



Escola Superior de Tecnologia e Gestão
INSTITUTO POLITÉCNICO DA GUARDA

ISSN 1645-6920

EDT 02/2010

de Trabalho

Estudos e Documentos

SOCIAL RESPONSIBILITY MANAGEMENT SYSTEM: THE CASE STUDY OF ESTG-IPG

Ana Cristina ROSA

Rute ABREU

Constantino REI

Escola Superior de Tecnologia e Gestão da Guarda,
Portugal



Nota Introdutória

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

SOCIAL RESPONSIBILITY MANAGEMENT SYSTEM: THE CASE STUDY OF ESTG - IPG

por

Ana Cristina ROSA

Rute ABREU

Constantino REI

**Escola Superior de Tecnologia e Gestão do Instituto Politécnico da Guarda,
Portugal**

Série **ESTUDOS E DOCUMENTOS DE TRABALHO** da
Escola Superior de Tecnologia e Gestão da Guarda, Portugal

EDT – 02/2010

Julho de 2010

ISSN 1645 - 6920

Copyright © 2010. All rights reserved. No part of this publication may be reproduced in any form or by any means, without the prior written consent of the authors.

SOCIAL RESPONSIBILITY MANAGEMENT SYSTEM: THE CASE STUDY OF ESTG - IPG

Ana Cristina ROSA

Rute ABREU

Constantino REI

Escola Superior de Tecnologia e Gestão do Instituto Politécnico da Guarda, Portugal

Abstract — Higher education is an imperative strategic, because neither Corporate Social Responsibility (CSR) nor quality management system will subordinate to the other. The paper is centered in the new role of corporate social responsibility practices to achieve transparency, accountability and sustainability. The empirical evidence is based on a case study of the *Escola Superior de Tecnologia e Gestão* of the *Instituto Politécnico da Guarda* (ESTG-IPG, Portugal) and it develops an exploratory analysis. The results show the application Portuguese Standard NP 4469-1: 2008 and they are broadly consistent with others international standards, showing the new public management practices.

Keywords — Quality Management, Ethics, Environmental Management, Case Study, Portugal, Sustainability.

◆

As the purpose of the *Estudos e Documentos de Trabalho da Escola Superior de Tecnologia e Gestão da Guarda* is the presentation of preliminary findings in order to stimulate discussion and comments, they should not be quoted in any publication without permission of the authors.

◆

1. INTRODUCTION

This research investigates the underlying issues that allow the development and implementation of a social responsibility management system standard in Higher Education Institution to achieve the sustainable development. To understand the implementation of sustainable development in Higher Education Institutions on the European Union (EU), it is important to remember that in September of 1988, in Bologna, the rectors of 430 universities solemnly signed the *Magna Charta Universitatum Europaeum*, at the occasion of the 900th anniversary of the University of Bologna. In the official document publish by *Observatory of the Magna Charta Universitatum* (1988a: 1) states that:

“...universities must give future generations education and training that will teach them, and through them, others to respect the great harmonies of their natural environment and of life itself”.

Also, in the same line of the Abreu and David (2010) research, it is important to clarify the concept of Higher Education recommend by the UNESCO (1993) that details:

“...all types of studies, training or training for research at the post-secondary level, provided by universities or other educational establishments that are approved as institutions of higher education by the competent State authorities”.

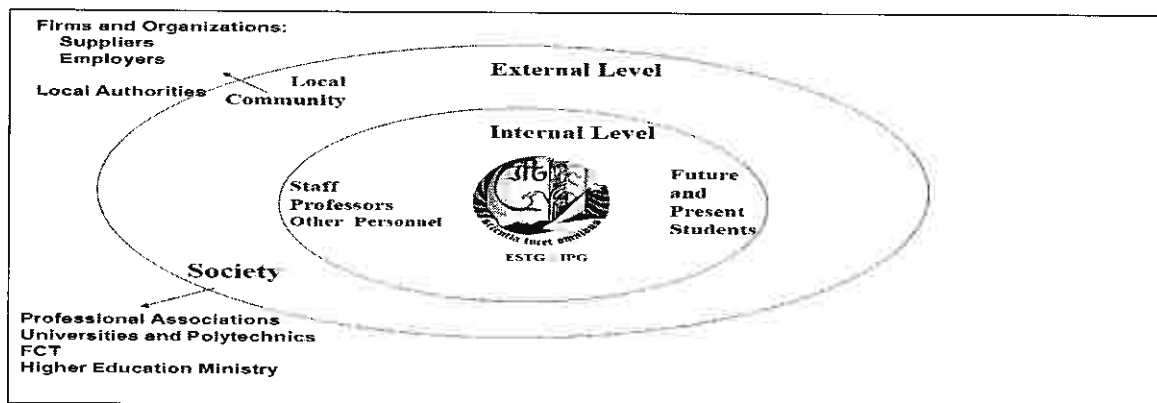
In this sense, the aim of this research is an Applied Project of Master Degree in Management of the *Instituto Politécnico da Guarda* (IPG). The findings of the Applied Project were presenting a conceptual framework of Social Responsibility at a Higher Education Institution as a special type of organization which needs to adopt a social responsibility strategy just like other organizations, in order to meet the expectations of the stakeholders.

Figure 1 suggests the most significant stakeholders separate in two different levels, as

-
- A. Rosa is a Master Degree Student of the Polytechnic Institute of Guarda, Portugal, E-mail: acristina@ipg.pt
 - R. Abreu is Professor with the Polytechnic Institute of Guarda, Portugal. E-mail: ra@ipg.pt.
 - C. Rei is Professor with Polytechnic Institute of Guarda, Portugal. E-mail: cmrei@ipg.pt.

defined Section 3.5.2.1. of the NP 4469-1: 2008. The criteria to identify the levels were the influence, proximity, reliance and representation. The Internal Level allows to identify the staff, professors and other personal *versus* the academics that are identify the (future and present) student as customers, because they pay fees. The External Level identifies the local community where firms and organizations act as suppliers and employers, local authorities or municipalities. Also in the same level exists the society with their professional associations, other universities and Polytechnics, the Foundation for Science and Technology and, finally, the Ministry of Technology, Science and Higher Education.

FIGURE 1
STAKEHOLDERS INVOLVEMENT



Source: Rosa (2009: 78)

The authors used the same research design by Llewellyn and Northcott (2005). Several sources and types of documents were employed. Firstly, statistics related with Higher Education System were obtained through websites of the IPG and ESTG and other public available information. Secondly, Government documents and European Union papers and official statements were analyzed. Thirdly, academic papers were used to conceptually frame the issues under discussion.

This paper is organized as follows. Section 1 presents the materials and methods used in this research, such as the literature review of social responsibility and the management system of the social responsibility. Section 2 focuses on empirical evidence of the development and implementation of a social responsibility management system. Also, it will justify their impact on the CSR principles of transparency, accountability, sustainability and social contract. Section 3 discusses the implications, including limitations and future developments.

2. MATERIALS AND METHODS

The authors agree with Abreu and David (2010), when they argue that:

“the social, educational and economic resistance to changes and innovations require large amount of time to challenge deeply attitudes, beliefs and standards of living. All of these require large amounts of resources principally the high cost of higher education would easily overwhelmed available financial resources. In particular, higher education to walk a step in the process of education for sustainable development would have to improve the stability purpose starting on the job satisfaction of the professor in the institution of higher education.”

2.1. Literature Review of Social Responsibility

Much has changed in the last years, especially in the concept of Corporate Social Responsibility (CSR). As Abreu and David (2004) defend, there are many factors that interfere in it, so the authors of this research in the literature review of social responsibility want to promote the discussion about the differences. Between other researchers is important to notice that:

Barnard (1938)¹

“...analyse economic, legal, moral, social and physical aspects of environment...”.

Simon (1945)²

“...organizations must be responsible to community values...”.

Drucker (1954)³

“...management must consider impact of every business policy upon society...”.

Selnick (1957)⁴

“...enduring enterprise will contribute to maintenance of community stability...”.

Friedman (1962, 1970: 126)

“...there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud”.

1 See in Barnard, C. I. (1938), *The functions of the executive*, Cambridge: Harvard University Press.

2 See in Simon, H. A. (1945), *Administrative behavior*, New York: Free Press.

3 See in Drucker, P. F. (1954), *The practice of management*, New York: Harper & Row Publishers.

4 See in Selnick, P., *Leadership in Administration*, New York: Harper & Row Publishers. There was a first version in 1957 and a second with title *Leadership in Administration: A sociological perspective* in 1959.

Andrews (1971)⁵

"...firm should have explicit strategy for support of community institutions...".

Fitch (1976: 45)

"...corporations can achieve social responsibility if they attempt to identify and solve those social problems in which they are intimately involved, and when the possibility of profit is available as an incentive".

Carroll (1979: 500)

"...business encompasses the economic, legal, ethical and discretionary expectations that society has of organization at a given point in time".

Jones (1980: 59-60)

"...corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract".

Tuzzolino and Armandi (1981: 23)

"...socially responsible organization is the self-actualisation organization, having satisfied proponent needs...in an envious position of voluntarily contributing to the welfare of all their constituencies".

Freeman (1984)⁶

"...business must satisfy multiple stakeholders...".

Drucker (1984: 62)

"Business turns a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth.";

Epstein (1987: 30)

"...discernment of specific issues, problems, expectations and claims on business organisations and their leaders regarding the consequences of organizational policies and behavior on both internal and external stakeholders. The focus is on products of corporation action";

Angelidis and Ibrahim (1993: 8)

"...corporate social actions whose purpose is to satisfy social needs.";

Balabanis, Phillips and Lyall (1998: 25)

"In the modern commercial area, companies and their managers are subjected to well publicised pressure to play an increasingly active role in [the welfare of] society."

⁵ See in Andrews, K. R., *The concept of corporate strategy*, New York: Richard D. Irwin, Inc. There was a first version in 1987 and a second that is a revision published by Homewood: Dow-Jones-Irwin in 1971

⁶ See in Freeman, R. E. (1984), *Strategic management: A stakeholder approach*, Marshfield: Pitman Publishing, Inc.

Also, in the sense of public and large organizations around the world, the United Nations (UN) with Kofi Annan's Global Compact Initiative analyses CSR in a context of globalization. The International Labor Organization presents the Fundamental Principles and Rights at Work. The Organization for Economic Co-operation and Development (OECD) introduced the Principles of corporate governance (1999) and Guidelines for multinational enterprises (2000). Other important documents must be remembered as Universal Declaration of Human Rights, Rio Declaration on Environment and Development and Agenda 21. All documents were strongly reaffirmed at the World Summit on Sustainable Development of UN held, in 2002, in Johannesburg (South Africa).

The EU and, specifically, its Commission presents the *Green Paper - Promoting a European framework for corporate social responsibility* (COM, 2001) and more recently the *Corporate Social Responsibility: A business contribution to Sustainable Development* (COM, 2002: 5). In this document the concept of CSR is

"...whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis".

The authors cannot present one definition of the CSR, but this research is in line of the concept of *University Social Responsibility* (USR). This concept is presented by Vasilescu et al. (2010) that states

"...the need to strengthen civic commitment and active citizenship; it is about volunteering, about an ethical approach, developing a sense of civil citizenship by encouraging the students, the academic staff to provide social services to their local community or to promote ecological, environmental commitment for local and global sustainable development".

Also, Reiser (2008) defends that

"... a policy of ethical quality of the performance of the university community (students, faculty and administrative employees) via the responsible management of the educational, cognitive, labour and environmental impacts produced by the university, in an interactive dialogue with society to promote a sustainable human development."

2.2. Management System of Social Responsibility

The main objective of the management system of social responsibility is to promote education for sustainable development that involves several characteristics, such as: interdisciplinary and holistic, values-driven, critical thinking and problem solving, multi-method, applicability, and participatory decision-making.

Therefore, the authors based the exploratory analysis of the development and implementation of the social responsibility management system in the ESTG-IPG on the three principles of CSR proposed by Crowther and Rayman-Bacchus (2004)

1. accountability that is: *“concerned with an organization recognising that its action affects the external environment, and therefore assuming responsibility for the effects of its actions”*.
2. sustainability that 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”*.
3. transparency that is: *“the external impact of the actions of the organization can be ascertained from that organization’s report, pertinent facts are not disguised within that report and can be seen to be a part of the process of recognition of responsibility”*. This transparency objective of the future annual reports will show new measures, indicators and discourse within the voluntary nature of the disclosure practices.”

Although, it is an essential quality standard, the social responsibility standard published by NP 4469-1: 2008 has been included in the National Strategy for Sustainable Development that advocates the following objectives:

- Prepare Portugal to be a "knowledge society",
- Improve the country's international connectivity and balanced recovery planning,
- Improving the environment and natural heritage,
- More equity, equal opportunity and social cohesion,
- Sustained growth, global competitiveness and efficiency.

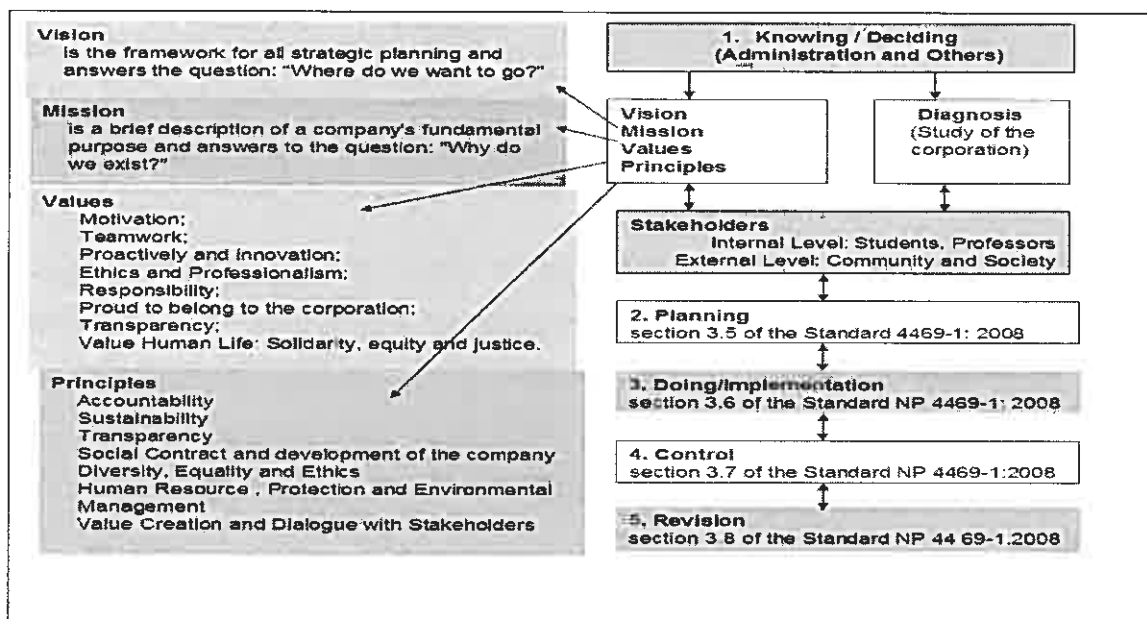
The Portuguese Quality Standard (NP) 4469-1, which entered into force in February 2008, came to meet the needs experienced by organizations in the definition of a management system for social responsibility, specifying which:

“(...) Requirements of a management system for social responsibility, which allows an organization to develop and implement a policy, objectives and actions consistent, taking into account legal requirements and other regulations which the organization subscribes”.

More important is the model proposed by Rosa (2009) based in the different sessions of the Portuguese Quality Standard (NP) 4469-1: 2008 that it was presented in Figure 2.

FIGURE 2

MODEL OF THE SOCIAL RESPONSIBILITY MANAGEMENT SYSTEM



Source: Rosa (2009: 78)

In Figure 2, the model used the cycle of Deming and it is a continuous improvement of the Total Quality Model consisting of a logical sequence of four repetitive phases: Plan (P), Do (D), Control (C) and Act (A) and it is always in cycle and re-cycle.

3. RESULTS

3.1. Higher Education System

As Abreu and David (2010) defended:

“education is involved in constant changes, adopting new process of teaching, learning and promoting well-fair society where everybody has the right to have a proper education.”

In this evolution, the United Nations Educational, Scientific and Cultural Organisation (UNESCO) decided to review the role of the international higher education sector. In the World Conference on Higher Education more than 180 formal representation of countries as well as representatives of the academic community, including teachers, students and other stakeholders in higher education took part in this major event held in Paris in October of 1998. At the end of the conference, it was adopted the “World Declaration on Higher Education for the Twenty-first Century: Vision and Action” and the “Framework for Priority Action for Change and Development of Higher Education”.

These documents represent an agreement between all participants concerning the principal and key actions needed for the renewal of higher education. This declaration of UNESCO (1998) starts to clarify that:

“...there is an unprecedented demand for and a great diversification in higher education, as well as an increased awareness of its vital importance for socio-cultural and economic development, and for building the future, for which the younger generations will need to be equipped with new skills, knowledge and ideals”.

Understand and ensuring the effectiveness and act efficiently in the sudden processes of changes that higher education is facing, leads to the need to do it in a sustainable development way. As Jobbins (2006) states:

“...higher education is an essential weapon in the battle against poverty; the gains of investing in citizens’ higher education are not solely or even largely personal, but accrue to the society at large; countries whose universities are neglected will be left behind”.

Also, the demand for education was specify in the article 26 of the Universal Declaration of Human Rights that says:

"1. Everyone has the right to education. Education shall be free, at least in the elementary and fundamental stages. Elementary education shall be compulsory. Technical and professional education shall be made generally available and higher education shall be equally accessible to all on the basis of merit.

2. Education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms. It shall promote understanding, tolerance and friendship among all nations... (UN, 1948)."

3.2. Evidence from the case study of ESTG-IPG

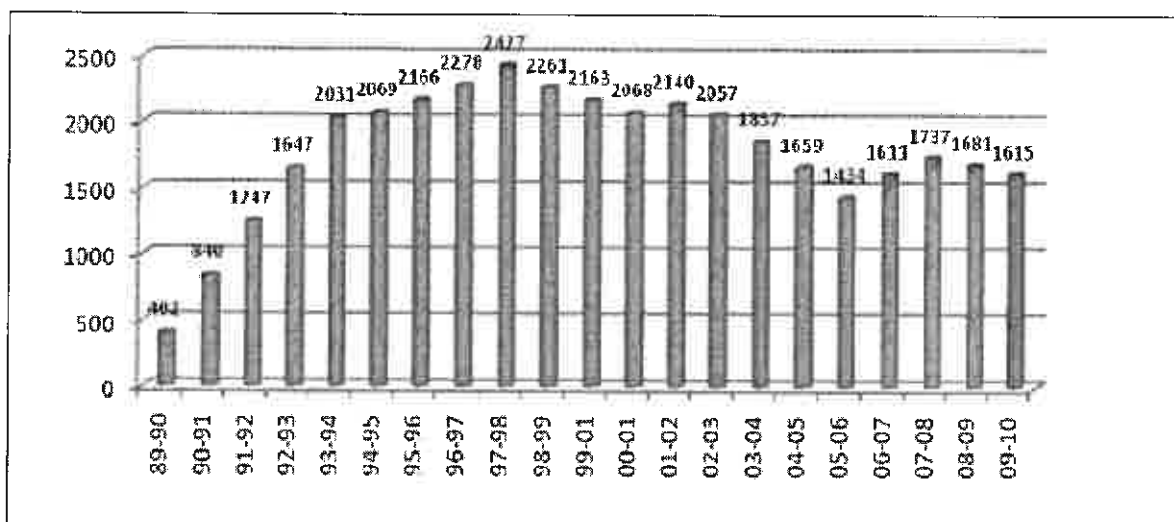
The ESTG-IPG starts to apply the Quality Management System following Standard NP EN ISO 9001: 2008 (IPQ, 2008a) in 2004 as the first formal guide of this research. Also, it will be necessary (in a near future) to develop the implementation process of the Environmental Management System following Standard NP EN ISO 14001: 2004 (IPQ, 2004) and an Occupational Health and Safety Management Systems following the Standard NP 4397: 2001 (IPQ, 2001b). The second formal guide was the "Methodological Guide to implement a Social Responsibility Plan" promoted by the Project RSO Matrix (2007a). The third formal guide is the Social Responsibility Management System following Standard NP 4469-1: 2008 (IPQ, 2008b).

The ESTG-IPG is an institution that provides higher education in the areas of technology and management, which aim teaching, researching and developing other scientific and technical activities. It is a fundamental link to the local community because it promotes human resources, unquestionable for the modernization process.

The ESTG-IPG has several Higher Degrees, such as: Civil Engineering, Environmental Engineering, Computer Engineering, Topographic Engineering, Equipment Design, Management, Marketing, Accounting and Accounting (Evening Schedule), Executive Secretarial Studies and Human Resources Management.

In Figure 3 is presented the total number of students between 1989-1990 and 2009-2010.

FIGURE 3
NUMBER OF STUDENTS OF ESTG-IPG, 1989-2010



Source: ESTG (2009)

Figure 3 shows that education is involved in constant changes, adopting new process of teaching, learning and promoting well-fair society where everybody has the right to have a proper education. For this reason, the vision of the ESTG-IPG is:

“Being Recognized as a Centre of Excellency”.

Also, the mission of the ESTG-IPG is:

“Guidance of high level professionals that emphasize the "knowledge", the "know how" and "how to be" and stimulating the regional development”.

The seven values applied to ESTG-IPG are:

1. Proximity between students and the community;
2. Motivation;
3. Teamwork;
4. Innovation and proactively;
5. Ethics and professionalism;
6. Responsibility, and
7. Proud to belong to the ESTG.

On the other hand, the seven principles applied to ESTG-IPG are:

1. Ethics and Transparency Principle:

- *Promoting ethics and transparency on activities of ESTG*
- *Developing mechanisms and practices to combat corruption, bribery, traffic of influences and other misbehaviours.*

2. Equality and Diversity Principle:

- *Ensure equal opportunity and treatment*
- *Respect and valuing differences*
- *Stimulate the cultural, social and ethnic diversity.*

3. Human Resource Management Principle:

- *Developing skills, qualifications and lifelong learning*
- *Promoting accountability, creativity and motivation of employees and management*
- *Developing the safety and health at work area*
- *Balancing work projects with the personal ambitions.*

4. Environmental Management and Protection Principle:

- *Promoting projects that contribute to the environment preservation and management*
- *Supporting initiatives to collaborate with the environment preservation and management*

5. Value Creation Principle:

- *Promoting Total Quality Management (TQM) and integrate social, economic and environmental processes in planning and decision making*
- *Continually improve the effectiveness of the system*
- *Induce research and development (R & D), especially applied to the nature.*

6. Society Development Principle:

- *Develop projects focus on local community with involvement of stakeholders*
- *Supporting voluntary action;*
- *Conduct solidarity activities.*

7. Dialogue with Stakeholders Principle

- *Talking with stakeholders in storms of ideas, meetings and other proposals*
- *Ensure an open, transparent and trust relation with stakeholders*

- *Establish channels of communication and consultation of stakeholders in order to integrate their concerns.*

Figure 4 presents the first principle detailing the actions, the programmes and the indicators that must be promoted by the ESTG-IPG.

FIGURE 4
ETHICS AND TRANSPARENCY PRINCIPLE

Objective	Actions	Programmes	Indicators
Promoting ethics and transparency on activities of ESTG	Ethical Code	<p>Internal and External Consultation Process</p> <p>Disclose and verify the practical implementation of the code of ethics among stakeholders</p> <p>Transparency through the community access to information about the ESTG Ethical Code</p> <p>Identify the manager of the Social Responsibility System, which should be responsible and free to receive and process complaints of this nature</p>	<p>Number of responses received (internal and external)</p> <p>Number of leaflets</p> <p>Number of information boards</p> <p>Number of page views or website</p> <p>Number of responses analyzed to measure the level of knowledge</p> <p>Number of complaints and incidents reported</p>
Developing mechanisms and practices to combat corruption, bribery, traffic of influences and other misbehaviours	Internal Rules	<p>Internal and External Consultation Process</p> <p>Disclose and verify the practical implementation of the internal rules with stakeholders</p> <p>Awareness campaigns and prevention of academic fraud</p> <p>Define the forms of action and communication in case of bribery, influence peddling and unethical behavior</p> <p>Identify the manager of the Social Responsibility System, which should be responsible and free to receive and process complaints of this nature</p>	<p>Number of responses received (internal and external)</p> <p>Number of leaflets</p> <p>Number of information boards</p> <p>Number of page views or website</p> <p>Number of campaigns</p> <p>Number of responses analyzed to measure the level of knowledge</p> <p>Number of complaints and incidents reported</p>

Source: Rosa (2009)

4 CONCLUSION

In a society of intensive knowledge, the demands in relation to the landing of qualifications and competences grew considerably, carrying out the formation and education, in general, and the one of higher level, in particular, a strategic function.

The higher education is an essential need of the society and disclosure of social responsibility information that yields better policy to be promoted by all stakeholders.

This research was developed with the disclosure of the Standard NP 4469: 2008 made by the Portuguese Quality National Agency. So, despite it is a limitation, because it does not have the same power and level of application of NP EN ISO 9001: 2008, the authors defend that the social responsibility management system is essential to the sustainable

development of the ESTG-IPG. And all the stakeholders must be always informed and on an ongoing basis that it will allow each one to take an early recognition, timely involvement and carefully judgment of each decision. Then, transparency is strongly encouraged by the authors which will promote more social responsibility.

Indeed, this research is an initial stage of the development of the social responsibility standard application. So, it needs more improvements made by all the stakeholders due to the contradictory points of view based on their personal interests and beliefs.

One limitation is that does not exists similar research in Portugal, thus it is better to have less evidence that could be improved the knowing of Portuguese reality of CSR (See for example, Aras & Crowther, 2010) than not knowing at all of the reality.

The second limitation is the existence of an enormous body of laws, regulations and codes that have emerged and been enforced reform that are necessary, but the challenge is to devise a true regulatory framework that enables the banking system to be a more resilient absorber of shocks.

To resume, this research is the first phase or the planning of the development and implementation of the Portuguese Social Responsibility Management System, that it is based on the Standard NP 4469-1: 2008, knowing that as UNESCO (1998) says, it could achieve the Education for Sustainable Development:

“...is a world where everyone has the opportunity to benefit from quality education and learn the values, behaviour and lifestyles required for a sustainable future and for positive societal transformation”.

ACKNOWLEDGMENT

Ideas expressed in the article are those of the authors and should not be attributed to any organization. This work was supported in the Project “*Práticas integradoras de Responsabilidade Social na Contabilidade*” that is supported by UDI/IPG.

REFERENCES

- [1] Abreu, R. and David, F. (2004). Corporate Social Responsibility: Exploration Inside Experience and Practice at the European Level, in David Crowther L. Rayman-Bacchus (eds.), *Perspectives on Corporate Social Responsibility*, Ashgate: Aldershot, pp. 109–139.
- [2] Abreu, R. and David, F. (2010). *Accounting Professor in Higher Education: An Empirical Analysis of the Level of Job Satisfaction*. 33rd Annual Congress of the European Accounting Association. Istanbul: EAA.
- [3] Alves, H. (1999). *O marketing das Instituições de Ensino Superior: o caso da Universidade da Beira Interior*. Dissertação de Mestrado em Gestão. Covilhã: UBI.
- [4] Aras, G and Crowther, D (2010). Analysing social responsibility in financial companies. *International Journal of Banking, Accounting and Finance*, vol 2, pp. 295-308, 2010.
- [5] Assembleia da República (AR, 1986). Lei nº 46/86, Lei de Bases do Sistema Educativo. *Diário da República*, nº 237, Série I, 14 de Outubro
- [6] Assembleia da República (AR, 2007a). Lei nº 62/2007, Regime Jurídico das Instituições de Ensino superior (RJIES). *Diário da República*, de 10 de Setembro
- [7] Bolan, V. e Motta, M. (2007). Responsabilidade Social no Ensino Superior. *Responsabilidade Social*, nº 3, 11-20.
- [8] Carapeto, C. e Fonseca, F. (2006). *Administração Pública. Modernização, Qualidade e Inovação*. Lisboa: Edições Sílabo.
- [9] Castañeda, G., Ruiz, M., Vilorio, O., Castañeda, R. e Quevedo, Y. (2007). El Rol de las Universidades en el Contexto de la Responsabilidad Social Empresarial. *Revista NEGOTIUM, Ciencias Gerenciales*, Año 3, nº 8, Noviembre, pp. 100-132
- [10] Crowther, D. and Rayman-Bacchus, L. (2004). The Future of Corporate Social Responsibility, in Crowther, D. and Rayman-Bacchus, L. (eds.). *Perspectives on Corporate Social Responsibility*. Aldershot: Ashgate, pp. 229-249.
- [11] Deming, W. (1990). *Qualidade: a Revolução da Administração. Tradução de Clave Comunicações e Recursos Humanos*, Rio de Janeiro: Marques Saraiva.
- [12] Escola Superior de Tecnologia e Gestão (ESTG, 2008). *Manual da Qualidade no âmbito do Sistema de Gestão da Qualidade implementado na ESTG*. Guarda: ESTG.
- [13] European Commission (EC, 2001). *Green paper – Promoting a European framework for Corporate Social Responsibility, COM (2001) 366 final*, Brussels: Official publications of the European Commission, July 18,.

- [14] Instituto de Soldadura e Qualidade (ISQ, 2008). *Projecto RSO Matrix*. Direcção de Formação. [Disponível em http://www.rso-matrix.com/main_h/suggestions/default.asp].
- [15] Instituto Politécnico da Guarda (IPG, 2009). *Despacho nº 9174/2009, Estatutos da Escola Superior de Tecnologia e Gestão da Guarda*, Diário da República, nº 64, Série II, 1 de Abril.
- [16] Instituto Português da Qualidade (IPQ, 2001a). *NP EN ISO 9001: 2000*. Caparica: IPQ
- [17] Instituto Português da Qualidade (IPQ, 2001b). *NP 4397: 2001*. Caparica: IPQ
- [18] Instituto Português da Qualidade (IPQ, 2004). *NP EN ISO 14001: 2004*. Caparica: IPQ
- [19] Instituto Português da Qualidade (IPQ, 2007). *Norma NP 4460-1: 2007*. Caparica: IPQ
- [20] Instituto Português da Qualidade (IPQ, 2008a). *Norma NP EN ISO 9001: 2008*. Caparica: IPQ.
- [21] Instituto Português da Qualidade (IPQ, 2008b). *Norma NP 4469-1: 2008*. Caparica: IPQ
- [22] Instituto Português da Qualidade (IPQ, 2009). [Disponível em <http://www.ipq.pt>].
- [23] International for Standardization Organization (ISO, 2008). *Guidance for Social Responsibility. Lignes directrices relatives à la responsabilité sociétale*. ISO/CD 26000. Gêneve: ISO.
- [24] Llewellyn, S. and Northcott, D. (2005). The average hospital. *Accounting, Organizations and Society*, vol. 30, pp. 555-583.
- [25] Observatory of the Magna Charta Universitatum (1988a). *The Magna Charta of University, Bologna: Observatory of the Magna Charta Universitatum*.
- [26] Observatory of the Magna Charta Universitatum (1988b). *The Magna Charta Observatory: On University Values and Fundamental Rights*, Bologna: Observatory of the Magna Charta Universitatum.
- [27] Pereira, M. (2004). A gestão da qualidade no ensino superior: Percursos e Recursos. *Comportamento Organizacional e Gestão*, Vol. 10, nº 2, pp: 165-187.
- [28] Projecto RSO Matrix (2007a). *Guia metodológico para a implementação de Plano de Responsabilidade Social das Organizações*. Lisboa: RSO Matrix.
- [29] Projecto RSO Matrix (2007b). *Brochura de Apresentação do Projecto RSO Matrix*. Lisboa: RSO Matrix.
- [30] Rosa, A. (2009). *Proposta de aplicação de um sistema de gestão da responsabilidade social segundo a Norma NP 4469-1: 2008: O caso da ESTG*. Projecto aplicado no âmbito do Mestrado em Gestão, especialização em Administração Pública. Guarda: IPG.
- [31] Topal, R. (2009). *CSR in Universities Around the World*. Discussion Papers in Social Responsibility nº 0902. SRRNet

- [32] United Nations (UN, 1948). *Universal Declaration of Human Rights*, New York: Office of the High Commissioner of Human Rights.
- [33] United Nations (UN, 1992). *Report of the United Nations Conference on Environment and Development. Vol. I-Resolutions*, Rio de Janeiro: Conference on Environment and Development.
- [34] United Nations Educational, Scientific and Cultural Organization (UNESCO, 1998). *World Declaration on Higher Education for the Twenty-first century: Vision and Action*, Paris: World Conference on Higher Education.
- [35] United Nations Educational, Scientific and Cultural Organization (UNESCO, 1993). *The Recommendation on the Recognition of Studies and Qualifications in Higher Education*, Paris: General Conference at its twenty-seventh session, 13 of November.
- [36] Vasilescu, R., Barna, C., Epure, M. and Baicu, C. (2010). *Developing university social responsibility: a model for the challenges of the new civil society*. *Procedia Social and Behavioral Sciences*, vol. 2, pp. 4177-4187.

Guidelines

Content: *Estudos e Documentos de Trabalho da ESTG* or *Studies and Working Papers of ESTG* publish papers that promote the dissemination of knowledge developed by researchers in the ESTG and in other higher education institutions. Also, EDT Series provide a means of pre-publishing paper that is being or will be submitted as one or more journal articles and to publish detailed material and reports that have intrinsic merit but, at this moment, it is in progress. The Editorial Board of *Estudos e Documentos de Trabalho da ESTG* strive to promote critical discussion and consideration of fields of inquiry that are pertinent to our professional, intellectual and contemporary global concerns.

Submission Process: Authors must send the manuscript to director.estg@ipg.pt and then we will start the review process of *Estudos e Documentos de Trabalho da ESTG*. The manuscript sent for publication should not exceed, in general, 15.000 words, and the abstract must include 250-300 words.

Format: All articles must follow the Harvard style and carefully checked for completeness, accuracy and consistency. Please consult these and review the paper carefully prior to submission. All citations must be fully listed as references at the end of the paper, and all references listed must be cited in the text.

Review Process: *Estudos e Documentos de Trabalho da ESTG* uses a blind editorial process, which means that all papers are read anonymously by the Editorial Board and Scientific Committees of different entities. The Editorial Board is responsible for suggesting, reviewing and approving contributions for the EDT Series. The overall responsibility for the development of the *Estudos e Documentos de Trabalho da ESTG* lies with the ESTG Board. Depending on their recommendations, one of the following will happen:

1. we will reach a decision to publish the piece as is,
2. we will reach a decision to publish the piece on the condition that the author make the necessary changes as described by our readers,
3. we will decide not to publish your paper.

Regardless of our decision, and provided your paper meets our minimum requirements, we will send you **extensive feedback** that will provide you with constructive comments from your colleagues. They will write an assessment of the sophistication of the language of the paper, the embeddedness and relevance of your argument, the articulation of your thesis statement, additional secondary sources you may want to review, and include other thoughtful suggestions and critiques for you to take into account as you revise your work. It is vital that authors be prepared to revise their papers according to the comments made by our readers in a timely fashion. We make every effort to provide our readers and authors with sufficient time to conduct evaluations and revisions. For the editorial process to function well, we require that our researchers comply with our deadlines. We will not accept submissions that do not meet these requirements.

Escola Superior de Tecnologia e Gestão da Guarda

Série

ESTUDOS E DOCUMENTOS DE TRABALHO

Número	Autor	Título
Ano 2002		
01/02	Crowther, David	No accounting for fashion: the flawed quest for shareholder value
02/02	Crowther, David	The poetics of corporate reporting: evidence from the UK water industry
03/02	Crowther, David	Three bites of the cherry? Performance measurement in the UK electricity industry and the effects of industry structure
04/02	Crowther, David	A semiology of corporate reporting
05/02	Crowther, David	The importance of Corporate Social Responsibility
06/02	Crowther, David	The theology of managerial superodnanacy
Ano 2003		
01/03	David, Fátima Abreu, Rute Marques, Pedro	Income Tax: an overview of the Portuguese situation
02/03	Abreu, Rute David, Fátima	The Corporate Social Responsibility: Exploration inside the Experiences and Practices in EU Level
03/03	Rei, Constantino	Causal evidence on the "Productivity Paradox": Portugal, 1980-2000
Ano 2004		
01/04	David, Fátima Abreu, Rute	Responsabilidade Social: Seu Impacto na Competitividade das Organizações
02/04	Abreu, Rute David, Fátima	Empirical Evidence of Corporate Social Responsibility in Portugal
03/04	David, Fátima Abreu, Rute	Social Responsibility: Reality and Illusion?
Ano 2005		
01/05	Crowther, David Abreu, Rute David, Fátima	The Myth of Corporate Social Responsibility
02/05	Abreu, Rute David, Fátima	Corporate Social Responsibility in Health Care
Ano 2006		
01/06	Abreu Rute David, Fátima	Accounting for Health Care: Corporate Social Responsibility
02/06	Abreu, Rute	Valoración de empresas: un modelo alternativo
03/06	David, Fátima	Impuesto sobre beneficios: Contextualización
04/06	Carreira, Francisco Alegria Guedes, Maria do Amparo Aleixo, Maria da Conceição	Ethics and Professional Deontology as a course in the Accounting and Finance degree: An Empirical Study
05/06	David, Fátima Abreu, Rute	Fiscal Fraud and Evasion: Social Responsibility Perspective
06/06	Oliveira, Ermelinda	Comunicação Organizacional: Instrumento de Gestão
Ano 2007		
01/07	Abreu, Rute David, Fátima Martins, Nélia Rei, Constantino	Accounting for Higher Education Institution: The impact of Corporate Social Responsibility
02/07	David, Fátima Gallego, Isabel	Corporate Income Tax: A European Context
03/07	Abreu, Rute Carreira, Francisco	El valor de la empresa y la responsabilidad social corporativa: Análisis empírico
04/07	Crowther, David	Corporate Social Responsibility and Sustainable Development
05/07	Crowther, David	Corporate Activity and the Distribution of Sustainability

Escola Superior de Tecnologia e Gestão da Guarda

Série

ESTUDOS E DOCUMENTOS DE TRABALHO

Número	Autor	Título
Ano 2008		
01/08	Marques, Lúcia Paiva	El Papel del Profesional de la Contabilidad
02/08	Oliveira, Ermelinda	Responsabilidad Social y Desempeño Económico de las Empresas Turísticas Portuguesas: Referencia Teórica.
03/08	Abreu, Rute Prado-Lorenzo, José Manuel Martín-Jimenez, Doroteo	Modelling: From thermal comfort to firm value
04/08	Silveira, Clara David, Fátima Abreu, Rute	The Role of Corporate Social Responsibility in the Social Informatics
05/08	Abreu, Rute Carreira, Francisco	Relevance of Corporate Social Responsibility to Corporate Value: Evidence from Corporations on <i>Euronext Lisbon</i>
06/08	Abreu, Rute Prado-Lorenzo, José Manuel Martín-Jimenez, Doroteo	Could firm value be explained by thermal comfort? Evidence from Listed Companies in Portugal
07/08	David, Fátima Abreu, Rute Carreira, Francisco Goncalves, Sidalina	Performance Indicators in Higher Education Institutions: The role of Corporate Social Responsibility
08/08	Rojo-Ramírez, Alfonso Alonso Cañadas, Juana Abreu, Rute	Socially Responsible Investment: The discount rate in SMEs
09/08	Oliveira, Ermelinda Ramos, José R. Pires	The relevance of Corporate Social Responsibility in the Portuguese Tourism Development
10/08	David, Fátima Gallego, Isabel	Corporate Social Responsibility and Corporate Income Tax: An overview
Ano 2010		
01/10	Abreu, Rute David, Fátima	Accountability and Forest Fires: Evidence of Social Responsibility
02/10	Rosa, Ana Cristina Abreu, Rute Rei, Constantino	Social Responsibility Management System: The case study of ESTG-IPG



Escola Superior de Tecnologia e Gestão
Instituto Politécnico da Guarda
Av. Dr. Francisco Sá Carneiro, 50
6300-559 Guarda
Portugal

Tel. + 351 271 220 120 | Fax + 351 271 220 150