



Cuadernos de Gestión

ISSN: 1131-6837

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Universidad del País Vasco/Euskal

Herriko Unibertsitatea

España

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Cuadernos de Gestión, vol. 17, núm. 2, 2017, pp. 135-156

Universidad del País Vasco/Euskal Herriko Unibertsitatea
Vizcaya, España

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The collective labour agreement as a key tool for driving corporate social responsibility: banking sector analysis

La negociación y el convenio colectivo como herramientas claves para el impulso de la responsabilidad social: análisis en el sector bancario

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Recibido el 6 de marzo de 2015, aceptado el 9 de diciembre de 2015

Publicado online el 4 de mayo de 2016

Nº de clasificación JEL: M14, O15

DOI: 10.5295/cdg.150525jb

Abstract:

In this paper we focus on the role of the human resources department, specifically in the area of labour relations, analysing how collective bargaining and collective agreement can be key mechanisms for the development of corporate social responsibility (CSR) through the incorporation of CSR practices that can currently be found in different instruments and documents of organizations (i.e., equality plans, codes of conduct, annual reports, etc.), but not in collective labour agreements. Results are shown for Santander Bank (SB) and Bilbao Vizcaya Argentaria Bank (BBVA) because they are two of the main players in the Spanish financial sector. The results indicate that both groups are involved with the development of CSR policies; however, these practises are not spelled out in their collective agreements. It is argued that a CSR policy could be an incentive that would allow firms to attract, retain, and motivate their employees and gain a source of competitive differentiation thanks to the binding force of the collective agreement.

Keywords:

Corporate social responsibility, labour relations, human resources, socially responsible practices, collective labour agreement, collective bargaining.

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Resumen:

El presente trabajo se centra en la Función de Recursos Humanos y, más concretamente, en el área de Relaciones Laborales, analizando cómo la negociación colectiva y el convenio colectivo pueden ser mecanismos clave para el desarrollo de la Responsabilidad Social Corporativa (RSC). Para ello, se analiza la incorporación de las prácticas de recursos humanos socialmente responsables (SR) que han sido puestas de manifiesto en la literatura como relevantes y que, teniendo en la actualidad cabida y en diversos instrumentos y documentos de las organizaciones (i.e., Planes de Igualdad y Códigos de Conducta, informes anuales, etc.), no han llegado a desarrollarse de una manera exhaustiva en la negociación colectiva, ni plasmado en el convenio colectivo. Se muestran evidencias en las entidades Banco Santander y Banco Bilbao Vizcaya Argentaria (BBVA), como dos de los principales exponentes del sector financiero en España. Los resultados indican que ambos grupos abordan la inclusión y compromiso de las políticas de RSC en su gestión, pero que, sin embargo, no se incorporan de manera explícita en el convenio colectivo. Su inclusión, de llevarse a cabo, se argumenta, puede ser un incentivo que permita no sólo atraer, retener y motivar a los mejores empleados, sino una fuente de diferenciación con respecto a otros competidores, dado su carácter vinculante tanto para empresas como para trabajadores.

Palabras clave:

Responsabilidad social corporativa, función de recursos humanos, relaciones laborales, prácticas socialmente responsables, convenios colectivos, negociación colectiva.

1. INTRODUCTION

Recently, companies have experienced an increasing concern for showing a behavioural model based on social responsibility (SR) in the management of their activities (Galbreath 2010). Economic, social, and political scandals raise questions regarding companies' business values and negatively affecting their images and reputations (Guenster et al. 2011). Consequently, in recent years companies have begun to display a special sensitivity toward the implementation of SR measures (Carroll and Shabana 2010; Svensson and Wood 2011). However, implementing SR criteria is not easy. Ensuring SR effectiveness requires developing this measure not only in top management, but also at all levels and organizational areas (Aguilera et al. 2007; Sharma et al. 2009). Mirvis (2012) shows, echoing the studies of GolinHarris (2006-2010), that "personal" factors, specifically those related to "the value and fair and equal treatment of employees," are essential to the development of SR behaviour. Mirvis (2012) concludes that organizations can apply many measures of SR, but if they do not consider the human resources function, their actions would be considered a simple type of "public relations." This idea reinforces the arguments made by Porter and Kramer (2006), who highlighted the importance of human resource management as a support unit in developing corporate social responsibility (CSR), mainly because such activities are carried out through the organization. Thus, a social orientation would be reflected in all areas of the human resources function. Based on this argument, several researchers have devoted a great deal of time to explaining and describing the effects SR actions in different human resources areas have on behaviour at the individual, group, and organizational level. In particular, Galbreath (2010) and Peloza and Shang (2011) show the direct effects of CSR on the sense of belonging to a company and the level of trust, commitment, satisfaction, and employees involvement, usually in a positive way; Carroll and Shabana (2010) and Margolis and Walsh (2003) focus on how these actions help to improve the involvement of stakeholders; and authors such as Baghi et al (2009) and Wood (2010) explain the existence of a positive, negative, or neutral relationship between the development of CSR activities and financial results in the firm.

However, it should be noted that although the area of labour relations, understood as creating ties between the between the employer and the worker (Leighton and Wynn 2011), is one of the most traditional, fewer studies of CSR and labour relations have been carried out. This paper focuses on this aspect. In particular, it analyses how collective bargaining and, more specifically, collective agreement can be a useful tool for advancing CSR and giving visibility to actions carried out by a company. To achieve this objective, a theoretical reflection of why CSR is spreading among organizations and what their main strategies are is developed in section 2. In section 3, the role that human resources plays in the development of CSR strategies and how their activities (SR policies and practices) fit with compliance with these strategies, is analysed. In section 4, the main standards on a European and international level that allow companies to increase the visibility of CSR in business management is explored. In section 5, the potential of the collective bargaining process, and specially the collective agreement as an element that can motivate practises of CSR, is discussed. In section 6, the effects of enhancing CSR in the banking sector are investigated. Finally, we show examples from the financial sector; specifically, the cases of Santander Bank (SB) and Bilbao Vizcaya Argentaria Bank (BBVA).

2. CSR AND HUMAN RESOURCE MANAGEMENT

Responding to major changes in priorities and doing it according to environmental principles is considered vital to organizational survival (Campbell 2006; Scott 2001). This process, which allows corporations easier access to the resources that emerge from interest groups, is known as legitimacy. In CSR, there are two types of strategies that permit corporations to gain legitimacy. Conformity strategies are those that look for legitimacy by satisfying societal demands (Meyer and Rowan 1977). According to DiMaggio and Powell (1983), this strategy is developed by considering legal and political pressure from external bodies such as the state (*coercive isomorphism*), imitating the practices and strategies of successful companies (*mimetic isomorphism*), and adopting similar provisions of nearby institutions (*normative isomorphism*). On many occasions, a conformity strategy is not enough. Thus, some organizations use a modification strategy. They win legitimacy by operating in the environment and introducing new definitions of reality and new ways of doing things in order to develop a social base for their support (Aldrich and Fiol 1994). It can then be said that CSR is at its best since the company's degree of involvement is not determined by a mandatory regulatory framework but has its inspiration in organizational awareness (Morgan et al. 2009). To adopt such strategies, companies follow a process that involves three stages: (i) setting objectives for social improvement, (ii) establishing policies consistent with social expectations, and (iii) implementing some practices to establish these objectives.

In relation to the CSR and human resources function, a company realises a set of SR policies and practices linked to its strategy (Heath et al. 2010). According Barrena (2013), this orientation (see Appendix) influences, among other elements, recruitment and selection; training and career development; communication; diversity and equality of opportunity; fair remuneration and social benefits; health and safety at work; work-life balance; and labour relations. In light of this policy, Barrena (2013) suggests that an SR orientation for human resources could include the following human resource practices (see Table 1):

- I. Those that are looking for decent job opportunities in the sector.
- II. Those that try to provide workers more information about the company.
- III. Those that consider meeting with employees and following their progress.
- IV. Those that enhance communication with employees, reporting on elements such as as organizational changes and other aspects that affect their contractual relationship with the company.

Table 1

SR Orientation in labour relations management

Actions relating to...	Main Objectives
Work Environment	<ul style="list-style-type: none">• Dignified work• Respect for human, ethical, social, and labour rights• Employees feeling comfortable• Performing tasks most efficiently• Quality of the relationship between worker and employer
Provision of information	<ul style="list-style-type: none">• Fit between firm and employees• Responding to the demands of employees• Considering the role of trade unions
Proximity to employees	<ul style="list-style-type: none">• Enhancing dialogue between workers and trade unions• Reduction of labour conflicts• Reduction in absenteeism• Improving employee motivation
Communication	<ul style="list-style-type: none">• Fluid and transparent communication• Improving the contractual relationship with the company

Source: Adapted from Barrena (2013).

These actions are found in companies that advocate not only compliance with legal and labour obligations in the company-worker relationship, but also that they take into account other social commitments that enhance flexibility in developing this relationship.

It is not enough to implement these actions; they have to be perceived and valued. We speak of visibility with the goal of communicating to all stakeholders the organization's commitment to meet their requests. To do this, a growing number of European and international institutions propose that SR standards be accepted internationally. The larger the standards, the higher the SR behaviour.

3. VISIBILITY OF CORPORATE SOCIAL RESPONSIBILITY ACTIONS

In the past twenty years, there has been increasing involvement in SR by European and international institutions/agencies that support the benefits of implementing an organizational management concerned with minimizing the organization's negative economic, social, and environmental impacts. These institutions provide a set of principles and guidelines for promoting and communicating SR, and in the end, obtaining legitimacy (see Table 2).

Table 2

Main institutions that support and promote CSR

Institution	Objective
<i>WBCSD</i> –World Business Council for Sustainable Development	Global partnership seeks to explore alternatives for sustainable development of member companies, sharing knowledge, experience and efficient practices.
<i>ILO</i> –International Labour Organization	Promoting, through its tripartite structure, opportunities for providing that everyone receive work in conditions of freedom, equity, security, and dignity, among other aspects.
<i>Eurofound</i>	Focuses particularly on improving working conditions, labour relations, and managing change in employment in Europe.
<i>OECD</i> –Organization for Economic Cooperation and Development	Raises a set of guidelines that contribute to economic, social and environmental progress for multinational companies.
<i>Global Compact</i>	Incorporates 10 principles for managing business activities around the world related to human rights, labour standards, environment, anti-corruption, and business strategies.
<i>European Commission</i>	Promoting CSR and the establishment of CSR actions.
<i>ASEPAM</i> –Asociación Española del Pacto Mundial–	Tool through which the Global Compact operates in Spain.
<i>Forética</i>	Association of CSR companies and professionals in Spain that encourage management based on ethics and SR.

Source: Adapted from Fuentes et al (2008).

There is also a set of agencies that propose a series of international standards (see Table 3) that allow the regulation and accreditation of SR behaviour in all organizational areas.

Table 3

Main CSR standards

Standards	Objective
<i>GRI</i>	Provides a framework for developing sustainability reports giving information on the economic, environmental, and social performance of organizations.
<i>ISO26000</i>	Develops actions lines in the field of SR established by the International Organization for Standardization (ISO).
<i>Social Accountability International SA8000</i>	Establishes transparent and measurable standards in nine areas: child labour, forced labour, health and safety, freedom of association and the right to collective bargaining, non-discrimination, disciplinary actions, working hours, remuneration, and management system.
<i>SGE 21</i> <i>Sistema de Gestión Ética y SR</i>	Lays down the requirements for integrating SR into the strategy and management of organizations in nine management areas: top management, customers, suppliers, workers, social environment, investors, environmental, competitors, and public administration).

<i>IQNet</i> SR10	Takes up many international practices and recommendations regarding SR.
<i>AA1000</i>	Standards that promote the quality of information, involvement of all stakeholders, and consideration of principles of responsible management.

Source: Adapted from Fuentes et al. (2008).

The most widely used are the Global Reporting Initiative (GRI) and ISO 26000 (Marimon et al. 2012).

Regarding the labour relations area:

- The Global Compact includes in points 3 and 6, among others, respect for the right to freedom of association, the right to collective bargaining, the elimination of forced and compulsory labour, the abolition of child labour, and non-discrimination.
- The GRI and the ISO 26000 standards include the percentage of employees covered by a collective agreement, minimum notice period(s) relative to organizational changes, health and security at work, non-discrimination, freedom of association, collective bargaining, child exploitation, the rights of indigenous populations, etc.

We might then ask if having a high level of accreditation for these standards can increase the attraction and retention of talent when measured against those companies that do not reach maximum standard verification. The answer could be found in negotiation and, more specifically, in the collective agreement. “Trade unions play an important role in companies representing and defending the interests of workers” (Ruling No 210/1004 of the Constitutional Court). The Constitutional Court of Spain has reaffirmed that trade unions have legitimacy to operate in any process related to the interests of groups of workers. Since these agreements are gathered as binding (Ojeda, 2014; Ruling No 58/1885 of the Constitutional Court), we can appreciate the importance of this regulatory environment in the development of ensuring a corporation’s commitments regarding workers.

4. COLLECTIVE BARGAINING AS AN INSTRUMENT FOR CSR DEVELOPMENT

Collective negotiation is conceived in the ILO instruments as “an activity or process aimed at the conclusion of a contract or collective agreement” (Gernigon et al. 2000, p. 9). Trebilcock (1998, p. 213) points out “the collective negotiation is established between the elected representatives of the workers and those who act on behalf of the company and give rise to the conclusion of a binding and mutually accepted agreement.” This paper refers to collective bargaining as an instrument of communication that allows the establishment of human resources policies to be developed by the company and, above all, the working conditions that employees will have since “they allow better working conditions and, by extension, greater progress and social cohesion” (Fabregat 2012, p.1). Based on this premise, and returning to the CSR, the importance of this framework for negotiating obligatory requirements is seen in the industrial relation practices that can develop SR. The legitimacy of the negotiation of collective agreements on behalf of workers (art. 87.2 Statute of Workers (S.W.) allows not only intervention in the business decision-making process,

but it also leads efforts to get results that reflect the demands of society (Rodríguez-Piñero 2008). Montoya (2014) emphasises the close relationship between ethics and collective bargaining.

In Spain, collective bargaining has created a plurality of tools, among them the collective agreement regulated by the S.W., which occupies a predominant and central place in Spanish business, which defines the respective rights of employees and employers (Ojeda 2014). The collective agreement is an extremely important demonstration that enables autonomous access of social groups' will concerning normative power and, as a consequence, the law (Montoya 2014). Therefore, the collective agreement is defined as "an agreement written between a representation of workers and an entrepreneur or even a business representation that regulates the working and employment conditions as well as the labour relations management" (Martin et al. 2014, p. 359). The Spanish approach toward working with collective agreements, as Ojeda (2014) establishes, provides other tools that also appear in collective bargaining: (1) the collective agreement or "extra-collective agreement," characterised by a purely contractual application, having as receivers members of the signatory organisations; (2) the inter-trade agreements or "super-conventions" that are contemplated in the S.W. and regularise the structure of the collective bargaining in the sector in which it is signed; (3) the company agreements that have become instruments of great importance after the labour reform that took place; (4) agreements and civil servants pacts covered by the Basic Statute of Public Employees 7/2007, requiring special validation; and (5) the agreements of professional interest among trade unions, self-employed dependent workers, and associations and their main customers, referred to in the law 20/2007, written on July 11 in the Spanish Self-Employed Workers Statute, whose effectiveness is limited to affiliates who will accept it explicitly.

Due to the relevance this labour reform has to company agreements, the new regulations deserve special consideration because they may constitute a valid instrument for CSR implementation. The S.W. establishes that such agreements will be prioritised concerning applications in sectorial, regional, or field collective agreements in a series of matters regulated by article 84 of the S.W. They directly affect the field of human resources. The S.W. also establishes that the agreements for a group of companies or a plurality of enterprises within the meaning of article 87.1 of the S.W. will have equal priority in designated areas. Therefore, while the collective agreement retains a privileged position in collective bargaining, company agreements gained strength in the last reform. This means that they could create a different path of dialogue and negotiation in the CSR's development. This approach would signify the beginning of a gradual process in which collective bargaining and the collective agreement would strengthen as valid tools for achieving greater effectiveness in the performance of SR. Baylos (2004) notes that it does not seem that there is a required means if the CSR practices do not belong to the obligations settled by the legal framework. Accordingly, the target of this work can present an interesting contribution since, despite the importance of collective bargaining, there are very few conventions in Spain dealing directly with the CSR (García 2012). Determining how the collective agreement might become an engine for CSR development, and how policies, either directly or indirectly, can serve the companies by attracting and retaining employees is a crucial question. The answer is simple to express but not easy to implement: it is to incorporate the largest possible number of SR human resources practices.

In order to study this issue, two of the largest financial institutions in our country that adhere to the CSR initiatives, SB and BBVA, were studied. The goal was to determine their human resources practices regarding principles of CSR, and the level of obligations these entities have acquired, depending on the instrument in which they are contained, by taking the collective agreement as a frame for a possible reference for that commitment. Before proceeding with the analysis, it is essential to know how this sector has developed a compliance perspective with CSR in general, and how it has developed in the human resources field in particular. In the financial sector, the agreement is state-wide, but has not excluded company agreements or any of the instruments discussed above as useful tools for improvement of CSR.

5. CSR IN THE FINANCIAL SECTOR

The financial sector, a set of institutions that channel savings generated by spending units that obtain a surplus toward the units in deficit as its main objective, has been considered one of the main systems for economic development in any country. From the literature, it can be seen that the banking sector has been closely linked with CSR (Jeucken 2001). Saeed (2004) emphasises that banks consider it a matter that affects them and that, by treating it properly, they can get some benefits from implementation of CSR practices. Different initiatives such as suitable concern for employees, women representation in leadership positions, saving energy and paper, etc. have been developed (Gidding et al. 2002), which have allowed them not only to meet social demands, but also to meet the standards of honesty, integrity, and transparency that make up the cornerstones of the financial organization (Lugli et al. 2009). These initiatives have been supported internationally by principles such as those of *Ecuador* (2003) and the Collevecchio Declaration on Financial Institutions and Sustainability (2003), with recommendations for ensuring that funding and advisory projects will be carried out based on the principles of SR. Under these circumstances, the literature shows how the financial sector has adapted to this new requirement: In order to ensure the survival of the organization, the sector has made a commitment to the needs of the different interest groups, which include human resources (Pérez-Ruiz and Rodríguez del Bosque 2012; Jizi et al. 2014).

Numerous authors emphasise how policies and practices of human resources based on SR are prevalent in sustainability reports (Rodríguez et al. 2013) and how these actions create a positive outcome of financial profitability because they are organizations that seem more attractive to employees. This implies an increased capacity to retain employees, keeping their knowledge and competencies (Nieto and Fernández 2004). In the Spanish financial sector, it has been shown that a key part of economic growth and a basic pillar of the national economy have been formed such that certain entities are among the main giants of the sector (i.e. SB, BBVA, Caixabank, Banco Popular, Sabadell, etc.). Notwithstanding that the current solvency problems presented in some saving societies (Miralles and Daza 2011), evictions due to non-payment of rent, and scandals such as directional selling or the use of black cards have affected global markets and call into question the reputation of the financial sector, blaming it for bearing the main responsibility for the current financial crisis (Bravo et al. 2011). McDonald and Rundle-Thiele (2008) note this circumstance as

having caused increased interest among institutions in the management of their CSR, to such an extent that the financial sector has become one of the most proactive industries investing in this type of action. Further, Selvi et al. (2010) indicate that having a good image is closely related to CSR in the sense that its absence can be the a main trigger of financial problems, and its effective management can help organizations by minimizing negative impacts on their reputations as seen by consumers and the general society.

For the reasons outlined above, the choice of the banking sector in the present study is a consequence of the importance of their decisions on their public image and recovering their credibility with their customers. SB and BBVA are two entities considered as systematically important by the Financial Stability Board, which coordinates nationally the financial authorities' activities at the international level (November 6, 2014, list of global systemically important Banks).

6. THE CASE OF SANTANDER BANK AND BILBAO VIZCAYA ARGENTARIA BANK (BBVA)

The financial service (economic services provided by the finance industry) observes that large companies are making a significant effort in terms of concerns, initiatives, and commitments in the area of CSR (Badiola 2012). SB and BBVA are two entities that, in the past few years, have made a great commitment to developing their SR. They have several instruments and documents (codes of conduct, equality plans, annual reports, etc.) that reflect their commitment to SR.

Equality plans, regulated by the Organic Law 3/2007 on effective equality between men and women, are defined as an "ordered set of measures, adopted after a diagnosis of a company's situation, and designed to attain equal treatment and opportunities for women and men in the company and eliminate discrimination on the grounds of sex" (Art. 46). Not all firms are required to have equality plans. Legislation established those companies that must develop and implement a plan as: (1) those that have more than 250 employees, (2) those required by a collective agreement, and (3) those in which the labour authority had agreed as a sanction procedure, replacing the accessory penalties for an equality plan. Collective bargaining plays a strong role in the development of equality plans. Article 85.2 from S.W. established that "without restriction to the freedom of the parties to determine the content of collective bargaining agreements, in negotiating these, the duty shall exist, in any case, to negotiate measures aimed at promoting equality in treatment and opportunities between men and women at work or, as applicable, equality plans having the scope and content projected in chapter III of Heading IV of the Organic Law for the Effective Equality between Men and Women". Concerning an equality plan's contents, Organic Law 3/2007 does not establish a set content but rather provides materials that the plan can contain. Specifically, it establishes "access to employment; occupational classification, promotion and training; remuneration; organization of working hours to favour reconciliation of working; personal and family life on equal terms for women and men, and the prevention of sexual harassment and harassment on the grounds of sex" (art. 46). Therefore, the content of the equality plan will be the product of negotiation (Fabregat 2007) and an opportunity to include SR practices in the plan.

Concerning codes of conduct, whose adoption is voluntary, it has been argued that they represent an important manifestation of the corporate ability to self-regulate (Soro 2010) and that they are statements that public companies publish whose content, instilled with an ethical basis, refers to the principles, policies, and rules that the companies are willing to comply with, to run, or to promote (Marcos-Sanchez 2000). The adoption of a code implies the company is maintaining a set of “fair labour standards”, assuming a moral imperative (Baylos 2005).

6.1. SR Human Resources Practices: Santander Bank and BBVA

While analysing human resources action programmes carried out within the framework of CSR SB and BBVA is very interesting, it is even more rewarding to know to what extent the actions that both groups carry out in the field of CSR conform to their policies and SR human resources practices since they are characterized in the literature as integrating the SR. To this end, the contents of the equality plans (Equality Plan –BBVA and SB–) have been analysed, as well as the codes of conduct (Code of Conduct –BBVA and SB–) and the annual reports “BBVA in 2013” and “Santander 2013” (Annual reports, 2013).

A. Recruiting and Selection Policies

Both banks provide tests aimed at the search for a candidate or position. As many authors in the human resources area highlight (e.g., Adkins and Caldwell 2004), it would be ideal if adjustment occurred not only with the work station, but also with the organizational culture and values; this aspect is not mentioned expressly in the codes of conduct or either company’s equality plan. Both SB and BBVA publically state that they possess objective and accessible internal promotion procedures for all their employees. The SB Code of Conduct points out that professional development is a basic principle of action. Additionally, the equality plan guarantees employment access and states that “professional development will be based on procedures and objective policies rooted in merit and capacity” within an framework of equality and nondiscrimination. BBVA’s code of conduct specifies “the promotion of a BBVA employee will begin with equal opportunity and the recognition of merit and individual capabilities through the evaluation of the employee’s competencies and performance”. Its equality plan considers the role of employment access within the principle of equality development as fundamental. It shows that professional career development, taking into account principles of transparency and equality, is a crucial activity within their business strategies and, therefore, maintaining a qualified and committed workforce; and that human resources management is essential in helping achieve organizational success. However, neither company demonstrates any measures that would facilitate integration of new employees into the company.

B. Training and development

In the documents analysed, SB and BBVA do not demonstrate SR human resources practices as found in the literature (Barrena 2013). Evidence of these practices is only found in the description of training programs in both groups’ equality plans, which highlight that all courses, conferences, etc., are developed within the guidelines of gender-balanced

participation. Moreover, in its code of conduct BBVA states that the detection of training needs and planning of periodic evaluations of workers' performance constitutes a duty for supervisors and emphasises the importance of teamwork. Although it is not mentioned in an emphatic way, SB has a global event, "You Are Santander Week" ("Semana Santander eres tú"), that has the aim of promoting teamwork and collaboration, among other goals.

C. Communication, transparency and dialogue

In connection with communication practices, transparency, and social dialogue, both entities declare in general terms in their codes of conduct all proceedings that are designated as essential for the development of CSR. This includes implementing tools such as "International vacancies" and "Sign in +" that SB and BBVA have established, respectively, to highlight available positions and internal development opportunities.

D. Work-life balance

Regarding activities relating to measures such as half-time working hours, licenses, etc., both financial entities' equality plans include some innovative measures concerning the financial sector—for example, the use of videoconferences to reduce travel; a "zero mortgage" during the first year of maternity leave; "child care check" for each child younger than three years; and the creation of "BBVA City" and "Group Santander City" facilities, including all services that can help provide a balance between work and family. It should also be emphasised that the banks include the importance of using non-sexist language in their equality plans.

E. Diversity and equality of opportunity

BBVA collects, explicitly, all the actions that Barrena (2013) points out as necessary for developing CSR within diversity and equality of opportunity. All the analysed documents show that equality and diversity management are strategic elements and that BBVA seeks the creation of teams with different compositions because this promotes creativity. SB establishes in its equality plan that recruitment, selection, and promotion policies take into account the protection of diversity and equal opportunity; there is no mention of the strategic consideration or creative importance of these policies.

F. Fair remuneration and social benefits

The SB Equality Plan lists some incentives or examples of social benefits such as the "child care check" or benefits aimed at saving costs for employees such as the "zero mortgage". BBVA does not mention this aspect in the documents reviewed in this study.

G. Health and Safety at Work.

Both entities give great importance to these aspects of the workplace, emphasizing that they carry out actions necessary to ensure safety and occupational health, achieving a comfortable and safe working environment. BBVA also adopts standards and procedures based on the best international practices. However, specific aspects such as the creation of a preventive culture and the existence of certificate methods and mechanisms that mini-

mize both physical and psychosocial risks considered fundamental in the literature are not mentioned.

H. Labour relations

Finally, in light of the conceptual definition of employment relationship, and despite its being the most important aspect of this article, it should be emphasized that any of the entities studied treated it specifically. In general, both SB and BBVA have developed numerous actions with regard to strategy and corporate culture but independent to those that the literature holds to be basic for the adequate implementation of CSR at the human resources level.

6.2. CSR Practices in the Collective Agreement: Santander Bank and BBVA

In general terms, the collective agreement does not expressly designate issues regarding training and development, communication, labour relations, prevention of risks, or occupational health and safety. There is specific legislation concerning the prevention of risks and promotion of occupational health and safety. In regard to recruitment and employee selection, it must be stressed that any actions developed by both entities are specified in the collective agreement. In respect to the recruitment procedures, "tests will be carried out through courts with union representation". Concerning the work-life balance issue, the collective agreement refers to the law and to the W.S., paying attention only to issues related to maternity leave, paternity leave, nursing, and leaves of absence. Both entities envisaged, both in their respective codes of conduct and their equality plans, measures that tend to facilitate conciliation beyond a collective agreement. Concerning diversity and equality opportunities, the agreements make a general reference to labour relations and instruct organizations on the development of an equality plan. Finally, regarding remuneration and social benefits, it establishes the minimums for retribution, indicates the possibility of variable remuneration, regulates holidays, and recommends the establishment of grants or school aids. It also discusses advances and mortgage loans for employees.

7. CONCLUSIONS

The CSR concept has acquired greater importance in the past decade, both from the point of view of society and the company. Organizations face this new situation knowing that CSR can have a significant impact on its financial results and, consequently, its ultimate success. However, responding to the requests of society is not a simple task. As Porter (1985) notes, any change in a company requires both a clear fit with its organizational strategy and a crucial involvement of all areas and departments of the organization. In this study one of these areas is analyzed. The field of labour relations is considered from a human resources perspective. Based on the importance of collective bargaining and of collective agreement today, human resources management is analysed as a key mechanism for the development of CSR. Until this point, most studies of human resources management and CSR have focused on analysing the relationship that a social orientation of HRM has on individual, group, and organizational behaviour. In this sense, it could be said that studies of collective bargaining and collective agreement as mechanisms or drivers of SR

are practically nonexistent. Nevertheless, both negotiation and collective agreement have great importance in the Spanish model of labour relations. Companies have continuous negotiation processes and workers consider the collective agreement as a reference tool that will affect the way they acquire their rights. Therefore, a focus on these instruments (negotiation and collective agreement) as a mechanism to develop CSR is particularly important because of the added value that these actions can provide.

Taking into account the banking sector's key role in the financial system of the Spanish economy, and considering that leading companies such as SB and BBVA set the standards for SR, this sector, and specifically these two banking institutions, were chosen as the unit of analysis. The purpose of the study was to determine if their activities are in line with those reported in the literature as determinants for the development of CSR in terms of human resources. The analysis showed that both groups, as seen in their reports, equality plans, and codes of conduct addressed the inclusion and commitment of CSR policies in their management. They are involved and committed to their employees as stakeholders. Furthermore, the actions developed by the two banks are largely homogeneous with human resource practices that the literature defines as "best" for increasing organizational efficiency. It is important to note that, although both companies have developed initiatives regarding fair remuneration and in the labour relations area, these are not mentioned in the documents analysed.

Finally, it is important underline that, despite the degree of involvement both groups have with CSR, the strengthened commitment to their workers should be included in their collective agreements. As mentioned above, this specific incorporation could generate very positive effects. A collective agreement is a document of compulsory compliance; therefore, everything included in it must be respected, and workers are aware of this. The incorporation of CSR practices could be an incentive for attracting, retaining, and motivating the best employees. This study warns that despite all the initiatives developed and the time in which the Spanish banking sector has been developing CSR, there is still a little way to go to its successful implementation. We believe these conclusions should be useful for managers in companies in other sectors because they can identify an advantage over their competitors by developing their CSR.

However, it is necessary to recognize some limitations in the above findings. First, the analysis focused on two institutions, SB and BBVA, so biased results may have been obtained. Second, the lack of a quantitative study narrows the results that can be displayed. Third, the analysis was carried out with public documents found on the websites of the financial institutions. Both institutions might have internal documents that would improve the results obtained. Finally, the effects or perceptions that the inclusion of SR initiatives in the collective agreement may have on employees were not analysed.

As research proposals for the future, we believe it would be interesting to test the results using quantitative analysis and to replicate the study in other institutions and/or sectors. Both efforts could shed more light on this interesting subject of research.

8. ACKNOWLEDGEMENTS

This work was supported by the Consejería de Innovación, Ciencia y Empresa (Junta de Andalucía-Spain) [Grant: SEJ-1618]

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APPENDIX

Table A.1
SR Human Resource practices

	Institutions		Is it incorporated in the Collective Agreement?
	Santander Bank	BBVA	
Recruitment and Selection	Is it incorporated in the Equality Plan (E.P.), Reports and Codes of Conduct (C.C.)?		
Tests used for recruitment and selection of employees look to find a suitable candidate fit for the specific job and with the culture and values of the organization.	Yes, except culture and values of the organization (E.P.)	Yes, except culture and values of the organization (E.P. and C.C.)	Not mentioned
Formulas are available to help new employees adapt and integrate into the company (welcome handbook, courses and seminars on corporate culture, etc.)	Not mentioned	Not mentioned	Not mentioned
There are procedures for internal promotion accessible to all employees (through publicity, transparency in the process, etc.).	Reference is made generally without specifying procedures (E.P.)	Reference is made generally without specifying procedures (E.P. and C.C.)	It stated that "Tests will be through courts with trade union representation"
Training and Development			
There are training programs (individual, group dynamics courses, etc.) in order to improve workers' learning and motivation.	Yes, focused on gender balanced participation (E.P.)	Yes, focused on gender balanced participation (E.P.)	Not mentioned
It has a system of identification of training needs for the implementation of training programs both onsite and online.	Not mentioned	No, but it is considered the duty of middle management (C.C.)	Not mentioned
Periodic evaluations of the performance of workers are planned, in order to help their professional development and job enrichment.	Not mentioned	No, but it is considered the duty of middle management (C.C.)	Not mentioned

The exchange of experiences and knowledge among employees is pursued by techniques such as regular meetings or job rotation.				Yes, team work is encouraged (C.C.)	Not mentioned
Work-Family Balance					
There are facilities to conciliate family and professional life.			Yes (E.P. and C.C.)	Yes (E.P. and C.C.)	It refers to the law and the Statute of Workers
Workdays, breaks during the working day, and weekly rest periods are adapted according to the personal needs of employees and the company situation.			Yes (E.P. and C.C.)	Yes (E.P. and C.C.)	Not mentioned
Maternity, paternity, adaptation leave, leave on personal grounds, and staff on half-time are provided, taking into account both personal and company needs.			Yes (E.P. and C.C.)	Yes (E.P. and C.C.)	Mandatory in some cases
There is the possibility of transfers to other workplaces.			Yes (E.P. and C.C.)	Yes (E.P. and C.C.)	Yes, by a deal with the company
Communication, Transparency and Dialogue					
Formal and informal procedures are established to improve communication with employees (meetings, interviews, newsletters, etc.)		Yes (C.C.), it is not specified. It is established using "equal" language (E.P.)	Yes (C.C.), it is not specified. It is established using "equal" language (E.P.)	Yes (C.C.), it is not specified. It is established using "equal" language (E.P.)	Not mentioned
Communication is transparent in regard to economic performance and environmental and social policy so employees can feel that the company wants to build mutual trust by sharing information.		Yes, in general, but not specified in the C.C.	Yes, in general, but not specified in the C.C.	Yes, in general, but not specified in the C.C.	Not mentioned
The dialogue between employees is developed regardless of their status and professional category.		Yes, in general, but not specified in the C.C.	Yes, in general, but not specified in the C.C.	Yes, in general, but not specified in the C.C.	Not mentioned
There are tools that aim to establish both horizontal and vertical channels of communication through, quality circles, suggestions boxes, debates, etc.		Yes, in general, but not specified in the C.C.	Yes, in general, but not specified in the C.C.	Yes, in general, but not specified in the C.C.	Not mentioned
Diversity and Equality of opportunities					
Diversity and equal opportunities in all policies are developed and it has an equality plan.		Yes, in the procurement, selection and promotion practices (C.C.). And it has an E.P.	Yes, in the procurement, selection and promotion practices (C.C.). And it has an E.P.	Yes, in the procurement, selection and promotion practices (C.C.). And it has an E.P.	Yes, it refers generally to labour relations and refers to the development of an E.P.

It has a system for detecting training needs for diversity and equality through systematic evaluations in order to improve any deficiencies.	Yes, there is a follow-up evaluation and actions (E.P.)	Yes, there is a follow-up evaluation and actions (E.P.)	Not mentioned
Equal opportunity and diversity management are considered as strategic elements in the pursuit of excellence.	Not mentioned	Yes, but it does not indicate pursuit of excellence (C.C. and Report)	Not mentioned
Employees work in teams of diverse composition to improve levels of creativity.	Not mentioned	Yes, creativity is promoted using teamwork (C.C.)	Not mentioned
Remuneration and Social Benefits			
Pay systems are fair, transparent, and equitable.	Not mentioned	Not mentioned	Yes, the collective agreement sets the minimum and the possibility of a variable compensation.
The remuneration system includes both assessment and performance skills.	Not mentioned	Not mentioned	Not mentioned
Social benefits for employees and additional incentives for financial rewards (scholarships, insurance, daycare, retirement bonuses, etc.) are provided.	Yes (E.P.)	Not mentioned	Refers to holidays and the establishment of scholarships is recommended.
There are incentives that involve cost savings for employees (rental housing, company cars, social and family support, etc.)	Yes, zero mortgage (E.P.)	Not mentioned	Loan agreements with certain limitations are established.
Labour Relations			
A respectful working environment that promotes the development of individual performance expectations is created.	Not mentioned	Not mentioned	Not mentioned
There are no obstacles to communicating with workers' representatives in order to establish channels for dialogue, participation, and conflict management.	Not mentioned	Not mentioned	Not mentioned
Periodic meetings between superiors and subordinates are scheduled to enhance the degree of trust and commitment among stakeholders.	Not mentioned	Not mentioned	Not mentioned

There is more time than the legal minimum in the event of changes that may affect the content of the employment relationship or the conditions under which it develops communication.	Not mentioned	Not mentioned	Not mentioned
Health and Safety at work			
Occupational safety is intended to go beyond the minimum required by law using supplementary programs and training activities.	Yes, for a comfortable working environment. It is a priority objective the permanent improvement of working conditions (C.C)	Yes, a risk-free environment in all areas is an objective developed through standards and procedures inspired by the international best practices on occupational health (C.C.)	Not mentioned
The goal of creating a culture of prevention in the company is established.	Not mentioned	Yes, with the adoption of appropriate precautionary measures for pregnant woman (E.P.).	Not mentioned
There are methods of certification (OSHAS, ISOS...) to ensure the appropriate level of health and safety at work.	Not mentioned	Not mentioned	Not mentioned
There are mechanisms to minimize both physical and psychosocial risks for employees and their families (absenteeism, stress, etc.).	Not mentioned	Not mentioned	Not mentioned

Source: Own elaboration.