

Assessment Of Corporate Social Responsibility in The HDEJ Company In Riobamba Using the Ersos Model

Diana Mishel Salazar Altamirano^{1*}, Natalia Elizabeth Benalcázar Mejía² and Karina Alexandra Álvarez Basantes³

^{1*}National University of Chimborazo,

Email: diana.salazar@unach.edu.ec

²National University of Chimborazo,

Email: natalia.benalcazar@unach.edu.ec

³National University of Chimborazo,

Email: kalvarez@unach.edu.ec

Received:
04/09/2025
Revised:
19/09/2025
Accepted:
09/10/2025
Published:
17/10/2025

ABSTRACT

This study assesses the implementation of Corporate Social Responsibility (CSR) within the private company HdeJ using the ERSOS model, which encompasses six dimensions: values and ethics, economic and financial management, quality of work life, community engagement, responsible marketing, and environmental practices. A 104-item survey was administered to 10 employees occupying both production and administrative roles. The results revealed strong environmental performance, but significant deficiencies in economic and financial management and community involvement. Moderate scores were observed in values and ethics, responsible marketing and quality of work life. The findings underscore the need for improved financial planning, transparent reporting mechanisms, enhanced employee engagement, and strategic community partnerships. The study concludes that CSR must integrate ethical, environmental, social, and financial practices within a coherent framework to drive sustainable competitiveness and foster stakeholder trust.

Keywords: Corporate social responsibility, business ethics, environmental management, financial performance.

JEL: G30, M14, M21



© 2025 by the authors; licensee Advances in Consumer Research. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC-BY-NC-ND) license(<http://creativecommons.org/licenses/by/4.0/>).

INTRODUCTION

Corporate Social Responsibility (CSR) has become a central topic in both academic research and business practice, reflecting the growing expectation that companies not only pursue economic objectives but also contribute positively to society and the environment. The concept of CRS has evolved from early philanthropic initiatives in history, such as the establishment of hospitals and orphanages by wealthy individuals and industrialists, to formalized organizational strategies aimed at promoting ethical, social, and environmental practices (Mijatovic et al., 2015). Modern corporations are now expected to integrate CRS into their core operations, ensuring that decision -making, resource allocation, and organizational policies reflect broader societal values and stakeholders' interests.

Despite the recognized importance of CRS, many companies face challenges in implementing it effectively. Small and medium-sized enterprises, in

particular, often struggle with stablishing structured financial management, formalized ethical frameworks, and systematic community engagement programs, which can limit the social impact of their operations and reduce their credibility with stakeholders. In Ecuador, studies of manufacturing firms indicate uneven CRS practices, with strengths frequently observed in environmental management, while areas as financial transparency and community involvement remain underdeveloped (Cisneros & Christel, 2014). This problem highlights the need for diagnostic tools and targeted strategies to assess and strengthen CRS implementation in local companies.

The literature reveals that CRS frameworks, such as Carroll's Pyramid of Social Responsibility and Freedman's Stakeholder Theory, have provided robust conceptual models for assessing corporate commitments to economic, legal, ethical, and philanthropic responsibilities (Mohammed, 2020). Empirical studies emphasize the strategic value of CRS, linking ethical

How to cite: Salazar Altamirano DM. Assessment of corporate social responsibility in the HDEJ Company in Riobamba using the ERSOS model. *Advances in Consumer Research*. 2025;2(4):5300–5310.

behavior, environmental management, quality of work, and community engagement to long-term competitiveness and resilience (Obeng et al., 2025). However, there is limited research on applying diagnostic evaluation tools, such as ERSOS model, to medium-sized manufacturing companies in Ecuador. This gap limits the capacity of organizations to objectively assess CRS practices and implement improvements tailored to their operational and social contexts.

In this study, the objective was to evaluate the implementation of CRS in one private company named HdeJ, a medium-sized manufacturing company, using the ERSOS model. The study aimed to identify the company's strengths and weaknesses across six dimensions, to provide recommendations for enhancing social, ethical, and environmental performance.

Specifically, this research sought to:

1. Diagnose the level of CRS implementation at HdeJ according to the ERSOS evaluation model.
2. Identify critical areas for improvement in CRS practices, particularly in financial management and community engagement.
3. Propose recommendations to strengthen HdeJ's strategies, enhancing sustainability, ethical standards, and stakeholder trust.

Literature review

The study of Corporate Social Responsibility (CSR) in the food industry has received growing scholarly attention in recent years, particularly through empirical research and case-based analyses. (Sari & Rahmawati, 2024), examining the Indonesian food sector, report that CSR initiatives exert a significant negative effect on firms' financial performance, whereas environmental performance has a positive and significant impact. These findings suggest that firms may achieve better financial outcomes by prioritizing environmental management over traditional CSR approaches.

In the context of the COVID-19 pandemic, (Zhang, 2022) finds that CSR positively influences customer loyalty, corporate image, and satisfaction. Moreover, corporate image and customer satisfaction serve as significant mediators in these relationships. The pandemic itself is shown to positively moderate the link between CSR and customer satisfaction, though it does not significantly affect loyalty or brand image.

At the internal level, several studies have examined how CSR is perceived and implemented within firms. (Sanusi & Johl, 2022) in a study of Malaysian SMEs, highlight the critical influence of workplace well-being and job-related stress on sustainable organizational performance—an especially salient finding given SMEs' reliance on sustained competitive advantages for survival and growth. Similarly, (Gujrati, 2022), analyzing firms from India's manufacturing and service sectors, finds that organizational culture, ethical practices, managerial support, and sectoral priorities do not significantly influence employee perceptions of

CSR. However, these perceptions appear to shift positively as employees ascend to higher hierarchical positions.

Comparative research by (Ikram et al., 2020) reveals that Western food companies outperform their South Asian counterparts in CSR management. This discrepancy is largely attributed to a greater reluctance among South Asian firms to allocate profits toward CSR activities. In a related vein, (Nguyen et al., 2020) focusing on consumer perceptions in northern Vietnam, find that community-oriented CSR exerts the strongest influence on consumer attitudes, followed by employee-focused and fair operational practices. Despite some awareness of CSR practices, consumer behavioral responses—positive or negative—remain limited.

In the hospitality sector, (Freire et al., 2022) demonstrate that increased organizational identification, driven by CSR initiatives focused on the environment, employees, and customers, is positively associated with organizational citizenship behavior. Likewise, (Damjanović, 2019) studying companies in the Serbian Responsible Business Forum, underscores the pivotal role of employees in achieving CSR goals. The study advocates for clearly defined roles and effective internal communication to enhance employee engagement and maximize CSR outcomes.

At a broader structural level, (Packer et al., 2019) analyze the world's 25 largest fishing companies and identify systemic weaknesses, including the absence of robust accountability mechanisms and consistent impact reporting. Many firms issue CSR commitments without clear objectives or supporting structures, leading the authors to call for more robust CSR business models and stronger regulatory oversight.

Finally, in the Slovak food industry, (Nagyová et al., 2016) report that reducing negative operational impacts is the most common environmental commitment across companies of all sizes. More than half of large enterprises, in particular, invest in pollution-reducing technologies and adopt more environmentally sustainable raw materials.

CSR in the food industry positively influences customer loyalty, corporate image, and satisfaction. However, challenges remain, including weak internal structures and lack of strategic commitment. Workplace well-being and organizational identification are key to its effectiveness.

Origin and Historical Development of Corporate Social Responsibility

Concern for the welfare of others is a deeply rooted aspect of human history. In Ancient Rome, the wealthy often supported public welfare through charitable acts, such as funding hospitals or supporting children. However, according to Muriel (2021), it was not until 1875 that corporate social initiatives took a more formalized shape, when the Marcy company built an orphanage. Later, in 1893, the Pullman Company

How to cite: Salazar Altamirano DM. Assessment of corporate social responsibility in the HDEJ Company in Riobamba using the ERSOS model. *Advances in Consumer Research*. 2025;2(4):5300–5310.

introduced an industrial model aimed at improving workers' quality of life.

The formal concept of Corporate Social Responsibility (CSR) emerged in the 1950s. Vallaey and Alvarez (2022), in a systematic review, identify Howard Bowen's definition as foundational: CSR is the obligation of business leaders to make decisions and pursue actions that align with societal values and objectives. A major institutional step came in 2010 with the introduction of ISO 26000, which provided guidelines for implementing CSR across organizations. More recently, Sheehy and Farneti (2021) have emphasized that CSR extends beyond product or service delivery to include the social and environmental impacts of a firm's entire value chain. CSR requires ongoing dialogue with affected stakeholder groups and a proactive effort to prevent harm in all areas of operation.

Models and Theoretical Frameworks of CSR

A key contribution to CSR theory is Carroll's Pyramid of Corporate Social Responsibility, which organizes a firm's responsibilities into four levels: economic, legal, ethical, and philanthropic (cited in Ruiz et al., 2024). This framework helps organizations conceptualize CSR as an integrated model, rather than as isolated initiatives. Similarly, Freeman's Stakeholder Theory (Pardo et al., 2024) broadens the scope of corporate responsibility beyond shareholders to include all parties affected by the company's actions—employees, customers, suppliers, communities, and others. This perspective has reshaped modern understandings of corporate governance by promoting inclusivity and shared value creation. Both frameworks remain influential in academic and managerial discourse, reinforcing the view of CSR as a multidimensional construct.

CSR as a Strategic Business Tool

CSR has evolved from a peripheral activity to a central component of corporate strategy. As Gordillo et al. (2024) argue, CSR should be understood as a long-term commitment to enhancing competitiveness and contributing to national and global development goals through measurable, socially oriented actions. In this context, CSR is not only aligned with sustainability goals but also with innovation, efficiency, and organizational resilience.

Gonzales et al. (2024), in a systematic review, highlight how firms across industries are increasingly incorporating CSR into core strategic planning. This integration includes efforts to reduce environmental harm, improve ethical standards, and foster social well-being—initiatives that enhance corporate legitimacy and generate trust among investors, consumers, and partners. Transparency and performance measurement play a crucial role in CSR's strategic value. Frameworks like the Global Reporting Initiative (GRI) provide standardized metrics for evaluating and communicating social, environmental, and economic performance. These instruments support comparability across regions and sectors, while also reinforcing accountability to stakeholders (Vessuri, 2016).

Moreover, implementing CSR initiatives has been associated with several tangible benefits. Internally, it enhances employee engagement, improves operational efficiency, and fosters a culture of innovation (Ormaza et al., 2020). Externally, it strengthens brand reputation and facilitates positive stakeholder relationships (Meléndez et al., 2021). CSR also serves as a risk management tool, helping firms anticipate and adapt to legal, environmental, and social changes more effectively.

Rather than being viewed as an optional cost, CSR is now widely regarded as a strategic investment—one that yields long-term value for both the organization and the society in which it operates.

Theoretical basis of ERSOS

Its design is based on the integration of international standards (such as those proposed by the Global Reporting Initiative) and the review of previous models, including the European Community Awareness Questionnaire and tools developed by organizations in Latin America such as Acción Empresarial (Chile), DERES (Uruguay), and Comprometerse (Colombia) (de Oliveira y Lima, 2021). The primary objective of the ERSOS model is to generate a diagnostic assessment that considers both quantitative and qualitative aspects of CSR, while adapting to the specific reality of the organization under evaluation. It is grounded in the understanding that CSR cannot be measured solely through global indicators; rather, it must consider the characteristics sector, the corporate culture, and the socio-economic context in which the organization operates.

Methods and Data

This study employed a mixed-methods approach, combining statistical analysis with a structured literature review to examine the implementation of Corporate Social Responsibility (CSR) within the company HdeJ. This methodological triangulation enhanced the robustness of the findings by integrating both quantitative and qualitative perspectives.

A cross-sectional research design was adopted, involving a single point of data collection focused on factory personnel—specifically, individuals working in the production area. The study population consisted of 10 participants, including both administrative and operational staff.

Data were gathered using the ERSOS questionnaire-based evaluation model, a structured instrument developed by Sanz et al. (2013) to assess the level of CSR implementation in organizations. The model is designed around six thematic dimensions that collectively offer a comprehensive evaluation of how social responsibility is embedded in a company's practices. Emphasizing local relevance, the ERSOS model aims to measure not only formal CSR policies but also the actual social contribution of organizations.

The ERSOS model includes six core indicators,

How to cite: Salazar Altamirano DM. Assessment of corporate social responsibility in the HDEJ Company in Riobamba using the ERSOS model. *Advances in Consumer Research*. 2025;2(4):5300–5310.

comprising a total of 104 items, each aligned with key aspects of CSR. These indicators are defined as follows:

Indicator 1: Values and Ethical Principles. Assesses the existence and application of a code of ethics grounded in consistency between organizational values and day-to-day practices. It evaluates ethical conduct across all organizational levels, transparency in communication, and integrity in decision-making.

Indicator 2: Economic and Financial Responsibility. Measures responsible financial management, economic efficiency, and the reinvestment of profits in social and environmental initiatives. It also considers financial stability and the equitable distribution of resources.

Indicator 3: Quality of Work Life. Evaluates working conditions, occupational safety, training opportunities, professional development, employee satisfaction, and the organization's commitment to inclusion and diversity.

Indicator 4: Community Engagement. Examines the company's interaction with the local community, including volunteer efforts, community development programs, and mechanisms for stakeholder participation. It assesses both direct and indirect social impacts.

Indicator 5: Responsible Marketing. Investigates advertising and promotional practices, ensuring ethical representation of products or services, protection of consumer data, and transparency in market communication. This indicator verifies the alignment between marketing messages and actual product attributes.

Indicator 6: Environmental Responsibility. Focuses on environmental policies and practices, including resource efficiency, emissions and waste management, and the adoption of renewable energy sources. It reflects the company's commitment to environmental stewardship and sustainable operations.

Overall, the ERSOS model provides a multidimensional framework for assessing CSR performance, enabling a detailed diagnosis of HdeJ's practices across critical areas of social, ethical, economic, and environmental responsibility.

RESULTS

The most relevant results are presented based on the survey conducted to the operational staff of HdeJ, following the ERSOS evaluation manual. Based on the population study, the demographic data are as follows:

Table 1. Demographic data of the operational staff at HdeJ

Attribute	Item	Frequency	Percentage
Gender	Female	0	0%
	Male	10	100%
Age	19-28	0	0%
	29-38	5	50%
	39-48	3	30%
	More than 49	2	20%
Educational level	Primary	7	70%
	Secondary	2	20%
	Tertiary	0	0%
	Postgraduate	1	10%
Type of work	Administrative	0	0%
	Operational	10	100%
	Others	0	0%
Service time	Between 1 to 3 years	1	10%
	Between 3 y 6 years	1	10%
	More than 6 years	8	80%

Note: Prepared by the authors based on surveys

All operational staff at HdeJ are male, and the majority have more than six years of work experience within the organization. As such, they possess substantial knowledge of the company's trajectory and the strategic decisions made by executives for the benefit of the enterprise—an element that proves crucial in assessing the application of CSR within the company.

To highlight the most favorable aspects of each indicator related to HdeJ's performance in social responsibility,

only the items with an average score above 2.7 were considered. This approach focuses on the areas that received the highest evaluations from the operational staff, thereby facilitating the identification of practices and policies most effectively and positively implemented by the company. This procedure enables the analysis to concentrate on the strengths reflected in the ERSOS model, resulting in the following findings, presented in Table 2.

Table 2. Values and ethical principles

Values and ethical principles	Average
-------------------------------	---------

How to cite: Salazar Altamirano DM. Assessment of corporate social responsibility in the HDEJ Company in Riobamba using the ERSOS model. *Advances in Consumer Research*. 2025;2(4):5300–5310.

Includes considerations of Corporate Social Responsibility in its mission and vision	2,9
Explicitly prohibits corrupt practices for obtaining benefits or donations (e.g., gratuities, undue pressure, and extortion)	2,8
Explicitly prohibits corrupt practices in interactions with the State	3,0
Has control and sanction procedures in place for potential corrupt practices	2,8

Note: Prepared by the authors based on surveys

The analysis of this indicator highlights the importance of ensuring that the principles declared by the organization are effectively implemented in day-to-day activities and reflected in transparent decision-making processes. The average score obtained suggests that the company has established a solid and visible ethical framework for its stakeholders. This assessment demonstrates the organization's commitment to defining

clear standards, ensuring integrity in its management practices, and strengthening trust among both internal and external audiences. However, the fact that the score falls within a mid-to-high range indicates that there is still room for improvements such as through enhanced ethics training and a more active promotion of established procedures (Table 3).

Table 3. Quality of work life

Quality of work life	Average
Has a program for the prevention of occupational accidents and work-related illnesses that goes beyond legal requirements	3,0
Has written policies that prohibit and sanction discriminatory practices (based on gender, age, race, disability, former incarceration, etc.) in recruitment and internal promotion processes.	2,9
Complies with national legislation regarding the employment of minors (authorizations, working hours, educational obligations, etc.).	2,9
Has an established strategy against harassment (sexual/psychological)	3,0

Note: Prepared by the authors based on surveys

A sustainable work environment over time combines safety, equality, and opportunities for professional development. The average score for this indicator highlights that the company has implemented strong guidelines to safeguard physical integrity, ensure equal treatment, and promote continuous training. These

practices contribute to enhancing employee satisfaction and a sense of belonging. On the other hand, the intermediate position of the average also suggests that automating feedback processes and designing structured incentive systems could further strengthen the perceived quality of the work environment (Table 4).

Table 4. Responsible marketing dimension

Responsible marketing	Average
Apply policies to ensure honesty and quality in all its contracts, agreements, and advertising (e.g., fair purchasing policies or clauses for beneficiary protection).	2,75
Provides clear and accurate information about the services it offers and their scope	2,87
Is recognized in the sector for its strong ethical reputation.	2,80
Ensures that advertising content complies with legal regulations, ethical advertising standards, and beneficiary rights.	2,70
Fulfills contractual obligations with donors, suppliers, and contractors in a timely manner.	2,80

Note: Prepared by the authors based on surveys

According to theory, this indicator should reflect honest communication and respect for customer expectations. The average scores obtained indicate consistent practice of clarity in the information provided and compliance with contractual obligations, which enhances trust in the brand. However, the results (slightly below excellence)

suggest opportunities for improvement, such as pursuing recognized quality certifications and establishing more direct feedback channels with users. These measures would strengthen the perception of honesty in commercial transactions (Table 5).

Table 5. Environment dimension

Environment	Average
Implement actions for environmental protection	3,00
Is aware of the main environmental impacts caused by its activities, services, and developments.	3,00
Apply environmental regulations related to the use of public space.	3,00
Has a green procurement policy, considering environmental aspects when selecting suppliers and products	3,00
Has an established recycling program	3,00
Addresses complaints and/or reports related to environmental harm.	3,00

The theoretical framework underscores the importance of adopting proactive environmental policies, optimizing resource use, and establishing mechanisms for public disclosure of environmental performance. The average score, which falls within a mid-to-high range, suggests that the company has achieved a balanced integration of environmental management practices (complying with regulations, promoting recycling, and acknowledging its environmental impacts) demonstrating a genuine commitment to sustainability. To move toward excellence, it is recommended that the company implement quantifiable environmental indicators (environmental KPIs) and regularly publish sustainability reports to track progress and enable

comparisons over time.

Additionally, to highlight areas with critical perceptions, only items with an average score below 2.00 were considered. This approach focuses the analysis on the lowest-rated responses, making it possible to identify weaknesses and gaps in the implementation of corporate social responsibility at HdeJ. Emphasizing these negative responses is essential for developing corrective actions and improvement strategies aimed at addressing the most vulnerable aspects of the ERSOS model (Table 6).

Table 6. Community engagement dimension

Community engagement	Average
Has an in-depth understanding of the impact of its activities on the life of the community in which it operates	2.44
Assumes responsibility for any damage or negative impacts caused to the community by its activities	2.22
Evaluates the social impact of the projects and social actions it supports.	2.11
Take preventive actions in anticipation of the potential impacts its activities may have on the community.	2.44
Employs specialists or engages consultants in the planning and evaluation of its social initiatives	2.44
Encourages the formation of social action networks.	1.44
Promotes volunteer work by its employees in support of the community.	1.77
Creates opportunities for employees to engage in community support activities.	1.66
Rewards employees' volunteer work.	2.10
Provides technical support to public institutions to help improve their management.	1.55
Donates services.	1.55
Provides non-financial resources (space, equipment, technologies, technical and managerial expertise of its staff) needed for the development of community projects and activities.	1.77
Develops its strategic planning through formal processes that include its social actions.	1.87

Note: Prepared by the authors based on surveys

This indicator reflects the organization's ability to engage proactively and sustainably with its surroundings through actions that create social value and strengthen the community. The average scores obtained (all below 2.5) indicate a weak perception regarding the depth of impact analysis, the identification of social risks, and the promotion of internal volunteerism. This situation suggests that, although some isolated initiatives exist,

they lack the systematization and visibility necessary to become long-term practices. From a theoretical standpoint, the absence of a meticulous design in the strategic planning of community actions and the limited allocation of specialized resources constrain the organization's ability to build effective collaboration networks and to objectively assess the social benefits generated.

Table 7. Economy and finance dimension

Economy and finance	Average
Maintains financial records and accounting information for all its operations	0,00
Comply with all tax obligations required by law	0,00
Implements both internal and external audit processes.	0,00
Has a cash flow system that ensures the fulfillment of its liquidity needs.	0,00
Conducts financial analyses, budgeting, and forecasting to develop strategies that guarantee its economic sustainability	0,00
Carries out planned economic/financial actions following the PDCA (Plan-Do-Check-Act) cycle	0,00
Ensures that payments to employees and suppliers are made in accordance with the law (no tax evasion, accurate payroll amounts) and ethics (e.g., no payroll payments disguised as rent or fees)	3,00
Has mechanisms for generating own funds and/or an endowment fund that ensures long-term continuity.	3,00
Establish strategies to obtain funding from private enterprises, the State, and multilateral organizations.	0,00
Evaluates the effectiveness of its funding strategies, analyzes them, and proposes improvements.	0,00

Has documented processes and mechanisms for legalizing both cash and in-kind donations	0,00
Investigates the origin of donation funds prior to accepting them.	
Refrain from accepting funds when the origin of the resources is unclear	3,00
Provides regular reports to donors or stakeholders regarding the use of allocated funds	0,00

Note: Prepared by the authors based on surveys

According to the ERSOS model literature, this indicator should reflect both clarity in the documentation of operations and compliance with regulations, as well as the reinvestment of surplus funds into socially beneficial initiatives. The absence of formal processes across most key metrics (accounting records, audits, cash flow, financial projections, and donation formalization) reveals a critical lack of structured procedures. Only the systems related to ethical remuneration and the internal generation of resources show a moderate level of recognition (average score = 3.0), which is insufficient to compensate for the broader deficiencies. In theory, the

lack of financial planning practices aligned with the PDCA cycle and the absence of strategy evaluations for fundraising efforts limit both economic sustainability and the company's credibility among investors and donors. Therefore, it is essential to establish robust accounting systems, conduct regular audits, and document financial resource management processes to bring this indicator into alignment with corporate social responsibility standards. About the results of each indicator, the evaluation has enabled an assessment of the level of CSR implementation at HdeJ, leading to the following general findings, shown in Table 8.

Table 8. CSR results by dimension

No.	Dimension	Value
1	Values and ethical principles	2.47
2	Environment	2.82
3	Responsible marketing	2.29
4	Community engagement	1.96
5	Quality of work life	2.08
6	Economy and finance	0.64

Note: Prepared by the authors

In a general analysis, the findings reveal significant differences among the six examined areas: Highest-performing dimension. Environment (2.82): This dimension emerges as the strongest, indicating a high level of appreciation from survey participants regarding the company's environmental management policies and practices. The results suggest that the company has successfully implemented effective strategies for environmental protection, awareness of impacts, and recycling—aligned with the sustainability principles outlined in the theoretical framework.

Values and ethical principles (2.47): Demonstrate a positive performance in aligning the institution's values with its operational practices, evidencing the implementation of a functional ethical system that enhances stakeholder trust.

Responsible Marketing (2.29): Indicates clear communication and consistent respect for contractual agreements. Although there is room for improvement, this evaluation reinforces the company's commercial credibility.

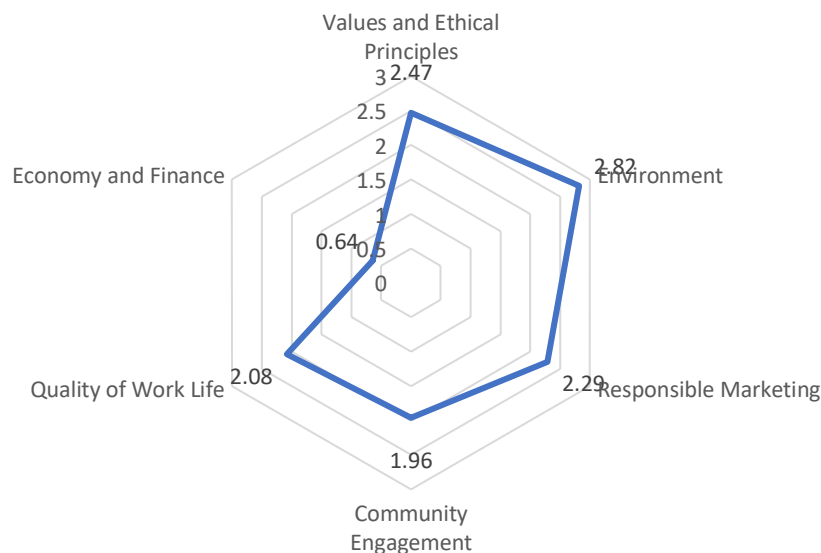
Community engagement (1.96) and quality of work life (2.08): Both indicators fall below the 2.10 threshold,

suggesting moderate perceptions regarding social connection and internal well-being. It is advisable to develop more structured volunteer programs and professional development initiatives that enhance the sense of social responsibility toward employees and the local environment.

Economy and finance (0.64): The lowest score highlight a critical deficiency in the formalization and communication of responsible financial practices. This finding calls for the immediate implementation of robust accounting systems, regular audits, and clearly defined policies for social reinvestment to align this dimension with CSR standards.

Furthermore, as a means of verifying the reliability of the results obtained from the survey administered to the operational staff of HdeJ, the statistical calculation of Cronbach's Alpha coefficient was conducted resulting in 0.898 based on 104 number of items according to the ERSOS questionnaire. The value of $\alpha = 0.898$ indicates excellent internal consistency across all 104 items, confirming the reliability of the instrument and demonstrating that its items uniformly assess the construct of corporate social responsibility within the company HdeJ.

Figure 1. Comparative evaluation of CSR dimensions



DISCUSSION OF RESULTS

The findings of this study reveal a dual performance landscape within HdeJ: while the company demonstrates considerable strengths in environmental management, it faces notable weaknesses in financial governance and community engagement.

The environmental dimension, with a score of 2.82, reflects effective initiatives in waste reduction and emissions control. These outcomes align with Rhou and Singal (2020), who argue that incorporating measurable ecological metrics enhances both operational efficiency and corporate reputation. To build on this strength, HdeJ would benefit from implementing periodic sustainability reports, enabling progress tracking over time and promoting transparency. Compared to the Ecuadorian manufacturing sector average (2.4–2.6), as reported by (Aizaga et al., 2024), HdeJ performs above expectations. Nonetheless, the company shows deficiencies in carbon emissions monitoring and environmental reporting systems. As Jaramillo (2022) notes, SMEs in Ecuador typically score below 2.5 on emissions metrics, a trend mirrored at HdeJ. Addressing this gap requires the integration of quantitative indicators and automated reporting tools to better assess and communicate environmental impacts.

The values and ethical principles indicator scored 2.47, suggesting a satisfactory internalization of conduct codes and integrity standards. However, Melo and Garrido (2012) emphasize that to leverage ethics as a competitive advantage, these principles must be complemented by inclusive policies and product innovation. In this regard, HdeJ could expand diversity programs and develop socially responsible offerings that reinforce its ethical brand positioning.

Despite a solid ethical foundation, governance-related weaknesses remain. Stubben & Welch (2020) highlight that mid-range scores in this domain often correlate with underdeveloped whistleblowing systems and inadequate employee training on ethical conduct. HdeJ should prioritize structured ethics training and more accessible

reporting channels to reinforce internal accountability mechanisms.

A comparative analysis of the environmental and ethical dimensions reveals a CSR strategy skewed toward operational over cultural factors. While HdeJ excels in environmental practices, it invests less in areas such as employee engagement and organizational values. Benchmarking studies from Latin America suggest that integrating ethics education with environmental goals fosters a more sustainable and cohesive organizational culture.

The quality of work life dimension received a modest score of 2.08, reflecting a neutral to slightly positive perception by employees. López et al. (2017) argue that employee satisfaction is strongly influenced by transparency, feedback mechanisms, and development opportunities. HdeJ should implement continuous training programs and participatory channels to increase staff motivation and involvement in CSR-related initiatives.

The responsible marketing dimension scored 2.29, indicating competent yet unremarkable performance. While current practices are functional, there is room for improvement through advanced market segmentation and enhanced digital presence. Nur and Siregar (2024) suggest that such strategies can improve marketing efficiency by up to 15% in similar industries.

Community engagement, with a score of 1.96, and quality of work life (2.08), indicate areas of moderate performance. According to Mora (2023), Ecuadorian SMEs with low community engagement face difficulties building social capital, which can impair brand credibility and local partnerships. HdeJ should consider establishing structured community programs and setting measurable impact indicators (KPIs) to better assess and communicate outcomes.

The most critical gap lies in the economy and finance dimension, which scored a low 0.64. This reflects the absence of key financial practices such as standardized

How to cite: Salazar Altamirano DM. Assessment of corporate social responsibility in the HDEJ Company in Riobamba using the ERSOS model. *Advances in Consumer Research*. 2025;2(4):5300–5310.

accounting, reinvestment strategies, and regular audits. As Jaramillo (2022) notes, these deficiencies are common among Ecuadorian SMEs and often lead to inconsistent performance and reduced stakeholder confidence. HdeJ must implement a financial planning system aligned with the PDCA cycle, supported by internal audits and transparent profit distribution reporting to strengthen internal governance and trust among investors and stakeholders.

In summary, HdeJ demonstrates environmental and ethical leadership, but these strengths are offset by weak financial management, limited community outreach, and underdeveloped employee engagement practices. Addressing these gaps is essential for evolving toward a more balanced and effective CSR framework.

CONCLUSIONS

The case of HdeJ offers practical insights for companies aiming to strengthen their corporate social responsibility performance. The findings suggest that CSR must be approached as a strategic driver of long-term competitiveness, rather than as a peripheral or philanthropic endeavor.

Key conclusions include:

- Environmental responsibility is a core asset. When paired with simple monitoring tools for energy use, waste management, and eco-efficiency, it can reduce costs and enhance reputational capital.
- A well-defined ethical framework serves as a foundation for governance. Formal codes of conduct and continuous training help embed integrity into daily operations and align internal behavior with stakeholder expectations.
- Work-life quality directly impacts talent retention, innovation, and productivity. Flexible work arrangements, wellness programs, and employee recognition systems foster deeper commitment and engagement.
- Community engagement must move beyond one-off initiatives to become a consistent and structured part of the CSR strategy. Collaborations with local organizations and volunteer programs help strengthen the company's social license to operate.
- Financial transparency is fundamental. Implementing sound accounting practices, regular audits, and profit reinvestment strategies ensures both compliance and trust-building among stakeholders.

1. Strategic Recommendations

- Position environmental performance as a strategic asset by adopting tools for monitoring energy use, waste reduction, and resource efficiency.
- Institutionalize ethics through formal codes of conduct and ongoing training to reinforce integrity and organizational alignment.
- Improve work-life quality by implementing wellness initiatives, flexible policies, and participatory mechanisms for social innovation.
- Develop systematic community engagement

programs with local partnerships and measurable social impact goals.

- Strengthen financial governance through structured planning, internal audits, and transparent reporting aligned with CSR objectives.

Limitations and future studies

It is important to acknowledge the limitations of this research and identify areas for future studies. Some limitations include: The research was conducted in a single company with a sample size of 10 operational staff, which may limit the generalizability of the results to other organizations and industries. Future research could expand on this study by including a larger and more diverse sample of companies across multiple sectors, allowing for comparative analysis and benchmarking of CRS practices. Combining qualitative methods, such as interviews with managers, community members, and other stakeholders, could provide deeper insights into the organizational culture, decision-making processes, and perceived social impact. Finally, integrating quantitative CRS metrics with financial and operational performance data would allow for a more holistic assessment of how responsible practices contribute to sustainable business outcome and long-term competitiveness.

REFERENCES

1. Aizaga, M., Ramírez, M., Colmenárez Mujica, M. C., & Toasa, R. M. (2024). Environmental Management of Ecuador's Business Sector in the Fight against Climate Change. *Sustainability*, 16(5), Article 5. <https://doi.org/10.3390/su16051837>
2. Aizaga, M., Toasa, R., & Celí, E. (2024). Environmental management of Ecuador's business sector in the fight against climate change. *Sustainability*, 16(5), 1837. <https://doi.org/10.3390/su16051837>
3. Cisneros, P., & Christel, L. (2014). The democracy deficit of corporate social responsibility in post-neoliberal times: an analysis of the Argentinian and Ecuadorian experiences. *Journal of Cleaner Production*, 84(1), 174–182. <https://doi.org/10.1016/J.JCLEPRO.2014.03.032>
4. Damjanović, M. (2019). Investing in Employees in Serbian Companies – Internal Dimension of CSR. *ENTRENOVA - ENTERPRISE RESEARCH INNOVATION Journal*, 5(1), 367–374.
5. De Oliveira, M., & Lima, V. (2021). Analysis of convergence in the assessment of corporate social responsibility indexes in the context of the Brazilian firm. *Estudios Gerenciales*, 37(160), 349–363. <https://doi.org/10.18046/j.estger.2021.160.3955>
6. Freire, C., Gonçalves, J., & Carvalho, M. R. (2022). Corporate Social Responsibility: The Impact of Employees' Perceptions on Organizational Citizenship Behavior through Organizational Identification. *Administrative Sciences*, 12(3), 120. <https://doi.org/10.3390/admsci12030120>
7. Gonzales, W., Delgado, J., Chavez, J., Horna, J., Tello, A., Diaz, A., Culqui, M., & Quispe, L. (2024). Social responsibility trends in the industries over the last 15 years. A systematic review. *Proceedings of*

How to cite: Salazar Altamirano DM. Assessment of corporate social responsibility in the HDEJ Company in Riobamba using the ERSOS model. *Advances in Consumer Research*. 2025;2(4):5300–5310.

- the LACCEI International Multi-Conference for Engineering, Education and Technology. <https://doi.org/10.18687/LACCEI2024.1.1.1775>
8. Gordillo, L., Chirinos, Y., Vega, C., & Ortega, E. (2024). Green Marketing and Social Responsibility in Companies in Mexico, integrating strategies for sustainability. *Revista Venezolana de Gerencia*, 29(12), 1129–1144. <https://doi.org/10.52080/rvgluz.29.e12.16>
9. Gujrati, P. (2022). An empirical study on the impact of corporate social responsibility in the manufacturing and service sector in India. *Journal of Indian Business Research*, 15(1), 187–201. <https://doi.org/10.1108/JIBR-04-2022-0116>
10. Ikram, M., Qayyum, A., Mehmood, O., & Haider, J. (2020). Assessment of the Effectiveness and the Adaption of CSR Management System in Food Industry: The Case of the South Asian versus the Western Food Companies. *SAGE Open*, 10(1), 2158244019901250. <https://doi.org/10.1177/2158244019901250>
11. Jaramillo, W. A., Flor, R. H., & Vásquez, J. R. (2022b). Small and Medium-Sized Enterprises in Ecuador: Evolution and Challenges. *Journal of Evolutionary Studies in Business*, 7(1), Article 1.
12. López, A., Ojeda, J., & Ríos, M. (2017). The corporate social responsibility from the perception of human capital. A case study. *Revista de Contabilidad-Spanish Accounting Review*, 20(1), 36–46. <https://doi.org/10.1016/j.rcsar.2016.01.001>
13. Melendez, J. R., Delgado, J. L., Chero, V., & Franco, J. (2021). Circular economy: A review from business models and corporate social responsibility. *Revista Venezolana de Gerencia*, 26(6), 560–573. <https://doi.org/10.52080/rvgluz.26.e6.34>
14. Melo, T., & Garrido, A. (2012). Corporate Reputation: A Combination of Social Responsibility and Industry. *Corporate Social Responsibility and Environmental Management*, 19(1), 11–31. <https://doi.org/10.1002/csr.260>
15. Mijatovic, I., Miladinovic, S., & Stokic, D. (2015). Corporate Social Responsibility in Serbia: Between Corporate Philanthropy and Standards. *CSR, Sustainability, Ethics and Governance*, 333–350. https://doi.org/10.1007/978-3-319-13566-3_18
16. Mohammed, S. (2020). Components, theories and the business case for corporate social responsibility. *International Journal of Business and Management Review*, 8(2), 37–65.
17. Mora Guzmán, J. (2023). Assessing and Strengthening the Entrepreneurial Ecosystem for Social Enterprises in Ecuador [Master Thesis]. <https://studenttheses.uu.nl/handle/20.500.12932/44991>
18. Muriel, M. (2021). Marco legal de la responsabilidad social en el mundo. *Revista Conjeturas Sociológicas*, 26. <https://revistas.ues.edu.sv/index.php/conjsociologicas/article/view/2081>
19. Nagyová, L., Holienčinová, M., Košičiarová, I., & Holota, T. (2016). Corporate Social Responsibility in Food Manufacturing Companies – Environmental Dimensions. *Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis*, 64(3), 1037–1043. <https://doi.org/10.11118/actaun201664031037>
20. Nguyen, P.-M., D. Vo, N., Phuc Nguyen, N., & Choo, Y. (2020). Corporate Social Responsibilities of Food Processing Companies in Vietnam from Consumer Perspective. *Sustainability*, 12(1), 71. <https://doi.org/10.3390/su12010071>
21. Nur, M. F., & Siregar, A. (2024). Exploring the Use of Cluster Analysis in Market Segmentation for Targeted Advertising. *IAIC Transactions on Sustainable Digital Innovation (ITSDI)*, 5(2), Article 2. <https://doi.org/10.34306/itsdi.v5i2.665>
22. Obeng, H. A., Arhinful, R., Mensah, L., & Mensah, C. C. (2025). The Mediating Role of Service Quality in the Relationship Between Corporate Social Responsibility and Sustainable Competitive Advantages in an Emerging Economy. *Business Strategy & Development*, 8(1), e70099. <https://doi.org/10.1002/BSD2.70099>
23. Ormaza, J., Ochoa, J., Ramírez, F., & Quevedo, J. (2020). Corporate social responsibility in Ecuador: Approach from the 2030 Agenda. *Revista de Ciencias Sociales*, 23(3), 175–193. <https://doi.org/10.31876/rcs.v26i3.33241>
24. Packer, H., Swartz, W., Ota, Y., & Bailey, M. (2019). Corporate Social Responsibility (CSR) Practices of the Largest Seafood Suppliers in the Wild Capture Fisheries Sector: From Vision to Action. *Sustainability*, 11(8), 2254. <https://doi.org/10.3390/su11082254>
25. Pardo, Y., Carvajal, G., & Perdomo, A. (2024). Corporate Social Responsibility as a Determinant of Competitiveness in Supermarkets. *Mercados y Negocios*, 2024(51), 31–52. <https://doi.org/10.32870/myn.vi51.7717>
26. Puchkov, O., Kholodkov, Y., Пучков, О. О., & Холодков, Е. М. (2025). Corporate social responsibility as a factor in the formation of corporate culture: Mechanism for ensuring sustainability and adaptability. *National Automobile University; editors: O. M. Kryvoruchko (editor in chief) & colleagues. Járkov*, 2025, 45, 211–238. <https://dspace.khadi.kharkov.ua/handle/123456789/25017>
27. Rhou, Y., & Singal, M. (2020). A review of the business case for CSR in the hospitality industry. *International Journal of Hospitality Management*, 84, 102330. <https://doi.org/10.1016/j.ijhm.2019.102330>
28. Ruiz, A., Cosio, R., Ramírez, L., Cajavilca, B., Buitron, E., & Reyes, T. (2024). Corporate social responsibility and greenwashing in a banana exporting company. *Proceedings of the LACCEI International Multi-Conference for Engineering, Education and Technology*. 1-8. <https://doi.org/10.18687/LACCEI2024.1.1.1688>
29. Sanusi, F. A., & Johl, S. K. (2022). Sustainable internal corporate social responsibility and solving the puzzles of performance sustainability among medium size manufacturing companies: An empirical approach. *Heliyon*, 8(8), e10038. <https://doi.org/10.1016/j.heliyon.2022.e10038>
30. Sanz, I., Garcia, A., & González, R. (2013).

How to cite: Salazar Altamirano DM. Assessment of corporate social responsibility in the HDEJ Company in Riobamba using the ERSOS model. *Advances in Consumer Research*. 2025;2(4):5300–5310.

- Evaluation and implementation of social responsibility. *The Service Industries Journal*, 33(9–10), 846–858. <https://doi.org/10.1080/02642069.2013.719890>
31. Sari, A., & Rahmawati, I. D. (2024). CSR, Environmental Performance, and Financial Outcomes: Indonesian Food Industry Insights: CSR, Kinerja Lingkungan, dan Hasil Keuangan: Wawasan Industri Makanan Indonesia. *Academia Open*, 9(1), 10.21070/acopen.9.2024.5704–10.21070/acopen.9.2024.5704. <https://doi.org/10.21070/acopen.9.2024.5704>
32. Sheehy, B., & Farneti, F. (2021). Corporate Social Responsibility, Sustainability, Sustainable Development and Corporate Sustainability: What Is the Difference, and Does It Matter? *Sustainability*, 13(11), 5965. <https://doi.org/10.3390/su13115965>
33. Stubben, S. R., & Welch, K. T. (2020). Evidence on the Use and Efficacy of Internal Whistleblowing Systems. *Journal of Accounting Research*, 58(2), 473–518. <https://doi.org/10.1111/1475-679X.12303>
34. Vallaey, F., & Álvarez, J. (2022). El problema de la responsabilidad social de la Universidad. *Teoría de La Educación. Revista Interuniversitaria*, 34(2), 109–139. <https://doi.org/10.14201/teri.28599>
35. Vessuri, H. (2016). La ciencia para el desarrollo sostenible (Agenda 2030). <https://unesdoc.unesco.org/ark:/48223/pf0000246428>
36. Zhang, N. (2022). How does CSR of food company affect customer loyalty in the context of COVID-19: A moderated mediation model. *International Journal of Corporate Social Responsibility*, 7(1), 1. <https://doi.org/10.1186/s40991-021-00068-4>