



## Social Responsibility: Reality and Illusion?

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## Nota Introdutória

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A Escola Superior de Tecnologia e Gestão (ESTG) do Instituto Politécnico da Guarda IPG) congratula-se pelo facto do Professor Doutor *David Crowther*, da *London Metropolitan University*, Reino Unido ter aceite o convite para realizar uma visita de trabalho e investigação científica a decorrer entre os dias 9 a 15 de Novembro de 2002. Temos a certeza que com esta visita será possível desenvolver um debate privilegiado entre toda a comunidade Docente e Discente.

É igualmente um enorme privilégio dar início à série *Estudos e Documentos de Trabalho* com seis *papers* da autoria do Professor David Crowther. Esperemos que este seja o estímulo e o incentivo que falta para que, em particular a comunidade académica da ESTG, apresente trabalhos científicos que estimulem a discussão científica.

Não se poderá deixar de agradecer à Fundação para a Ciência e Tecnologia que, através do Fundo de Apoio à Comunidade Científica, generosamente aceitou a nossa candidatura, bem como todos aqueles que directa e indirectamente contribuíram para a sua concretização.

*Constantino Rei*

Professor Doutor do Departamento de Gestão  
Director da Escola Superior de Tecnologia e Gestão do IPG



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# SOCIAL RESPONSIBILITY: REALITY AND ILLUSION?

por

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# SOCIAL RESPONSIBILITY: REALITY AND ILLUSION?

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## ABSTRACT

Constant concern of organizations for the business excellence has the main objective of quality relationships and economic, social and environmental sustainability. In this context the social responsibility concept appears as form of the activity of the organization in such way that turns it partner driving and co-responsible for the local, national and multinational development. In this sense, business should help to resolve social problems generated or not from its activity. The objective of profit maximization and organization survival passes. More and more, in the perspective of the society, the organization should have well behaviour and sustainable development that increase the corporate social responsibility (CSR). Being socially responsible is a condition, jointly with being productive, profitable and competitive, so that the business contributes to the society development. It is evident that the organizations are forced to adapt to a new business concept in that stop being mere manufacturing for become small communities evaluated by whole society, in that the people's attention saw each other so much for the products quality as for the social attitudes and behaviours.

Thus, social responsibility it is a reality or an illusion?

Because human life is the beginning and the ending of everything, the authors answer to this question through the analysis of the healthcare sector in that the social responsibility presents its maximum exponent. This sector may have a significant role to play in the development of CSR and in the study of the relationship between business and government. To support this point of view, the authors analyzed social responsibility based in the Portuguese Government of the Health Operational Programme, also called *SAÚDE XXI* as an instrument of development of the healthcare sector. This research presents dual theoretical frameworks for the analysis of social responsibility in the case of *SAÚDE XXI*. The first is based in the organisational and the sociological theory and the second in social accounting and disclosure information to provide explanations for social responsibility decisions.

The research on the external report of the Portuguese Health Operational Programme allows to explain that the decreasing importance of the social welfare State in the Portuguese healthcare system should give place to the increase of the social responsibility and cooperation among the private sector, improving quality and welfare competitiveness between civil societies.

**Key Words:** Corporate Social Responsibility, Corporate Governance, Wealth, Portugal.

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## **Introduction**

The constant concern of the enterprises for the business excellence has the main objective of the quality relationships and the economic, social and environmental sustainability. It is in this context that the social responsibility concept appears, that is, a form of the activity of the enterprise in such way that turns it partner driving and co-responsible for the local, national and multinational development.

The business reality place enterprises centred in stakeholders. Specially, the ones that are linked with the enterprise, such as: suppliers, costumers, clients, employees, government, society, community in general and shareholders included, that generate more wealth than the enterprises that satisfy and are concerned exclusively with shareholders. The enterprise's objectives take place in its socioeconomic function, so the managers coordinate and satisfy professional and ethically the several stakeholders' interests. As Korhonen (2002: 75) argues the economic system is a subsystem of the social system and of the larger mother ecosystem. Here, the dependency of economy and of individual economic actors on the social sustaining functions and on the natural capital flows cannot be neglected.

In this sense, business should help to resolve social problems generated or not from its activity. The objective of profit maximization and enterprise survival passes. More and more, in the perspective of the society, the enterprise should have well behaviour and sustainable development that increase the corporate social responsibility (CSR). Being socially responsible is a condition, jointly with being productive, profitable and competitive, so that the business contributes to the society development. It is evident that the enterprises are forced to adapt to a new business concept in that stop being mere manufacturing for become small communities evaluated by whole society, in that the people's attention saw each other so much for the products quality as for the social attitudes and behaviours.

Thus, the social responsibility it is a reality or an illusion? Because human life is the beginning and the ending of everything, the authors answer to this question through the analysis of the healthcare sector in that the social responsibility presents its maximum exponent. This sector may have a significant role to play in the development of CSR and in the study of the relationship between business and government. To support this point of view, the authors analyzed in this chapter the social responsibility based in the report elaborated by the Portuguese Government of the Health Operational Programme (HOP).

HOP is called *SAÚDE XXI* as an instrument of development of the healthcare sector in Portugal. The execution plan was from January of 2000 till December of 2006. In this period occurred political changes in the Portuguese government that create difficulties to the implementation of HOP. In the financial aspect, CESO I&D (2003b: 3) have presented that the public expense approved and the executed till 31<sup>st</sup> December 2002 was, respectively, of 315.19 million euros and 96.121 million euros and this was possible with the financial support of the European Union (EU). As CESO I&D (2003b: 1) explains 1999 corresponds to a very specific momentum of the Portuguese National Health Service (NHS), after a very intensive activity period of elaboration of strategic baselines. These baselines were assumed as a map road not only for the NHS but also for other national health system components (namely private for profit and social sector).

This research presents dual theoretical frameworks for the analysis of social responsibility in the case of *SAÚDE XXI*. The first theoretical framework is based in organisational and

sociological theory (see for example Rahaman *et al.*, 2004: 40) and the second framework as its origin in social accounting and disclosure information to provide explanations for social responsibility decisions (see for example Gray *et al.*, 1994 and Tilt, 1994).

The authors do not enter in the debate on the most appropriate health programme, because this programme was used to support empirically the discussion of social accounting and disclosure information makes social responsibility a reality. As Tilt (1994: 48) defends The interpretive paradigm considers human nature as important and recognizes the existence of the social world and a pluralistic set of users of corporate social disclosure.

The study of the external report of the Portuguese Health Operational Programme allows to explain that the decreasing importance of the social welfare State in the Portuguese healthcare system should give place to the increase of the social responsibility and cooperation among the private sector, improving quality and welfare competitiveness between the civil society.

### **Defining Social Responsibility**

In the global society, social responsibility has to be defined to be understandable and defended worldwide. There have been a number of studies defining the social responsibility concept, including values, ethics and behaviour of enterprises, environmental and community (see for example Friedman, 1962, 1970; Fitch, 1976; Carroll, 1979; Jones, 1980; Tuzzolino and Armandi, 1981; Drucker, 1984; Epstein, 1987; Angelidis and Ibrahim, 1993; Balabanis, Phillips and Lyall, 1998). But, in the generality the CSR construct describes the relationship between business and the larger society (Snider, Hill and Martin, 2003).

The difficulties reflected by several authors in the literature to define social responsibility are initially caused by the relative emergence of the phenomena in enterprises and its integrative effect on other disciplines (McAdam and Leonard, 2003). On the other hand, enterprises have the problem of how to put the concept into practice (Cramer, 2003). However, in the origin of this subject Friedman contributed to the definition of a general CSR theory by placing questions as should companies take responsibility for social issues? and are companies able to take on this responsibility? (Kok *et al.*, 2001: 287).

In this approach, Kok *et al.* (2001: 287) defined corporate social responsibility as the obligation of the firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large, and improving welfare of society at large independently of direct gains of the company.

Agreeing with this definition, Carroll (1979, 1999) identified four components not mutually exclusive: economic (profit and growth), legal (laws), ethical (kinds of behaviours, ethical norms and respect the rights of others) and discretionary expectations that society has of organization at a given point in the time (philanthropic activities that support the boarder community). More recently, Giró (2002) defends that enterprises foment strategies of CSR executing through 'triple balance' economic (profit and growth), social (people welfare) and environment (quality). Consistent with this opinion, Pinkston and Carroll (1996) defends that the economic component of CSR is the principal social responsibility of business, because it is through the sales of services and goods produced that business makes profits and legitimately pursue growth and sustainable development.

Also, the European Union, through its Commission, is concentrated in doing of the social responsibility the true slogan of the European cohesion. The *Green Paper – Promoting a European framework for Corporate Social Responsibility* (EC, 2001) and the *Corporate Social Responsibility: A business contribution to Sustainable Development* (EC, 2002) translate the pressure of the European institutions so that the enterprises do not forget its responsibilities to the internal and external community. The first document (EC, 2001: 8) describe CSR as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.

This voluntary approach of the CSR expresses the reality of the enterprise begin to take conscience of its true social impact and of the existence of a larger pressure exercised by several groups of interests different from the traditional ones (shareholders), as well as new attitudes of these last ones. Thus, the second document of the EU (EC, 2002) presents the strategy to promote the practice of the corporate citizenship, specifically: improve the knowledge about CSR and facilitate the exchange of experiences and good practices; promoting convergence and transparency of CSR practices and tools; launching a EU multi-stakeholder forum on CSR; and integrating CSR in all EU policies. This strategic vision has for object a constant, structured and objective development of the stakeholders along the time.

CSR Europe's approach considers that business benefits from being more socially responsible and that this reality can help to increase the sales, the workforce and trust in the enterprise as a whole, tends for objective to build sustainable growth for business in a responsible manner (Moir, 2001). In this sense, the Green Paper (EC, 2001: 24) invites public authorities at all levels, including international organisations, SMEs to multinational enterprises (MNEs), social partners, NGOs [non-governmental organisations], other stakeholders and all interested individuals to express their views on how to build a partnership for the development of a new framework for the promotion of corporate social responsibility ...

In relationship with the healthcare sector, the social responsibility can work where government regulations are necessary but cannot work itself (Mintzberg, 1983). A proactive attitude is recommended for public sector to stimulate the local and regional private institutions to develop projects in healthcare promotion and disease prevention. As Wykle (1992: 50) states Today decisions concerning public interests such as health, safety, environment, and the type of technology with which we live are increasingly concentrated in the private hands of a few corporate managers.

### **From People to Social Responsibility**

It is a reality that organizations have in the people its origin, as well as its end, which are organized for several groups of interests or stakeholders, with different particularities and relationships. People currently rank as a strategic variable, permitting to develop competitive factors based on innovation, management and technology. But social responsibility could go very far till the modification of their life as in the HOP that as a healthcare system wants to get bigger life's hope (figure 1).

**Figure 1. Life's Hope 1998 – 2006 in Portugal**

Life's Hope (years)	Initial situation (1998)	2006 Goal (estimative)
Women	78.90	80.17
Men	71.72	73.20
Total	75.32	76.72

Source: *Ministério da Saúde* (2000: 19).

Cleary, Stigson (2000) considers that social responsibility becomes an institutionalised element in the debate about what civil society, and people in particular, expect it from business and government. As *SAÚDE XXI* is a programme with indirect and direct contributions to the communitarian add value. Whitehead (2002: 23) told putting people first, by ensuring that supplies meet basic health and safety requirements, treat workers properly and don't wantonly pollute the environment are all issues that, according to the current prevailing view, enlightened businesses should take seriously.

According to this, emphasis is now placed on improving the quality workforce, a task which requires not only training, but more informative: solid education for all workers and support in the area of job placement for the new generations of professionals; training for specialists in areas of fundamental interest for economic development in order to reinforce the ability of practical assimilation of scientific and technologic progress; and informative guidance of professionals to keep them up to-date, allowing for permanent improvement and making (necessary) social responsibility possible.

In a sensitive sector as the one of the health, the training and research is the main axis of the healthcare quality, for its constant technical and technological modernization. The education process of the health professionals' allows them to increase knowledge, to enlarge their capabilities, to develop their attitudes and behaviours, namely the socially responsible, and to improve their qualifications as technician-professionals. So, in this sector the corporate social responsibility investment is not a choice, but a question of reputation. Getting better work life quality for these professionals will become the job itself more meaningful and personally fulfilling (Brown, 2001).

On the other hand, we cannot forget that the health sector deals with another type of people - the citizens. One harmful aspect of the HOP is the information about waiting lists of surgery and outpatient appointments. They are not the referential so that the health system presents a quality attendance, in useful time, with effectiveness and humanity. They should justify the healthcare existence and the reason for that the professional's health work.

Generically, AECA (2003) states that peoples are a conceptual elements of CSR, as well as others elements as responsibility, social, corporation, voluntary compromise, enterprise, stakeholders, society and environment. So, it is through the people's development and of the environment preservation that CSR is summed up and consequently the improvement of the society in which they operate. As the OE SMEs (2002b: 9) express social and environmental responsibilities are not separate but two sides of the same coin, i.e., the responsible business.

Indeed, the social responsibility has in the environment protection and preservation one important application, because several enterprises establish relationships between the employment quality and the environment protection, using the technologies more advanced of production and of atmosphere defence.

In the specifically case of the healthcare sector, the option is to implement waste treatment methods at the location of the hospitals, laboratories or other waste producers, which ones must be effective in the decontamination of the environment and economically viable. Following the Valdez Principles, formulated to guide and evaluate corporate conduct towards the environment, and presented for Sanyal and Neves (1991: 888) we will minimize the creation of waste, specifically hazardous waste, and whenever possible recycle materials. We will dispose of all wastes through safe and responsible methods.

The authors defend that the polluter/payer principle and in this perspective the strategy for the health sector should pass for the:

- definition of suitable criteria for classification of biological hazard waste, based on specific indicators of contamination with biological agents, aimed at the prevention of infection (i.e. criteria based on the hazard to health and the environment);
- definition of criteria to assess the efficacy of decontamination of biological hazard waste;
- definition of norms and technical specifications applicable for the construction and operation of waste storage and transfer facilities;
- assessment of the conditions in which the biological hazard waste can be incinerated (except for anatomical parts) in urban waste incinerators;
- the multi-municipal systems of waste management infrastructures, with a view to adopting the changes needed to allow incineration of biological hazard waste (except for anatomical parts) in urban waste incinerators. (CESO I&D, 2003b: 28)

Oriol (2002: 72) defends that, a socially responsible behaviour should be measured through quantitative and qualitative indicators related with external effects (specifically, public perception, enterprises communication, relationship with the environment, marketing, faithful of customers' and, for listed companies, the compared evolution of the quotation in the market to a medium period) and internal (enterprise culture, employees' participation and satisfaction, rotation, motivation and image).

### **From Social Responsibility to Sustainable Development**

Sustainable development as a concept is difficult to define specially because is hard to measure, but it can be develop approaches and methods to evaluate it (Korhonen, 2003a). These approaches and methods should be based in three pillars: economic (productivity and profitability); ecological (protection and preservation of environment); and social (welfare for all people). Combining environmental and economic performance to create value, for business itself and for the whole community, with less impact in social performance is the objective (Stigson, 2000). According Korhonen (2003b: 301) the notion of sustainability has nevertheless become the basis of societal environmental discussion, environmental policy and environmental management. Perhaps we cannot determine the direction toward sustainability, but we can know the general direction away from sustainable development.

For Crowther and Rayman-Bacchus (2004: 239) the sustainability is concerned with the effect which action taken in the present has upon the options available in the future. If resources are utilised in the present then they are no longer available for use in the future, and this is of particular concern if the resources are finite in quantity.

An important conclusion is that sustainable development is the basis of corporate social responsibility (Welford, 2002). Following the notion of sustainable development, the ecological questions should be compatible with the economic subjects, representing an investment in the future since the enterprises define a strategy of long period with the objective of increasing its competitiveness in a social context. The hegemony of CSR led to the area being covered by various descriptions as the field continues to grow and widen: sustainable development, environmental protection, social equity and sustainable economic growth. (McAdam and Leonard, 2003: 36)

A direct and positive relationship exists between the economic competitiveness and the quality of the society and of the environment in which the enterprise operates. On one side, the most prosperous enterprises have its head-office in developed societies and, on the other hand, the countries economically developed are the ones that present better social and environmental levels. Always in a respect base for the survival of the countries in that the enterprises operate, for its laws, values, objectives and politics of economic, social and cultural development, with view to contribute for the sustainable development. Cramer (2003: 59) argues that firms are now expected to account explicitly for all aspects of their performance – not just their financial results, but their social and environmental performance as well. Openness and transparency are the new keywords.

The social responsibility presented in the last years a considerable development, in big measured by pulse of the politics adopted by the multinational enterprises, with view to improve its image and reputation (an example is the old *British Petroleum* that changed its designation just for BP, that now can mean *Beyond Petroleum* or *Bright People*) going away of situations of exploration of infantile labour, violation of rights workforce, environmental tragedies, accountable and taxable frauds and non-respect for social values.

However, the small and medium-sized enterprises (SMEs) in all sectors and in all countries also internalized previously attitudes inherent to the social responsibility. The importance of its application in the SMEs is unquestionable, for the relevance that these enterprises have in the development of economy, mainly in small countries as Portugal. An example of this reality is shown by the results of the survey developed annually by the Observatory of European SMEs<sup>1</sup>.

Also, using the conclusions of Cramer (2003), obtained by the answers of 19 enterprises that participated in the 'From Financial to Sustainable Profit' program in The Netherlands, it is a reality that social responsibility: provides opportunities; can lead to added value; requires three types of choices (principles, processes and results); is not new, but different; consists of a package of activities; is not a 'trick'; is a search process; cannot do without communication; in SMEs requires a specially focused approach; and its implementation can be accelerated by key factors. Kitchin (2003: 312) states the corporate perception of CSR as extrinsic image management may yet be successfully shifted to CSR as an intrinsic brand-centric process of sustainability.

### **From Sustainable Development to Portuguese Health Operational Programme**

Accounting is the language of business and it is used to communicate to stakeholders. In social responsibility the concerned with past, present and future actions of the business are presented in the annual report of the enterprises. As Abreu and David (2004b: 10) argues the annual report ensures that the organization changes will be reflected in changes of the external image of social responsibility, based in variables like: values, transparency, government, society and environment; of the market image of social responsibility, supported in variables as: consumers, clients and community and of the operative image of social responsibility, such as: suppliers and workplace. And as Crowther (2004: xi) comments enables an understanding of what has happened in the past and also a forecast to me made of what will happen in the future.

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<sup>1</sup> About the reality of the European SMEs in the year 2001, see OE SMEs (2002a, 2002b). For a critical perspective of their results see Abreu and David (2004a).

So, the Portuguese Health Operational Programme (HOP) is one of these reports. *SAÚDE XXI* is centred in the axes of the sustainable development, monitored through the rise of the level of qualification of the Portuguese people, promotion of the employment and the social cohesion, presents two strategic aims: to obtain health gains; and to provide citizens the access to high quality healthcare. To accomplish this, in figure 2, follows the structure of programme supported in three main aspects: health promotion and disease prevention (axis I), improving the access to high quality healthcare (axis II) and promoting new partnership and new actors in health sector (axis III).

**Figure 2. SAÚDE XXI - Structure of the Programme**

HOP	Main axes	Measures	Goals
To obtain health gains To provide citizens the access to high quality healthcare	I. Health promotion and disease prevention	1.1. Information, promotion and public health protection	To improve information systems on Portuguese population health status, improving health promotion and disease prevention, strengthening public health defence and creating a national health service (NHS) capacity to manage solid wastes
		1.2. Strategic intervention areas	To limit the impact and effects of diseases and pathological situations with negative trends
		1.3. Technical assistance	To assure an effective and efficient implementation of <i>SAÚDE XXI</i>
	II. Improving the access to high quality healthcare	2.1. Hospital Referral Networks (HRN)	To develop functional relationships between hospitals, implementing HRN regarding prior specialised areas of hospital care
		2.2. Information and Communication Technologies	To induce and reinforce the use of Information and Communication Technologies in the NHS
		2.3. Certification and Quality Assurance	To promote the establishment of quality systems and practices in the NHS
		2.4. Health modernisation projects supporting training	To develop adequate skills, namely management skills, to support healthcare services modernisation
	III. Promoting new partnership and new actors in health sector	3.1. Healthcare units establishment and conversion	To induce and reinforce healthcare partnership with social, cooperative and private sectors, regarding specific areas with under-offer

Source: CESO I&D (2003a: 30).

The *SAÚDE XXI* objectives contribute, in different ways and weights, to defined transversal priorities:

- i) the 'environment', with an important presence in almost all measures adopted by the programme, is more evidently present in the information, promotion and public health protection (measure 1.1), strategic intervention areas (measure 1.2), hospital referral networks (measure 2.1) and healthcare units establishment and conversion (measure 3.1), because these measures include facilities and equipment with impact over environmental quality. In relationship to the hospital waste, this programme should contribute to an effective and efficient elimination of waste (CESO I&D, 2003b: 11);
- ii) the 'equal work opportunities' is the one less represented at the *SAÚDE XXI*, mainly because in a labour market with a very high rate of feminisation essential problems related with this priority do not exist (CESO I&D, 2003b: 11);
- iii) the 'information society' transversal priority it is present in almost all measures, but with a natural importance in information and communication technologies (measure 2.2), implies the hardware and the software architecture but also and mandatory, the openness to the easy utilisation and customisation by institutions, professionals, patients

and general public (CESO I&D, 2003b: 11). On one side, the health conditions are the result of individual's and of family's characteristics, such as: sex, age, level of education, situation before the occupation/work, incomes and their lifestyles and behaviours. On the other side, the countries characteristics, specially: social, health and education politics, in narrow connection with the places where they are particularly: quality of the air atmosphere, quality of the water, quality of the environment and quality of the work place, as well as the offer of goods and services (CESO I&D, 2003c: 5).

The Portuguese reality in the health sector is based in public services, available to all persons in the same way and surplus of national entities instead of regional and local enterprises. Thus, more private and social enterprises should be involved in the development of social health projects connected with information, promotion and public health protection as measure 1.1. This effort will serve as base to the design, at regional and local level, of referral protocols between primary and hospital healthcare, improving citizen's accessibility and comfort linked with hospital referral networks as measure 2.1. Potentially, in Portugal the hospital referral networks (HRN) present a high effectiveness potential to act as balance factors to the development of hospital care system and as guarantee of citizens access to those healthcare they need, avoiding an eventual desegregation of the system induced by new models of hospitals corporate governance (private companies with public equity and public/private partnerships). (CESO I&D, 2003b: 14)

This new reality of hospitals corporate governance have with parallel objective respond to local and well identified needs for this kind of intervention, specifically lack of adapted facilities and waiting lists connected with strategic intervention areas (measure 1.2.), and based in the improvement of quality of healthcare provide by hospital's services, through the promoting of quality assurance systems related with certification and quality assurance (measure 2.3). CESO I&D (2003a: 113) states that certification and quality assurance is an innovation on the Portuguese health sector. The introduction of health quality systems is relatively recent and incipient in Europe (with exception of United Kingdom). But it is sure that, in the future, this kind of systems will be strategic for health services in the European context.

Effectively, the quality is one of *SAÚDE XXI* great priorities and, of there, it has been decided to individualize it in own measure that is the certification and quality assurance (measure 2.3). Through this measure can be promoted and financed the following projects: certification of hospital's services; certification of laboratories of health institutions; qualification of the supply hospital's services; preparation of manuals of procedures for hospital's services or another health institutions; projects of improvement the organizational quality of the health institutions; evaluation projects of the satisfaction of the citizen's, specifically in hospitals and health institutions; evaluation projects of the professional's satisfaction in hospitals and health institutions; projects of continuous improvement of the quality in health institutions and elaboration of manuals of clinical orientation and others in the domain of the quality.

Considering that, the *SAÚDE XXI* programme can build up a health information network for their importance and because there are no doubts about the need of its materialization. The faulty quality and the reduced number of available services forces to an urgent technological renewal linked with information and communication technologies (measure 2.2). So, integrated the health modernisation projects supporting training (measure 2.4) to face new tasks of the technical training of NHS workforce derived from the modernisation of health sector, constitutes an important contribution to a better access to high quality healthcare (CESO I&D, 2003a: 114). It seems that the health modernisation projects supporting training is a

transversal measure that favours and supports all other measures, contributing to sum up all the *SAÚDE XXI* objectives.

Last measure is healthcare units' establishment and conversion (measure 3.1) of the *SAÚDE XXI* and represents the understanding that people in the health system operated in a coherent and articulated way to obtained commons objectives, independently of their public or private nature. In a social perspective, the main intention is oriented the private investment to healthcare areas where the HNS is weaker, improving the level of civil society participation through the generating of new enterprises and, consequently, new jobs.

The authors have sure that the Portuguese Republic Constitution (AR, 2001) defends for all citizens the right to healthcare protection based on a fundamental values group, concretely the human dignity, the equity, the ethics and the solidarity. So, all this axes, indicators, principles and concerns are justified in social responsibility behaviour and it is a legal aspect that should be always in consideration.

The perception of the equity as a really guided value for the action in the health sector is essential to guarantee a larger approach between the citizen and the political power, as well as increasing citizenship in the active participation in the public life in general and in the health in particular. To increase the options of citizen's choices, multiplying the mechanisms of citizen's participation in the health sector through the civil society, combating the underlying causes to the main diseases related with the lifestyles and creating an urgent conducive environmental context to the health (*Ministério da Saúde, 2004*).

Reflecting on ethical behaviour, the humanity detaches ethics from a morality whereby our lives are directed by rules and procedures, through the notion of a placement ethic must also expose the injustices, oppressions, social hierarchies and differences between the citizens making up the social environment (Lehman, 2001).

Studies carried out as part of the intermediate evaluation of the HOP, in relationship with the results of main axes efficacy, should that some of the *SAÚDE XXI* objectives 2006 were already obtained. The objectives and respective indicators established for each one of the three *SAÚDE XXI* main axes consist of the figure 3. The indicators of *SAÚDE XXI* main axes present consistent behaviours to obtain their estimated goals.

**Figure 3. SAÚDE XXI - Main Axes and Indicators**

Main axes	Indicators	Initial situation	2002 situation	2006 estimated
I. Health promotion and disease prevention	1. Prevalence of alcoholic substances among young (16 years old) consumers, during the last year	74.0%	not available	60.0%
	2. New born from mothers with less than 20 years old as a % of total births	6.5%	5.9%	5.0%
	3. % of young people that as the age of 18 never or only sporadically used illegal substances	80.0%	not available	85.0%
	4. Number of drugs addicts the specialised care network can cover per year	24,000	31,835	32,000
	5. Cerebrum-vascular causes mortality rate – individuals 55-64 years old, per 100.000 inhabitants	101.7	not available	78.9
	6. Ischemic heart disease mortality rate – individuals 45-64 years old, per 100.000 inhabitants	53.0	43.0 (2001 data)	50.0
	7. Tuberculosis incidence per 100.000 inhabitants	47.0	39.5 (2001 data)	42.6
	8. % of hospital solid waste with adequate collection and final destination	70 to 75%	not available	95.0%
II. Improving the access to high quality healthcare	9. Hospital A&E visits/Hospital outpatient visits ratio	1.16	1.18	0.95
	10. First hospital outpatient's visits as a % of total outpatient's visits	21.6%	24.7%	23.8%
	11. Number of discharges per hospital bed per year	33.0	35.0	36.0
	12. Number of institutions using the informatics health network: - Basic services - Other services	100 -	2,051 310	2,473 464
	13. Number of trainees in training actions related with funded projects	5,000	14,052	65,000
	14. Number of training actions related with funded projects	350	785	4,500
III. Promoting new partnership and new actors in health sector	15. Number of entities supported by the incentives scheme	-	75	200

Source: CESO I&D (2003a: 70-71).

Thus, from analysis of the final report of the interim evaluation of Portuguese HOP, published in October 2003, the authors concluded that this health programme clearly contributes to established news partnerships and protocols among institutions, effectively 31 new partnerships already settled representing a third of total public hospitals (CESO I&D, 2003a: 53). So, in this approach the social responsibility it is a reality ...

However, the conclusions of CESO I&D (2003b: 22) refers that in what concerns the contribution of SAÚDE XXI to environmental improvement and to the achievement of environmental standards, HOP presents a small number of candidatures and approved projects in the area of hospital dangerous waste, so limiting the eventual impact of Measure 1.1.

Consequently, at the end of the programme period, a final document should be published and disclosed among healthcare stakeholders, which must contained information that detailed the evaluation of the financial and physical execution of the main axis and measures implemented

in the healthcare sector. As well as, to develop case studies helping the analysis of the successful and unsuccessful projects. This document guarantees the accountability of the Portuguese HOP itself, but also increases socially responsible behaviours of all community. As Crowther and Rayman-Bacchus (2004: 240) states that accountability is concerned with an organisation recognising that its actions affect the external environment, and therefore assuming responsibility for the effects of its actions. This concept therefore implies a quantification of the effects of actions taken, both internal to the organisation and externally. More specifically the concept implies a reporting of those quantifications to all parties affected by those actions.

Associated with this, the transparency is important in the reporting of the activities realized to provide citizens the access to high quality healthcare. As a principle, Crowther and Rayman-Bacchus (2004: 241) defends that transparency means that the external impact of the actions of the organisation can be ascertained from that organisation's reporting and pertinent facts are not disguised within that reporting. Thus all the effects of the actions of the organisation, including external impacts, should be apparent to all from using the information provided by the organisation's reporting mechanisms.

Transparency and effective communications are fundamental factors (Cattai, 2000). An understanding of the factors which influence the disclosure of social information is important to see improvements in the relevance, completeness and objectivity of such information and a greater understanding of these influential factors will inform how such improvements might be made (Adams *et al.*, 1998).

## **Discussion**

Actually, the corporate social responsibility has a positive statute, mainly in the most modern and democratic countries, because the social responsibility of enterprises and governments depend in great measure of the present and future welfare of the society in which they are integrate. According to Riahi-Belkaoui (2000: 219) it is assumed that organizations ought to act in a manner that maximizes social welfare, as if a social contract existed between the organization and society. By doing so, organizations gain a kind of organizational legitimacy vis-à-vis society.

In effect, the social responsibility is a reality for all the enterprises independently of its individual characteristics. The activity sector, the size, the location, the public or deprived nature of the business, the legal structure or other factors inherent to the business influence but do not slow down the implementation of CSR. Thus for the enterprises' involvement in the social responsibility, there are more important variables as organizational innovation, strategic administration and investment in the culture and in the business ethics, those variables as the dimension or the activity sector. Ethics in business are not merely philanthropy but an essential basis upon which businesses are based and through which business improvement can be achieved and better communities' development (Moir, 2001).

It is a reality and non-illusion that an enterprise that invests in the environment quality has more hypotheses of saving energy and in non-pollution activities, creating a healthy atmosphere, with which benefits the enterprise and whole community. Enterprises and governments should consider the social responsibility, more and more, as an investment in the future, which can contribute to increase their image in the global market. Cramer (2003: 66) argues companies are always somewhere on the road toward corporate social responsibility.

Every company must reacquire its “license to operate” from society over and over again during its lifetime.

In several situations, the government acts as an arbiter and in a voluntary way define the corporation’s responsibilities to the society. So, Reich (1998: 14) defends that society needs executives who wish to act responsibly because they prefer to view themselves as good citizens and leaders of society.

According this, the Portuguese Health Operational Programme (HOP) – *SAÚDE XXI* – must take into account social responsibility to prioritising the financing of projects undertaken in underprivileged regions or areas. The involvement of the government and the civil society is an imperative in order to assure the efficacy of the healthcare sector development. The *SAÚDE XXI* can establish a valuable contribute for the reform of the Portuguese health system and the CSR in influencing governmental decision making. Only for itself, it is obvious, that cannot make the reform, but in the measure in that will make possible strategic projects that can origin changes in the system and being a piece to consider in the corporate social responsibility of the health operational activity.

Following Soares (2003) approach, the authors defended that hospital’s social interactions with others fall, at least, into four categories:

- i) interchanges between patients and health professionals;
- ii) hospitals or other healthcare entities interacting with patients and health professionals,
- iii) hospitals or other healthcare entities interacting between hospitals or other healthcare entities; and, finally,
- iv) hospitals or others healthcare entities interacting with society.

Thus, social responsibility it is a reality or an illusion? The time will prove it ...

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