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**RESPONSABILIDADE SOCIAL CORPORATIVA EM UMA PROPRIEDADE DO  
AGRONEGÓCIO**

**CORPORATE SOCIAL RESPONSIBILITY AT AN AGRIBUSINESS PROPERTY**

**[TRADUÇÃO INGLESA]**

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**CASCAVEL/PR**

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Dissertation presented in partial fulfilment of the requirements for the degree of **Master of Science in Administration** in the Department of Administration, Western Paraná State University.  
Advisor: Dr. Ronaldo Bulhões  
Co-advisor: Dr. Edison Luiz Leismann

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## MORELLE MAYKON MONTEIRO MELLO

Responsabilidade social corporativa em uma propriedade do agronegócio

Dissertação apresentada ao Programa de Pós-Graduação em Administração em cumprimento parcial aos requisitos para obtenção do título de Mestre em Administração, área de concentração Competitividade e Sustentabilidade, linha de pesquisa Sustentabilidade, APROVADO(A) pela seguinte banca examinadora:

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## ABSTRACT

MELLO, Morelle Maykon Monteiro Mello (2022). Corporate social responsibility at an agribusiness property. Dissertation (Professional Master's in Administration) – Graduate Program in Administration (PPGAdm) – Western Paraná State University, Cascavel, PR, Brazil.

This research analyzed the process of incorporating Corporate Social Responsibility (CSR) at Alpha Farm. The methodology used was exploratory research based on a single case study. Data was collected through qualitative research by analyzing documents, interviews, personal statements, and spontaneous observation. The content analysis technique was used for data analysis and treatment, and the PDCA Cycle was used to implement improvements. The results showed that the implementation of CSR in Alpha Farm is in the initial phase, so they already adopt some practices related to the seven core themes of ISO 26000. For future research, a new study on the property is suggested to determine whether or not there was the incorporation of Social Responsibility practices and their results.

**Keywords:** Agribusiness; Sustainable Development; Management; Corporate Social Responsibility.

## RESUMO

MELLO, Morelle Maykon Monteiro Mello (2022). Responsabilidade social corporativa em uma propriedade do agronegócio. Dissertação (Mestrado Profissional em Administração) – Programa de Pós-Graduação em Administração (PPGAdm) – Universidade Estadual do Oeste do Paraná, Cascavel, PR, Brasil.

A presente pesquisa teve como objetivo analisar o processo de incorporação da Responsabilidade Social Corporativa (RSC) na Fazenda Alpha. A metodologia utilizada foi pesquisa exploratória com base em estudo de caso único. A coleta de dados efetivou-se por meio de pesquisas qualitativas obtidas mediante análise de documentos, entrevistas, depoimentos pessoais e observação espontânea. Para a análise e tratamento dos dados, utilizou-se da técnica de análise de conteúdo e, para implementar melhorias, foi utilizado o Ciclo PDCA. Os resultados mostraram que a implementação da RSC na Fazenda Alpha está em fase inicial, de maneira que já adotam algumas práticas relacionadas aos sete temas centrais da ISO 26000. Sugere-se, como pesquisas futuras, um novo estudo na propriedade, a fim de averiguar se houve ou não a incorporação das práticas de Responsabilidade Social e seus resultados.

**Palavras-chave:** Agronegócio; Desenvolvimento Sustentável; Gestão; Responsabilidade Social Corporativa.

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## **LIST OF ABBREVIATIONS AND ACRONYMS**

**AAPIC** - Beekeepers Association of Caarapó

**ABNT** – Brazilian National Standards Association

**CSR** - Corporate Social Responsibility

**eWOM** – Electronic Word of Mouth

**FGTS** – Length-of-Service Guarantee Fund

**IBGE** - Brazilian Institute of Geography and Statistics

**IFC** – International Finance Corporation

**ILO** – International Labour Organization

**IMS** – Integrated Management System

**INMETRO** - National Institute of Metrology, Quality, and Technology

**ISO** – International Organization for Standardization

**NGO** – Non-governmental Organization

**OECD** - Organisation for Economic Co-operation and Development

**OSCIP** - Civil Society Organization of Public Interest

**PBCRS** - Brazilian Program of Certification in Social Responsibility

**PDCA** – Plan, Do, Check, Act

**PNRS** - National Solid Waste Policy

**PPA** - Permanent Preservation Area

**PPP** – People, Planet, and Profit

**SDG** - Sustainable Development Goals

**SR** – Social Responsibility

**TBL** – Triple Bottom Line

**UFMS** – Federal University of Mato Grosso do Sul

**UN** – United Nations

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## 1 INTRODUCTION

In a globalized economy, companies face complex situations, mainly due to modern demands arising from new eating habits, population growth, technological development (Bruni & Santucci, 2016), and, more recently, the epidemic of COVID-19 (Fiocruz, 2020). These factors cause an increase in food production, which must occur in line with environmental preservation (Ranangen & Zobel, 2014).

Due to environmental concerns, the first studies on Corporate Social Responsibility (CSR) appeared in the 1950s, inaugurating the so-called "modern era" of the conceptualization of CSR, although there are references before that period. However, it was only in 1953 that Howard Bowen published the book *Social Responsibilities of the Businessman*, being considered the "father of CSR" (Carroll, 1999; Gendron, 2000; Garriga & Mele, 2004).

The term Corporate Social Responsibility (CSR) is constantly evolving. As an example, CSR International - a non-profit organization - has communicated the emergence of the "new CSR" (Sustainability & Corporate Responsibility) or even called CSR 2.0, which is considered a support organization for the transition from the "old CSR" or CSR 1.0 (Carroll & Shabana, 2010).

Carroll and Shabana (2010) analyze CSR performance in developing countries by understanding it in research at the macro level, i.e., it makes industries, firms, and specific circumstances the focus of judgment. In this way, this level of analysis has shifted from macrosocial to organizational by taking a close look at the financial performance (Raj, Kuznetsov, Arun, & Kuznetsova, 2019).

Financial performance correlated to CSR initiatives is a new approach to the "new world of corporate social responsibility," as the "old style" of the 1960s and 1970s was driven by social considerations (Vogel, 2005).

Concerning the environmental landscape, the emission of pollutants, the depletion of non-renewable natural resources, and climate change are noteworthy. In the social aspect, fundamental human rights are centered on adequate food without danger to public health (Segerson, 1999; Sodano, 2012). Regarding food, in the agribusiness segment, the increasing implementation of global agrifood systems brings practical socio-environmental risks, which promote hard work (Godard & Aruldhas, 2014).

Hence, the importance of expanding social responsibility in the agribusiness sector as a form of sustainable development, such as in animal health, in the perception of purchasing companies, and in purchasing intentions, leads not only to the protection of the environment but also reduced costs and increased financial income (Mazur-Wierzbicka, 2015).

Regarding these new challenges of not only producing competitively but also concomitantly meeting the legal requirements to mitigate social and environmental risks, the activities of global agrifood systems have been highlighted and researched.

In implementing CSR in agribusiness, environmental issues refer to the use of pesticides, the reflection on employees' health, and water sanity (Smith & Feldman, 2004). For there to be a practical commitment of agribusiness companies to implement CSR actions and practices, such companies should not only comply with legal objectives but also promote actions and make investments around corporate social responsibility (Lozano, Romero, & Serrano, 2003; Chiles *et al.*, 2018).

In this environment of knowledge and application of CSR, the present work is developed at Alpha Farm (fictional name), in the municipality of Paranaíba, in the state of Mato Grosso do Sul. The municipality of Paranaíba is located on the east coast of the state of Mato Grosso do Sul, and approximately 78% of the municipality's area is dedicated to pastures for livestock (IBGE, 2017). Thus, the livestock sector has a significant representation at the state level and nationally. This is because, on 12/31/2020, the quantitative herd was 501,394 cattle, being, in this same period, in 7<sup>th</sup> place in the state of Mato Grosso do Sul and 41<sup>st</sup> in Brazil, according to the (IBGE, 2021).

The data presented shows that most of the municipality is used for extensive livestock farming since they are small and medium-sized local producers. In this environment, the company under analysis was installed in the municipality, with a new vision of raising cattle.

The company under analysis works with both confinement and extensive cattle raising. The first modality is developed in Alpha Farm, in Paranaíba/MS, whose approximate capacity is for 10,000 animals. In this property, most of the feed used in the feedlot is produced by the farm itself, in an area of 3,000 hectares of plantation.

Besides its cattle, Alpha Farm also has the *boitel* (a junction of "boi" – ox, in Portuguese - and "hotel") modality, which consists of partnerships since it is attractive to short-term investors. In a *boitel* system, the animals in feedlots acquire a better quality carcass finish compared to those bovines raised in extensive farming.

Alpha Farm also develops beef cattle breeding with approximately 6,000 animals. As for the management of the animals, the pastures are rotated to guarantee the conservation of

the soil and the quality of the forage. It is important to mention that this will be the property under analysis in the present work.

As for the theme related to CSR, the company group under analysis was indicated as one of the ten companies that adopted Social Responsibility practices in Brazil, according to the *Guia Exame de Boa Cidadania Corporativa*, in November 2000. In 2001, Exame magazine classified the group of the company under analysis as one of the 11 model companies of CSR.

As a result of these actions, in 2002, its Social Responsibility Institute was created to centralize the actions already developed regarding the social programs focused on education, culture, sports, and volunteer work for children, teenagers, and young people.

Thus, the company group under analysis has as its mission "to develop relationships and innovative solutions that generate sustainable business with perceived value", so that the Group's vision is "People serving People" and the values, according to the founder himself, are based on "Customer, our reason for existing. Acting with integrity. Developing and recognizing talents. Being entrepreneurial. Committing to sustainability" (Algar, 2022).

## 1.1 RESEARCH QUESTION

What are the Corporate Social Responsibility practices developed at Alpha Farm?

## 1.2 OBJECTIVES

### 1.2.1 General

To analyze the process of incorporating Corporate Social Responsibility (CSR) at Alpha Farm.

### 1.2.2 Specific

- a) To identify Alpha Farm's managers' knowledge of CSR standards: NBR 16001 and ISO 26000;
- b) To identify the use of practices related to ISO 26000 core themes at Alpha Farm;
- c) To propose intervention on the adoption and use of CSR practices.



### 1.3 JUSTIFICATION AND CONTRIBUTION OF THE TECHNICAL PRODUCTION

The rural property under analysis brought a different way of conducting livestock farming from the one practiced locally since most of the producers in Paranaíba/MS are small and medium-sized and conduct extensive livestock farming. With the arrival of Alpha Farm to the city, the vision of how to raise cattle through confinement has changed, and, at the same time, partnerships with small and medium-sized local farmers were generated. For being a company with significant impacts not only economically but also environmentally, also considering the history of the organization with CSR in other companies of the group, the study is necessary to verify if and which Social Responsibility practices are adopted in the property, also opening the possibility to suggest the implementation of some actions if appropriate.

The discussion raised by this paper is necessary due to the debate on how to achieve economic development aligned with sustainability. Thus, this paper aims to contribute to the academic community by addressing Social Responsibility from the perspective of agribusiness, more specifically, related to a cattle feedlot.

In addition, it also aims to contribute to the social and business aspects since the implementation and transparency of environmental actions within the legislative standards are considered competitive factors among companies, especially in the agribusiness sector.

### 1.4 DISSERTATION STRUCTURE

This study is structured into five chapters. The first chapter presents the introduction, the research question, the objectives, and the justification. The second chapter deals with the theoretical and practical references, which address the following topics: sustainable development; guidelines on social responsibility: ISO 26000 and NBR 16001; ISO 26000; NBR 16001; practices and policies that make a company socially responsible; main difficulties and limitations for incorporating CSR; CSR in agribusiness; experiences in Brazil and worldwide.

The third chapter discusses the method and techniques of researching the technical production, including the research design, data collection procedures, data analysis procedures, and limitations of research methods and techniques.

The fourth chapter presents the analysis and results, covering the characterization of the company under study, the identification of Alpha Farm's managers' profile on CSR, the identification of the use of practices related to ISO 26000's central themes, and the intervention proposals. Finally, the fifth chapter presents the final considerations of this research.

## 2 THEORETICAL AND PRACTICAL REFERENCES

This chapter presents the theoretical foundation, which, based on the national and international literature, aimed to support this study on sustainable development and social responsibility in the agribusiness sector.

### 2.1 SUSTAINABLE DEVELOPMENT

Although environmental concern emerged in the 1950s, the debate about sustainability began in the 1960s and 1970s as a result of the industrial growth that occurred in the 19th and 20th centuries (Bonnie & Huang, 2001). The discussion became effective because society realized more critically the consequences of industrial advancement on the environment (Bellen, 2005).

In the 1980s, the Brundtland report mentions the definition given by the World Commission on Environment and Development that Sustainable Development is "meeting the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland, 1991). According to Pimenta and Nardeli (2015), sustainable development seeks the best quality of life for all the globe's inhabitants without increasing the use of natural resources beyond the Earth's capacity.

Given the treaty, world leaders began to hold conferences to discuss strategies, goals, and actions that addressed the environmental perspective. The Stockholm Conference, whose official name was United Nations Conference on the Human Environment, took place in 1972 and was the first on this theme to be held (UN BRAZIL, 2020).

In 1992, Rio de Janeiro, Brazil, hosted the Earth Summit, considered a milestone in the environmental issue, in terms of international policy since it signed 05 major environmental agreements. In 1997, there was Agenda 21, in which the idea that the traditional growth models of the countries undoubtedly need to align industrial growth with the principles of sustainable development was consolidated (Degani, 2003).

In 2002, the World Summit on Sustainable Development, also known as Rio+10, took place in Johannesburg, South Africa, which brought together thousands of participants, among them heads of states and governments, NGO leaders, and business representatives in order to discuss ways to improve people's lives, added to the conservation of natural resources. This is because the world population is gradually increasing more and more,

causing the demand for food, water, sanitation, and other items essential to human life also to increase (UN, 2020).

In 2012, Rio de Janeiro hosted the so-called UN Conference on Sustainable Development, or Rio+20, which resulted in the preparation of the document entitled "The future we want," in which the Sustainable Development Goals (SDG) are listed. This document is a 10-year plan for sustainable production and consumption (UN, 2012).

In September 2015, in New York City - UN headquarters - the member countries defined new SDGs, whose deadline is 2030. This initiative of the Sustainable Development Summit became known as the 2030 Agenda for Sustainable Development (UN, 2012).

Thus, it can be observed that, since 1980, the debate about sustainable development has had greater visibility for world leaders, who have met periodically to discuss better ways of developing countries without harming the environment.

From such debates came the concept of sustainable development, which, according to the United Nations (UN), through the report *Our Common Future*, released by the World Commission on Environment and Development (1988), consists of one that meets current needs without compromising the ability of future generations to meet their own needs. In addition, for a society to be considered sustainable, it must not threaten the elements of the environment.

The broadest concept on the theme of sustainable development was proposed by British sociologist and consultant John Elkington (1994), when he mentioned that the theme is integrated into three dimensions: economic, environmental, and social. These dimensions became known as the triple bottom line (TBL). According to Elkington (1994), this tripod is also known worldwide as the 3P (People, Planet, and Profit). However, there is currently a broader view of the dimensions of sustainability by covering the economic, social, cultural, ecological, spatial, and institutional aspects (Sachs, 2002).

Given this, corporate sustainability can be considered as a set of actions adopted by the company with a view to the sustainable development of society but based on respect for the environment. Thus, for the company to be considered economically, environmentally, and socially sustainable, in addition to the practical attitudes mentioned, it must also act ethically for its economic growth (Abrifar, 2015).

## 2.2 SOCIAL RESPONSIBILITY GUIDELINES: ISO 26000 AND NBR 16001

In order to ensure that companies fulfill their commitments to reducing environmental impacts and related social inequalities, Social Responsibility standards have been created (ESOLIDAR, 2021).

Globally, ISO 26000 was published by the International Organization for Standardization (ISO) and is intended to guide companies on Social Responsibility principles and practices (Peruzzo, Borges, & Oliveira, 2018).

At a national level, NBR 16001 was developed by the Brazilian National Standards Association (ABNT), which lists some essential requirements for creating and operating business management aimed at Social Responsibility.

### 2.2.1 ISO 26000

ISO 26000 aims to deliberate on more efficient Social Responsibility practices based on internationally recognized definitions, such as the Universal Declaration of Human Rights and the conventions of the International Labour Organization (ILO) (Morcelli & Ávila, 2016). Moreover, this standard allows for standards, better concepts, continuous improvement, comparative analysis of practices and results, and standardization in the relationships adopted globally (Gruninger & Oliveira, 2002).

ISO 26000 has seven principles: accountability, transparency, ethical behavior, respect for stakeholder interests, respect for the rule of law, respect for the international norms of behavior, and respect for human rights (Biazini Filho, 2014).

In addition to these principles, the standardization also mentions some core subjects involving the following areas: human rights, labor practices, environment, fair operating practices, consumer issues, community development and involvement, and organizational governance, as shown in Figure 1 (ISO, 2010).

## Social responsibility: 7 core subjects



Figure 1. The seven core subjects of ISO 26000  
Source: ISO (2010).

According to the National Institute of Metrology, Quality and Technology (INMETRO) (2021), when talking about Human Rights, it means including due diligence, situations of risk to these rights; how to avoid complicity; complaint resolution; discrimination and vulnerable groups; civil and political rights; economic, social and cultural rights; fundamental labor principles and rights.

In relation to labor practices, it refers not only to direct employment but also to outsourced and autonomous work, to encompass the entire labor relationship, such as worker conditions and protection, health, safety, and training in the work environment, among other relevant aspects.

As for the environment, it aims at its sustainable use to protect and restore it, prevent pollution, and mitigate and adapt to climate change.

Regarding fair operating practices, it aims at fair competition in a way that respects property rights. In addition, it uses political influences responsibly and with anti-corruption practices. Moreover, primarily, social responsibility is used in the organization.

Consumer issues concern health and safety practices and fair marketing to abolish unfair contractual practices. It also aims at sustainable consumption and the handling and resolving of consumer complaints.

Community involvement refers to the generation of employment, worker training, development, and access to technologies, that is, social investment.

Finally, organizational governance is about delegating and controlling power and decision-making. It can be observed that this central theme refers to how the company should act, with the scope of incorporating daily the principles and practices related to social responsibility.

### 2.2.2 NBR 16001

NBR 16001 aims to demonstrate the environmental concern not only to the companies' customers but also to the society as a whole, that the business organization meets the Social Responsibility guidelines (INMETRO, 2021). This is accomplished through the Brazilian Program of Certification in Social Responsibility (PBCRS), composed of the bodies as in Figure 2.

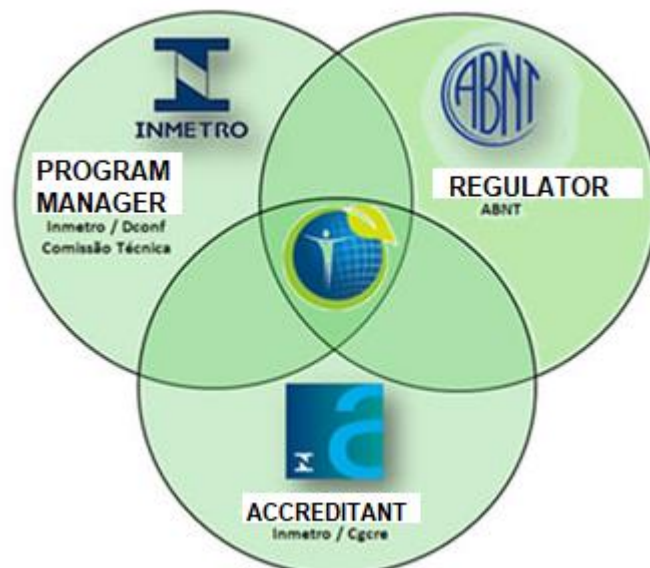


Figure 2. Structure of the PBCRS  
Source: Adapted from INMETRO (2021).

The body responsible for managing the program, defining the certification elements, and evaluating the companies is INMETRO. On the other hand, the body that regulates the

technical standards is ABNT. As for the accreditation for certification, this is performed by INMETRO, which is responsible for auditing the companies and issuing the certificate to those that meet the requirements listed in the standard to carry the INMETRO mark (Castelo Branco, Pereira & Rodrigues, 2020).

According to Peruzzo *et al.* (2018), such standardization uses the PDCA method, an abbreviation for Plan-Do-Check-Act. Moreover, as long as the company meets the requirements of Social Responsibility, it can be applied in all types and sizes of an organization (small, medium, and large) and sectors (government, NGOs, or private sector) (Castelo Branco *et al.*, 2020).

Therefore, these norms are complementary since ISO 26000 provides guidelines for companies to adopt more sustainable practices; however, there is no certification. On the other hand, NBR 16001 is officially integrated with PBCRS (ESOLIDAR, 2021). Therefore, NBR 16001 is a standard whose purpose is the company's certification allied to Social Responsibility (Castelo Branco *et al.*, 2020).

INMETRO (2021) points out that NBR 16001 establishes minimum requirements for the company to implement Social Responsibility, such as:

- a) accountability and transparency - means that straightforward and objective information should be provided to the stakeholders regarding the facts that may affect them in order to assist the parties in making decisions; the organization must take responsibility for the consequences resulting from its actions;
- b) ethical behavior - acting appropriately, considering honesty, fairness, and integrity in relation not only to people but also to animals and the environment;
- c) respect for the stakeholders' interests - when it comes to stakeholder, it means any individual or group interested in a decision or even in an organization's activity. Some individuals or groups are unaware that they are stakeholders in a particular matter, although their interests are affected, such as future generations, and some need help to protect their interests, such as the vulnerable, like children. Therefore, this CSR principle aims to respect the interests of these individuals or groups;
- d) compliance with legal requirements and other requirements subscribed to by the organization. As for the minimum requirements, regarding the relationship to the compliance with legal requirements and those subscribed to by the organization, it means applying the legal and regulatory legislation on the subject in the organizations;
- e) respect for international norms of behavior - concerning respect for international norms of behavior, the aim is to implement the guidelines provided for in international agreements on the subject of CSR, although there is no local legislative requirement;



- f) respect for human rights - human rights recognized as universal, that is, applicable to all peoples, indistinctively. Thus, when it comes to such a CSR-related theme, the goal is to safeguard the organizations' activities so as not to violate them;
- g) the promotion of sustainable development - finally, it is observed that from the moment the company incorporates these 07 minimum requirements in its conduct, it will promote sustainable development.

These requirements, which the authors translated, were the basis for the brochure *Compreendendo a Responsabilidade Social – ISO 26000 e ABNT NBR 16001* (Understanding Social Responsibility - ISO 26000 and ABNT NBR 16001), prepared by the Ministry of the Environment, together with INMETRO, ABNT, and the Governmental Social Responsibility Forum, which mentions the benefits and advantages for companies when adopting Social Responsibility, such as:

- encouraging informed decision-making based on a better understanding of society's expectations, the opportunities associated with social responsibility, and the risks of not being socially responsible (including the possibility of better control of legal risks) and the risks of not being socially responsible;
- improving the organization's risk management practices;
- improving the organization's reputation and promoting greater public confidence of the public;
- supporting an organization's license to operate;
- innovation generation;
- improving the organization's competitiveness, including access to financing and preferred partner status;
- improving the organization's relationship with its stakeholders, thereby exposing the organization to new perspectives and contact with different stakeholders;
- increased employee loyalty, involvement, participation, and morale;
- improving the health and safety of workers of both sexes;
- positive impact on the organization's ability to recruit, motivate and retain its employees;
- savings from increased productivity and resource efficiency, reduced energy and water consumption, reduced waste, and recovery of valuable by-products;
- more excellent reliability and fairness of transactions through responsible political involvement, fair competition, and absence of corruption;

- prevention or reduction of potential conflicts with consumers concerning products or services (INMETRO, 2021, our translation).

Thus, for the company to implement and put into practice the policies on Social Responsibility in its daily life, according to the brochure by INMETRO, the following elements are required:

- a) competence, training, and awareness: for the company's CSR Management System to be efficient, it needs competent people; for this, they must receive essential training and be aware of their actions;
- b) stakeholder engagement: it is essential to know the stakeholders, as well as their interests and expectations;
- c) communication: this is a fundamental way for CSR Management System;
- d) operational control: it is the control over the significant impacts that occur in the company;
- e) conflict and disagreement handling: even following all the parameters listed above, it is still possible for conflicts to arise in the organizational environment. Therefore, mechanisms are essential to solve them (INMETRO, 2021, our translation).

Based on this, for the organization to get the documentation to be a certified company under the NBR 16001 regulation, it is necessary to present the Social Responsibility Management System Manual, the procedures, and records according to the brochure.

To comply with the ABNT NBR 16001 standard, a model of the CSR Management System was established, as shown in Figure 3.

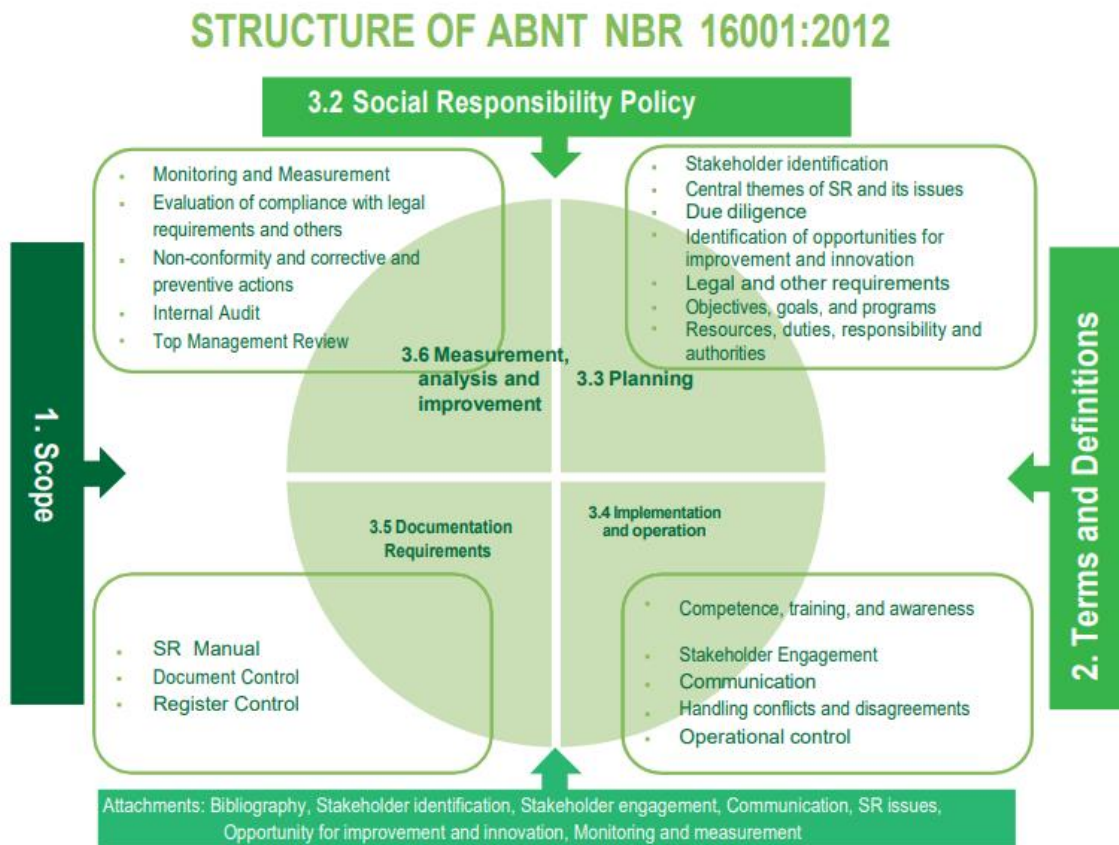


Figure 3. Structure of ABNT NBR 16001:2012  
Source: Translated from INMETRO (2021, p. 33).

Figure 3 represents the structure of the standard in general terms. The section Scope aims at the fundamental commitments, the objectives, and some considerations regarding the standard and its implementation. The section Terms and Definitions mentions the basic concepts to which the standard can be applied. Section 3, Social Responsibility Management System Requirements - corresponding to items 3.2 to 3.6 - is the cornerstone of the standard in order to establish the interrelated and interactive elements of Social Responsibility policies and objectives and how to achieve them (INMETRO, 2021).

As for the SR policy, this is a document approved by the company's Top Management with the intentions and guidelines of SR to guide the SR Management System. Thus, firstly, as far as planning is concerned, the stakeholders must be identified to understand their expectations and interests. These parameters can be found in Attachment A of the document.

After identifying the interested parties and their expectations and interests, it is necessary to perform what is called due diligence, that is, to list the impacts caused by the company on society, the economy, and the environment.

Concerning the implementation and operation phase, some elements are necessary for the functioning of the SR Management System: competence, training, and awareness; stakeholder engagement; communication; operational control; handling conflicts and disagreements.

Next, the brochure establishes documentation requirements, such as the SR Management System manual, procedures, and records. Finally, some mechanisms for measurement, analysis, and improvement are essential to ensure that the system remains effective after implementation. It occurs through monthly monitoring of these SR indicators, with internal audits, periodic assessments of compliance with legal requirements, and others. This process is fundamental to visualize the results obtained and the problems perceived so that failures can be corrected and the system can be improved.

### 2.2.3 Practices and policies that make the company socially responsible

Besides the increased financial performance (Orlitzky, 2005), the company will have other benefits, such as an improved corporate reputation. This means that the company will have a better image before society than the competitor which does not adopt social responsibility measures; that is, it will have a good reputation not only before customers but also in relation to suppliers and competitors (Fombrun, Gardberg, & Barnett, 2000; Branco & Rodrigues, 2006).

In addition to these, the improved image of an organization also reflects on employees, as people who have a greater interest in working with companies that adopt CSR policies make more intentions to apply for vacancies in these places (Duarte, Gomes & Neves, 2014).

Furthermore, a company that adopts social responsibility measures is associated with job satisfaction on the part of these employees and in their commitment to the organization since there is an identification with the company as a result of the feeling of pride in belonging to it (Carroll, 2015); this makes for better productivity performance (Slack, Corlett, & Morris, 2015).

Besides these benefits already mentioned, another advantage of being a company that adopts social responsibility policies and practices is acquiring new investments. This occurs, for example, when the organization invests in intangible resources, which makes it difficult for competitors to plagiarize the product, thus being an essential strategic factor due to the

differentiation in the market that the company will possess (Llore, 2016; Porter & Kramer, 2006).

Therefore, besides the concern with social, environmental, and economic issues, organizations have been paying more attention to issues related to social responsibility (Heleno, 2008) due to the numerous benefits that the adoption of these practices may favor, especially on the issue of the organization's financial performance.

#### 2.2.4 Main difficulties and limitations for incorporating CSR

Despite the benefits brought to the company that adopts CSR policies and practices, one must discuss the difficulties and limitations these companies may face. Thus, one of the difficulties presented when implementing policies and practices aimed at social responsibility refers to the cultural issue of the country where the company is located. According to Koprowski, Mazzioni, Dal Magro, and Rosa (2021), organizations that are installed in countries with a distance from power, less aversion to uncertainty, where there is more individualism, femininity, and a long-term orientation, are those with greater profitability related to social responsibility.

Thus, cultural differences between countries instigate the company's activities in various stakeholders, such as the community, employees, the environment, and the government. Thus, these stakeholders are related to CSR performance, and the cultural issue of the country can determine their interest in these policies and practices of the company (Koprowski *et al.*, 2021).

Another difficulty presented by Evangelista (2010) refers to the lack of knowledge by the company's managers since they understand CSR as being practices that comply with the current legislation regarding employees, the environment, and the quality of the product and service offered. Furthermore, this lack of knowledge creates less competitiveness between this company and the one that adopts CSR policies and practices.

There is also the issue of digital marketing, i.e., the one carried out through the company's website and social networks. Therefore, Buitrago Betancourt (2021) observed that large and medium-sized companies outperform micro and small ones when using these tools to present the actions taken regarding CSR policies and practices.

Despite this differentiation between companies of different sizes, the study conducted in the province of Sabana Centro, Cundinamarca, in Colombia, with 369 companies in 05

states, found that these actions, focused on CSR, in companies are still low, and the company should review such digital positioning since digital visibility reinforces the brand positioning and its credibility (Buitrago Betancourt, 2021).

Such analysis is corroborated by the study of Aguirre, Ruiz, Palazón & Rodríguez (2021) when checking the role of eWOM (electronic Word of Mouth) in disseminating information in publications on the social network Facebook, which has information about CSR, compared to purely commercial content. Thus, it was found that there will be greater dissemination related to social responsibility because there will be more likes, comments, and shares of this content.

Therefore, some factors limit the performance of companies in policies and practices related to social responsibility, whether external or internal to the business organizations themselves.

### 2.3 CORPORATE SOCIAL RESPONSIBILITY IN AGRIBUSINESS

Urbanization has exposed the population to hunger; thus, it has become necessary to rethink large-scale production methods, giving rise to agribusiness. The world demand for food is growing due to the rapid population increase. Added to this is that only 90% of new agricultural land is in Latin America and Sub-Saharan Africa, and some countries have no ways to increase the agricultural frontier, such as the United States of America.

Nonetheless, to have large-scale production without significant losses in harvests, it pesticides and fertilizers are necessary, which, in the vast majority, are toxic to the soil. In addition to the great challenge of increasing the food supply, other factors directly influence production, such as climate change and the restriction of natural resources such as water (Saath & Fachinelloet, 2018; FAO, 2020).

The term "agribusiness" is a fusion of the words "agriculture" and "business." Generically, the term comprises the group of industries related to agricultural production and services. Broadly, it is the conceptualization of the "agribusiness industry" - agroindustry - which is seen as synonymous with the food industry, which includes the supply of seeds, agrochemicals, agricultural machinery, distribution, processing, retailing, and marketing (Gonzalez-Perez, McDonough, & Raghavendra, 2006).

The concerns related to environmental issues, such as pollutant emissions, depletion of renewable natural resources, and contribution to climate change, require the implementation

of CSR. Despite being a rigorous process in the face of regulatory requirements, which gives them competitive advantages, agribusiness companies have been adapting to the implementation of CSR (Sodano, 2012).

For there to be a practical commitment by agribusiness companies to implement CSR actions and practices, they must not only meet the legal objectives of current guiding and certifying standards but also promote actions and make investments around corporate social responsibility (Lozano *et al.*, 2003; Chiles *et al.*, 2018).

Hence, when the company invests in a socially responsible manner, it favors not only it but also society as it helps reduce social concerns and enhances the growth of small agribusinesses (Gill & Mathur, 2018).

In the sustainable investment that the company must make, the organization must have social activities as a fundamental strategy since, by using them as a business tactic, CSR would bring not only a means of innovation but also of generating competitive advantage (Porter & Kramer, 2006; Friedman, 1962).

As a result, in recent decades, the concept of CSR has reached relative consensus among scholars in the area, leading to the International Standard ISO 26000. In addition to this legislation, the *Instituto Ethos* (Ethos Institute)<sup>1</sup> defines CSR as the form of management that is defined by the ethical and transparent relationship of the company with all audiences with which it relates and by the establishment of business goals compatible with the sustainable development of society, preserving environmental and cultural resources for future generations, in addition to respecting diversity and promoting the reduction of social inequalities (INSTITUTO ETHOS, 2018). Therefore, the *Instituto Ethos* has organized companies to stimulate and know whether they perform Social Responsibility practices or not to consider the social dimensions of that.

Given the above, Carroll (1991) mentions that CSR encompasses the effectiveness of economic, legal, ethical, and philanthropic responsibility. This is because a socially responsible company must, in addition to making a profit, respect the legislation in force and be ethical and cooperative with its neighbor.

Therefore, organizations must encourage philanthropic practices in the long term, thus avoiding immediate actions because these would bring few benefits for the company and

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<sup>1</sup> It is a Civil Society Organization of Public Interest (OSCIP), which was created in 1998 by a group of entrepreneurs, whose purpose is to organize knowledge and foster ways to contribute to the development of companies, which will be done by exchanging experiences on social responsibility and sustainable development.

society. Thus, long-term actions are more plausible due to the profit obtained and the effective improvements in the community (Porter & Kramer, 2006).

## 2.4 EXPERIENCES IN BRAZIL AND IN THE WORLD

After understanding what CSR is about, this section presents some cases of experiences of incorporation of these practices in properties both in Brazil and around the world.

In relation to sustainable development allied with socioeconomic development, one of the most prominent companies in this regard is Natura. For this reason, the UN awarded the company in the Entrepreneurial Vision category, with the Champions of the Earth award, in 2015, being the first Brazilian company elected (Monteiro, 2017).

The winning is due to the brand identity symbolized by sustainable production as it seeks to reduce the impacts caused by business activity on the environment to foster economic, social, environmental, and cultural actions in society (Monteiro, 2017).

One of the first practices adopted by Natura was direct selling, which consists of a democratic way of obtaining income for those who wish to become entrepreneurs through consultants. Another practice was the unprecedented initiative of selling product refills to reinforce the institutional commitment to developing a sustainable company (Monteiro, 2017).

In the 1990s, Natura developed the non-cosmetic product line *Crer para Ver* (Believing is Seeing), and the profits made reverted to the education sector. Soon, it created the Natura Institute to contribute to improving our country's public education (Monteiro, 2017).

Still, on the social issue, Natura has a relationship with traditional communities to provide biodiversity inputs to help small farmers and extractivist families. To accomplish these actions, Natura developed the Ekos line, whose foundation is appreciating Brazilian culture, tradition, and biodiversity (Monteiro, 2017).

In addition, Natura has had great prominence in the business sector by ending animal testing and research and reducing CO<sub>2</sub> production, all in order to decrease environmental impacts in the production of cosmetics (Monteiro, 2017).

Another example of this is the study on the perception of CSR in the Beekeepers' Association of Caarapó (AAPIC), also located in Mato Grosso do Sul, which found that



producers have great concern about the environment, especially concerning reforestation, since they plant tree seedlings on their properties and use pesticides consciously (Balbino, Binotto & Siqueira, 2015).

Producers understand that the adoption of CSR practices is a differential during product processing, related to its quality and hygiene. For the members, the simple fact of not interfering in the production process, allowing the bees to collect nectar from wildflowers without human or mechanical interference, already characterizes social responsibility (Balbino *et al.*, 2015).

Another example of a company trying to adapt to Social Responsibility practices is Nestlé, originally from Switzerland but operating worldwide, especially in developing countries (Fernandes, 2014).

Because of this, in 2009, the company launched the Cocoa Plan, which aims for the sustainable production of cocoa, not only in the Ivory Coast - which is one of the largest producers of cocoa in the world - but also in other producing countries, such as Indonesia, Ecuador, and some South American countries. This plan aims to help the financial profitability of farmers so that there is a reduction of child labor in the plantations and, consequently, they can offer cocoa sustainably. Based on this, Nestlé developed the Research & Development Center in Abidjan, Ivory Coast, which distributed healthier cocoa plants so that farmers could market a higher quality product and greater economic profitability (Fernandes, 2014).

This movement occurs because the form of cultivation of this fruit is still entirely manual and uses techniques that are more than 100 years old; at specific times of the harvest of that fruit, the help of the whole family is necessary, including children, since the producers are small farmers most of the time. Thus, although Nestlé does not own farms for cocoa planting, there are programs, such as the Cocoa Plan, aimed at sustainable production (Fernandes, 2014).

Given the above, it is noticeable that the incorporation of CSR practices occurs in the most diverse companies, whether they are already renowned in the consumer market, such as Natura and Nestlé, or even in small-sized companies, as is the case of the Beekeepers' Association of Caarapó (AAPIC). However, the fundamental factor that most companies have been aiming at is to ally the company's economic growth with environmental preservation.

### **3 TECHNICAL PRODUCTION RESEARCH METHOD AND TECHNIQUES**

This chapter discusses the research design, the data collection procedures, the research instrument used, the method of analyzing the results, the limitations of the method, and the research techniques applied to achieve the objectives of this study.

#### **3.1 RESEARCH DESIGN**

The method's approach was characterized as qualitative research, guided by the analysis of concrete cases, considering their particularities (Flick, 2009). In a generic definition, it comprises a set of material and interpretive practices that grant visibility to the world since phenomena are studied in natural settings to understand and interpret them (Denzin & Lincoln, 2006).

Regarding the objectives, this research is exploratory because it seeks to provide greater familiarity with the study to make it explicit or build hypotheses. Exploratory research allows one to fulfill the need to accumulate knowledge and experience around the problem being investigated so that the facts and phenomena of the investigated reality are presented with property (Triviños, 1987; Vergara, 1998). It means exploring a subject and gathering knowledge to seek new dimensions unknown until then (Raupp & Beuren, 2009).

As a procedural method, it adopts the case study, an empirical investigation in its real-world context (Yin, 2015). Its purpose is to gather detailed and systematic information about a phenomenon (Patton, 2002). Martins (2008) comments that the case study is a dive into a delimited object, which enables penetration into a social reality.

#### **3.2 DATA COLLECTION PROCEDURES**

In qualitative research, data can be obtained through document analysis, interviews, personal statements, spontaneous observation, and participant observation, i.e., research that aims to understand meanings in more detail, according to Lakatos and Marconi (2007).

In this research, the primary data collection technique was the semi-structured interviews with the help of a script with open questions, according to Appendix A, which were submitted to the audio recording. The interviews were carried out with the technical

professionals of the property sector under study and took place between 05/10/2022 and 05/27/2022.

Regarding audio recording, all four interviewees were recorded, with the first two interviews conducted in person and the last two conducted remotely using the Microsoft TEAMS application. These recordings were authorized by the interviewees and were used for further analysis of the answers by the researcher.

The observation was on site. First, a technical visit was made to Alpha Farm on 05/10/2022 to get to know the feedlot in the *boitel* modality (Appendix 1). On this occasion, interviewee 01 was recorded, who has been trained as an agricultural technician for 26 years and has been with the company for four years working as the operations coordinator.

The other interview at the farm was with the zootechnician, interviewee 02, who has experience in the area for three years and six months, four of which at Alpha Farm.

Subsequently, the senior field technical assistant was interviewed, who is an agronomist engineer and has been with the company for a year and a half, interviewee 03. Finally, with the environmental analyst, interviewee 04, who has worked for four years and four months at the company's central office located in Uberlândia/MG.

Therefore, there were four interviewees, all connected to the group of the company under analysis, one working at the central office and three at Alpha Farm; the interview period was from 05/10/2022 to 05/27/2022, with an average duration of 45min to 1h30min each interviewee.

### 3.3 PROCEDURES AND DATA ANALYSIS

The content analysis technique was used to analyze and treat the data. This technique is used for data treatment to identify what is being said about a given theme (Vergara, 2005).

A descriptive analysis was carried out according to the interview reports and the researcher's observations to present the results. The data recorded in the interviews were later described for their better understanding and enabled reflections in search of more excellent reliability and rigor in scientific research.

Finally, according to Dellagnelo & Silva (2005), content analysis was chosen for data analysis and has been shown as one of the most used data analysis techniques in the administration field in Brazil, mainly in qualitative research. It is a technique that works with

the data collected in order to identify what is being said about a specific theme (Vergara, 2005).

For the intervention proposal, the methodology applied to implement improvements was the PDCA Cycle (Plan, Do, Check, Act). This method aims to promote continuous improvement, reflected in its four phases. Practicing them cyclically and uninterruptedly promotes continuous and systematic improvement in the organization, consolidating the standardization of practices. Thus, it is possible to avoid logical errors and make the information easy to understand (Junior, Cierco, Rocha, & Mota, 2005); it is a way to achieve the goal (Campos, 1996).

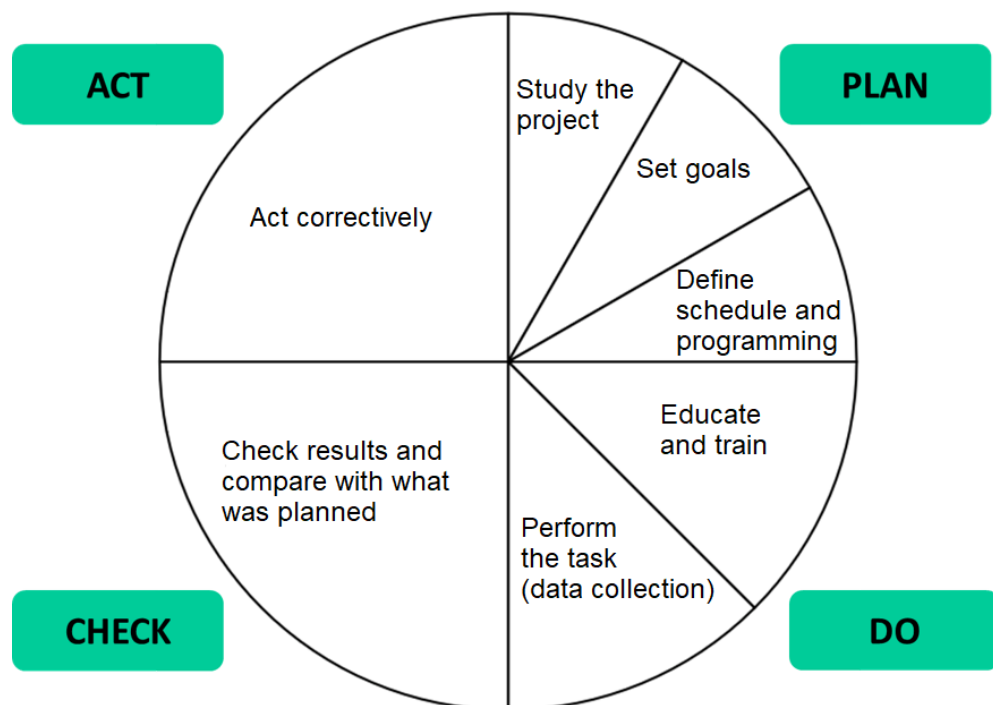


Figure 4: PDCA cycle and process control

Source: Translated from Campos (2004).

According to Campos (2004), the steps of the PDCA cycle are shown in Figure 4 and have the following meaning:

- Plan: corresponds to establishing the goal or objective to be achieved and the path (plan) to achieve this objective.
- Do: execution of the tasks as planned and explanation of the goal and plan so that everyone involved understands and agrees with what is being proposed or has been decided.
- Check: during and after the execution, one should compare the data obtained with the planned goal to check if it is going in the right direction or if the goal has been reached.

- Action: Identify deviations, make the final corrections, and transform the plan that worked out correctly into a new way of doing things.

### 3.4 LIMITATIONS OF RESEARCH METHODS AND TECHNIQUES

The research has some limitations related to the case study method, which is the impossibility of generalization to the universe of companies. Therefore, no case can be generalized to the universe or population. Thus, the goal of the researcher is to deepen knowledge.

Another limitation of this case study is the bias represented by the researcher's subjectivity. Although it can happen, it can also occur with other methods, even quantitative ones, and should be mitigated through known techniques, such as recording and transcribing the interviews, as was done in this research (Yin, 2015).

Because the data were collected in a single context, it was not possible to make a comparative analysis of the data obtained in the interviews, which could be done with data collection in other properties and even in other municipalities.

## 4 ANALYSIS AND PRESENTATION OF RESULTS

As mentioned in the previous chapter, this work focuses on the company Alpha Farm, which is in the agribusiness sector, since it is active in both livestock farming (feedlot operations) and agriculture.

According to the interviewees' information, boitel means paying a daily fee, as in hotels, so that the company has custody of the animal to fatten it up for future slaughter.

Thus, after interviews conducted with the managers of this farm, this topic presents the surveys carried out and the results obtained in order to consider the objectives listed in this research with the scope of solving the research problem.

### 4.1 CHARACTERIZATION OF THE COMPANY UNDER STUDY

The present research occurred at Alpha Farm, a property part of the Beta Group. The Beta Group, established 92 years ago, comprises 20,000 associates who serve more than 3.5 million customers in the communication technology, information, agro, and entertainment sectors (Algar, 2022).

In 2000 and 2001, the Beta Group was nominated for awards due to the adoption of Social Responsibility practices. As a result, in 2002, the Social Responsibility Institute was created to centralize the social actions already developed.

Furthermore, it is important to mention that Beta Group's mission is to "develop relationships and innovative solutions that generate sustainable businesses with perceived value", so that the Group's vision is "People serving People" and the values, according to the founder himself, are based on "Customer, our reason for existing. Acting with integrity. Developing and recognizing talents. Being entrepreneurial. Committing to sustainability" (Algar, 2022).

Therefore, in order to achieve its mission, since 2020, the Beta Group has chosen as its corporate management model the administrative structure formed by the Board of Directors, which is made up of seven people, three of whom have no ties to the company or the Garcia family, so that the statute prohibits the accumulation of executive positions on the Board.

The group also has a Partners Council, which is made up of nine individuals among shareholders and members of the controlling family. It also has a Shareholders' Academy,

whose function is to advise the Education and Development Committee to ensure the development and training of both heirs and shareholders.

In addition, the Beta Group has, as a governance system, the adoption of corporate governance practices, which help regional development. Because of this, the Group has been a member of the Latin American Companies Circle of Corporate Governance since 2010, which is a forum composed of 13 Latin American companies created by the Organisation for Economic Co-operation and Development (OECD) and the International Financial Corporation (IFC) of the World Bank.

As mentioned earlier, Alpha Farm is one of the properties that is part of the Beta Group. Alpha Farming was founded in 2014 to become a reference in agribusiness, i.e., agriculture and livestock (Algar Farming, 2022). Its mission is "to produce agricultural commodities with excellence, aiming at customer satisfaction, respecting the individual, the society, the environment," and values equal to those of the Beta Group, as already described.

Alpha Farming is present in some cities in Minas Gerais, such as Uberlândia, Tupaciguara, and Monte Alegre de Minas, and in the state of Mato Grosso do Sul, in the city of Paranaíba.

Alpha Farming's rural properties have 23,000 hectares of planting area for the following grains and crops: soybeans, corn, sorghum, potatoes, cotton, sugarcane, and beans, with soybeans as the company's main production and with the largest planting area on the farms (Algar Farming, 2022).

As for cattle raising, Alpha Farming works in confinement and extensive cattle raising modes. The former is developed at Alpha Farm, in Paranaíba/MS, with approximately 10,000 cattle; the latter has approximately 6,000 animals. Thus, the property has not only its animals but also partnerships, such as the *boitel* (Algar Farming, 2022).

It is important to mention that most of the feed used in the feedlot is produced by the rural property itself in an area of 3,000 hectares. In addition, the cattle are managed to rotate the pastures, aiming to conserve the soil and the quality of the forage.

Alpha Farming is committed to the environment and sustainability, preserving more than 100,000 hectares of native vegetation, since it prioritizes the "standing forest" to make all this possible. For this to be possible, the rural properties ally technology in order to aim for better results, considering sustainable development (Algar Farming, 2022).

## 4.2 IDENTIFICATION OF ALPHA FARM MANAGERS' KNOWLEDGE ABOUT CSR: NBR 16001 AND ISO 26000

The municipality of Paranaíba is located on the east coast of the state of Mato Grosso do Sul, and for the livestock sector, the area used is approximately 78% for pastures (IBGE, 2017). Thus, the livestock sector has a large representation at the state level and nationally. On 12/31/2020, the quantum of the herd was 501,394 cattle, ranking 7<sup>th</sup> in the state of Mato Grosso do Sul and 41<sup>st</sup> in Brazil, according to IBGE (2021).

From the data presented, most of the municipality is used for extensive livestock farming since these are small and medium-sized local producers. Thus, with the company's arrival under analysis in the municipality, the vision on how to raise cattle was changed, for example, the partnerships signed between these producers and Alpha Farm for the confinement cattle raising (*boitel*).

Therefore, an analysis with Alpha Farm managers occurred to identify their profile and understand what they understand by CSR in agribusiness, especially if the farm under study adopts these practices.

### 1 – How do you define Social Responsibility?

For interviewee 01, Social Responsibility means paying attention to environmental issue, such as the permanent preservation areas (PPA) and ecological reserves. He also refers to the correct disposal of the waste produced on the property, which, according to him, they collect and take to the municipal dump or another place since no company gives a final destination to the waste. Still, he mentions that recycling is performed, including issuing an invoice upon delivery of the material to the recipient company. Moreover, Interviewee 01 also understands that social responsibility are the actions and the benefits that the company does for the community in general, such as the delivery of food baskets and campaigns, namely the winter clothes at Christmas and Easter, which are held even with the farm children since there are 11 resident families in the property. The interviewee also mentions that Algar Farming has an institute that takes care of this social part of the company as a whole, besides the Alpha Farm employees' initiative *in loco*.

For interviewee 02, it means meeting, in a more comprehensive way, the entire community in various areas, such as the issue of waste, health, job security, and others. Finally, interviewee 03 understands, similarly, that the SR seeks to help others in some way,



with direct or indirect actions, such as the social issue. Interviewee 04 understands this reality as the duties and obligations of the member, the company, and society.

2 - Are you aware of NBR 16001 and ISO 26000?

Interviewee 01 mentions that he is aware of it but does not know deeply about it, reporting that, at the central office (Uberlândia/MG), they are going through an audit for certification in order to be able to export corn.

Interviewee 02 reports that he saw the subject in college but does not remember. Interviewees 03 and 04 do not know the regulation.

3 – Does the organization where you work have any ISO certification?

All the interviewees unanimously informed that Alpha Farm does not have any certification.

4 – If it is not certified, is the farm seeking to obtain it?

Interviewees 01, 02, and 03 are unaware of this. Interviewee 04 informs that the central office is interested in certification regarding the three IMS (Integrated Management System) standards, which include ISO 9001, ISO 14001, and ISO 45001.

5 – Do you publish any type of social report?

Interviewees 01 and 02 mention that Algar Farming has an organization that involves all the group's farms, which addresses social issues, and Alpha Farm stands out in terms of the number of donations made to the community.

Interviewee 03 mentions some programs, such as the volunteer program, which aims to collect food and clothes for those in need, among other internal reports posted on social networks. Interviewee 04 mentions that the farm has no report on social responsibility.

### 4.3 IDENTIFICATION OF THE USE OF PRACTICES RELATED TO THE CENTRAL THEMES OF ISO 26000 AT ALPHA FARM

#### 1 – Corporate governance

According to interviewee 01, concerning significant issues - such as investments - the final word is the director's, and a survey of demands is conducted, a project is drawn up, and the director evaluates the financial resources available.

However, interviewee 01 mentions that local managers have more autonomy if it is a simpler issue. If it is possible to foresee the need, the request is made to the administrative sector, the unit manager approves it, and then it is forwarded to the purchasing department to make the quotation, materializing it to maintain a minimum stock on the property. If it is an emergency, the decision-making is instantaneous in the unit itself because the process (production) does not stop, no matter the value of the product or service provided, being communicated to the central office via e-mail later about the situation.

For interviewee 02, there is a hierarchy, but all issues are put on the agenda, discussed, and decisions are made together at the farm. Nevertheless, the more technical issues are decided by the person with that knowledge. For interviewee 03, when there are issues with greater impact, the central office is the one that decides, but when it comes to other issues, it is decided internally and collectively. According to interviewee 04, Alpha Farm has leadership positions, which have the autonomy to make decisions, and only in specific cases is that the central office, which has 03 directors, is requested.

#### 2 – Human Rights

Interviewee 01 and Interviewee 02 understand that it refers to the community, for example, the renovation of the five houses and the construction of six houses for the permanent workers who live on the property. Besides the 50 permanent workers, some outsourced workers can reach 65 to 70 people on the property, hired mainly at harvest and planting times.

Thus, lodgings are made available for 40 people, and the others stay in the city, and this situation is informed before they are hired. Besides this, there is another accommodation for 16 people, but, at the moment, it is inoperative due to the lack of beds, as required by law.

As for the families living on the property, most of them have children who study in the city, since the city hall provides a van to pick them up.

For interviewee 03, it refers to the renovation of the houses and the campaigns carried out. For interviewee 04, when talking about the social issue, he has a volunteer committee of the group of the company under analysis; he also has his own, whose responsibility is the actions developed.

### 3 – Labor Practices

Interviewee 01 mentions that there has always been occupational safety, but currently, the demand is stricter. Internally, the managers used to only guide about the use of safety equipment, but today they require it as mandatory; for example, they fired an employee the week before for not wearing a helmet and for refusing to sign the warning notice. As for labor issues, he mentions that they are rigorous, including with the outsourced workers, having an extensive list of documentation required for them to provide services to the farm, such as proof of payment of the FGTS (Length-of-Service Guarantee Fund).

Moreover, interviewee 01 mentions that he has difficulty with labor because there is a lack of people interested in working. Outsourced workers are required if they need a specific skill, but if there is any interested worker, preference is given to improve their position within the farm. Interviewee 02 mentions the labor practices, in which there is integration, a moment in which the company's rules are presented. In addition, there is an application that is not yet in operation and provides training. Finally, for interviewee 02, the company values a lot development and fosters the training of employees.

For interviewee 03, regarding labor practices, when the available position requires specific training and with a greater burden of responsibility, the person is hired and, after that, trains the employees who are already on the farm so that they can work together. However, if the employee wants to learn, there is always an opportunity. The interviewee also mentions that there is a long way to go to obtain acceptable work practices, for example, not having an electrician on the farm. However, when it comes to the safety of the associate, there is a significant concern with the use of PPE, and they are warned for not using it.

Interviewee 04 mentions great concern with occupational safety and that the company makes several courses available to its associates because it invests a lot in people.

### 4 - Environment

Interviewee 01 mentions a significant concern with soil chemistry, such as the crop rotation performed in agriculture, because they perform 03 harvests a year (corn - beans - soybeans). In addition, they carry out topographical surveys, with the purpose of not causing erosion so as not to reach the river; they are also concerned with environmentally approved irrigation, with the felling of trees with a license.

Interviewee 01 also states that, as far as energy production is concerned, solar energy is not economically feasible due to the cost of installation at the moment, but he has a future project to meet the farm's needs.

For interviewee 02, there is a concern with the soil since before the property was based on extensive cattle farming, and, in the current thinking, this type of farming is inconceivable. Thus, he began to transform the degraded pastures into agriculture, despite the sandy soil and the irregular rainfall regime; they use pivots for irrigation to circumvent these adversities.

For interviewee 03, in relation to the environment, one of the biggest concerns is the pesticides, since they use them within the rules, make the necessary disposal and the triple washing of the packaging, and then send them to a factory in Araguari/MG that destroys the packaging. In addition, he mentions that the water catchment of the river has a ferry, which has a clock that counts the liters of water withdrawn daily.

For interviewee 04, the company tries to do the least possible to damage the environment because it values environmental preservation, adopting several practices to make sustainable and precision agriculture besides using soil preservation techniques. The feedlot composes the manure generated by the cattle to enrich the soil in the agriculture part to reduce the use of chemical fertilizers in the soil.

Interviewee 04 also mentions that they perform recycling practices, and the money earned is reverted to social actions. He also mentioned that the company values the preservation of water resources and the conscious use of irrigation. Finally, the interviewee mentioned that Alpha Farm has a circular economy because it produces almost all the corn used in the feedlot and uses organic compost (manure) to fertilize the soil in agriculture.

## 5 – Fair Operating Practices

Interviewee 01 and interviewee 02 mention that there is no political involvement, a company guideline that strictly aims to comply with the law. In addition, the interviewees mention that the farm has no tax incentive. For interviewee 03, they work within the rules, so

that nothing wrong occurs. Interviewee 04 informs that some practices adopted are in line with the current legislation, while others are the group's guidelines.

## 6 – Consumer issues

Interviewee 01 mentions that there is much transparency, with no partnership between the farm and the slaughterhouses, besides not accepting bonuses or gifts outside the work area. For interviewee 02, there are no closed partnerships with the slaughterhouses because this choice is up to the customer, being helped only when requested. For interviewee 03, we try to pass on a vision of cycles to the consumer, whether the final consumer or the meatpacking plant. In addition, we try to show the consumer a vision of efficiency. For interviewee 04, one wants to convey the image of a responsible company with a skilled team that acts sustainably.

## 7 – Community involvement and development

Interviewee 01 mentions numerous courses, including ten employees who were in training when the interview was conducted. The interviewee also states that, regarding the dissemination, through social media, of the humanitarian actions carried out for the community in general, the farm does not do it yet. Interviewee 02 complements the idea, informing that the central office is the one that makes this disclosure but that a marketing sector is already under development, as it will be responsible for publicizing the social actions performed by the property.

In addition, interviewee 02 also mentions that the company encourages personal development and pays for courses for employees. Interviewee 03 informs that the company always aims at the qualification of the collaborator. Interviewee 04 says that, regarding social actions, there is a Volunteer Group, and during the year, some campaigns generate jobs and savings for the municipality.

#### 4.4 INTERVENTION PROPOSAL

After analyzing the interviews conducted with the managers of Alpha Farm and participant observation, there follows the notes on the topics addressed. It is important to mention that, in this topic, the necessary interventions are raised only in those items in which the farm does not adopt Social Responsibility practices.

##### Action 1. Training and awareness

**Action:** To give managers lectures and courses explaining what Social Responsibility is and what practices have already been adopted by the company. Also, mention the NBR 16001 and ISO 26000 norms, their importance to the company, and the means to obtain the certification from INMETRO.

Moreover, it is possible to notice that some managers understand the publications of social reports as involving only social actions and programs. However, this is a broader theme, and there is an absence of this publication, whether monthly, quarterly, semiannually, or even annually, on the actions developed by the farm.

##### Action 2. Labor practices

**Action:** Hiring some permanent professionals in the rural property, such as electricians, mechanics, and nurses, because when there are cases that require these services, which, for the most part, are of an urgent/emergency nature, it is necessary to go to the city, a distance of 40km, to get them. Thus, in addition to the time spent traveling to the city, there is also the time to find the available professional and go to the property; in the case of the electrician and the mechanic, the service is interrupted until the professional solves the problem.

##### Action 3. Environment

**Action:** To hire a company responsible for the final disposal of the waste produced on the property since this is taken to the municipal dump. Another important point would be the

implementation of selective collection and forwarding the mandatory products of the National Solid Waste Policy (PNRS) for reverse logistics.

#### Action 4. Consumer issues

**Action:** To create strategies to improve the company's image, that is, how the internal and external population perceives it. This is important because one of the points it influences is the recruitment of employees since, nowadays, there are people who look for job openings in companies that adopt sustainable policies. Besides, passing a good image perception can conquer new investors and partners.

Thus, one of the ways to make the company's image accessible to the most significant number of people is through social media, both on the farm's website and the plant. The company is already aware of this need to publicize more the social work carried out, to inform the population in general about its economic activities, about the sustainable practices developed by the company, that is, to be closer to the community.

#### Action 5. Community involvement and development

**Action:** Involvement and development of the community related to the provision of internship opportunities for students of the agronomy course (UFMS - Chapadão do Sul), administration, and the new members of the veterinary medicine course (both from UFMS - Paranaíba), in order to assist the formation of the academic community, because some interviewees mentioned the importance of internship in their professional training.

Still, on this theme, another important point would be the partnership with the Rural Union of Paranaíba so that it can provide technical courses and specializations so that the local population has access to them. In this way, it would not be necessary to bring specialized labor from other cities, for example, machine operators, since there was external hiring because there is no specialized person in the city.

#### 4.4.1 CONTROL AND FOLLOW-UP OF THE ACTIONS TO BE IMPLEMENTED

After surveying the suggestions for interventions at Alpha Farm, adopting the PDCA Cycle (Chart 1) was recommended to put the mentioned actions into execution in order to follow a path for the company to adopt CSR practices.

PLAN
<ul style="list-style-type: none"> <li>- Establish goals and deadlines with the farm managers to guide the execution of activities.</li> <li>- After the goals and deadlines have been set, try to ensure that each is met most efficiently.</li> <li>- Identify specialized professionals to give courses/lectures on Social Responsibility and NBR 16001 and ISO 26000 standards.</li> <li>- Elaborate on continuous social reports developed on the property.</li> <li>- Identify specialized labor in electricity, mechanics, and nursing, for example, to ensure that the provision of services is continuous and not interrupted by a shortage of these professionals.</li> <li>- Identify companies that dispose of residues correctly.</li> <li>- Search for professional companies in the area of Marketing to publicize the actions taken by the farm.</li> <li>- Make contact with local and regional universities to ask the directors to divulge the need for hiring and agreements with trainees in the academic environment.</li> <li>- Contact the president of the Rural Union of Paranaíba in order to expose the services provided by the farm and the need for the Union to promote technical courses and specialization in agribusiness.</li> </ul>
DO
<ul style="list-style-type: none"> <li>- Create a committee to carry out the proposed planned actions.</li> <li>- Hire a course/lecture for the managers explaining what Social Responsibility is and what</li> </ul>



practices have already been adopted by the company. Also, mention what the NBR 16001 and ISO 26000 norms are.

- Choosing and hiring competent teams for implementation in the areas of Marketing and Specialized Labor.
- Hiring a company that makes the correct waste disposal.
- Schedule meetings with the directors of the universities and with the president of the Rural Union of Paranaíba.
- Identify a company to help with the collaborators' training and monitor the activities' course.

#### CHECK

- Together with the committee, verify the functioning of the plan, analyzing its effectiveness through performance indicators.
- Internal audit of the processes to verify the achievement of the established goals.
- Management analysis.

#### ACTION

- Based on the results of the checks and evaluations, make the appropriate decisions elaborately.
- Verify if the processes created can be adopted as a reference within the company, that is, a

model to be followed.

- Evaluate compliance with legal requirements.

Table 1. PDCA cycle as planning and control of the actions to be executed.  
Source: Elaborated by the author (2022).

Finally, it is suggested that the Beta or Alpha Farming Group appoint a responsible person to implement the suggested actions at Alpha Farm. It is also suggested that this planning be part of the Beta Group's actions so that it can follow them up.

## 5 FINAL CONSIDERATIONS

This paper sought to analyze the process of incorporating Corporate Social Responsibility (CSR) at Alpha Farm, located in Paranaíba/MS. From the analysis carried out through interviews and participant observation, it was noticed that the company group has some CSR actions, including some awards received. However, the farm in question has an initial level of incorporation of Social Responsibility practices, despite already performing some of them, but without the knowledge that they are CSR actions. This is because, in the interviews, the managers noticed a significant concern in complying with the current legislation, such as environmental issues, the quality of the service provided, and the social actions the farm employees performed. However, they have little knowledge about the ISO 26000 and NRB 16001 standards, not even about how to implement them.

Thus, to achieve more promising results, the "Intervention Proposal" was suggested, which trails the ways for the property to advance in the incorporation of CSR practices and even achieve success when implementing the ISO 26000 and NRB 16001 norms since these norms give commercial opening not only nationally, but also internationally.

Given this, future research is suggested: a new study on the property in order to ascertain whether or not there was the incorporation of Social Responsibility practices; evaluation within the group of employees of the same points researched with managers to see if the perception is concomitant or divergent; apply the study in other agribusiness properties in order to not only compare them but also increase the sample.

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## APPENDIX A - INTERVIEW SCRIPT

Dear Sir or Madam,

This research refers to an academic study and aims to identify the perception of managers of the "Alpha Farm" about implementing strategies for Corporate Social Responsibility (CSR).

According to NBR 16001 and ISO 26000, Social Responsibility is the responsibility of an organization for the impacts of its decisions and activities, "including products, services, and processes, on society and the environment" through ethical and transparent behavior.

### Personal Info

Name:

Age:

Education:

Position/Function you hold in the company:

Time of performance:

### Getting to know the interviewee

1. How do you define social responsibility?
2. Are you aware of NBR 16001 and ISO 26000? 3.
3. Does the organization where you work have any ISO certification?
4. If not, is it seeking any? Which one(s)?
5. Do you publish any type of social report? If yes, how often?

### Issues related to ISO 26000 Core Subjects

ISO 26000 Core Subjects	Approach	Questions
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Corporate Governance	<p>It deals with the delegation and control of power, i.e., decision-making.</p> <p>It refers to how the company should act to incorporate social responsibility practices.</p>	How does Alpha Farm deal with this issue?
Human Rights	<p>It deals with the rights granted to all human beings, whether civil, political, economic, social, or cultural.</p> <p>For example, issues related to poverty, mineral extraction activities, conflicts with indigenous peoples, child labor, corruption, informal labor, insecurity in the facilities, and other aspects that put the company's profitability at risk.</p>	How does Alpha Farm deal with this issue?
Labor Practices	<p>Employment and Labor Relations; Working conditions and social protection; Occupational health and safety; Human development and training.</p>	How does Alpha Farm deal with this issue?
Environment	<p>Pollution Prevention; Sustainable Resource Use; Climate Change Adaptation and Mitigation; Environmental Protection.</p>	How does Alpha Farm deal with this issue?
Fair Operating Practices	<p>To compete fairly in a manner that respects property rights. In addition to using political influences responsibly and with anti-corruption practices, especially the use of social responsibility in the organization.</p>	How does Alpha Farm deal with this issue?
Consumer issues	<p>It is about consumer health and safety practices and fair marketing in order to abolish unfair contractual practices. It also aims at sustainable consumption and the handling and resolving of consumer complaints.</p>	How does Alpha Farm deal with this issue?
Community involvement and development	<p>It refers to employment generation, worker training, development, and access to technologies, that is, in social investment.</p>	How does Alpha Farm deal with this issue?

**ATTACHMENT 1: PHOTOS OF THE FEEDLOT (BOITEL)**



