

Sustainability Policies and Corporate Social Responsibility (CSR): Ergonomics Contribution Regarding Work in Companies

I. Bolis, S. N. Morioka, and L. I. Szelwar

Abstract—The growing importance of sustainability in corporate policies represents a great opportunity for workers to gain more consideration, with great benefits to their well being. Sustainable work is believed to be one which improves the organization's performance and fosters professional development as well as workers' health. In a multiple case study based on document research, information was sought about work activities and their sustainability or corporate social responsibility (CSR) policies, as disseminated by corporations. All the companies devoted attention to work activities and delivered a good amount of information about them. Nevertheless, the information presented was generic; all the actions developed were top-down and there was no information about the impact of changes aimed at sustainability on the workers' activities. It was found that the companies seemed to be at an early stage. In the future, they need to show more commitment through concrete goals: they must be aware that workers contribute directly to the corporations' sustainability. This would allow room for Ergonomics and Work Psychodynamics to be incorporated and to be useful for both companies and society, so as to promote and ensure work sustainability.

Keywords—Sustainability, ergonomics, work psychodynamics, multinational companies.

I. INTRODUCTION

THE last few years have been characterized by the enhancement of the sustainability theme in business. Although the initial approach is directed towards the environmental dimension with the concept of carrying capacity [1], the sustainability issue is presented as a wider systemic concept that combines environmental, economic and socio-cultural aspects [2]. Today the idea of "sustainability" has become a competitive advantage [3]. Therefore, a growing number of companies are introducing sustainability policies in their businesses. In this sense, work is considered a social-related theme and, once work is central in the ergonomics and work psychodynamics (WPD) approaches, there is an effort to highlight how corporations discuss the work issue when

I. Bolis is a Ph. D. student at Escola Politécnica da Universidade de São Paulo, Production Engineering Department. Avenida Professor Luciano Gualberto, 530, São Paulo, 05508-010, Brazil (phone: +55 11 3091-5363; fax +55 11 3091-5399; e-mail: bolis.ivan@yahoo.it).

S. N. Morioka is a M. Sc. student at Escola Politécnica da Universidade de São Paulo, Production Engineering Department (e-mail: sanmorioka@gmail.com).

L.I. Szelwar is a Dr. in Ergonomics (Univ. Paris XIII, France, 1992) and professor at Escola Politécnica da Universidade de São Paulo, Production Engineering Department (e-mail: laertes@usp.br).

disseminating their sustainability policies and how to relate them to the concepts and proposed actions in these two fields of science.

II. THEORETICAL REFERENCES

The work issue can be found in the sustainability discourse and Corporate Social Responsibility (CSR) as an part of the corporations' social dimension [4], [5]. The corporations' responsibility regarding work is discussed starting from three main lines (Fig. 1).

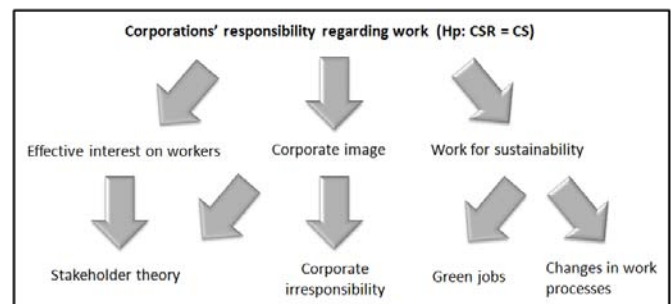


Fig. 1 The corporations' responsibility regarding work in the academic literature (developed by the authors)

The first shows an effective interest on workers. The CSR could be seen in two different ways. The shareholders theory affirms that the social responsibility of a company is to create profits [6]. That is in respect of the law of its own country and the basic rules of society. On the other hand, the stakeholder theory proposed by Freeman [7], an approach which is more recent and dominant in the discussion of sustainability, proposes that organizations are also responsible for other groups who have interests in the actions of such organizations. In this case besides the shareholders, organizations are responsible, among others, for their consumers, local community and for society as whole [8]. One of the main stakeholders of a company is its own employees [9].

The second concerns the most evident problems, such as disregard for human rights and a growing deregulation of work relationships [10], [11]. Several are the causes for this movement towards a growing uncertainty of work. The main one is due to the present economic context, especially influenced by financial aspects, characterized by a market actuation very focused on minimizing costs and on increasing shareholders' power [12]. Corporations adopting CSR could clean eventual past (or present) of irresponsible actions and

gain more relevance on the eyes of their stakeholders than those that keep inadequate work conditions [13]–[15]. In this case, the introduction of the work issue in CSR policies is related to their image and, consequently, with the possibility of gaining economic benefits.

There is a third main line in which work is considered central to face the challenge of balancing economic, social and environmental sustainability effectively. The workers are the subjects who construct sustainability in the companies. For example, new kinds of jobs, the green jobs, are introduced to deal with this new movement toward sustainability [16]. Organizations and their citizens (employees) must be innovative in the way they develop and manufacture products, provide services and conduct business [17]. Even if new kinds of jobs are not created, the processes aforementioned may require also changes in the current workers' activities, with significant changes in what they have to do in their jobs [18]. However, changes in work processes do not guarantee necessarily workers' gains. There are cases in which the partial implementation of the sustainability issue had negative impact on workers [19], [20].

Ergonomics and work psychodynamics could play an active role in the discussions about sustainability and CSR. Ergonomics is based on work and its adaptation to human characteristics [21]. For work psychodynamics (WPD), the issues of health construction and professional development are crucial [22]. The workers' role would be that of individuals with personal characteristics, with aspirations and who are fundamental to attain the productivity and quality goals. The objective of ergonomic analyses, as described by Falzon [23] and Daniellou [24], is to achieve positive results in two main, sometimes conflicting spheres: one centered on the organization and on its performance (in terms of productivity, efficiency, reliability, quality, etc.), and the other centered on workers (in terms of safety, health, comfort, easiness of use, welfare, etc.). The main goal of a WPD's intervention, is to afford conditions to help workers in order to deliberate about their jobs and to facilitate their way in direction to their emancipation as subjects and citizens, contributing to the development of culture [22]. In the practices within corporations, therefore, we have to seek the best balance between the two spheres; ergonomics should not elect productivity and efficiency as the main goal in its analyses, as this could cause suffering and stress to workers in the performance of their activities, thus going against the principles of ergonomics [25].

Due to the lack of this concern, CSR policies are objects of criticism. What characterizes CSR is its clear top-down application. Codes of ethics are often formulated without the participation of workers, the recipients of such improvements, in the process and, usually, only the corporation's economic interest is hence prioritized [26]–[28]. Among the authors discussing this aspect, Béthoux, Didry and Mias [29] perceive that the principles of decent work are only marginally present in all the codes of conduct. These codes are more necessary to the corporation so that workers' knowledge is incorporated to the company asset. Codes of conduct were formulated in such

cases, to protect the corporation assets. Approaching the health and safety issue, in which those benefiting are workers, Holmqvist [30] states that health promotion may be intimately linked to an idea of social control by shaping employees' attitudes and behaviors according to company norms and values. Health and safety may be improved, yet the primary goal is not to improve workers' lives, but to control them.

The specific aim of the present study is to explore what kinds of information about work are presented in the corporate sustainability and CSR policies as from their internet reports. Taking into account the weak points related to the implementation of the propositions made by international initiatives, such as ISO 26000, it is discussed how ergonomics and WPD can contribute to improve sustainability concepts, as well as, corporations' policies.

III. METHODOLOGY

The multiple case study based on a documental research of secondary source was the methodology used for the present research. The aim of introducing a multiple case study is to expand the knowledge about a problem not sufficiently defined [31], [32].

As it is a research concerned with sustainability, the corporate universe was based on one of the classifications of the most sustainable companies in 2011 found in the Forbes magazine (<http://www.forbes.com/2011/01/28/most-sustainable-companies-leadership-citizenship-100.html>). The sample used in the research was formed by the first 20 companies in this classification. The analysis of twenty corporations is believed to be enough to ensure representivity, since despite belonging to different economic sectors; all the companies define themselves as concerned about sustainability.

The source of information for the analysis of those corporations was their sustainability reports (or, in case they were not available, their yearly reports). Considering sustainability a competitive advantage, these sources - found in their corporate websites - are believed to be the most important and most favorable (to the corporation) public domain sources on the work issue, filtered by their communication bodies. For being documents structured to discuss sustainability with the public outside the organization, they ensure homogeneity and a good source of consistent data for the research. Pertinence was also ensured due to the fact that the resources refer to the policies developed by corporations concerning the issue.

Three readings of each report were performed. The first meant to obtain information on the target issue. It was thus possible to start the analysis in the second reading and to confirm the research in the third reading.

The analysis stage consisted in a content analysis [33]. Based on the ISO 26000 standard [4], a list of words (units of analysis) inherent to work aspects included in the CSR discourse was defined (Table I - in the appendix). For the enumeration rule, the presence (or absence) of the issue methodology was used. This made the research qualitative, as the research was not founded on the frequency at which the

record units appear.

IV. RESULTS

From the content analysis over the 20 sustainability reports, the units of analysis appear with a different frequency between them. As presented in the Table II (in the appendix), some units of analysis, in red, don't appear in any sustainability reports. Others, in orange, appear between 1 and 4 companies reports. The yellows ones between 5 and 10 times, the green ones between 11 and 16 times and finally the blue ones between 17 and 20 times (a totality).

The aspects found in the material researched and considered most significant are presented here.

A. Employment and Employment Relationships

1. Employee (Number) - Turnover - Temporary (Work)

The number of employees was discussed by most of the corporations (eighteen). When this issue was discussed, there was always a numerical analysis, presenting the evolution in the number of employees in the last years (between 2 and 5 years). Most of the time, these data were divided into different populations for the analysis, the region, market segment, and many times there was a concern about the feminine population. The evolution in time was hardly discussed. When dealing with the reduction in personnel in a near future due to an operation downsizing, one company linked the issue to training for transitions to new jobs (outside that corporation). So as to counterpose the negative economic situation, the same company was hiring temporary employees and using more precarious contracts. When there was an increase in personnel, it was related to an increase in activity in the company. Some corporations were also concerned about increasing the number of senior women. Their report did not show their concern about trying to keep their staff when the corporation financial situation presented difficulties or in increasing the number of employees when it was good, so as to help the community by supplying jobs in which these employees were inserted.

Regarding turnover, half of the corporations mentioned the rate and its evolution over time. Some corporations said they believed that when turnover was low, this would be due to employees' satisfaction. Yet, there was no explanation for high turnover or a proposal of future policies to decrease such a rate. Again, there was no clarification in relation to the alterations occurring with the turnover.

Five corporations discussed the temporary work issue and mentioned increases and decreases in the use of this type of expedient. The reasons given for this were: managing to meet the demand for products at the peak of production, replacing absent employees and even managing to maintain jobs at times of crisis. In some cases, there is a clear concern in not keeping the same temporary worker for a long time; however, there was no clarification whether the workers were regularly hired or whether they were dismissed after the maximum time allowed by law. Also, there was no concern in ensuring that the company hired to provide these workers followed the

legislation and good practices regarding the content and work conditions. There was nothing regarding the development of future policies to decrease the number of temporary workers.

2. Changes in operation - Adverse Impact

In this case, the corporation documents made no reference as to how to mitigate the impacts on workers when making changes in their operations.

3. Sub-contract - Subcontract - Suppliers* (*Employment and Employment Relationships)

Five companies cited that they promoted alignment with their suppliers to ensure that human rights were respected, but there was no information about whether there was any control or about what punishment there was that partners received when they violated the principles proposed.

B. Social Dialogue

1. Representative (Employee) - Trade Unions

Eight of the reports expressed the practice of dialoguing with employees. One of them stated it organized congresses with employees; in another case, forums with employees were organized. In another case, the favorable work conditions were referred to as crucial for the process of improving communication with employees. In other cases, issues involving gender, employees with difficulties and work safety would be treated directly with those interested. Keeping a relationship with unions to discuss issues related to work was mentioned in one case.

It is worth stressing in this topic that many corporations said they kept an open communication with employees, yet this communication proved to be influenced by the local legislation.

C. Health and Safety at Work

1. Health - Safety - Accidents

All the reports stated that an integral part of the corporations' policies was the analysis and control regarding health risks and safety involved in their operations, giving this aspect a lot of space. As this topic was treated in different ways, we will not present each corporation's policy, but rather a synthesis.

Nineteen presented a control of the number of accidents and the number of absences at work, and one of them claimed to have a program using work observation methods so as to reduce the number of accidents. The control of the number of accidents was made by the human resources sector in three of them, whereas this control was made by a (more strategic) committee in five others. In the remaining ones, this was not made clear. The data inserted were more quantitative than qualitative. A discussion lacked on what the practical and incremental actions were to propitiate an effective increment in their concern about workers' health and safety. There were cases in which there was an increase in the incidence of these problems, but in no case was there an explanation as to the causes and on how, in the future, the actions to be developed may contribute to reduce these numbers.

2. Sub-Contracted Organizations*-Suppliers* (*Regarding Health and Safety at Work)

In one of the cases, concern in promoting health and well being to all the employees was expressed, but it was not made clear whether temporary workers were also considered in this policy. However, a reference was made to the fact that there was an action involving suppliers, including the use of metrics for controlling what suppliers were doing regarding health and well being. Apart from this corporation, five others mentioned their concern about making their suppliers provide health and well being conditions to employees. Yet not all of them mentioned the methods used, but rather only the indicators used and the training programs proposed. These methods, albeit mentioned, were not very detailed.

3. Participation (Regarding Individual Health)

This subject was not approached in the reports and no reason was given for that.

D. Human Development and Training in the Workplace

1. Redundancy (Employee's) - Job Moves – Mobility

Only one corporation aided with the transition of employees to new jobs, which was due to a downsizing that had to be made, according to what was reported. In other reports, this subject was not mentioned; concern with employees' development was mentioned from the perspective of positions occupied within the corporation itself.

V. DISCUSSION

Starting with a macro level discussion, it was possible to perceive that some aspects regarding sustainability and work, as presented in ISO 26000 (see Table II - in the appendix), were not included or included by less than 4 companies. The units of analyses "legal (work)", "Privacy - Personal data", Working time - Rest periods - Holidays - Traditions - Customs", "Monetary expenditure (from workers)" were not included in the reports, probably for being part of a legal obligation and, therefore, considered obvious. An effective social responsibility is the one that introduces improvement actions besides those required by the legislation [34]. In the perspective advocated herein, just abiding by the work legislation would not suffice, as would the development of an effective policy guided towards providing the necessary conditions for professional development and the construction of health. But for these units of analysis, don't companies do more than what proposed from legislation?

Other units of analysis as "Equipment", "Disciplinary - Dismissal (practices)" and "Redundant (employee) - Job moves - Mobility" were also not included in the reports, probably for being included in other units of analysis or because considered only in presence of eventualities. If a company explains accurately about its health and safety policies, smaller details, as equipment issues, may or may not be mentioned in reports. A company could have discussion about disciplinary and dismissal practices, if it passes in some negative event in its operations, what does not happen so

frequently. With the omission of this information, sustainability reports could lose in accuracy.

Finally, no information about "Changes in operation - Adverse impact" and about workers participation on the construction of their own health and safety is available in the companies' report. It is worth observing that workers do not participate in the CSR construction. In this sense, the existence of another perspective that did not see workers as a (cost) variable to be arbitrarily adjusted in case of difficulties in the organization was not clear. Adding to the discussion also the analysis of the unit of analysis of "Representative (employee) - Trade unions", apart from a few companies that interact with their employees by means of congresses and forums, stimulated by each region legislation, no other space for dialogue was detected.

Going back to a macro discussion, there were aspects and indicators related to work which are strictly linked to CSR, which are discussed by more than half of the companies of the multiple case study. These aspects cover population data ("Employee (number)"), discrimination ("Equal opportunities - Diversity - Inclusion - Discriminate..."and" Maternity - Family") and training, health and safety ("Health - Safety - Accidents" and" Skills development - Training - Apprenticeships - Career"). Moreover, there are other aspects and indicators related to work, presented in the sustainability reports, but that were not included in the ISO 26000 standard: "Population health risk factors (ex. tobacco, high blood pressure policies, etc)" and "Workplace Wellness (ex. Corporate gym, voluntary work, etc.)".

Discussing each unit of analysis, it is possible to note that, while the presence of the interest of many companies to proclaim their intention to reduce the discrimination, no information was found over improvement actions besides those required by the legislation.

Regarding population and training, health and safety data, the results showed how most of the corporations include and consider these aspects, present in the reports analyzed. Yet no explanation was given to how the changes in the indicators occurred or about future policies to improve them. Giving an example, when there was a reduction in the number of employees, only one corporation explained the fact and reported the measures taken to help the transition of laid-off employees to new jobs. Changes in operations often occur due to market dynamics and negative impacts on workers are also frequent. As shown in our results, there was not much discussion on how to minimize this. The lack of information casts doubts on whether this was part of the corporations' policies (even because this would be a voluntary action, not provided by legislations) and gives the reader an indication of less importance upon work aspects, since they were treated only superficially. As presented in the reports, the policy to improve such work aspects was expressed, but it was not the corporations' main goals and was clearly dependent on the corporation global performance.

The presence of a great amount of information about "Population health risk factors" and "Workplace Wellness" casts doubts on the real interest of the corporations about

workers policies. These aspects are interesting, but are related to activities outside the work in the company, so that in literature are sometimes associated to worker retention.

One of the aspects that were widely criticized by the world public opinion in the last decades was the international outsourcing system of multinational corporations for manufacturing products (or developing services) in places in the world that allowed additional economic gains due to lighter requirements regarding workers' rights. In this case, actions were taken towards a greater control of (or partnership with) the suppliers so that they developed clear and aligned social responsibility policies. Such concern (even for the suppliers of the actuation region) must be considered today by corporations wanting to implement CSR policies. From the content analysis, all corporations have suppliers, some of them showed this concern but none explained how control and improvements are done. Such information was incipient.

All the companies in this study delivered a good number of information about work activities, nevertheless the information presented was generic, all the actions developed were top-down, and there was no information about the impact of changes aimed at sustainability on the workers' activities. The present study does not deny the critics on CSR policies from literature that they are a clear top-down application, they protect the corporation assets, and there have the function of social control.

When companies present work issues in their sustainability reports, economic sustainability seems to come before social sustainability. The actual main goal, represented by the black arrows in the Fig. 2 (in the appendix), seems to focus in creating a better corporate image especially for the shareholders and for the customers, in order to enhance corporate profits. It can thus be proposed that corporations should implement more effective sustainability policies - effectively sustainable - regarding work.

As proposed with the white arrows in the Fig. 2 (in the appendix), in the future companies need to engage in

implementing more focused policies to achieve sustainability of work, taking into consideration also the impacts of sustainability changes over the workers activities.

This context represents a great opportunity for corporations to include ergonomics and WPD in the sustainability discussion. The proposal advocated here is that work approaches that see workers as subjects and as important stakeholders for organizations, such as ergonomics and work psychodynamics, can be used as references to corporate policies. Sustainable work is believed to be the one which improves the organization's performance and fosters professional development as well as workers' health and well being.

Even if companies are only interested in their corporate economic sustainability, ergonomics could show the economic benefits in taking labor issues into consideration [35]–[37].

VI. CONCLUSIONS

The article presents two main limitations. The first point is that the discussion was developed considering that relatively everything written in the reports was effectively developed in the organization, since no further data source was consulted. The second, and one of the difficulties found in the analysis, was the lack of standardization among the sustainability reports. Starting from ISO26000, for example, there are several aspects to be discussed in work sustainability, but each corporation decides what aspects to include in its reports and the priority level, according to its own purposes. This leads to a lack of solid information, which hinders the comparison between the corporations' policies and actions.

Yet defining of the unit of analysis, shown in Table I, was a adequate instrument to support the discussion on an initial picture of the firms' concerns related to work issues. For future studies, it would be worth re-examining these findings using semi-structured interviews, as well as conducting a follow-up of the actions developed by the corporations.

APPENDIX

TABLE I

RESEARCH RECORD UNITS BASED ON ISO 26000 (DEVELOPED BY THE AUTHORS)

ISO 26000		Units of analysis
Labour practices issues	1	Employment and employment relationships 1.Legal (work) 2.Employee (number) - Turnover - Temporary (work) 3.Changes in operation - Adverse impact 4.Equal oportunities - Diversity - Inclusion - Discriminat... 5.Privacy - Personal data 6.Sub-contract - Subcontract - Suppliers*
	2	Conditions of work and social protection 1.Wages - Benefit - Overtime work - Compensation 2.Working time - Rest periods - Holidays - Traditions - Customs 3.Disciplinary - Dismissal (practices) 4.Maternity - Family
	3	Social dialogue 1.Representative (employee) - Trade unions
	4	Health and safety at work 1.Health - Safety - Accidents 2.Equipment 3.Sub-contracted organizations* - suppliers* 4.Training* 5.Monetary expenditure (from workers) 6.Participation (about own health)
	5	Human development and training in the workplace 1.Skills development - Training - Apprenticeships - Career 2.Redundant (employee) - Job moves - Mobility

TABLE II
RESULTS OF THE CONTENT ANALYSIS (DEVELOPED BY THE AUTHORS)

ISO 26000		Units of analysis
Labour practices issues	1	Employment and employment relationships 1.Legal (work) 2.Employee (number) - Turnover - Temporary (work) 3.Changes in operation - Adverse impact 4.Equal opportunities - Diversity - Inclusion - Discriminat... 5.Privacy - Personal data 6.Sub-contract - Subcontract - Suppliers*
	2	Conditions of work and social protection 1.Wages - Benefit - Overtime work - Compensation 2.Working time - Rest periods - Holidays - Traditions - Customs 3.Disciplinary - Dismissal (practices) 4.Maternity - Family
	3	Social dialogue 1.Representative (employee) - Trade unions
	4	Health and safety at work 1.Health - Safety - Accidents 2.Equipment 3.Sub-contracted organizations* - suppliers* 4.Training* 5.Monetary expenditure (from workers) 6.Participation (about own health)
	5	Human development and training in the workplace 1.Skills development - Training - Apprenticeships - Career 2.Redundant (employee) - Job moves - Mobility

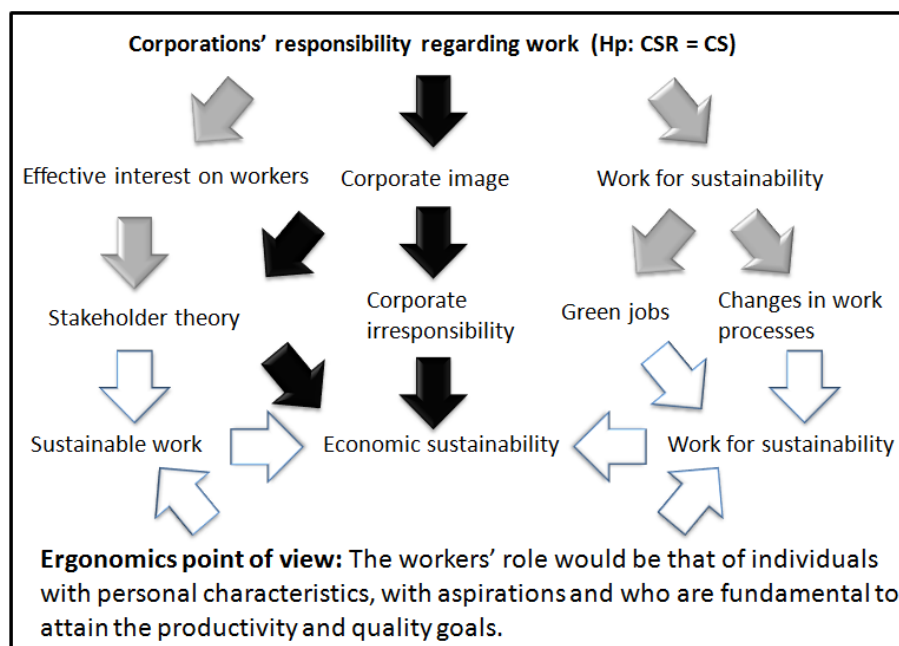


Fig. 2 The corporations' responsibility regarding work as resulted from the study (developed by the authors)

ACKNOWLEDGMENT

The authors wish to thank FAPESP (Fundação de Amparo à Pesquisa do Estado de São Paulo) for its financial and administrative support for this project.

REFERENCES

- [1] W. E. Rees, "Revisiting carrying capacity: Area-based indicators of sustainability," *Population and Environment*, vol. 17, no. 3, pp. 195–215, Jan. 1996.
- [2] WCED, "Report of the World Commission on Environment and Development : Our Common Future Acronyms and Note on Terminology Chairman' s Foreword," Oxford University Press, Oxford, 1987.
- [3] M. E. Porter and M. R. Kramer, "Strategy and Society: The Link Between Competitive Advantage and Corporate Social Responsibility," *Harvard Business Review*, pp. 78–92, 2006.
- [4] ISO, "Guidance on Social Responsibility: Draft. International Standard ISO/DIS26000," Geneva, 2010.
- [5] GRI, "G3.1 Guidelines," <https://www.globalreporting.org/resource/library/G3.1-Guidelines-Incl-Technical-Protocol.pdf>, 2013.
- [6] M. Friedman, "The Social Responsibility of Business Is to Increase Its Profits," *New York Times Magazine*, 1970.
- [7] R. E. Freeman, *Strategic Management: A Stakeholder Approach*. Boston: Pitman, 1984.
- [8] A. M. Y. J. Hillman and G. D. Keim, "Shareholder Value, Stakeholder Management, and Social Issues: What's the Bottom Line?," *Strategic Management Journal*, vol. 22, no. 2, pp. 125–139, 2001.
- [9] M. Greenwood and R. E. Freeman, "Ethics and HRM : The Contribution of Stakeholder Theory," *Business & Professional Ethics Journal*, vol. 30, no. nos 3–4, pp. 269–292, 2011.
- [10] W. L. Bennett and T. Lajos, "Logo Logic: The Ups and Downs of Branded Political Communication," *The ANNALS of the American Academy of Political and Social Science*, vol. 611, no. 1, pp. 193–206, May 2007.
- [11] H. Park-Poaps and K. Rees, "Stakeholder Forces of Socially Responsible Supply Chain Management Orientation," *Journal of Business Ethics*, vol. 92, no. 2, pp. 305–322, Jul. 2010.
- [12] N. Klein, *No Space, No Choice, No Jobs, No Logo*. New York: Picador, 1999.
- [13] L. Gallino, *L'impresa irresponsabile*. Torino: Einaudi, 2005.
- [14] S. Ansett, "Mind the Gap: A Journey to Sustainable Supply Chains," *Employee Responsibilities and Rights Journal*, vol. 19, no. 4, pp. 295–303, Oct. 2007.
- [15] M. Otañez and S. A. Glantz, "Social responsibility in tobacco production? Tobacco companies' use of green supply chains to obscure the real costs of tobacco farming," *Tobacco Control*, vol. 20, no. 6, pp. 403–11, Nov. 2011.
- [16] D. W. S. Renwick, T. Redman, and S. Maguire, "Green Human Resource Management: A Review and Research Agenda*," *International Journal of Management Reviews*, vol. 15, no. 1, pp. 1–14, Jan. 2013.

- [17] A. Arnaud and M. J. Williams, "Innovation for sustainability: The transformation of the transportation system," *World Review of Intermodal Transportation Research*, vol. 3, no. 3, pp. 215–229, 2010.
- [18] U. Ogrin and D. Kralj, "Sustainable Business and Environmental Indicators," *WSEAS Transactions on Communications*, vol. 8, no. 3, pp. 331–342, 2009.
- [19] S. Cao, X. Wang, Y. Song, L. Chen, and Q. Feng, "Impacts of the Natural Forest Conservation Program on the livelihoods of residents of Northwestern China: Perceptions of residents affected by the program," *Ecological Economics*, vol. 69, no. 7, pp. 1454–1462, May 2010.
- [20] R. Buehler and J. Pucher, "Making public transport financially sustainable," *Transport Policy*, vol. 18, no. 1, pp. 126–138, Jan. 2011.
- [21] J. Abrahão, L. I. Szelwar, A. Silvino, M. Sarmet, and D. Pinho, *Introdução à ergonomia da prática à teoria*. São Paulo: Blucher, 2009.
- [22] C. Dejours, *Trabalho, tecnologia e organização: A avaliação do trabalho submetida à prova do real*. São Paulo: Edgar Blucher, 2008.
- [23] P. Falzon, *Ergonomie*. Paris: PUF, 2004.
- [24] F. Daniellou, *A ergonomia em busca de seus princípios: debates epistemológicos*. São Paulo: Edgar Blucher, 2004.
- [25] S. Purnawati, "Occupational health and safety-ergonomics improvement as a corporate responsibility of a Bali handicraft company: a case study," *Journal of human ergology*, vol. 36, no. 2, pp. 75–80, Dec. 2007.
- [26] M. Healy and J. Iles, "The Establishment and Enforcement of Codes," *Journal of Business Ethics*, vol. 39, no. 1, pp. 117–124, 2002.
- [27] S. Barrientos and S. Smith, "Do workers benefit from ethical trade? Assessing codes of labour practice in global production systems," *Third World Quarterly*, vol. 28, no. 4, pp. 713–729, Jun. 2007.
- [28] S. Sarkar, "Industrial Social Work to Corporate Social Responsibility: A Transformation of Priority," *Journal of Human Values*, vol. 14, no. 1, pp. 31–48, Apr. 2008.
- [29] É. Béthoux, C. Didry, and A. Mias, "What Codes of Conduct Tell Us: corporate social responsibility and the nature of the multinational corporation," *Corporate Governance: An International Review*, vol. 15, no. 1, pp. 77–90, Jan. 2007.
- [30] M. Holmqvist, "Corporate social responsibility as corporate social control: The case of work-site health promotion," *Scandinavian Journal of Management*, vol. 25, no. 1, pp. 68–72, Mar. 2009.
- [31] R. K. Yin, *Case Study Research. Design and Methods*, Sage. USA: Thousands Oaks, 1994.
- [32] C. Voss, N. Tsikriktsis, and M. Frohlich, "Case research in operations management," *International Journal of Operations & Production Management*, vol. 22, no. 2, pp. 195–219, 2002.
- [33] L. Bardin, *Análise de conteúdo*. Lisboa: Edições 70, 1977.
- [34] A. B. Carroll, "Corporate Social Responsibility: Evolution of a Definitional Construct," *Business & Society*, vol. 38, no. 3, pp. 268–295, Sep. 1999.
- [35] I. Iida, *Ergonomia: Projeto e Produção*. São Paulo: Edgard Blücher, 1990.
- [36] H. W. Hendrick, "Applying ergonomics to systems: some documented 'lessons learned'," *Applied ergonomics*, vol. 39, no. 4, pp. 418–426, Jul. 2008.
- [37] J. Dul and W. P. Neumann, "Ergonomics contributions to company strategies," *Applied ergonomics*, vol. 40, no. 4, pp. 745–752, Jul. 2009.