

Social Accountancy (Accountability): Social Balance as a (no) instrument of ethic corporative action

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1. Introduction

Recent historical events, especially the violent reactions of minorities against American hegemony, increased the academic debate on the social role of the organizations in building the so-called sustainable development. In this context, social accounting is seen as an instrument of management information that intends to guide the organizational strategies to attend the social demands of economic agents.

The proposed article for discussion "Social Balance: a New Instrument for the Enterprise Social Responsibility" (Tibúrcio Silva e Souza Freire, 2001), presents the Wide Social Balance (WSB) as an important instrument for the establishment of social responsibility in enterprises, so far as providing feedback to the decision-making process with information directly related to the social performance according to the viewpoint of the main economic agents involved with the organization. Admitting the difficulty to set a universal concept of the term "Social Responsibility" as a starting point, the text outlines the present social and economical reality of the increasing pressure of external forces on the social performance of enterprises; and the need for an instrument of measurement able to offer society a wide perspective on the organization performance concerning its ethical commitment and its influence on the social groups affected directly or indirectly by the organization.

In Brazil, the beginning of the debate about social responsibility in enterprises reaches back to the 60's, with the establishment of the Enterprise Christian Leaders Association and the creation of the law 76900/75, that obligated enterprises to provide individual information about their workers. The crisis of the economical model based on the State, more recently, made the social aspects (previously relegated to the background) gain greater importance in the way that companies started to act and be evaluated. In this way, the social reports appear as a way to spread the social actions of the organizations and build a positive image to society.

Within this context, the wide social balance appears as an alternative to the traditional social balance, because it adds information of quality order and makes information take an opposite direction from the traditionally used one, flowing from society to organization. According to the authors, "the WSB allows extended information volume, with other points of view being added to the decision-making process. The information raised by the WSB can also be treated, grouped and summarized according to the analysis needs. Escaping from the centralized model, the WSB avoids partial reports, where prevails, if not dominated completely, the opinion of the company regardless the opinion of the different economical agents (internal and external) with which it interacts.

The choice of economic agents to be consulted for WSB

elaboration, as well the indicators to be considered, is an aspect of great relevance, because different groups of opinion need to be considered in order to have a precise identification of possible problems to be faced. Conflict of opinions and interests between the economic agents allow a better foundation of a decision-making process, considering the information collected. The choice of indicators, of its own, is important information, because it demonstrates a relevant degree from many variables to be measured and evaluated during the process.

Through a statistic process, qualitative data is converted in quantitative information and can, from that point, be compared and calculated. The analysis of the disagreement level between interviewees or the redundancy of data is proposed as one of the next steps. Polemic indicators, like the ones with high levels of dispersion, can reveal potential problems and/or critic aspects in future decision-making processes. On the other side, very low disagreement levels can indicate indifference or passivity from the interviewees in relation with certain item of analysis. Very high-redundancy levels hold little informative conclusiveness, because they indicate little relation between two variables.

In relation with WSB advantages, it is considered that an enterprise can adopt a proactive attitude in its relationships, increasing its capacity of prevision. Besides that, WSB allows an enterprise to evaluate itself and be accountable more efficiently to the society in general. In relation to the decision-making process, it can look up considerably, from identification of the more relevant variables pointed for economic agents during interviews, as deepest involvement of the many hierarchical levels of organization, which will start to act with even more transparency related with external agents expectations.

According to the authors, potential problems decurrently of WSB can occur as a result of many factors, such as conflict of interests between the agents, lost of information through quantification of qualitative data, prohibitive costs for small and medium size enterprises, or the conflict between standardization of the model and its adequation to the characteristics of each enterprise.

2. Knowing the Literature

The lecture of the proposal article for analysis provides, at least, two basic issues of approach: (a) Social Responsibility as basis of sustainable development and (b) Social Accountability as a tool to measure the social impact of organizations in society. A third approach, (c) The need of ethical training in the academic teaching of administration, assessing related literature; offers yet other possibilities to the development of future discussions and analysis.

(a) The question of Social Responsibility of Organizations

Orchis et al (2002) mention the importance of Oliver Sheldon (1923) on the amplification of the administration concept

and its relation with society. Yet on the first half of the twentieth century, the Third Sector concept emerges in the US and, with this, opens up possibilities to partnership between civil society organizations and traditional enterprises, in order to fight social problems. Since then, many specialized entities on Enterprise Social Responsibility development emerged on the international stage, such as: The Prince of Wales International Business Leadership Forum (UK), Business in the Community (UK), European Network against Social Exclusion (US), Business for Social Responsibility – BSR (US), Institute for Social and Ethical AccountAbility (UK), The Stakeholder Alliance (US) and The Copenhagen Centre (DEN).

According to data from The Copenhagen Centre in cooperation with the AccountAbility Institute (2002), the European Commission, this July, suggested the creation of a European “multi-stakeholder” forum, with the objective of making possible an opened space of discussion between government, society and market about methods of social and environmental evaluation. Initiatives like this reflect the increasing international concern in amplifying and render the involvement from diverse economic agents on the building of sustainable development of nations and the entire society.

Though, despite the favorable atmosphere for organization participation on the resolution of social problems, the concern with Social Responsibility on Business has been a target of polemic discussions between critics and defenders. Besides the concept variety, literature about the subject includes conflicting opinions: while some authors defend Social Responsibility as a solution for long term sustainable problems of organizations and society deadlines (Key e Popkin, 1998; Waddock, Graves e Frooman in Key e Popkin, 1998), others are emphatic in affirming that it is not reasonable to imagine that enterprises are capable of attending social and environmental demands and yet, still capable of keeping enough levels of success in an hostile business environment (Ansoff, 1981; Gray, 2002).

Supporters of Social Responsibility, such as Pascal Lamy, EU Trade Commissioner, claims that there is a direct correlation between social and environmental principles of organization and its financial performance (Swift e Zadek, 2002). According to this school of’ thought, more and more Social Responsibility goes beyond its legal obligations, which meets Milton Friedman’s thought (apud Klein, 1999). According to him, the only goal of an enterprise is profit increase.

In Brazilian contemporary author’s discourses (Ashley et al, 2002; Toldo in Instituto Ethos, 2002; Orchis et al in Instituto Ethos, 2002), what prevails is the belief that enterprise strategies based on social and environmental responsibility are compatible and desirable in order to achieve sustainable development. Generally, favorable arguments to Business Social Responsibility based on the idea that a better society has better conditions to provide enterprise profits. Besides that, authors argue that the actions connected to society welfare upgrade the enterprises public image, avoid governmental regulation necessity, prevent the aggravation of essential problems and, above all, are ethically desirable.

On the other side, arguments against organizational Social Responsibility make serious restrictions to the viability of enterprise actions with no-profit objectives, under the risk of paralyzing business and increasing prices illegally. According to this point of view, responsible social action is not the enterprise objective, but has immensurable costs and may increase in an uncontrollable way the power of enterprises over the society (Mansen Jr. in Certo e Peter, 1993; Friedman, Chamberlain, Manne in Ashley et al, 2002).

(b) The subject of Social Accountability

Researches referring to the Social Balance evolution (Kroetz, 2000), point to the 60’s as a crucial moment, when the first manifestations in favor of a new moral an ethic posture from enterprises began to unfold in American society. Although in Germany there was reference to Social Balance since the 30’s; it was in the 1970’s that it became popular, especially in the US, Germany and France, reaching later on Europe and Latin America. Some enterprises are already internationally known for their countable proceedings on the social area, according to BSR (2002) data: British Telecom’s, Ford Motor Co., Mountain Equipment Cooperative, Royal Dutch/Shell’s, Kellogg Company’s, American Electric Power, among others.

In Brazil, the Social Balance is not yet obligatory all over the country, and a small number of enterprises are concerned in making account of their actions to society. The first academic works about the subject were made at USP since the 1980’s and 1990’s.

In 1978, ADCE brought up a Social Balance proposal, lately amplified for FIDES Foundation (1980), through a great seminary about the subject and other afterward actions. Though the Social Balance popularization has been only happening in a wider way since the 90’s, when sociology professor Herbert de Souza (Betinho) acted as a promoter and a supporter of the idea through Brazilian Institute of Social-Economic Analysis (IBASE). Regulation about the issue is still in phase of formalities in most part of the country,

One of the basic propositions from social accountability favorable to the contemporary point of view is based on Keith Davis’ ideas (apud Certo & Peter, 1993, p.281). According to him, “enterprises must operate as an opened system with two hands, with information reception from society and opened advertisement about their operations with the public”. According to this proposition, an enterprise must be willing to listen to society and work on building its welfare. Another proposition of this model is that social benefits costs provided by enterprises must be completely calculated and considered. In this sense, decision-making on enterprises must consider other factors, such as short and long deadlines, social consequences, which go beyond the traditional concern with economic profitability and technical viability.

Critics to social accountability are based on the conceptual difficulty of Social Responsibility in a wide and applicable way to different realities. Little reach, superficiality and difficulty of practical applications of social-environmental balances content, are pointed also as criteria for negative evaluation (Ball et al, Gray e Bebbington, Gray et al, Owen et al in Gray, 2002; Kanitz, 2000).

Besides the Social Balance, other criteria to Social Responsibility evaluation have been proposed and established: the norms (AS 8000, AA-1000), INDICES (Dow Jones Sustainability Group Indexes), indicators (Indicadores Ethos de Responsabilidade Social Empresarial) and certifications (Fundação Abrinq). Though, according to Swift and Zadek (2002), the criteria to competitiveness evaluation of countries does not take in count the Corporate Responsibility, giving priority to economic aspects, business efficiency, governability and infrastructure.

(c) The subject of Ethics on Administration

A recent discussion raised on Panel on the Crisis in Corporate Confidence, during the National Academy of Management Meeting (2002) approached the crisis on organization’s ethics and proposed a discussion of some important questions of reflection. According to Child (2002), enterprise’s ethic ob-

ligations are not confined to their stakeholders. Investors, employees and community in general must be considered with the account render. Considering that multinational American enterprises have increasing influence in developing countries – like Brazil and China –, the ethic issue assumes a different dimension. Though many multinational companies act in a “responsible social manner” through job creation and environment protection, in a general way there is not a commitment of involvement with local community in the accountability and decision making process. One of Child’s (2002) suggestions is for a general reform of the academic formation of future leadership, to make directors learn how to give voice to local partners and to understand regional differences in the countries where they will act.

According to the debaters, the place of academic formation on Ethic teaching in business is crucial, because its function of Education will guide future administrators about moral and social aspects that have been forgotten in organizational practices. Recent Corporative American scandals came to prove ethic defaults in the formation of directors that come from big multinational American enterprises, and though they are demanding from employees more capability in terms of ability and competence (knowledge), there is no representative response of decision-making processes and access to information (Adler, 2002; Chil, 2002; Gioia, 2002; Kochan, 2002).

3. Analitic Problematization

“A informação é um dos pressupostos da cidadania. O Balanço Social é um instrumento de informação”.

Marta Suplicy (Folha de São Paulo, 1997)

Accountancy has been traditionally used as a toll of decision-making (Hendriksen in Iudicibus, 1997), from its approaches: ethics, behavior, macroeconomics, sociology and systemic. According to this last approach (systemic), many relations are objects of social accountancy: enterprise relationships with employees, environment and society.

Social Balance is a part of social accountancy, a subordinated area to the big system of Account Science. “It can be affirmed that it is a tool of information, to provide social character and benefits to many kinds of users, as conductors, employees and the society where the enterprise is introduced” (Rizzi, 2002, p.180).

According to Ethos Institute (2002), the social balance is a strategic tool of decision-making, and must have the same amount of quantitative and qualitative data. In this way, social balance serves as a source of minimum elements that are essential to decision-making in reference to programs and responsibilities inherent to the organization (Oliveira, 2002).

According to BSR (2002), companies that engage their stakeholders gain valuable feedback about themselves, their operations and the way they are perceived. Diversity of opinions allows the enterprise to integrate different interests on decision-making processes. Kroetz (2000) also claims that the Social Balance cannot be a mere tool of marketing. Social Balance is, above all, “a tool of management support, serving as a tool of control, of relief on decision-making and an adoption of strategies”.

Therefore, even though the whole importance of social balance and social responsibility is to be present as a consensus through supporters of the idea, some questions related to strategic decision processes bring up some deeper reflections:

- Until what extent does the popularization of social bal-

ance, related to the increasing importance of social responsibility, provide consistent answers to the need of information used in the decision-making process within the organizations?

- Is the social balance a tool of management information or is it a stratagem to legitimize the role of the organization in society?

Orchis et al (2002) raise an essential question:

“The question that can be raised here is if social responsibility would be really a concern of the enterprise or just a way to satisfy stakeholders in order to use them in its favor, being a mere tool of publicity to upgrade image, cooperation or acceptance; and not a commitment with interests that overpass enterprise frontiers.” (p.54)

According to Gray (2002), the account making based on the stakeholder’s model is not enough, given the complexity of interests between the parts involved. Meaning that a model like WBS would confront at least two basic problems: a great amount of disconnected data and lack of limitations and focus of analysis. The author suggests to answer the question through a redefinition of accountability concept: social balance would be a formal document about the extensibility of the organization’s inability in attending society needs, and not an affirmation of achieved responsibilities.

“Accountability is a quintessentially democratic notion that is about society deciding on the world – and the businesses – it wishes to aspite to. A social, environmental and sustainability reporting based on accountability would take us a small step in this direction.” (Gray, 2002)

The approaches about strategic emergency through learning (Mintzberg), the myths of opened environments (Shapiro), the development of formal arguments (Dèry) and, above all, an analysis of information as a symbol (Feldman and March), puts up a frame for a deeper analysis of the concepts presented on the article, contributing to raise important questions to future reflections and researches.

The approach of necessity and organizational objectives formation (Cyert and March) and the incorporation of new values to enterprise objectives (Ansoff) also contribute to the analysis.

According to Mintzberg and Quinn (2001), formulation and implantation of the strategy are connected processes, interactive and complex, in which politics, values, organization culture and management styles determine or impose some decisions and strategies. The strategies can be deliberated – from concretization of intentions earlier existent (plane) –, or emerging – from the development of patterns that ignore the intentions (pattern). On the analyzed article, the WSB can be considered a tool of strategy formulation, through what arise objectives to configuration of the deliberated strategy. In this case, strategy is understood as a plan, which can be pre-determined and wide-ranging, integrated with the objectives to be achieved. This point of view does not consider the conflicts of interest between the agents from what the objectives arise, and the difficulty of implementation of a strategic plan that, in the beginning does not have the entire organization’s approval.

In the School of Learning’s case (Mintzberg, Ahlstrand e Lampel, 2000), strategy is a process of learning that occurs through the convergence of actions over behavior patterns that work. Inside this perspective, the WSB meets Karl Weick’s proposition (1970). According to Weick, the reality emerges from the constant interpretation and evolution of our past experience. Through the participation on the social balance elaboration, the many agents would be, in this case, reflecting about past experiences and influencing strategic formation.

Another aspect allows a deeper analysis: the proposition of WSB assumes the organization as an open system, in which information flows in a relatively easy way, such as internally as well as externally. Shapiro (1999) alerts to the fact that no organization is an open system. Whether it is for lack of rewards or fear of punishment, people, most of the times, do not present their ideas and observations voluntarily. Generally the rumors are more faithful to reality than official information. "Though it would be a great thing if there were a free flow of ideas and observations, the natural flow of information opposes to the organizational objectives: the information that flows up tends to be censored or suppressed, while the information that flows down is frequently ignored or distorted". So, the existence of contributions immune of distortion is questionable.

Referring to information, it is crucial to understand how the organizations function. According to Feldman and March (1981), information has a strong symbolic value in respect of organizational strategies. Traditional decision-making models wrongly assume that it is possible to have unlimited access to the information, and that only relevant information will be searched. Actually, these models ignore the fact time on the relation between research and decision. According to these authors, the importance of collected information lies on the symbology connected to its importance on decision-making, according to the traditional model. In the search of involvement from the agents to the elaboration of WSB, it is possible that the organization will be searching legitimacy for its strategies and its decisions, using the collected information as a tool of power and as a mechanism to increase the trust of its subsequent decisions.

The collection and constant request of information is a sign from the so-called Economy of Information (Feldman e March, 1981). Therefore, how can the validity of information be trusted? How can it be known that the Social Balance will not be used as a symbol of information to attend social pressures by enterprises accountancy?

According to Ansoff (1991), Post-industrial Era social aspirations are transferred from "quantity" to "quality" of life. Big enterprises are questioned of "knowledge ethics" and for the need of realignment of social priorities. Social Responsibility of private sector has gone to be charged and considered on the decision-making process. Social-Politic relations from enterprises with the environment became important sources of information, becoming threats and opportunities at the same time. One of the central questions of strategic management is "to know what kind of objectives an enterprise must pursue: maximum profit, maximization of investors richness, or a balanced satisfaction of the stakeholders involved." (Ansoff, 1991, p.48) The WSB, In this case, can the WSB be considered an instrument of Social Responsibility that attends stakeholder's demands?

Social Responsibility became an enterprise goal reflected by Cyert and March's argument, that objectives are from people, and not from enterprises. In this way, organizational objectives would be, actually, a negotiated consensus between influent participants objectives (Orchis et al in ETHOS, 2002). Though, WSB's proposition as a tool of Social Responsibility seems more as the theory of interest groups, in which conflict solutions of demands is presumably reached by high management, while Cyert and March affirm that consensus is negotiated through coalization bargain (Ansoff, 1991).

According to Williams (1998), accountancy is a metaphoric language, hence it can't describe perfectly the reality and capture the essence of enterprise in a rich and clear way. Account systems function as a "signal of reputation", because acquire traditionally a formal credibility.

"In this respect, accountancy, or any other 'business language', from which reputation and employment depend on capturing the organizational essence, would be more efficient if allied its own interests to the interests of groups to which its supposed to serve." (Williams, 1998)

Finally, and with no pretension to exhaust the subject, one of WSB problems, according to the article, is the transformation of qualitative opinions in a numeric scale and, lately, the statistic tabulation of collected data. In this respect, it is important to show that informal argumentation (qualitative), when transformed in a formal argument (quantitative, in this case, account), increases considerably the power of persuasion related to it (Dèry, 1996), reducing the margin of different interpretations and debates. The actor-decider is reduced through this process, to an information-treatment machine that, in this case, serves much more as a symbolic instrument and as a tool of decision-making control.

4. Proposals

"The system of capitalism will simply not permit corporate management to act with the principles of social justice as the centrepiece of their strategy." (Gray, 2002)

Many questions remain opened about Social Responsibility as a base to sustainable development; about Social Accountancy as a tool of measurement of social impact, and still about the lack of Ethics in academic education in management. Generally, some questions can originate future researches, such as:

- How does social responsibility influence decision-making processes in organizations?
- Are there precise and measurable criteria of evaluation of the level of importance from social responsibility on enterprise strategy definition?
- What are (do they exist?) objective criteria to determine an acceptable level of involvement of social responsibility (size, AREA DE ATUACAO, for example)?

But there are still many other approaches to be proposed. The following paragraphs present some suggestions and proposals to future development.

Cyert e March (1992), for example, suggests that sequential attention to conflicting objectives is a mechanism that makes possible to solve existent contradictions between different objectives. It will be this an effective mechanism to solve demands generated by a tool able to give origin to as many objectives as WSB? According to the authors, information about the market is searched just in time for crisis or any fail indication. In this case, it will be WSB a prevention mechanism against this tendency, because it captures information before problems happen (or start to get worse?)

Considering decision categories proposed by Ansoff (1991) – strategic, administrative and operational –, in which categories could the information resulted from WSB be "incorporated"? Is there balance or predominance by any category?

According to Swift and Zadek (2002), not always the practice of Social Responsibility by some enterprises means benefit to the entire economy. What are the situations in which this proposition can be applied? In this case, what are the ethic principles to be considered?

Orchis et al (2002) make an analysis from (un) existence of social responsibility concept related to the schools of strategy proposed by Mintzberg, Ahlstrand e Lampel (2000). According to this analysis, social responsibility concept is directly mentioned only by schools of design and planning, being ignored by

other schools, though it is possible to conceptually project the impact of social responsibility on different schools formation. So, from the referred analysis, what are the practical implications of the application of the social responsibility concept to different models of strategy?

Hirschman (in Child 2002) points three options of relationship between high management and employees: exit, voice and loyalty. In this sense, will WSB be an efficient tool to give employees voice?

According to Key e Popkins (1998), organizational ethics involve a dynamic of forces mutually dependents, not merely lonely actions. Therefore, medium-level managers decisions acquire an important ethic dimension, while it can also have serious chain affects. From this approach:

- * Are there situations where ethic "incompatibilities" can occur on different levels during decision-making processes?
- * Is there a difference between general ethic concepts and ethics applied to business? In an affirmative case, what "ethic" must be evocated when stakeholder's interests are incompatible with wide-ranging social interests?
- * Can ethics work as a factor of alignment in the decision-making process within the organization?

5. Conclusion

This paper presents an analysis of Social Responsibility and Ethics concepts applied to organizations, from the study about Wide Social Balance (WSB) as an important instrument to concreteness of Business Social Responsibility (Tibúrcio Silva e Souza Freire, 2001).

Themes of bigger wide-ranging – Social Responsibility, Social Accountancy and Business Ethics –, were approached on the first part, from literature research. It was possible to verify that Social Responsibility is a target of intense debates between supporters and critics. Main discussions occur about the viability of long-term sustainable development, having as a base strategies based on Social Responsibility.

In terms of Social Accountancy though, there is a favorable atmosphere to its legal obligatoriness. Many critics found in literature are founded on the poor ranging and difficulty of practical application of social reports content.

Ethics is a very wide and deep issue that goes way beyond

this paper's objectives. It was approached following recent reflections of AOM about ethic crisis in American corporations and its negative consequences on the developing countries economy. The referred author believes that the roots of the problem are found on the low importance of ethics in business schools, where there is generally emphasis on profit search.

On the problematic analysis, the central themes of the chosen article were questioned, leading to the conclusion that many variables can interfere negatively in the WSB utilization as a tool of management information and Social Responsibility in enterprises. From the approaches about strategy emergence through learning (Mintzberg), the myth of opened environments (Shapiro), the development of formal arguments (Dèry) and, especially, the analysis of information as a symbol (Feldman e March), the mainly concepts presented on the article were analyzed, contributing for the arousing of important questions for reflection and future research. The approaches about necessity on organizational objectives formation (Cyert e March) and the incorporation of new values to enterprises objectives (Ansoff) also contributed to the theme analysis.

In relation to the initial questions asked on the problematic analysis, it was possible to infer that deliberated strategy formulation (Mintzberg) based on WSB information gives the go-by conflicts between economic-agents interests. Besides that, the influence of informal flows of information and resistance to voluntary contribution in the presentation of ideas and observations (Shapiro) can transform themselves in "saboteur" factors on the wide-ranging proposes of WSB.

Through the participation of the mainly economic-agents on WSB elaboration, it is possible that the organization is trying to legitimate its strategies and decisions, using collected information as a power instrument as well as a mechanism to raise trust in the post-taken decisions (Feldman e March). In the same way, the charge by responsible corporative action and by participation of organizations on long-term sustainable development viabilization can be, a way of inducement through the use of Social Accountancy as a "signal of reputation" (Williams, 1998).

Finally, the quantification of qualitative data is questioned as a manner of persuasion power increase and as a way to inhibit active participation of organizational actors in the decision-making process control (Dèry).

As a conclusion to this paper, other suggestions of analysis and future developments were proposed.

Article of analysis:

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Websites:

www.accountability.org.uk
www.bsr.org (BRS White Papers)
www.acm.pace.edu

Abbreviatures:

BSA - Balanço Social Abrangente (BSA)
 Associação dos Dirigentes Cristãos de Empresas (ADCE)
 Business for Social Responsibility (BSR)
 Universidade de São Paulo (USP)
 Instituto Brasileiro de Análises Sócio-Econômicas (IBASE)
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