



CORPORATE SOCIAL RESPONSABILITY WITH THE INTERNAL PUBLIC IN MICRO AND SMALL ENTERPRISES

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Abstract: In this globalised world requires companies to engage and understand global trends vital for its survival, in this context the collection by the existence of an ethical relationship between the way to manage the business and the society is growing constantly. Among the various public with which the company relates daily internal public without doubt is of high importance for the maintenance of the company's competitiveness and survival in the market. Micro and small businesses being of vital importance for the stability of the Brazilian economy cannot fail to adopt practices of social responsibility. The objective of this study is to analyze the relevance of adopting parameters of social responsibility with the Internal Public in micro and small enterprises. To reach the goal proposed as a methodology of research the exploratory, seeking to become familiar with the subject investigated, being used as procedures the method of literature search, checking in existing publications understanding various to clarify the research problem. The results that can be inferred after the conclusion of the research are that adopt social responsibility actions the internal audience is without doubt factor is of high importance for the competitiveness of the company and survival in the market because people are valuable resources, non-substitutable and non-imitated by our, seen as generating value and, therefore, as a strategic resource and source of competitive advantage. It can be inferred that it is not difficult, as imagined by many, being a socially responsible company with internal public, because there are organizations that are available to help businesses that seek to adopt such procedures.

Key words: Corporate Social Responsibility. Internal Public. Micro Business. Small Business.

INTRODUCTION

The globalised world in which the companies currently requires that they be involved and understand global trends vital for its survival, in this context the collection by the existence of an ethical relationship between the way to manage the business and the society is growing constantly.

In this regard there is a trend followed by the majority of companies to produce products and provide services that do not degrade the environment, to promote social inclusion and to cooperate for the development of the community of which they are part; these differences are increasingly important to companies in order to conquer new consumers and customers and maintenance of existing. In this context has as research problem unravel the importance of adopting parameters of Corporate Social Responsibility with the Internal Audience for a small or micro business.

With the purpose to answer the research question has as its general objective of this research was to analyze the relevance of adopting parameters of social responsibility with the Internal Public in micro and small enterprises.

For both outlined the following specific objectives:

- Briefly describe the current political context, economic, and social enterprises.
- Understand the indicators of Corporate Social Responsibility with the Internal Public.
- Explain the economic importance of Micro and Small Enterprises;
- Indicate the evolution of the concept of Corporate Social Responsibility.
- Examine the possibility of Micro or Small Businesses meet the criteria of Corporate Social Responsibility of the ETHOS Institute-SEBRAE with Internal Public.

The choice of topic is justified the importance for the growth of a company due to its human capital. The social responsibility internal factor is of great importance as a competitive differentiator, and the CSR strengthens the business relationship, this should be a reason for study and understanding by all companies, therefore, the micro and small businesses that have been demonstrating it is of extreme importance to the economic and social stability of the country, because they are more flexible, and remain stable in face of economic crises, cannot fail to seek enter such practices in their daily lives.

These characteristics have led companies to worry about and have devoted more attention to the relations established with its partners, both employees when bodies of society in general, and suppliers. In this context is the concept of Corporate Social Responsibility (CSR) to help them achieve excellence in its relationship with the various groups of interaction. The ETHOS Institute is one of the main bodies in Brazil when it comes to the aid organizations that wish to practice actions of CSR; on this they clarify:

The way companies conduct their business defines the greater or lesser Corporate Social Responsibility. The concept of CSR is related with the ethics and transparency in the management of the business and must reflect the everyday decisions that may cause impacts on society, the environment and the future of their own business.

But what is clear is that some companies are concerned with CSR regarding actions for the preservation of the environment and local communities, seeking approval before the last, leaving the social responsibility with the internal public often neglected. Occurs that is being noticed in several studies to be responsible with the collaborators internal factor is vital to keep them motivated and satisfied. Second Neto (2004) the social responsibility internal contributes to motivate employees and consequently their dependents, improving their performance, creating a pleasant environment to work, provided well-being, thus increasing productivity. This study aims to understand the relevance of a Micro or Small Business (MPE) adopt parameters of Corporate Social Responsibility with the Internal Public, seeking to become familiar with the subject investigated understand the general concept of CSR, the economic importance that the MPE's represent for the country.

This research is characterized in terms of the goals as exploratory. In accordance with the UFRGS (2009), this type of research aims to perform a preliminary study with a subject to be studied, i.e. , become familiar with the phenomenon that is being investigated, with a view to make it more explicit or build hypotheses.

As regards the technical procedures used to bibliographic research. According to the Rio Grande do Sul (2009), the literature review covers the reading and analysis of books, electronic sites, scientific articles, etc. We tried to recognize information or prior knowledge about the problem of which demand a response.

2 HISTORY OF SOCIAL RESPONSIBILITY IN ORGANIZATIONS

Corporate Social Responsibility (CSR) is a world-wide trend started in the last century that generates many discussions and theories, because there is not yet a total leveling on the part of scholars about what comes to be exactly a

socially responsible company.

The concept of Corporate Social Responsibility oscillates between two extremes, one of which boils down to the conclusion that the role of the company is to maximize profit for shareholders and owners and the other that the company should invest in shares of CSR, because it is a virtuous circle (MONTANA & CHARNOV, 2010).

The first scholars of the subject, second Montana & Charnov (2010), were two renowned authors of the season: the Dr No Milton Friedman (1931), American economist who won the Nobel prize in Economics and the Dr (Keith Davis (1918) of the University of the State of Arizona.

Second Montana & Charnov (2010), the Dr (Friedman defended the idea that the company should not assume directly social activities, because this is a function of the government, arguing that the company has the function of production and should only have to worry about to maximize the profit of the shareholders (owner) using effectively and efficiently the resources, and that from the point of view strictly economic maximization of wealth of their owners leads to social well-being general, stating that a profitable company benefits from the society to create new jobs, provide good working conditions and pay fair wages, that improve the lives of employees, in addition to contributing to The public welfare by paying their taxes, and may not take responsibility, because only people have responsibility.

Therefore, the company will not in any case should not be the strictly legal and financial, in relation to their employees, consumers, suppliers, subcontractors or in relation to public collectivities, therefore, your relationship with each other will be subject to the exclusive interest of the capital.

Such factors are in addition to the fact that there is difficulty in measuring the performance of programs of social action, and to invest in this follow-up decreases the profits, thus entering into conflict with the capitalist principles and economic enterprise.

According to Montana & Charnov (2010), the Dr (Davis advocates the adoption of CSR practices by companies, argued that the same must go hand in hand with the social power, and that the society that gave such power to companies must draws them to provide a contrast between the use of this power. He believes that the company must be open to the social problems, and that the company should charge and enhance organizations that are conspicuous by such fruits.

This behavior is aimed at the common good, because when the society improves, the company enjoys, we observe an exchange, the company receives financial resources, environmental and social returns and social responsibility for these inputs, in addition, investing in this area improves the image of the company in the consumers/customers and consequently increases the confidence of investors, increasing the value of their shares in the financial market (MONTANA & CHARNOV 2010).

We cannot speak of social responsibility in business without say about ethics, which does not exist without the second. The first ethical duty of a company is in fact comply with the current legislation, as proposed by Dr (Friedman, and in a higher degree as describes Steps (2004, apud Moyses, 2001 p. 85) " ... requires an efficient performance of the company with all those who are affected by their activity, are direct are indirect, possessing a high degree of commitment to their internal and external collaborators". Thus, the duty of a company will in addition to comply with legal obligations, but also worry about how their actions affect society and the environment where they operate.

It is perceived that one of the effects of globalisation of the economy is a requirement throughout the world of ethical and moral standards more stringent due to the need of organizations to maintain a good image in the eyes of their consumers/customers who are increasingly aware of the duties of the companies, by exerting pressure on the same and doing with that they need to analyze continuously. Still on ethics and moral Laruccia & Cataldo (2006 p . 64) DEFINE: Every society establishing a moral valid for all its members, that is, values concerning good and evil, the permitted and the forbidden, and the correct action. However, the mere existence of morality does not mean the explicit presence of a ethics, understood as moral philosophy, a reflection that discuss, "problematizes and interprets the meaning of moral values.

The companies are conceived and created to develop activities or functions aiming to achieve one or more objectives, and guided by systemic focus of organizations, which advocates System as a set of parts interacting and

interdependent, which together, form a whole with common goals; we cannot conceive them, second Laruccia & Cataldo (2006, p. 62-3), as " ... a social system that is structured for the realization of a particular type of goal, a type of function in the name of a system more inclusive society". It is as an instrument of mediation and leveling between the interests of the companies and the society that comes to CSR.

The concept of Social Responsibility, second Kings & Medeiros (2007), is under construction, each school has an understanding with divergences and convergences fundamental on which leads a company to adopt behaviors socially responsible.

There are several lines of thought about what is CSR, some consider to be socially responsible is comply with the legal obligations, act ethically or giving charity, however, the concept is much broader than this and passed and comes through developments in the course of time.

2.1 THE PILLARS OF SOCIAL RESPONSIBILITY

The CSR started to be on the agenda of scientific discussions coming to the attention of the public from 1919, with the trial in the justice system in case *Dodge vs. Ford*, in which a group of shareholders of *Ford Motor Company* led by brothers Dodges came with an action in justice to revoke a decision to Henry Ford, then majority shareholder of the company, to invest part of the dividends of shareholders in production capacity, an increase in wages and in a reserve fund for the prevention of an expected reduction in revenue due to the reduction of the prices of cars (REIS & MEDEIROS, 2007). The case is evidenced by Ashley (2002 p . 18 And 19):

In 1919, the issue of ethics, accountability, and the discretion of the leaders of companies open became public with the trial of the case *Dodge vs. Ford*, in the US, that it was the responsibility of Henry Ford, president the majority stockholder of the company, to take decisions that conflicted interests of shareholders John and Horace Dodge. ... The Supreme Court of Michigan were in favor of the Dodges, justifying that the corporation exists for the benefit of its shareholders and that corporate directors have free will just as the means to achieve this end, they may not use the profits for other objectives.

Even Ford leaving won, the episode of the history and the possibility of a company to be more socially responsible came to be known to the public.

Another issue relevant to the rise of CSR was the case known as *A. P. Smith Manufacturing versus Barlow* in 1953, when he resumed the public debate on the subject. In this case the justice has positioned it is favorable to the donation of company resources to Princeton University, which runs counter to the interests of a group of shareholders who were against the social investment, constituting the legality of corporate philanthropy (REIS & MEDEIROS, 2007).

The historical context demonstrates that although the discussions on Corporate Social Responsibility have begun to exist since the early days of capitalism, as in the examples above, was, above all, during the 1960s that it was gaining strength. In this period the capitalism was under fierce criticism from various social groups , and social issues involving companies have gone through a progressive process of construction and the legitimacy of society. It is important to emphasize that all these conflicts and questions in this period were almost exclusively in the United States, this was the fact that the same occupied the position of heart of capitalism, and therefore stage of discussions between companies and society on business ethics (KREITLON, 2004).

At the beginning of the 1960s, in the United States during the Vietnam War (1964-1973), groups opposed to war, formed mainly by universities, started popular movements for which the same were closed and by issues such as peace, the ecological balance and racial discrimination. The protests were directed to the high society that does not concern to seek effective solutions to alleviate the social problems that were generated in the majority of cases by poor management of organizations. The Protestants boycotted the products and activities of the companies that contributed to the war, thus leading to the strengthening of popular opinion and civil society (NORILER & MACHADO 2008).

However, according to Kreitlon (2004), was at the end of the 1960s that the questioning ethical and social enterprises gained strength, the theme of CSR won a series of surveys theoretical, culminating in the institutionalization of the 1980s in three schools of thought: the *Business Ethics*, *Business & Society*, and the *Social Issues Management*.

Second Kreitlon (2004), the characteristic of Business Ethics (business ethics), which emerged in the late 1960s, and is precursor of study in this area, is based on a normative approach and philosophical ethics in business, which advocates that the organizations and their activities are subject to ethical judgment.

For this school to corporate social responsibility is linked directly to moral responsibility, because it is the duty of the same act within the moral standards of the society, by comparing it to individuals, taking care to establish the status of moral agent companies and stating that it is through the decision-making structure that this expresses a "intention" or "conscience" making it morally attributable. Its importance for the Social Responsibility of the Companies was to begin the scientific studies on the topic and the clarification that businesses should adopt commitment to moral and not only with profits (KREITLON, 2004).

The Business & Society (Market and Society) was born in the mid-1970s, has a contractual approach to CSR, dedicating themselves to the relationship between ethics, business and society with a political focus. Second Kreitlon (2004 p . 8, *APUD WOOD* 1991):

The basic idea behind the corporate social responsibility is that business and society are interdependent systems, and not separate entities; therefore, it is natural that the society has certain expectations in relation to what are behaviors and corporate results .

In relation to CSR the contractual approach follows in similarities the model assumptions of the social contract Hobbesian, recommending that the company while social institution is founded and legitimized by society in which it is inserted, and in addition to worry about product quality and customer satisfaction, also comply with the legal and moral duty to this society that legitimized. For both the same uses the theory of *stakeholders*, *emphasizing the importance of the social dimension in the form of managing companies and refusing that the same should worry about only in making a profit for shareholders and owners*¹, (KREITLON, 2004).

The school Social Issues Management (Management of Social Issues), has a strategic approach to CSR, also called a utilitarian or instrumental, appeared at the beginning of the 1980s with a focus provide practical tools for the management of social responsibility having a posture more commercial the same, based on the understanding that the company can take advantage, gain greater profitability resulting from the social values of their customers, while maintaining a competitive advantage to organizations that do not give importance to the CSR (KREITLON 2004).

On the subject can be taken as a basis Kotler & Keller (2006, p . 712) That demonstrates the commercial importance for a company to adopt socially responsible stances because " ... increasingly, people who are seeking information on the history of the companies in the area of social and environmental responsibility for, on this basis, decide what businesses should buy, which must invest and which should work ... ". We observe that this school sees CSR as a way of growth and profitability in order to better achieve the objectives of the organization, but also recognizes the importance of the social dimension in the management of the business.

¹ Second Maximiano (2000) *stakeholders* symbolizes any person or organization within or outside the organization that has an interest in the performance of the same and that suffer some of the effects of their activities, such as customers, shareholders, competitors, groups and movements, suppliers, employees, the community, government.

In addition to the undertakings by positioning second precepts of above mentioned schools, there are still many settings on the theme and distinctions that must be made between what in fact are actions of CSR and what is not.

When we talk about CSR, we must understand that the same is to analyze and understand the impact of corporate actions on the environment in which they operate. Starting from the idea that companies should consider in creating and producing products that are ecologically correct and that the same should devote part of their economic resources to actions that benefit the company and its stakeholders . Second Steps (2004 p . 166):

The social responsibility presupposes consciousness and commitment of companies with social changes. Requires that they recognize their obligation not only to shareholders and customers, but also with the human beings, with the construction of a more just society , honest and supportive, a better society for all, thus, it is a moral practice. It is a practical, hands-on, guided by ethics, which goes beyond the legal obligations and economic, toward the social, respecting the culture and the needs and desires of people.

Being a socially responsible company is to recognize their duties to the community in which he lives and the society in general, being implemented through attitudes, behaviors and practices positive and constructive, contributing to preserve and improve the common good and raise the quality of life for all.

The word Responsibility derives from the Latin word "respondere", which means, respond firmly, social responsibility is the answer that the people expect in the actions and decisions of the social and environmental impact and in the way in which organizations are positioned on this theme, which should be a systemic approach as a point of reference, a broader vision where second Ashley (2002, p. 6), defines " ... social responsibility as any action that may contribute to the improvement of the quality of life in society".

According to Neto (2010), the CSR has as its focus the citizen, by extending it to all in society. The company acts as a modifier element of social panorama, and should therefore be included and charged on their positionings moral and ethical, because they are not only agglomerations of individuals, are systemic organisms that take positions of responsibility, commitments, relate to their partners and their goals, and in this sense can be reached by moral judgment and ethical by society in which it is inserted and modifies.

Unfortunately there are many companies that are wrong on their actions, and disclose as Corporate Social Responsibility mere actions of Corporate Philanthropy. There are marked differences between the same, second Neto & Froes (2004) "social responsibility actions require periodicity, method, systematization and, especially, effective management on the part of companies-citizens", already the actions of philanthropy exempt these criteria, result of an individual action and voluntary, the table 03 shows the differences between the two .

Philanthropy	Social Responsibility
Individual Action and voluntary	Collective Action
Promotion of charity	Promotion of citizenship
Base assistentialist	Strategic Base
Restricted to entrepreneurs philanthropic and altruistic	Extend to all
Prescinding from management	Demand management
Individual Decision	Consensual Decision

Table 01: differences between philanthropy and social responsibility
Source: Adapted from Neto & Froes (2004)

Organizations that adopt policies of Corporate Social Responsibility effective should be able to hear and understand their public internal and external effectively, because it affects and influence directly or indirectly involved in the daily

business called *stakeholders*.

In this way the question of to whom the company exists, it would be answered by a broader vision, demonstrating a sense of responsibility toward their employees, to the detriment of only the shareholders, affirming the importance of the social dimension in the form of managing modern companies. By means of table 04 we can see the five dimensions, that second Dahlsrud (2008 *apud* Leandro & Rebelo, 2011), weave the basis of all the definitions of CSR.

Dimensions	The definition is coded The dimension if it relates to	Expressions-example
Environmental Dimension	Environment	"A cleaner environment"
		"Hosting environment"
		"Environmental concerns in their business operations"
Social Dimension	Relationship between companies and The society	"CONTRIBUTE to a better society"
		"Integrating social concerns in their business operations"
		"Consider the full spectrum of its impact in the communities"
Economic Dimension	Socio-economic aspects or financial, including the description of Social responsibility in terms of a business operation	"CONTRIBUTE to the economic development"
		"Preserve the profit generation"
		"Business operations"
Size of stakeholders	Stakeholders or groups of stakeholders	"Interaction with its stakeholders"
		"How organizations interact with their employees, suppliers, customers and communities"
		"Dealing with the stakeholders of the company"
Dimension of volunteering	Actions not prescribed by law	"Based on ethical values"
		"In addition to the legal obligations"
		"Voluntarily"

Table 02: The five dimensions of CSR, application of the coding system, and expressions example

Source: Dahlsrud (2008, p . 4 *APUD* Leandro & Rebelo, 2011, p . 21-2),

According to the research of Dahlsrud (2008), it was found that 88% of companies that cite the CSR in their actions focus on the dimension of *stakeholders* and in social, thus confirming the importance of the society and of the employees for organizations , a company to exercise fully when you have an efficient management with both its internal public (internal beneficiaries), and the external (beneficiaries outside).

In addition to understanding the difference between the shares of CSR in fact of philanthropy, an organization must seek to evaluate these actions, and to do this there are both theoretical elements as administrative tools practices for such capable of measuring and standardize these actions.

2.2 THE DIMENSIONS OF CORPORATE SOCIAL RESPONSIBILITY

The social responsibility of the company is strictly connected to the type of relationship with their partners, and that will depend on the policy, values, culture and, above all, the strategic vision of the organization Neto (2010).

A system for assessing the stage of CSR practices and the degree of involvement of these with the social actions must take into account the effects on the interested parties, that second Chiavenato (2009), meaning that the company should adopt policies and take decisions and actions that benefit society. As a way to explore this context, presents the concepts below, as tools for analysis of Corporate Social Responsibility practices.

2.2.1 Evaluation by means of analysis of the degree of involvement of corporate social responsibility

In addition to the various theoretical concepts, second Montana & Charnov (2010) we can evaluate the degree of involvement of CSR, measuring how much an organization is sensitive to the perception of their social obligations, which may be classified into three levels of approach: Approach of social obligation, approach of the social responsibility and approach of social sensitivity. Figure 01 shows the coverage that each level has.

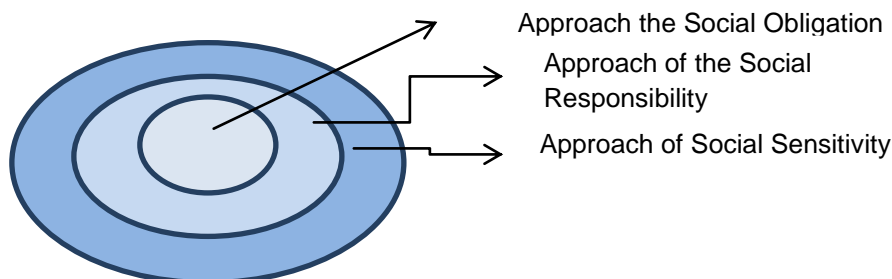


Figure 01: DEGREES OF INVOLVEMENT OF CORPORATE SOCIAL RESPONSIBILITY

Source: Adapted from Montana & Charnov (2005, p. 17). 41)

The organization that defends the approach of social obligation believes that companies should pursue objectives essentially economic nature, aiming at the maximization of profits and shareholder equity and employing only resources required for the fulfilment of social obligations minimum requirements laid down by the laws in force, also demonstrate that the company can contribute to the social assistance only if benefit-la, being cited in public relations campaigns that bring to the same a good reputation with a differential that ultimately may influence decisions to buy customer/consumer or attract labor, acting socially only for obedience to law or for their own benefit, otherwise it will not be considered to be of interest to the institution, because they believe that the Companies already have many social obligations such as workplace safety, pollution reduction, maintenance of employment, payment of taxes, among others (MONTANA & CHARNOV, 2010)

Supporters of the approach of the social responsibility for Montana & Charnov (2010) emphasize that in addition to the economic goals and smoothness with the legal obligation companies must take a socially responsible attitude, willing to use part of organizational resources in projects that meet the current needs of the community, practicing a adaptation reactive

to problems that are clearly linked to same and provided a corrective action even if it is not contained in the law, but not choose any action that could cause economic damage to the company, seek to be seen as good corporate citizens, encourage your employees to participate in the efforts of social responsibility in the community and the public recognition of their social activities.

AND at the highest level is the approach of social sensitivity which in accordance with Montana & Charnov (2010) shows that the company that adopts this approach believes in proactive role that has given the society, using the power which has been assigned to the social improvement, maintaining their economic goals and social oriented to the present and also for the future, by developing solutions that require the use of its resources in this for social problems that may happen, it may negatively affect the maximization of profits in this, however, it can produce a beneficial effect in that it does business in the interior of this society, actively participating in this and by encouraging their employees to do the same, by embracing institutions actively to Charity groups and social action emerging which may not even contain broad adoption of its stakeholders , and can be seen as radical.

Montana and Charnov (2010, p . 45) Emphasize:

The company that adopts this method believes that good corporate citizenship involves taking a role truly proactive in society, to make use of the power which is given to the improvement of society. This, in the end, produce a beneficial effect in the company since it does business within that society.

You must weigh as well to choose not to be a socially responsible company , because this is one of the cornerstones of the business. Be socially responsible is as important as the quality, creativity, innovation, technology, adaptation to change, and the collaborators. When the company is socially responsible benefits to all *internal and external stakeholders* .

2.2.2 Evaluation by means of the tool of self-evaluation and learning the ETHOS Institute

The ETHOS Institute is a not-for-profit organization founded in 1998, helping the companies to follow the path of CSR, because if associating it will have access to updated information about actions socially responsible business and receive technical support to manage their business, (ETHOS, 2013).

In addition to information, there is a tool available via the Internet so that the companies interested in introducing actions of CSR or evaluate at that level is their social practices, it is a tool for internal use for self-assessment and learning being divided into seven themes: Values, Transparency and Governance; Internal Public; Environment; Suppliers; Consumers and Customers, Community, and Government and Society.

Values, Transparency and Governance.

In relation to the first issue, the analysis covers the topics Self Regulating the Conduct and Transparent Relationship with the Company, the details arranged in Table X. through these indicators are assessed as the ethical conduct of the company, values, principles and the adoption of a clear and transparent that demonstrate compliance with the objectives and ethical commitments of the company, reflecting positively on the image of the same to its stakeholders (ETHOS, 2013). The table 03 shows the indicators.

Self-regulation of Conduct	Transparent Relations with society
Ethical Commitments, concerns the importance of formalising a code of ethical conduct of the company, acting as an instrument for achieving the vision and mission of the company and guiding their actions and transparencendo to all those with whom it maintains relations its social posture.	Compared with the competition - this indicator aims to contribute to the consolidation of high standards of competition.
Rooting in the Organizational Culture, concerns the importance of systematic dissemination of beliefs and values of the company, developing communication tools to stimulate the participation of stakeholders in the processes of evaluation and monitoring of the organization.	Dialog with stakeholders (<i>Stakeholders</i>) - degree of involvement of partners in the definition of the company's business strategies.
Corporate Governance - also known as the government of society or of the companies with respect to a system of rules by which organizations are directed and monitored for vital value for the companies that are socially responsible, because it is one of the means of ensuring that the level of confidence of stakeholders.	Social Balance Sheet - registration and disclosure of social information of the company.

Table 03: Indicators of theme Values, Transparency and Governance

Source: Adapted from Ethos Institute of Business and Social Responsibility (2013)

Internal Public

This theme addresses the relationship of the organization with their staff, and highlights that the socially responsible company must, in addition to compliance with the labor legislation, invest in personal and professional development of its employees (ETHOS, 2013). The table 04 shows the indicators.

Dialog and Participation	Respect for Individual	Decent Work
Relationship with trade unions - highlights the importance of the alignment of interests between the company and the workers.	Commitment to the future of children - the company must not employ child labor, however is positive employ minors between 14 and 16 years as apprentices.	Remuneration Policy Benefits and Career - the company should be concerned with the payment of fair wages that do not reinforce mechanisms of bad distribution of income.
Relations with workers and contractors - discusses the importance of the spread of its values to partner companies, requiring similar conditions to employees in relation to their.	Commitment to the Development of Children - contribution to the development of children and dependents of employees of the company.	Care with Health, Safety and Working Conditions - the company should seek adequate standards and certifications and seals supplied by various formal entities.
Participative Management - importance of encouraging the involvement of employees in the solution of business problems.	Valuing Diversity - does not allow discrimination of any kind.	Commitment to the Professional Development and Employability.
	Commitment to Racial Equity - practical proposals for inclusion	Behavior in Relation to Dismissals - do not use layoffs as a first resort of

of blacks (blacks and browns).	reduction of costs and establish criteria if such action is necessary.
Commitment to Equity of Gender - programs of attention and care with women.	Preparing for Retirement - create mechanisms to complement income to decrease financial impact due to retirement.

Table 04: Indicators of Public theme Internal
Source: Adapted from Ethos Institute of Business and Social Responsibility (2013)
Environment

The company must follow the dictates of sustainability looking for use a management system to ensure that it does not contribute to the illegal exploitation of natural resources, and in your day-to-day processes are not wasting or improperly uses products that degrade nature (ETHOS 2013). The table 05 shows the indicators.

Responsibility for Future Generations	Management of Environmental Impact
Commitment to the Improvement of Environmental Quality - develop projects and investments aimed at environmental compensation.	Management of Forest Economics
Environmental Education and Awareness - involvement in initiatives for strengthening environmental education.	Sustainability of Forest Economics
	Minimization of Inputs and Outputs of Materials

Table 05: Indicators of Environmental theme
Source: Adapted from Ethos Institute of Business and Social Responsibility (2013)

Suppliers

The company follower of precepts of CSR must in addition to fulfill obligations firm with its suppliers, establish partnerships and transmit its values and code of conduct and enhance the free competition (ETHOS 2013). Table 06 shows the indicators.

Selection, Evaluation and Partnership with Suppliers
Criteria for Selection and Evaluation of Suppliers - find suppliers who share their values.
Child Labor in the Supply Chain - encourage your employees to support the campaign for the eradication of labor and exploitation of children and adolescents.
Forced Labor (or slave) in the Supply Chain - not accept partners who admit this practice.
Support for the Development of Suppliers or offering them training.

Table 06: Indicators of theme Suppliers
Source: Adapted from Ethos Institute of Business and Social Responsibility (2013)

Consumers and Customers

This theme search the alignment of the interests of customers with the company, to meet the needs of the customer/consumer and investment in actions and programs that seek to minimize potential risks to the same (ETHOS, 2013). Table 07 shows the indicators.

Dimension of social consumption

Policy on Commercial Communications - the shares of the company's communication should not embarrass or create false expectations of customers.

Excellent Care - company shall assist the client during and after the sale.

Knowledge Management and the Potential Damage of the Products and Services - know and warn customers/consumers about the potential risks of the product or service, and seek to adapt the technical standards relating to them.

Table 07: Indicators of theme Consumers and Customers

Source: Adapted from Ethos Institute of Business and Social Responsibility (2013)

Community

The company must understand its role as an agent of social improvements, investing in improvements and become involved with the community in which it operates without disrespecting their values, demonstrating a fair exchange, since it provides infrastructure and social capital (ETHOS, 2013). The table 08 shows the indicators.

Relations with the Local Community	Social Action
Managing the Impact of the Company on Surrounding Community - interact with the community in a manner that is respectful, dynamic, transparent, and cooperate in the solution of conflicts.	Financing of Social Action - have defined criteria for resources intended for institutions and social projects, aiming to ensure the continuity and effectiveness of the actions.
Relations with Local Organizations - the company must act with pro-activity, supporting social projects with community organizations.	Involvement with the Social Action - the company may be involved with social actions by means of financial resources, support, assignment and incentive to employees for collaboration, guidance and adopting strategies for recovery of social projects.

Table 08: Indicators of Community theme

Source: Adapted from Ethos Institute of Business and Social Responsibility (2013)

Society and Government

With this theme the ETHOS Institute considers the importance of company as the educator of citizens and participation in programs of awareness of citizenship (ETHOS, 2013). The table 09 shows the indicators.

Transparency Policy	Social Leadership
Contributions to Political Campaigns - establishment of criteria and transparency in donations to campaigns of candidates or political parties.	Leadership and Social Influence - participation in associations, trade unions and business forums that bring in tariff proposal of public interest.
Construction of Citizenship by the Companies - exercise leadership role in the discussions of themes for the awareness of citizenship, looking for take	Participation in Social Projects Government - in addition to meet their financial obligations established by law, the company shall contribute to the

over the post of teacher of citizens.	improvement of public policies in the social area participating in projects and governmental actions in this direction.
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Anticorruption Practices and Antipropina - officiate commitment to fighting corruption and bribes.

Table 09: Indicators of theme Society and Government

Source: Adapted from Ethos Institute of Business and Social Responsibility (2013)

The above points are practical tools for the implementation of Social Responsibility actions by the companies concerned.

3 THE SOCIAL RESPONSIBILITY FACING THE INTERNAL PUBLIC

The problem in the relationship between individual and organization is not recent, the first concerns arose in Ancient Greece, through the hypothesis of Weber in the organization could destroy the individual personality by means of "rallying inhumane". Hear still critical after the Scientific Administration of Taylor considered inhumane and mechanistic (CHIAVENATO, 2009).

Because of these factors was emerging groups concerned with the treatment of people by the companies, with the aim of improving this relationship, people are wrapped in organizations to overcome these problems, in this context, to seek ways of interaction between the individual objectives and business, there is the role of People Management.

The Management of People is a relatively new specialty, which arose after the impact of the Industrial Revolution and has as main purpose to seek the balance between organization and people. Chiavenato (2004, p. 10) defines it as "the function that allows the effective collaboration of people - employees, employees, human resources, talent, or any name used - to achieve the organizational objectives and individual". As primary function to maintain the competitiveness of the company, should be amped up to the new world trends, certainly one of the most important at the moment is the Corporate Social Responsibility.

Social responsibility can be described as the promotion of public interest without imposition or state regulation, having ethics as balizadora and conductive actions by parties of companies whose focus is directed interested parties (*stakeholders*). There is a common sense among those who are interested in the subject to say that the socially responsible company is the one who acts in addition to its legal obligations, the fair treatment of its employees; the transparent relationship and ethics with customers, suppliers and competitors; on the minimisation of environmental impacts; to support local communities and the promotion of human rights (BUENO & SEO, 2009).

A company that is either as socially responsible must develop actions in the external environment and internal to the organization. The CSR must begin by patterns of internal relationship, employees are one of the stakeholders most important of the company, therefore it is essential that we invest in the personal and professional development of the same, as well as offer successive improvements in their working conditions; and also respect the personal aspects of each individual, including with the local culture, while maintaining an ethical relationship and responsible with minorities and the institutions that represent their interests (ETHOS, 2013).

This new understanding world on how the company should proceed before their staff shows as something of extreme importance to be sought and observed by the industry of People Management and business leaders.

The adoption of actions of CSR among employees is proving crucial to motivate them and keep them, Werlang (2003, *apud* Furtado & Worth, 2007) found that "the development of social responsibility activities both internal and external generated greater involvement and commitment of the employees". Argue against the social responsibility of business is to

meet a world trend. In the context of CSR is not enough for companies to be economically sustainable at the expense of the degradation of the environment, or carry out social projects for their community and to their employees treatment unethical, such as disrespect to existing legislation, for example.

The management of the internal public includes actions aimed at employees and dependents, with relation to the day of work, the working environment, the balance of personal life, social relevance at work, personal development and direct employees (NETO & FROES, 2004), as described below:

The management of the day and work organization involves issues related to the duration of the day's work, the distribution of the load of work, as well as the establishment of new forms of work organization, to the design of roles and jobs, materials and equipment, the development of skills and abilities.

The management of compensation and benefits includes payment of dividends and medical-dental.

The management of the work environment, in the strict sense, involves actions for improvement in the work environment (climate, culture, stress, ergonomics and physical environment), integration, relationship, participation;

The management of the social relevance of the work comprises the vision of the employee regarding the image and the exercise of social responsibility of the company, the quality of its products and services and its recovery and participation in the work.

The management of the balance between work and personal life includes aspects such as flexible working hours, overtime and trips planned, etc. ;

The management of employees' right involves compliance with labor standards in force, the privacy of the personal life of the employees, be able to express with freedom within the company in the defense of their rights.

The management of the personal development of employees with regard to personal growth, career prospects and stability in employment.

Second Neto & Froes (2004), many companies err strategically to prioritize the Social Responsibility external to the detriment of domestic and this posture may have as a consequence dissatisfaction among employees, it can be said that to be a socially responsible company should also be socially responsible.

Neto & Froes (2004) affirm that actions of social responsibility with the internal public, in addition to bring return on investment due to the increase in productivity resulting from employees more satisfied, the company also contributes to the improvement of the quality of life of its employees, which ends up reflecting positively in their families, neighbors, reduction in spending on health, reduction of rates of absenteeism, reduction in costs with processes in the Labor Court; increased self-esteem, improving the organizational climate, strengthening and consolidation of the organizational culture and talent retention and low turnover of employees.

It is to guide companies in Delivering social responsibility with employees who was created the theme "internal audience" in the list of the ETHOS Institute; listen to them, understand them and serve them as far as possible aid in the evolution of the company within the society in which it operates.

4 CONTEXT OF MICRO AND SMALL ENTERPRISES

The theme of social responsibility is increasingly present in the debates and discussions in the media business, government and society, in the face of great economic and social importance of micro and small, the same could not be left out of this great movement in search of a relationship more ethical, transparent and balanced between the business and social environment and natural, according to the Instituto ETHOS-SEBRAE (2013):

... Companies, regardless of their size and the sector to which they belong, must invest in the quality of the relationship daily laying down with their various public and participate in a joint effort toward social and environmental development, coupled

with the economic.

In view of these facts it is possible to observe the great economic and social importance of the same in the country, being interesting studying them and not exclude them from research and technological innovations and scientific thinking in this way, it is of utmost importance that they should be included in studies and actions of Corporate Social Responsibility. On CSR Chiavenato (2009, p . 308) Defines:

Social responsibility means the degree of obligations that an organization takes through actions to protect and improve the well-being of society to the extent that seeks to achieve their own interests. Social responsibility is the obligation to adopt policies and take decisions and actions that benefit society.

Contrary to what many may think, practices of actions of CSR performed by micro and small businesses have a great deal to contribute to the reduction of social inequalities and the promotion of better conditions and opportunities to work for the citizens, because they are major generators of jobs and income and are present in multiple environments and social circles of Brazilian society (DAHER *et al.*, 2012).

The micro and small enterprise also has a duty to engage in an ethical and responsible with their groups of interaction, the wealth generated by it should be distributed in the community in which it is inserted as a way to stimulate economic and social development and consequently reducing the levels of poverty in their region (MORAES & JÚDICE, 2008).

With this in mind, many studies are already being made to examine and demonstrate the importance of micro and small enterprises in the context of social responsibility. To fine-tune these researches the ETHOS Institute, non-governmental organization highly conceptualized in relation to searches for CSR, and SEBRAE (Brazilian Service of Support to Micro and Small Enterprises) have teamed up to create a manual to assist the micro and small on the concepts of social responsibility and actions that they can insert into their daily life, which are very different from the financial possibilities and complexities of large and medium-sized undertakings, that is why we need a differentiated approach to the micro and small can adopt actions of CSR. According to the Instituto ETHOS-SEBRAE (2013):

Corporate social responsibility is a form of management that is defined by ethical and transparent relationship of the company with all of its stakeholders and the establishment of business goals compatible with the sustainable development of society, preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social inequalities.

The development of CSR practices by MPE's have been demonstrating an efficient action in the fight against social inequalities, because they have direct contact with the society, and in addition are important due to their large economic representativeness and because they are great generators of opportunities (DAHER *et al.*, 2012).

The businessman in the micro and small business is wrong to think that CSR should be concern only of medium and large companies, because according to the Instituto Ethos-Sebrae (2013) the great factor of current competitiveness lies in the quality of relationships, because when they are based on ethics and transparency add value to its stakeholders . They need to be aware of the importance of their companies adopt practices that promote sustainability and the community in which they are inserted, and that this may cause the company to differentiate itself from companies which do not seek to be socially responsible, and can generate short- and long-term growth.

second Araujo & Azevedo (2012), the MPE'S are by nature originally linked to regions where they are located, therefore, are affected by the problems in the same, besides the personal relationships, both company-community as entrepreneur-employee, are made directly, demonstrating, in this way, the great need of same join CSR practices.

With the aid of manual called Step by Step, the fruit of a partnership between the Ethos Institute and the SEBRAE, understand how the MPE can exercise activities of CSR has become without doubt more simple and possible. According to ETHOS-SEBRAE (2013) are seven guidelines to be followed:

1) Adopt values and work with transparency ducts

Daily decisions are results of values and principles that a company has. Be socially responsible is meet social expectations, with transparency, maintaining consistency between the discourse and practice. This commitment is an instrument for the existence of a good business relationship with the public with which it relates.

2) Valuing employees and collaborators

Companies that value their employees value, in fact, themselves. The socially responsible company looking to do more, as well as respecting labor rights. In this second step, you will find ideas that have been applied with success in improving relations employee-company. Learn about them and take advantage of those that apply to the current condition of your business. (SEBRAE 2003). Important: do not open hand of a direct contact with the people who make your business. I have heard them, meet them in so far as possible and encourage initiative and the participation of each one of them will accelerate the process of qualifying for their company as socially responsible.

3) Always Do more for the environment

Manage with environmental responsibility is to try to reduce the damage done to the environment and to promote the improvement of environmental conditions. The companies, in one way or another, depend on inputs from environment to carry out their activities. It is part of their social responsibility avoid the waste of such inputs (energy, raw materials in general and water).

Put the waste in place and form appropriate (selective collection), to reduce the noise in the neighborhood, encourage energy savings are not the only ways to reduce the environmental impact. Initiatives such as these are also sources of profit and gains in image. The awareness leads the company to develop actions to environmental preservation. This attitude must be their remuneration for the use of resources that draws from the nature and the damage that can be caused by their activities. Campaigns, as well as the participation in initiatives of environmental education, are actions that the company can perform, contributing to the improvement of the quality of life in the place where we live.

4) Involve partners and suppliers

All venture socially responsible must establish a dialog with their suppliers, being transparent in its actions, fulfilling contracts, contributing to its development and encouraging suppliers to also make commitments to social responsibility.

It is important to disclose their values by chain of suppliers, business partners and outsourced services. You can adopt as a selection criterion for partners the requirement that employees of outsourced services have working conditions similar to those of their own employees. Finally, the company should avoid outsource services for organizations in which there is deterioration in working conditions.

5) Protect customers of consumers

Procedures of social responsibility in dealing with consumers and customers are essential. Develop reliable products and services in terms of quality and safety, provide instructions for use and inform about their potential risks, eliminate damage to the health of users are very important actions, because the company produces culture and influence the behavior of all.

The socially responsible company offers quality not only during the sale process, but in all his work routine. It is part of its mission to promote actions that improve the credibility, the efficiency and the safety of products and services, observing technical standards reasonable as, for example, the standards of the Brazilian Association of Technical Standards (ABNT), the requirements of Health Surveillance and the Code of Consumer Protection.

6) Promote your community

The relationship that a company has with its surrounding community is one of the main examples of the values with which is compromised. Respect the customs and the local culture, contribution in educational projects, NGOs or community organizations, allocation of funds to social institutions and the dissemination of principles that bring your venture of people around are some of the actions that demonstrate the value that your company provides to the community.

A healthy rapport and dynamic with the representative groups in local search for joint solutions to community problems will make your venture a community partner, recognized and considered by all.

7) Commit to the common good

The ethical relationship with the public authorities, as well as the enforcement of laws, is part of the management of a socially responsible company. Be ethical, in this case, means fulfilling the obligations of taxes and taxes, align the interests of the company with those of society, undertake formally with the fight against corruption, to contribute to projects and governmental actions directed to the improvement of public policies in the social area etc. In summary: contribute decisively to the development of their region and of the country.

4.1 THE RELEVANCE OF MICRO AND SMALL ENTERPRISES

The number of micro and small enterprises in the country is increasing every day, and they are showing that these companies have an extremely important role in the Brazilian economic scenario, because they respond by a good part of the generation of jobs and contribute to a large part on the percentage of the Brazilian GDP, (MAROLLI, 2011).

The micro and small enterprises has a fundamental role in the country due to its representativeness for economy, which according to Gabriel (2009), represent 98% of all activity Brazilian business; they are of extreme social relevance, because they are responsible, Andrew (2010), in 52.3% of formal employment in the whole country, the equivalent of 13 million workers, and still, second Lucio *et al* (2013) shelter approximately 20 million people who are self-employed, which are mainly women.

According to Daher *et al* (2012), they "are necessary for the Brazilian economy, mainly because of their ability to employ and their geographical decentralization." The Micro and Small Businesses, are also important for the absorption of labor not specialized, young people looking for their first job or older than 40 years, who may find it difficult to obtain employment in medium and large companies, which are more demanding. according to Marolli (2011, *apud* SOUZA, 1995), they have relevance in the following fields:

Stimulation of free initiative and entrepreneurial capacity.

Relationship capital/labor more harmonious.
 Possible contribution to the generation of new jobs and absorption of
 Labor-intensive, is due to the growth of small businesses already existing
 OR by the appearance of new.
 Dampening effect of impacts of unemployment.
 Dampening effect of consequences of fluctuations in economic activity.
 Maintenance of a certain level of economic activity in certain regions.
 Contribution to the decentralization of economic activities, in particular in the role of complement to large companies.
 Potential assimilation, adaptation, introduction and, sometimes, generation of new product and process technologies.

Micro and small enterprise is a concept created in Brazil by Law no. 7,256 /84 and is currently regulated by Law no. 9,841, dated 10.5.99, which also establishes standards for small businesses, taking into account the provisions of Articles 170 and 179 of the Federal Constitution, that the favors with a differentiated treatment and simplified in the administrative areas, tax, pension, labor, access to credit and business development, second SEBRAE (2013).

Define and characterize the size of a company becomes important due to the need for the application of measures to encourage appropriate on the part of the government and donors for the conduct of its strengthening and expansion, allowing firms classified within the limits established to take advantage of the benefits and incentives provided for by the laws that are on the different treatment to the segment, and seeking reach priority goals of public policies for the increase in exports, employment and income generation, decrease of informality, etc.

In accordance with SEBRAE (2013), to be considered a micro or small business, the organization should follow the patterns described by Decree no. 5,028 /2004, of 31 March 2004 laying down as Tables 01 and 02.

Classification of Companies in Brazil by Number of Employees		
Porte	Industry	Trade and Services
Microenterprise	Up to 19	Up to 9
Small Business	From 20 to 99	From 10 to 49
Midsize Business	100 TO 499	50 To 99
Large Company	Above 499	Above 99

Table 10 : Classification of Companies in Brazil by Number of Employees
Source: Adapted from SEBRAE

Classification of micro and small enterprises in Brazil by range of billing	
Porte	Gross Revenue (R\$ thousand)
Microenterprise	Up to R\$ 244 (US\$ 67.7)
Small Business	R\$ 244 to 1,200 (\$ 342,9)

Table 11: Classification of micro and small enterprises in Brazil by range of billing
Source: Adapted from SEBRAE

Second Daher *et al* (2012), the tax laws specific to the micro and small, such as the Simple Federal, are one of the greatest achievements, as it creates and regulates differentials in the legalization and payment of taxes as a more simple for them, encouraging them and encouraging them, thereby helping the Brazil to consolidate between the countries with the highest rate entrepreneurial, which has resulted in the country, for example, hardly feel the effects of the last world economic

crisis.

However the tax embargoes are not the only problems that the micro and small face, second Marolli (2011), the lack of strategy, planning, and the high level of informal businesses are the main reasons for the high mortality rate of business same in Brazilian scenario.

In spite of these factors, and of the micro and small have resources more scarce than large enterprises, those have the necessary requirements to survive and cope with adverse environmental conditions within the limit of its size, because its structure more agile and flexible causes the same to better adapt the variations and the major economic crises, it is clear the significance of same as a factor of social stability in a country, by its ability to generate jobs, distributing income and turn the economy (MAROLLI, 2011).

5 FINAL CONSIDERATIONS

The crisis of the State as a promoter of social welfare makes the public power fail to serve areas of vital social importance, such as health and education, this way people come to depend on indirectly of private initiative for its development, this crisis is due to, among other things, the precarious balance of public accounts and the reduction of social spending. In addition to these governmental factors, there are still the problems generated by the capitalist system, as the concentration of income, which means that there are great fragmentation of social classes.

In face of such systematic there is a social mobilization world to require companies to have a posture more responsible and ethical in their relationships, the CSR has been shown as an effective alternative to alleviate such economic and social disparities .

These new values collected by society stimulate companies to rewrite their values and ideals in relationship with employees, suppliers, customers and community. Note that the awareness in business on the importance of Corporate Social Responsibility as a factor generator of competitiveness has widespread and increased the number of companies that adopt actions of CSR. CSR promotes a model of action aimed at the social welfare without the imposition or regulation of the state apparatus.

The present study aimed to analyze the relevance of adopting parameters of social responsibility with the Internal Public in micro and small enterprises.

The research has as its specific objectives briefly describe the current political context, economic, and social enterprises; to understand the indicators of Corporate Social Responsibility with the Internal Public. Explain the economic importance of Micro and Small Enterprises; Indicate the evolution of the concept of Corporate Social Responsibility; to analyze the possibility of Micro or Small Businesses meet the criteria of Corporate Social Responsibility of the ETHOS Institute-SEBRAE with Internal Public.

As a response to the problem of research that has investigated how the importance of adopting parameters of Corporate Social Responsibility with the Internal Audience for a small or micro business, the results found by means of bibliographic research, indicate that among the various public with which the company relates daily, the internal public without doubt is of high importance for the maintenance of the company's competitiveness and survival in the market; people are valuable resources, non-substitutable and non-imitated by our, seen as generating value and, therefore, as a strategic resource and source of competitive advantage. Being aware of this, and that the business organizations are increasingly dependent on the use of knowledge, the managers of MPE's must learn to appreciate and keep the people in your company, and learn and practice actions socially responsible with an internal audience has demonstrated great contribution to the maintenance and employee satisfaction. The results somehow converge with the literature on the topic, Neto & Froes (2004); ETHOS-SEBRAE (2013), Werlang (2003, *apud* Furtado & Worth, 2007).

Practice actions in accordance with the provisions established by the ETHOS Institute and Sebrae is a practical and simple way that creates a positive loop between company, employee and community. The company motivates the employee

demonstrating concern and interest in the well-being of the same, consequently decreasing the turnover and training costs; the employee will have a greater quality of life and job satisfaction, this reflects a positive image of the organization to the community. This way the entrepreneurs need to reflect if it is worth staying out of positive current CSR.

Therefore, it can be inferred after the conclusion of the research, which is not difficult, as imagined by many, being a socially responsible company with internal public, simply look up the information that are easy to access, or organizations that are available to help businesses that seek to adopt such procedures.

The inferences described above must be analyzed within its context, whereas some of the limitations of this study. The results are not conclusive because this research was strictly bibliographic, seeking to generate knowledge and familiarity with the subject.

The purpose of this study was to provide further discussion on the topic Importance of Social Responsibility with the Internal Public in MPE's, under the optics of renowned authors and institutions that do the work of guidance and advice to businesses seeking or already practicing such fruits.

It was noticed that there is the possibility of deepening on the theme because a case study comparison next to a sampling of MPE's practicing and who are not actions of CSR among its internal public. This way a proposal for future studies is to research case study, in order to guarantee greater robustness to discussion.

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