

**THE ANALYSIS AND MODEL OF IMPLEMENTATION CORPORATE SOCIAL  
RESPONSIBILITY BASED ON CARROLL'S PYRAMID  
(A Case Study on PT. Perusahaan Gas Negara (Persero) Tbk)**

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**Abstract**

PT. Perusahaan Gas Negara (Persero), Tbk. is the largest national company in the natural gas transmission and distribution segment. Most of the main goal of a company is to gain maximum profit, however, it is not always in line with the society and environmental requirements that can cause damage to society and surrounding environment. Therefore, this research aims to analyze the implementation of corporate social responsibility at PT. Perusahaan Gas Negara (PERSERO), Tbk. in 2016 and 2017 based on Carroll's Pyramid. This research is a qualitative research and conducted using case study method and literature study. The result of this research is the implementation of Corporate Social Responsibility at PT. Perusahaan Gas Negara (PERSERO), Tbk. fulfilled the concept of Carroll's pyramid in economic responsibility in gaining profit as their foundation of the company activities. In terms of legal responsibility, PT. PGN carried out the CSR activities based on the applicable law, therefore, it is free from the penalties. Moreover, in terms of ethical responsibility, PT. PGN conducted the CSR activities based on the unwritten norms, regulation and as expected by the stakeholder. The top level of the pyramid is philanthropic responsibility, CSR activities of PT. PGN implemented its' responsibility to the stakeholder without expecting rewards.

**Keywords:** *Corporate Social Responsibility, Carroll's Pyramid, Profit, Social, Environment*

## A. INTRODUCTION

The economic and business activity developments in the globalization era have improved quickly. There are three main activities of business include production, distribution, and consumption, while in industrial companies, the activities are production, packing, distribution, marketing, and financing. Generally, the main goal of a company is profit or to gain maximum profit for the benefit of the company and the stakeholders such as going concern. However, it is not always in line with the social and environmental requirements that can cause damage to society and surrounding environment.

There are come company activities in Indonesia that case damage to social and environment of the surrounding local community. The biggest problem accorded is in PT. Freeport Indonesia. Since 2000, PT. Freeport Indonesia has created environmental damage, such as the repeated landslide of uncontrolled toxic waste on Wanagon Lake rocks and unlicensed Acid Rock Drainage removal. Based on the Supreme Audit Agency (BPK) stated that the environmental damage resulting from PT. Freeport Indonesia mining act in Papua had aused Rp185 trillion in state losses. ([www.thejakartapost.com](http://www.thejakartapost.com))

Corporate Social Responsibility (CSR) is a challenge for the companies in applying moral standards to practices responsibility. The main corporate goals, gaining profit, is not enough, the company should connect to the social aspect by improving the quality of life of the community and the environment surrounding the company. Therefore, there should be an orientation transformation on the company's goal (Sari, Sutrisno, and Sukoharsono. 2011). Moreover, the CSR concept was well developed to the Concept of Triple-Bottom-Line that consist of People, Planet, Profit (3P) by Elkington (1998). The concept was related to the sustainability which means that the ability of the company to survive as long as possible or considered as going concern.

The government publish some regulation about CSR to prevent the social and environmental damage such as The Law of The Republic Indonesia Number 40 of 2007 concerning Limited Liability Company (UUPT), The Law of The Republic Indonesia Number 25 of 2007 concerning Investment and Ministerial Decree of SOE No. 05/-MBU/2007 concerning Partnership Program State-Owned Enterprises with Small Business and Community Development Program. The regulation stated that social and environment

responsibility are mandatory and the company should build relationship to the environment, local community, values, norm and culture.

Moreover, the company should disclose their CSR activities into the report. Most of the company in Indonesia disclose their CSR activities as an integrated part of the annual report and some separated into the sustainability report. However, the sustainability reporting in Indonesia is currently voluntary. There are around 9% or 49 of companies listed on the Indonesian Stock Exchange published a sustainability report. At the present, the standard used to disclose the CSR activities is based on Global Reporting Index (GRI).

PT. Perusahaan Gas Negara (Persero), Tbk. is the largest national company in the natural gas transmission and distribution segment. PT. PGN is getting an achievement from National Center of Reporting on Indonesia Sustainability Reporting Award (IRSA) as “Best Overall IRSA 2016” and “Best Overall IRSA 2017”. Moreover, PT. PGN won as the Top CSR 2017 and Top Leader on CSR Commitment category on TOP CSR Award 2017. As the winning of PT. PGN in implementing the CSR activities, this research aimed to analyze the implementation and model of CSR activities based on Carroll’s Pyramid.

## **B. LITERATURE REVIEW**

### **Stakeholder Theory**

Donalson and Preston (1995) stated that the stakeholder theory is “managerial” and that the attitude, structures, and contribute that taken together, create a stakeholder management philosophy. Moreover, the stakeholder theory in the management literature has three aspects: (1) Descriptive, (2) Instrumental, and (3) Normative. The descriptive aspect stated that the company describe what the corporation operation as the way they work and their impacts on their wider environment. The instrumental aspect stated that how the company manage the stakeholders should result in the achievement of business goals, increasing their profit. The last is normative aspect stated that every person or group that has contributed to the value of a company has the moral right to receive rewards from the company, and this becomes an obligation for management to fulfill what is the rights of stakeholders.

## **Legitimacy Theory**

Wilmhurst and Frost (2000) argued that the peripheral factors encourage corporate management to peruse to legitimize activities with many factors that may affect the decision of the management. Moreover, Archel et al. (2009) argued that a firm under Social Environmental Disclosure (SED) tactically to legitimize a new production procedure over the manipulation of social insights and that this plan was supported indirectly and openly through conceptual alignment with the State. Barkemeyer (2007) stated that by using legitimacy as a key driver determinant of CSR in developing countries such as Indonesia.

## **Corporate Social Responsibility (CSR) Concept**

World Business Council for Sustainable Development (WBCSD) (2000) define corporate social responsibility as the commitment of the company to contribute not only to the sustainable economic development but also to the employees, their families, the local community and society to improve their quality life. Moreover, Commission of the European Communities (2001) defined corporate social responsibility as a concept of companies to contribute a better society and cleaner environment.

Sukoharsono (2010) on *Metamorfosis Akuntansi Sosial dan Lingkungan: Mengkonstruksi Akuntansi Sustainability Berdimensi Spiritualitas* stated that there are ten phases on the emergence of CSR. There are (1) Howard Bowen, (2) Keith Davis), (3) US Committee for Economic Development, (4) The Mandatory of First France Regulation in The World, (5) The Collapse of Socialist Economy, (6) Balance Scorecard, (7) Robert Hugh Gray, (8) John Elkington Triple Bottom Line, (9) Sustainability Reporting. Now a day, most of the company implement and report their CSR based on the GRI-G4 Guidelines.

The implementation of CSR provides benefits for the company, consumers and stakeholders. The Aspen Institute (2003) identified the benefits of CSR by surveying twelve International Business School as participants. The result of the study show that CSR delivers certain benefits: (1) better public image/reputation, (2) greater customer loyalty, (3) more satisfied and productive workforce, (4) fewer regulatory or legal problems, (5) long-term viability in the marketplace, (6) stronger and healthier community, and (7) long-term growth of revenue. Moreover, Branco and Rodrigues (2006) stated the benefits of CSR are divided into two types: the internal of company and external of company.

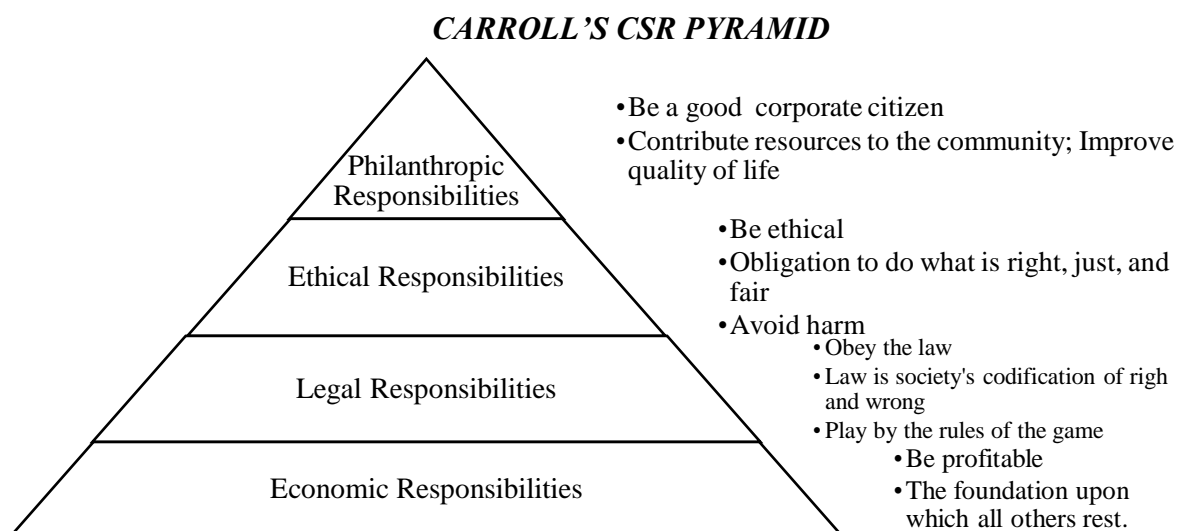
CSR began popular in Indonesia in the 1980s and increasing the popularity in 1990s. The implementation of CSR in Indonesia characterized by the activities in the company in the form

of charity and empowerment. Firstly, the CSR activities in Indonesia known as Corporate Social Activity (CSA), with the same concept of CSR. At that time, CSR and CSA represent the form of corporate participation and awareness on social and environmental aspects by doing disaster aids and mitigation, sharing holiday (THR) and scholarship.

### Carroll's Pyramid

The pyramid of corporate social responsibility was published by Carrol in 1991. There are four categories on Carroll's Pyramid: Economic Responsibility (get profit), Legal Responsibility (obey the law), Ethical Responsibility (be ethical), and Philanthropic Responsibility (be a good corporate citizen). Those four categories will be included to economic and social point view of CSR and the goals from stakeholder.

**Figure 1**



**Source: Archie B. Carroll, 1991.**

Economic responsibility is the basis for all other responsibilities and as the foundation of the company operation. The satisfaction of economic responsibility is the main goal of the company, which is to generate profits for companies to survive and to grow. The company does principal roles, such as producing goods and services based on the consumers need and gaining profit in the process (Carroll.1991). Besides becoming a profitable company, a company must operate the business based on the law and regulations by federal, state, and local government (Carroll. 1991). The law is clear and definite because it is written including the rules of what to do and what not to do and there are certain sanctions for violations.

The next layer is ethical responsibility, Carroll (1991) stated that ethical responsibility represents the standard, norms, or expectancy that replicates a concern for what clients, staff,

shareholders and the public about fair, just, or keeping with the respect or protection of stakeholder's ethical right. An ethical responsibility is an unwritten responsibility, the rules, and expectations of stakeholders. Moreover, on Philanthropy Responsibility includes corporate activities that are in response to society's expectancy of what benefits do businesses delivers to corporate citizens (Carroll, 1991). The main activities in philanthropic responsibility are to promote the human welfare or goodwill, such as contribution to the arts and education for the community. A company contributes their money, facilities and employees time to humanitarian programs or purposes in the desired level.

### **C. RESEARCH METHOD**

The research method used in this research is a qualitative descriptive research method. Moleong (2004:6) state that qualitative method studies the phenomenon experienced by the subject of research in a holistic way and descriptively in the form of words and languages in a natural special context by utilizing various natural method. Moreover, the descriptive approach is a determining and explaining the characteristic of variables studied. Yin (2009) stated that the case study research approach is a research methodology to investigate the current phenomenology life.

Case study and descriptive approaches was chosen with the aim to understand CSR implementation at PT. PGN will then be analyzed and evaluated with the social responsibility category according to the Carroll Pyramid which consists of four categories. Thus, in this study companies can be more aware and care about the natural environment and the surrounding environment by complying with the regulations made by the Indonesian government.

The object of the research is PT. Perusahaan Gas Negara (Persero) Tbk. PT. PGN as the largest national company is a state-owned (SOEs) company engaged in the transmission and distribution of natural gas who implements the CSR and disclose sustainability reporting. Moreover, PT. PGN won “Best Overall” IRSA in 2016 and 2017. Therefore, the researcher interested to know how PT. PGN is responsible for its CSR activities.

Data collection techniques are techniques used by researchers in collecting data or information. Data collection techniques in this study were based on the literature technique and documentation technique. Literature technique are used to gather information about PT. PGN and the information needed during the study were conducted. The main literature that this study

used are from Archie B. Carroll who published the pyramid of CSR. Moreover, documentation technique is complete by collecting data by observing at documents or notes through IDX or the official company website that has relationship with research needs.

The type of data used in this research is secondary data for all variables containing variable independent and variable dependent. Secondary data is a data collected by other person other than the researcher leading the present study (Sekaran and Bougie, 2014: 116). The data that used in this research is secondary data which obtained from the website of Indonesia Stock Exchange, [www.idx.co.id](http://www.idx.co.id) and the official website of PT. PGN. The data in 2016 and 2017 related to the research are: (1) Sustainability Report; (2) Annual Report; (3) Financial Report, (4) and the content in official website of PT. PGN.

#### **D. FINDINGS AND DISSCUSSION**

PT. Perusahaan Gas Negara (Persero), Tbk., as a state-owned company, is the largest national company in the natural gas transmission and distribution segment. In 1859, PT. PGN was introduced as L.J.N. Eindhovern & CO Gravenhage Firm and on May 13, 1965, PGN was well-defined as a State Company and recognized as “Perusahaan Gas Negara” based on the Government Regulation Number 19 Year 1965. Moreover, PGN have been listed on the Jakarta Stock Exchanges and the Surabaya Stock Exchanges on December 15<sup>th</sup>, 2003 with the trading transaction code “PGAS”.

PGN has stabilized its Social and Environmental Responsibility Policy based on the Social Responsibility ISO 26000 to manage the company’s operational effect and risk to the community. ISO 26000:2010 is issued by International Standardization Organization (ISO) as an international guidance then implemented by Badan Standarisasi Nasional (BSN) into SNI ISO 26000:2013. The ISO 26000 consist of 7 main subjects, such as: (1) organizational governance; (2) human rights, (3) labor practices, (4) environment, (5) fair operating practices, (6) consumer issues and (7) community involvement and development (AR PGN, 2017).

Then, PT. PGN classified their CSR activities based on 5 Contribution to the Society. First, on the company contribution to society related to environment, PT. PGN discusses 4 main issues regarding to the environment as follow: the pollution prevention, the usage of resources continuously, adaption and mitigation to climate change, and protection to the

environment, biodiversity and the restoration of natural habitats recovery. PT. PGN is dedicated to improving their performance value in line with the environmental sustainability.

PT. PGN stated that the main capital of the company is the employee, therefore, the company is dedicated to build a safe and enlightening work environment, support the employees to open their best potentials and encourage the employee's welfare. On the company contribution to society related to labor practices. PT. PGN discusses 5 main issues regarding to the labor practices as follow: employment relation, environmental condition, social dialogue, health work safety, and human resource development. PT. PGN.

On the company contribution to society related to Occupational Health and working safety. Occupational Health and Safety (K3) is a substantial in PGN because of the high risk on the business management activities related to natural gas transmission and distributions business. By implementing Occupational Health and Safety, the chances of occupational accident or health incident can be minimized. PGN received a certificate with the receipt of OHSAS 18001:2007 which is the international standard of K3, while, SMK3 Certificate from the Department of Labor and Transmigration regarding to the Government Regulation Number 50 Year 2010 (AR PGN, 2017).

On the company contribution to society related to the social and community development. PT. PGN refers to 7 pillars of CSR as follow: supporting the victims of Natural Disaster, Education Support, Health improvement support, public facility and infrastructure development support, worship facility support, nature conservation support and community social support. The main goal of the PGN social responsibility program is to contribute actively and take initiatives in increasing the community economy through the independence of energy and the conservation of environmental (AR PGN, 2017).

On the company contribution to society related to Product and Consumer. PT. PGN has four main business segments and it's based on the customer satisfaction. Moreover, consumer issues are related to social responsibility and reasonable marketing practices, protection of health and safety, responsible consumption forms, resolution linked to conflict and compensation, protection of consumer data and privacy, contact to required products and services, capability to fulfil needs and groups of defenseless or disadvantage customers.

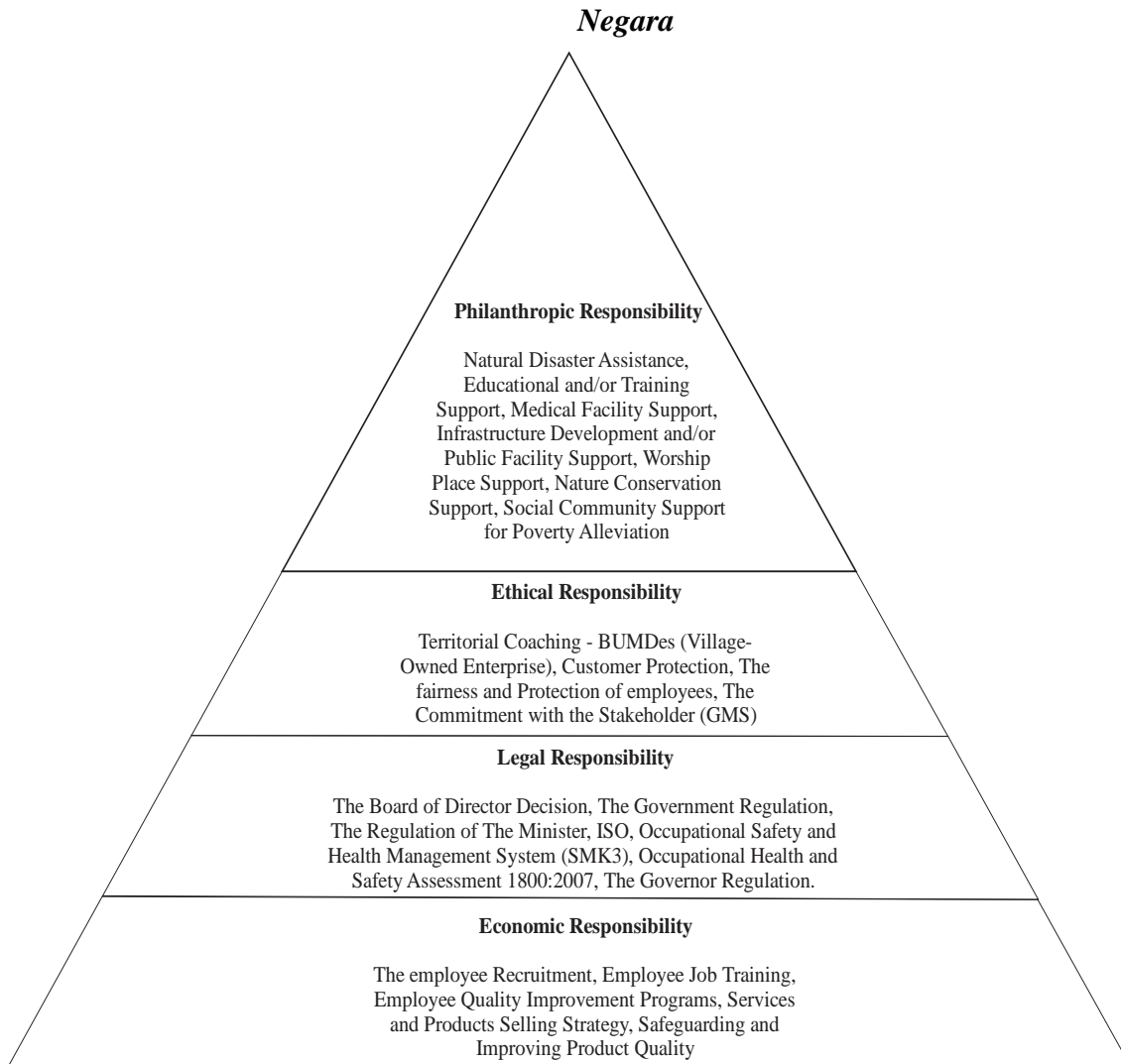
The Implementation of CSR in this research is referred to the Carroll's Pyramid. The implementation of CSR on PGN is classified into 4 categories of CSR on Carroll's Pyramid, there are economic responsibility, legal responsibility, ethical responsibility and philanthropic



responsibility. The research is conducted based on the annual report, sustainability report, financial performance and the official website of PGN in 2016 and 2017.

**Figure 2**

***The Model of Implementation CSR Based on Carroll's Pyramid on PT. Perusahaan Gas***



The implementation of economic responsibility is classified into the company's efforts in maximizing revenue and generating profits such as producing goods and services as well as creating jobs for the interest of stakeholders. CSR Programs in PGN included in the Economic Responsibility are the management of human resources such as creating jobs. The human resource management discusses employee recruitment, employee training and community empowerment in the process of hiring of employees.

The employee recruitment held on the operational area in order to provide welfare and as form of PT. PGN contribution in regional development. Moreover, on services and products

selling strategy, PT. PGN has four main business segments: (1) Gas Transmission Business segment that there was a declining of the revenue Rp33,7 billion in 2017 while Rp.108,8 billion in 2016; (2) Distribution Business segment that there was a declining of revenue Rp32,6 trillion in 2017 while Rp34,4 trillion in 2016; (3) Oil and Gas Business segment that there was an increasing of the revenue Rp6,4 trillion in 2017 while Rp4,2 trillion in 2016; and (4) Other business segment such as telecommunications, pipeline construction, operating maintenance, LNG, building equipment management and rental, and financial lease.

The implementation of legal responsibilities is classified into corporate efforts through responsibility to laws governed by the state or local government. In addition, legal responsibility is illustrated by how the company has complied with and implemented the BUMN regulations related to CSR as well as the practice of legal responsibility. PGN has obeyed and implemented various regulations related to CSR so that the company can run well and free from applicable sanctions.

On Legal Responsibilities, PT. PGN obey some regulation as follow: (1) The Board of Director Decision, (2) The government Regulation, (3) The regulation of The Minister, (3) ISO, (4) Occupational Safety and Health Management System (SMK3), (4) Occupational health and Safety Assessment 1800:2007, and (5) The Governor Regulation. PT. PGN has fulfilled the legal responsibility and was free from any penalties related to legal violation and the company is also free from complaints from its customers in 2016 and 2017.

Implementation of CSR with ethical responsibilities can be related to corporate ethical responsibilities such as following the unwritten norms, rules and expectations of stakeholders. PGN adopts strong ethical standards and work culture in interacting with stakeholders, this can be illustrated by social responsibility activities that have been adhered to and conducted by the company in accordance with the ethical stance in the community. PGN believes that the ethics and work culture instilled to employees is a strong motivation in realizing employees with dignity and high integrity to develop the company in the long term. Moreover, PGN realized that they deliver economic contribution the stakeholders which comprise: the state, investors, employees, consumers, suppliers and the community (SR PGN, 2017).

On ethical Responsibility, PT. PGN adopts strong ethical standards and work culture in interacting with stakeholders and the customers such as: (1) Territorial Coaching \_ BUMDes (Village Owned Enterprises); (2) Customer Protection; (3) The fairness and Protection of employees; and (4) The commitment with the stakeholder by implementing General Meeting

Stakeholder (GMS). PT. PGN always pays attention to stakeholder's interest in accordance with the laws and business ethics, therefore, PGN increase the value added of the company as the part of Shareholder's responsibility by having a good relationship to the customers, society and shareholder or investor.

The implementation of philanthropy responsibility in CSR's activities at PGN are in response to society's expectancy of what benefits do businesses delivers to corporate citizens (Carroll, 2991). Philanthropy responsibility is related to the main activities that consists of the human welfare or goodwill, such the arts and education for the community. The company contributes their money, facilities and employees time to humanitarian programs.

On Philanthropic Responsibility, PT. PGN developing some CSR activities to empowering the economic potential such as: (1) Natural disaster assistance, (2) Educational and training support, (3) Medical facility support, (4) Infrastructure development and public facility support, (5) Worship place support, (6) Nature conservation support, and (7) Social community support for poverty alleviation. PT. PGN has fulfilled the top level of the pyramid to increase the society welfare by spend their money, facilities and employees time to humanitarian programs without expecting any rewards.

Based on Carroll (1991), there are four categories of responsibility formed in a pyramid starting from economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibility. CSR allows the company to improve its competitive advantage and make win-win relationship with its stakeholders such as to gain from cost and risk lessening and legitimacy and reputation benefits (Carroll and Shabana, 2010). Therefore, CSR can be effective to improve stakeholder relation and improving social welfare to demonstrate a convergence between economic and social goals. McWilliams and Siegel (2001) stated that in to fulfil the demands of stakeholder groups, the company makes policies and operations activities that aim to fulfill its responsibilities. Then, Carrol (2004), there is relationship between the activities of the company especially CSR with stakeholders in the company.

## **E. CONCLUSIONS AND SUGGESTIONS**

### **Conclusions**

Based on the results of the analysis and evaluation of the implementation of CSR at PT. PGN, the company implements the CSR implementation model in accordance with the Carroll

Pyramid. PT. PGN prioritizes obtaining profits and doing what is expected by stakeholders to make a profit. This is in accordance with the stage of economic responsibility which is a foundation of the establishment of the company. Furthermore, the company fulfills the responsibility for compliance with the laws that apply in the state and local government.

In the next stage, legal responsibility, the company is required to comply with the laws and regulations in the country and local area such as the Government Regulation, the Governor Regulation, the regulation of Minister. PT. PGN has carried out CSR activities based on applicable law so that it is free from sanctions and fines. Therefore, the company can run its operations properly and safely and can develop in the region. PT. PGN must increase its responsibilities again by ethical responsibility.

Based on ethical responsibility stages, PT. PGN conducts its business activities in accordance with the unwritten norms, regulation and what is expected by stakeholders, namely customers, society, shareholders or investors. Therefore, the company can provide benefits to the community and other stakeholders. The company fulfills this stage so that it can proceed to the next stage, namely the peak of the Carroll Pyramid, philanthropic responsibility.

Philanthropic responsibility is the finale of the Carroll Pyramid at this stage, not all companies can do it because the company is no longer oriented to profit and compliance with regulations both written and unwritten but the company successfully gives something to stakeholders with generosity without expecting rewards. With the implementation of this stage, PT. PGN can carry out its CSR activities very well and can develop its company.

PT. PGN has fulfilled the CSR concept based on the Carroll Pyramid in terms of economic responsibility by gaining profit (make profit), in terms of legal responsibility by obeying the rules (obey the law), in terms of ethical responsibility by paying attention to ethics (be ethical) and philanthropic responsibility by being a good company (be a good corporate citizen).

### **Suggestions and Limitation**

There suggestions related to this research toward be conveyed to those who intend to conduct similar research is further researchers can add the results of the implementation and analysis of the benefits of CSR internally and externally based on the Carroll Pyramid model both for companies, communities and government so that it can be known by the company and stakeholders.

There are several limitations in the research, as follows: (1) This research does not describe in detail the CSR activities carried out by PT. PGN, because the data obtained by researchers is limited based on the annual report, sustainability report and online media written on the website of PT. PGN with very limited explanation and (2) This qualitative research is subjective, which is based on an analysis of the results of the data obtained from the point of view of the author and supporting theories.

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