

Evaluation of Corporate Social Responsibility Practices: A Descriptive Analysis of the Agricultural Sector in the Municipality of Ahome

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Abstract. Agricultural enterprises are pivotal to the municipality of Ahome, exerting substantial influence across economic, societal, and environmental dimensions. This study endeavors to examine and evaluate the corporate social responsibility (CSR) practices of these entities through the lens of the ISO 26000 framework and Good Agricultural Practices (GAP). The analysis encompasses the seven core subjects delineated by ISO 26000 and the principles of GAP, revealing performance levels ranging from regular to exemplary, contingent upon the inherent nature of each criterion. Remarkably, regulatory-driven criteria exhibit superior outcomes, whereas voluntary initiatives tend to underperform.

Keywords. CSR, GPA, agriculture, ISO 26000.

1. Introduction

Agriculture has been a cornerstone of human civilization since its inception, exerting profound and enduring impacts on the environments in which it is practiced. The formalization of agricultural activities has significantly contributed to economic growth, primarily as a source of sustenance, fostering social advancement. However, this progress has been accompanied by persistent environmental challenges that demand urgent attention.

In recent decades, global initiatives have increasingly focused on addressing the environmental footprint of agricultural practices. Given the multifunctional nature of agricultural enterprises, achieving a balanced integration of economic, social, and environmental responsibilities is essential. Despite this, economic priorities often dominate, relegating social and environmental considerations to secondary importance [1].

As a central pillar of corporate social responsibility (CSR), environmental accountability is crucial. Organizations must align with global efforts to reduce anthropogenic environmental impacts, mitigate climate change, and ensure ecological sustainability for the well-being of future generations [2].

The multifaceted and dynamic nature of CSR presents significant challenges for agricultural enterprises. These challenges are compounded by global issues such as urbanization, climate variability, and structural shifts within the agricultural sector [3]. Addressing these complexities necessitates robust frameworks capable of delivering measurable and actionable insights into CSR performance.

Measurement systems grounded in a multidimensional approach—encompassing environmental, social, and economic dimensions—are indispensable for evaluating organizational commitments and their broader impacts [4].

This study focuses on agricultural enterprises in the municipality of Ahome, Sinaloa, Mexico. According to the Sinaloa Economic Development Council [5], agriculture is a primary economic activity in Ahome, positioning the municipality as the second-largest producer in the state.

The research aims to comprehensively evaluate the CSR practices of agricultural enterprises in Ahome, with an emphasis on both normative and voluntary dimensions as defined by the ISO 26000 standard and Good Agricultural Practices (GAP). Furthermore, the study seeks to propose actionable strategies to enhance sustainability and strengthen the integration of these enterprises within their social and environmental contexts.

2. Theoretical review

Corporate social responsibility (CSR) encompasses the economic, legal, ethical, and discretionary obligations that society expects organizations to fulfill [6]. In this regard, CSR seeks to advance sustainability, a critical imperative for the agricultural sector.

The multifaceted nature of CSR within the agricultural domain arises from its diverse and intricate stakeholder ecosystem. Consequently, the study of CSR in this sector is frequently informed by Freeman's [7] stakeholder theory, which underscores the critical relationships between internal and external stakeholders that drive organizational operations.

Stakeholders increasingly demand transparency and accountability regarding CSR performance [8]. Aligning organizational strategies with stakeholder expectations through effective CSR programs can significantly enhance corporate value [9].

Recent research highlights the growing adoption of CSR practices by companies seeking to bolster competitiveness and overall performance [10]. When embedded as a core component of corporate strategy [11], CSR can be operationalized through models and methodologies that evaluate its effectiveness and impact. For instance, Martos-Pedrero, Jiménez-Castillo, and Cortés-García [12] explored how CSR initiatives influence export performance and competitiveness in agribusinesses. Similarly, Liu, Yang, and Cong [13] underscored CSR's role in driving green purchasing behaviors, emphasizing the consumer's centrality in fostering sustainability within the agri-food sector.

Social dimensions of CSR have also garnered scholarly attention, particularly concerning rural community development. For example, Rojas Rodríguez, Rossetti López, and Coronado García [14] examined the interplay between knowledge management and CSR, highlighting the transformative potential of socially responsible training programs in enhancing rural livelihoods. Pilay Toala, Aguirre Zambrano, and Altuna Quishpe [15] advocated for robust CSR management models to deepen agricultural companies' commitments to rural communities.

Further investigations have emphasized CSR's role in community engagement and quality-of-life improvements. Campos López, Núñez Guzmán, and García Angarica [16] explored these dynamics within small agricultural enterprises, while Fonseca-Carreño [17] highlighted the integration of agroecological practices and local resilience as mechanisms to drive economic growth and job creation in agricultural contexts.

From an environmental perspective, Coppola et al. [18] analyzed CSR's contributions to reducing environmental impacts and optimizing resource use among agri-food companies, thereby enhancing sustainability. Pancino et al. [19] emphasized the importance of fostering sustainable agricultural practices through horizontal collaborations to minimize resource exploitation.

The successful implementation of CSR programs hinges on the availability of objective assessment tools and methodologies. However, the diversity and complexity of measurement approaches often result in ambiguities [20]. Accordingly, many studies emphasize the need for standardized frameworks to normalize CSR practices.

Standardized CSR measurement frameworks provide organizations with a robust mechanism to assess and improve their performance. These frameworks guide businesses in defining quantifiable objectives, ensuring targeted and strategic enhancements [21]. For instance, Lizcano-Prada and Lombana [22] underscored the importance of adopting international standards such as the Sustainable Development Goals to address stakeholder

pressures. Similarly, Anguiano-Santos and Salazar-Ordóñez [23] emphasized that sustainability reporting functions as a vital tool for fostering sustainable growth in the agri-food sector by promoting transparency and accountability.

3. Methodology

This research employed a quantitative approach, following the guidelines proposed by Hernández-Sampieri and Mendoza Torres [24]. This approach emphasizes addressing a clearly defined research problem within a specific context, with data collection based on precise measurement. Additionally, the study adopted an explanatory framework, which, as López-Nevárez et al. [25] assert, seeks to provide an up-to-date perspective. In this case, the objective was to evaluate the level of corporate social responsibility (CSR) practices among agricultural companies operating in the municipality of Ahome.

The data collection process began with an analysis to identify relevant companies using records from the National Directory of Economic Units [26], maintained by the National Institute of Statistics and Geography (INEGI). A total of 139 companies were identified within this registry. A simple random sampling technique was employed, and the sample size was calculated with a 95% confidence level and a 5% maximum allowable margin of error, resulting in a final sample of 102 agricultural companies located in the municipality of Ahome.

The primary data collection instrument was a structured survey, which was divided into two sections. The first section focused on general company characteristics, including industry type, tax regime, company size, and business activities. The second section concentrated on CSR practices, guided primarily by the ISO 26000 standard [27], which outlines seven fundamental areas of focus. Additionally, the FAO's Good Agricultural Practices [28] were incorporated as a complementary management framework for CSR within the agricultural sector, particularly addressing environmental, economic, and social sustainability in agricultural processes.

The survey was administered to 102 companies distributed across the municipal seat of Ahome and the various districts comprising the municipality. Data collection was conducted through multiple channels, including direct engagement with companies, telephone interviews, and email correspondence.

For data analysis, measurement scales were defined to interpret average scores across three performance thresholds: low level (0–65%), acceptable level (66–85%), and good level (86–100%). These thresholds were established based on the criteria outlined in ISO 26000 and the FAO's GAPs, incorporating the voluntary guidelines and tracking mechanisms advocated by these frameworks.

4. Results and Discussion

The analysis of the collected data was conducted using a descriptive methodology, evaluating the seven core subjects outlined in the ISO 26000 standard individually, alongside considerations of Good Agricultural Practices (GAPs).

Organizational governance, as the foundational system through which an organization formulates and executes decisions to achieve its objectives, encompasses formal mechanisms defined by structured processes as well as informal mechanisms rooted in organizational culture and values [29].

In this study, agricultural organizations in the municipality of Ahome demonstrated organizational governance performance exceeding 50% across various evaluated actions (Figure 1). These organizational governance practices provide the framework for social responsibility strategies that benefit not only the organization but also its stakeholders and surrounding environment [30]. Strong governance systems enhance trust and exert a positive influence on corporate performance [31].

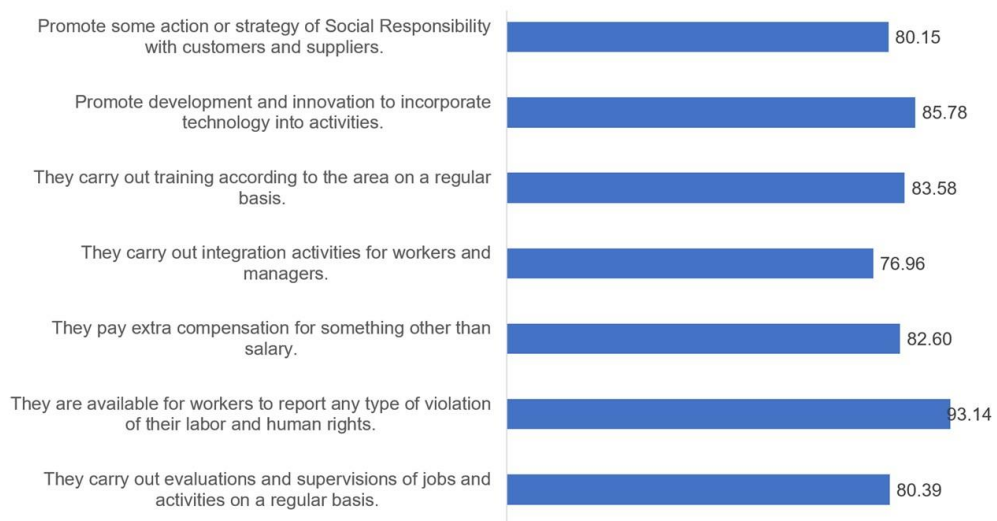


Figure 1: Organizational governance

Additionally, organizational governance emphasizes compliance with regulatory frameworks, enhanced transparency, and the implementation of green leadership models and advanced technologies in agriculture [32]. Within the determined thresholds, governance practices were classified as acceptable. However, specific aspects related to the protection of workers' rights exhibited superior performance, attaining a "good" rating.

Regarding the core subject of human rights, ISO 26000 [29] defines these as the fundamental rights inherent to every human being by virtue of their humanity. To address these issues within agricultural organizations, normative and regulatory aspects were considered, directly linking to the rights of all individuals, both within and outside the organization.

Figure 2 illustrates the results obtained in the area of human rights. According to the established thresholds, there is variability in the actions implemented by agricultural organizations in Ahome. An acceptable level, ranging from 78 to 84, was observed for aspects related to organizational operations, such as providing information on infractions or penalties, promoting values through specific activities, and safeguarding information related to human rights.

The acceptable level is particularly evident in areas governed by normative frameworks—activities or actions mandated by laws promulgated by governmental bodies—which scored above 88. This highlights the intrinsic relationship between corporate social responsibility (CSR) practices and human rights in business transactions. The legal framework plays a pivotal role in ensuring compliance with human rights [33].

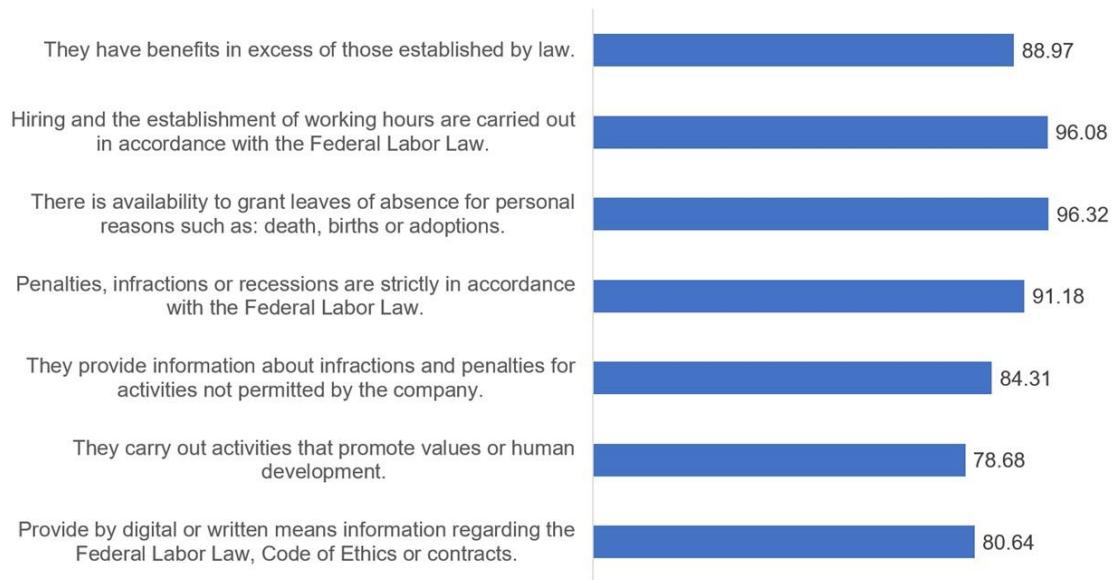


Figure 2: Human rights

Labour practices, as defined by ISO 26000 [29], encompass all policies and practices related to work performed within, for, or on behalf of an organization, including subcontracted work. Performance levels ranged between acceptable and good, scoring between 84 and 93. Responsible labour practices, a cornerstone of CSR, benefit organizations while adhering to principles of fairness, equitable working conditions, and professional development [34].

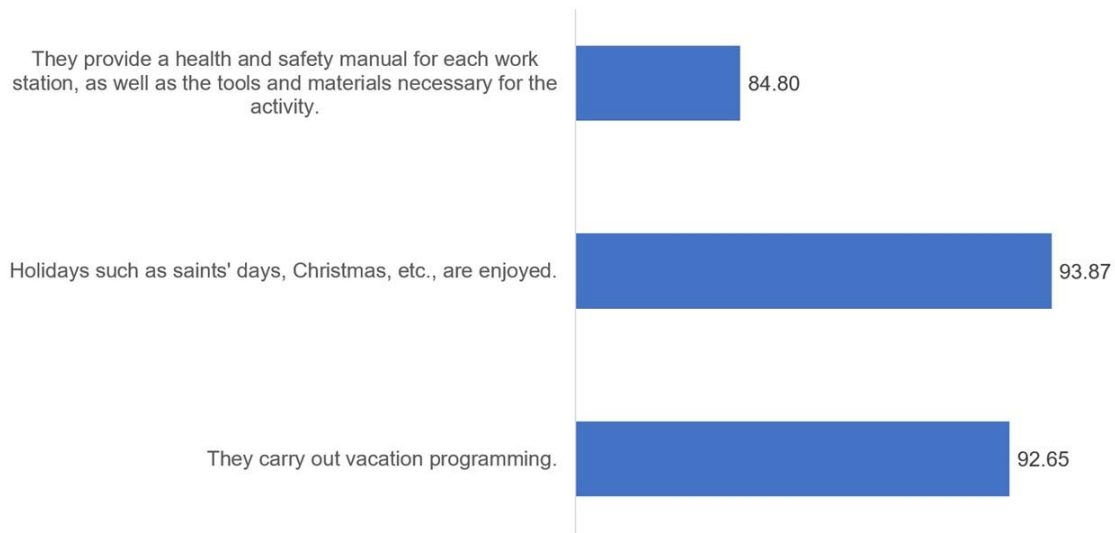


Figure 3: Labour practices

These performance levels indicate a comprehensive commitment to responsible labour practices, including workplace conditions that ensure health and safety, equity, and professional development [35]. By prioritizing employee well-being and growth, organizations cultivate stronger, sustainable labour relations, fostering an inclusive and ethical workplace environment [36].

Organizational operations inherently impact the surrounding environment, leaving a measurable ecological footprint. Consequently, organizations are compelled to adopt alternatives that promote sustainability and the preservation of natural resources. ISO 26000 [29] advocates for an integrated approach to reducing environmental impacts, considering direct and indirect economic, social, health, and environmental implications.

Performance regarding environmental practices (Figure 4) exhibited variability. Renewable energy and material usage were rated as low, whereas recycling, mitigation of toxic material incidents, and waste management achieved acceptable levels. Good performance was observed in actions related to environmental impact awareness and fuel consumption, with the latter also positively influencing financial performance.

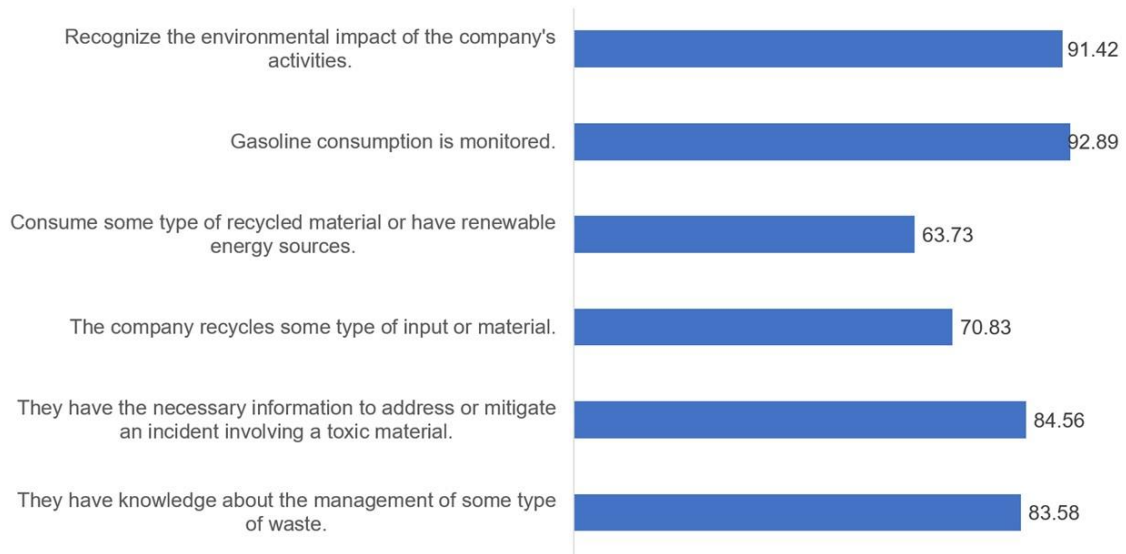


Figure 4: Environment

Adopting environmentally sustainable measures, such as resource management and emissions reduction, contributes to operational improvements and environmental sustainability [37]. Environmental responsibility is a critical component of CSR, enabling agricultural companies to achieve sustainable development through efficient resource utilization, environmental management systems, and active engagement in addressing community challenges [38].

Fair operating practices refer to the ethical conduct of organizations in their interactions with other stakeholders [29]. These practices promote closer relationships among diverse stakeholder groups. Laszlo, Cooperrider, and Fry [39] argue that organizations must align their practices with societal demands, fostering ethical and sustainable principles to establish equitable and resilient social systems.

In the context of agricultural firms in Ahome (Figure 5), performance in terms of agreements with clients and suppliers was classified as good. However, CSR practices, whether formal or informal, were not critical factors in supplier selection, resulting in an acceptable rating in this indicator.

Fair operating practices encourage transparency in organizational transactions, effective communication, and consistent evaluation of stakeholder impacts [40]. Certain actions,

governed by regulatory frameworks, link legal and moral responsibilities, ensuring that organizations are held accountable for their impacts [41].



Figure 5: Fair operating practices

Consumers, a pivotal stakeholder group, represent a primary revenue source for organizations. The ISO 26000 standard [29] defines consumers as individuals or groups who utilize the outcomes of an organization’s activities and decisions. Organizations have significant opportunities to foster sustainable development and consumption through the products and services they provide, as well as the associated information, such as guidance on use, repair, and disposal.

Regarding consumer-related practices (Figure 6), agricultural organizations in Ahome demonstrated good performance levels, as reflected by their positioning within the established thresholds. Such practices enhance customer loyalty through the mediating effects of corporate image and consumer satisfaction [42].

Moreover, CSR initiatives influence corporate trust and reputation [43], significantly enhancing brand image and perceived value [44]. However, the alignment between CSR practices and organizational actions must be coherent and credible to mitigate negative perceptions [45]. Organizations that align CSR initiatives with societal expectations reinforce consumer identification and loyalty [46].

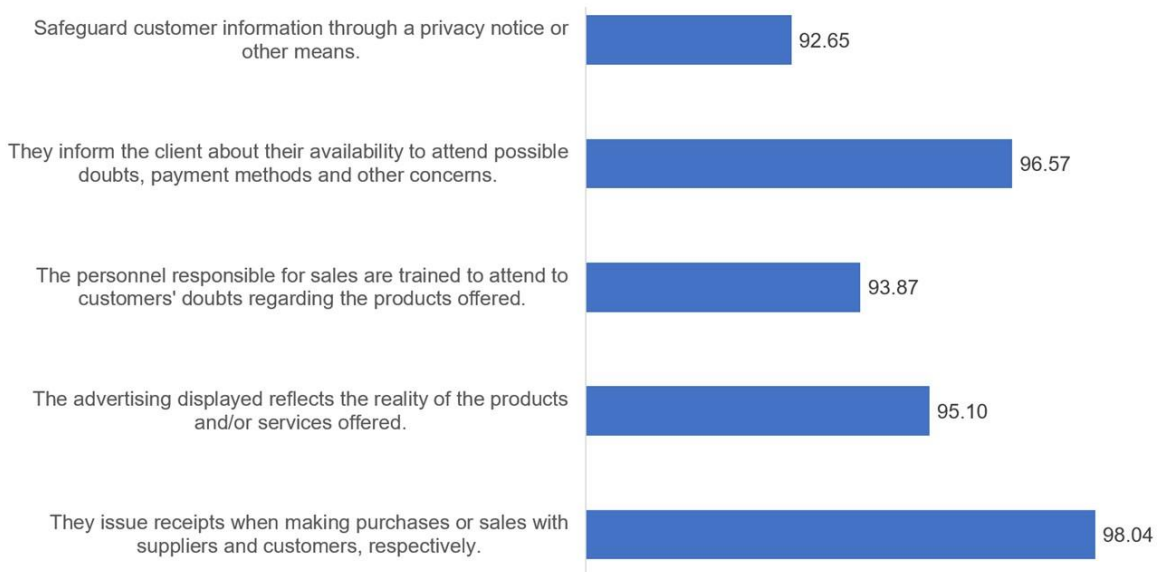


Figure 6: Consumer issues

The relationship that organizations maintain with their surroundings and their stakeholders is of paramount importance, as these interactions foster growth and development. ISO 26000 [29] emphasizes that organizations engaging respectfully with their communities and institutions not only reflect democratic and civic values but also reinforce them.

The results, depicted in Figure 7, show that the actions undertaken fall within the three levels defined by the established thresholds. First, actions rated at a regular level achieved a maximum score of 62 and included philanthropic activities or the promotion of cultural events. Actions rated as acceptable, with scores ranging between 66 and 82, encompassed participation in activities promoting economic development, consideration of local suppliers, collaboration with higher education institutions, support for social causes, and communication about product risks. Finally, actions achieving a good level, with a score of 87.25, reflect that agricultural companies acknowledge their role in creating competitive jobs and wages.

However, business trends often prioritize job creation, with local communities frequently excluded from long-term benefits [47]. Consequently, these companies must adopt CSR practices throughout their value chain to ensure the generation of sustainable, long-term benefits [48].

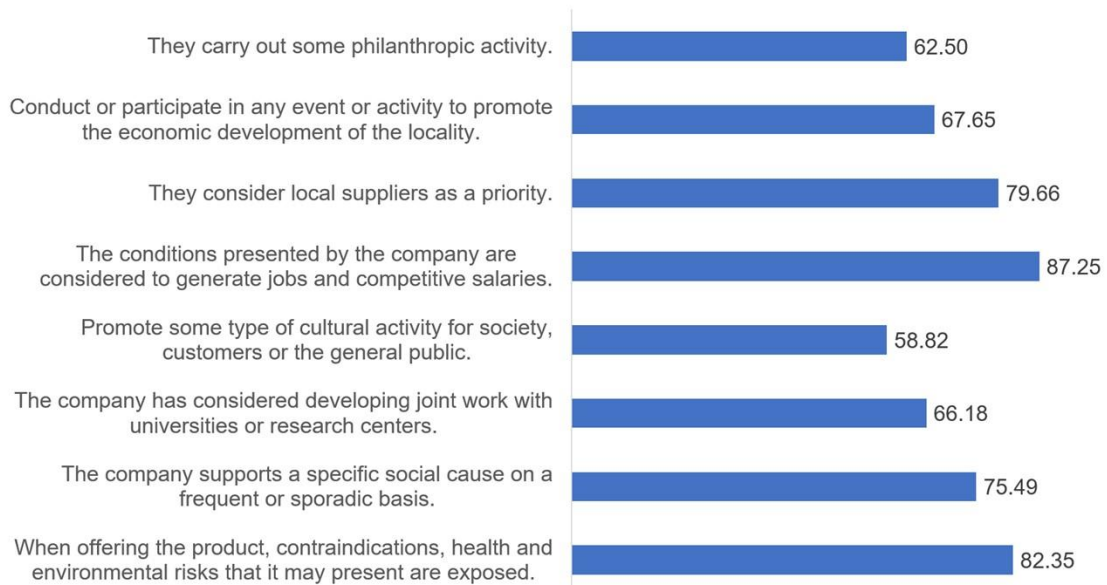


Figure 7: Community involvement and development

Another aspect addressed in this study was the implementation of the Food and Agriculture Organization’s (FAO) Good Agricultural Practices (GAPs), which serve as a tool aimed at achieving environmental, economic, and social sustainability [49]. As shown in Figure 8, the results indicate an acceptable level of performance in areas such as the management of agricultural inputs, water consumption, and land management, with scores of 82.35 and 83.82, respectively.

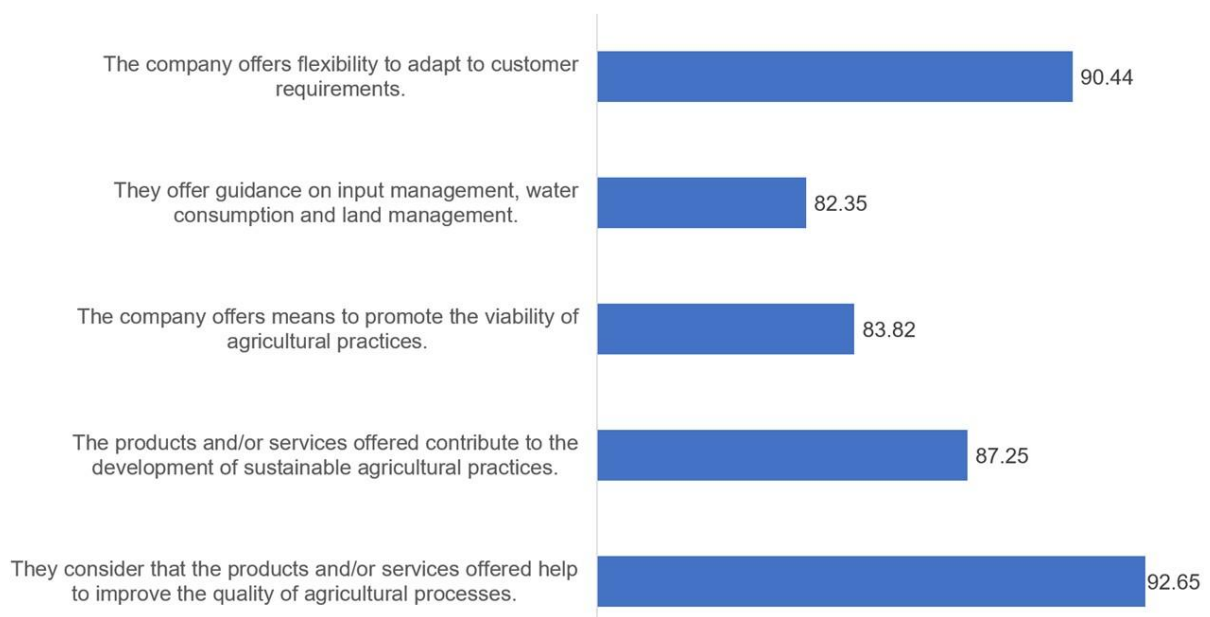


Figure 8: Good Agricultural Practices

In contrast, other criteria achieved a good level, including flexibility to meet customer requirements, the development of sustainable practices through products and services, and the enhancement of agricultural processes, with scores ranging between 87.25 and 92.65. GAPs act as a critical tool to strengthen food sovereignty by integrating scientific knowledge with traditional practices, which is essential for ensuring agricultural sustainability [50].

The study's findings reveal a clear dichotomy between the normative and voluntary aspects of Corporate Social Responsibility (CSR). The results show that agricultural companies in the municipality of Ahome tend to prioritize compliance with regulatory requirements, as reflected by higher scores in governance and labor rights-related aspects. However, voluntary indicators, such as the integration of innovative environmental and social practices, exhibit limited performance. This may indicate a lack of clear incentives or allocated resources for these areas. These findings highlight the need for a framework that not only mandates the adoption of responsible practices but also encourages voluntarism through fiscal incentives, strategic alliances, and public recognition of the most committed companies.

Furthermore, there is a significant opportunity for education and awareness-raising at both the organizational and community levels, which could enhance the impact of CSR practices, particularly in areas related to environmental sustainability and community engagement. Companies that have demonstrated strong performance in these areas could serve as benchmarks for the sector, fostering collaborative learning and the adoption of best practices.

5. Conclusions

This study provided an in-depth examination of corporate social responsibility (CSR) practices and Good Agricultural Practices (GAPs) within agricultural organizations located in the municipality of Ahome. In strict adherence to the considerations outlined in the ISO 26000 standard, the study addressed its seven core subjects, systematically analyzing each domain. Additionally, the guidelines established by the FAO for GAPs were applied.

Based on the levels proposed in this document, it is evident that agricultural companies demonstrate strong performance across most indicators. This reflects a behavior that benefits their operations, given the intrinsic nature of these organizations, which are permanently committed to their environment. Compliance with formal or informal guidelines enhances the sustainability of the sector. It is noteworthy that aspects governed by formal normative requirements tend to score higher, indicating that mandatory compliance promotes socially responsible behavior.

However, elements requiring voluntary organizational behavior show moderate to low scores, highlighting a clear contrast between mandatory compliance and voluntary initiatives by agricultural organizations. This underscores the importance of implementing a regulatory framework that not only addresses internal organizational aspects but also fosters benefits for the broader environment, including diverse stakeholders and the natural ecosystem. Such a framework would likely result in higher scores, demonstrating a genuine commitment to the sustainability of the agricultural sector.

The findings of this study reveal significant progress in the implementation of normative CSR practices among agricultural companies in Ahome, particularly in governance and labor rights. However, the adoption of voluntary practices and innovations in social and environmental domains remains a critical area of opportunity. This suggests that, while the normative framework has been effective in guiding certain behaviors, additional efforts are needed to encourage more proactive practices.

Consequently, the creation of programs that combine financial incentives with awareness campaigns is recommended to foster a culture of genuine social responsibility. Furthermore, establishing a benchmarking system would allow companies to compare themselves with the best practices in the sector, fostering positive competitiveness. Future research could focus on analyzing stakeholder perceptions of the impact of these practices and exploring their relationship with the economic and social outcomes of the agricultural sector.

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