

## JOINING THE UN GLOBAL COMPACT IN SPAIN: AN INSTITUTIONAL APPROACH<sup>1</sup>

LA ADHESIÓN AL PACTO MUNDIAL EN ESPAÑA: UN ENFOQUE INSTITUCIONAL

**AINHOA GARAYAR ERRO**, Universidad del País Vasco (España), ainhoa.garayar@ehu.es

**JOSÉ ANTONIO CALVO SÁNCHEZ**, Universidad del País Vasco (España)

### RESUMEN

El presente trabajo examina la incidencia que la adopción del Pacto Mundial de Naciones Unidas –PM– ha tenido en organizaciones españolas. En concreto, el objetivo es aportar evidencia sobre las motivaciones que impulsan a un grupo de entidades a participar en esta iniciativa voluntaria. Basándonos en el enfoque sociológico de la teoría neoinstitucional, analizamos los principales procesos de isomorfismo resultantes del proceso de adhesión, así como aquellos factores del entorno institucional que pueden llegar a mermar su legitimidad.

Los resultados, aunque no concluyentes, muestran que las organizaciones españolas tienen más de una razón que justifica su participación en la iniciativa del PM. De acuerdo con los datos obtenidos, los procesos de isomorfismo mimético e isomorfismo normativo explicarían las razones de la adhesión. “Aumentar la satisfacción de los empleados”, “sentirnos parte de los esfuerzos en pos del desarrollo sostenible” y “aumentar la satisfacción de los clientes”, son las opciones que mayor índice de respuesta han obtenido.

En relación a los factores institucionales que pueden llegar a mermar la legitimidad de las organizaciones adheridas al PM en nuestro país, las organizaciones encuestadas afirman que el principal factor institucional estaría relacionado con la gestión pública débil y la corrupción.

**PALABRAS CLAVE:** responsabilidad social, códigos voluntarios, Pacto Mundial de Naciones Unidas, estudio de caso español, motivaciones, factores institucionales, teoría institucional, análisis de correspondencias múltiple, análisis de clasificación automática.

**Clasificación JEL:** M41.

---

<sup>1</sup> Acknowledgements: We especially thank professors, Karmele Fenández, Joxemari Sarasola, Maite Espi, Mariano Moneva and José Miguel Rodríguez Fernández for their suggestions. We also thank the participants in the 8<sup>th</sup> Spanish Conference on Social and Environmental Accounting Research (Spanish CSEAR), Burgos, July 2011 for their comments; and the organizations that participated in the study. We also thank two anonymous referees whose comments were of great help in improving the paper. This research is part of the finance research projects: EHU 09/35 (University of the Basque Country) and GIC 10/30 (Basque Country Government).

**ABSTRACT**

The aim of this study is to analyse the incentives for Spanish organisations that have adopted a voluntary code of conduct such as the United Nations Global Compact – GC. In the light of the sociological approach of neoinstitutional theory, we sought to determine the main isomorphic processes that result from joining the GC and factors of the institutional field that might undermine the legitimacy of organisations participating in this voluntary initiative.

On the one hand, the main results, while not conclusive, showed that Spanish participants in the GC have more than one reason for joining the initiative. The study's findings suggest that both institutional processes of mimetic isomorphism and normative isomorphism explain participation in the GC, which emphasizes the improvement in employee satisfaction, an improvement in customer satisfaction and also the fact of being part of sustainable development efforts.

On the other hand, it can be asserted that the respondent organisations do not perceive major threats from the institutional environment that might undermine the legitimacy gained by joining the GC. Nonetheless, the Spanish organisations participating in the GC highlight the fact that the main institutional factor that might undermine the organization's legitimacy is weak governance and corruption.

**KEY WORDS:** social responsibility, voluntary codes of conduct, United Nations Global Compact, spanish case study, motivations, institutional factors, institutional theory, multiple correspondence analysis, clustering.

**JEL Classification:** M41.

## 1 | INTRODUCTION

Social responsibility is a rebuttable term (Unerman, Bebbington and O'Dwyer, 2007) because, just as Gray, Owen and Adams (1996) state, the view that each one of us holds with regard to the nature and extent of the responsibilities of organisations in society derives from (1) how we believe the world works and (2) how we would like the world to work. When considering the responsibilities faced by businesses, points of view vary from those who think that the only responsibility of businesses is to earn as much money as possible for their shareholders (Friedman, 1970) to those who think that businesses have moral responsibilities and are accountable to all their stakeholders (Unerman and O'Dwyer, 2007). Each and every organisation therefore faces a conflict of interests: on the one hand, the maximization of profits for the shareholders (classic financial model) while, on the other, the maximization of profits for all the organisation's stakeholders (pluralistic view) (Cetindamar and Husoy, 2007; Garriga and Melé, 2004).

Since the 1990s the field of social and environmental accounting has been witness to an exponential increase in the number of voluntary initiatives and codes of business conduct whose aim is to help different organisations implement strategies, principles or indicators in order to apply the philosophy of social responsibility and/or sustainable development. The above instruments have been proposed by different national and international organisations, companies themselves or by private associations and non-governmental foundations and organisations (see OECD, 2001; UNRISD, 2002; EC, 2003 and 2004; Waddock, 2004 and 2008) but essentially by large companies with well-known brands, or whose production processes were being offshored to countries where labour and environmental legislation was weak and there was an urgent need for direct foreign investment (Jenkins, 2002). The United Nations Global Compact (thereafter GC), first presented at the 1999 World Economic Forum in Davos by Secretary-General Kofi Annan, is the largest corporate social responsibility initiative in the world (Ruggie, 2004). Since its launch in July 2000, it has drawn the attention of many organisations throughout the world and currently (October 2012) has more than 10.500 participants<sup>2</sup>. According to data published by the Global Compact Office (UNGCO, 2010, 2011), Spain is the country with the highest number of participating organisations.

Previous research analysing this initiative does not reveal a clear picture of the motivations behind its adoption (Bennie *et al.*, 2007; Cetindamar and Husoy, 2007; Byrd, 2009; Runhaar and Lafferty, 2009; Janney, Dess and Forlani, 2009). The reasons being of an ethical nature

---

<sup>2</sup> This data is significant if compared to the number of participants in other initiatives, such as the WBCSD (188 companies, 2 Spanish) or the GRI (1,885 companies in 2010), but becomes insignificant if the number of companies that exist worldwide is taken into account; 82,000 MNC, in addition to a further 810,000 affiliates (United Nations Joint Inspection Unit -UNJIU-, 2010).

(how to play a part in sustainable development or be a good citizen), of an economic nature (how to improve the organisation's image, access foreign markets or make the organisation stand out from the competition) or a combination of both (as a response to the pressure of stakeholders or to improve customer satisfaction) (Cetindamar and Husoy, 2007; Runhaar and Lafferty, 2009). However, little research aimed at the analysis of this phenomenon has been carried out in our country, with the exception of Ayuso and Roca (2010), who focused on the analysis of reasons for joining, the benefits perceived, the results obtained both directly and indirectly, and the parameters used to draft Communications on Progress (COP) reports.

It is widely felt that research into social and environmental accounting is vitiated by the absence of a commonly accepted theoretical framework, so *Stakeholder Theory* and *Legitimacy Theory* (Lindblom, 1994) are the most widely used to date (Gray, Kouhy and Lavers, 1995; Garriga and Melé, 2004; Lukka, 2010). Moreover, in the last two decades, the use of different organisational and sociological theories has served to gain greater understanding of the enormous complexity that exists in the functioning and changing of accounting systems and practices (Araujo-Pinzón, 2003). In this respect, authors such as Adams and Larrinaga-González (2007), Ball and Craig (2010), Bebbington, Higgins and Frame (2009), Jennings and Zandberger (1995) and Larrinaga-González (2007) suggest the use of a theoretical framework focusing on the sociological perspective of new institutionalism (Berger and Luckmann, 1967; DiMaggio and Powell, 1991a; Meyer and Rowan, 1991; Scott, 2008). Within Institutional Theory, the sociological perspective has had the greatest influence on accounting research (Moll, Burns and Mayor, 2006) although academic research that contemplates the institutional context of organisations that incorporate sustainability into their management practices is still limited (Adams and Larrinaga-González, 2007; Adams and Frost, 2008).

Zucker (1987), when establishing the central concepts of institutionalism, states that two approaches exist within this framework: one which adopts the environment as an institution –institutional field– and one which adopts the organisation as an institution –organisational field–. From the second approach, when adopting the organisation as an institution, it is assumed that the central process is the *generation* of new cultural elements within organisations. In this sense, Zucker (1987), states that reproduction is understood as being a consequence of institutionalisation, not the cause. However, from this approach, the mimicking of institutional elements does not come from power or coercive processes in the State, but because such practices are seen as successful. Organisational structures and processes tend to become institutionalised, turning into the origin of new institutional processes. Finally, institutionalisation increases the stability of an organisation as it creates routines that help to improve results (except in the case of other, more efficient alternatives being disregarded). This more limited area of research, which includes micro-institutional research or work centred on

the study of organisations, the area of study this research concentrates on, is presented as an alternative approach seldom used in social and environmental accounting (Adams and Larrinaga-González, 2007; Bebbington, Higgins and Frame, 2009).

This is the sociological framework of our research, oriented from the perspective of the organisational field (Zucker, 1987). On the one hand, evidence is presented for the improvement of knowledge about institutional factors that have influenced the adoption of this voluntary initiative. In particular, and based on previous research (Cetindamar and Husoy, 2007), the paper aims to analyse the motivations of adopting the GC within Spanish organisations. On the other hand, the research presents evidence on those institutional factors that may end up undermining the legitimacy<sup>3</sup> of organisations that adopt this voluntary initiative in our country; aspects that have not been dealt with by the literature.

The article has been structured in the following way: a review of the literature from which the research proposals have been taken follows this introduction; the third section reviews the theoretical framework; the fourth section describes the methodology used; the fifth section includes a synthesis of the empirical study results; and the sixth and final section finalizes the paper with some concluding remarks and suggestions for further research.

## 2 | UNITED NATIONS GLOBAL COMPACT

### 2.1. Basic features of the Global Compact

A variety of institutional factors converged in the 1990s, causing a boom in voluntary initiatives and codes of conduct; such as the acceleration of business activity due to globalisation; the loss of the State's role, as far as business activity regulation is concerned; the significant increase in brands and corporate reputation, which makes companies vulnerable in the event of bad publicity; the expansion of international communications systems that enable awareness of the labour conditions of workers worldwide; and the importance of NGOs devoted to promoting dignified working conditions and respect for human rights (Jenkins, Pearson and Seyfang, 2002).

---

<sup>3</sup> This paper, based on the neo-institutional theory, uses a reading of the *legitimacy* of the organizations linked to processes of isomorphism. An organization may decide to implement a social responsibility initiative after similar organizations in their field have already implemented such an approach and are subsequently perceived to be more successful or legitimate. When we analyze *institutional factors that can undermine its legitimacy* we are referring to factors that might question this vision of a successful organization.

One of the voluntary initiatives<sup>4</sup> that emerged towards the end of the 1990s was the United Nations GC, an extensive network that encompasses different participants, such as companies, trade unions, social organisations –foundations and NGOs– and governments. By gradually and voluntarily being phased in, its acceptance by different Spanish organisations has been extremely positive, if the increase in the last 3-4 years is anything to go by. According to the data consulted, Spain ranks highest in the world with regard to the number of signatory companies <[www.unglobalcompact.org](http://www.unglobalcompact.org)>; <[www.pactomundial.org](http://www.pactomundial.org)>.

Articulated around ten Principles relating to human rights, working conditions, the environment and corruption (see Box 1), the GC requires support, collaboration and commitment in order to implement such Principles in all of a company's areas of influence. The 10 Principles, a synthesis of what social responsibility would represent (Vives, 2008), were selected according to their relevance to international rule making, their importance in advancing social and environmental issues and the degree to which they had inter-governmental support (Kell and Levin, 2002). Specifically, they were derived from the *Universal Declaration of Human Rights*, the *ILO Declaration on Fundamental Principles and Rights at Work* and the *Rio Declaration on Environment and Development*.

#### BOX 1. UN GLOBAL COMPACT'S TEN PRINCIPLES

##### Human Rights

- *Principle 1*: Businesses should support and respect the protection of internationally proclaimed human rights; and
- *Principle 2*: make sure that they are not complicit in human rights abuses.

##### Labour

- *Principle 3*: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- *Principle 4*: the elimination of all forms of forced and compulsory labour;
- *Principle 5*: the effective abolition of child labour; and
- *Principle 6*: the elimination of discrimination in respect of employment and occupation.

##### Environment

- *Principle 7*: Businesses should support a precautionary approach to environmental challenges;
- *Principle 8*: undertake initiatives to promote greater environmental responsibility; and
- *Principle 9*: encourage the development and diffusion of environmentally friendly technologies.

##### Anti-Corruption

- *Principle 10*: Businesses should work against corruption in all its forms, including extortion and bribery.

Source: <[www.unglobalcompact.org](http://www.unglobalcompact.org)>

<sup>4</sup> United Nations Research Institute for Social Development has defined *Voluntary Initiatives* as follows. They encompass a wide range of measures that aim to improve the social and environmental performance of business. They tend to go beyond existing laws and legislation related to environmental and social protection but may also act as an alternative to legislation. They may also be unilaterally developed by companies and industry or designed and implemented by various stakeholders, including multilateral institutions, governments, trade unions and non-governmental organizations –NGOs– (UNRISD, 2000).

Organisations interested in joining the GC should send a letter of commitment stating “...we express our intent to advance those principles within our sphere of influence. We are committed to making the Global Compact and its principles part of the strategy, culture and day-to-day operations of our company...” <[www.unglobalcompact.org](http://www.unglobalcompact.org)>. The letter of commitment should be sent by e-mail, in the case of Spain, to Red Española del Pacto Mundial and, once received, the organisation is registered as a signatory of the GC. Those organisations wishing to become formal members, in addition to joining as signatories, must pay a yearly fee which will allow them to use the initiative logo and participate in learning forums organised by the association. The main obligation in relation to joining as a signatory is to publish a Communication on Progress –COP– a report written up annually in which participant organisations give proof of their commitment and the progress achieved in the implementation of the ten Principles.

The GC, like other voluntary initiatives, intends to be an expression of obligations and responsibilities taken on by organisations that implement them in response to their stakeholders. The literature reveals that their objective is to manage those aspects relevant to society although the main motivations, in most cases, relate to the need to compete in markets, protect their reputation, increase customer loyalty or to control legal risks (OECD, 2001). To Leipziger’s mind, however, the main advantage of such instruments is that they have the power to promote social responsibility by serving as a guide towards greater transparency and accountability (Leipziger, 2003). Moreover, initiatives such as the GC have served to institutionalise dialogue and create an environment for a discussion among actors who had never previously engaged in discussion and among whom there was hostility (Leipziger, 2010). Another aspect of voluntary initiatives to be positively highlighted relates to the social network resulting from interaction among participants. These practices include the sharing of information via websites, studies of best practices and participating in conferences, seminars or meetings (Cetindamar and Husoy, 2007).

They do, on the other hand, have a number of important limitations. The voluntary approach adopted by de UN and its relationship with transnational corporations have proven to be the main focus of considerable criticism (Whitehouse, 2003). Whitehouse (2003) groups the main criticism of the initiative into two categories; on the one hand, criticism of the GC itself, and, on the other hand, criticism relating to voluntary initiatives or codes of regulation (see United Nations Joint Inspection Unit-UNJIU-, 2010). As regards the first group of criticism, Utting (2002) summarises such postures as follows:

1. The initiative lacks control mechanisms that ensure the effective implementation of the Principles. As an example, in the 2010 Global Compact Implementation Survey, nearly three-quarters of GC participants rank their practices at the beginner to intermediate

level, with just one-quarter considering their sustainability work at a more advanced stage (UNGCO, 2011).

2. Instead of implementing all the Principles systematically, organisations can select, from all the Principles, the ones they wish to deal with or incorporate into their day-to-day activities,
3. The GC is more interested in enhancing the image and legitimacy of the participant organisations rather than in improving global social and environmental standards, making it yet another pressure group or lobby facing governments, forcing changes to social and environmental policies (Corporate Europe Observatory, 2009),
4. The orientation of the GC towards learning networks and best practices has basic flaws as it ignores pressure exerted by stakeholders and the institutional context that encourages organisations to implement this type of initiative; no attention whatsoever is paid to malpractices; and there is no analysis of the structural factors that encourage social irresponsibility.

On the basis of these limitations, it would seem reckless to believe in the effectiveness of these voluntary instruments (Gray, 2000). The European Commission, which was aware of the situation, said just that in its 2004 report, when it emphasized the danger such voluntary codes pose when “privatising” aspects such as human rights and pointed out that: “Clearly, codes can only complement, and never substitute, national and international legislation, social dialogue or collective bargaining” (EC, 2004: 8).

Despite the problems discussed, the GC is, in our view, one of the most important international initiatives currently in existence. It is suitable for any organisation interested in introducing a social responsibility philosophy into its daily transactions. The initiative enables new forms of dialogue and participation to be established and developed at the heart of organisations via the learning and shared-experience network. It does this by the protection of human rights, labour rights and nature making advances towards socially responsible and/or sustainable practices.

## **2.2. Reasons for the implementation of the Global Compact**

The fact that there is so little literature aimed at analysing the implementation of this initiative may be due to the numerous criticisms mentioned above, although it could also be due to the fact that it is a recent initiative (Cetindamar and Husoy, 2007). The first empirical studies were led by McKinsey & Company (2004) and the Global Compact Office (UNGCO, 2007, 2009, 2010, 2012) and, more recently, there have been academic publications by Bennie



*et al.* (2007), Cetindamar and Husoy (2007), Byrd (2009), Runhaar and Lafferty (2009), Janney, Dess and Forlani (2009), and Ayuso and Roca (2010). All these studies prove that the drivers for adopting this initiative are justified by more than one reason, including ethical and economic reasons.

A survey of CEO signatories to the GC by McKinsey&Company (2004) found that the companies participated in the initiative for four main reasons; “To address humanitarian concerns”; “To gain practical know-how”; “To network other organisations”; and “To become (more) familiar with social responsibility” (McKinsey& Company, 2004). The UN Global Compact Office’s 2007 survey emphasized, as the main reason, the need “To increase trust in the company”—63 per cent of signatory CEOs (UNGCO, 2007)—. As reported two years later, “Integration of ESG issues”—environmental, social and governance issues— became critical for Boards (UNGCO, 2009). The report published by the UN Global Compact Office on its 10<sup>th</sup> anniversary shows that “To increase trust in the company” took the top spot when companies were asked to list the top five reasons for engagement. The top 5 reasons were consistent with previous results. However, *trust* moved up to the first position from second place. This finding has been replicated in the June 2012 UNGCO report (UNGCO, 2012). While still ranking relatively low, the reason “To address climate challenges” rose significantly between 2007 and 2009 (from 20% to 27%), suggesting that the intense focus on climate both externally and via GC efforts resonated with participants. “Pressure from external stakeholders” and “Financial market expectations” continues to rank in the lowest positions (UNGCO, 2010).

Runhaar and Lafferty’s (2009) study provides evidence that the main motivations are of an economic nature. The authors state that “improving reputation”, “increasing employee satisfaction”, “reducing production costs”, “meeting investors’ demands” and “satisfying (German) government demands” as a condition for the granting of licenses, are the reasons for joining the GC (Runhaar and Lafferty, 2009). Further economic motivation, such as recognition by financial markets, has been studied by Janney, Dess and Forlani (2009), who analyse market reaction when there is news of a number of companies joining the GC. The authors conclude that the institutional field (Zucker, 1987) of each company determines market reaction, which is positive in the case of European companies but is not the case where American companies are concerned. Given that the Global Compact Office itself recognises that its prime objective is to “exhibit and construct the legitimacy of businesses and markets in society” (UNGCO, 2007), Bennie *et al.*, (2007) conclude that companies with the greatest environmental and social risks are precisely the ones which are most highly motivated to participate in this initiative. On the contrary, Byrd (2009) found that the main reasons for joining are of an ethical nature, such as: the possibility of, finding a framework through which to promote the agency’s CSR, both at a regional and international level, of collaborating with the UN, given its experience gained over the years, and finding a place to share experiences

(Byrd, 2009). Cetindamar and Husoy (2007) found that the main reason for participating in the GC, which is also ethical, is to “feel that one is contributing to the effort made in pursuit of sustainable development”, although they also argue that there are other reasons like “improve corporate image”, “distinguish the firm” or “to be a good citizen”, and that both economic and ethical motivations explain why companies join.

Lastly, Ayuso and Roca (2010) examined the reasons for joining the GC and the resulting impact of GC membership in Spain. The authors revealed that the main reasons were: “To increase the social responsibility of the company”, “To learn good practices”, “To show leadership in social responsibility”, and “To improve the image of the company” –reasons classified as being ethical by the authors (Ayuso and Roca, 2010)–. Economic reasons, such as “access to the market”, “improvements in the productivity”, “growth of income” or “reduction in costs”, obtained the lowest scores.

A review of this literature therefore proves that economic interests and ethical interests can explain participation in this initiative. These results are not surprising in the wake of loss of trust and confidence in markets and business following the financial crisis. Nevertheless, given that none of these studies has been carried out on Spanish companies in the light of neo-institutional theory, this research intends to provide knowledge regarding the reasons why companies in our country join the GC.

### 3 | **SOCIOLOGICAL NEOINSTITUTIONALISM IN THE STUDY OF ORGANISATIONS**

The corollary of neoinstitutional theory has been the concern that exists in relation to myths and rituals created from cultural elements, defined as beliefs and socially-accepted rules since they reflect dominant concepts that determine the action of an organisation (DiMaggio and Powell, 1991a; Selznick, 1996) such as in the case of social responsibility (Frederick, 2006; Hiss, 2009) or codes, standards and eco-management systems (Boiral, 2003 y 2007). DiMaggio and Powell (1991b), like Meyer and Rowan (1991), are interested in understanding how and why the environment affects organisational structure. However, DiMaggio and Powell’s emphasis centres on understanding the reasons for institutional resemblance, by comprehending what factors have an influence when it comes to promoting similarities between organisations. DiMaggio and Powell (1991b) differentiate two types of isomorphism; institutional and competitive. Competitive isomorphism relates to efficiency (technical or economic explanations). When there is a cheaper, better or more efficient way of doing things, competitive forces encourage organisations to aim towards this new approach.

Structural resemblance, homogenisation or institutional isomorphism develop according to three mechanisms –coercive, normative and mimetic– by which institutional effects are spread via an area of organisations called an *organisational field*, defined as those organisations that, as a whole, constitute a recognised area of institutional life: key suppliers, resource and product consumers, regulatory dependencies and other organisations providing similar services and products. Structural isomorphism is described as an important consequence of both competitive and institutional processes. As a result, organisations do not compete to obtain resources or customers but to gain power and legitimacy, in addition to good social and economic results.

According to Larrinaga-González (2007), in the area of social and environmental accounting (or as expressed by the author in sustainability reporting –SR–), not just one organisational field but several organisational fields can be identified<sup>5</sup>, whose convergence can be more easily observed at a local level than at a global level (Jennings and Zandbergen, 1995). So, according to this research, there is an organisational field delimited by GC participant organisations, whose most important country in number of participant organisations is Spain, which would represent a field in itself. This is what we aim to study. Institutional isomorphism is a useful tool in order to understand the policies and ceremonies that significantly determine the day-to-day running of modern organisations. As mentioned above, DiMaggio and Powell (1991b) identify three isomorphic mechanisms, which cannot always be clearly distinguished:

*Coercive isomorphism:* Coercive isomorphism is the result of formal (e.g. laws) and informal (e.g. agreements and codes of conduct) pressures exerted on organisations by others on which these organisations depend, or by the cultural beliefs of the society in which they carry out their activities. In relation to social responsibility, coercive isomorphism would include regulations related to the issuing of information and its mandatory compliance or the threat of future regulation (Larrinaga-González, 2007). Llena, Moneva and Hernández (2007), who analyse the effect of the entry into force of regulations issued by the ICAC (*Institute of Accounting and Accounts Auditing*), find that the volume of information submitted by Spanish companies does indeed increase as a result of the regulations although the information is too general and

---

<sup>5</sup> The author sets out the following organisational fields in the research area to be dealt with: the field relating to the EMAS (Eco-management and Audit Scheme), dominated by Australia, Denmark, Germany, Italy and Spain; The triple bottom line, dominated by countries with long experience in reporting social and environmental information, led by the UK; the organisational field made up of organisations with ISO 14001 certification, dominated by Japan; the field made up of American organisations that issue environmental reports, but avoid external verification of these reports; the field made up of French companies that inform the Bilan Social (*Social Audit*); or the field made up of Norway and Sweden, where the issuing of environmental information has been made compulsory. In short, all of these organisational fields in the area of sustainability reporting are located entirely in rich, developed countries (Larrinaga-González, 2007).

intentionally positive. The effect of these regulations is therefore purely administrative since companies submit more information with the sole objective of complying with the rules and transmitting a non-negative external image. In this respect, the results reveal the positive effects of regulation –an increase in the volume of information– and certain negative issues since it is simply a question of blind compliance in many cases.

*Normative isomorphism:* Secondly, institutional isomorphism can occur due to the professions or professionalization of those people who take decisions in organisations. As far as the authors are concerned, the professionalization of organisations' managements –via business schools offering specialisation courses, for instance– involves similar socialization, meaning that managements end up having a similar way of perceiving, interpreting, understanding and solving the problems facing their organisations. That is; they end up developing similar cognitive mindsets from which they develop similar patterns of behaviour, and also provide similar solutions. With regard to social responsibility, there is certain controversy as to whether practices in social responsibility achieve good economic results. However, according to Larrinaga-González (2007), organisations could participate in a social responsibility initiative, like the United Nations GC, not as a search for better financial results but as a response to certain values shared by other organisations, which should be adapted in order to gain legitimacy. Deciding to participate in the GC does not mean that organisations are slaves to certain social conventions, but rather that they are attentive and have the capacity to adapt to social norms and prevailing organisations<sup>6</sup>.

*Mimetic isomorphism:* In the third case, uncertainty perceived in the atmosphere can end up being the reason why organisations tend to mimic their competitors. In the case we are dealing with, organisations may be motivated to adopt a social responsibility initiative, or begin the process of issuing information of a social or environmental nature, because their competitors do so and because this behaviour is regarded as successful as it provides the organisations involved with social legitimacy. In this case,

---

<sup>6</sup> In addition to this case, the author also sets out the following examples: in the field of environmental certification, the EMAS requires that all organisations implementing this eco-management scheme also publish a report with environmental information. In certain countries, especially Germany, this practice has been institutionalized and the publication of this type of report is now regulated; since the 1990s, different European institutions have been rewarding the best sustainability reports, as in the case of Spain, or environmental reports. This type of award has become a very important factor when determining the content of these types of reports. Hence, one of the conditions when applying for this type of award was the external verification of the report. The condition that a good environmental (or sustainability) report must be verified by an independent, external body is now a rule; finally, the GRI has also played a highly significant role when shaping the items contained in an environmental or sustainability report. The GRI establishes that all reports of this type must include the triple bottom line, that is; social, environmental and economic, placing emphasis not only on the environmental aspect of sustainability but also on human rights, working conditions or poverty.

the search for productive efficiency is relegated by the idea of success and social acceptance. Larrinaga-González (2007) states that this type of structure is the most complicated to prove empirically. Nonetheless, there is evidence of a certain degree of mimetic convergence in the area of social responsibility when organisations mimic their peers' practices, like, for instance, the issuing of non-financial reports. Jennings and Zandbergen (1995) state that mimetic pressures are more likely to influence organisations belonging to an organisational field when adopting concepts and practices relating to *ecological sustainability* than pressures resulting from regulatory processes. Bansal (2005) also finds that mimetic pressures explain the motivation of a group of Canadian companies in environmentally-sensitive sectors to promote sustainable development and Aerts, Cormier and Magnan (2006) find that coercive and mimetic institutional pressures have a significant effect on there are plans to begin issuing information of an environmental nature.

This theoretical framework is especially useful since our objective is to explore changes in accounting practices in their context (Baxter and Chua, 2003; Ball and Craig, 2010; Bebbington, Higgins and Frame, 2009) and how these practices have been influenced simultaneously by diverse factors. However, there is no privileged position for any of the three institutional mechanisms (coercive, normative and cultural-cognitive) that explains institutional resemblance because each mechanism is explanatory in certain situations and at certain times. This therefore encourages the analysis of organisations in their context by introducing the notion of *organisational field*, which enables the behaviour within these organisations to be explained. Finally, sociological neoinstitutionalism is, above all, a theory that explains processes by which organisations become institutionalised (Araujo-Pinzón, 2003; Bebbington, Higgins and Frame, 2009; Larrinaga-González, 2007). This theoretical framework has also been seen as relevant to the study of organisations' sustainable development (Bansal, 2005) because (1) individual values and beliefs judge organisations' commitments to sustainable development, affecting organisations' perceptions of acceptability and legitimacy; (2) diverse social agents with differing opinions of what represents a sustainable organisation can enter into and promote debate in order to establish common rules and beliefs; and because (3) elements that constitute the concept of sustainable development are becoming institutionalised by means of international regulations and initiatives.

#### 4 | **METHODOLOGY**

For the planning and development of this qualitative, empirical study, information from the Red Española del Pacto Mundial <[www.pactomundial.org](http://www.pactomundial.org)> database and the database provided by the Global Compact <[www.unglobalcompact.org](http://www.unglobalcompact.org)> were used as data sources. The

survey was conducted during the first six-month period of 2010. According to data consulted in January 2010 on the Red Española del Pacto Mundial website, there was an initial population of 884 organisations<sup>7</sup>. These organisations could be *Participants* or *Stakeholders* of the GC, the main difference being in the obligatory nature of submitting a Communication of Progress (COP) on the progress made in the implementation of the 10 Principles, in the case of *Stakeholder* organisations. Nevertheless, as can be seen in the table below, there was a group of organisations that, without having to meet this obligation as they were Participant Signatories, did in fact submit COPs.

TABLE 1. SPANISH SIGNATORY ORGANISATIONS OF THE GC

	No COP	%	COP	%	Total
Participants	484	54.75	154	17.42	638
Stakeholders	86	9.73	160	18.10	246
Σ	570	64.48	314	35.52	884

Source: Authors: from data at <www.pactomundial.org>. Consulted on 01/01/2010

We decided to select a sample composed of all the organisations that submitted the COP, assuming that they were the most motivated, that is; 314 organisations, even when a report of a social and environmental nature fails to be submitted, it does not mean that these aspects are not being taken into account within the organisations (see Bebbington, Higgins and Frame, 2009). The necessary information to contact 272 organisations was found on the GC website <www.unglobalcompact.org><sup>8</sup>. 42 organisations were lost; we were unable to obtain any contact information as they had not submitted a report for the previous 2-3 years<sup>9</sup>. In the end, the sample consisted of 272 organisations<sup>10</sup>, mainly made up of large companies 15.44%, unlisted companies 38.24%; SME 27.21% (more than 10 and less than 250 employees); foundations

<sup>7</sup> As consulted in May 2012 on the Global Compact's website, there is a population of 1,312 organisations that have joined the GC. 949 are businesses –790 with an Active COP status– and 354 are non-business participants.

<sup>8</sup> The GC website in Spain <www.pactomundial.org> does not provide the email address of the person to contact in each organisation and the Red Española del Pacto Mundial association refused, at all times, to provide us with the information.

<sup>9</sup> This is indeed the only existing control system in this initiative: If, after two/three years, an Associate organisation does not submit the COP, it is automatically removed from the GC database.

<sup>10</sup> In accordance with Coller and Garvía's (2004) work, we use the expression *organisation* to refer to any social system. In this survey, large companies, unlisted companies, SMEs, foundations, educational establishments, trade unions, business associations, and public sector or micro-enterprises are all social systems understood as being the planned, coordinated and purposeful action of human beings working via collective action to reach a common goal.

9.93%; educational institutions 3.3%; trade unions/business associations 3.3%; the public sector 1.82%; and micro-enterprises 0.7% (with less than 10 employees).

Once the information had been compiled, a cover letter and questionnaire were drawn up. The questionnaire was tested by lecturers at the University School of Business Studies and the University's Faculty of Economic and Business Administration, which formed part of the pilot sample.

During the data collection process, we thought it might be interesting to make initial contact with the selected organisations in order to introduce ourselves, present the project, inform them why they had been selected and explain the origin of the contact details. With this in mind, an initial, introductory letter was sent to all the sample organisations in May 2010. The response to this first letter was positive as approximately 35 organisations responded, encouraging us to go ahead with the project and expressing their intention to gladly participate in the study. The final surveys started to be distributed on-line a few days after the cover letter had been sent, in June 2010, and was completed at the beginning of July of the same year. The result was a total of 77 valid responses. A response rate of 28.31% was therefore obtained. Once the final data had been compiled, it was downloaded from the IT platform<sup>11</sup> and analysed using SPAD 7.0 statistical software.

## 5 | RESULTS

In the first section, we present the exploratory results obtained from the field study relating to the main isomorphic processes that result from joining the GC and factors of the institutional field that might undermine the legitimacy of organisations participating in this voluntary initiative. The second section includes the results of Multiple Correspondence Analysis (MCA) and the third the results of Cluster Analysis (CA).

### 5.1. Exploratory Analysis

As far as the exploratory study was concerned, our prime objective was to identify the main motivations in relation to joining the GC within Spanish organisations and to see to what extent these options represented different processes of institutional isomorphism. On the basis of the literature review, 14 items were identified. With the aim of determining what process of isomorphism has developed in the organisations participating in the GC, a classification

---

<sup>11</sup> The free-access *encuestafacil.com* IT platform was used for the design and distribution of the questionnaire and data collection.

of the proposed items was established beforehand. Establishing the classification turned out to be extremely complicated for several reasons. On the one hand, because it is not clear what process of institutional isomorphism each item refers to because these processes are not always clearly distinguishable (DiMaggio and Powell, 1991b; Scott, 2008). On the other hand, because these institutional processes do not remain stable over time, meaning different processes of isomorphism are detected in the initial and more advanced phases of adoption (Bansal, 2005; Delmas and Montes-Sancho, 2011).

TABLE 2. THE MOST COMMON REASONS FOR THE IMPLEMENTATION OF A SOCIAL RESPONSIBILITY GUIDE

(1: of no importance; 2: of little importance; 3: of medium importance; 4: of major importance; 5: essential)

	Isomorphism	Average	Standard dev.	Mode
Legal requirements	Coercive	2.62	1.290	1
To improve the organisation's image	Mimetic	3.55	.813	4
To enable entry into foreign markets	Coercive	2.48	1.094	3
To compete with other organisations on the global market	Coercive	3.07	1.163	3
To make the organisation stand out from the competition	Mimetic	3.72	1.117	4
To reduce production costs	Competitive	2.54	1.067	3
To increase the organisation's efficiency	Competitive	3.45	1.167	4
To increase customer satisfaction	Norm/mim.	4.01	1.034	4
To increase employee satisfaction	Norm/mim.	4.16	.898	4
Due to pressure from stakeholders	Norm/mim.	2.61	.972	3
To feel that one is contributing to the effort made in pursuit of sustainable development	Mimetic	4.08	.801	4
To be a good citizen	Mimetic	3.71	.879	4
To gain access to the experiences of the GC social responsibility initiative	Normative	3.36	.959	4
To gain access to the Global Compact social network	Normative	3.08	.933	3

Source: Authors



Taking this difficulty into account, as we see it, the need to meet “legal requirements”, “to compete with other organisations on the global market” or “to enable entry into foreign markets” would involve a process of coercive isomorphism since these pressures can be regarded as an obligation or persuasion to change (DiMaggio and Powell, 1991b), which can become a norm. In this respect, the terms “compete” and “enable” contain a clearly coercive component. However; “to feel that one is contributing to the effort made in pursuit of sustainable development”, “to be a good citizen”, “to improve the organisation’s image” and “to make the organisation stand out from the competition”, would involve processes of mimetic isomorphism by mimicking the action of other organisations that have already joined a voluntary initiative and are regarded as successful. Moreover, the options “to increase customer satisfaction”, “to increase employee satisfaction” and “due to pressure from stakeholders” could be considered the result of a process of normative isomorphism in response to certain values shared by other organisations that need to be adapted (Larrinaga-González, 2007), but could also signify processes of mimetic isomorphism associated with a particularly successful discourse that endows organisations with legitimacy. The option; “to reduce production costs” would be related to competitive isomorphism, whose objective is the search for efficiency (DiMaggio and Powell, 1991b). The last two options; “to gain access to the experiences of the GC social responsibility initiative” and “to gain access to the GC social network” include processes of normative isomorphism as they determine certain practices in the field of organisations participating in the GC, defined as shared rituals of confidence and good faith (Meyer and Rowan, 1991). The table below shows the results obtained:

Taking into account the mean value, or central trend, which has less variance; “To increase employee satisfaction” is seen as the main motivation when participating in the initiative promoted by the United Nations, followed by; “To feel that one is contributing to the effort made in pursuit of sustainable development” and; “To increase customer satisfaction”. These options show a very high % of consensus<sup>12</sup> as 83%, 79% and 75% of the respondents coincide, respectively, when selecting these options. Furthermore, in some items whose standard deviation is lower than one unit, it can be stated that the data shows little variability, being, on average, close to the mean value. The option; “To make the organisation stand out from the competition” also obtained a very significant response rate as it was chosen by 72.37%, as did; “To be a good citizen” (63.51%) and; “To improve the organisation’s image” (61.84% of the respondents classify this option as very important or essential).

Therefore, the reasons that justify joining this initiative involve not only processes of mimetic isomorphism, but also processes of normative isomorphism. Organisations participate in this voluntary initiative because it is seen as successful and, leaving aside the increase in efficiency

<sup>12</sup> % of consensus: % of respondents that selected the options 4: of major importance, and 5: essential.

and reduction in costs (their mean value is 2.54% and 3.45%) seek social legitimacy (DiMaggio and Powell, 1991b). The “Legal requirements” option has a modal value of 1 (average of 2.62%), which means it has been regarded as a reason of little importance; an option we had linked to processes of coercive isomorphism. Another option with low results was; “To enable entry into foreign markets”, whose average is close to 2 (of little importance), which also included processes of coercive isomorphism, suggesting that the sample organisations do not carry out export activities but concentrate their activity within Spain.

TABLE 3. EXTENDED VERSION OF THE MAIN REASONS MENTIONED WHEN JOINING THE GC

	1: of no importance	2	3	4	5: essential	% consensus
Legal requirements	19	17	17	15	6	28
To improve the organisation's image	1	7	21	40	5	60
To enable entry into foreign markets	18	15	25	12	1	17
To compete with other organisations on the global market	10	8	27	19	7	34
To make the organisation stand out from the competition	6	4	11	37	16	70
To reduce production costs	14	20	24	11	2	17
To increase the organisation's efficiency	5	10	20	23	15	50
To increase customer satisfaction	4	1	11	31	26	75
To increase employee satisfaction	2	2	6	35	28	83
Due to pressure from stakeholders	11	19	30	11	1	15
To feel that one is contributing to the effort made in pursuit of sustainable development	0	3	12	36	24	79
To be a good citizen	0	7	20	32	13	59
To gain access to the experiences of the GC social responsibility initiative	4	7	27	30	6	47
To gain access to the Global Compact social network	3	17	28	23	3	34

Source: Authors

In addition to the analysis of the main motivations when participating in the GC, the second of our objectives related to the identification of the institutional factors that might undermine the legitimacy of organisations participating in the GC. These factors, dealing with aspects of the institutional field (Zucker, 1987), result from the literature review and do not depend on the organisations directly. Nonetheless, the fact that these organisations join an initiative

that defends social and environmental protection could be seen as a ritual (Meyer and Rowan, 1991) or a cosmetic process (Bebbington, Higgins and Frame, 2009), which would undermine the legitimacy gained by the implementation of the GC. The table below shows the seven proposed items.

TABLE 4. INSTITUTIONAL FACTORS THAT MIGHT UNDERMINE  
THE LEGITIMACY OF AN ORGANISATION

(1: no difficulty; 2: little difficulty; 3: medium difficulty;  
4: major difficulty; 5: maximum difficulty)

	Av.	Std. dev.	Mode
Inadequate education system and shortage of experts in SR	3.03	1.026	3
Weak governance, corruption	3.20	1.179	4
Effects of climate change	3.07	1.018	3
Unequal distribution of wealth	2.96	1.013	3
Reliable access to energy	3.03	1.000	3
Access to water and healthcare	2.87	1.082	3
Development of HIV and other illnesses	2.27	.932	2

Source: Authors

In general, it can be asserted that the respondent organisations do not perceive major threats from the institutional environment that might undermine the legitimacy gained by joining the GC. Most of the proposed items have a modal value equal to 3, which is a neutral position. Nonetheless, the Spanish organisations participating in the GC highlight that the main institutional factor that might undermine the organisation's legitimacy is "Weak governance, corruption". It is the only item that has a modal value equal to 4. In this respect, it could be claimed that we are indeed in a country where news of corruption scandals is regrettably becoming commonplace. In 2011, and previous years, the news has been full of stories on different political corruption scandals, which, to our mind, has had a direct effect when positioning corruption as one of the main aspects that might undermine the legitimacy perceived by organisations in the process of joining the GC, and could even damage public confidence and the reputation of these organisations (KPMG, 2007). The items; "Inadequate education system and shortage of experts in SR", "Access to energy" and "Effects of climate change" are factors in the institutional field that demand a systematic change in the environment in which the organisations operate.

TABLE 5. EXTENDED VERSION OF INSTITUTIONAL FACTORS THAT MIGHT UNDERMINE THE LEGITIMACY OF AN ORGANISATION

(1: no difficulty; 2: little difficulty; 3: medium difficulty;  
4: major difficulty; 5: maximum difficulty)

	1	2	3	4	5	% consensus
Inadequate education system and shortage of experts in SR	7	14	27	24	3	36
Weak governance, corruption	7	13	19	23	9	43
Effects of climate change	5	15	28	20	5	34
Unequal distribution of wealth	6	16	32	15	5	27
Reliable access to energy	5	16	28	20	4	32
Access to water and healthcare	9	18	26	18	4	29
Development of HIV and other illnesses	16	28	23	5	1	8

Source: Authors

## 5.2. Multiple Correspondence Analysis

The items (variables) used for the on-line questionnaire provided information on different aspects in relation to joining the GC from the companies under analysis. With the aim of discovering what the most significant aspects of joining are and the variables they are constructed by, the second section deals with the results of interdependence between these variables. First of all, we decided to use the Multiple Correspondence Analysis (MCA) technique in order to achieve this objective.

The aim of the MCA is to summarize all initial information in certain factors. This analysis enables both individuals (organisations) and a relationship between the variables introduced to be studied –depending on whether they evidence similar features or not in the case of the former–. Likewise, this factorial method provides the chance to obtain additional information via the factorial plans created. Using this technique, the sample is able to be characterized by taking into account its membership of the GC. All the variables that have been used in the analysis are of a qualitative nature. Table 6 provides the active variables and their corresponding types. All these variables are shown in five types corresponding to the Likert scale, which is used to assess them.

An additional variable was included (sector) to interpret the statistical results. In order to find out if the sector is a distinctive characteristic in the construction of the clusters, the surveyed organizations were classified in terms of their environmental impacts according to FTSE4GOOD INDEX Inclusion Criteria (2006).

TABLE 6. ACTIVE VARIABLES AND LABELS

Variable	Label	Number of categories
Legal requirements	Motivación1	5
To improve the organisation's image	Motivación2	5
To enable entry into foreign markets	Motivación3	5
To compete with other organisations on the global market	Motivación4	5
To make the organisation stand out from the competition	Motivación5	5
To reduce production costs	Motivación6	5
To increase the organisation's efficiency	Motivación7	5
To increase customer satisfaction	Motivación8	5
To increase employee satisfaction	Motivación9	5
Due to pressure from stakeholders	Motivación10	5
To feel that one is contributing to the effort made in pursuit of SD	Motivación11	5
To be a good citizen	Motivación12	5
To gain access to the experiences of the GC initiative	Motivación13	5
To gain access to the Global Compact social network	Motivación14	5
Inadequate education system and shortage of experts in SR	Dificultad-fut-1	5
Weak governance, corruption	Dificultad-fut-2	5
Effects of climate change	Dificultad-fut-3	5
Unequal distribution of wealth	Dificultad-fut-4	5
Reliable access to energy	Dificultad-fut-5	5
Access to water and healthcare	Dificultad-fut-6	5
Development of HIV and other illnesses	Dificultad-fut-7	5
Sector	High impact sectors Medium impact sectors Low impact sectors	

Source: Authors.

The variables were analysed using the SPAD. 7.0 programme. Table 7 shows the values pertaining to the top ten factorial axes. The total inertia percentage explained for each factor gives an idea of their capacity for representing the scatter diagram. Therefore, the choice of number for the explanatory axes used in the analysis depends on this inertia. The top two factorial axes have been retained in this research, which account for 54.49% of the total variability.

TABLE 7. EIGENVALUES AFTER BENZECRI'S CORRECTION

HISTOGRAM OF THE FIRST 26 EIGENVALUES

NUMBER	MODIFIED EIGENVALUE	MODIFIED PERCENT.	CUMULATED PERCENT.	
1	0.0967	39.45	39.45	*****
2	0.0369	15.04	54.49	*****
3	0.0258	10.51	64.99	*****
4	0.0163	6.67	71.66	*****
5	0.0131	5.34	77.00	*****
6	0.0109	4.43	81.43	*****
7	0.0084	3.42	84.84	*****
8	0.0062	2.51	87.36	*****
9	0.0057	2.32	89.68	*****
10	0.0047	1.90	91.58	****
11	0.0044	1.78	93.35	****
12	0.0037	1.52	94.87	****
13	0.0029	1.18	96.06	***
14	0.0024	0.97	97.03	**
15	0.0016	0.66	97.69	**
16	0.0014	0.57	98.26	**
17	0.0013	0.54	98.80	**
18	0.0007	0.29	99.09	*
19	0.0007	0.27	99.36	*
20	0.0005	0.21	99.57	*
21	0.0004	0.17	99.73	*
22	0.0002	0.10	99.83	*
23	0.0002	0.07	99.90	*
24	0.0001	0.06	99.96	*
25	0.0001	0.04	100.00	*
26	0.0000	0.00	100.00	*

Source: SPAD 7.0

These axes are interpreted based on coordinates, absolute contributions (or participation of each of the types of in the creation of the different factors) and relative contributions (or faithfulness in terms of representing the types in each axis) of the variables analysed – with attention being drawn in each of them to those types that obtain greater values in the indicators referred to<sup>13</sup>. (See Table 8 and Table 9 in the Annex).

First axis:

The variables that contribute most to the formation of the first factorial axis are the reasons “To increase customer satisfaction” and the institutional factor “Reliable access to energy,” which group together 15.4% of the absolute contributions to the first axis. Other variables that take part in the formation of the first axis are “To increase the organisation’s efficiency”,

<sup>13</sup> According to Bécue and Valls (2010), this statistic is distributed according to a normal standardized one, whereby when it is above 2 or below -2 it may be considered to be an influential feature, with an associated significance level of 0.05.

“To reduce production costs” and “To gain access to the GC social network.” Table 8 shows that these variables are perfectly aligned in this first axis to the extent that they evidence a coordinate which is smaller, the lesser the motivation and/or institutional pressure factor. As for relative contributions, all of them evidence good quality in terms of representation in their lower category.

#### Second axis:

The variables that contribute most to the formation of the second factorial axis are the reasons “To increase customer satisfaction” and the institutional factor “Access to water and healthcare”, which group together 17.6% of the absolute contributions to the second axis. As the former is a very strong scale factor, it influences several axes, to the extent that the information contained in it continues to appear in the others. The existence of this feature reveals the presence of the so-called *Guttman effect*, which appears when the types of variable are arranged in order. As regards relative contributions, the first variable is well-represented in its upper type, and the second in its end types. Graph 1 shows this parabolic relationship. Other variables that make major contributions to this axis have been the reasons “To increase employee satisfaction” and “To gain access to the GC social network.”

The Multiple Correspondence Analysis Plan clearly groups together three zones (Graph 1): those of the points referring to the highest categories, those of the intermediate categories and those of the lower categories. Thus, in the first quadrant are to be found the upper categories or those with the highest scale of those variables that make the greatest contribution to the factorial axis. Continuing the path traced by a parabola, these categories are reduced as we approach the fourth quadrant, showing values equal to 4 in those variables which are very close to the first axis. These categories attain values of 3 as we approach the third quadrant, where scores close to 2 then start to be noticed, then moving on to the second quadrant to attain lower scores on the measurement scale.

Once the first two factorial axes have been identified, we then studied the position occupied by each of the organisations with regard to the former.

As can be seen in Graph 2 and taking into account the first factorial axis, those organisations to be found on the right side of the graph would be the ones in which “To increase customer satisfaction”. “To reduce production costs” and “To gain access to the GC social network” have proved to be very important when joining the initiative. For these organisations, “Reliable access to energy” would represent the main institutional factor that would undermine their future success. Similarly and taking into account the second factorial axis in this case, those organisations to be found on the upper part of the second axis are the ones for which the main and most important reason for joining the GC has been “To increase customer satisfaction” and also “To increase employee satisfaction”.

GRAPH 1. CLOUD OF THE VARIABLES IN PLANE 1-2

*Source: SPAD 7.0*



GRAPH 2. CLOUD OF INDIVIDUALS IN PLANE 1-2

*Source: SPAD 7.0*

### 5.3 Cluster Analysis

After applying MCA, and with the use of SPAD 7.0 statistical software, the chain of analysis was prolonged using the first stage of cluster analysis. A Cluster Analysis (CA) is a technique based on the prime factors showing the main differences or information from this data for the analysed organisations, which is a method that usually accompanies the majority of MCAs (Lebart, Fenelon and Morineau, 1995). In our case, it helps us to detect similar types of behaviour and cluster the studied organisations. They are two mutually complementary analyses. With the MCA, a description of the data table's structure is obtained that will show us different types of individuals on the main plane and, by means of CA, we will obtain different types or kinds of individuals who are as internally homogeneous as possible and are as differentiated as possible from the rest (Fernández and Modroño, 2010). According to Cornejo (1988), clustering techniques developed by data analysts are undoubtedly an interesting tool, despite the fact there is no perfect classification. It was decided that Hierarchical Cluster Analysis<sup>14</sup> would be carried out instead of Mixed Clustering<sup>15</sup> due to the fact that we did not have thousands or tens of thousands of observations.

The readings from the histogram of aggregation rates and the dendrogram suggested a cut into three classes, given that the growth of the aggregation rates was small. Moreover, it is between these classes that the most significant shifts between groups can be observed. The graph below shows the analysed cases projected onto the Main Plane (1, 2). This plane represents the bond between the MCA and CA performed.

The three types group together the effect that the Likert scale of the questions asked in the study have had on the Multiple Correspondence Analysis – the so-called *Guttman effect* – as the first cluster comprises mainly organisations that have selected the lower categories – answer 1 on the Likert scale – among the issues raised; the second cluster mainly comprises those organisations that have selected the intermediate categories – answer 3 on the Likert scale: and the third cluster is made up of those organisations that have selected the upper categories – answer 5 on the Likert scale, among the issues analysed.

(See Table 10 in the Annex).

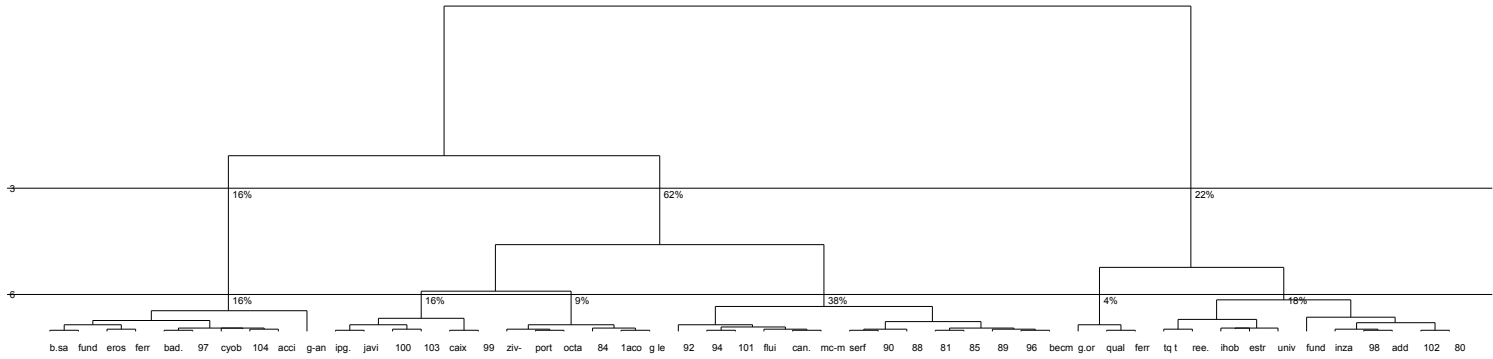
---

<sup>14</sup> Hierarchical cluster analysis is a statistical method for finding relatively homogeneous clusters of cases based on measured characteristics. It starts with each case in a separate cluster and then combines the clusters sequentially, reducing the number of clusters at each step until only one cluster is left. When there are N cases, this involves N-1 clustering steps, or fusions. This hierarchical clustering process can be represented as a tree, or dendrogram, where each step in the clustering process is illustrated by a join of the tree (Cornejo, 1988).

<sup>15</sup> Mixed Clustering or Hybrid Clustering is the statistical method used in very large databases and also to integrate multiple information sources for clustering (Cornejo, 1988).

GRAPH 3. DENDROGRAM

Hierarchical Cluster Analysis



Source: SPAD 7.0

GRAPH 4. CASES PROJECTED ONTO THE MAIN PLANE (1, 2)

Source : SPAD 7.0

### First Cluster

The first cluster includes 14 organisations, representing 18.18% of the sample. In this case, the main reasons that have led to their participation in the GC are ranked as being low, that is, they all have the value of 1: “of no importance”. The reasons that have the highest test values are: “To reduce production costs” and “To compete with other organisations on the global market”.

This cluster comprises mainly organisations with a *low environmental impact* (71.43% of this cluster) which, on the basis of the isomorphic processes analysed, reveal that competitive processes were *of no importance* when it comes to joining the GC:

<i>Large, quoted companies</i>	Red Eléctrica Española.
<i>Large, unquoted companies</i>	Ferrocarrils de la Generalitat de Catalunya; Euskaltel; Divina Pastora; Caja Laboral.
<i>SME</i>	Grupo Orbere; Celer; Quality Experts; Formastur; Inzamac.
<i>Trade unions, Business Associations</i>	ADD Work Systems.
<i>Foundations</i>	Cies y Ecodes.
<i>Education</i>	Universidad de Cantabria.

### Second cluster

The largest class is made up of 50 organisations, which represent 64.93% of the total sample. As regards the main motivations that have led this group of organisations to join the initiative; “To improve the organisation’s image”; “To increase customer satisfaction” and “To make the organisation stand out from the competition”, have all been highlighted as being “of medium importance” when it comes to participating in the initiative. This second cluster consists of the following organisations which, on the basis of the isomorphic processes analysed, reveal that when it comes to joining the GC mimetic process were *moderately important*. The “sector” variable does not characterize the organizations in this cluster: the modality of this variable does not have a significantly different representation in the group compared with the sample set.

<i>Large, quoted companies</i>	TECNOCOM; BBVA; Fluidra; Endesa; Agbar; La Seda de Barcelona; Indra; Grupo Cementos Portland; Grupo OHL;
<i>Large, unquoted companies</i>	Portaventura; CAN; SGAE; LIMASA; La Caixa; Caixa Galicia; TNT; Grupo Norte; BBK; Grupo Leche Pascual; Gadisa; Grup Sagessa; KPMG; Grupo Lácer.

<i>SME</i>	ITVASA; ZIV Aplicaciones y Tecnología; Técnicas eléctricas y desarrollo integral; Total Logistic Sevices; CATOR; Deva Comunicación Financiera; Javierre; Solarig; IA Consultores; Euromadi; Serficoín; IPG; Becma; Unió corporació alimentaria; Octavio y Felez; Estrategic Consulting; Ingecal.
<i>Trade unions, Business Associations</i>	Asociación Nacional de Fabricantes de Conservas; MC Mutual; Colegio Oficial de Aparejadores y Arquitectos de Madrid; AECA;
<i>Foundations</i>	Carolina; Ihobe; Madrid por la Excelencia; ASFEDEBI; Catalana de Cooperació
<i>Education</i>	Instituto Empresa;

### Third cluster

The last cluster is made up of 13 organisations (16.88% of the sample). As for the main motivations that have led this group of organisations to join the initiative; “To increase customer satisfaction”; “To make the organisation stand out from the competition” and “To compete with other organisations on the global market”, have all been highlighted as “essential”. This cluster comprises mainly organisations with a *high environmental impact* (69.23% of this cluster) which, on the basis of the isomorphic processes analysed, reveal that the options linked to mimetic process where *essential* when it comes to joining the GC:

<i>Large, quoted companies</i>	Banco Sabadell; Repsol YPF; Ferrovial; Acciona
<i>Large, unquoted companies</i>	Badalona Serveis Assistencials; Grupo Eroski; Canal Isabel II; Grupo Antolin; TQ Tecnol y Torraspapel.
<i>SME</i>	Contratas y Obras Empresa Constructora; Macrosad.
<i>Foundations</i>	Novia Salcedo.

## 6 CONCLUSIONS AND LIMITATIONS

Currently and given the uncertainty surrounding the future of our societies, a re-defining of the role played by organisations in a globalised world has become a key issue. The different initiatives that emerged in the 90s under the paradigm of social responsibility have enabled certain ethical and responsible activities to be encouraged and updated, which in turn enable more sustainable development to be achieved.

Many organisations claim to be making significant progress in environmental conservation and respect for human rights (UNRISD, 2000) through the enactment of their joining a voluntary code, like the United Nations GC. Previous research analysing the GC concludes that the

knowledge we have of the reasons that lead different organisations to participate in this initiative is limited.

In this research, based on exploratory analysis and neoinstitutional theory's sociological perspective, we have studied the institutional factors and isomorphic processes that explain this phenomenon in Spain, the highest-ranking signatory of the GC worldwide. More precisely, our prime objective has been to determine the processes of institutional isomorphism explaining the evolution of this initiative in our country.

In this respect, evidence is provided that both institutional processes of normative isomorphism and mimetic isomorphism explain participation in the GC. Specifically, the options "To feel that one is contributing to the effort made in pursuit of sustainable development", "To make the organisation stand out from the competition", "To be a good citizen" and, "To improve the organisation's image" have constituted major reasons for joining the initiative. Other options such as "To increase employee satisfaction" and "To increase customer satisfaction" have also obtained significant response rates.

Regarding the respondent organisations, the decision to join an initiative like the GC can be seen as part of a ceremonial process (Meyer and Rowan, 1991); "companies adopt these "innovations" to demonstrate they are at least trying to improve working conditions" (DiMaggio and Powell, 1991b: 69). In our opinion, the need to homogenize the discourse provided by these organisations to be able to compete in an increasingly demanding environment and the situation regarding the economic crisis might help explain these reasons. The "Legal requirements", linked to processes of coercive isomorphism, obtained minimal response rates. Examples of coercive mechanisms are the enforcement of regulation, the discipline of the markets or the exercise of power. The results prove that the respondent organizations do not feel such pressures in our country.

The second objective of this research was to find institutional factors which, from the institutional field, could undermine the legitimacy of organisations participating in the GC. In this respect, the research proves that corruption is perceived as a determining factor in our country. According to Argandoña (1999), one of the greatest risks that corruption poses is that, in the long term, social and moral learning processes are set in motion which the interested parties, victims and, eventually, society as a whole, are driven to undertake.

The Multiple Correspondence Analysis has enabled us to summarize the initial information in certain factors. On the one hand, the following have been identified as general reasons: "To increase customer satisfaction", "To increase the organisation's efficiency", "To gain access to the GC social network" and "To increase employee satisfaction." On the other, the

Classification or Cluster Analysis has enabled us to identify several groups of entities by observing the behavioural differences existing between them with regard to membership of the GC. In this respect, we have noted that the first cluster includes organizations for which competitive isomorphism processes were unimportant when joining the GC; the second cluster is made up of organizations that claim that the mimetic reasons were moderately important; and the third cluster, is made up of organizations that have selected as essential the options related to mimetic processes. Additionally, 71.43% of the organisations present in the first cluster are those belonging to sectors with a *low environmental impact*, while 69.23% of the organisations present in the third cluster belong to sectors with a *high environmental impact*. In the construction of the second cluster the sector variable is not a feature distinguishing this group of organizations within the sample set.

This research, which is innovative in the sense that it is the first work geared towards analyzing membership of the GC in our country from the neo-institutional theoretical standpoint, makes three contributions. On the one hand, it applies neo-institutional theory's sociological perspective to a new context, namely social and environmental accounting. On the other hand, it provides the area of social and environmental accounting with knowledge relating to processes of institutional isomorphism occurring in the adoption of a voluntary code, namely the United Nations GC. Finally, it provides knowledge about the institutional factors that might undermine the legitimacy of organisations participating in a voluntary initiative.

Based on a questionnaire survey the first limitation of the study is the low response rate obtained. The second limitation relates to the difficulty in determining the institutional processes of isomorphism resulting from participation in the GC. Given that evidence exists of the influence that institutional factors exert at different phases throughout the adoption of voluntarily adopted initiatives (Bansal, 2005; Delmas and Montes-Sancho, 2011), the research could be extended by substantiating this factor. Thirdly, the research covers organisations of all sizes, which does not allow an exhaustive analysis of the results obtained. Finally, the work could be extended: with a dependency-based study model showing how it affects the profits, reputation or image of an organisation that joins the GC; and with a case study, a methodology which would give us greater insight into the process of joining the GC in our country.

## REFERENCES

Adams, C.A., & Frost, G.R. (2008). Integrating sustainability reporting into management practices. *Accounting Forum*, 32 (4), 288-302.



- Adams, C.A., & Larrinaga-González, C. (2007). Engaging with organizations in pursuit of improved sustainability accounting and performance. *Accounting, Auditing & Accountability Journal*, 20 (3), 333-355.
- Aerts, W.; Cormier, D., & Magnan, M. (2006). Intra-industry imitation in corporate environmental reporting, An international perspective. *Journal of Accounting and Public Policy*, 25, 299-331.
- Álvarez, I., & Garayar, A. (2007). Incidencia de la GRI-2002 en las emisiones de memorias sostenibles. *Ekonomiaz Revista Vasca de Economía*, 65, 318-341.
- Araujo, P. (2003). Nuevo institucionalismo, teoría de la estructuración y cambio en los sistemas y prácticas de contabilidad de gestión, teorías y métodos de investigación. *Revista Española de Financiación y Contabilidad*, XXXII, 118, 693-724.
- Argandoña, A. (1999), Las empresas ante la corrupción. *Research Paper n° 392, Cátedra de Economía y Ética*. IESE Business School.
- Ayuso, S., & Roca, M. (2010). Las empresas españolas en el Pacto Mundial. *Research Document n°8*. Cátedra MANGO RSC.
- Ball, A., & Craig, R. (2010). Using neo-institutionalism to advance social and environmental accounting. *Critical Perspectives in Accounting*, 21, 283-293.
- Bansal, P. (2005). Evolving sustainably, a longitudinal study of corporate sustainable development. *Strategic Management Journal*, 26 (3), 197-218.
- Baxter, J., & Chua, W.F. (2003). Alternative management accounting research - whence and whither. *Accounting, Organizations and Society*, 28 (2-3), 97-126.
- Bebbington, J., Higgins, C., & Frame, B. (2009). Initiating sustainable development reporting, evidence from New Zealand. *Accounting, Auditing & Accountability Journal*, 22 (4), 588-625.
- Bécue, M., & Valls, J. (2010). *Manual de introducción a los métodos factoriales y clasificación con SPAD*. Servei d'Estadística Universitat Autònoma de Barcelona.
- Bennie, L., Bernhagen, P., & Mitchell, N.J. (2007). The Logic of Transnational Action, The Good Corporation and the Global Compact. *Political Studies*, 55, 733-753.
- Berger, P.L., & Luckmann, T. (1967). *La construcción social de la realidad*, Amorrortu, Buenos Aires.
- Boiral, O. (2003). ISO 9000, Outside the iron cage. *Organization Science*, 14 (6), 720-737.
- Boiral, O. (2007). Corporate greening through ISO 14001, a rational myth? *Organization Science*, 18 (1), 127-146.
- Byrd, L.S. (2009). Collaborative corporate social responsibility. A case study examination of the international public relations agency involvement in the United Nations Global Compact. *Corporate Communications, An International Journal*, 14 (3), 303-319.
- Calvo, J.A., Garayar, A., & Álvarez, I. (2007). Informes de sostenibilidad, el estado del arte. *Cuadernos Aragoneses de Economía*, 1, 63-97.

- Cetindamar, D., & Husoy, K. (2007). Corporate social responsibility practices and environmentally responsible behavior, the case of the United Nations Global Compact. *Journal of Business Ethics*, 76, 163-176.
- Coller, X., & Garvía, R. (2004). *Análisis de Organizaciones*. Centro de Investigaciones Sociológicas, Madrid.
- Cornejo, J.M. (1988). *Técnicas de investigación social, el análisis de correspondencias (teoría y práctica)*. Biblioteca Universitaria de Ciencias Sociales, Barcelona.
- Corporate Europe Observatory (2009). *A who's who guide to corporate lobbying in Copenhagen*. Corporate Europe Observatory, Bruselas.
- Delmas, M.A., & Montes-Sancho, M. (2011). An institutional perspective on the diffusion of international management system standards, the case of the environmental management standard ISO 14001. *Business Ethics Quarterly*, 21 (1), 103-132.
- DiMaggio, P.J., & Powell, W.W. (1991a). Introduction. En W.W. Powell & P.J. DiMaggio (Eds.). *The New Institutionalism in Organizational Analysis* (pp. 1-38). *The University of Chicago Press*, Chicago/London.
- DiMaggio, P.J., & Powell, W.W. (1991b). The Iron Cage Revisited, Institutional Isomorphism and Collective Rationality in Organizational Fields. En W.W. Powell & P.J. DiMaggio (Eds.). *The New Institutionalism in Organizational Analysis* (pp. 63-82). *The University of Chicago Press*, Chicago/London.
- European Commission (2003). *Mapping instruments for corporate social responsibility*. Employment & Social affairs.
- European Commission (2004). *ABC of the main instruments of corporate social responsibility*. Employment & Social affairs.
- Fernández, K., & Modroño, J.I. (2010). *Estadística Exploratoria Multivariante. Teoría y Aplicaciones en Investigación de Mercados*. Universidad del País Vasco, Bilbao.
- Frederick, W.C. (2006). *Corporation be good! The story of corporate social responsibility*. Dog Ear Publishing. Indianapolis.
- Friedman, M. (1970). The Social Responsibility of Business is to Increase its Profits. *The New York Times Magazine*, September 13.
- FTSE International Limited (2006). *FTSE4GOOD INDEX SERIES Inclusion Criteria*. FTSE International, <<http://www.ftse.com>>.
- Garriga, E., & Melé, D. (2004). Corporate Social Responsibility Theories, Mapping the Territory. *Journal of Business Ethics*, 53 (1-2), 51-71.
- Gray, R. (2000). Current Developments and Trends in Social and Environmental Auditing, Reporting and Attestation, A Review and Comment. *International Journal of Auditing*, 4 (3), 247-268.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Constructing a research database of social and environmental reporting by UK companies. *Accounting, Auditing & Accountability Journal*, 8 (2), 78-101.

- Gray, R., Owen, D., & Adams, C. (1996). *Accounting & Accountability. Changes and Challenges in Corporate Social and Environmental Reporting*. Prentice Hall, Hemel Hempstead.
- Hiss, S. (2009). From Implicit to Explicit Corporate Social Responsibility, Institutional Change as a Fight for Myths. *Business Ethics Quarterly*, 19 (3), 433-451.
- Janney, J.J., Dess, G., & Forlani, V. (2009). Glass houses? Market reactions to firms joining the UN Global Compact. *Journal of Business Ethics*, 90 (3), 407-423.
- Jenkins, R. (2002). The political economy of codes of conduct. En R. Jenkins; R. Pearson & G. Seyfang, *Corporate responsibility and labor rights*. Earthscan Publications Ltd., London.
- Jenkins, R., Pearson, R., & Seyfang, G. (2002). *Corporate responsibility and labour rights*. Earthscan Publications Ltd., London.
- Jennings, P.D., & Zandbergen, P.A. (1995). Ecologically sustainable organizations, an institutional approach. *Academy of Management Review*, 20 (4), 1015-1052.
- Kell, G., & Levin, D. (2002). The evolution of the Global Compact Network, An historic experiment in learning and action. *Paper presented at The Academy of Management Annual Conference Building Effective Networks*. Denver, August 11-14.
- KPMG (2009). *Overseas Bribery and Corruption Survey*.
- Larrinaga-González, C. (2007). Sustainability reporting. Insights from neoinstitutional theory. En J. Unerman, J. Bebbington & B. O'Dwyer. *Sustainability Accounting and Accountability*. Routledge, London.
- Lebart, L., Fénelon, J.P., & Morineau, A. (1985). *Tratamiento estadístico de datos, métodos y programas*. Marcombo, Barcelona.
- Leipziger, D. (2003). *The Corporate Responsibility Code Book*. Greenleaf Publishing, Sheffield.
- Leipziger, D. (2010). *The Corporate Responsibility Code Book. Revised Second Edition*. Greenleaf Publishing, Sheffield.
- Lindblom, C.K. (1994). The implications of organizational legitimacy for corporate social performance and disclosure. *Paper presented at Critical Perspectives on Accounting Conference*. New York.
- Llena, F., Moneva, J.M., & Hernández, B. (2007). Environmental disclosures and compulsory accounting standards, the case of Spanish annual reports. *Business Strategy and the Environment*, 16, 50-63.
- Lukka, K. (2010). The roles and effects of paradigms in accounting research. *Management Accounting Research*, 21, 110-115.
- McKinsey & Company (2004). *Assessing the Global Compact's Impact*. McKinsey, New York.
- McKinsey & Company (2007). *UN Global Compact CEO Participant Survey*. McKinsey, New York.
- Meyer, J.W., & Rowan, B. (1991). Institutionalized Organizations, Formal Structure as Myth and Ceremony. En W.W. Powell & P.J. DiMaggio (Eds.). *The New Institutionalism in Organizational Analysis* (pp. 41-62). *The University of Chicago Press*, Chicago/London.

- Moll, J., Burns, J., & Major, M. (2006). Institutional Theory. En Z. Hoque. *Methodological Issues in Accounting Research, Theories, Methods and Issues* (pp. 183-206). Spiramus, London.
- OCDE (2001). *Codes of Corporate conduct, Expanded Review of their Contents*. Directorate for financial, fiscal and enterprise affairs.
- Ruggie, J.G. (2004). Reconstituting the Global Public Domain. Issues, Actors and Practices. *Working paper n°6 of the Corporate Social Responsibility Initiative*. Harvard University, Cambridge.
- Runhaar, H., & Lafferty, H. (2009). Governing corporate social responsibility, an assessment of the contribution of the UN Global Compact to CSR strategies in the telecommunications industry. *Journal of Business Ethics*, 84, 479-495.
- Scott, W.R. (2008). *Institutions and organizations. Ideas and Interests (Third Edition)*. Sage Publications, California.
- Selznick, P. (1996). Institutionalism “Old” and “New”. *Administrative Science Quarterly*, 41 (2), 270-277.
- UN Global Compact Office (2007, 2009, 2010, 2012). *Annual review*. United Nations Global Compact Office.
- Unerman, J., & O’Dwyer, B. (2007). The business case for regulation of corporate social responsibility and accountability. *Accounting Forum*, 31, 332-353.
- Unerman, J., Bebbington, J., & O’Dwyer, B. (2007). *Sustainability, Accounting and Accountability*. Routledge, London/New York.
- United Nations Joint Inspection Unit, UNJIU (2010). *United Nations corporate partnerships, The role and functioning of the Global Compact*. United Nations, Geneva.
- United Nations Research Institute for Social Development, UNRISD (2000). *Promoting Socially Responsible Business in Developing Countries. The Potential and Limits of Voluntary Initiatives*. New York, UNRISD.
- Utting, P. (2002). The Global Compact and Civil Society, Averting a Collision Course. *Development in Practice*, 12 (5), 644-647.
- Vives, A. (2008). Pacto Global, ¿eso es todo? *Revista Sinergia*, 6.
- Vormedal, I. (2005). Governance through learning, The UN Global Compact and corporate responsibility. *Report n° 7/05, Program for research and documentation for a sustainable society, ProSus*. University of Oslo.
- Waddock, S. (2004). Creating Corporate Accountability, foundational Principles to Make Corporate Citizenship Real. *Journal of Business Ethics*, 50 (4), 313-327.
- Waddock, S. (2008). Building a New Institutional Infrastructure for Corporate Responsibility. *Academy of Management Perspectives*, August, 87-108.
- Whitehouse, L. (2003). Corporate Social Responsibility, Corporate Citizenship and the Global Compact. *Global Social Policy*, 3 (3), 299-318.
- Zucker, L.G. (1977). The role of institutionalization in cultural persistence. *American Sociological Review*, 42, 726-743.

TABLE 8. COORDINATES, CONTRIBUTIONS AND SQUARED COSINES OF ACTIVE CATEGORIES

CATEGORIES				COORDINATES					CONTRIBUTIONS					SQUARED COSINES				
IDEN	LABEL	REL. WT.	DISTO	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
1 . sectors																		
m1	- high impact sectors	1.59	1.85	0.28	0.18	-0.50	0.22	0.32	0.4	0.2	2.0	0.5	1.0	0.04	0.02	0.13	0.03	0.05
m2	- medium impact sectors	1.12	3.05	-0.33	-0.02	0.11	-0.32	-0.54	0.4	0.0	0.1	0.7	2.2	0.04	0.00	0.00	0.03	0.10
m3	- low impact sectors	1.83	1.48	-0.45	0.14	0.36	0.00	0.06	1.1	0.2	1.2	0.0	0.0	0.14	0.01	0.09	0.00	0.00
CUMULATED CONTRIBUTION =									1.8	0.4	3.2	1.2	3.2					
Legal requirements																		
m1	- Motivación1=1	1.24	2.67	-0.69	-0.23	-0.39	0.06	-0.42	1.7	0.3	1.0	0.0	1.4	0.18	0.02	0.06	0.00	0.07
m2	- Motivación1=2	1.00	3.53	0.12	-0.25	0.27	-0.25	0.02	0.0	0.3	0.4	0.4	0.0	0.00	0.02	0.02	0.02	0.00
m3	- Motivación1=3	1.06	3.28	0.36	0.34	-0.04	0.20	-0.14	0.4	0.6	0.0	0.3	0.1	0.04	0.04	0.00	0.01	0.01
m4	- Motivación1=4	0.89	4.13	0.18	0.21	0.29	-0.15	0.09	0.1	0.2	0.4	0.1	0.0	0.01	0.01	0.02	0.01	0.00
m5	- Motivación1=5	0.35	11.83	0.53	-0.08	0.01	0.26	1.61	0.3	0.0	0.0	0.1	5.9	0.02	0.00	0.00	0.01	0.22
CUMULATED CONTRIBUTION =									2.5	1.3	1.7	0.9	7.5					
To improve the organization's image																		
m2	- Motivación2=2	0.41	10.00	-0.99	0.80	-1.10	-0.90	0.30	1.2	1.2	2.5	2.0	0.2	0.10	0.06	0.12	0.08	0.01
m3	- Motivación2=3	1.24	2.67	-0.35	0.13	0.33	0.21	-0.25	0.4	0.1	0.7	0.3	0.5	0.05	0.01	0.04	0.02	0.02
m4	- Motivación2=4	2.60	0.75	0.23	-0.32	0.07	-0.05	0.10	0.4	1.2	0.1	0.0	0.2	0.07	0.14	0.01	0.00	0.01
m5	- Motivación2=5	0.30	14.40	0.83	1.15	-0.47	0.78	-0.23	0.6	1.7	0.3	1.1	0.1	0.05	0.09	0.02	0.04	0.00
CUMULATED CONTRIBUTION =									2.6	4.1	3.6	3.5	1.0					
To enable entry into foreign markets																		
m1	- Motivación3=1	1.24	2.67	-0.73	-0.02	-0.39	-0.25	-0.05	1.9	0.0	1.0	0.5	0.0	0.20	0.00	0.06	0.02	0.00
m2	- Motivación3=2	0.89	4.13	-0.04	-0.36	0.28	0.25	-0.29	0.0	0.5	0.4	0.3	0.5	0.00	0.03	0.02	0.01	0.02
m3	- Motivación3=3	1.65	1.75	0.33	0.27	0.00	0.04	-0.11	0.5	0.5	0.0	0.0	0.1	0.06	0.04	0.00	0.00	0.01
m4	- Motivación3=4	0.77	4.92	0.51	-0.13	0.32	0.04	0.66	0.6	0.1	0.4	0.0	2.2	0.05	0.00	0.02	0.00	0.09
CUMULATED CONTRIBUTION =									3.1	1.1	1.7	0.8	2.8					
To compete with other organisations on the global market																		
m1	- Motivación4=1	0.59	6.70	-1.50	0.15	-0.47	-0.34	0.59	3.9	0.1	0.7	0.4	1.3	0.34	0.00	0.03	0.02	0.05
m2	- Motivación4=2	0.47	8.63	0.04	-0.91	-0.59	0.77	-0.75	0.0	1.7	0.8	1.7	1.7	0.00	0.10	0.04	0.07	0.06
m3	- Motivación4=3	1.83	1.48	0.04	-0.08	0.35	0.04	-0.31	0.0	0.0	1.1	0.0	1.1	0.00	0.00	0.08	0.00	0.06
m4	- Motivación4=4	1.24	2.67	0.49	0.08	0.08	0.08	0.40	0.9	0.0	0.0	0.0	1.3	0.09	0.00	0.00	0.00	0.06
m5	- Motivación4=5	0.41	10.00	0.42	0.91	-0.44	-0.78	0.16	0.2	1.5	0.4	1.5	0.1	0.02	0.08	0.02	0.06	0.00
CUMULATED CONTRIBUTION =									5.0	3.3	3.1	3.7	5.5					
To make the organisation stand out from the competition																		
m1	- Motivación5=1	0.35	11.83	-1.90	-0.16	-1.21	-0.59	0.64	3.7	0.0	2.6	0.7	0.9	0.30	0.00	0.12	0.03	0.03
m2	- Motivación5=2	0.24	18.25	-0.37	-1.11	0.07	0.08	0.80	0.1	1.3	0.0	0.0	1.0	0.01	0.07	0.00	0.00	0.04
m3	- Motivación5=3	0.65	6.00	-0.10	-0.28	0.43	0.13	-0.36	0.0	0.2	0.6	0.1	0.5	0.00	0.01	0.03	0.00	0.02
m4	- Motivación5=4	2.36	0.93	0.27	-0.12	0.10	-0.04	-0.19	0.5	0.2	0.1	0.0	0.5	0.08	0.02	0.01	0.00	0.04
m5	- Motivación5=5	0.94	3.81	0.20	0.84	-0.10	0.21	0.28	0.1	2.9	0.0	0.2	0.5	0.01	0.18	0.00	0.01	0.02
CUMULATED CONTRIBUTION =									4.4	4.6	3.3	1.1	3.5					
To reduce production costs																		
m1	- Motivación6=1	0.83	4.50	-1.40	0.40	-0.05	0.29	-0.65	4.7	0.6	0.0	0.4	2.3	0.43	0.04	0.00	0.02	0.09
m2	- Motivación6=2	1.42	2.21	0.04	-0.49	0.22	-0.10	-0.06	0.0	1.5	0.3	0.1	0.0	0.00	0.11	0.02	0.00	0.00
m3	- Motivación6=3	1.53	1.96	0.37	0.11	-0.14	0.12	0.38	0.6	0.1	0.1	0.1	1.4	0.07	0.01	0.01	0.01	0.07
m4	- Motivación6=4	0.65	6.00	0.60	0.09	-0.01	-0.41	-0.10	0.7	0.0	0.0	0.6	0.0	0.06	0.00	0.00	0.03	0.00
m5	- Motivación6=5	0.12	37.50	1.09	1.08	-0.44	-0.13	0.91	0.4	0.6	0.1	0.0	0.6	0.03	0.03	0.01	0.00	0.02
CUMULATED CONTRIBUTION =									6.4	2.8	0.6	1.3	4.4					

CATEGORIES			COORDINATES					CONTRIBUTIONS					SQUARED COSINES					
IDEN	LABEL	REL. WT.	DISTO	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
To increase the organisation's efficiency																		
m1	- Motivación7=1	0.30	14.40	-2.06	0.36	-0.83	-0.73	-0.32	3.6	0.2	1.0	0.9	0.2	0.29	0.01	0.05	0.04	0.01
m2	- Motivación7=2	0.59	6.70	0.03	-0.36	0.28	1.01	0.13	0.0	0.3	0.2	3.6	0.1	0.00	0.02	0.01	0.15	0.00
m3	- Motivación7=3	1.30	2.50	-0.26	-0.68	-0.08	0.24	-0.15	0.3	2.6	0.0	0.5	0.2	0.03	0.18	0.00	0.02	0.01
m4	- Motivación7=4	1.48	2.08	0.46	0.13	0.30	-0.22	0.22	0.9	0.1	0.7	0.4	0.5	0.10	0.01	0.04	0.02	0.02
m5	- Motivación7=5	0.89	4.13	0.28	0.89	-0.29	-0.43	-0.13	0.2	3.1	0.4	1.0	0.1	0.02	0.19	0.02	0.04	0.00
CUMULATED CONTRIBUTION =									5.0	6.3	2.3	6.3	1.0					
To increase customer satisfaction																		
m1	- Motivación8=1	0.24	18.25	-3.09	0.96	-1.19	-1.02	0.15	6.6	1.0	1.7	1.5	0.0	0.52	0.05	0.08	0.06	0.00
m3	- Motivación8=3	0.71	5.42	-0.47	-0.71	0.40	0.88	0.35	0.4	1.6	0.6	3.3	0.6	0.04	0.09	0.03	0.14	0.02
m4	- Motivación8=4	2.01	1.26	0.17	-0.59	0.23	0.02	-0.15	0.2	3.1	0.5	0.0	0.3	0.02	0.28	0.04	0.00	0.02
m5	- Motivación8=5	1.59	1.85	0.45	0.92	-0.29	-0.27	0.01	1.0	5.9	0.7	0.7	0.0	0.11	0.46	0.04	0.04	0.00
CUMULATED CONTRIBUTION =									8.2	11.5	3.4	5.5	0.9					
To increase employee satisfaction																		
m1	- Motivación9=1	0.12	37.50	-3.05	0.60	-2.26	-1.84	0.92	3.2	0.2	3.0	2.4	0.6	0.25	0.01	0.14	0.09	0.02
m2	- Motivación9=2	0.12	37.50	-0.60	-1.10	0.36	0.59	0.26	0.1	0.6	0.1	0.2	0.1	0.01	0.03	0.00	0.01	0.00
m3	- Motivación9=3	0.35	11.83	-0.27	-0.43	0.29	0.87	0.00	0.1	0.3	0.2	1.6	0.0	0.01	0.02	0.01	0.06	0.00
m4	- Motivación9=4	2.24	1.03	-0.07	-0.48	0.26	0.05	-0.14	0.0	2.2	0.7	0.0	0.3	0.00	0.22	0.06	0.00	0.02
m5	- Motivación9=5	1.71	1.66	0.39	0.75	-0.27	-0.16	0.10	0.8	4.2	0.6	0.3	0.1	0.09	0.34	0.04	0.02	0.01
CUMULATED CONTRIBUTION =									4.2	7.5	4.6	4.6	1.1					
Due to pressure from stakeholders																		
m1	- Motivación10=1	0.65	6.00	-0.83	-0.05	-0.17	-0.13	-0.58	1.3	0.0	0.1	0.1	1.4	0.11	0.00	0.01	0.00	0.06
m2	- Motivación10=2	1.18	2.85	-0.20	-0.33	-0.42	0.76	-0.19	0.1	0.6	1.0	4.1	0.3	0.01	0.04	0.06	0.20	0.01
m3	- Motivación10=3	2.07	1.20	0.30	0.16	0.19	-0.53	0.07	0.5	0.2	0.4	3.5	0.1	0.07	0.02	0.03	0.23	0.00
m4	- Motivación10=4	0.65	6.00	0.25	0.15	0.33	0.44	0.72	0.1	0.1	0.4	0.7	2.2	0.01	0.00	0.02	0.03	0.09
CUMULATED CONTRIBUTION =									2.1	0.9	1.9	8.3	3.9					
To feel that one is contributing to the effort made in pursuit of SD																		
m2	- Motivación11=2	0.18	24.67	0.22	0.34	-0.49	2.10	0.85	0.0	0.1	0.2	4.6	0.8	0.00	0.00	0.01	0.18	0.03
m3	- Motivación11=3	0.71	5.42	-0.34	-0.57	-0.41	0.56	-0.47	0.2	1.0	0.6	1.3	1.0	0.02	0.06	0.03	0.06	0.04
m4	- Motivación11=4	2.24	1.03	0.06	-0.11	0.24	0.07	0.24	0.0	0.1	0.7	0.1	0.9	0.00	0.01	0.06	0.00	0.06
m5	- Motivación11=5	1.42	2.21	0.04	0.42	-0.12	-0.65	-0.26	0.0	1.1	0.1	3.5	0.6	0.00	0.08	0.01	0.19	0.03
CUMULATED CONTRIBUTION =									0.3	2.3	1.6	9.5	3.3					
To be a good citizen																		
m2	- Motivación12=2	0.41	10.00	-1.12	-0.39	0.34	1.09	-0.23	1.5	0.3	0.2	2.9	0.1	0.12	0.02	0.01	0.12	0.01
m3	- Motivación12=3	1.24	2.67	0.21	-0.34	-0.24	0.48	-0.48	0.2	0.6	0.4	1.7	1.9	0.02	0.04	0.02	0.09	0.09
m4	- Motivación12=4	2.13	1.14	0.01	-0.07	-0.01	-0.21	0.29	0.0	0.1	0.0	0.6	1.1	0.00	0.00	0.00	0.04	0.07
m5	- Motivación12=5	0.77	4.92	0.24	0.97	0.23	-0.79	0.11	0.1	3.2	0.2	2.8	0.1	0.01	0.19	0.01	0.13	0.00
CUMULATED CONTRIBUTION =									1.8	4.1	0.8	8.0	3.2					
To gain access to the experiences of the GC initiative																		
m1	- Motivación13=1	0.24	18.25	-2.16	0.09	-0.35	0.19	-0.30	3.2	0.0	0.1	0.1	0.1	0.26	0.00	0.01	0.00	0.00
m2	- Motivación13=2	0.41	10.00	-0.84	-0.91	-0.73	0.37	0.40	0.8	1.5	1.1	0.3	0.4	0.07	0.08	0.05	0.01	0.02
m3	- Motivación13=3	1.59	1.85	0.47	-0.31	-0.21	0.08	-0.33	1.0	0.7	0.3	0.1	1.1	0.12	0.05	0.02	0.00	0.06
m4	- Motivación13=4	1.95	1.33	0.01	0.18	0.35	-0.20	0.35	0.0	0.3	1.2	0.5	1.6	0.00	0.03	0.09	0.03	0.09
m5	- Motivación13=5	0.35	11.83	0.24	1.41	0.07	0.20	-0.71	0.1	3.1	0.0	0.1	1.1	0.00	0.17	0.00	0.00	0.04
CUMULATED CONTRIBUTION =									5.2	5.5	2.8	1.0	4.4					

CATEGORIES			COORDINATES					CONTRIBUTIONS					SQUARED COSINES				
IDEN	LABEL	REL. WT. DISTO	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
To gain access to the Global Compact social network																	
m1	- Motivación14=1	0.18 24.67	-3.12	1.03	-1.21	-0.84	-0.12	5.0	0.8	1.3	0.8	0.0	0.39	0.04	0.06	0.03	0.00
m2	- Motivación14=2	1.00 3.53	-0.23	-0.61	-0.33	0.71	-0.08	0.1	1.6	0.6	3.0	0.0	0.01	0.11	0.03	0.14	0.00
m3	- Motivación14=3	1.83 1.48	0.36	-0.24	-0.02	0.02	-0.23	0.7	0.5	0.0	0.0	0.6	0.09	0.04	0.00	0.00	0.03
m4	- Motivación14=4	1.36 2.35	0.02	0.49	0.45	-0.32	0.51	0.0	1.4	1.4	0.9	2.3	0.00	0.10	0.09	0.04	0.11
m5	- Motivación14=5	0.18 24.67	0.60	1.16	-0.16	-0.85	-1.00	0.2	1.0	0.0	0.8	1.2	0.01	0.05	0.00	0.03	0.04
CUMULATED CONTRIBUTION =								6.0	5.4	3.3	5.4	4.1					
Inadequate education system and shortage of experts in SR																	
m1	- dificultad-fut-1=1	0.41 10.00	-1.96	0.91	0.19	-0.31	0.02	4.6	1.5	0.1	0.2	0.0	0.38	0.08	0.00	0.01	0.00
m2	- dificultad-fut-1=2	0.83 4.50	0.17	-0.58	-0.23	0.02	0.08	0.1	1.2	0.2	0.0	0.0	0.01	0.07	0.01	0.00	0.00
m3	- dificultad-fut-1=3	1.71 1.66	0.10	-0.25	0.12	-0.14	0.38	0.0	0.5	0.1	0.2	1.6	0.01	0.04	0.01	0.01	0.09
m4	- dificultad-fut-1=4	1.42 2.21	0.22	0.12	0.05	0.03	-0.65	0.2	0.1	0.0	0.0	3.9	0.02	0.01	0.00	0.00	0.19
m5	- dificultad-fut-1=5	0.18 24.67	1.10	1.97	-0.92	1.71	1.09	0.6	3.0	0.8	3.1	1.4	0.05	0.16	0.03	0.12	0.05
CUMULATED CONTRIBUTION =								5.6	6.3	1.2	3.5	6.9					
Weak governance, corruption																	
m1	- dificultad-fut-2=1	0.41 10.00	-1.77	0.79	1.45	0.60	-0.26	3.8	1.1	4.4	0.9	0.2	0.31	0.06	0.23	0.04	0.01
m2	- dificultad-fut-2=2	0.77 4.92	-0.58	-0.64	-1.06	-0.18	0.15	0.7	1.4	4.4	0.2	0.1	0.07	0.08	0.21	0.01	0.00
m3	- dificultad-fut-2=3	1.36 2.35	0.40	-0.25	0.33	-0.45	0.04	0.6	0.4	0.7	1.7	0.0	0.07	0.03	0.05	0.09	0.00
m4	- dificultad-fut-2=4	1.48 2.08	0.28	0.15	0.01	0.16	0.22	0.3	0.1	0.0	0.2	0.4	0.04	0.01	0.00	0.01	0.02
m5	- dificultad-fut-2=5	0.53 7.56	0.42	0.53	-0.48	0.51	-0.71	0.3	0.6	0.6	0.8	1.8	0.02	0.04	0.03	0.03	0.07
CUMULATED CONTRIBUTION =								5.8	3.6	10.1	3.7	2.5					
Effects of climate change																	
m1	- dificultad-fut-3=1	0.30 14.40	-1.88	1.21	2.16	0.84	-0.30	3.1	1.9	6.9	1.2	0.2	0.25	0.10	0.32	0.05	0.01
m2	- dificultad-fut-3=2	0.89 4.13	-0.73	-0.38	-0.56	-0.05	0.45	1.4	0.6	1.4	0.0	1.2	0.13	0.04	0.08	0.00	0.05
m3	- dificultad-fut-3=3	1.83 1.48	0.31	-0.36	0.19	-0.31	0.24	0.5	1.0	0.3	1.1	0.7	0.06	0.09	0.02	0.07	0.04
m4	- dificultad-fut-3=4	1.24 2.67	0.35	0.22	-0.22	-0.09	-0.92	0.4	0.3	0.3	0.1	6.8	0.04	0.02	0.02	0.00	0.32
m5	- dificultad-fut-3=5	0.30 14.40	0.71	1.24	-0.71	1.66	1.32	0.4	2.0	0.8	4.8	3.3	0.04	0.11	0.04	0.19	0.12
CUMULATED CONTRIBUTION =								5.8	5.7	9.7	7.2	12.1					
Unequal distribution of wealth																	
m1	- dificultad-fut-4=1	0.35 11.83	-1.75	1.04	2.03	0.77	-0.36	3.2	1.7	7.4	1.2	0.3	0.26	0.09	0.35	0.05	0.01
m2	- dificultad-fut-4=2	0.94 3.81	-0.20	-0.13	-1.01	-0.05	0.19	0.1	0.1	4.8	0.0	0.2	0.01	0.00	0.27	0.00	0.01
m3	- dificultad-fut-4=3	2.07 1.20	0.02	-0.44	0.15	-0.18	0.25	0.0	1.8	0.2	0.4	0.8	0.00	0.16	0.02	0.03	0.05
m4	- dificultad-fut-4=4	0.89 4.13	0.55	0.26	0.15	-0.51	-0.88	0.8	0.3	0.1	1.4	4.5	0.07	0.02	0.01	0.06	0.19
m5	- dificultad-fut-4=5	0.30 14.40	0.97	1.48	-0.74	2.02	0.74	0.8	2.8	0.8	7.2	1.0	0.06	0.15	0.04	0.28	0.04
CUMULATED CONTRIBUTION =								4.9	6.6	13.3	10.2	6.8					
Reliable access to energy																	
m1	- dificultad-fut-5=1	0.30 14.40	-2.26	1.24	1.35	0.20	-0.32	4.4	2.0	2.7	0.1	0.2	0.35	0.11	0.13	0.00	0.01
m2	- dificultad-fut-5=2	0.94 3.81	-0.66	-0.40	-0.83	0.08	0.13	1.2	0.7	3.3	0.0	0.1	0.12	0.04	0.18	0.00	0.00
m3	- dificultad-fut-5=3	1.83 1.48	0.22	-0.38	0.50	-0.30	0.45	0.3	1.2	2.3	1.0	2.4	0.03	0.10	0.17	0.06	0.14
m4	- dificultad-fut-5=4	1.24 2.67	0.55	0.29	-0.30	0.10	-0.98	1.1	0.5	0.5	0.1	7.7	0.11	0.03	0.03	0.00	0.36
m5	- dificultad-fut-5=5	0.24 18.25	0.88	1.47	-0.71	1.23	1.55	0.5	2.2	0.6	2.1	3.7	0.04	0.12	0.03	0.08	0.13
CUMULATED CONTRIBUTION =								7.5	6.5	9.5	3.3	14.0					
Access to water and healthcare																	
m1	- dificultad-fut-6=1	0.53 7.56	-1.53	0.78	1.25	0.20	0.03	3.6	1.4	4.2	0.1	0.0	0.31	0.08	0.21	0.01	0.00
m2	- dificultad-fut-6=2	1.06 3.28	-0.43	-0.52	-0.88	-0.11	0.31	0.6	1.3	4.2	0.1	0.7	0.06	0.08	0.24	0.00	0.03
m3	- dificultad-fut-6=3	1.65 1.75	0.25	-0.44	0.52	-0.34	0.28	0.3	1.4	2.3	1.2	0.8	0.04	0.11	0.16	0.07	0.04
m4	- dificultad-fut-6=4	1.06 3.28	0.66	0.42	-0.34	0.24	-0.86	1.4	0.8	0.6	0.4	5.0	0.13	0.05	0.04	0.02	0.22
m5	- dificultad-fut-6=5	0.24 18.25	0.65	1.78	-0.96	1.36	0.42	0.3	3.3	1.1	2.6	0.3	0.02	0.17	0.05	0.10	0.01
CUMULATED CONTRIBUTION =								6.2	8.1	12.3	4.3	6.8					

CATEGORIES			COORDINATES					CONTRIBUTIONS					SQUARED COSINES				
IDEN - LABEL	REL. WT.	DISTO	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Development of HIV and other illnesses																	
m1	- dificultad-fut-7=1	1.00 3.53	-1.16	0.36	0.56	0.53	0.27	4.0	0.6	1.6	1.7	0.5	0.38	0.04	0.09	0.08	0.02
m2	- dificultad-fut-7=2	1.83 1.48	0.11	-0.34	-0.52	-0.22	-0.09	0.1	0.9	2.5	0.6	0.1	0.01	0.08	0.18	0.03	0.00
m3	- dificultad-fut-7=3	1.42 2.21	0.54	0.07	0.41	-0.37	0.01	1.2	0.0	1.2	1.2	0.0	0.13	0.00	0.08	0.06	0.00
m4	- dificultad-fut-7=4	0.30 14.40	0.72	0.58	-0.61	1.36	-0.45	0.4	0.4	0.6	3.3	0.4	0.04	0.02	0.03	0.13	0.01
CUMULATED CONTRIBUTION =								5.6	2.0	5.8	6.7	1.0					

TABLE 9. COORDINATES AND TEST-VALUES OF CATEGORIES

CATEGORIES			TEST-VALUES					COORDINATES					DISTO.
IDEN - LABEL	COUNT	ABS. WT	1	2	3	4	5	1	2	3	4	5	DISTO.
1 . sector													
m1	- high impact sectors	27 27.00	1.8	1.1	-3.2	1.4	2.0	0.28	0.18	-0.50	0.22	0.32	1.85
m2	- medium impact sectors	19 19.00	-1.6	-0.1	0.6	-1.6	-2.7	-0.33	-0.02	0.11	-0.32	-0.54	3.05
m3	- low impact sectors	31 31.00	-3.2	1.0	2.6	0.0	0.4	-0.45	0.14	0.36	0.00	0.06	1.48
Legal requirements													
m1	- Motivación1=1	21 21.00	-3.7	-1.2	-2.1	0.3	-2.2	-0.69	-0.23	-0.39	0.06	-0.42	2.67
m2	- Motivación1=2	17 17.00	0.6	-1.1	1.3	-1.2	0.1	0.12	-0.25	0.27	-0.25	0.02	3.53
m3	- Motivación1=3	18 18.00	1.7	1.7	-0.2	1.0	-0.7	0.36	0.34	-0.04	0.20	-0.14	3.28
m4	- Motivación1=4	15 15.00	0.8	0.9	1.2	-0.6	0.4	0.18	0.21	0.29	-0.15	0.09	4.13
m5	- Motivación1=5	6 6.00	1.3	-0.2	0.0	0.7	4.1	0.53	-0.08	0.01	0.26	1.61	11.83
To improve the organization's image													
m1	- Motivación2=1	1 1.00	-1.8	-1.3	-1.1	0.7	0.1	-1.83	-1.29	-1.09	0.66	0.05	76.00
m2	- Motivación2=2	7 7.00	-2.7	2.2	-3.0	-2.5	0.8	-0.99	0.80	-1.10	-0.90	0.30	10.00
m3	- Motivación2=3	21 21.00	-1.9	0.7	1.7	1.1	-1.3	-0.35	0.13	0.33	0.21	-0.25	2.67
m4	- Motivación2=4	43 43.00	2.7	-2.9	1.0	-0.6	1.0	0.28	-0.30	0.10	-0.06	0.10	0.79
m5	- Motivación2=5	5 5.00	1.9	2.6	-1.1	1.8	-0.5	0.83	1.15	-0.47	0.78	-0.23	14.40
To enable entry into foreign markets													
m1	- Motivación3=1	21 21.00	-3.9	-0.1	-2.1	-1.3	-0.3	-0.73	-0.02	-0.39	-0.25	-0.05	2.67
m2	- Motivación3=2	15 15.00	-0.2	-1.5	1.2	1.1	-1.2	-0.04	-0.36	0.28	0.25	-0.29	4.13
m3	- Motivación3=3	28 28.00	2.2	1.8	0.0	0.3	-0.7	0.33	0.27	0.00	0.04	-0.11	1.75
m4	- Motivación3=4	12 12.00	1.8	-0.8	1.3	0.5	2.5	0.47	-0.21	0.35	0.14	0.68	5.42
m5	- Motivación3=5	1 1.00	1.0	0.8	0.0	-1.2	0.5	1.01	0.81	0.05	-1.18	0.47	76.00



CATEGORIES			TEST-VALUES					COORDINATES					DISTO.	
IDEN	LABEL	COUNT	ABS.WT	1	2	3	4	5	1	2	3	4		5
To compete with other organisations on the global market														
m1	- Motivación4=1	10	10.00	-5.1	0.5	-1.6	-1.2	2.0	-1.50	0.15	-0.47	-0.34	0.59	6.70
m2	- Motivación4=2	8	8.00	0.1	-2.7	-1.7	2.3	-2.2	0.04	-0.91	-0.59	0.77	-0.75	8.63
m3	- Motivación4=3	31	31.00	0.3	-0.6	2.5	0.3	-2.2	0.04	-0.08	0.35	0.04	-0.31	1.48
m4	- Motivación4=4	21	21.00	2.6	0.5	0.4	0.4	2.2	0.49	0.08	0.08	0.08	0.40	2.67
m5	- Motivación4=5	7	7.00	1.2	2.5	-1.2	-2.2	0.4	0.42	0.91	-0.44	-0.78	0.16	10.00
To make the organisation stand out from the competition														
m1	- Motivación5=1	6	6.00	-4.8	-0.4	-3.1	-1.5	1.6	-1.90	-0.16	-1.21	-0.59	0.64	11.83
m2	- Motivación5=2	4	4.00	-0.7	-2.3	0.1	0.2	1.6	-0.37	-1.11	0.07	0.08	0.80	18.25
m3	- Motivación5=3	11	11.00	-0.4	-1.0	1.5	0.5	-1.3	-0.10	-0.28	0.43	0.13	-0.36	6.00
m4	- Motivación5=4	40	40.00	2.4	-1.1	0.9	-0.3	-1.7	0.27	-0.12	0.10	-0.04	-0.19	0.93
m5	- Motivación5=5	16	16.00	0.9	3.7	-0.4	0.9	1.2	0.20	0.84	-0.10	0.21	0.28	3.81
To reduce production costs														
m1	- Motivación6=1	14	14.00	-5.7	1.7	-0.2	1.2	-2.7	-1.40	0.40	-0.05	0.29	-0.65	4.50
m2	- Motivación6=2	24	24.00	0.3	-2.8	1.3	-0.6	-0.3	0.04	-0.49	0.22	-0.10	-0.06	2.21
m3	- Motivación6=3	26	26.00	2.3	0.7	-0.8	0.8	2.3	0.37	0.11	-0.14	0.12	0.38	1.96
m4	- Motivación6=4	11	11.00	2.1	0.3	0.0	-1.5	-0.4	0.60	0.09	-0.01	-0.41	-0.10	6.00
m5	- Motivación6=5	2	2.00	1.6	1.5	-0.6	-0.2	1.3	1.09	1.08	-0.44	-0.13	0.91	37.50
To increase the organisation's efficiency														
m1	- Motivación7=1	5	5.00	-4.7	0.8	-1.9	-1.7	-0.7	-2.06	0.36	-0.83	-0.73	-0.32	14.40
m2	- Motivación7=2	10	10.00	0.1	-1.2	0.9	3.4	0.4	0.03	-0.36	0.28	1.01	0.13	6.70
m3	- Motivación7=3	22	22.00	-1.4	-3.7	-0.4	1.3	-0.8	-0.26	-0.68	-0.08	0.24	-0.15	2.50
m4	- Motivación7=4	25	25.00	2.8	0.8	1.8	-1.3	1.3	0.46	0.13	0.30	-0.22	0.22	2.08
m5	- Motivación7=5	15	15.00	1.2	3.8	-1.3	-1.8	-0.5	0.28	0.89	-0.29	-0.43	-0.13	4.13
To increase customer satisfaction														
m1	- Motivación8=1	4	4.00	-6.3	2.0	-2.4	-2.1	0.3	-3.09	0.96	-1.19	-1.02	0.15	18.25
m2	- Motivación8=2	1	1.00	-0.9	-1.1	0.8	0.5	0.8	-0.94	-1.06	0.82	0.50	0.80	76.00
m3	- Motivación8=3	11	11.00	-1.5	-2.4	1.3	3.3	1.1	-0.42	-0.68	0.36	0.92	0.31	6.00
m4	- Motivación8=4	34	34.00	1.3	-4.6	1.8	0.2	-1.1	0.17	-0.59	0.23	0.02	-0.15	1.26
m5	- Motivación8=5	27	27.00	-2.9	5.9	-1.8	-1.7	0.0	-0.45	0.92	-0.29	-0.27	0.01	1.85
To increase employee satisfaction														
m1	- Motivación9=1	2	2.00	-4.3	0.8	-3.2	-2.6	1.3	-3.05	0.60	-2.26	-1.84	0.92	37.50
m2	- Motivación9=2	2	2.00	-0.9	-1.6	0.5	0.8	0.4	-0.60	-1.10	0.36	0.59	0.26	37.50
m3	- Motivación9=3	6	6.00	-0.7	-1.1	0.7	2.2	0.0	-0.27	-0.43	0.29	0.87	0.00	11.83
m4	- Motivación9=4	38	38.00	-0.6	-4.1	2.2	0.5	-1.2	-0.07	-0.48	0.26	0.05	-0.14	1.03
m5	- Motivación9=5	29	29.00	2.7	5.1	-1.8	-1.1	0.6	0.39	0.75	-0.27	-0.16	0.10	1.66
Due to pressure from stakeholders														
m1	- Motivación10=1	11	11.00	-2.9	-0.2	-0.6	-0.5	-2.0	-0.83	-0.05	-0.17	-0.13	-0.58	6.00
m2	- Motivación10=2	20	20.00	-1.1	-1.7	-2.2	3.9	-1.0	-0.20	-0.33	-0.42	0.76	-0.19	2.85
m3	- Motivación10=3	34	34.00	2.2	0.8	1.6	-4.0	1.0	0.28	0.10	0.20	-0.52	0.13	1.26
m4	- Motivación10=4	11	11.00	0.9	0.5	1.2	1.5	2.5	0.25	0.15	0.33	0.44	0.72	6.00
m5	- Motivación10=5	1	1.00	0.7	1.9	-0.3	-0.8	-2.1	0.75	1.94	-0.26	-0.79	-2.12	76.00

CATEGORIES				TEST-VALUES					COORDINATES					DISTO.
IDEN	LABEL	COUNT	ABS.WT	1	2	3	4	5	1	2	3	4	5	
To feel that one is contributing to the effort made in pursuit of SD														
m1	- Motivación11=1	0	0.00	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00	0.00	0.00
m2	- Motivación11=2	3	3.00	0.4	0.6	-0.9	3.7	1.5	0.22	0.34	-0.49	2.10	0.85	24.67
m3	- Motivación11=3	12	12.00	-1.3	-2.2	-1.5	2.1	-1.7	-0.34	-0.57	-0.41	0.56	-0.47	5.42
m4	- Motivación11=4	38	38.00	0.5	-0.9	2.1	0.6	2.1	0.06	-0.11	0.24	0.07	0.24	1.03
m5	- Motivación11=5	24	24.00	0.2	2.5	-0.7	-3.8	-1.5	0.04	0.42	-0.12	-0.65	-0.26	2.21
To be a good citizen														
m1	- Motivación12=1	0	0.00	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	0.00	0.00	0.00
m2	- Motivación12=2	7	7.00	-3.1	-1.1	0.9	3.0	-0.6	-1.12	-0.39	0.34	1.09	-0.23	10.00
m3	- Motivación12=3	21	21.00	1.1	-1.8	-1.3	2.6	-2.6	0.21	-0.34	-0.24	0.48	-0.48	2.67
m4	- Motivación12=4	36	36.00	0.1	-0.6	-0.1	-1.7	2.3	0.01	-0.07	-0.01	-0.21	0.29	1.14
m5	- Motivación12=5	13	13.00	0.9	3.8	0.9	-3.1	0.5	0.24	0.97	0.23	-0.79	0.11	4.92
To gain access to the experiences of the GC initiative														
m1	- Motivación13=1	4	4.00	-4.4	0.2	-0.7	0.4	-0.6	-2.16	0.09	-0.35	0.19	-0.30	18.25
m2	- Motivación13=2	7	7.00	-2.3	-2.5	-2.0	1.0	1.1	-0.84	-0.91	-0.73	0.37	0.40	10.00
m3	- Motivación13=3	27	27.00	3.0	-2.0	-1.3	0.5	-2.1	0.47	-0.31	-0.21	0.08	-0.33	1.85
m4	- Motivación13=4	33	33.00	0.1	1.4	2.7	-1.5	2.7	0.01	0.18	0.35	-0.20	0.35	1.33
m5	- Motivación13=5	6	6.00	0.6	3.6	0.2	0.5	-1.8	0.24	1.41	0.07	0.20	-0.71	11.83
To gain access to the Global Compact social network														
m1	- Motivación14=1	3	3.00	-5.5	1.8	-2.1	-1.5	-0.2	-3.12	1.03	-1.21	-0.84	-0.12	24.67
m2	- Motivación14=2	17	17.00	-1.0	-2.8	-1.5	3.3	-0.4	-0.23	-0.61	-0.33	0.71	-0.08	3.53
m3	- Motivación14=3	31	31.00	2.5	-1.7	-0.1	0.1	-1.6	0.36	-0.24	-0.02	0.02	-0.23	1.48
m4	- Motivación14=4	23	23.00	0.1	2.8	2.6	-1.8	2.9	0.02	0.49	0.45	-0.32	0.51	2.35
m5	- Motivación14=5	3	3.00	1.1	2.0	-0.3	-1.5	-1.8	0.60	1.16	-0.16	-0.85	-1.00	24.67
Inadequate education system and shortage of experts in SR														
m1	- dificultad-fut-1=1	7	7.00	-5.4	2.5	0.5	-0.9	0.0	-1.96	0.91	0.19	-0.31	0.02	10.00
m2	- dificultad-fut-1=2	14	14.00	0.7	-2.4	-0.9	0.1	0.3	0.17	-0.58	-0.23	0.02	0.08	4.50
m3	- dificultad-fut-1=3	29	29.00	0.6	-1.7	0.8	-0.9	2.6	0.10	-0.25	0.12	-0.14	0.38	1.66
m4	- dificultad-fut-1=4	24	24.00	1.3	0.7	0.3	0.2	-3.8	0.22	0.12	0.05	0.03	-0.65	2.21
m5	- dificultad-fut-1=5	3	3.00	1.9	3.5	-1.6	3.0	1.9	1.10	1.97	-0.92	1.71	1.09	24.67
Weak governance, corruption														
m1	- dificultad-fut-2=1	7	7.00	-4.9	2.2	4.0	1.6	-0.7	-1.77	0.79	1.45	0.60	-0.26	10.00
m2	- dificultad-fut-2=2	13	13.00	-2.3	-2.5	-4.2	-0.7	0.6	-0.58	-0.64	-1.06	-0.18	0.15	4.92
m3	- dificultad-fut-2=3	23	23.00	2.3	-1.4	1.9	-2.6	0.2	0.40	-0.25	0.33	-0.45	0.04	2.35
m4	- dificultad-fut-2=4	25	25.00	1.7	0.9	0.1	1.0	1.3	0.28	0.15	0.01	0.16	0.22	2.08
m5	- dificultad-fut-2=5	9	9.00	1.3	1.7	-1.5	1.6	-2.3	0.42	0.53	-0.48	0.51	-0.71	7.56
Effects of climate change														
m1	- dificultad-fut-3=1	5	5.00	-4.3	2.8	5.0	1.9	-0.7	-1.88	1.21	2.16	0.84	-0.30	14.40
m2	- dificultad-fut-3=2	15	15.00	-3.1	-1.6	-2.4	-0.2	1.9	-0.73	-0.38	-0.56	-0.05	0.45	4.13
m3	- dificultad-fut-3=3	31	31.00	2.2	-2.6	1.4	-2.2	1.7	0.31	-0.36	0.19	-0.31	0.24	1.48
m4	- dificultad-fut-3=4	21	21.00	1.8	1.2	-1.2	-0.5	-4.9	0.35	0.22	-0.22	-0.09	-0.92	2.67
m5	- dificultad-fut-3=5	5	5.00	1.6	2.8	-1.6	3.8	3.0	0.71	1.24	-0.71	1.66	1.32	14.40

CATEGORIES			TEST-VALUES					COORDINATES					DISTO.	
IDEN	LABEL	COUNT	ABS.WT	1	2	3	4	5	1	2	3	4		5
Unequal distribution of wealth														
m1	- dificultad-fut-4=1	6	6.00	-4.4	2.6	5.2	1.9	-0.9	-1.75	1.04	2.03	0.77	-0.36	11.83
m2	- dificultad-fut-4=2	16	16.00	-0.9	-0.6	-4.5	-0.2	0.8	-0.20	-0.13	-1.01	-0.05	0.19	3.81
m3	- dificultad-fut-4=3	35	35.00	0.1	-3.5	1.2	-1.4	2.0	0.02	-0.44	0.15	-0.18	0.25	1.20
m4	- dificultad-fut-4=4	15	15.00	2.4	1.1	0.6	-2.2	-3.8	0.55	0.26	0.15	-0.51	-0.88	4.13
m5	- dificultad-fut-4=5	5	5.00	2.2	3.4	-1.7	4.6	1.7	0.97	1.48	-0.74	2.02	0.74	14.40
Reliable access to energy														
m1	- dificultad-fut-5=1	5	5.00	-5.2	2.8	3.1	0.5	-0.7	-2.26	1.24	1.35	0.20	-0.32	14.40
m2	- dificultad-fut-5=2	16	16.00	-3.0	-1.8	-3.7	0.4	0.6	-0.66	-0.40	-0.83	0.08	0.13	3.81
m3	- dificultad-fut-5=3	31	31.00	1.6	-2.7	3.6	-2.2	3.2	0.22	-0.38	0.50	-0.30	0.45	1.48
m4	- dificultad-fut-5=4	21	21.00	2.9	1.6	-1.6	0.5	-5.2	0.55	0.29	-0.30	0.10	-0.98	2.67
m5	- dificultad-fut-5=5	4	4.00	1.8	3.0	-1.4	2.5	3.2	0.88	1.47	-0.71	1.23	1.55	18.25
Access to water and healthcare														
m1	- dificultad-fut-6=1	9	9.00	-4.8	2.5	4.0	0.6	0.1	-1.53	0.78	1.25	0.20	0.03	7.56
m2	- dificultad-fut-6=2	18	18.00	-2.1	-2.5	-4.2	-0.6	1.5	-0.43	-0.52	-0.88	-0.11	0.31	3.28
m3	- dificultad-fut-6=3	28	28.00	1.7	-2.9	3.4	-2.3	1.8	0.25	-0.44	0.52	-0.34	0.28	1.75
m4	- dificultad-fut-6=4	18	18.00	3.2	2.0	-1.6	1.2	-4.1	0.66	0.42	-0.34	0.24	-0.86	3.28
m5	- dificultad-fut-6=5	4	4.00	1.3	3.6	-2.0	2.8	0.8	0.65	1.78	-0.96	1.36	0.42	18.25
Development of HIV and other illnesses														
m1	- dificultad-fut-7=1	16	16.00	-5.8	1.0	3.0	1.5	1.0	-1.30	0.23	0.67	0.34	0.23	3.81
m2	- dificultad-fut-7=2	31	31.00	0.8	-2.4	-3.7	-1.6	-0.6	0.11	-0.34	-0.52	-0.22	-0.09	1.48
m3	- dificultad-fut-7=3	24	24.00	3.1	0.4	2.4	-2.2	0.1	0.54	0.07	0.41	-0.37	0.01	2.21
m4	- dificultad-fut-7=4	5	5.00	1.7	1.3	-1.4	3.1	-1.0	0.72	0.58	-0.61	1.36	-0.45	14.40
m5	- dificultad-fut-7=5	1	1.00	1.0	2.5	-1.3	3.6	1.0	1.02	2.46	-1.28	3.61	1.01	76.00

TABLE 10. CHARACTERISATION BY CATEGORIES OF CLUSTERS OR CATEGORIES

Cluster 1 / 3								
T.VALUE	PROB.	PERCENTAGES			CHARACTERISTIC	OF VARIABLES	IDEN	WEIGHT
		GRP/CAT	CAT/GRP	GLOBAL	CATEGORIES			
				18.18	Cluster 1 / 3		aa3a	14
5.08	0.000	68.75	78.57	20.78	dificultad-fut-7=1	p.19.7	m1	16
4.82	0.000	71.43	71.43	18.18	Motivación6=1	p.8.6	m1	14
3.93	0.000	77.78	50.00	11.69	dificultad-fut-6=1	p.19.6	m1	9
3.72	0.000	100.00	35.71	6.49	dificultad-fut-5=1	p.19.5	m1	5
3.65	0.000	70.00	50.00	12.99	Motivación4=1	p.8.4	m1	10
3.27	0.001	83.33	35.71	7.79	dificultad-fut-4=1	p.19.4	m1	6
3.18	0.001	100.00	28.57	5.19	Motivación8=1	p.8.8	m1	4
2.97	0.002	42.86	64.29	27.27	Motivación1=1	p.8.1	m1	21
2.93	0.002	71.43	35.71	9.09	dificultad-fut-2=1	p.19.2	m1	7
2.93	0.002	71.43	35.71	9.09	Motivación12=2	p.8.12	m2	7
2.93	0.002	71.43	35.71	9.09	dificultad-fut-1=1	p.19.1	m1	7
2.72	0.003	80.00	28.57	6.49	dificultad-fut-3=1	p.19.3	m1	5
2.72	0.003	80.00	28.57	6.49	Motivación7=1	p.8.7	m1	5
2.70	0.003	54.55	42.86	14.29	Motivación10=1	p.8.10	m1	11
2.63	0.004	46.67	50.00	19.48	dificultad-fut-3=2	p.19.3	m2	15
2.58	0.005	100.00	21.43	3.90	Motivación14=1	p.8.14	m1	3
2.37	0.009	66.67	28.57	7.79	Motivación5=1	p.8.5	m1	6
2.35	0.009	38.10	57.14	27.27	Motivación3=1	p.8.3	m1	21
2.31	0.010	32.26	71.43	40.26	low impact sectors	sector	m3	31
2.10	0.018	75.00	21.43	5.19	Motivación13=1	p.8.13	m1	4
-2.03	0.021	4.00	7.14	32.47	Motivación7=4	p.8.7	m4	25
-2.14	0.016	3.85	7.14	33.77	Motivación6=3	p.8.6	m3	26
-2.24	0.013	3.70	7.14	35.06	Motivación8=5	p.8.8	m5	27
-2.26	0.012	7.50	21.43	51.95	Motivación5=4	p.8.5	m4	40
-2.26	0.012	5.88	14.29	44.16	Motivación10=3	p.8.10	m3	34
-2.45	0.007	3.45	7.14	37.66	Motivación9=5	p.8.9	m5	29
-2.46	0.007	0.00	0.00	27.27	Motivación4=4	p.8.4	m4	21
-2.59	0.005	6.98	21.43	55.84	Motivación2=4	p.8.2	m4	43
-2.65	0.004	3.23	7.14	40.26	dificultad-fut-7=2	p.19.7	m2	31
-3.44	0.000	0.00	0.00	40.26	dificultad-fut-3=3	p.19.3	m3	31

Cluster 2 / 3								
T.VALUE	PROB.	PERCENTAGES			CHARACTERISTIC	OF VARIABLES	IDEN	WEIGHT
		GRP/CAT	CAT/GRP	GLOBAL	CATEGORIES			
				64.94	Cluster 2 / 3		aa2a	50
4.32	0.000	93.55	58.00	40.26	dificultad-fut-3=3	p.19.3	m3	31
3.27	0.001	89.29	50.00	36.36	dificultad-fut-6=3	p.19.6	m3	28
3.20	0.001	87.10	54.00	40.26	dificultad-fut-5=3	p.19.5	m3	31
3.18	0.001	81.40	70.00	55.84	Motivación2=3	p.8.2	m4	43
3.16	0.001	85.29	58.00	44.16	Motivación8=3	p.8.8	m4	34
3.15	0.001	82.50	66.00	51.95	Motivación5=3	p.8.5	m4	40
2.47	0.007	86.96	40.00	29.87	dificultad-fut-2=3	p.19.2	m3	23
2.16	0.015	80.65	50.00	40.26	Motivación14=3	p.8.14	m3	31
2.16	0.015	80.65	50.00	40.26	dificultad-fut-7=2	p.19.7	m2	31
2.02	0.022	81.48	44.00	35.06	Motivación13=3	p.8.13	m3	27
-2.09	0.018	16.67	2.00	7.79	dificultad-fut-4=1	p.19.4	m1	6
-2.13	0.017	33.33	8.00	15.58	Beneficio14=5	p.15.14	m5	12
-2.23	0.013	0.00	0.00	5.19	Motivación8=1	p.8.8	m1	4
-2.44	0.007	27.27	6.00	14.29	Motivación10=1	p.8.10	m1	11
-2.48	0.007	14.29	2.00	9.09	Motivación4=5	p.8.4	m5	7
-2.48	0.007	14.29	2.00	9.09	dificultad-fut-1=1	p.19.1	m1	7
-2.64	0.004	0.00	0.00	6.49	dificultad-fut-5=1	p.19.5	m1	5
-2.78	0.003	20.00	4.00	12.99	Motivación4=1	p.8.4	m1	10
-2.83	0.002	31.25	10.00	20.78	Motivación5=5	p.8.5	m5	16
-3.19	0.001	11.11	2.00	11.69	dificultad-fut-6=1	p.19.6	m1	9
-3.41	0.000	21.43	6.00	18.18	Motivación6=1	p.8.6	m1	14
-3.41	0.000	25.00	8.00	20.78	dificultad-fut-7=1	p.19.7	m1	16

## Cluster 3 / 3

T.VALUE	PROB.	PERCENTAGES			CHARACTERISTIC CATEGORIES	IDEN	WEIGHT OF VARIABLES
		GRP/CAT	CAT/GRP	GLOBAL			
				16.88	Cluster 3 / 3	aa1a	13
4.42	0.000	44.44	92.31	35.06	Motivación8=5	p.8.8	m5 27
3.98	0.000	56.25	69.23	20.78	Motivación5=5	p.8.5	m5 16
3.91	0.000	85.71	46.15	9.09	Motivación4=5	p.8.4	m5 7
3.51	0.000	37.93	84.62	37.66	Motivación9=5	p.8.9	m5 29
2.82	0.002	80.00	30.77	6.49	dificultad-fut-4=5	p.19.4	m5 5
2.82	0.002	80.00	30.77	6.49	dificultad-fut-3=5	p.19.3	m5 5
2.46	0.007	33.33	69.23	35.06	high impact sectors	sector	m1 27
2.35	0.009	32.14	69.23	36.36	Motivación3=3	p.8.3	m3 28
2.20	0.014	75.00	23.08	5.19	dificultad-fut-6=5	p.19.6	m5 4
2.20	0.014	75.00	23.08	5.19	dificultad-fut-5=5	p.19.5	m5 4
2.15	0.016	40.00	46.15	19.48	Motivación7=5	p.8.7	m5 15
-2.16	0.015	3.57	7.69	36.36	dificultad-fut-6=3	p.19.6	m3 28
-2.41	0.008	0.00	0.00	28.57	Motivación7=3	p.8.7	m3 22
-2.44	0.007	5.26	15.38	49.35	Motivación9=4	p.8.9	m4 38
-3.54	0.000	0.00	0.00	44.16	Motivación8=4	p.8.8	m4 34