Abstract

Many international and national initiatives have been advanced for promoting, fixing and communicating organisations social responsibility (OSR). Such broadcasting of criteria demands methodological systematisation. The present article thus proposes four levels for classifying such initiatives: universal guidelines and commitments, production guidelines and methodologies for evaluating OSR reports and action, OSR management standards or criteria and adjusting how it is introduced and measurement and management techniques and tools. The article is aimed at presenting, comparing and systematising international and national initiative dealing with level 2 and 3 standards and guidelines. It was concluded that OSR has begun to be understood and applied in a more integrated way in companies and society, transcending simple legal compliance, creating profits and leading to the philanthropy manifest in sponsoring charity activities or investment in social assistance. This conclusion was obtained after contrasting and systematising the guidelines and standards studied in the document.

Keywords

organisations social responsibility (OSR), corporate responsibility (CR), stakeholders, social responsibility management, social responsibility reports.