

Theory of identity: the study of the existence of similar socio-environmental actions in the Brazilian electricity sector

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ABSTRACT

According to the theory of identity, an identity means to recognize the group internal similarities and its differences with others. The theme of identity and the analysis of socio-environmental actions are justified by the need to issue corporate sustainability policies that the world requires for the development of society. This study aims to analyze the existence of groups from their identities and whether companies belonging to a particular group tend to perform similar socio-environmental actions. The groups were defined as financial and socio-environmental financial, by focusing on what each company portrayed in its mission, vision and values. The environmental programs and projects were attained in the sustainability reports from companies that follow the GRI guidelines. It was found that companies belonging to the same identity group tend to perform the same types of socio-environmental actions and that projects and actions in culture and sport and health are very similar; however the focus of the actions of each group is different for other indicators.

Keywords: Corporate social responsibility (CSR); Global reporting initiative (GRI); Social identity; organizational identity.

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1 INTRODUCTION

Corporate Social Responsibility (CSR) has increased its importance in society, since environmental resources tend to be scarce, impacting future perspectives for the socio-economic growth of humanity. Then, the valuation of sustainable consciousness and the charge for the disclosure of CSR through Sustainability Reports and other reports arise, resulting in the adoption of policies and guidelines for corporate socio-environmental management. In this case, according to Ribeiro and Lisboa (1999), Accountancy has the tools to help identify and disclose the level of social responsibility of economic agents.

In Brazil, in the early 1990s, some companies such as Petrobras, Banco do Brazil, Furnas and Caixa Econômica Federal were sensitized to the subject, promoting the development of actions by non-governmental entities and private companies. It is worth noting, for example, the importance of the Brazilian Institute of Social and Economic Analyses (IBASE), which brought to discussion the role of companies as social agents, presenting a model of social balance (ETHOS INSTITUTE, 2009).

The disclosure of social and environmental actions can be done by many different reports or balance sheets. However the instrument of disclosure that is spreading around the world is the Global Reporting Initiative (GRI), which emerged in 1997 to standardize socioeconomic information, separating the indicators in areas of social, economic and environmental performance (GONZALEZ, 2007).

According to Oliveira, Nogueira and Silva (2004), social responsibility includes people both individually and in an organized manner, allowing the identification of a group to be distinguished by its social characteristics. Therefore, when treating the companies' behaviors relating to their socio-environmental actions and their image, it is possible to identify the entity as the result of a coalition of interests between different social groups. The intensity of its power is directly due to its organization or identification as a group (TINOCO, 2001).

Thus, the question is: Do firms belonging to a particular identity group (financial and socio-environmental financial) tend to perform similar socio-environmental actions? This study aims to analyze the existence of groups of organizational identities (financial and socio-environmental financial), as well as to verify if the companies belonging to a particular group tend to perform similar socio-environmental actions.

The electricity sector was selected because of its relevance for the country, as this activity has major impact on the environment, and also for its expressive adoption of the GRI guidelines in the publication of the 2007 Sustainability Report. Its relevance within the set of government policies and the recognition of its role in discussions about the environment is also emphasized (BARBOSA, 2001).

The theme chosen and the approach desired are justified by the failure of previous studies addressing the theme of Corporate Social Responsibility under the Theory of Social and Organizational Identity with adaptations for social and environmental actions.

This article is organized into five sections. The first section is the introduction that contextualizes and inserts the study problem. The second section addresses the theoretical framework, which is divided into three parts: (I) theoretical framework of Corporate Social Responsibility (CSR); (II) the Global Reporting Initiative (GRI) model; and (III) the Framework of Social and Organizational Identity. The third section presents the methodology adopted for surveying and processing data of the electric power sector companies. In the fourth section, the data analysis is carried out, based on the survey instrument. And, the last section presents the conclusion and perspectives regarding the subject matter.

2 THEORETICAL FRAMEWORK

2.1 Corporate Social Responsibility (CSR)

According to Frederick, Davis and Post (1988 *apud* WANDREY, 2006), the idea of CSR began in the U.S. in the early 20th Century. The moment was seen as critical to corporations because they were too big, too powerful, antisocial, and accused of making use of anticompetitive practices. According to Davis and Blomstrom, (1975 *apud* WANDREY, 2006) the essence of social responsibility sourced in the concern about the consequences of the acts of individuals and how this can affect the interests of third parties. For Bowen (1953, p.6 *apud* WANDREY, 2006), CSR refers to "obligations of executives to set policies, make decisions, or to follow those lines of action desirable regarding objectives and values of society."

The corporate social responsibility issue is contemporary. Concerns with the responsibility of organizations emerged in parallel to the questioning of goals and the role of companies in society. The CSR shows that there are high expectations that the company, as the main engine of growth and development, has a more participating leadership to help address a broader spectrum of this issue (GRAYSON and HODGES, 2002).

The CSR definitions tend to describe the concern and commitment to society by organizations. Newer concepts on the subject have a similar view. For example, for Srour (2005), a socially responsible company maintains effective partnerships with customers and suppliers, making quality products and ensuring durability, reliability and competitive prices; contributing to the community development by investing in technological research to improve processes and products for better serving their users; preserving the environment through measures to avoid negative consequences; providing training for its staff, investing in safety, working conditions, social benefits and equal treatment.

For Neto and Froes (2001, p.84) “CSR is seen as the company's commitment towards society and general humanity. It is a means of accountability to its performance, based on ownership and use of resources that did not belong to it at start”.

Cappelin *et al* (2001, p.32) see corporate social responsibility as a paradigm shift from the process of generating profits in search of fulfillment:

In pursuit of business efficiency and excellence, the traditional alchemy cost-benefit calculation with increased productivity and increased sales market seems to no longer be satisfactory. The evaluation criteria of success begin to incorporate dimensions beyond the economic organization and that concern social, cultural and environmental preservation. It could be said that efficiency is not just "to do things well", according to market rules, but it is “to do things well”, according to ethical principles.

Social responsibility can be outlined by the concern with ethical and morally correct attitudes, such as the commitment an organization must have with society, respecting the environment and contributing to its sustainability, acting proactively and coherently regarding its specific role in society and its accountability to it (VELOSO, 2005).

The Ethos Institute (2009) refers to CSR or Corporate Social Responsibility (terms with different words that allude to the same meaning) as a form of management defined by the ethical and transparent relations of the company with all stakeholders with whom it relates and also for setting business goals that encourage the sustainable development of society, preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social inequalities.

However it is possible to find a different way to view the CSR, according to the author Friedman (1970). For him, the CSR is not directly related to social responsibility, but rather to the generation and maximization of profits for the shareholders, according to which, in the neoliberal conception, a socially responsible company is one that strives to meet the

expectations of its shareholders by maximizing profits exclusively and discarding all the social solidarity (ASHLEY, 2005; SROUR, 2005).

Despite the neoliberal sense, it can be said that one of the effects of the global economy is the adoption by the world of more stringent ethical and moral standards, either by the need of the organizations themselves to maintain their good image in society, or by direct public demands that all organizations comply with such standards. Thus, concern for social responsibility has become an essential difference to make organizations more productive and also to ensure the respect of the public and, ultimately, their own viability. The view that business should be conducted in an ethical manner, complying with strict values, is increasingly homogeneous (VELOSO, 2005).

It is also noteworthy that there are several studies that seek to relate CSR to the financial performance of the company, often based on the assumption that being socially responsible is directly related to gains in society; that is, according to this hypothesis, there is in the CSR definition a personal interest of its shareholders and directors. However, with regard to the empirical results, different results were obtained on the subject. Artiach *et al* (2010) mention studies that found no evidence of correlation, such as Lee (2006), Becchetti *et al* (2005) and McWilliams and Siegel (2000); those with little evidence, such as Pava and Krausz (1996) and Cochran and Wood (1984); and those who found evidence of a significant level, such as Graves and Waddock (1997), Herremans *et al* (1993) and McGuire *et al* (1988).

For Ashley (2005), CSR is identified in two basic lines of the concept. The first would be the ethical that considers that companies and people who work in them should behave in a socially responsible manner because that is morally right, even if that involves unproductive expenditures for the company. The second line is the instrumental, which believes that there is a positive relationship between socially responsible behavior and economic performance of the company.

When the various concepts of CSR are considered, it is noticed that they tend to be similar, despite opposition from the neoliberal vision. It is observed that the productions on the subject have been developed in the academic and in the business environment. However there is not a definite position on the subject, i.e., a consensus on the best way of inserting CSR consistently in organizations and how these should present their sustainability actions for stakeholders.

Thus, despite the fundamental pillars of CSR, namely: business ethics, preservation of natural resources and respect for workers (SOARES, 2004), in this study CSR should be understood as a set of social and environmental actions undertaken by firms, consistent with the definitions that discuss what role that should be played by companies in the society.

2.2 Global Reporting Initiative (GRI)

Recently, criticisms and denunciations of the impact of human activity and economic development on natural resources and society have emerged. Accordingly, the need to describe economic activities, environmental and social enterprises, and to mention the damage and the actions of organizations on society was identified.

Several initiatives to facilitate, strengthen and promote the CSR were implemented. Some of these, such as the GRI, are based on the control and assessment of environmental and social actions of companies, with the intention of disclosing the CSR strategies of these companies and always encouraging their best performance in the practice of social-environmental responsibility (RUNHAAR and LAFFETERY, 2008).

"Developing sustainability reports is the practice of measuring, disclosing and being accountable before internal and external stakeholders for the organizational performance toward sustainable development" (GLOBAL REPORTING INITIATIVE - GRI, 2006, p.3).

The GRI has emerged in order to measure, disclose and be accountable to interested parties, through a report with reliable structure. It is an international organization founded in 1997 with the objective to develop and refine guidelines for the preparation of sustainability reporting, in order to enable the reports of environmental, economic and social performance of organizations of any size, industry or geographical location to be as periodic and comparable as financial reports (ETHOS INSTITUTE, 2007).

The GRI Reporting structure consists of Principles and Guidelines for the preparation of reports and guidelines for the establishment of the content. Their content is separated into three categories: profile, with information that sets the overall context for understanding organizational performance; management approach, in which is described how the organization treats particular sets of issues; and performance indicators (and their protocols for collection), covering comparable information on the economic, environmental, and social performance of the organization (GLOBAL REPORTING INITIATIVE - GRI, 2006). The latest version of this report was called G3 or third generation of guidelines, which brought

changes related to the complexities of the instrument, and greater focus on the performance of its indicators, considered to be many and difficult to compile (ETHOS INSTITUTE, 2007).

The GRI has an approach that provides consistency, wide credibility by stakeholders and adopts the multi-stakeholder model of learning, i.e., a process that takes into account all stakeholder groups, through consultations aimed at consensus (GLOBAL REPORTING INITIATIVE - GRI, 2006).

Transparency about the sustainability of organizational activities is of interest for various audiences of the companies, including market, workers, NGOs, investors, accountants, etc.. (GLOBAL REPORTING INITIATIVE - GRI, 2006). Thus, the GRI is a point of convergence and acceleration of the themes: transparency, accountability, reporting and sustainable development (GLOBAL REPORTING INITIATIVE - GRI, 2009).

For the Ethos Institute (2007, p. 17)

The choice of the GRI model has grown around the world, given its proposal to create an international standard for reporting. Standardization through a unique pattern of development is extremely positive as it enables greater and more accurate comparison between different organizations in the various contexts in which they are located.

The importance of the GRI model is highlighted by Gonzalez (2007) as appealing to companies operating in global markets, for this instrument allows comparisons of indicators between companies of the same sector anywhere in the world. And also for APIMEC-MG, who believes that this model is an excellent tool, especially the third generation. For Lima (2008) GRI aligns the International Declaration of Human Rights, the Global Compact and the Corporate Sustainability Index (CSI).

Thus, the GRI guidelines are used by companies worldwide, because they offer a reliable structure to disclose the performance and the economic, environmental and social results in light of the commitments, strategy and method of management of the organization.

2.3 Theoretical Framework of Social and Organizational Identity

Every society operates according to principles, values and specific cultural traditions that define thoughts and behaviors of individuals, groups and institutions to which they belong; fundamentally, the organizations and, in general, the business world (VELOSO, 2005).

Regarding this behavior and how society relates to it, can be introduced the concept of identity and the many conceptions about its meaning and how that word can be used in the

construction of various senses, applying it in different theoretical fields with different meanings.

Due to the complexity and range of meanings, begins the elucidation with the concept of identity that comes from the Latin words *idem* and *identitas*. When combined, these words mean "the same entity" (CALDAS and WOOD JR., 1997).

This theme has been quite emphasized in studies of contemporary social phenomena. From both a personal and social standpoint, identity is important for better understanding of natural or collective practices, unleashed today (MACHADO, 2003).

According to Machado (2003) and Caldas and Wood, Jr. (1997), the term "identity" relates in various fields of knowledge; however for this article, aspects of social identity and organizational identity become important, since it seeks to know through the mission, vision and values of the selected companies in the sector of electricity, the organizational image they have regarding CSR.

"Social identity is studied by Social Psychology, which is the scientific study of the effects of cognitive and social processes on how individuals perceive, influence and relate to others" (SMITH and MACKIE, 1995, p.2).

For Tajfel, (1972 *apud* Paiva, 2007), social identity is perceived as belonging to one group and not belonging to another. It is indeed a tendency of the cognitive to join, in categories or groups, objects, events and people according to their physical, mental, behavioral, or other similarities. Social perception consists of "categorizing", or grouping into categories, people possessing characteristics not possessed by others.

Since 1998, Paiva (2007) proposes that, from a psychological perspective, identity is understood, taking into account both the elements of cognition, affection and action of the person, as well as his/her group adhesion. Only coherence between elements of personal and group bonding seems to equally meet the psychosocial dimension and the personal dimension of the process of identity formation. It is by monitoring the construction of this coherency of the cognitive order with the group order that it becomes possible to understand the changing dynamic of varying degrees of personal identity: psychosocial, ethical, professional, religious or otherwise.

"Social identity is guided by the need of the individual to be in the world, as well as the need to belong to social groups. This is due to the definitions of the 'other' and of the 'self'

being largely relational and comparative" (ASHFORTH and MAEL, 1989 *apud* MACHADO, 2003, p. 55).

Individuals have the role of active builders of significance and meanings within the social networks they participate (BASTOS, 2004). Thus, these individuals are placed in groups, forming the image of a unified whole; social identity results in its unit and in the process of identification and differentiation, in which each tries to establish its cohesion and mark its position in relation to other groups (MACHADO, 2003). Therefore,

The social identity is thus a process of juxtaposition in the individual consciousness, a whole dynamic, in which different elements interact in complementarity or in conflict because an individual tends to defend his existence and his social visibility, his integration to the community, while he appreciates and seeks his own coherence (RUANO-BORBALAN, 1998 *apud* MACHADO, 2003, p.56).

Thus, the concept of social identity is related to the individual and his interaction with social groups, which guides his actions and allows characterizing these groups through their members, drawing a characterization of the behavior.

Organizational identity emerges through the work of Albert and Whetten (1985), in which the authors defined the set of beliefs shared by its members on what is central, distinctive and enduring in the organization. Thus, the centrality criterion indicates the essence of the organization, since the distinctiveness of the factors that differentiate one organization from the others to which it could be compared and the duration factor stresses characteristics that are stable over time. These three criteria are used to define and build organizational identity (BUNCHAFT and GONDIM, 2004).

Caldas and Wood Jr. (1997) discuss the subject of identity, showing that research on the subject has moved from the individual to the collective. They argue that organizational identity is fundamental to the understanding of phenomena that occur in a company. For them, this concept can be understood from the dimensions of the focal object: individual, group, organization, nation and humanity; and observation: internal and external.

Yet for authors Caldas and Wood Jr. (1995), organizational identity also has external definitions, with approaches that focus on identity with the image of the organization, i.e., how the organization is perceived by others (image). Thus, according to Credico (2003, p.22) "the study of an identity can also be made from internal or external observations, involving the concepts of self and image."

For both the social side and the organizational side, the notions of identity are very similar, with differences in the application. Social identity consists in theories of self, group identification and organizational approaches to organizational self-concept or organizational self-image (CALDAS and WOOD JR, 1995).

In short, identity is a phenomenon that identifies relationships built in the opposition between what is common and causes an individual to be perceived as a member of a group, sharing symbols and meanings, and what's different and makes the individual to be perceived as not a member of another group. Therefore, to define an identity means to recognize internal group similarities and differences with other groups (WOODWARD, 2000).

3 METHODOLOGY

To achieve the objective of the present study, the population of the companies listed by GRI in 2007 and 2008 were used. Within the population of 58 companies, there were: 1 automotive, 1 conglomerate, 1 consumer durable, 1 equipment, 1 logistical, 1 media, 1 home and personal products, 1 technology hardware, 1 telecommunications, 1 water treatment, 2 health products, 3 construction, 3 paper and pulp, 3 food and beverage products, 4 financial services, 6 mining and 27 energy.

With the intention to examine whether companies belonging to a particular group tend to perform similar environmental actions, the electricity sector was selected, given its importance to the country, the high level impact of its activities on the environment and its significant adoption to the GRI guidelines in the publication of the 2007 Sustainability Report, which is contained in the listing GRI Reports List published on the home page of GRI.

Out of the 27 companies that make up the energy sector, there were: 2 fuel companies, 2 gas, 3 sugar plants and 20 electricity.

The firms Ampla, Coelce, Endesa CIEN, Endesa Fortaleza and Endesa Cachoeira were excluded for purposes of analysis, since these are part of the holding company Endesa Brazil which is also listed on the GRI. Therefore, the Sustainability Report of this consolidated holding was chosen to be used.

This has resulted in a final sample of 15 companies that are part of the Electrical Energy sector regulated by ANEEL. They are:

- AES Tiete, Tractebel Energia, Itaipu Binacional, that operate only in the generation sector;

- AES Eletropaulo, Coelba, Cosern, Elektro, that operate only in the distribution sector;
- CPFL, Ligth SA, Rede Energia, holding Endesa Brasil e EDP- Energias do Brasil, that operate in the generation, distribution and marketing sectors;
- Cemig, Copel, that operate in the generation, transmission and distribution sectors;
- Furnas, that operates in the generation, transmission and marketing sectors.

It is known that it is not possible that the results are extrapolated to the entire population. However this limitation was necessary because of the need to set up a similar group, in this case the specific sector/segment, so that, from it, it would be possible to relate types of investments to their identities: financial and socio-financial.

Electricity is a product of strategic importance since it is related to the development of all activities of a country. The electricity sector in Brazil has undergone transformations over the years, facing structural problems in the late 80s, due to the fiscal crisis that hit the Brazilian state that had exhausted the possibilities of the funding model based on the resources of the Treasury , self-financing and external resources (PIRES, 2000).

Given the impossibility of State companies to sustain the necessary investment, the Brazilian electricity sector has been the target of a reform process since the mid-90s, with emphasis on participation from the private sector and privatization of existing assets (PIRES, 2000).

Milani Filho (2008) found that companies in certain sectors had average values of social investments superior to others. The author refers to the assertion of Johns (2005), which links corporate social investment to strategic marketing measures to justify such a finding. It is believed that the sector is directly related to the amount of socio-environmental investments and may be associated with preference for realized investment.

As previously mentioned, the core elements, distinctive and enduring, are those capable of being used to define and build the organizational identity (ALBERT and WHETTEN, 1985; BUNCHAFT and GONDIM, 2004). It is believed that these elements can be found efficiently in the values, mission and vision of the company. Therefore, the initial proposal is to verify the identity of the companies in the electricity sector through their values, mission and vision, according to the social or environmental investments made in each of these items.

To make this identification, the companies were separated into two groups: the socio-financial and financial. It is worth mentioning that there was a degree of subjectivity to stipulate certain groups. However this procedure was necessary, bearing in mind that there were no similar studies.

The criterion used for the separation of these two groups was the focus that each company gave, by means of keywords, to their values, mission and vision. The study method used, therefore, was content analysis. Companies that fit into the socio-environmental finance group were those for whom was found the presence of keywords that identified the social side, such as: socially responsible, social and environmental responsibility, respect for the environment, social welfare and corporate social responsibility. All the other companies for which none of these keywords were found were classified as belonging to the strictly financial group, inferring therefore that they emphasized only profitability, financial return and value generation for shareholders.

It is noteworthy that, according to Silverman (2009), this method requires the establishment of a set of categories and words that fall into each category. These categories should be sufficiently precise so that different researchers reach the same results. But Cooper and Schindler (2003) also add that the semantics of the message should be noted, i.e., even if there is no defined keyword, it should be considered in the analysis, making this therefore a reliable method, but flexible and broad.

In the second phase, the image of the organization was drawn up through the analysis of social and environmental projects submitted by them in their sustainability reports, found on the websites of the selected companies. This analysis was organized in two phases, as described below. First, the actions were divided into two dimensions: environmental and social.

- Environmental Dimension: related to the environment, indicated by the indicator investment in the environment, representing the actions of reforestation, seedling production, rearing of fingerlings, protection of fauna and flora;
- Social Dimension: activities related to society. The indicators are those representing sports and culture, with actions that produce cultural results: CD, book, show, video and actions to encourage sports. Education is represented by the actions of awareness,

lectures, training, forums, debates, enhancement of teachers, scholarships etc.; and representing health are improvements in or construction of hospitals, health promotion, nutrition, psychological support, etc.

In this second phase, the intention was to find out where the socio-environmental actions of the companies were concentrated to verify those actions that have a focus on the social or environmental and, to subsequently identify the tendency of the CSR actions of organizations and to determine if companies belonging to the same identity group, that were found during the first phase, perform the same type of socio-environmental actions.

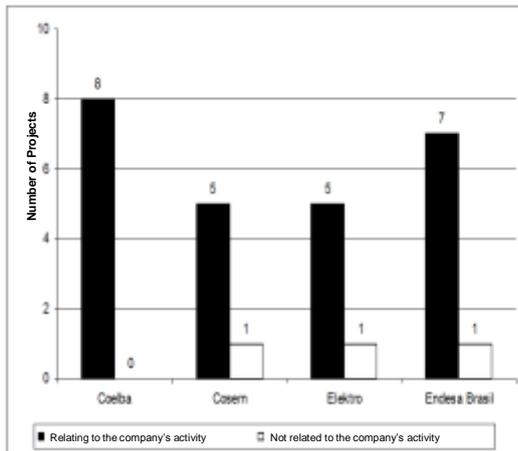
4 ANALYSIS OF RESULTS

In the first phase of the study, segregation of electricity companies according to their group identity in socio-environmental financial or strictly financial, the following result was obtained: in the sample of 15 companies, 4 companies are included in group 1 - strictly financial – namely: Coelba, Elektro, Endesa Brazil and Cosern, representing 26.67% of the sample, while 11 belong to group 2 – socio-environmental finance – namely: AES Tiete, Cemig, CPFL, EDP, AES Eletropaulo, Furnas, Itaipu Binational, Light SA, Rede Energia, Tractebel and Copel, which corresponds to 73.33% of the total.

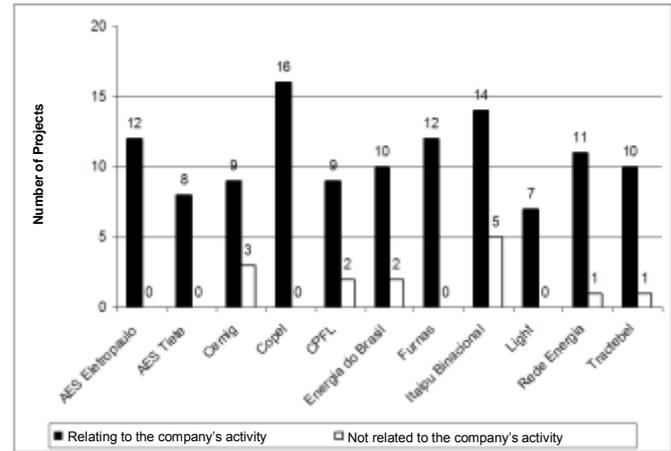
4.1 Environmental Dimension

4.1.1 Indicator of investment in the environment

Considering the total number of projects and programs identified in both groups, a total of 160 for the indicator investment in the environment were identified. Out of this total, 28 (17.50%) refer to the strictly financial group and 132 (82.50%) refer to the socio-environmental financial group, distributed according to the graphs 1 and 2 below:



Graph 1 – Indicator of investment in the environment of companies in the strictly financial group.
Source: the Authors



Graph 2 - Indicator of investment in the environment of companies in the socio-environmental finance group.
Source: the Authors

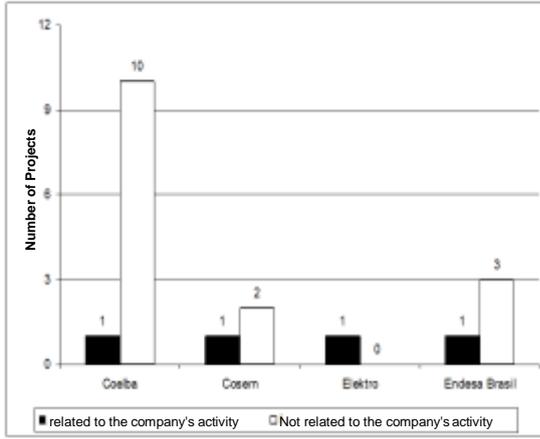
Graph 1 shows that 25 of 28 (89.29%) projects of the companies in the financial group are held in activities referring to the same practice area. Upon analyzing the indicator investment in the environment, it is clear that the projects and programs related to the company's activity in group 1 are between 20% and 30% of the total of the projects surveyed in their sustainability reports and those that are not related are between 0% and 5%, showing, in quantitative terms, that, regarding projects for the environment, the companies of the financial group realize very similar actions.

The socio-financial group, compared to their environmental actions, also has a resemblance, as graph 2 shows that most environmental projects from companies in this group are geared primarily to investments related to their area of operation, with 118 from 132 (89.39%) of the actions on the environment, a percentage very close to that shown by the financial group.

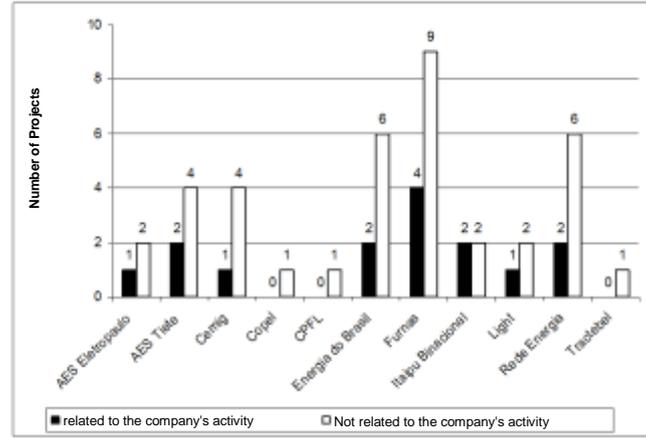
4.2 Social Dimension

4.2.1 Culture and Sport Indicator

Considering the total number of projects and programs identified in both groups, a total of 72 for the indicator culture and sport were found. Of this total, 19 (26.39%) refer to the strictly financial group and 53 (73.61%) refer to the socio-environmental financial group, distributed according to graphs 3 and 4 below.



Graph 3 - Culture and sport indicator for companies in the strictly financial group.
Source: the Authors.



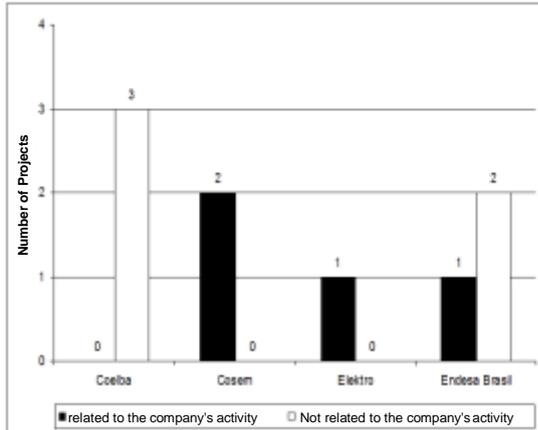
Graph 4 - Culture and sports indicator for companies in the socio-environmental financial group.
Source: the Authors.

Regarding the culture and sport indicator of the financial group, 78.95% are in actions not related to the electricity sector, i.e. 15 of the 19 existing for that group. In the same group, it is verified that the projects in culture and sport related with the activity of the company range from 2.56% to 5.88%, showing that the proportion of these actions is very similar for the companies in the group. In actions unrelated to the company's area of operation, the range is from 0% to 25.64%, indicating greater variation for these actions. The actions of all companies, except Elektro, are predominantly outside their area of expertise.

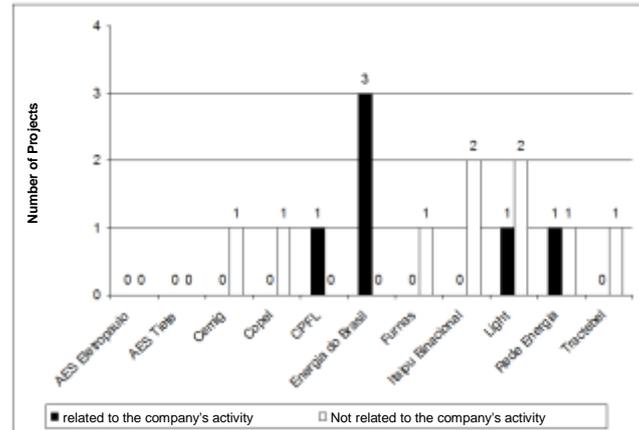
As indicated in Graph 4, of the total actions of the socio-environmental financial group related to culture and sport, it is noted that the majority (38 of 53, ie, 71.70%) are not related to the activity of electricity, as was noted with the financial group. It was also observed that this indicator represents 18.16% of total actions executed by group 2.

4.2.2 Education Indicator

Considering the total number of projects and programs identified in both groups, a total of 140 for the education indicator were identified. Of this total, 48 (34.29%) relate to the strictly financial group and 92 (65.17%) refer to the socio-environmental financial group, distributed according to Graphs 5 and 6 below:



Graph 5 - Education indicator for companies in the strictly financial group.
Source: the Authors.



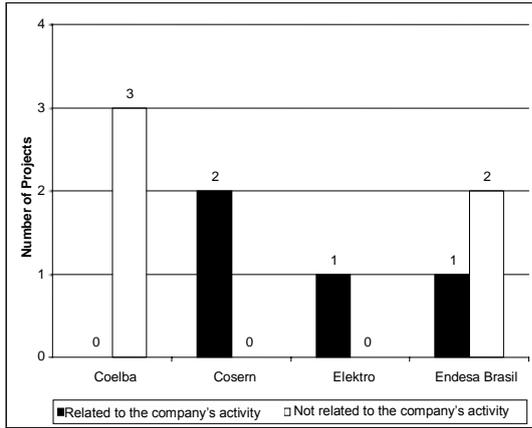
Graph 6 – Education indicator for companies in the socio-environmental financial group.
Source: the Authors.

In graph 5, it is noted that of the actions on education of the group with financial identity, 21 of 48 (43.75%) are directed to projects that relate to the electricity sector and that 27 of these (56.25%) are not related to this sector. Therefore, to make a horizontal analysis, the share of education-related projects in the companies' activities ranges from 11.76% to 25.81% between companies of the group and the ones not related range from 23.08 % to 35.29%, showing that the proportion of activities that do or do not relate to the activity of the company has a similarity within the total actions conducted by each company.

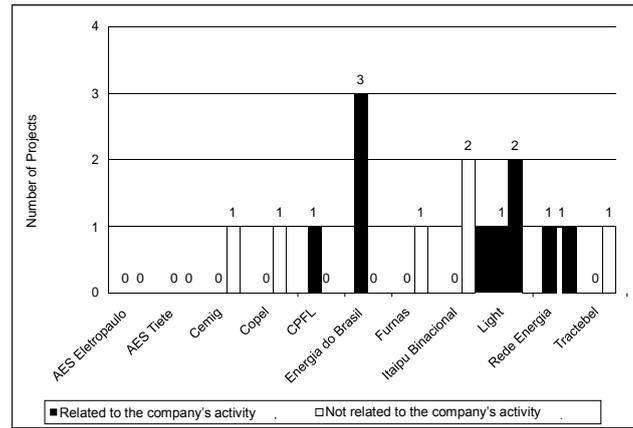
In the group with socio-environmental financial identity, it is observed that 53 out of the 92 (57.61%) projects surveyed are related to the area of operation of the company and that 39 of them (42.39%) are not related. It is noticed that the financial group and socio-financial group conduct their actions in the opposite way. In the area of education, group 2 conducts most of their actions geared to their activity; while for group 1, the actions that are not related are in the majority (56.25%).

4.2.3 Health Indicator

Considering the total number of projects and programs identified in both groups, a total of 24 referring to the health indicator were identified. Out of this total, nine (37.50%) relate to the strictly financial group and 15 (62.50%) relate to the socio-environmental financial group, distributed according to Graphs 7 and 8 below:



Graph 7 - Health indicator for companies in the strictly financial group.
Source: the Authors.



Graph 8 – Health indicator for companies in the socio-environmental financial group.
Source: the Authors.

By analyzing the health indicator for the financial group, in graph 7, it can be seen that 4 of 9 (44.44%) of the health projects relate to the area of operations of the companies, and those that do not relate correspond to 5 (55.56%) of the total actions in this area.

In the socio-environmental financial group, of the total projects surveyed for health, 6 of 15 (40%) are related to the segment of electricity while 9 (60%) of these projects are not carried out in activities that relate to electricity. In both groups, this indicator behaves similarly, and it can also be seen, when actions in general are analyzed, that this is the area of corporate responsibility least relevant for companies.

4.3 Analysis by groups

Table 1 - Number of projects and programs by indicator, in absolute and relative value

Group	Environmental Dimension	Social dimension			Total
	Indicator Investment in the Environment	Indicator Culture and Sport	Indicator Education	Indicator Health	
Identity strictly financial	28 (26,92%)	19 (18,27%)	48 (46,15%)	9 (8,66%)	104 (100%)
Identity sócio-environmental financial	132 (45,20%)	53 (18,15%)	92 (31,51%)	15 (5,14%)	292 (100%)

Source: Sustainability Reports, 2007, from the companies sampled.

Upon analyzing the indicator for the investment in the environment, it can be seen that of the total projects surveyed in the 2007 sustainability reports of companies in the electricity sector regulated by ANEEL, companies with financial identity conducted 26.92%, and this is the second area where companies have invested more. The socio-environmental financial group conducted 45.20% of their projects on the environment, which is the indicator that receives more projects by this group of companies.

The education indicator behaves opposite within each group. In the financial group, 43.75% relate to the company's activity and 56.25% are unrelated. In the the socio-environmental financial group, 57.61% relate to the company's activity and 42.39% are not connected to the sector, as noted in the analysis for this indicator. When analyzing Table 1, it is also noticed that the focus of the actions of the strictly financial identity group is in projects and actions related to education (46.15%) and that for the group with socio-environmental financial characteristics, this is the second area that has more invested in projects.

It is noted that, by adding up the total number of actions and projects found in the indicators for investment in the environment and education, for the financial group ($28 + 48 = 76$) and for the socio-environmental financial group ($132 + 92 = 224$), they are very close in percentage terms, i.e., the 76 represent 73.07% of the 104 projects of the environmental indicator and the 224 represent 76.72% of the 292 for the education indicator. This allows one to infer that the companies of these two groups do most of their actions in these two areas, but in the opposite way; group 1 with focus on the environment (45.20%) and group 2 with focus toward education (46.15%).

In both the financial group and the socio-environmental financial group the culture and sport indicator is third priority, with 18.27% and 18.15%, respectively. It is possible to note that, in relative values, the groups have proportionally the same amount invested in such actions. This may be due to the Federal Law for Promotion of Culture (Law No. 8313), also known as the Rouanet Law, which provides incentives such as reduction of income tax for companies wishing to finance cultural projects.

The health indicator is less relevant in both groups, since of the total number of projects and programs conducted by firms in each group only 8.66% of the actions of the financial group match this indicator, and in the socio-environmental financial group only 5.14% of the projects.

It is interesting to note that all power distribution companies in the sample conduct projects of universalization of energy and energy efficiency programs, since the concession agreement signed by the concessionaires of public service for power distribution with ANEEL establishes obligations and responsibilities to the grantor. One of those obligations is to apply annually the amount of at least 0.5% of its net operating revenue in actions that aim to combat the waste of electricity (ANEEL, 2009). These actions are directed both to changing light bulbs and refrigerators that reduce energy consumption, as well as to educational programs, with the distribution of leaflets and offering lectures and courses for education professionals.

By analyzing the amount of projects and programs undertaken by each company, it can be said that companies with financial identity, and their actions, have an educational feature, whereas those in the socio-environmental financial group have an environmental feature directed to their area of performance. Although the focus of the actions of companies in each group is different, in the areas of culture and sport and health, they have similarities.

5 CONCLUSION

The CSR is a growing issue in the business and academic environment, since awareness is needed by companies that resources are scarce and that society is affected by their activities, requiring an ethical and moral behavior in the face of their actions.

This work has allowed a deeper look into the issue of Corporate Social Responsibility and the Theory of Identity for companies in the Brazilian electricity sector, regulated by ANEEL, for the year 2007. Its differential with respect to other work in the area is due to the approach of the CSR theme within the Theory of Social and Organizational Identity, with adaptations to environmental initiatives.

As for its goals, they are deemed to have been achieved, because it appeared that the companies belonging to the same identity group tend to perform the same types of socio-environmental actions, noting that the group with a financial characteristic has an identity regarding actions related to education. And the socio-financial group possesses this identity in environmental initiatives, especially projects related to its field of activity. It was observed then that the focus of the socio-environmental actions of each group is different; however, actions in culture and sport and health are very similar.

When doing an analysis by indicator, it was also observed that in the indicator “investment in the environment”, the two groups conduct actions mostly related to the activity of the company. Regarding the indicator of “culture and sport”, it was noted that the financial

and socio-environmental financial groups conduct actions mostly unrelated to their area of expertise. The education indicator behaves in the opposite way, as the financial group performs more projects unrelated to their activities, and the socio-environmental financial group performs actions according to their area of expertise. And finally, for the health indicator, the designs of both groups behave similarly, performing actions proportionally equal, both in their area of operation and beyond.

Limitations of this study were: a qualitative approach in gathering and processing information, which allowed the discretion of the investigator to separate actions in selected indicators and analyze data from only one year.

Some aspects that were not explored in this study are presented as suggestions for future research; such as, to conduct this study observing other years, for comparison purposes, and to determine whether, in other sectors, there are other groups of similar identities that perform similar socio-environmental actions.

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