

Original article

Procedure for the management of social responsibility in companies in the tobacco sector



Procedimiento para la gestión de la responsabilidad social en empresas del sector tabacalero

Procedimento para a gestão da responsabilidade social em empresas do setor de tabaco

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ABSTRACT

In the area of business management, a set of tools are harmonized in terms of the integral management of the economic, social and environmental dimensions that support Corporate Social Responsibility and allow for an evaluation of the company in terms of the fulfillment of its objectives in an integral manner. As part of the process of updating the Cuban economic and social development model, this topic acquires special importance due to its impact on local development with emphasis on the social and environmental aspects. The objective of this research is to design a procedure for the management of social responsibility in the Minas Tobacco Collection and Processing Company, Pinar del Río, valid for other similar companies. The dialectical-materialist method was used, which according to its contributions allowed discovering the dialectic of the development of the process to

be studied. Empirical methods were used to obtain primary and secondary information. Surveys and interviews were conducted with workers and managers of the company, their families and other local actors. A diagnosis was made of the current state of the social responsibility management process in the company, where a series of limitations were found, which refer as a central element to the lack of a methodological tool oriented to improve the decision-making scheme, linked to the social actions of the entity. The main subsystems of the corporate social responsibility program are presented, as well as the social actions that have been implemented as part of the municipal development strategy.

Keywords: management; corporate social responsibility; local development; tobacco sector.

RESUMEN

En el ámbito de la gestión empresarial, se armonizan un conjunto de herramientas en función de la gestión integral de las dimensiones económica, social y ambiental que fundamentan la Responsabilidad Social Empresarial y permiten realizar una evaluación de la empresa en función del cumplimiento de sus objetivos integralmente. Como parte del proceso de actualización de su modelo de desarrollo económico y social cubano, este tema adquiere una especial importancia por su impacto en el desarrollo local con énfasis en el ámbito social y ambiental. La presente investigación tiene como objetivo diseñar un procedimiento para la gestión de la responsabilidad social en la Empresa de Acopio y Beneficio del Tabaco Minas, Pinar del Río, válido para otras empresas similares. Se utilizó el método dialéctico-materialista que de acuerdo con sus aportes permitió descubrir la dialéctica del desarrollo del proceso a estudiar. Los métodos empíricos se emplearon para obtener información primaria y secundaria. Se realizaron encuestas y entrevistas a trabajadores y directivos de la empresa, sus familiares y a otros actores locales. Se realizó un diagnóstico del estado actual del proceso de gestión de la responsabilidad social en la empresa, donde se pudo constatar una serie de limitaciones que refieren como elemento central la carencia de una herramienta metodológica orientada a perfeccionar el esquema de toma de decisiones, vinculado al accionar social de la entidad. Se exponen los principales subsistemas del programa de responsabilidad social empresarial, así como las acciones sociales que se han implementado como parte de la estrategia de desarrollo municipal.

Palabras clave: gestión; responsabilidad social empresarial; desarrollo local; sector tabacalero.

RESUMO

No campo da gestão empresarial, um conjunto de ferramentas é harmonizado em termos de gestão integrada das dimensões econômica, social e ambiental que formam a base da Responsabilidade Social Corporativa e permitem uma avaliação da empresa em termos do cumprimento de seus objetivos de forma integrada. Como parte do processo de atualização do modelo de desenvolvimento econômico e social de Cuba, essa questão assume especial importância devido ao seu impacto no desenvolvimento local, com ênfase nas esferas social e ambiental. O objetivo desta pesquisa é elaborar um procedimento para a gestão da responsabilidade social na Empresa de Coleta e Processamento de Tabaco de Minas, Pinar del Río, que seja válido para outras empresas semelhantes. Foi utilizado o método dialético-materialista, que, de acordo com suas contribuições, permitiu descobrir a dialética do desenvolvimento do processo a ser estudado. Foram usados métodos empíricos para obter informações primárias e secundárias. Foram realizadas pesquisas e entrevistas com trabalhadores e gerentes da empresa, suas famílias e outros atores locais. Foi feito um diagnóstico do estado atual do processo de gestão da responsabilidade social da empresa, no qual foi identificada uma série de limitações, cujo elemento central foi a falta de uma ferramenta metodológica destinada a aprimorar o processo de tomada de decisões vinculado às ações sociais da empresa. São apresentados os principais subsistemas do programa de responsabilidade social corporativa, bem como as ações sociais que foram implementadas como parte da estratégia de desenvolvimento municipal.

Palavras-chave: gestão; responsabilidade social corporativa; desenvolvimento local; setor de tabaco.

INTRODUCTION

The theme of Corporate Social Responsibility (CSR) is gaining strength and evolving with the dynamics imposed by globalizing processes: the acceleration of economic activity and the incipient development of ecological awareness in the face of the sustained increase in environmental problems, the boom in new information and telecommunications technologies, the economic and social crisis, the leading role assumed by the territories within local development strategies, the deterioration of productive activity and labor, the transformation of labor relations and the worsening of processes

of inequality and social exclusion (Greiner & Sun, 2021; Milwood, 2020; Ormaza Andrade et al., 2020; Villafán Vidales, 2020).

Social responsibility should be understood as a form of social innovation, where all social actors in a territory "take responsibility" for the impacts (positive and negative) that they generate on a daily basis on society and the environment. Social responsibility is, then, a means or one of the many ways to achieve sustainable development (Villafán Vidales, 2020).

In Cuba, the concepts of CSR, in terms of values such as solidarity and transparency, have been part of the very nature of the state enterprise system. Its foundations are based on the very values that sustain the socialist economy and on the requirements endorsed by the regulations for the state enterprise, which establish that it must guarantee the participation of workers in the management of the entity as owners of the means of production, in the improvement of their working conditions, in the evaluation of their level of satisfaction and in the improvement of their technical and cultural knowledge. In general terms, it is to guarantee the promotion of the human growth of its workers, through the formation of professional and human competencies (Betancourt Abio, 2016; Mirabal González et al., 2022; Rojas Valdés et al., 2020).

Although there are various economic subjects in Cuba, which in fact apply social responsibility in their economic management, the present research focuses on the state enterprise, first, because it is the main subject of the economy that is related to the fundamental form of ownership that in turn serves as the basis for the socialist state economy recognized in the Constitution and, second, because there are indicators that explain the majority presence of this subject in the Cuban economy (Nogueira Tapia et al., 2023; Torres Paez et al., 2022).

The legal basis for companies in Cuba is rich in mandatory prescriptions in labor and environmental matters, and provides for CSR values and strategies, which obviously places them in an advantageous position with respect to other legal systems where CSR is deficient. However, there is a gap that opens up between the natural behavior of complying with what is established and "going beyond" in their actions, which should be ensured by the regulatory framework of CSR itself, in terms that respond to the following questions: how can it be registered; how can it be measured; on the basis of what principles; or even how can CSR be articulated to favor local development?

In Cuba, CSR is a category that brings together all the components that should inspire business improvement, adding an extra element, which is the interrelation of the company with the

community. In a context that aims at the integral progress of the business system in the country, all this is a key premise for its development, however, not all companies in Cuba are immersed in this process, nor do they all have the same physiognomy (Franco et al., 2017; González Duarte et al., 2021).

It should also be considered whether, as part of the projections for the improvement of the state business system, and in line with the real application of the principle of business autonomy, there are plans to repeal these regulations and issue a more precise general law on companies, which would eliminate distortions in relation to the operation of the company, which would require even more substantiation and legalization of CSR as a mechanism to encourage socially responsible behavior (Soto Alemán & Batista Torres, 2020).

It is a challenge for Minas Tobacco Collection and Processing Company to manage social responsibility as part of the business management and from the strategic planning process, in order to improve the standard of living and quality of life of its workers, managers and members of the community in which the company is inserted.

This, coupled with the existence of a deficit of sufficiently systematized research that complements the endogenous and sustainability perspective in the processes of corporate social responsibility, motivates the scientific problem of the research: How to contribute, from business management, to the strengthening of the role of the socialist state enterprise in sustainable local development?

The above allows to propose as the object of the research the process of social responsibility management, and specifically it will be studied the management of corporate social responsibility in the tobacco sector, which constitutes the field of action.

The general objective of this work is the following: to implement a procedure for the management of social responsibility in the Minas Tobacco Collection and Processing Company (ABT in Spanish), province of Pinar del Río, Cuba.

MATERIALS AND METHODS

For the development of the research, the dialectical-materialistic method was used, which is the guiding principle of this research; according to its contributions, it allowed to discover the dialectics

of the development of the process to be studied, through an objective and concrete analysis of the potentialities and deficiencies that exist today in the management of corporate social responsibility.

Empirical methods were used in the qualitative diagnosis of the situation to be studied, that is, to obtain primary and secondary information on the current state of social responsibility management in the Minas Tobacco Collection and Processing Company. For this purpose, techniques such as documentary analysis, semi-structured interview and survey of open and closed questions were used, the results of which were processed to arrive at conclusions with the help of descriptive statistics.

As for the primary sources of information used to deepen the diagnosis of the problem posed, surveys were applied to 27 members of the company's board of directors, five presidents of popular councils, 15 main officials of the municipality and 287 workers selected from the simple random sampling method.

Interviews were conducted with the president of the Municipal Assembly of People's Power and the Mayor of the municipality of Minas de Matahambre and the deputy director of the company, in order to know their opinions and considerations on the process of social responsibility management in ABT Minas, as well as its progress and limitations.

RESULTS AND DISCUSSION

With respect to the elements that limit the corporate social responsibility management process, a list was drawn up based on the findings of the diagnosis. The Vester Matrix method was then applied. The limitations were as follows:

1. Little knowledge about the social responsibility process of those involved in the process
2. Lack of an accounting procedure to ensure the proper recording of economic events related to social responsibility
3. Lack of a social needs assessment to support the social responsibility process
4. There are no incentives for the social responsibility process
5. Prevalence of the analysis of economic-productive aspects over aspects related to social responsibility
6. No tools for corporate social responsibility management are applied in the company
7. Limited analysis of the company's performance with respect to social responsibility
8. Lack of organization and control of social responsibility actions

9. Lack of communication regarding the company's social responsibility processes and actions
10. The social responsibility actions developed in the company do not respond to a strategic planning process

Next, the constraints were classified according to the cause-effect characteristics of each one, based on their location on a coordinate axis as shown in table 1.

Table 1. Weighting of the problems according to the Vester method

Problems	1	2	3	4	5	6	7	8	9	10	Total assets
1		1	3	1	3	3	2	1	1	1	16
2	0		0	0	1	1	1	2	0	1	6
3	0	0		1	1	0	1	1	1	2	7
4	0	0	1		0	4	1	1	1	0	8
5	0	0	1	1		1	1	1	1	2	8
6	1	2	3	3	3		3		3	3	23
7	0	0	2	2	1	1		2	2	2	12
8	0	0	3	2	0	2	1		3	2	13
9	0	0	0	3	0	0	1	0		0	4
10	0	0	2	3	2	1	1	2	2		13
Total liabilities	1	3	15	16	11	13	12	13	14	13	

Source: prepared by the authors

Based on this table, the matrix was configured by assigning a categorical valuation to the degree of causality of each problem with each of the others, calculating the totals by rows and columns. The constraints were classified according to the cause-effect characteristics of each one based on their location on a coordinate axis. Problems 6, 7, 8 and 10 are located in quadrant I (critical), as shown in figure 1. These are problems of great causality and are in turn caused by most of the others.

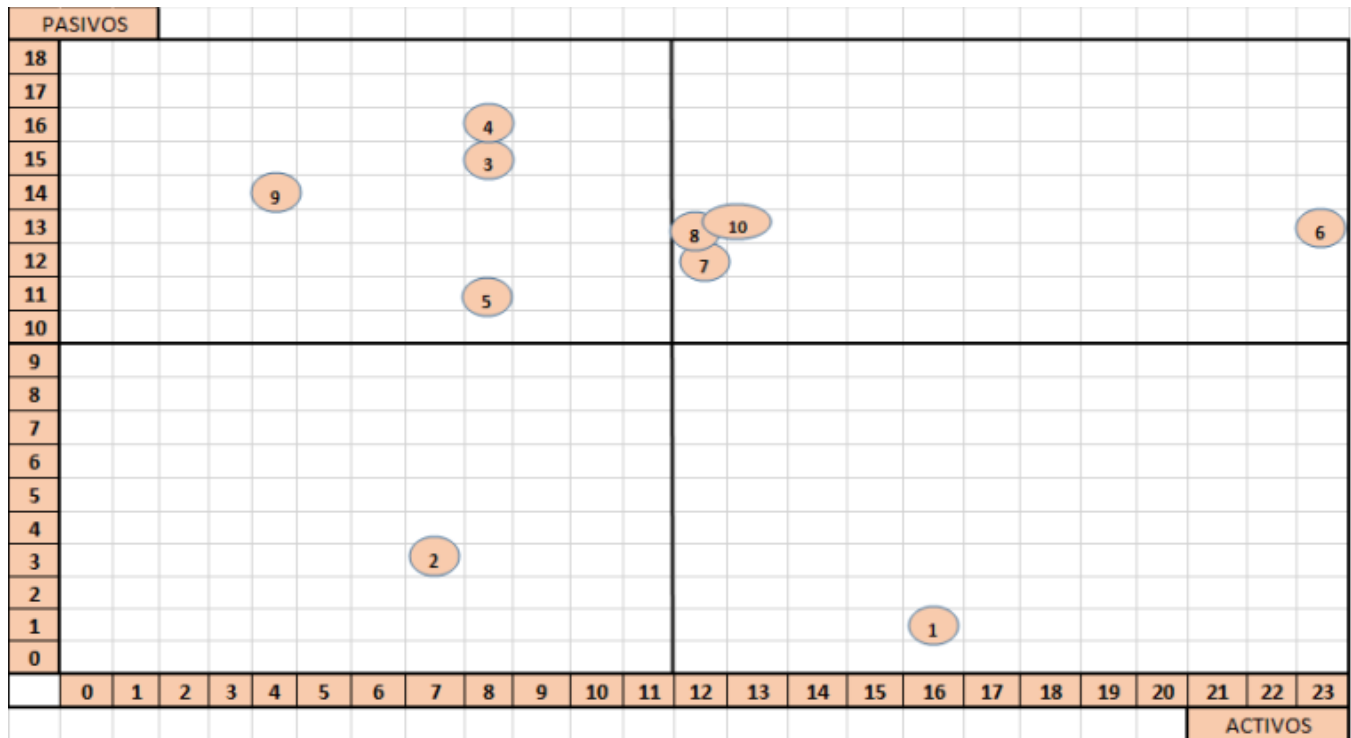


Figure 1. Vester matrix

Source: prepared by the authors

In quadrant II (passive), there are the problems: 3, 4, 5 and 9. These are problems without great causal influence on the others, but are caused by most of them. In quadrant IV (active), problem 1 is located, which has a high influence on most of the others and, in turn, is caused by others. By prioritizing the constraints, the problems in quadrant IV, which are the active ones, should be prioritized, followed by the problems in quadrant I and taking into account the problems corresponding to quadrant II.

Each of the problems is then placed in the tree according to the previous analysis as shown in figure 2. The central problem is number six, which presents the greatest motor and highest dependence. The other problems found in this quadrant will be the primary causes of the central problem determined and the rest will be the effects.

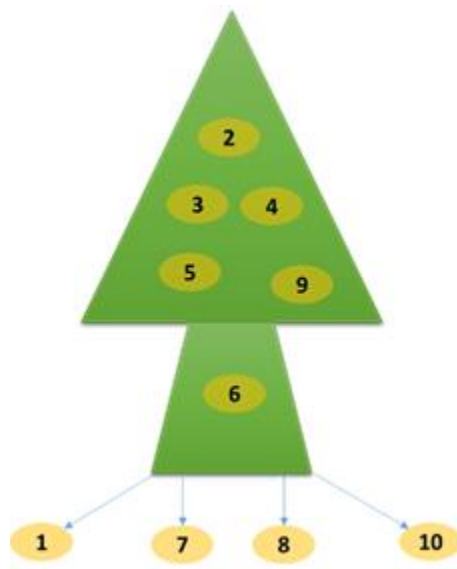


Figure 2. Problem tree

Source: prepared by the authors

The applied technique corroborates that the main problem that limits the process of corporate social responsibility management in ABT Minas lies in the lack of tools for such purposes, so that, in turn, the analysis of the company's performance with respect to social responsibility is limited, there is a lack of organization and control of the actions that are developed, and they do not respond to the strategic planning of the entity.

On the basis of the systematized theoretical foundations and the regularities of the empirical diagnosis, the general elements of the procedure aimed at the promotion of social responsibility management in the ABT Minas Company are proposed.

The procedure shown is understood as the way to develop the corporate social responsibility management process, through the stages and steps that comprise it, by means of a set of established and technically based tools.

The presentation of the procedure in question begins with an explanation of its structural components:

- I. General objective of the procedure**
- II. Object of the procedure**
- III. Person in charge of for the Implementation and Control of the Procedure**
- IV. Evaluation of compliance with the premises**
- V. Stages of the Procedure.** Six stages are determined, with the following elements:
 - **Specific objective.** Each of the stages pursues a specific purpose that contributes to the general objective of the procedure.
 - **Steps.** They are designed at each stage and are conceived as general lines of action.

In accordance with the structure provided above, the description of the procedure is presented (Figure 3).

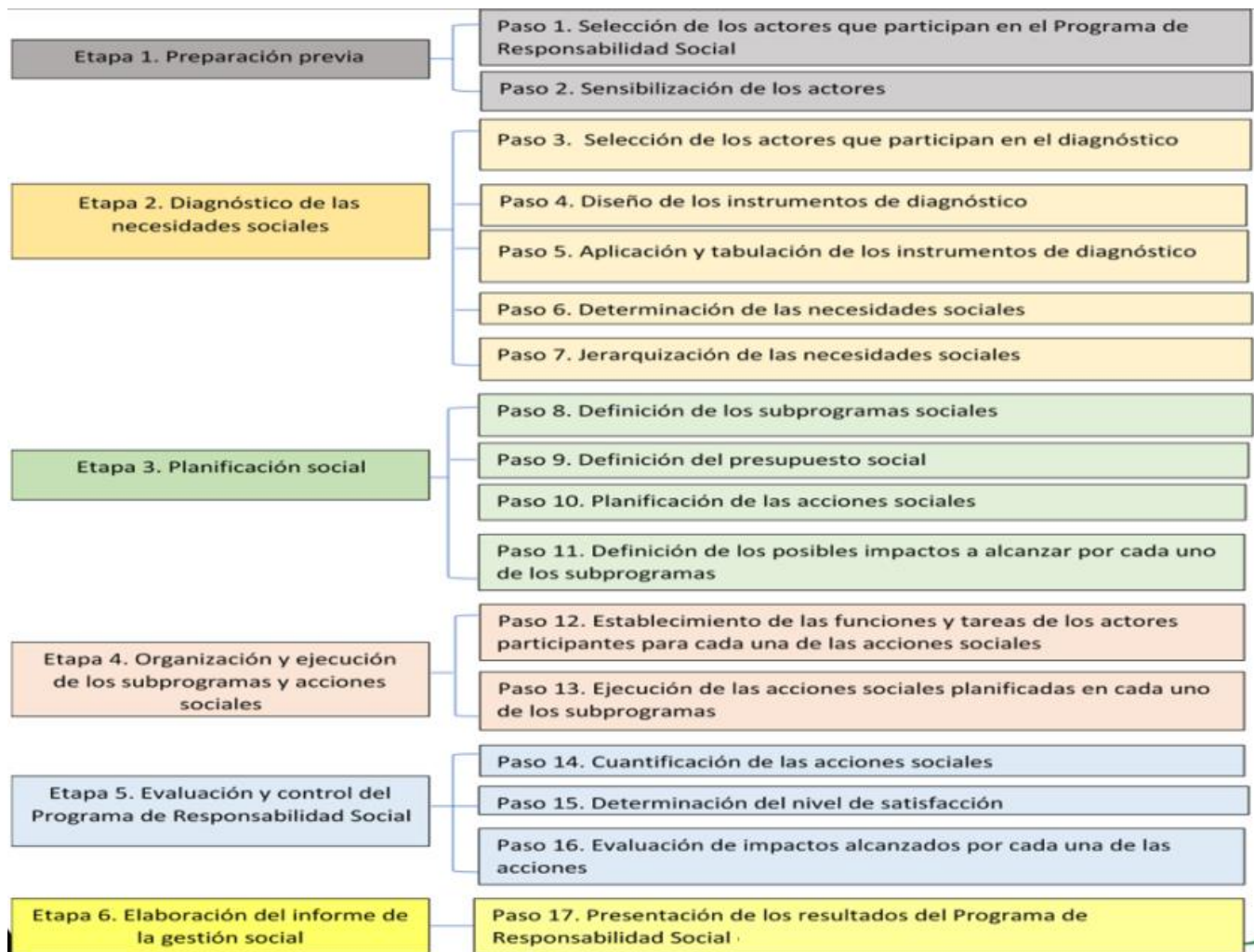


Figure 3. Procedure for corporate social responsibility management at ABT Minas

Source: own elaboration

General objective of the procedure: to contribute to effective decision-making in order to strengthen the role of ABT Minas in sustainable local development.

Object of the procedure: corporate social responsibility management.

People in charge of the implementation and control of the procedure: The management of corporate social responsibility should be based on the corporate development strategy, so the person in charge of the implementation and control should be the Board of Directors of ABT Minas as the highest executive authority, supported by the Temporary Working Group created as part of the procedure.

Evaluation of the fulfillment of the premises: the fulfillment of the premises proposed as an indispensable requirement will be evaluated, so that the conditions for the application of the procedure are created. To determine the premises that serve as the basis for the application of the procedure, a working session was held with the members of the Board of Directors, which resulted in the following: 1) political will on the part of top management to apply the proposed procedure; 2) recognition by the members of the Board of Directors of the importance and necessity of CSR; 3) initial agreement between the company and the Municipal Administration Council for the articulation of the Social Responsibility Program (SRP) design process.

Below is an explanation of the steps involved and a summary by activity, to be developed in each step, in order to facilitate its implementation by local stakeholders.

Stage 1. Pre-preparation

Objective: To achieve the required preparation of the stakeholders involved in ABT Minas' Social Responsibility Program and their involvement in its development.

Step 1. Selection of the stakeholders participating in the Social Responsibility Program

The company must identify and select the political, economic and social actors that participate directly or indirectly in the program, guaranteeing the representativeness that must exist, in order to achieve comprehensiveness in the process.

Step 2. Sensitization of stakeholders

A series of activities (workshops, discussions, meetings, talks) will be carried out for the different stakeholders, highlighting the importance of their contribution to the SRP. Awareness-raising actions will be designed and executed based on the roles that each stakeholder group plays within the SRP, in order to: achieve effective assimilation of the materialization of the SRP, create an awareness of commitment to its aims and purposes, recognize its feasibility as a means of evaluating the company's social performance and the impact of its integrated management in the community.

Stage 2. Diagnosis of social needs

Objective: to determine the social needs of workers, managers, their families and members of the community in which ABT Minas is inserted.

Step 3. Selection of the stakeholders involved in the diagnosis

The internal (workers and managers of ABT Minas) and external (members of the community) stakeholders that will participate in the assessment are selected, taking into consideration the representativeness that should exist among them.

Step 4. Design of diagnostic instruments

Instruments and techniques are defined to be used to carry out the diagnosis that will guarantee the identification of social needs, the starting point for the design of the SRP. These instruments may be: interviews, surveys, brainstorming, group work.

Step 5. Application and tabulation of diagnostic instruments

The information resulting from the application of the instruments and techniques is processed and analyzed. To facilitate this process, support tools will be used to obtain the results (Microsoft Excel; SPSS and SAMPLE software), which guarantee the measurement and interpretation of the essential factors for the identification of social needs.

Step 6. Determination of social needs

The identification of social needs is in line with the results obtained in the diagnosis, and should provide a qualitative and quantitative analysis, establishing priorities, in order to facilitate the programming of planned actions, including, in addition, needs that may arise in the future and that guarantee the development of the SRP.

Social needs should be reviewed annually, prior to the social management planning process, since some may cease to be a priority in a given period and others may become a necessity that cannot be postponed.

Step 7. Hierarchization of social needs

The needs are ranked according to three fundamental elements: the number of times the need is expressed, the social significance of the need not only for the person expressing it, but also for the company and the community, and the budget available for the fulfillment of the SRP.

Stage 3. Social management planning

Objective: to plan the social management to be developed by ABT Minas through the implementation of the SRP.

Step 8. Definition of social sub-programs

The definition of the social subprograms is in line with the social needs identified. In general terms, these subprograms should contain the name of the social subprogram, the objectives to be pursued, the methodology for its execution (this includes the conditions for its development, possible contracting, participants and alliances with other institutions and organizations).

Step 9. Definition of the social budget

The social budget that will support the fulfillment of ABT Minas' SRP is mainly made up of the company's own sources (capital, profits) and external sources (donations, financing projects and other resource allocations).

Step 10. Planning of social actions

As part of the planning process, once the social sub-programs have been determined, the social actions to be carried out in each of them are identified, as well as the possible beneficiaries, other actors involved in the materialization of the actions and the expected date of implementation.

Step 11. Definition of potential impacts to be achieved by each of the sub-programs

In the planning process, the company must foresee the impacts that may be generated by the implementation of each of the sub-programs, which allows it to demonstrate their relevance and make decisions based on the level of priority in their execution.

Stage 4. Organization and execution of subprograms and social actions

Objective: to organize the social management of ABT Minas, based on the execution of the social actions that make up each subprogram.

Step 12. Establishment of the functions and tasks of the participating actors for each of the social actions This step specifies the functions and tasks that correspond to the actors directly involved in the execution, supervision, control and evaluation of the social actions that make up the sub-programs. People in charge of the implementation, participants, execution schedule, flow of accounting information and other elements that are considered, according to the complexity and scope of the action, are designated.

Step 13. Implementation of the social actions planned in each of the subprograms

Work is carried out in the execution of planned social actions, in accordance with what is established in the organization process.

It is suggested that compliance checks be established to guarantee the materialization of the SRP.

Stage 5. Evaluation and control of the Social Responsibility Program

Objective: to qualitatively and quantitatively assess compliance with the social actions implemented as part of the PSR.

Step 14. Quantification of social actions

As part of the evaluation and control of the PRS, the actions carried out by each of the sub-programs are quantified, as well as the budget executed, the actual participants and the date of compliance.

Step 15. Determination of the level of satisfaction

The level of satisfaction of each social action is determined in percentage terms based on the comparison between what was planned and what was carried out, taking into account the number of actions and beneficiaries.

Step 16. Evaluation of impacts achieved by each one of the actions

The impact of each social action will be evaluated during its implementation. For this purpose, techniques such as: testimonials, interviews, satisfaction surveys, letters of compliance will be used.

Stage 6. Preparation of the social management report

Objective: To analyze the performance of ABT Minas' Social Responsibility Program.

Step 17. Presentation of the results of the ABT Minas Social Responsibility Program.

The qualitative (Social Management Report) and quantitative (Social Balance Sheet) results achieved with the implementation of the company's Social Responsibility Program are presented. The causes of non-compliance are explained, either in number of actions or beneficiaries, and the main impacts achieved are highlighted.

Implementation of the procedure for the management of the Social Responsibility of the ABT Minas Company

Stage 1. Pre-preparation

As part of this stage, meetings are held with employees of ABT Minas and representatives of organizations and institutions located in the surrounding area, with the aim of letting them know the need for the company's Social Responsibility Program, its theoretical and methodological conception,

its importance and impact on the community, as well as the involvement of organizations and institutions in this regard.

Step 1. Selection of the stakeholders participating in the Social Responsibility Program

In this step, the stakeholders involved in the ABT Minas Social Responsibility Program are identified and formed into a Working Group. These stakeholders are: ABT Minas: Deputy Director, Economic Director, Human Resources Director, Development Director, Political and Mass Organizations, Community: Secretary of the Zonal Nucleus of the Party, President of the Committee for the Defense of the Revolution, Secretary of the Federation of Cuban Women; State Central Administration Agencies: Municipal Directorate of Economy and Planning, Finance and Prices and Labor and Social Security; Local Bodies of Popular Power: Secretary of the Municipal Assembly of Popular Power, Director of Local Development, President of Sumidero Popular Council; Institutions: Deputy Director Ramón González Coro Polyclinic, Noel Medina Mariño Primary School and Mixed Center, Communal; Economic Actors: Commerce; three self-employed workers, Food Company, Local Industries, Roads.

Step 2. Sensitization of stakeholders

The following activities were carried out to raise awareness among the stakeholders involved in the SRP: Meeting No. 1. Approach to Corporate Social Responsibility and agreement with community stakeholders; Workshop No. 1. Corporate Social Responsibility and Social Management; Workshop No. 2. Corporate Social Responsibility Programs; Workshop No. 3. Conciliation of interests and determination of needs

Stage 2. Diagnosis of social needs

Step 3. Selection of the stakeholders involved in the diagnosis

The following actors participated in the diagnosis: Members of the Working Group for the design of the CSR program; Internal actors: 100% workers and managers of ABT Minas; External actors: members of the 6 Popular Councils, members of the Municipal Group of Local Development, members of the Municipal Group of Social Prevention; management of the Municipal Assembly of Popular Power, members of the Municipal Administration Council.

Step 4. Design of diagnostic instruments

As part of this step, a survey was designed to determine social needs. This survey was applied to workers and managers of ABT Minas, many of whom are part of the community.

In addition, the following people are interviewed: company employees and managers, their relatives and members of the community.

Step 5. Application and tabulation of diagnostic instruments

The survey was applied to a sample of 82 workers belonging to the nine Basic Business Units that make up the company: Despalillo V-D-10, Despalillo V-D-9, Despalillo V-D-8, Despalillo V-D-7, Escogida V-10-66, Escogida V-10-51, Aseguramiento Logístico, Servicios Técnicos and Comercializadora de Cultivos Varios, which yielded relevant results for the development of the Social Responsibility Program of ABT Minas.

The workers were selected by applying the purposive sampling method, a non-probabilistic sampling method, in which the researcher selects the sample according to his criteria. In this case, workers who are part of the main processes of the company, participate in decision-making in the entity and live in the community were identified.

The statistical processing of each question yielded relevant information to determine the social needs of workers, managers and their families, as well as the development of the entity's Social Responsibility Program, in order to improve their quality of life.

Step 6. Determination of social needs

Based on the diagnosis made, the social needs expressed by workers and managers of ABT Minas and community members were identified, which are listed below: 1) Construction and repair of housing for workers and community members, 2) Transportation between the community and the provincial capital (personal arrangements, work issues, health issues), 3) Construction and maintenance of social sites, 4) Education and training, 5) Circle of interest in agricultural production, 6) Social activities, 7) Community canteen-restaurant, 8) Life insurance for workers and directors of ABT Minas, 9) Activation of public lighting, 10) Attention to people in vulnerable situations, 11) Repair

of roads, 12) Creation of spaces for the deposit of solid waste, 13) Access to basic necessities, 14) Protection and care of the environment, 15) Circle of grandparents.

Step 7. Hierarchization of social needs

The social needs were ranked according to: the number of times the need was expressed, the social significance of the need individually for the company and for the community, as well as the budget available to the company to comply with the SRP. In addition, they were classified taking into account the needs that are common; the Company's own needs and the community's own needs.

Stage 3. Social management planning

Summary of steps 8, 9, 10 and 11. Definition of social subprograms, social budget and social actions.

Based on the social needs identified from the diagnosis, the social sub-programs to be undertaken by ABT Minas are designed, through which the company will develop the actions that will guarantee the satisfaction of these needs.

The social subprograms are:

1. Subprogram of support to social institutions

- Objective: The objective of this subprogram is to contribute to the revival of the social institutions present in the community.
- Methodology for its execution: For the execution of the actions that are part of this subprogram, an economic valuation of the solution will be made, taking into account the value of the investment and constructive maintenance and contrasting this analysis with the availability of financial resources of the company, the execution period and the person in charge of the subprogram. It is also necessary to hold a meeting to reconcile interests with the participating institution in question, in order to evaluate the scope of the proposed actions and the degree of participation of the parties in the process.
- Impact indicators: number of actions carried out to revive social institutions in the community, number of social institutions revived in the community, number of people benefiting from the revival of social institutions.

- Budget: 500 thousand CUP.
2. La Casita Infantil subprogram
- Objective: The objective of this subprogram is to meet the demands of working mothers of ABT Minas to have a space to care for their children during working hours.
 - Methodology for implementation: To implement this subprogram, the construction and start-up of the Casitas Infantiles in the communities surrounding the company must be guaranteed. In addition, the personnel that will work in these facilities will be selected and trained, establishing working agreements with the Municipal Education and Public Health Departments, in order to achieve an adequate operation with the required quality. The person in charge of the subprogram and the period of execution will be identified.
 - Impact indicators: level of satisfaction with the demands made by working mothers of ABT Minas, level of satisfaction with the space dedicated to childcare during working hours, number of working mothers of ABT Minas benefiting from the operation of the Casita Infantil, number of children benefiting from the creation of the Casita Infantil.
 - Budget: 1.1 thousand million CUP and 40000 CL (liquidity capacity in foreign currencies).
3. Housing subprogram
- Objective: The objective of this subprogram is to guarantee the construction and repair of housing for workers and executives of ABT Minas and members of the community.
 - Methodology for its execution: The execution of this subprogram will be carried out based on the identification of the housing needs of workers and managers of ABT Minas and the evaluation of the company's financial availability based on the PRS. Periodic checks of the works must be guaranteed to ensure compliance with the commitments made and to establish correspondence between the executed budget and the progress of the subprogram. The person in charge of the subprogram and the period in which the actions will be carried out will be identified.
 - Impact indicators: number of houses built and repaired for workers and managers of ABT Minas; number of houses built and repaired for members of the community, number of workers and managers of ABT Minas benefited, number of community members benefited.
 - Budget: 2.9 thousand million CUP and 80000 CL.

4. Education subprogram

- Objective: This subprogram is intended to meet the training and education needs of the company's employees and managers for the performance of their duties and of the members of the community in order to raise their cultural level.
- Methodology for its execution: To guarantee the execution of this subprogram, the education and training strategy will be developed and strategic alliances will be established with the relevant educational institutions of the municipality and the province for the implementation of the planned actions. The person in charge of the subprogram is defined and the actions are planned over time.
- Impact indicators: number of education and training actions carried out for employees and managers of ABT Minas and members of the community, level of satisfaction of employees and managers of the company and members of the community with the education and training actions carried out.
- Budget: 750 thousand CUP.

5. Child and youth care subprogram

- Objective: The objective of this subprogram is to carry out actions that guarantee the preparation and well-being of children and young people, family members of the company's managers and workers, and those who live in the community.
- Methodology for its execution: The execution of this subprogram is based on the establishment of links and strategic alliances with institutions of culture, sports and education basically, as well as other actors that guarantee the realization of the proposed actions. The person in charge of the subprogram and the period of execution of the actions are defined.
- Impact indicators: number of actions carried out with children and young people (family members of managers and employees of ABT Minas, from the community), in terms of their preparation and well-being; number of children and young people (family members of managers and employees of ABT Minas; from the community), benefited by the actions carried out.
- Budget: 620 thousand CUP.

6. Environmental protection subprogram

- Objective: The objective of this program is to develop actions that guarantee the protection of the environment.

- Methodology for its execution: The actions carried out as part of this subprogram should be collegial with the Ministry of Science, Technology and Environment, take advantage of the strengths of the environmental projects being carried out in the community and be in correspondence with the priorities established by the Task Vida. The person in charge of the subprogram and the period of execution of the actions will be identified.
 - Impact indicators: number of actions taken to protect the environment; number of people benefiting from actions taken to protect the environment; level of reduction of the company's environmental pollution load.
 - Budget: 350 thousand CUP.
7. Subprogram of socio-cultural and recreational activities
- Objective: The objective of this subprogram is to carry out socio-cultural and recreational activities that contribute to the recreation of ABT Minas' management and employees and members of the community.
 - Methodology for its execution: The actions to be developed will be planned with trade union organizations and cultural and sports institutions, political and mass organizations. The person in charge of the subprogram will be identified and the dates for the execution of the activities will be defined.
 - Impact indicators: number of socio-cultural and recreational activities carried out for the recreation of managers and employees of ABT Minas and members of the community, number of managers and employees of ABT Minas and members of the community benefited, level of satisfaction.
 - Budget: 900 thousand CUP.
8. Subprogram for differentiated attention to families in vulnerable situations
- Objective: The objective of this subprogram is to provide differentiated attention to families in vulnerable situations inside and outside the company.
 - Methodology for its execution: The type of assistance required in each case will be identified and actions will be planned to respond to the situations defined. The person in charge of the subprogram will be identified and the execution periods will be established.
 - Impact indicators: number of actions carried out as part of the differentiated attention to families in vulnerable situations inside and outside the company, number of people, families and communities benefited, level of satisfaction.

- Budget: 1.4 thousand million CUP and 60000 CL.

9. Miscellaneous utilities subprogram

- Objective: The purpose of this subprogram is to carry out actions aimed at providing various public services demanded by the company's employees and managers and members of the community.
- Methodology for its execution: Social needs that do not generate a social subprogram will be identified and actions will be planned based on the provision of various public services demanded by workers and managers of the company and members of the community. The person in charge of the subprogram will be identified and the execution periods will be established.
- Impact indicators: number of actions carried out in terms of the provision of various public services requested by the company's employees and managers and by the community, number of employees and managers of the company and members of the community who benefit, level of satisfaction.
- Budget: 1.9 thousand CUP and 20000 CL.

Stage 4. Organization and execution of subprograms and social actions

Step 13. Implementation of the social actions planned in each of the subprograms

The implementation of the procedure has contributed to the management of the Social Responsibility process in ABT Minas and to its planning, organization, execution and control as part of the strategic direction of the entity. In addition, it has had an impact on the satisfaction of social needs of workers, managers and residents of the Sumidero Popular Council, as well as on the integration of the actors that converge in the territory. The Company ABT Minas is immersed in the execution of a group of social works as part of its Social Responsibility.

- Construction of the Children's Circle in the Sumidero Popular Council.
- Repair of the Sumidero Bar-Cafeteria where the Family Care System (SAF in Spanish) of the Sumidero Popular Council is also located. A total of 3,918 people of the community are benefited, and the SAF benefits 10 people.
- Repair of Sumidero Funeral Home. Work in progress in the Sumidero Popular Council, with a budget of 445261 pesos, serving three popular councils.

- Repair of the Sumidero Service Combine. A total of 3,918 inhabitants of the Sumidero Popular Council will benefit from hairdressing services, equipment repair and household utensils, as well as the industrial market.
- Repair of the access bridge to the Sumidero Popular Council. With the repair of this bridge, three popular councils will benefit.
- Reconstruction of the New Type Market in the Minas municipality. With an execution amount of 877,640 pesos, 8594 residents will benefit from this project.
- Housing repair of a vulnerable case in the Sumidero Popular Council.
- Construction of five new homes and repair of another 32 homes for the company's most vulnerable workers.
- A Mini Industry was created in the Unidad Empresarial de Base Aseguramiento where sales are made to workers, benefiting the 1008 workers and 3918 inhabitants of the Sumidero Popular Council.
- A Ranch was built with gastronomic offers on weekends for the enjoyment of workers and their families, especially for the stimulation of workers and executives of the company and other entities. In addition to cultural and recreational activities for children and young people.
- Sales of personal hygiene products and dairy products are made to workers, benefiting the Company's 1008 workers, 678 workers from other centers, as well as 43 social cases of bedridden or disabled children and adults.
- The company's transportation means are used to facilitate the transfer of a child undergoing hemodialysis 3 times a week from the intricate area of Las Canteras.
- Transportation is provided for workers' medical appointments to the provincial capital and the country's capital, extending this service to people in the community who need it. A total of 89 workers and 38 residents of the community benefit from this service.
- Support is provided for the transfer of basic food baskets and construction materials.
- The social consumption of food, grains and vegetables is guaranteed for the health care centers, children's circles and semi-boarding schools, as well as for the nine Family Care Services of the municipality, with 164 people benefited.
- Sale of agricultural products to the Provincial Maternity Hospital.

The theoretical and conceptual analysis carried out showed that there is a wide diversity of criteria from different authors on CSR. From its beginnings, this subject has been related to small social actions up to the present day, where it has grown in strength, to the point of establishing a close

link between the business sector and the beneficiaries of such actions, achieving a balance between the objectives proposed by the company and its environment.

The empirical diagnosis of the research, based on the consultation of primary and secondary sources of information, made it possible to identify the regularities of the social responsibility management process and its particularities in the ABT Minas Company.

ABT Minas is recognized as a consolidated company, with prestige in the community, the province and the country; positive financial results, managers committed to the development of the company and the community and favorable relations with the representatives of the institutions and the locality, aspects that constitute strengths for the social responsibility management process of the entity.

The insufficient knowledge about social responsibility of those involved in the process, the lack of an accounting procedure that guarantees the adequate recording of the economic facts generated, the lack of a diagnosis of social needs to support the social responsibility process and the lack of incentives for such purposes, limit the process of corporate social responsibility management.

A procedure composed of six stages and 17 steps is structured as a valuable tool for the incorporation of social management as part of the company's strategic direction, the integration of local stakeholders and the implementation of the municipal development strategy.

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Conflict of interest

Authors declare that they have no conflicts of interest.

Authors' contribution

Yuleidys Menéndez Seijo prepared the draft and carried out the data collection, analysis and interpretation.

Carlos Cesar Torres Paez carried out the theoretical-methodological conception of the management process of social responsibility and corporate social responsibility and made the final revision of the article.

Yamira Mirabal González worked on the theoretical-methodological conception and carried out the data collection, analysis and interpretation.

All the authors approved the version finally submitted.



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