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# Enviromental responsibility and corporate social responsibility

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## ABSTRACT

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The environmental management of companies and organizations in general is going to be internalized in the operation and management structures, linking conceptual and chronologically to improve corporate reputation, management excellence, knowledge and innovation. Embracing, undoubtedly too, with the assumption of an ethical commitment of the company to society: environmental sustainability and generational solidarity in the transmission of culture and values of that nature. The existing need to know the potential impact of business operations on society and the environment results in the appearance of a document, which may well be called a Sustainability Report or Social Balance, which is compiled from a series social indicators, which are the instruments responsible to reflect the value of the shares held by the company in social and environmental fields.

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## KEYWORDS

*Social responsibility ; Environmental responsibility*

Environmental responsibility after Directive 2004/35 / EC and the existing Environmental Responsibility law and the Regulations that partially develop it, have provided the Spanish legal system of a solid support and major weapons to prevent, anticipate and repair actions that occur, will occur or might occur to the environment. Something, that perhaps, in other areas of CSR has not happened so deeply and demanding, sometimes staying on mere proclamations of principle. In fact, environmental responsibility and profuse regulation are both at European and Spanish level, the origin of today's modern concept of corporate social responsibility and the subsequent regulations issued about this last matter.

In the above sense, they are to emphasize some issues, which are listed below.

First, corporate social responsibility (CSR) should be understood as a whole or harmonious set where all the elements that comprise it must be also fully internalized by the members of the company. It does not seem right that a company being rigorous in the environmental aspect because, surely, there are European, national and regional regulations forcing the company to do it, however, acting with greater laxity in matters of equality, labour, human rights, etc.

Second, the current legislation on CSR suffers from being too programmatic, most part dispositive and rarely imperative, as has been collected in the brief exegesis of Article 39 of the Law of Sustainable Economy as has been done in this job. A responsibility, whether social, contract, tort or whatever its nature, must respond to an existing prior obligation, to face or on behalf of society, stakeholders or interest groups. It cannot be left to who should respond, faculty or will to do so. Therefore, we propose a legislative change that, even if it is gradually inserts some obligations regarding CSR: obligation to

prepare an annual report for all listed companies, obligation of the CNMV and the State Council on CSR ; regulating the procedure for granting, review and revocation seal socially responsible company, obligation to evaluate and quantify CSR by companies, resulting in CSR accounting, etc.

In addition, one must understand CSR as the result of a new social contract, business and society, where this requires that some extra negotiable derivatives behaviours, among other things, reiterating what Howard R. Bowen said, noting that companies were and are "vital centers of power and decision-making whose actions affect the lives of citizens in many ways." Therefore, they must respond, in a synallagmatic way. CSR must increasingly be configured as a set of obligations-responsibilities in society, social interest groups that aim to improve the quality of life in general and environment in particular.

It is important also to note that within CSR, environmental responsibility, as both conceptual, practical application and nominal level it is part of the organizational culture, both private and public, companies and institutions: thus people. In addition, it is integrated across the broader business or corporate social responsibility, but unlike this as a whole, its implementation and requirement is more stringent, predictably for being confined within mandatory rules and because society as a whole has a more clear conscience, rigorous and demanding in terms of companies' compliance.

Finally, environmental responsibility has been developed to provide a solid and settled legal system interiorized could be said in this case thanks to a series of "virtues" of European, national and regional rules referred to in this paper, which has fulfilled hyper regulation, sometimes with the criteria and requirements of legal certainty, imperativeness and accomplishing objectives of

general interest pursued, thereby offsetting the hipo regulation of CSR as a whole. These "virtues" can be summarized in the following items:

- The introduction of objective responsibility, along subjective in determining, imputation, preventing and repair of environmental damage, and, therefore, consideration of environmental damage as a disease that needs no explicit legal reproach in the sense of requirement of intent or negligence. Just the concurrence of the harmful fact and the causality relation linking it to an act or omission of a person, natural or juridical, to deploy all responsibility purposes.
- The decoupling or rather, complementarity of environmental responsibility with the civil

extra contract responsibility, giving value to the environment per se, setting it as legally protected. Insist that, regardless of other protected rights, as may be the property, life or physical integrity of the people affected by the damage.

However, for the first time, environmental damage requires repair, prevention or restitution merely because of the damage and that there has been an environmental legal right. It is what we might call the subjectivity or customizing the environment. That is, nature, environment acquire naturalization as a legal personification, at least as a subject susceptible to be damaged, which acquires its own right to be compensated. This is one of the most significant advances: the environment as a subject of rights, such as value

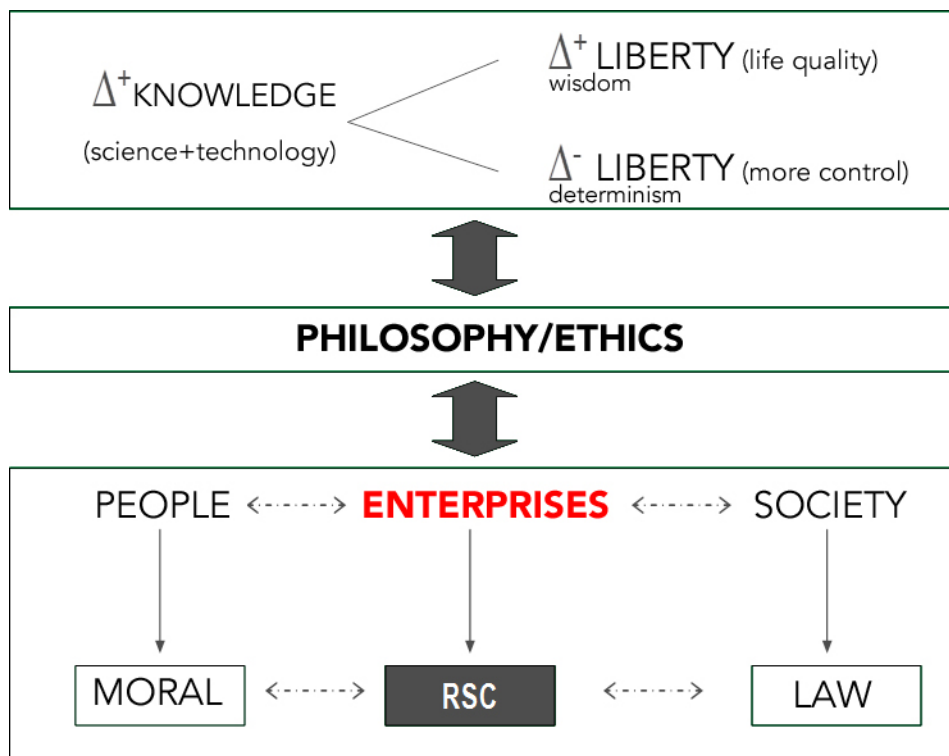


Figure 1.

and legally protected. Besides, additionally, tort for damage caused to persons or properties of these remains.

The above duality sets an advanced environmental law and the administration, public authorities must play an important role, as configured as representatives, guardianship or protectorate of the environment.

Along with those public authorities, citizens, interest groups, are also environmental volunteering and are set up as public authorities, but also of the companies, in order to prevent or, if necessary, repair, anticipate and avoid for the future, potential damage to the environment as a subject of rights.

Another virtuous element of the new environmental law is that it is not only in a palliative level but also in the preventive one. Not only the post damnum regulating actions, but is intended to anticipate and prevent such damage can even happen.

The duties of information and periodic reporting, the obligation to take preventive measures by companies and organizations and, fundamentally, the obligation to have a financial guarantee (materialized in insurance policy, bank guarantee or constitution of technical reserves by a fund for this purpose) with a coverage of 20 million euros, is one of the major advances of the new environmental regulations, which also is a logical corollary of objective responsibility instituted.

In conclusion, we note and reiterate that CSR is a whole and must be treated holistically, plus they must also partially deploy their particular analysis and effects.

CSR and instruments to make it effective by companies are part of the neo-capitalist corporate culture, or at least, should be part, because it is one of the best stocks to advance sustained and solidarity and ensuring business

and peaceful processes inside and outside the company.

CSR come together and participate in other business elements linked to the concepts of the new business management (NBM), such as knowledge management, quality management, management of ideas and innovation. The intangible capital, the Economy, or the society knowledge, are the ones which can help and contribute to the progress already made in companies and organizations, the development and excellence of its resources and of themselves, and efficiency.

And knowledge, excellence, efficiency, today nor ever really cannot be divorced from the responsibility, individually, corporate (group) or social, because hardly can someone be quality excellent, if specific aspects that affect people are not taken into account, even if not from business relationships about supply of goods or services. Because you cannot be efficient if the costs are not avoided nor are warned - not responding to the legitimate social demands that also contribute to the improvement of processes, procedures and products. Moreover, at the time of serious crisis in which we live, or we stand by these differential aspects or we can hardly survive, survive and thrive.

Because knowledge ultimately is everywhere, and like Baltasar Gracian stated that there was no one who I could not learn from or anyone who I could not teach something, advanced company knows that everything and everyone has to learn, at least listen, and always respond when asked or is required to. That is transparency, and only those who have something to hide becomes opaque.

CSR helps to be transparent, it helps to be firm, to be a corporation. Up to now, the reality seems to get us closer to a state of translucency-and precisely the crisis has not come to help, but

should be taken as an advantage to promote these aspects-precisely. It therefore seems necessary that public authorities should encourage with imperative determined character to go from translucency to transparency with the imperative legislation, rationalizing that leads us to the internalization, which make the imposition of culture change, culture responsibility. Because only if we are responsible we can be more demanding at least ethically, having more arguments to be demanding. In addition, with it, we will generate confidence, confidence that in many areas, we are missing and needing and is always in the basis of social action.

In fact, the history of humanity, in a modern and universal sense, is defined as the story of cultural relations and scientific and technological progress of human beings and their societies from its origin to the present<sup>1</sup>, in short: Culture and science, or the name that can encompass both: knowledge, and hence the or Knowledge Society<sup>2</sup>. What advances and progress the human being, in positive sense, is precisely the increase in knowledge, as such, it is sterile and therefore their effects unfold positive and negative consequences on those human relationships and self-evolution. Therefore, the ethical aspect ponders those advances in knowledge in two ways: eliminating the harmful aspects for the man itself (principle of dignity); and ensuring that the benefits thereof reach all (principle of distributive equality).

Such is the importance and significance of this business aspect and perhaps its historical contribution to the future of humanity from the ethical and productive perspective.

A brief outline of this incardination of corporate social responsibility would be as described in the fig. 1.

## NOTES

1. In this regard, UNESCO has emphasized this cultural and scientific-technical side, as the key to understanding and peaceful evolution between people and humans and harmonious understanding of the history of mankind. A contribution to this was the completion in 2009 of the publication of the 51 volumes of the collection of General and Regional Histories UNESCO, thorough work that has lasted for about 57 years and has enjoyed the participation of more than 1,800 historians and experts in the world. The six collections of UNESCO are: History of Humanity, General History of Africa, General History of Latin America, General History of the Caribbean, History of Civilizations of Central Asia and Different Aspects of Islamic Culture. You see: [http://portal.unesco.org/geography/es/ev.php-URL\\_ID=11754&URL\\_DO=DO\\_TOPIC&URL\\_SECTION=201.html](http://portal.unesco.org/geography/es/ev.php-URL_ID=11754&URL_DO=DO_TOPIC&URL_SECTION=201.html).

2. What might be called the "triple C: Culture + Science = knowledge". The term Knowledge Society or Knowledge Society refers to the extensive and intensive use of ICT, although these are configured as instrumental or mediate element of the essentially important: the ability and the possibility of increasing that knowledge like never before took After all, thanks to ICTs, and make it available to society as well as ever could be.