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**Corporate Social Responsibility Projects: Critical Success Factors for  
better performance of Brazilian companies and guidelines to qualify  
professionals and entrepreneurs**

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**Abstract**

Corporate Social Responsibility is a reality for businesses and can be understood through the analysis of organizational actions in three areas, namely: economic, social and environmental. Its operationalization occurs through projects, and cases presented by the literature can greatly contribute to the definition of factors that lead these projects to success. Generally, professionals and entrepreneurs have good qualifications in traditional aspects of project management, but when they need to manage Corporate Social Responsibility projects doubts arise. In this context, the main objective of this study was to analyse the most impactful Critical Success Factors for Corporate Social Responsibility projects, considering Brazilian companies' context, and to propose guidelines to better qualify new professionals and entrepreneurs in the kind of projects mentioned. Thirteen Critical Success Factors were identified in the literature and, through a survey with experienced professionals, it was possible to evidence the six most relevant for Brazilian companies' context: ability to properly define the scope; ability to integrate the CSR project with the company's strategy; ability to identify stakeholders' needs; ability to analyse risks; identify and involve stakeholders outside the organization; and grant financial resources to meet project needs. Using the information provided, three guidelines were proposed to better qualify professionals and entrepreneurs. This is an exploratory study that can

contribute to potentialize debates on theme.

**Keywords:** Corporate Social Responsibility; Projects; Critical Success Factors; Brazilian Context; Guidelines to Qualify Professionals and Entrepreneurs.

### **Declarations**

### **Funding**

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### **Conflicts of interest/Competing interests**

The authors declare that there is no conflict of interest.

### **Availability of data and material**

Not applicable

### **Code availability**

Not applicable

### **Author's contributions**

All authors contributed equally for this study.

## **1. Introduction**

Major environmental disasters experienced in recent years (such as the breach of the Brumadinho dam in Brazil in 2019) have reinforced the idea that corporations should be held accountable for the negative effects their actions have on society and the planet as a whole (Balmer et al. 2011; Flôres Jr 2019; Saufi et al. 2016). In this context, the discussion around CSR (Corporate Social Responsibility) is growing, both in academia and business environments (Kudłak et al. 2018).

Although understanding of the term CSR is fairly advanced (Dahlsrud 2008), major

questions are presented about its adoption by companies. The performance of sustainable practices does not always correspond to what was initially planned, and many difficulties are observed throughout their achievements (Hategan et al. 2018; Tang et al. 2012). Generally, the difficulties mentioned occur due to the fact that the activities are not fully integrated into the management system (Asif et al. 2013). They can also occur when professionals and entrepreneurs do not have specific knowledge on how to manage CSR projects to achieve better results (Miles et al. 2009; Narula et al. 2017; Parida and Wincent 2019; Shinnaranantana et al. 2013).

In the specific case of Brazil, it is possible to observe few Brazilian companies are successful in developing their CSR projects and the majority are not (Borges et al. 2018; Cazeri et al. 2018). In this a scenario, it can be inferred that there are CSF (Critical Success Factors) that increase the chances of these projects reach the goals, and they can be used to capacitate new professionals and entrepreneurs. Thus, it is possible to note two research gaps that can be expressed by the following questions: 1) considering Brazilian companies' context, which are the most impactful CSF for CSR projects? 2) From the results evidenced, is it possible to define guidelines to better qualify professionals and entrepreneurs who will manage CSR projects?

In order to understand which are the most impactful CSF for the CSR projects developed by Brazilian companies, firstly, this article aims to conduct a survey with experienced professionals on this subject. Posteriorly, to define guidelines that can be used to qualify new professionals and entrepreneurs in the kind of projects mentioned. Regarding the literature, there are no studies that address the critical success factors in CSR projects in a systematic manner and present the guidelines mentioned.

In addition to this introduction, the article presents five more sections. The second section is dedicated to present general concepts about CSR and its importance on new professionals and entrepreneur's qualification. Section 3 presents the methodological

procedures adopted, allowing other researchers to replicate this research. Section 4, present CSF for CSR projects according to the literature. Section 5 aims to present the results and discussion and, finally, Section 6 presents the conclusions and final considerations.

## **2. CSR and its importance on new professionals and entrepreneur's qualification**

The term CSR first occurred in modern literature during the mid-20th century, and emerged as a set of actions that companies must take in response to social transformations of the period (Carroll and Shabana 2010). According to CSR concept, organizations from different sectors should embed environmental and social objectives into its economic objectives on value chain (García-Rodríguez et al. 2013; Luque and Herrero-García 2019; Moggi et al. 2018)

An important consideration should be made here by García - Rodríguez et al. (2013) and Luque and Herrero-García (2019). A detailed analysis of the CSR practices used by companies should be carried out. As there are serious companies committed to improving society, there are also those that are merely used to promote themselves without effectively performing consistent practices, as these images affect the analyzes of purchase (Luque and Herrero-García 2019). When working ethically, as it should be, CSR practices provide benefits to different stakeholders (García-Rodríguez et al. 2013; Luque and Herrero-García 2019; Moggi et al. 2018). For Asif et al. (2013), CSR should be placed as an organizational imperative fully integrated into the management system. Thus, Asif et al. (2013) present a model for implementing CSR practices in order to meet stakeholders' needs. When well implemented and aligned with the company's strategic objectives, CSR leads to a strong relationship between the organization's stakeholders (Dyllick and Rost 2017). This produces intangible benefits, such as organizational legitimacy and better management of human capital, which in turn materialize into additional value for stakeholders (Hasan et al. 2018). Evidently, this is not a simple task, since professionals and entrepreneurs are usually trained to achieve mainly financial goals

(Barkay 2013; Criado-Gomis et al. 2018; Delannon et al. 2016; Miles et al. 2009). They need to understand that CSR projects must to involve all stakeholders' requirements (Frayret et al. 2017; García-Rodríguez et al. 2013; He et al. 2018; Urbano and Aparicio 2016)

The training for new professionals and entrepreneurs needs to be rethought. Significant changes are necessary in order to qualify professionals and entrepreneurs aligned with organizational sustainable objectives (Barkay 2013; Criado-Gomis et al. 2018; Martins et al. 2019; Miles et al. 2009; Rampasso et al. 2018). In general, traditional disciplines such as strategic planning and project management still have a major focus on the financial aspects; social and environmental aspects are poorly addressed. These characteristics can explain why most professionals and entrepreneurs have difficulties in managing CSR projects (Maon et al. 2009; Narula et al. 2017).

Focusing Brazilian context, there are few companies that develop CSR practices aligned with their strategic objectives (Borges et al. 2018; Cazeri et al. 2018). In general, there remains many barriers to overcome and the practices developed are in their infancy. In a study conducted by Cazeri et al. (2018), sustainability experts found that most companies in Brazil fail primarily in the planning stages of their social and environmental actions. The specialists consulted by Cazeri et al. (2018) also point out the need to debate new forms for training professionals and entrepreneurs, aligned to sustainability goals. In an example contrary to the reality described above, Anholon et al. (2016) studied a Brazilian aircraft manufacturer which is considered as a reference in social actions. In the mentioned company, professionals debate new forms which to manage CSR projects and they disseminate lessons learned to others employees (Anholon et al. 2016).

### **3. Methodological Procedures**

The research presented in this article was developed through five well-defined steps, as

illustrated in Fig. 1. The steps are described as follows, so that other researchers can replicate the study as they wish.

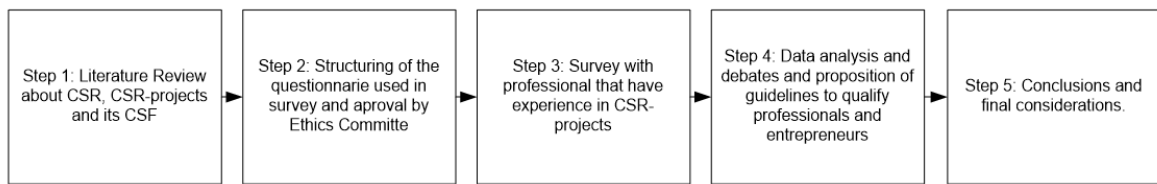


Fig. 1 Steps taken throughout the research (Source: authors)

The first stage was characterized by a systematic literature review, aiming to better understand the Management of CRS Project and its CSF. For this, the guidelines presented by Pelozo and Shang (2011) were used. The search for scientific articles was restricted from articles published from 2007 to 2018. Springer, Science Direct, Emerald Insight, Scopus, Wiley and Web of Science were the scientific platforms used to search the articles. The terms used were: ‘CSR’ associated with the keywords ‘project’, ‘program’ and ‘case’. It was considered both, journal papers and conference papers.

Restricting the search by the presence of the above terms in the title, abstract or keywords, 2,642 articles were found to meet these conditions. The articles were then pre-selected, excluding those whose main content was not presented as case studies, or whose abstract content was not directly associated with the objectives of the present research. Then, the remaining references were fully read and only those that allowed identification of CSF in CSR projects developed by companies were kept. As a result of this analysis, a total of 51 papers found were used to structure Table 1 (presented in section 2 of this article). Fig. 2 shows the number of references that mentioned each CSF cited in Table 1.

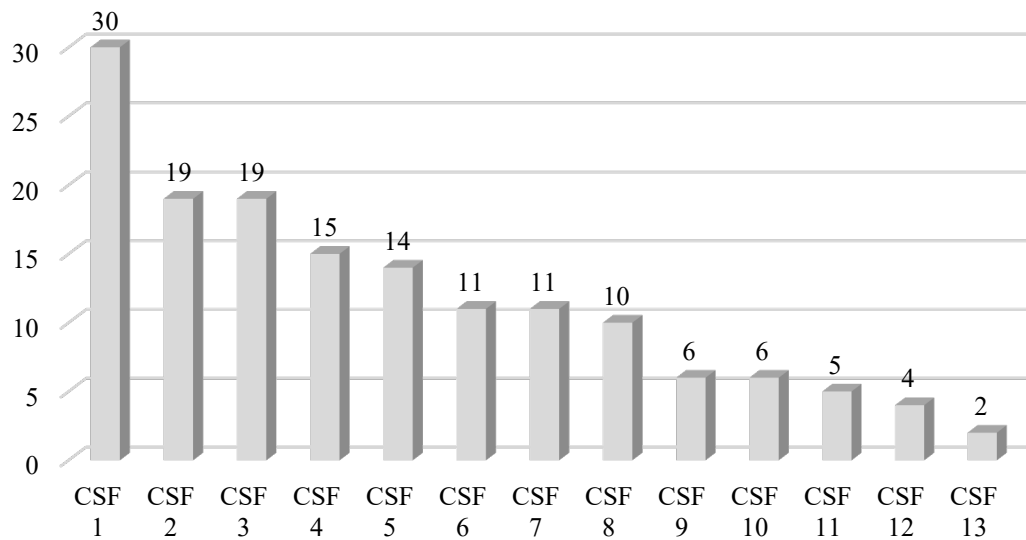


Fig. 2 Number of references that mention each CSF (Source: authors)

The information presented in Table 1 served as the basis for structuring a research instrument (questionnaire), composed of two parts. The first section was related to the sample characterization and the second one to the 13 CSF evaluation. In the second part, each respondent was asked to rank the CSF from the first to the thirteenth, based on their experience throughout the CSR projects that they participated/coordinated in Brazilian companies. All project and research instrument details were evaluated by an Ethics Committee and approved for use. It is noteworthy that in Brazil this procedure is necessary through a federal resolution.

The possible survey respondents were listed from professional social networks, such as LinkedIn, company websites and Ethos Institution, an organization that promotes CSR in Brazil. Ethos Institute is a civil society organization founded in 1998 by a group of entrepreneurs and executives. Its goal is to help companies to manage business in a socially responsible manner. Sampling was characterized as non-probabilistic for convenience, so we sought to select professionals who, in different ways, could contribute positively to reliable results; when not for a great experience, for acting in different sectors. Invitations were sent to selected professionals containing a questionnaire link, available on the Google Forms platform.



Between April and August of 2019, 134 invitations to participate were sent, and 29 valid questionnaires were returned, corresponding to 21.6% of the total. Overall, the respondents had over five years of experience in coordinating CSR projects. Over 50% of the respondents worked in oil and gas (8 occurrences), food (7 occurrences), mining (6 occurrences), retail (6 occurrences), finance (6 occurrences) and chemical sectors (6 occurrences). It is noticeable that the sum of people who worked in specific sectors is over the total number of participants in this research. That occurred because a respondent may have participated in CSR projects in different sectors of activity.

Data analysis was performed by allocating scores to the rank assigned by each respondent for each CSF. Thus, for CSF allocated in the first position score, 13 was assigned, for the second score 12, and so on until the allocation of score 1 to the thirteenth factor. The sum of the scores attributed by each respondent allowed us to obtain a total score, and this criterion was used for ordering the CSF according to their greatest relevance.

A non-response bias test was performed for non-respondents, comparing the information presented by the groups of initial respondents and those considered late, via the Mann-Whitney test. There is no detailed information about the distribution of each group and the scale had ordinal characteristics. The idea was to verify if there were any significant differences between the values presented by the groups mentioned (Gibbons and Chakraborti 2014; Winter and Dodou 2012).

The debates were held based on the rankings obtained and the information presented in the literature. Considering the information collected in the literature and the results obtained from the survey performed, it was possible to define guidelines to better qualify professionals and entrepreneurs in terms of CSR projects management. Finally, the conclusions and final considerations about the study were established.

#### **4. CSF for CSR Projects**

CSR projects have some characteristics that generally differentiate them from traditional projects developed by professionals and entrepreneurs. It is not easy to define the scope correctly (Frederiksen 2018; Kanashiro and Starik 2016), the identification of stakeholders and the definition of their requirements can be complex (Acharya and Patnaik 2017; Babiak and Kihl 2018; Kanashiro and Starik 2016) and the use of traditional performance indicators does not always reflect the progress of CSR projects (Asif et al. 2013; Kanashiro and Starik 2016; Thorén Hedin and Ranängen 2017). Many experienced professionals and entrepreneurs with knowledge of traditional project management have doubts about the best way to conduct these kind of projects (Asif et al. 2013; Criado-Gomis et al. 2018; Frederiksen 2018; Parida and Wincent 2019) and, in this context, the concepts of the CSF are valuable. The definition of guidelines can also be useful for training new professionals and entrepreneurs that will manage projects in the future.

It is interesting initially to define the concept of CSF. According to Bullen and Rockart (1981), CSF are characterized by a limited number of areas in which satisfactory outcomes will ensure the competitive success of a particular individual, department or organization. By clarifying key action points, managers will be able to focus their resources on activities that really make a difference between the success and failure of the initiative (Bullen and Rockart 1981).

Focusing on the application of CSF in the development of CSR projects, the authors of this article have scanned the literature and found elements that enabled the construction of Table 1. Each CSF is explained below. It is important to highlight that Table 1 presents all references mentioned for each CSF; however, the following explanations will present details considered by few studies, due to the limitation related to article size.

<b>CSF for CSR projects</b>
<b>CSF 1: Identify and involve stakeholders outside the organization:</b> References: (Acharya and Patnaik 2017; Altuna et al. 2015; Angelo et al. 2012; Anholon et al. 2016; Asif et al. 2013; Babiak and Kihl 2018; Barkay 2013; Corrigan 2018; Deigh et al. 2016; Dobeles et al. 2014; Fabiano et al. 2010; Frederiksen 2018; Gold et al. 2018; Hargett and Williams 2009; Jamali 2008; Jammernegg and Reiner 2007; Kanashiro and Starik 2016; Lindgreen et al. 2009; Lodsgård and Aagaard 2017; Lubis 2018; Lyra et al. 2017; Mária sj and Uzoma Ihugba 2012; Matinheikki et al. 2017; Narula et al. 2017; Ololade and Annegarn 2013; Saïd et al. 2018; Sparkes 2014; Sun et al. 2018; Tang-Lee 2016; Thorén Hedin and Ranängen 2017)
<b>CSF 2: Ability to identify stakeholders' needs:</b> References: (Altuna et al. 2015; Anholon et al. 2016; Barkay 2013; Basu et al. 2015; Deigh et al. 2016; Dobeles et al. 2014; Fordham et al. 2018; Frederiksen 2018; Hargett and Williams 2009; Jammernegg and Reiner 2007; Kanashiro and Starik 2016; Lubis 2018; Mária sj and Uzoma Ihugba 2012; Narula et al. 2017; Ololade and Annegarn 2013; Saïd et al. 2018; Sparkes 2014; Werner 2009; Yin and Jamali 2016)
<b>CSF 3: Integrate the CSR project developed with the company's strategy:</b> References: (Altuna et al. 2015; Angelo et al. 2012; Anholon et al. 2016; Asif et al. 2013; Barkay 2013; Bloskas et al. 2013; Deigh et al. 2016; Delannon et al. 2016; Hargett and Williams 2009; Jayakumar and Joshi 2017; Kanashiro and Starik 2016; Lindgreen et al. 2009; Matinheikki et al. 2017; PALACIOS-MARQUÉS and DEVECE-CARAÑANA 2013; Rowe et al. 2014; Saïd et al. 2018; Shinnaranantana et al. 2013; Werner 2009; Yin and Jamali 2016)
<b>CSF 4: Communicate information about the projects in a clear, transparent and consistent manner:</b> References: (Angelo et al. 2012; Babiak and Kihl 2018; Barkay 2013; Cazeri et al. 2018; Emel et al. 2012; Esteban et al. 2017; Fordham et al. 2018; Golob and Podnar 2014; Hargett and Williams 2009; Lubis 2018; Mária sj and Uzoma Ihugba 2012; Ololade and Annegarn 2013; Rowe et al. 2014; Thorén Hedin and Ranängen 2017; Wang et al. 2017)
<b>CSF 5: Engage internal stakeholders in the organization's projects:</b> References: (Altuna et al. 2015; Angelo et al. 2012; Anholon et al. 2016; Asif et al. 2013; Barkay 2013; Bloskas et al. 2013; Bolton et al. 2011; Deigh et al. 2016; Fabiano et al. 2010; Jayakumar and Joshi 2017; Kanashiro and Starik 2016; Lindgreen et al. 2009; Lubis 2018; Sparkes 2014)
<b>CSF 6: Grant financial resources to meet the project's needs:</b> References: (Anholon et al. 2016; Bloskas et al. 2013; Deigh et al. 2016; Kanashiro and Starik 2016; Lyra et al. 2017; Marques-Mendes and Santos 2016; Narula et al. 2017; O'Dwyer et al. 2011; PALACIOS-MARQUÉS and DEVECE-CARAÑANA 2013; Risi and Wickert 2017; Rowe et al. 2014)
<b>CSF 7: Ability to properly define the scope of each project:</b> References: (Acharya and Patnaik 2017; Admiraal et al. 2017; Anholon et al. 2016; Barkay 2013; Basu et al. 2015; Belal and Lubinin 2009; Frederiksen 2018; Hargett and Williams 2009; Jayakumar and Joshi 2017; Kanashiro and Starik 2016; Sparkes 2014)
<b>CSF 8: Measure the results of the projects through indicators:</b> References: (Anholon et al. 2016; Asif et al. 2013; Delannon et al. 2016; Hargett and Williams 2009; Jammernegg and Reiner 2007; Jayakumar and Joshi 2017; Kanashiro and Starik 2016; Risi and Wickert 2017; Rowe et al. 2014; Thorén Hedin and Ranängen 2017)
<b>CSF 9: Ability to analyse risks that may compromise the success of the project:</b> References: (Anholon et al. 2016; Hargett and Williams 2009; Lubis 2018; Mária sj and Uzoma Ihugba 2012; Saïd et al. 2018; Tang-Lee 2016)
<b>CSF 10: Dispose of a multidisciplinary team in terms of formation and knowledge for project implementation:</b> References: (Barkay 2013; Delannon et al. 2016; Lyra et al. 2017; Maon et al. 2009; Narula et al. 2017; Shinnaranantana et al. 2013)
<b>CSF 11: Monitor the projects' results:</b> References: (Anholon et al. 2016; Asif et al. 2013; Dobeles et al. 2014; Sparkes 2014; Thorén Hedin and Ranängen 2017)
<b>CSF 12: Ability to properly manage financial or human resources in project:</b> References: (Anholon et al. 2016; Jammernegg and Reiner 2007; Jayakumar and Joshi 2017; Risi and Wickert 2017)
<b>CSF 13: Develop a project schedule to complete the activities within the deadlines:</b> References: (Corrigan 2018; Kanashiro and Starik 2016)

Table 1. CSF for CRS projects according to the literature (Source: see Table)

#### **4.1 CSF 1: Identify and involve stakeholders outside the organization**

Stakeholder management has attracted increasing attention as it has become an important way of achieving organizational objectives. Criteria such as time, cost and scope became insufficient to achieve project success, giving room for building a relationship between the company and other stakeholders (Oliveira and Rabechini Jr 2019). In this sense, understanding stakeholders and their influence, and developing strategies for their involvement, has become one of the key activities to achieving success in all types of projects (Aaltonen and Kujala 2016; Nguyen et al. 2018). Regarding CSR projects, the identification and involvement of external stakeholders are highly relevant, as projects generally serve the surrounding communities. In this context, the media, customers and non-profit organizations, for example, are means for the manager to identify the biggest social problems as well as the main needs of the surrounding community. In addition, the presence of partners, such as universities and foundations, can be very relevant for obtaining knowledge or specific skills for the success of the project. Altuna et al. (2015) studied CSR projects conducted by a banking sector organization. In their study, the authors analysed a successful project entitled ‘Bank and Social Laboratory’, whose main goal was to provide financial services to the most vulnerable portions of Italian society. An interesting factor observed in conducting this project is that the authors recognized the identification and engagement of stakeholders outside the organization as a key factor for the success of the project, specially the presence of project partners that can provide the specific skills needed to the projects.

Similarly, Acharya and Patnaik (2017) studied CSR projects conducted by an Indian metallurgical company. Some of the successful projects developed aimed to improve education, health care, infrastructure, livelihoods, access to clean water, sanitation and female empowerment. Similar to a previous study, the authors recognized the importance of identifying and engaging stakeholders.

## **4.2 CSF 2: Ability to identify stakeholders' needs**

Stakeholders need to be identified and engaged, as mentioned above, but this does not have value if the project team does not have skills to identify their needs. Mcvea and Freeman (2005) state that by understanding stakeholder needs and meeting them, the company creates value for society. It was observed from literature that when the project team is able to target specific the community concerns, they increase the probability to correctly define the scope of the project.

In this context, the work developed by Kanashiro and Starik (2016) analyses a CSR project developed by a Brazilian company in the financial sector. This project is called 'Amigo Real' and it is aimed at assisting child and youth councils to ensure the rights of children and adolescents. The project proved to be successful in reducing child rights violations and increasing students' performance in local schools. The team's ability to identify the needs of its stakeholders in a voluntary manner stood out as one of the critical factors of this project. Another work, which also identified the above critical factor, corresponds to the study conducted by Hargett and Williams (2009), which analysed social initiatives for building a school after the 2004 tsunami that affected the Indonesian population.

## **4.3 CSF 3: Integrate the social project developed with the company's strategy**

For some companies, the implementation of CSR is seen as complex (Arevalo and Aravind 2011). One of the most difficult issues is related to the integration of CSR projects developed with company strategies (Cazeri et al. 2018). For Asif et al. (2013), relevant impacts will only be generated by CSR projects if they are aligned with other company's management systems, thus defining a critical success factor to be worked on. Without the strategic importance given by the top management towards CSR, it becomes harder for projects to reach success because of the lack of commitment of the members of the organization (Altuna et al.

2015). Asif et al. (2013) proposed a model for this integration.

Applying the model developed by Asif et al. (2013) to assesses a CSR practices performed of a Brazilian aeronautics company, Anholon et al. (2016) corroborated the claim that the aforementioned integration is characterized as a critical success factor. Similar observations were made by Angelo et al. (2012) when developing a study in a large company of the transportation sector. In short, for Werner (2009), the success of CSR projects requires that they be aligned with business strategies.

#### **4.4 CSF 4: Communicate information about the projects in a clear, transparent and consistent manner**

Golob and Podnar (2014) and Fordham and Robinson (2018) highlight the importance of participatory development between companies and communities to create value for society, and in this sense, better communication provides better results. According to the same authors, when there is no balanced dialogue between the parties, it is more difficult to obtain commitment and trust. In the case of CSR projects, an effective way of communication is through formal face-to-face meetings, which is closely associated to building relationships and trust (Fordham et al. 2018).

Sustainability reports are another important tool when seeking clear and balanced communication between the parties (Lueg et al. 2016). In this sense, Emel et al. (2012) present a study in which they emphasize the importance of preparing sustainability reports that communicate information related to CSR projects in a clear and detailed manner. In their study, the authors investigated CSR projects developed by a mining company in Tanzania, comparing the data disclosed with data from on-site visits, the authors concluded that the company's communication was not clear and objective. Transparent and consistent communication are required in order to identify the community needs as well as minimize the risk of a project be

seen as tokenistic and, in consequence, deteriorate the relationship of the organizations with its stakeholders. In this sense communication is defined as one of the critical factors for the success of CSR projects.

#### **4.5 CSF 5: Engage internal stakeholders in the organization's projects**

CSF 1 mentioned the identification and involvement of stakeholders outside the organization. This topic shows the importance of counting on the participation of internal stakeholders to achieve the success of CSR projects. The first study corroborating the above statement refers to research by Bloskas et al. (2013) in a Greek beverage company. The authors noted that employee participation in volunteer programs contributed positively to the success of the projects developed. An example of voluntary action, developed in this company, corresponded to the awareness of alcohol consumption by young people. Anholon et al. (2016), studying the CSR projects developed by a Brazilian aircraft manufacturer, also showed that the engagement of internal stakeholders contributes positively to the achievement of better results. For Kanashiro and Starik (2016) train and engage employees in CSR projects are important aspects to give an opportunity to exercise their citizenship.

#### **4.6 CSF 6: Grant financial resources to meet the project's needs**

The provision of financial resources is also seen as a critical factor for the success of CSR projects in order to take actions towards CSR. In their study, Bloskas et al. (2013) analyse how the Greek financial crisis has reflected on CSR actions. Many companies were forced to reduce their budgets, and the first actions that were sacrificed were CSR activities. In this sense, it is observed that making a detailed analysis of the financial resources needed for CSR projects and granting them is characterized as a critical factor for success.

Some Social Responsibility projects seem to have a specific feature that it needs

adequate finance resources in order to perpetuate its results. The case study carried out by Kanashiro and Starik (2016) is an evidence to this statement to the extent that the social program analysed ended due lack of funding.

#### **4.7 CSF 7: Ability to properly define the scope of each project**

According to Mirza et al. (2013) ,many projects start with good ideas, great investments and effort. However, most do not achieve their desired success due to poor definition of scope. Correct definition and maintenance of the social project's scope reduces uncertainties and consequently minimizes the associated risks (Atkinson et al. 2006; Keil et al. 1998).

The literature presents some good examples of successful CSR projects with a well-defined scope in common. Acharya and Patnaik (2017) presented a relevant case study in this regard when studying CSR projects in India. The city of Chutiatola had serious problems with access to water and sanitation, causing serious damage to the local community. By identifying this deficiency, the company clearly defined the scope of the project and the resources required. According to the authors, the correct definition of the scope was characterized as a key factor to the success of the project.

On the other hand, the literature also presents cases in which inadequate definition of the scope reduced the quality of deliverables in CSR projects. Admiraal et al. (2017) presented a project developed by mining companies to improve access to water for African communities. According to the information mentioned by the author, incomplete definition of the scope created a deficiency on the company's social program to attend local community needs, as well as make the results unsustainable.

#### **4.8 CSF 8: Measure the results of the projects through indicators**

In general, evaluating CSR results is a difficult but very important task. The data collected



allows improvement of organizations' strategies and ensures a more consistent sustainability reporting (Borges et al. 2018; Paredes-Gazquez et al. 2016). Inability to measure the results of projects can be an obstacle for CSR.

In this regard, Hargett and Williams (2009) presented corporate social responsibility projects developed by a Norwegian naval company. According to the authors, one of the major challenges for the organization was to correctly understand the impact of its investments in social initiatives, using quantitative indicators. The authors comment that the company was able to define environmental indicators (for example, the carbon dioxide emission rate of its ships); however, the company encountered difficulties in relation to social aspects.

According to Asif et al. (2013), the definition of indicators is very important in the integration of CSR practices with company management, since through indicators, it is possible to identify the fulfilment of objectives.

#### **4.9 CSF 9: Ability to analyse risks that may compromise the success of the project**

According to the definitions of the PMBOK Guide (Project Management Institute 2017), risk management includes the planning, identification, analysis, monitoring and implementation of project risk responses. This decreases the probability of negative risks and increases the chances of success. In fact, according to Raz and Michael (2001), for project managers, the utilization of risk management tools is associated with project success.

Social responsibility projects are not free of risks that compromise their success. One of the major risks observed in the literature is associated with the image that CSR projects can convey. When they are not jointly developed with the local community, the mentioned projects can be understood as superficial by local residents. This does not meet local needs in a collaborative and transparent manner, as advocated by Tang-Lee (2016). Saïd et al. (2018) also noted that a better dialogue with external stakeholders minimizes the risks to projects.

#### **4.10 CSF 10: Dispose of a multidisciplinary team in terms of formation and knowledge for project implementation**

Project managers have a significant role in team performance and are responsible for increasing team skills and sharing knowledge (Savelsbergh et al. 2015). Developing a team with multidisciplinary skills and knowledge contributes to improved results in CSR projects. The literature presents some cases in this context that highlight the importance of having multiple sources of knowledge in order to enhance the process of identification of the community needs.

In a social project developed by Coca-Cola, there was considerable involvement of people from different departments with different skills, according to Barkay (2013), such multidisciplinary contributed positively to the achievement of good results. Similarly, the study developed by Maon et al. (2009) concluded that multidisciplinary teams composed of people from different hierarchical levels aligned with CSR objectives contributes positively to the success of social actions. Another good example of how multidisciplinary and diversity of knowledge contributes to CSR projects can be seen in the study developed by Lyra et al. (2017), where the knowledge sharing between the CSR project team and Civil Society Organizations (CSO) are beneficial for both sides. In this context CSO learns how to deal with business and, on the for corporations, the process of learning relies on more knowledge about how CSOs operate and more information about the local community. In this context, the company can improve its commitment to deliver great result to the society and, in consequence, more legitimacy to CSR.

#### **4.11 CSF 11: Monitor the projects' results**

In addition to the definition of quantitative indicators cited in CSF 8, it is observed that the systemic monitoring of the results of CSR projects is important to reach the goals. By

continuously monitoring CSR projects, it is possible to highlight failures and act towards continuous improvement (Esteves 2008; Humphreys 2000). Some studies in the literature corroborate the previous statement. Thorén Hedin and Ranängen (2017) carried out a study in a Swedish mining company, presenting the CSR projects developed with the surrounding community. These authors found that the company had difficulty monitoring the results of the social project when comparing them with those expected.

#### **4.12 CSF 12: Ability to properly manage financial or human resources in project**

For Risi and Wickert (2017), the management of financial and human resources in CSR projects is characterized as a strategic issue. The previous statement was corroborated by Jayakumar and Joshi (2017). In analysing the CSR projects developed by an Indian chemical company, the authors noted that one of the largest challenges faced was related to the coordination of financial and human resources. As an example, they cite some social actions in which there was an excess of volunteers, while in others the presence was scarce.

#### **4.13 CSF 13: Develop a project schedule to complete the activities within the deadlines**

For Frey and George (2010), the schedule management in CSR projects is characterized as an important factor to monitoring. In some organizations however, it is seen as a complex or unnecessary task, which makes it impossible to obtain better results (Agudo-Valiente et al. 2017; Arevalo and Aravind 2011). For Skouloudis et al. (2011), the time factor (seen as a barrier for many companies) is the result of the absence of an administrative system focused on CSR. In their study, Kanashiro and Starik (2016) presented how a well-defined social project within a three-year timeline can achieve satisfactory results.

## 5. Results

### 5.1 Analysis

As previously described, each respondent ranked the CSF considering its experience. With this information it was possible to assign scores to each rank. The sum total of the assigned scores allowed us to obtain a total score, which was used to rank the CSF according to its relevance to the development of CSR projects in the context of Brazilian companies. Table 2 presents the ordered CSF according to the total score obtained. The analysis of the results is mainly based on the six best ranked CSF (highlighted in green) and the subsequent comparison with information of the literature presented in section 2 of this article.

#	Score	CSF
1°	256	Ability to properly define the scope of each of the projects
2°	255	Integrate the social project developed with the company's strategy
3°/ 4°	243	Ability to identify stakeholders' needs
3°/ 4°	243	Ability to analyse risks that may compromise the success of the initiative
5°	240	Identify and involve stakeholders outside the organization
6°	228	Grant financial resources to meet the project's needs
7°	214	Dispose of a multidisciplinary team in terms of formation and knowledge for project implementation
8°	212	Ability to properly manage project financial or human resources
9°	211	Engage internal stakeholders in the organization's projects
10°	174	Monitor the projects' results
11°	171	Measure the results of the projects through indicators
12°	137	Communicate information about the projects in a clear, transparent and consistent manner
13°	135	Develop a project schedule to complete the activities within the deadlines

Table 2. Order of relevance of CSF for the development of CSR projects in the context of Brazilian companies (Source: authors).

To ensure that there is no bias, the Mann-Whitney test was performed between the initial

group of respondents and those considered late (see appendix). The results showed that there is no significant difference between the groups, therefore, there is no bias in data.

## **5.2 Discussion on the Findings**

Practically tied in first position are the critical success factors, ‘Ability to properly define the scope of each project (CSF 7)’ and ‘Integrate the social project developed with the company's strategy (CSF 3)’. The difference is only one point and can be considered irrelevant in a context in which respondents describe perceptions based on management experience. Regarding the definition of scope (CSF 7), such action is extremely relevant because, as Mirza et al. (2013) pointed out, great ideas without focus do not generate satisfactory results; thus, CSR projects without well-defined goals are doomed to fail. Social Projects are complex, defining the scope correctly leverages the probability to attend local community needs, as well as make the results sustainable. Section two of the article presents examples of projects that have been largely achieved through the presentation of a well-defined scope. The second-best ranked factor (CSF 3), and therefore also considered one of the most relevant by respondents, discusses how CSR projects must be integrated with other business strategies. The study by Asif et al. (2013), is characterized by one of the studies that most reinforces this idea, being proved in practice in the study of Anholon et al. (2016). Additionally, as previously presented, when a project is aligned with the company's objectives and this is reflected in a strategy, this eliminates the effort to explain the reasons for carrying out the projects in the organization.

In third and fourth position, tied in terms of the total score obtained of 243 points, and therefore presenting a plausible variation position, are the factors ‘ability to identify stakeholders’ needs’ (CSF 2) and ‘ability to analyse risks that may compromise the success of the project’ (CSF 9). Regarding the identification of stakeholder needs, a social project is always created to add value for society, as advocated by McVea and Freeman (2005), and in

this sense, it is essential to map the community desires. Attention is drawn to the critical factor related to the ability to analyse risks, and this is characterized by a significant result. For many years CSR projects were characterized by loose practices of other business actions, not knowing the uncertainties that could compromise the success of the initiative. Tang-Lee (2016) argues that social responsibility projects are not risk-free, and like projects of a different nature, should include risk management. As stated in the previous sections, social projects managers should take specific attention to the image that it may create. If the project is seen as superficial by the community it may negatively affect its goals or the reputation of the company. The CSF 2 can be related to ‘Communicate information about the projects in a clear, transparent and consistent manner’ (CSF 4) once, as stated before, a transparent and consistent communication may improve the relationship with the community. In the fifth position ‘Identify and involve stakeholders outside the organization’ (CSF 1) appears. For Oliveira and Rabechini Jr (2019), listing all those who are impacted by business actions is necessary, but the most important issue is characterized by constant participation throughout the project. In the sixth position, and closing the analysis of green stripe, is CSF 6 ‘Grant financial resources to meet project needs. As evidenced by Kanashiro and Starik (2016), social projects may need finance resource not only for its implementation, but to perpetuate its results as well. In this sense, a special attention should be drawn to the factor of financial resources.

The remaining critical success factors mentioned in the literature were ranked from seventh to thirteenth. It is noteworthy however, that allocations in lower positions of the ranking do not denote their importance, but rather that they are later considered by managers in the critical analysis of possibilities for success in the development of CSR projects.

### **5.3 Proposition of guidelines to better qualify professionals and entrepreneurs**

The realization of this study enabled the identification of relevant information in the literature, and the achievement of results that can be useful to better qualify professionals and entrepreneurs interested in social project management. Thus, we have listed three guidelines that can contribute to this purpose.

The first of them is characterized by *debates with professionals and entrepreneurs about the differences observed between traditional project management aspects and management of CSR projects*. A comparative analysis will make it possible to highlight the main differences, and for this, we suggest the use of case studies presented in the literature. References cited in this article presented studies on CSR projects performed in companies from different parts of the world.

The second guideline is related to the *integration of CSR projects with business strategies*. It is important to highlight for professionals and entrepreneurs this necessity. CSR projects cannot be developed in isolation. Many studies in the literature show how it is possible to do this integration. For its clarity and objectivity, we recommend the model proposed by Asif et al (2013) mentioned in this article.

Finally, the third guideline is characterized by the *Debates about CSF for CSR projects*. Present in details to professionals and entrepreneurs CSF presented in section 4, highlighting the most relevant and give some practical examples of them (it is possible to find examples in references mentioned in Table). After this, establish debates about how CSF can potentialize results of this kind of project and invite participants to bring to debate real experiences, if it is possible. These activities will improve the learning.

## **6. Conclusions and final considerations**

The main objective of this article was to identify the most relevant CSF for the

realization of CSR projects developed by Brazilian companies and to propose guidelines to better qualify professionals and entrepreneurs. Based on the results presented, it can be stated that this was achieved.

Thirteen CSF were identified in the literature and through a survey with experienced professionals it was possible to evidence the six most relevant CSF for CSR projects. They are: ability to properly define the scope of each project; ability to integrate the social project in developing with the company's strategy; ability to identify stakeholders' needs; ability to analyse risks that may compromise the success of the project; identify and involve stakeholders outside the organization; and grant financial resources to meet project needs. Using the information provided by the literature and the results obtained, we suggested three guidelines. We believe that these guidelines, if correctly adopted, can contribute positively to the better qualification of professionals and entrepreneurs; they will have capacity to better plan CSR projects aligned with companies' strategies, contemplating different stakeholders' goals. Therefore, success chances will increase.

This is an exploratory study; therefore, it has some limitations. The first of them is related to the literature review, which considered a horizon from 2007 to 2018 as informed in the methodological procedures section. Articles published before or after this period were not considered and may provide additional information. The second limitation is related to the sample size of only 29 respondents. However, the authors of this article highlight the quality of the answers submitted and the experience of the professionals who participated in the research. The last limitation is about the guidelines proposed, they are defined considering information presented in the literature and results obtained in the Brazilian context.

The authors of this article believe that the information presented can be significant to managers of CSR projects and in the qualification of new professionals and entrepreneurs. For



future studies, we recommend the use of CSF mentioned here and the guidelines proposed to structure a model of training for this kind of project.

## Appendix

Significance of the Mann-Whitney test was performed between the initial group of respondents and those considered late.

CSF	Sig. (95%)	CSF	Sig. (95%)
CSF 1	0.627	CSF 8	0.417
CSF 2	0.365	CSF 9	0.317
CSF 3	0.199	CSF 10	0.871
CSF 4	0.594	CSF 11	0.945
CSF 5	0.501	CSF 12	0.444
CSF 6	0.127	CSF 13	0.501
CSF 7	0.069		

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