

Hernández-Palma, H., Pitre-Redondo, R., & Mendoza-Casseres, D. (2022). Corporate social responsibility as a mechanism to promote health institutions in Colombia. *Contaduría Universidad de Antioquia*, 80, xx-xx. Doi: <https://doi.org/10.17533/udea.rc.n80a02>

Corporate social responsibility as a mechanism to promote health institutions in Colombia

Hugo Gaspar Hernández-Palma

hugofernandezp@mail.uniatlantico.edu.co

orcid: 0000-0002-3873-0530

Universidad del Atlántico

Remedios Catalina Pitre-Redondo

rpitre@uniguajira.edu.co

orcid: 0000-0001-7373-1101

Universidad de la guajira

Daniel Mendoza-Casseres

danielmendoza@mail.uniatlantico.edu.co

orcid: 0000-0001-5514-750X

Universidad del Atlántico

Corporate social responsibility as a mechanism to promote health institutions in Colombia

Abstract: *Corporate Social Responsibility (CSR) has been positioned in recent years as an alternative to support the management of various institutions to meet the needs of stakeholders with whom it interacts in the production dynamics. In this sense, the purpose of the study is to analyze the contributions that can be derived from the incorporation of CSR guidelines in the management of Health Provider Institutions (or IPS) as a mechanism for their promotion. Based on a documentary design, this paper explores the academic literature related to CSR and its potential for integration with health institutions in Colombia. Therefore, the problem is addressed using qualitative approach tools by researching the main journals and mainstream articles. CSR integration into management brings multiple benefits for the organization; specifically, in the health sector it significantly supports activities of a social nature, thus achieving better stakeholder perception.*

Keywords: RSE, SSGSS, Stakeholders, IPS

La responsabilidad social empresarial como mecanismo de promoción de las instituciones de salud en Colombia

Resumen: *La Responsabilidad Social Empresarial (RSE) se ha posicionado en los últimos años como una alternativa de apoyo a la gestión de diversas instituciones para satisfacer las necesidades de los grupos de interés con los que interactúa en la dinámica productiva. En este sentido, el propósito del estudio es analizar los aportes que pueden derivarse de la incorporación de lineamientos de RSE en la gestión de las Instituciones Prestadoras de Salud (o IPS) como mecanismo para su promoción. A partir de un diseño documental, se explora la literatura académica relacionada con la RSE y su potencial de integración con las instituciones de salud en Colombia. Para ello, se aborda el problema utilizando las herramientas del enfoque cualitativo mediante la investigación de las principales revistas y artículos de divulgación. La integración de la RSE en la gestión trae múltiples beneficios para la organización, específicamente en el sector salud apoya significativamente sus actividades de carácter social, logrando así una mejor percepción de los grupos de interés.*

Palabras clave: RSE, SSGSS, Grupos de interés, IPS

A responsabilidade social empresarial como mecanismo de promoção das instituições de saúde na Colômbia

Resumo: *A Responsabilidade Social Empresarial (RSE) tem se posicionado nos últimos anos como uma alternativa de apoio à gestão de diversas instituições para satisfazer as necessidades dos grupos de interesse como os que interage na dinâmica produtiva. Nesse sentido, o propósito do estudo é analisar os aportes que podem derivar-se da incorporação de padrões de RSE na gestão das Instituições Fornecedoras de Saúde (ou IPS) como mecanismo para sua promoção. A partir de um desenho documental, explora-se a literatura académica relacionada com a SER e seu potencial de integração com as instituições de saúde na Colômbia. Para isso, aborda-se o problema utilizando as ferramentas do enfoque qualitativo através da pesquisa das principais revistas e artigos de divulgação. A integração da RSE na gestão traz múltiplos benefícios para a organização, especificamente no setor saúde apoia significativamente suas atividades de caráter social, conseguindo assim uma melhor percepção dos grupos de interesse.*

Palavras-Chave: RSE, SSGSS, Grupos de Interesse, IPS.

La responsabilité sociale des entreprises comme mécanisme de défense des intérêts des institutions de santé en Colombie

Résumé: *La responsabilité sociale des entreprises (RSE) s'est positionnée ces dernières années comme une alternative pour soutenir la gestion de diverses institutions, afin de répondre aux besoins des parties prenantes avec lesquelles elles interagissent dans la dynamique productive. Dans ce sens, le but de cette étude est d'analyser les contributions qui peuvent être dérivées de l'incorporation des lignes directrices de la RSE dans la gestion des institutions de soins de santé (ou IPS) comme un mécanisme pour sa promotion. Il a été exploré, au moyen d'une conception documentaire, la littérature académique relative à la RSE et à son potentiel d'intégration dans les institutions de santé en Colombie. Pour ce faire, la problématique est abordée en utilisant les outils de l'approche qualitative par une recherche dans les principales revues et articles de vulgarisation. L'intégration de la RSE dans la gestion apporte de multiples avantages à l'organisation, notamment dans le secteur de la santé où elle favorise considérablement ses activités sociales, ce qui lui permet d'être mieux perçue par les parties prenantes.*

Mots-clés: RSE, SSGSS (système général de sécurité sociale en santé), parties prenantes, IPS.

Corporate social responsibility as a mechanism to promote health institutions in Colombia

*Hugo Gaspar Hernández-Palma, Remedios Catalina Pitre-Redondo
y Daniel Mendoza-Casseres*

<https://doi.org/10.17533/udea.rc.n80a02>

Primera versión recibida en abril de 2021 – Versión aceptada en octubre de 2021

I. Introduction

Since the 1980s, there has been a trend in several Latin American countries to develop reforms in the social sector in order to reduce poverty rates and socioeconomic inequalities through the expansion of universal health coverage, based on the principles of equity, solidarity, and collective action. Such efforts have resulted in operating models that impact communities of diverse nature, interests or needs, which today serves as a documented example of the effectiveness of the actions developed (Atun et al. , 2015).

In Colombia, Colombia's General Social Security System (SGSS) was regulated with the enactment of Law 100 of 1993, which dictated, among other things, the parameters for the provision of health services to citizens affiliated to the system, whose primary objective is to guarantee the inalienable rights of the individual and the community to obtain a dignified quality of life, under the principles of efficiency, universality, solidarity, comprehensiveness, unity and participation (Duarte, Navarro & Eslava, 2013).

The aforementioned law bases health care on the following strategic guidelines: every Colombian must purchase an insurance policy that covers the costs of himself and his family; the payment of mandatory policies must be made by the worker and his employer through contributions, subscribed to the contributive regime; the State will be in charge of paying the policies of the poorest population, linked to the subsidized regime; health care will be provided by the EPS (which stands for "Entidades Promotoras de Salud" or Health Promotion Entities) (Gómez & Nieto, 2014).

This model of care poses critical challenges to the health care companies that belong to the system and determine how they should interact with all their

interlocutors, who are not only the different types of users, but also shareholders, suppliers, state agencies, among others. In this context, Corporate Social Responsibility (CSR) is presented as an action guide that provides guidance to any type of organization for the incorporation of concepts, terms and definitions and fundamental matters that allow for improved interaction and communication with its stakeholders (Mancilla & Saavedra, 2015).

Currently, the concepts of quality permeate the management systems of IPS (which stands for “Instituciones Prestadoras de Salud” or Health Providing Institutions) in search of improving their processes to offer services that really satisfy the needs of their users (Díaz et al., 2017); however, given the nature of this type of organizations, it is necessary to use actions that improve the interaction and impact that these institutions exert in the communities of influence. The missional objects of IPS are necessarily framed in social contexts and intervene in the health of Colombians, which is why it is considered fundamental to incorporate the guidelines of Corporate Social Responsibility within their strategic guidelines, in such a way that they help facilitate all members of the organizations to perform their functions under this approach of interaction (Hernandez et al., 2017). In view of the above, a review of the contributions made by the incorporation of CSR guidelines in the EPS government systems is proposed; this analysis is based on a review of the main characteristics of this type of entities and the general parameters of CSR that can be used by them to improve their impact in their communities of influence (Santander et al., 2019).

II. Materials and methods

The article develops an analytical review of CSR and how from this it is possible to promote a better management of EPS to increase its presence in the area of influence. Based on this, a documentary research is proposed with a qualitative approach based on the exploration and reflection of the integrating components of the two dimensions of interest, with a view to generating a clear perspective in light of what has been exposed by the literature published in recent years on the subject (Scott, 2014).

Supported by the qualitative approach, which proceeds within the postulates of the interpretative or post-positivist paradigm as some authors Aliyu et al. (2014), Hua (2015) and Otero (2016) point out, the research interest is focused on identifying the benefits of CSR in the management of EPS; in view of this approach and considering the perspective of the study, quantitative methods would not be efficiently adapted to respond to the purpose laid out, for this reason, it is necessary to address the problem taking as a reference the tools provided by qualitative methods.

For Taylor et al. (2015) and Maxwell (2012) this qualitative approximation allows the collection of information related to the analyzed object without neces-

sarily requiring an instrumentation or numerical calculation that explains such reality, in this sense, the authors point out that this current considers the phenomena as changing and dynamic elements, subject to constant modification by the interaction of a multiplicity of variables that are difficult to apprehend in their totality; therefore, it does not seek to establish generalizations but to understand the facts, their characteristics and the different factors that conform it.

Based on the above, the main technique used to gather information of interest is the review of scientific publications written in the last five years, both in English and Spanish, considering also the legal texts related to the SGSS and the rules that guide CSR in the country. The selection process was based on the criteria established aforementioned, leading to an exhaustive revision of the documentation in these publications, so the main scope was to identify different research that led to the understanding of the various characteristics and factors that establish the tendencies of the CSR. All this was done with the support of different internationally recognized databases such as Scielo, Scopus, Redalyc, Elsevier, Emerald, among others, locating the keywords that yield results in line with the needs of research.

III. RESULTS

III. 1 Characteristics of the SGSS in Colombia

With the establishment of the SGSS, the health care coverage of Colombians has increased considerably, so that in the period from 1997 to 2012, it has gone from 56.9% to 90.8% of coverage (Ayala, 2014); this is the result of the health expansion policy to provide the members of the system with guarantees of coverage and integration of public and private providers, in a regulated competition scheme that would allow the production of a higher quality health service (Ruiz et al., 2017). In accordance with the provisions of Law 100 of 1993, the IPS are the entities responsible for ensuring the provision of health services to contribute to the achievement of a dignified quality of life for all Colombians; in this regard, such entities, whether public or private, must provide health care to contributing members, as well as their family group, in such a way that it includes (Bernal & Barbosa, 2015):

- Health promotion and promotion activities, and disease prevention at the first level of care.
- Initial emergency care, newborn care, and general medical and dental consultation.
- Subject to referral by the general practitioner, includes specialized medical consultation, laboratory tests, medications, hospitalization, low-complexity surgical interventions, physical rehabilitation treatments, therapies, prostheses, and orthoses.

- Attention to some high-cost diseases such as AIDS, chronic kidney disease or cancer.
- Supplementary cash benefit for maternity or sickness.

Although these new proposals have brought benefits for the health of Colombians to the extent that more people have access to the service, they have also generated discontent and dissatisfaction, for which it is still necessary to continue working to achieve better quality and truly effective care in the impacted communities. A clearly identified problem is access barriers to health care, and for this reason Garcia et al. (2014) conducted a study with more than 2000 respondents in different regions of Colombia, where they identified the most relevant aspects of the issue (figure 1). Thus, 21.2% of the people surveyed did not access the system because they considered that they incurred long waiting times; 20.2% had problems with affiliations; and 17.5% encountered difficulties in resolving medical problems. On the other hand, it was found that 6.1% of the evaluated population sought medical attention exclusively outside the system.

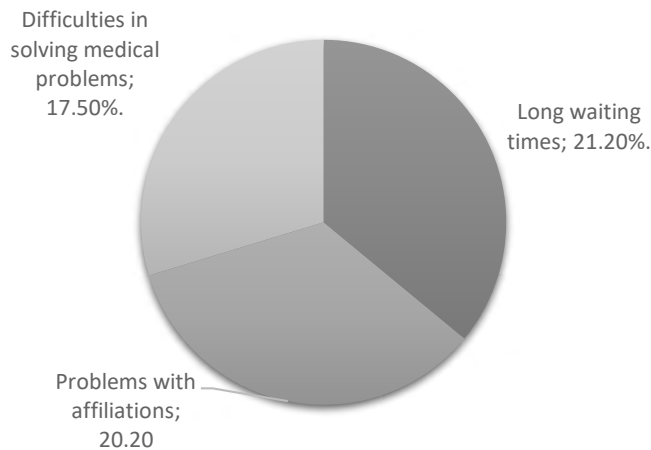


Figure 1. Barriers to SSGSS access

Source: own elaboration, 2019

For their part, Rodríguez et al. (2013) carried out research in the rural areas of the Department of Santander, Colombia, where they found attributes related to family focus and community orientation as a great influence in hindering access to the health system and could infer that population cultures favor or impede the use of health care. This is supported by Bonet and Guzmán (2015), who in their own research succeeded in establishing the following as the main barriers to the demand for health care:

- Related to the costs of money or time that the user must resort to access to the services.
- Perceptions about the seriousness of the health problem that diminishes the sense of urgency to attend hospital or care centers.
- Related to the culture and knowledge of the health system that may affect confidence in the actions of medical professionals.

A system is a set of policies, procedures and actors geared to achieve a particular objective, i.e., that the IPS, while responsible for the direct attention of Colombians, are also an active part of a group of entities and agencies that work together to develop established strategies. Thus, because of this model, the Ministry of Social Protection, the Superintendency of Health Services, territorial entities and Health Secretariats, EPS, IPS, hospitals at different levels and communities intervene in the planning, decision-making, allocation of resources and operation of the system (Agudelo et al., 2013). Because of this, the corporate governments of the health entities must have representatives of the different actors of the system in order to ensure that their interests are considered in their actions; by virtue of this Shaw et al. (2013) were able to condense the main interest groups from a study carried out in 42 organizations in Australia, Canada, Germany, United States, among others; these results are shown in table 1.

Table I. Stakeholders in health organizations

Stakeholders	No. Representative Organizations	% Presence in 44 organizations
Insurance Companies	1	2,3
Patients and families	12	27,3
Other industrial associations	12	27,3
Health insurers	13	29,5
Hospital Owners	19	43,2
Legal Regulators	19	43,2
Academic Institutions	20	45,5
Clinical Professionals	32	72,7

Source: Adapted from Shaw *et al.*, (2013)

Concerns about the performance and effectiveness of the health system in Colombia are many and varied, access to care, quality of service, the integrality of the functions of the various actors, economic profitability, and the quality of life of the beneficiaries are factors that are constantly evaluated and by which the level of effectiveness of the established policy is determined. However, to achieve the integrality of a system is not easy, so it is necessary to work on

several fronts in a synchronized manner; therefore, Roth and Molina (2013) proposed to identify the main deficiencies of the system:

- Intersectoral and Inter-institutional articulation and cooperation, such as:
 - Concertation of programs, objectives, goals, and indicators.
 - Articulation, link building, dialogue, and good communication.
 - Integration of resources, perception of financial benefits.
 - Support and integration of government agencies.
- Difficulties in orienting and synchronizing the efficient and effective use of resources.
- Tendency to impose particular individual and/or institutional interests over collective interests.
- Difficulties in detecting and prioritizing the real needs of the influenced communities.
- Problems in coordinating policies, programs and resources used for health care:
 - Interpersonal conflicts between representatives of different organizations.
 - Disarticulation of ministries.
 - Dismantling of the epidemiological surveillance system.
 - Conflicts between EPS and IPS due to delays in the payment of services.
 - Incompatibility in programs.
- Difficulties in managing human talent:
 - High rotation and problems in the dimensioning of staff templates.
 - Talent drain.
 - Insufficient training and education programs.
- Problems in the exchange of information in the system.

This allows us to demonstrate the role that IPS play in the Colombian health system and has made evident the deficiencies that this model still sustains, especially in relation to its capacity to integrate and direct the synchronized efforts of all its actors in order to achieve a better quality of life for its users, without neglecting the interests of its own investors, both private and from the State itself. From the global point of view, it can be said that the integrating factor is the social approach, in such a way that if one considers the mission objective of each one of these entities, one finds that there is the same common element that serves as an agglutinating element to achieve a joint and really effective work in the well-being of the communities.

III. 2 Characteristics of CSR

Corporate Social Responsibility is understood as the meeting and the fulfillment of the legal and ethical commitments around the fundamental aspects indicated by the Global Compact that intervene in the organization's activities,

such as the social, labor, environmental and Human Rights spheres, and that go beyond obtaining an economic gain for its shareholders (Liang & Renneboog, 2017). On the other hand, CSR can be approached from the voluntary approach to develop cooperation among stakeholders, while exercising a development with transparency, accountability, socialization of results, and the promotion of social rights and duties for sustainability (Rahaman, 2016; Duran, Fuenmayor, Cárdenas & Hernández, 2016).

Under these concepts it is possible to establish that CSR consists of four components to be satisfied: the economic, understanding a company as an investment object that must return certain profits to its owners and shareholders; the legal, insofar as its goal is compliance with the law; ethics, insofar as its obligation is to do the right thing; and philanthropic, in order to develop a mission to contribute resources to society and improve the quality of life of their communities (Palma & Coronado, 2015; Rojas-Martínez, Niebles-Nuñez, Pacheco-Ruíz & Hernández-Palma, (2020). Carroll, exposed the above in the form of a pyramid so as to graphically express the relevance of each factor and the orientation of compliance (figure 2)(Carroll, 2016).

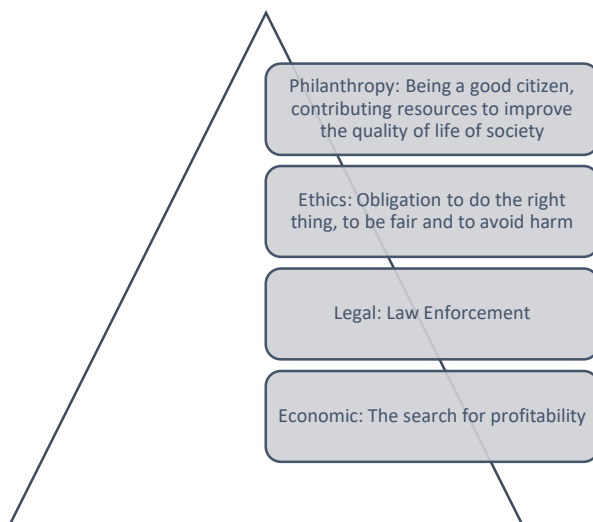


Figure II. CSR Pyramid

Source: own elaboration based on Carroll (2016)

On the other hand, it can be said that CSR is established as a business model that is designed to meet the requirements and expectations of its stakeholders, such as users or consumers, workers, shareholders, government, suppliers, and society in general (Bonsón and Bednárová, 2015). Similarly, Antelo and Robaina

(2015) define it as the continuous commitment of an organization to contribute to sustainable development through the improvement of the quality of life of its employees, their families, the local community, and society in general; it is then a question of finding a balance between economic growth, social welfare, and the use of natural resources, with care for the environment.

For the exercise of CSR, the identification of stakeholders is fundamental to the extent that any organization must be able to recognize the individuals and organizations that have an interest in its decisions in order to understand their impacts and how to address them (Pitre-Redondo, De la Ossa-Guerra & Hernández-Palma, 2020; Palma, Pitre-Redondo & Daza, 2020). A natural or legal person may be linked to the organization with one or more interests, although such a relationship is not formal; and these may not only be individuals or collectively but also other organizations with which interests are intertwined, in such a way that they may become peers, competitors, or other components of the value chain of the business or sector in which the organization develops (Moratis and Cochius, 2017).

The international standard ISO 26000 is the standard that serves as a guide for the integration of Social Responsibility guidelines as a strategic part in the management of an organization, this document bases CSR on 7 principles (see figure 3):

- **Accountability:** is based on the responsibility of any organization to be accountable for its impacts on society, the economy, and the environment, and for which it should accept and be accountable for adequate scrutiny of its actions.
- **Transparency:** consists of the duty to be transparent in its decisions and activities that impact society and the environment.
- **Ethical behavior:** an organization must base its behavior on values of honesty, fairness, and integrity, seeking to care for people, animals, and the environment.
- **Respect for the interests of the interested parties:** it is about respecting, considering, and responding for the interests of the people, groups or companies that are impacted by their actions.
- **Respect for the principle of legality:** it consists of respecting that no individual or organization is above the law, in addition to the fact that governments are also subject to it. It is about countering the arbitrary exercise of power, so the organization must comply with all applicable laws and regulations.
- **Respect for international standards of behavior:** In cases where there is no national regulation of a specific issue or exists and this is contrary to other international, the organization should as far as possible, without transgressing the law, comply with what the international standards indicate.

- **Respect for human rights:** it establishes the importance of respecting human rights and recognizing both their importance and their universality.



Figure III. Principles of CSR

Source: own elaboration, 2019

As can be seen, in general terms, CSR is about ethics, legality, transparency and respect for others, knowing that the organization is immersed in a society from which it obtains its resources and at the same time delivers the product of its work, and it is because of this retributive dynamic that efforts must be concentrated to generate the greatest possible benefit to the environment that surrounds it. In this sense, Avendaño (2013) catalogues possible actions according to those that are impacted, and establishes the parameters represented in figure 4 as guidance for the establishment of future strategies.



Figure IV. Possible actions for the exercise of CSR

Source: Own elaboration adapted from Avendaño (2013)

Finally, Salazar et al. (2017) proposes the insertion of the principles of social responsibility through the dimensioning of work variables that seek an improvement in each of the related aspects; such proposal is articulated according to the following table.

Table II. Dimensioning of variables in the articulation of CSR

Variable	Dimensions
Level of corporate social responsibility	The search for better performance in the face of social responsibility
Human rights	Decreased Discrimination Equal opportunities Elimination of forced labor
Labor Practices	Establishment of safe working conditions Search for a better working environment
Fair operating practices	Implementation of the code of ethics Establishment of sanctions in response to corrupt practices Dissemination of CSR-related actions
Consumer Affairs	Values and considers the opinion of users Adjusts products and services to meet users' true needs and requirements
Involvement of communities	Promotes participation in community programs Supports community infrastructure

Source: Own elaboration, from Salazar *et al.*, (2017)

III. 3 CSR and SSGSS in Colombia

According to the analysis carried out on the health sector in Colombia, and especially the IPS, face important challenges not only for themselves but also for the citizenry; these organizations have in their hands, together with other entities, the health of Colombians, and although every business seeks to obtain profits, it must also try to positively impact its society. In this type of business, decisions made on its strategic platform or operational behavior are evaluated, objected to, or approved every day by the actors of the system that surrounds it; in general, the interest groups of any organization are relevant, however the IPS are under the permanent magnifying glass of a large number of people interested in the effective maintenance of the social protection system in the country.

As we have seen, CSR incorporates values of ethics, respect, honesty, and transparency in organizational management, which not only facilitate better communication between the different interlocutors, but also bring benefits related to the acceptance, perception, and acquisition of services by users, which in turn

impacts the economic returns of the organization (Hiller, 2013). Under this premise, (Cheng et al., 2013) was proposed to develop research to establish the level of benefits that this practice brings to the organization, where it found that companies with better performance in CSR are doomed to face fewer capital problems.

But money is not the only revenue, at the same time the development of the human being and the environment are able to mesh with economic benefits, through the cross use of an ethical behavior that assigns value to all components of a specific environment and dedicates its efforts to maximize it (Saeidi et al., 2015). Human value is fundamental for all organizations, there are those who say that it is the main asset of any company, so every investment in money or time dedicated to improving this resource will be multiplied (Valenzuela et al., 2018).

The relationship between the company and its environment is marked by its social interactions, which is why a human group duly valued will strive to develop productive exchanges, in this sense (Farooq et al., 2014) states that the incorporation of CSR in the company, generates employees more inclined towards social exchange, while communities add that value to the corporate identity perceived for this company, which makes it a strategy of true synergy. Finally, the introduction of CSR parameters in Colombia's IPS can bring innumerable benefits to all, and in search of defining them, Salazar et al. (2017) together with Accinelli and de la Fuente (2013) identified the following:

- Promotes the fulfillment of responsibilities, beyond the legal ones, by the members of the organization.
- It links in a strategic dimension the components of organization, society, and interest groups.
- It helps the sustainable development of organizations insofar as it manages to promote economic growth without detailing the protection of the environment and social respect.
- It encourages the exercise of socially responsible behavior through the development of policies and practices within the framework of its capacity to influence.
- It obliges organizations to identify their stakeholders and explore their real needs and requirements.
- Promotes communication of commitments and performance related to social responsibility in organizations.
- Promotes awareness.
- Reinforces communication as an axis of cohesion between the different interest groups.
- Increases the perception of credibility in partner communities.
- Contributes to an improvement in organizational performance.

- Assists in the construction of development policies around efficiency, governance, and accountability.
- Promotes the construction of solid, lasting, and mutually trusting relationships for the benefit of all parties involved.
- Stimulates the formalization of management systems, communication, and information transparency in external and internal contexts.
- CSR is easily integrated with other management systems in organizations, based on quality, the environment and/or occupational safety and health.
- It contributes to the creation of competitive and sustainable advantages through the integration of sustainability and CSR in your business strategy.

IV. CONCLUSIONS

The SSGSS in Colombia is a relatively new system, implemented in the early 1990s in search of a solution to the unequal protection of social factors of the Colombian population. However, despite the fact that it constituted an alternative solution to the problem, it is also true that it has not been able to correct all its causes, and although today health coverage is almost total, dissatisfaction with the service received by users still persists. Aspects such as barriers to access to the system prevent many Colombians from using health services, and part of this are long waiting times, difficulties in resolving medical cases, failures in affiliations, differences based on family perceptions or community orientations, or even thinking that services outside the system are better. A system has been designed to solve a coverage problem, but it is now time to go beyond this by ensuring that the service reaches the communities with a real contribution that is valuable to their interests.

On the other hand, the interactions between the different actors of the system are never one-way, on the contrary they always occur in both directions; so why waste the information that circulates in those exchanges? Advancing efforts to make each contact a source of resources is beginning to be seen as an interesting proposal, since to the extent that organizations are able to identify the real motivators of satisfaction of their interlocutors, the value they assign to business services becomes the threads of the value chain. It is then when the importance of Corporate Social Responsibility is understood for the construction of a Sustainable Development that takes care of the interests of all the members of a community and, if you like, of the planet itself; to the extent that a transversal line is drawn for all operations, based on the principles of CSR, a common language of integrity, ethics, transparency, and respect for agreements, laws, human rights and the environment can be incorporated.

For IPS in Colombia, the incorporation of CSR guidelines in the strategic direction of companies becomes imperative and indispensable; it urges the need

to develop a common language, to communicate the interests of all in order to develop strategies that truly benefit all parties involved in the system.

References

- Accinelli, E., & De la Fuente, J., (2013). Responsabilidad social corporativa, actividades empresariales y desarrollo sustentable: Modelo matemático de las decisiones en la empresa. *Contaduría y administración*, 58 (3), pp. 227-248.
- Agudelo, C., Cardona, J., Ortega, J., & Robledo, R., (2013). Sistema de salud en Colombia: 20 años de logros y problemas. *Ciência & Saúde Coletiva*, 16, pp. 2817-2828.
- Aliyu, A., Bello, M., Kasim, R., & Martin, D., (2014). Positivist and non-positivist paradigm in social science research: Conflicting paradigms or perfect partners. *J. Mgmt. & Sustainability*, 4 (3), pp. 79. Doi: <https://dx.doi.org/10.5539/jms.v4n3p79>.
- Antelo, Y., & Robaina, D., (2015). Análisis de la Responsabilidad Social Empresarial basado en un modelo de Lógica Difusa Compensatoria. *Ingeniería Industrial*, 36 (1), pp. 58-69.
- Atun, R., Monteiro, L., Almeida, G., Cotlear, D., Dmytraczenko, T., Frenz, P., & Wagstaff, A., (2015). Health-system reform and universal health coverage in Latin America. *The Lancet*, 385 (9974), pp. 1230-1247. Doi: [https://doi.org/10.1016/S0140-6736\(14\)61646-9](https://doi.org/10.1016/S0140-6736(14)61646-9)
- Avendaño, W., (2013). Responsabilidad social (RS) y responsabilidad social corporativa (RSC): una nueva perspectiva para las empresas. *Revista Lasallista de Investigación*, 10(1), pp. 152-163.
- Ayala, J., (2014). La salud en Colombia: más cobertura pero menos acceso. Documentos de Trabajo Sobre Economía Regional y Urbana, 204 Doi: <https://doi.org/10.32468/dtseru.204>
- Bernal, O., & Barbosa, S. (2015). La nueva reforma a la salud en Colombia: el derecho, el aseguramiento y el sistema de salud. *Salud pública de México*, 57(5), pp. 433-440.
- Bonsón, E., & Bednárová, M., (2015). CSR reporting practices of Eurozone companies. *Revista de Contabilidad*, 18 (2), pp. 182-193. Doi: <https://doi.org/10.1016/j.rcsar.2014.06.002>
- Bonet, J., & Guzmán, K., (2015). Un análisis regional de la salud en Colombia. Banco de la República, Documentos de Trabajo Sobre Economía Regional y Urbana, 222. Doi: <https://doi.org/10.32468/dtseru.222>
- Caroll, A. (2016). Carroll's pyramid of CSR: taking another look. *International Journal of Corporate Social Responsibility*, 1 (3), pp. 1-8. Doi: <https://doi.org/10.1186/s40991-016-0004-6>
- Cheng, B., Ioannou, I., & Serafeim, G., (2013). Corporate social responsibility and access to finance. *Strategic Management Journal*, 35 (1), pp. 1-23. Doi: <https://doi.org/10.1002/smj.2131>
- Dahls, A., (2008). How Corporate Social Responsibility is Defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), pp. 1-13. Doi: <https://doi.org/10.1002/csr.132>

- Díaz, J.L., Ruiz, J.D., Contreras, J.A., & Hernández, H.G., (2017). Technology management to increase the efficiency of the supply chain. *Journal of Theoretical and Applied Information Technology*, 95 (19), pp. 5264-5272.
- Duarte, G., Navarro, J., & Eslava, J., (2013). Inequidad en el sistema de salud: el panorama de la analgesia obstétrica. *Revista Colombiana de Anestesiología*, 41 (3), pp. 215-217. Doi: <https://doi.org/10.1016/j.rca.2013.01.004>
- Farooq, O., Payaud, M., Merunka, D., & Valette, P., (2014). The Impact of Corporate Social Responsibility on Organizational Commitment: Exploring Multiple Mediation Mechanisms. *Journal of Business Ethics*, 125(4), pp. 563-580. Doi: <https://doi.org/10.1007/s10551-013-1928-3>
- García, I., Vargar, I., Mogollón, A., De Paepe, P., Ferreira, M., Unger, J., & Vázquez, M., (2014). Barriers in access to healthcare in countries with different health systems. A cross-sectional study in municipalities of central Colombia and north-eastern Brazil. *Social Science & Medicine*, 106, pp. 204-213. Doi: <https://doi.org/10.1016/j.socscimed.2014.01.054>
- Gómez, R., & Nieto, E., (2014). Colombia: ¿qué ha pasado con su reforma de salud?. *Revista Peruana de Medicina Experimental y Salud Pública*, 31, pp. 733-739.
- Hernández, H.G., Cardona, D.A., & Del Rio, J.L., (2017). Dirección Estratégica: Proyección de la Innovación Tecnológica y Gestión Administrativa en las Pequeñas Empresas. *Información tecnológica*, 28 (5), pp. 15-22. Doi: <http://dx.doi.org/10.4067/S0718-07642017000500003>
- Hiller, J., (2013). The benefit corporation and corporate social responsibility. *Journal of Business Ethics*, 118 (2), pp. 287-301. Doi: <https://doi.org/10.1007/s10551-012-1580-3>
- Hua, Z. (2015). Identifying research paradigms. *Research methods in intercultural communication: A practical guide*, pp. 1-22. Doi: <https://doi.org/10.1002/9781119166283.ch1>
- Liang, H., & Renneboog, L., (2017). On the foundations of corporate social responsibility. *The Journal of Finance*, 72(2), pp. 853-910. <https://doi.org/10.1111/jofi.12487>
- Mancilla, M., & Saavedra, M., (2015). El gobierno corporativo y el comité de auditoría en el marco de la responsabilidad social empresarial. *Contaduría y Administración*, 60 (2), pp. 486-506. Doi: [https://doi.org/10.1016/S0186-1042\(15\)30011-5](https://doi.org/10.1016/S0186-1042(15)30011-5)
- Maxwell, J.A., (2019). *Qualitative research design*. SAGE, London. Doi: <http://dx.doi.org/10.4135/9781526421036788354>
- Moratis, L., & Cochius, T., (2017), *ISO 26000. The business guide to the new standard on social responsibility*. Routledge, London.
- Otero, J.M., (2016). Una revisión crítica de la teoría de los paradigmas en el marco de las Ciencias Sociales (I). *El Guiniguada. Revista de investigaciones y experiencias en Ciencias de la Educación*, 10 (2001), pp. 101-111.
- Rahaman, A., (2016), *Corporate Social Responsibility Reporting in Developing Countries. The Case of Bangladesh*. Routledge, London.
- Rodríguez, L., Acosta, N., & Ruiz, M., (2013). Evaluación del desempeño de servicios de Atención Primaria en Salud: experiencia en municipios rurales en Santander, Colombia. *Revista de Salud Pública*, 15, pp. 183-195.

- Roth, A., & Molina, G., (2013). Rectoría y gobernanza en salud pública en el contexto del sistema de salud colombiano, 2012-2013. *Revista de Salud Pública*, 15, pp. 44-55.
- Ruiz, F., Zapata, T., & Garavito, L., (2013). Colombian health care system: results on equity for five health dimensions, 2003 – 2008. *Revista Panamericana de Salud Pública*, 33, pp. 107-115.
- Saeidi, S., Sofian, S., Saeidi, P., Saeidi, S., & Saeidi, S., (2015). How does corporate social responsibility contribute to firm financial performance? The mediating role of competitive advantage, reputation, and customer satisfaction. *Journal of Business Research*, 68 (2), pp. 341-350. Doi: <https://doi.org/10.1016/j.jbusres.2014.06.024>
- Salazar, A., Hidalgo, J., & Manríquez, M., (2017). La responsabilidad social empresarial desde la percepción del capital humano. Estudio de un caso. *Revista de contabilidad*, 20 (1), pp. 36-46. Doi: <https://doi.org/10.1016/j.rcsar.2016.01.001>
- de la Ossa, S., Niebles, W., Hernández, H., Santamaria, A., & Niebles, L., (2019). Competitiveness of SMEs from the insertion of strategic planning and human resource management as a toll for continuous improvement. *Modern Applied Science*, 13 (1), pp. 129. Doi: <https://doi.org/10.5539/mas.v13n1p129>
- Scott, J., (2014). *A matter of record: Documentary sources in social research*. Polity Press, USA.
- Shaw, C., Braithwaite, J., Moldovan, M., Nicklin, W., Grgic, I., Fortune, T., & Whittaker, S., (2013). Profiling health-care accreditation organizations: an international survey. *International Journal for Quality in Health Care*, 25 (3), pp. 222-231. Doi: <https://doi.org/10.1093/intqhc/mzt011>
- Taylor, S., Bogdan, R., & DeVault, M., (2015). *Introduction to qualitative research methods: A guidebook and resource*. John Wiley & Son, New Jersey.
- Valmohammadi, C., (2014). Impact of corporate social responsibility practices on organizational performance: an ISO 26000 perspective. *Social Responsibility Journal*, 10 (3), pp. 455-479. Doi: <https://doi.org/10.1108/SRJ-02-2013-0021>
- Duran, S., Fuenmayor, A., Cárdenas, S., & Hernández, R. (2016). Emprendimiento como proceso de responsabilidad social en instituciones de educación superior en Colombia y Venezuela. *Desarrollo gerencial*, 8(2), 58-75.
- Palma, H. G. H., & Coronado, A. M. J. (2015). Responsabilidad social empresarial, zona urbana del distrito de Barranquilla: estudio etnográfico. *ECONÓMICAS CUC*, 36(2), 9-18.
- Rojas-Martínez, C., Niebles-Nuñez, W., Pacheco-Ruíz, C., & Hernández-Palma, H. G. (2020). Calidad de servicio como elemento clave de la responsabilidad social en pequeñas y medianas empresas. *Información tecnológica*, 31(4), 221-232.
- Pitre-Redondo, R., De la Ossa-Guerra, S., & Hernández-Palma, H. (2020). Ecoeficiencia: clave de la responsabilidad ambiental empresarial en el sector textil. *Desarrollo Gerencial*, 12(2), 1-20.
- Palma, H. G. H., Pitre-Redondo, R., & Daza, B. C. O. (2020). Responsabilidad social empresarial como factor de cambio de la gestión empresarial. *Dictamen Libre*, (27), 35-43.

- Pizarro, A., Barrera, A., Ballestas, M., & Ramírez, J. (2021). Modelo logístico para el aprovechamiento del potencial turístico del municipio Santo Tomás-Atlántico en Colombia. *Revista de ciencias sociales*, 27(2), 180-198.
- Valenzuela, I., Parra M., Duran, S., Márceles, V., Yarzagaray, J., Payares, K., Alvarino, C., Navarro, N., Charris, P. y Ramírez, J., (2018), Factores del clima organizacional existentes en el área administrativa en empresas de Barranquilla. *Revista Espacios*, 39(51), 21-35,