2017), the Fukushima disaster (Edmondson, 2018), the Enron debacle (Boje et al., 2004), the Lehman Brothers bankruptcy (Stein, 2013), the Theranos' fall (Carreyrou, 2018), and the Wells Fargo scandal (Edmondson, 2018) convey a simple but powerful lesson: "smart" Corporate Social Responsibility, ethical rules and policies, codes of ethics, and even regulatory and supervision bodies are simply not enough to prevent leaders from going rogue. Even awards for ethical conduct are no guarantee for responsible behavior (e.g., VW has been named by the World Forum for Ethics in Business as an "outstanding corporation" and was granted an "Ethics in Business Award"). Therefore, it is no wonder that there is an increasing need for true ethical leadership. This paper focuses on practical wisdom (PW) in leadership. PW represents the alignment among right thinking and perception, right desire and right action (Sison & Hühn, 2018). Deprived of PW, the "mother" of all virtues (Nicomachean Ethics, 1145a), one cannot properly develop any of the other virtues. Recent publications (e.g., Bachman et al., 2018; Yang 2011) argue that PW is an essential component of outstanding leadership. However, empirical research about the impact of wise leadership is almost missing. Our research contributes to fill this gap. A two-wave field study (carried out in Portugal), a three-wave field study (US) and a vignette-based experimental study (US and Brazil) test a hypothesized model in which leader-expressed PW predicts employees' speak up behaviors through their perceived team psychological safety (Edmondson, 2018). Speak up behaviors represent upward-directed and promotive verbal communication aimed at challenging "the status quo with the intent of improving the situation" (LePine & Van Dyne, 1998, p. 853). Such behaviors are even more effective than whistleblowing when it comes to preventing organizational wrongdoing. Although whistleblowing may protect stakeholders from organizational wrongdoing, it also jeopardizes organizational reputation and can affect the whistleblowers' career negatively (Culiberg & Mihelic, 2017; Miceli et al., 2009). Our research reinforces the importance of leaders developing virtues to foster organizational climates that prevent corporate wrongdoing and nourish organizational sustainability.

Keywords: virtues in leadership, practical wisdom, psychological safety, speak up, sustainability



SESRR#157 | Authentic leadership and employees' performance: the mediating role of affective commitment and creativity

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This study aims to examine how perceptions of authentic leadership explain affective commitment, creativity and employees' performance. A second aim is to examine the mediating role of affective commitment and creativity in the relationship between perceptions of authentic leadership and employees' individual performance. A sample of one hundred and forty nine employees belonging to several Portuguese public and private organizations was surveyed. A quantitative methodology was used. The results indicate that authentic leadership explains affective commitment, creativity and individual performance. It is also possible to verify that affective commitment totally mediates the relationship between authentic leadership and individual performance, while creativity presents only a partial mediation of this relation. With these results, it can be verified that this style of leadership has a relevant impact on employees' attitudes and behaviours. Additional studies with larger samples are needed to determine more clearly not only authentic leadership's influence on individual performance but also other psychosocial variables affecting that relationship. This research has practical implications for human resources management in organizations, particularly in selection processes and training and development of leaders and managers. Practitioners looking to increase employee commitment, creativity and performance can do so by augmenting the authentic leadership.

Keywords: authentic leadership, affective commitment, creativity, individual performance



SESRR#167 | Abusive Supervision and Burnout: The Moderating Role of Mindfulness

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Burnout is one of the most detrimental threats in the workplace. Although growing number of studies show that abusive supervision leads to burnout, the mechanism under this relationship was still unknown. Despite the fact that there are many victims of abusive supervision, they generally do not know how to cope with it. Based on the transactional model of stress and coping, stress occurs as a result of "person-environment interaction". Individuals firstly assess whether or not the source of stress becoming a threat (primary appraisal), then they assess coping resources to handle with the source of stress (secondary appraisal). According to this model, being exposed to abusive supervision could be primary appraisal and using mindfulness to cope with it could be secondary appraisal. Coping strategies with stress determine how people gain, use and deplete their resources in a significant way. Mindfulness is a coping strategy makes employees more resilient to the loss of job resources with providing personal resources and helps to create awareness for alternative job resources. Therefore, employees who exposed to abusive supervision would experience higher levels of burnout when they have low levels of mindfulness. Two studies were conducted to test this hypothesis. The aim of the first study is to contribute to the literature by investigating the moderator role of mindfulness in the relationship between abusive supervision and burnout by collecting data from participants who work in a service industry occupation (220 nurses). In addition, second study was conducted to replicate the first study by exploring burnout which can also be experienced in an occupational group that do not require high levels of face-to-face communication (220 engineers). Results of study 1 and study 2 were consistent, mindfulness moderates the relationship between abusive supervision and burnout. The only difference between these two studies is that mindfulness did not moderate the relationship between abusive supervision and emotional exhaustion in study 1. Furthermore, in study 2, in terms of levels of burnout, engineers who are not work in service occupation did not differ from nurses who need high levels of face-to-face interactions in the workplace. This confirms the idea that burnout does not result from the specific nature of face-to-face communication and working with people.

Keywords: burnout, abusive supervision, mindfulness



SESRR#170 | How ethical leadership promotes employee well-being at work: mediating role of leader-member exchange and organizational identification

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Previous research points to the existence of a positive relationship between the exercise of ethical leadership and the promotion of several positive employee job attitudes and behaviors. Following this research line, the present study sought to analyze how ethical leadership relates to the affective well-being of subordinates. Well-being refers to a combination of arousal and pleasure at work (Warr, 1990) and can be influenced by ethical leaders' behavior notably because these tend to defend their subordinates, to protect them from unfairness, and to mobilize the necessary job-related resources (Kalshoven & Boon, 2012). Since these behaviors increase the degree to which leaders develop high-quality relationships with followers (Bedi, Alpaslan, & Green, 2016; Niemeyer & Cavazotte, 2016), leader-member exchange (LMX) has been proposed as a psychosocial mediator between ethical leadership and several follower outcomes (e.g., Chughtai, 2016; Engelbrecht, Heine, & Mahembe, 2017; Kalshoven, Den Hartog, & De Hoogh, 2011). Additionally, since ethical leaders are more trustworthy they should promote organizational identification (Tyler, Boeckmann, Smith, & Huo, 1997), this construct being also related to higher affective well-being at work. Therefore, this research tested a model proposing that ethical leadership predicts followers' affective well-being through the mediating effect of LMX and organizational identification. Data were gathered from a sample of 273 employees from different organizations by means of an electronic survey that included measures selected from the relevant literature. Several analyses were conducted using AMOS and the macro Process (Hayes, 2012) for IBM SPSS. The results reveal that ethical leadership is significantly correlated with LMX, organizational identification, and job-related affective well-being. More importantly, the results showed that ethical leadership predicts followers' affective well-being and that this effect is totally mediated by the quality of leader-follower relationships and followers' identification with the company. The model explained about 50% of the variance in affective well-being. Practical implications of the overall results for the enhancement of employee well-being at work are discussed.

Keywords: ethical leadership, affective well-being, organizational identification, leader-member exchange



Session 11: Ethics and work

Room: Aud. Afonso de Barros (Building AW, 1st floor)

SESRR#117 | A Buberian perspective on dialogue within the context of Multi-Stakeholder collaboration

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Multi-stakeholder dialogues for policy-making (MSDs) are collaborative processes aiming at creating international policies related to sustainable development and involving different stakeholder groups (Hemmanati, 2002). These groups seek common solutions to complex problems (usually at an international scale) which require a multi-parties approach. It is often implied that interpersonal relationships are formed between participants in these initiatives and that some forms of two-way communication, referred to as dialogue, are key components of these processes (Burchel and Cook, 2006). Nonetheless, despite its wide use, the dynamic of dialogue has been so far neglected by previous studies investigating MSDs. In particular, scholars have only focused on the methods and format employed in the executions of dialogue in this context (e.g. Foster and Jonker, 2005, Leeper 1996, Reed 1999, Philips 2003, Palazzo & Scherer 2006), but not on the phenomenon of dialogue itself, neglecting its intrinsic relational nature and overlooking how participants experience this dynamic within this setting (Podnar and Jancic, 2006). In this paper we propose a new perspective on dialogue based on the work of Martin Buber, which defines it as an orientation or attitude held by the participants in a communicative transaction with the intention to create a relationship (Buber, 1937, 2002). We seek to confirm this proposition by empirically exploring how participants in a UN-led MSD initiative define and experience dialogue, which emerges has having five key characteristics consistent with a Buberian relational view on dialogue. We conclude by stating that the Buberian conceptualisation of dialogical communication can be a theoretical framework to guide relationship building between stakeholders in MSDs (Taylor, 1989), particularly in the UN- policy-making context. Hence, the contribution of this paper is twofold: first, to introduce Buber's theory of dialogue which is proposed to be an appropriate theoretical framework to guide relationship building between individuals in the context of MSDs. Second, to explore empirically definitions and experiences of dialogue within the context of a UN-led multi-stakeholder dialogue initiative.

Keywords: multi-stakeholder dialogue, dialogue, UNGC, stakeholder collaboration, Buber



SESRR#124 | The management of suffering in the work place from a philosophical point of view

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Individual, family, economic, and other forms of people suffering impact organizations. Suffering in the workplace is probably a more common occurrence than expected in everyday life. According to the World Health Organization, 300 million people worldwide struggle with depression and close to 800.000 people die due to suicide every year (Who, 2018). The workplace itself is a source of suffering partially due to the increase of competition and the derived new forms of work organization (Hirigoyen, 2008). The European Survey on Working Conditions in the European Union gathers the most varied aspects of working conditions, such as the duration of the working day, relationships between collaborators in organizations, or healthy work habits. Among the results of that survey it is noteworthy that almost half of the close to twenty-two thousand workers surveyed in the 27 member countries stated that they felt uneasiness due to the conditions of their work (Puig-Barrachina et al., 2014). Both Psychology and Sociology, have tried to find tools to help people to alleviate their suffering in companies. The unattainability, complexity and universality of the concept of suffering leads us to approach Philosophy, discipline that studies suffering very deeply in all its historical stages (Han, 2014). In the interests of both, employee wellbeing and company performance, suffering must be taken seriously by managers. However, poor knowledge exists concerning the effects of suffering on health and occupational safety. The current human management systems do not directly address this problem, and there is a lack of evidence regarding how to manage suffering in organizations. Rooted in philosophical postulates, this work analyses qualitative data collected from deep interviews with eight Top Human Resources Managers of selected companies in Spain to discover what is to come in the field of suffering management in organizations.

Keywords: suffering; philosophy; employee wellbeing, workplace, health



SESRR#128 | Agency theory and the ethical dimension of work and the firm

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Milton Friedman (1970) claimed that i) managers are “the agents of the individuals who own the corporations”, namely shareholders, and consequently ii) the purpose of firms and managers is to “make as much money as possible”. Friedman insists that managers must promote the interests of shareholders only, which is to make “money profit”, and that declaiming that firms should “provide employment, eliminate discrimination and avoid pollution” is “preaching pure and unadulterated socialism”. He hence expressly contends that it is not in the nature of firms to be ethical or perform some ethical role. Jensen & Meckling (1976) turned Friedman’s arguments into the most influential economic theory of the firm, agency theory, a theory that became a powerful normative model in management (Goshal, 2005) and corporate law (Armour, 2005). Agency theory provides the theoretical ground for the shareholder value governance model and is at the basis of firm-level financialization processes. The communication aims at examining the effects of firm-level financialization on work and related social sustainability issues. We argue that the main features of the contemporary world of work are the individualization and quantification processes resulting from the “governance of work by numbers” (Supiot, 2005). The collective and cooperative dimensions of work are discarded, in accordance with the firm-as-a-nexus-of-contracts view of the firm, which results in the progressive disappearance of empathic concern from workplaces, replaced by feelings of isolation, suspicion and anomie (these are, unsurprisingly, the ontological basis of mainstream economics). What the quantification of work is fostering in many workplaces is what Brons (2017) denounces as “cultural psychopathy”, namely the acceptance or even approval by some culture that the individual lack of empathy/sympathy is normal rather than deviant. Brons emphasizes that psychopathy as a cultural phenomenon might be one of the most destructive forces for our societies. The communication ends by proposing a way to retrieve the ethical dimension of work and of the firm.

Keywords: agency theory, quantification of work, ethical dimension of work



Session 12: CSR, pro-social behavior, and non-profit sector

Room: Aud. Silva Leal (Building AW, 1st floor)

SESRR#101 | Corporate Volunteering expected impacts in the company, its employees and the community/organization

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Companies' purposes and priorities evolved in history from Friedman's (1970) classic theory, regarding shareholder profit maximization, to the stakeholders' perspective (Freeman, 1984) which comprises all stakeholders' goals. Since the 1990s, the social activist model (Brummer, 1991) emerged focusing on the companies' mission to promote social projects in order to encompass society welfare. This concern, which can inclusively be remembered in Adam Smith's initial studies towards Economic Ethics, resulted today in the expansion of the Corporate Social Responsibility phenomena. As international institutions like the European Commission made a commitment to promote CSR in Europe 2020 Strategy, companies' awareness for Corporate Social Responsibility rose, leading them to look for "sophisticated noncash ways of becoming involved in community engagement" (Liu and Ko 2011) and consequently implementing Corporate Volunteering (CV) activities, which will be the focus of this research. There are three segments of corporate volunteering literature, which comprise conceptual studies, empirical work and methodological guides. Although there are some studies concerning CV benefits and impacts, authors like Licandro (2017) and Nave (2012) pointed out a gap in literature concerning CV impacts on stakeholders. Therefore, the purpose of this work is to study the impacts of corporate volunteering implementation on stakeholders, specifically in the company, its employees and the community/organization, which received CV. In a first moment, the research will focus the underlying reasons favoring CV execution in the context of corporate social responsibility. Therefore, it will identify the motivations and expected benefits from the employees' perspective. Additionally, the second goal is to understand how companies create value through CV. Finally, this paper intends to make a qualitative and quantitative approach regarding the impacts of Corporate Volunteering of a consulting firm on stakeholders. The qualitative approach aims to understand which are the impacts, how are they triggered and why do they occur. The quantitative approach will complement the prior analysis and assess the impact of corporate volunteering through the "Whole Economic Value" (Mayer & Silva, 2017) in order to measure



5TH SYMPOSIUM ON ETHICS AND SOCIAL RESPONSIBILITY RESEARCH

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the input labor costs, the economic value, the private and non-private corporate value and lastly the social value.

Keywords: corporate volunteering, corporate social responsibility, impacts, stakeholders



SESRR#111 | Social entrepreneurship and technological innovations: an empirical investigation

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Over the last few decades, social entrepreneurial organization (SEO) keeps attracting significant attentions from various fields. Given the opportunity to make social change, entrepreneurs have highlighted previously neglected social problems and raised public awareness in various corners of the world. This growth is understandable and well expected, while people with social awareness become more skeptical and question the ability of governments and profit-oriented businesses to meaningfully address pressing social issues, such as poverty, social exclusion, and the environment (Harding, 2007). While the public holds high expectations towards social changes, philanthropic organizations—such as Schwab Foundation and Ashoka—that support social entrepreneurship for many years are carefully doing so by providing resources with compelling anecdotal evidence of heroic individuals (Bornstein, 2007). The focus on heroic individuals and neglect the many forms and activities of social entrepreneurship could, nevertheless, hinder these efforts and academic research on social entrepreneurship (Haugh, 2007). In this research, we empirically investigate the factors that relate to the participation in technological and social innovation by SEOs. We profiled more than three hundred SEOs as selected by the Schwab Foundation, covering various aspects of social entrepreneurial activities, SEO models, main types of partner organizations, missions as well as the background of social entrepreneurs (Mair, Battilana, & Cardenas, 2012). Our empirical models suggest that SEOs with a wider scope of issues are more likely to participate in technological innovations while local embedders and the number of activities reduce the likelihood. The background of social entrepreneurs also plays a role: SEOs founded by local national entrepreneurs with international experiences and entrepreneurs with a business degree are more likely to engage in technological innovations. Our emphasis on technological innovation is necessarily partial and neglects indeed the heterogeneity of SEOs and the multitude of their missions (Dacin, Dacin, & Matear, 2010; Weerawardena & Mort, 2006). This innovation perspective allows us to effectively contrast between SEOs with different orientations on the pursuit of innovation. The spillover effects of innovations may also escalate the impact of individual SEOs and affect the choice of partner organizations.

Keywords: social enterprise, entrepreneurship, innovation, embeddedness



SESRR#129 | The impact of unique versus ordinary donation solicitations on prosocial behavior

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This research analyzes the extent to which the anticipation of raising money for a social cause increases donation behavior. For example, some people opt to contribute to charity running for a social cause to benefit distant others while other people prefer to donate to charity while shopping for products. While past research has examined consumers' responses to donation solicitation strategies that involve time versus money, very few research has examined what are consumers' motivations to engage in a charitable contribution that is anticipated to be both painful and effortful (versus painless and effortless). In the present research we propose that in the domain of charitable giving, the extent to which consumers are more versus less motivated to consider a contribution is related with the level of construal that is triggered by the donation solicitation message. In particular we propose that fundraising events that are framed as unique and effortful (e.g., running for charity) are construed as relatively more desirable, whereas events that are framed as more ordinary and effortless (e.g., shopping for a product tied to a charity) are construed as relatively more feasible to perform. Across five experimental studies, we demonstrate this construal effect difference between unique and ordinary charitable contribution types has implications on prosocial behavior. Specifically, we demonstrate that the intention to contribute to charity increases when the contribution process is perceived to be unique and effortful than when it is ordinary and effortless (study 1). In addition, the moderating role of productivity orientation is examined (studies 2A and 2B). Findings indicate that the propensity to engage in unique (ordinary) fundraising events is enhanced the higher (lower) the desire of consumers to be constantly productive and involved in efficient-related activities that build remarkable experiences. Finally, the last two studies (study 3A and 3B) test our conceptualizations in a manipulation scenario involving two non-comparable options placed side-by-side. Findings suggest that consumers are more likely to engage in deferral options during contribution choice difficulty. Taken together, our findings contribute to the literature on prosocial behavior and construal level theory (CLT). Also, it provides practical implications for charitable organizations wishing to develop successful fundraising campaigns for consumers with different inherently driven motivations.

Keywords: charitable-giving, prosocial behavior, construal level theory, productivity orientation, motivations



SESRR#151 | Efficacy Bankruptcy Forecast of the Models as a Tool for the Nonprofit Sector Sustainability Assessment

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The global financial crisis and the growth in the number of company closures, from all the geographies and economic sectors, make it crucial to understand the causes of bankruptcy, with particular emphasis on forecasting and anticipating in an attempt to protect the sustainability. One bankruptcy differs significantly from another, not only in relation to the geography or sector of activity, but also in other variables, justifying the difficulties and limitations in its forecast. We aim to validate, in existing models, the effectiveness and capacity to provide useful information for decision making when accessing the entity sustainability, allowing the choice of one model that could be the best alternative for predicting bankruptcy for nonprofit companies, especially from the social support sector up to 7 years before that.

In this way, we select from the Portuguese and Spanish companies, those of the social support sector (NACE Q – specifically codes 87 and 88), two samples: one of 13 companies considered to be healthy, according to the most common criteria in the literature: Shareholders' equity exceeding zero, between 2010 and 2016, and that in 2017 were considered bankrupt (Shareholders' equity below zero); another, paired with the previous one, by Balance Sheet's size and Turnover, with 13 companies that presented Shareholders' Equity above zero over all the analyzed period, thus giving the models under analysis a full predictive potential. To the samples, were applied the 21 formulations with greater presence in the literature, developed to several time horizons, with multisectoral samples from the countries under study, or by Edward Altman, a unique researcher in this subject between 1979 and 2014. As a main conclusion, besides the description of the models and techniques, we identify the formulations that are the best predictors of bankruptcy or financial sustainability, up to 7 years before this event, for Portuguese and Spanish companies working in the social support sector (NACE Q – specifically codes 87 and 88).

Keywords: multivariate discriminant analysis, sustainability, nonprofit, forecast models, bankruptcy



Session 13: CSR and consumption II

Room: AA229 (Building AW, 2nd floor)

SESRR#143 | **Does it make a difference? The role of consumers' perceptions, attitude and trust on sustainability efforts in the fast fashion industry**

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The fashion industry is allegedly one of the most polluting industries in the world, threatening our planet and its resources. This is echoed by consumers' rising concern for the impact of their purchasing decisions on the environment. Companies and brands have reacted by seeking to develop environmentally friendly production processes and products. However, despite a rising concern among consumers, they often hesitate to directly translate their considerations into action. Particularly, fast fashion brands are viewed to be unsustainable due to their nature alone, and sustainability efforts of these companies are frequently questioned and perceived as untruthful. Moreover, consumers often feel they could not make a difference regarding environmental problems as individuals. In this study, we tested for factors affecting environmental sustainability and purchase intention in the fashion industry. Accordingly, we developed a framework that depicts the relationships between perceptions of social responsibility, consumer attitude, trust, purchase intention, and perceived consumer effectiveness. An online survey was conducted with an internationally diverse sample of 216 young consumers (Millennials). Data were analyzed using partial least squares structural equation modeling. Results indicated that perceptions of social responsibility directly affect consumers' attitudes towards these fashion brands, as well as trust and perceived consumer effectiveness. Also, consumers need to perceive sustainability efforts of these brands as altruistic, and trust was found to be a direct predictor of purchase intention. Consumer attitude and perceived consumer effectiveness, however, did not predict purchase intention. Practicing managers should emphasize the fact that environmental sustainability and fast fashion brands could be sustainable so as to increase trust among consumers. Overall, this paper intends to shed light on the key elements that shape consumers' willingness to purchase green apparel.

Keywords: consumer behavior, corporate social responsibility, fashion marketing, sustainability, sustainable products



SESRR#156 | Drivers and Barriers Influencing Sustainable Food Procurement in the Hospitality Industry

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In late years, the tourism and hospitality industry became one of the most important contributors to the global economy and sustainable development. Regrettably, despite all of the potential benefits recognized to this sector have shown to drag along some not only environmental but also social and inevitably economic consequences (Bohdanowicz, 2005). Corporate responsibility is now accepted to be a viable strategy to achieve competitive advantages as well as stakeholders' satisfaction. According to the Center for Responsible Travel (2016), sustainability has actually become popular amongst businesses in the tourism and hotel industry with many of them implementing environmentally friendly policies and strategies, applying for green certifications and going for sustainable supply chain management. Indeed, travellers have shown more interest in staying at environmentally friendly hotels (Manaktola & Jauhari, 2007). By interviewing representatives from six Lisbon hotels and one expert association, the present study aims to identify the drivers and barriers influencing a hotel's ability to implement a sustainable food procurement system as well as to determine how, and in what ways, specific hotel characteristics and market position can impact its motivations, setbacks and overall ability to manage food procurement in a sustainable way. The interviews' responses and the case-studies have shown how the quest for quality, internal and external communication, education and mutual collaboration with all stakeholders, corporate responsibility programs and guidelines and ultimately, business values and philosophy are the more recurrent reasons motivating hotels to achieve sustainable food procurement. On the other hand, the lack of prioritization of sustainable objectives, lack of implementation of such values throughout all hierarchies, lack of administrative freedom and an overall lack of sustainable supply chains and sustainable suppliers and products have been identified as the biggest difficulties hampering the process of implementing sustainable food procurement policies. Despite many factors being identified as possible factors affecting these results, we have ultimately concluded that a balance between sustainable development, customer satisfaction and financial sustainability are key for the achievement of sustainability-related policies.

Keywords: sustainable development, food procurement, hospitality industry, tourism



SESRR#164 | The Magical Thinking in the Decisions of Vegetarians Eating or Not Eating Meat-Related Food

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Food in the current model is not sustainable and does not work for everyone. The impact of meat industry has increased with harmful environmental effects, bigger greenhouse emissions, or even putting at risk the health of those who consume it. At the same time, ethical issues related to Animal Rights or ecological waste are also growing as a political trend, i.e., the concern of how animals are being treated is far from being a responsibility restricted to vegetarians. Nevertheless, this growing trend requires a deeper understanding of how people think about meat consumption. In Portugal, there are still few studies that qualify and quantify the phenomenon of vegetarianism. In this qualitative research, we explore the motivations behind vegetarians' food choices; we look for evidence of magical thinking (law of contagion and law of similarity) in vegetarians' decision not to eat meat-related food or other food considered to be impure; and we compare health and moral vegetarians. 35 semi-structured interviews were conducted with open-ended questions (14 moral vegetarians, 14 health vegetarians and 7 omnivores), presenting each participant with 5 different scenarios. Collected data was analysed using thematic analysis. We identified magical thinking as part of vegetarians' reasoning for not eating meat-related food; and we identified differences between health vegetarians and moral vegetarians on this matter. Results seem to point out that, compared to health vegetarians, moral vegetarians offered more reasons related to contagion for not eating food they perceive as "contaminated" with meat; but they were not more disgusted by violations of "purity" unrelated to meat, or food that posed no ethical issues. On the other hand, health vegetarians, compared to moral vegetarians, offered more repulse responses with vegetarian food resembling meat, and did not offer resistance for eating food perceived as "contaminated" with meat. These findings are consistent with Rozin's quantitative research on the moralization process in the field of food studies (Rozin et al. 1997; Rozin et al. 1999). Further research is needed to understand if the current food market is catering enough variety for all types of vegetarians.

Keywords: ethics, magical thinking, moral, health, vegetarianism



SESRR#171 | The environmental cost of what we wear: do we know and can we be made to care?

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Planned obsolescence, the practice of artificially limiting the lifespan of products in order to stimulate repetitive consumption (Slade, 2006) has traditionally been analysed in the context of durables (e.g. Choi 1994). However, the concept has much to beat on the apparel industry. Starting in the 1990s, this industry saw significant shifts, as it moved from a product- to a market-driven concept, which led to the coining of the term “fast fashion”: fashionable clothes that follow new trends, at low prices, and are quickly made available to the consumer (Morgan and Birtwistle, 2009). These clothes also become increasingly disposable, as fashion trends create the pressure to replace clothes long before their useful life is over; consistent with the strategies identified in the planned obsolescence literature for promoting repeat purchases: “aesthetics that lead to reduced satisfaction” and “designing for fashion” (Guiltinan, 2008). While arguably providing some benefit to the consumer, this is greatly outweighed by the negative consequences of the fast fashion model, both social and environmental (Bianchi & Birtwistle, 2012; Turker & Altuntas, 2014). Significant change is thus required in the manner in which the industry operates, and consumers can have an important role in creating pressure for such change by “voting with their purse strings”. However, creating such pressure requires awareness of the underlying issues, and so questions arise as to whether consumers are aware of planned obsolescence - in general, and in the fashion industry in particular? How much do they know about the negative consequences of such business models? And once made aware, is that likely to lead to changes in purchasing behaviours?

The current study aimed to answer these questions, through a two-fold methodological approach. First, an exploratory questionnaire was used to gauge respondents’ awareness of planned obsolescence, and its consequences, in the fast fashion industry. Then, an experimental study was carried out to examine the impact of providing consumers information regarding the environmental consequences of fast fashion on their subsequent attitudes and intentions. The results are promising, with particular implications for the role of social marketing communications in this field.

Keywords: fast fashion, planned obsolescence, consumer responsibility



Closing Conference | Big data psychometrics: Ethical Dilemmas for the digital age

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Many researchers, including myself (e.g. Kosinski, Graepel & Stillwell, 2013), have published papers showing that psychological traits like personality and intelligence can be predicted from the digital footprints people leave behind when they use online services like social media. Should this capability be used in practice, and if so under what conditions? The Facebook Cambridge Analytica scandal clearly demonstrates that the public is uneasy when they feel their data was misused, but on the other hand the public also expects their data to be used to personalise recommendations and services. This session will briefly introduce the big data psychometrics technology and will then encourage debate on its application by and within organisations. I will refer to the decisions that my research group made when we worked with companies to test big data psychometrics in practice in areas such as recruitment.



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