

Manual SCIENTIA Academic Journal version 2020

ISSN: 2525-4553



<http://revistas.uneb.br/index.php/scientia/>



*Salvador(BA), 2020.*

## SUMMARY

1 ABOUT SCIENTIA MAGAZINE .....	3
2 CONTINUOUS SCIENTIA MAGAZINE DELIVERY SCHEDULE .....	4
3 STANDARDS FOR SUBMISSION OF SCIENTIFIC ARTICLE FOR SCIENTIA ACADEMIC MAGAZINE .....	5
3.1 STANDARDS .....	5
3.2 RESPONSIBILITY FOR THE CONTENT OF THE MANUSCRIPT .....	5
3.3 CLARIFICATION IN RELATION TO THE RESEARCH ETHICS COMMITTEE (CEP) TO AVOID PLAGUE AND MISCONDUCTS IN RESEARCH .....	6
3.4 IN THE COUPLE REVIEW .....	8
3.5 CONFLICT OF INTEREST .....	9
3.6 BRIEF REPRESENTATION OF ITEM 3 .....	11
4 ARTICLE STRUCTURING FORMAT TEMPLATE FOR SUBMISSION TO SCIENTIA ACADEMIC MAGAZINE .....	12
5 VISUAL FORMATING MODEL FOR SCIENTIA ACADEMIC MAGAZINE .....	15
6 REFERENCE MODELS .....	21
ANNEX A - DECLARATIONS .....	24
ANNEX B - MINI CURRICULUM AUTHORS AND CONTRIBUTIONS .....	

## 1 ABOUT SCIENTIA MAGAZINE

It proposes to be a space for publishing scientific articles produced by professors and students at the State University of Bahia (UNEB) and the Federal Institute of Bahia (IFBA Camaçari), as well as the academic community, as long as within their editorial norms.

The publication will be electronic and circulating exclusively ONLINE on its own website linked to the UNEB and partner institutions journals portal. Its periodicity is quarterly. Its inaugural number one was launched in May 2016.

Articles on free and original themes in the areas of humanities, health and applied social science will be accepted, whose texts reflect the academic and scientific production about contemporary Bahian and Brazilian reality. It is requested to observe the general rules for article submission.

- **GOALS**

General: Contribute to the advancement of knowledge in the area of human, health and applied social science.

Specifics:

- Contribute to the institutionalization of the scientific communities in the area of human, health and applied social science, through the dissemination of the knowledge produced in these areas.
- Promote the exchange, theoretical and empirical debate between authors and readers of this disseminated knowledge.
- Contribute to increased knowledge production in the area of human, health and applied social science.

- **PUBLICATION: Four-monthly**
- **TARGET AUDIENCE: Authors, readers and researchers in the fields of applied human and social sciences.**

Online version: <https://revistas.uneb.br/index.php/scientia>

## **2 CONTINUOUS SCIENTIA MAGAZINE SUBMISSION SCHEDULE**

### **Jan-Apr**

- Submission of articles: 30/10.
- Return for possible corrections: 11/20.
- Delivery time with corrections made: 12/15.

### **May-Aug**

- Submission of articles: 02/28.
- Return for possible corrections: 20/03.
- Delivery time with corrections made: 04/15.

### **Sep-Dec**

- Submission of articles: 06/30.
- Return for possible corrections: 07/20.
- Delivery time with corrections made: 08/15.

Submission e-mail: [revistacientia2016@gmail.com](mailto:revistacientia2016@gmail.com) or through the website:  
<http://revistas.uneb.br/index.php/scientia/>

Note: Since it is a continuous delivery, authors can send it at any time of the year, observing the journal's schedule.

### **3 RULES FOR SUBMISSION OF SCIENTIFIC ARTICLE FOR SCIENTIAL ACADEMIC MAGAZINE**

#### **3.1 STANDARDS**

a) Accepts for publication unpublished articles by Brazilian and foreign authors that deal with the result of theoretical studies, research, reflections on practices and controversial discussions. All papers should contain the methodology used, as well as the results and conclusions reached.

b) Papers may be submitted in Portuguese, English or Spanish.

c) The publication of articles is subject to the opinion of members of the Editorial Board or ad hoc contributors. The selection of articles for publication takes as its basic criteria their contribution to the humanities area that corresponds to the Journal's editorial line, the originality of the theme or treatment given to it, as well as the consistency and rigor of the theoretical-methodological approach. Any changes in structure or content suggested by the referees or the Editorial Board will only be incorporated upon the authors' agreement.

d) In case of acceptance of the article, by the Journal Scientia the author (s) grants the right of the first publication. The transfer of copyrights related to it becomes its exclusive property of this journal and any reproduction, in whole or in part, in any other means of disclosure, printed or electronic, is forbidden, without prior and necessary authorization and, if necessary, obtained, we will include the competent thanks to the Journal. (DECLARATIONS-ANNEX A)

#### **3.2 RESPONSIBILITY FOR MANUSCRIPT CONTENT**

a) The concepts, ideas and opinions expressed in the manuscripts, as well as the accuracy, adequacy and origin of the bibliographic citations are the sole responsibility of the author (s), not necessarily reflecting the position of the Editorial Board of the Journal, Scientific Editors and Associate Editors. To this end, the author (s) must submit the “STATEMENTS (ANNEX I)” whose model is at the end of these instructions, must contain the signature of all authors, and submit it to mail from Scientia magazine (revistacientia2016@gmail.com) along with the two (2) copies of the article, the first identified and the second blind.

### 3.3 Clarification on the Research Ethics Committee (CEP) to avoid plagiarism and research misconduct

a) The Scientia Journal, as well as the author (s), may at any time use and / or clarify in the Research Ethics Committee (CEP) of one of the three (3) Higher Education Institutions (HEIs). UNIP's ZIP Code is at Campus Indianópolis at Rua Dr. Bacelar, 1212 - 4th floor - Vila Clementino - Sao Paulo - SP / Zip Code 04026-002 (Tel .: 11 5586-4090), your contact email is cep @ unip.br (Opening hours - Monday to Thursday from 09 to 19:00 hours and Friday from 09 to 18:00 hours (Responsible: Tica Fernandes / Contact: cep@unip.br - More information about CEP may can be purchased at [http://www.unip.br/pPesquisa/comite\\_etica\\_p Searching.aspx](http://www.unip.br/pPesquisa/comite_etica_pSearching.aspx) The UNEB ZIP Code can be contacted by phone (71) 3117-2399 or E-mail: cepuneb@uneb.br Already the IFBA can be purchased can be on the site <http://www.cep.ifba.edu.br/institucional/>.

- Prior to submission, authors should follow these steps:

(a) Articles containing data acquisition or analysis and interpretation of data from other publications shall explicitly refer to them;

b) in the writing of articles that contain a critical review of the intellectual content of other authors, these should be properly cited;

c) Researchers who did not actively and substantially participate in all phases of research and article writing should not be included in the list of authors. In this sense, the editor may request formal explanations about the participation in the production of the article by the authors who subscribe to the text, and it is up to the editor to decide whether or not to accept the submission of the way the authorship was informed. Therefore, the need to fill in Annex B (MINI CURRICULUM AND CONTRIBUTIONS) and send along with the manuscript;

d) All authors must meet the criteria of unpublished authorship of the article and none of the researchers involved in the research may be omitted from the list of authors, so as not to have any doubt please fill in Annex II (MINI CURRICULUM AND CONTRIBUTIONS) and send along with the manuscript.

- To meet the criteria, the following procedures will be performed:

a) The Brazilian study manuscript that involves research or report of experience with human beings should present, in the supplementary file bar, a copy of a document of approval by a

Research Ethics Committee (according to Resolution No. 196 of 1996, of the National Health Council (CNS), for studies carried out until the year 2012 and Resolution No. 466, 2012, of the CNS, from the year 2013).

b) Research articles developed in other countries, their authors must comply with the regulation of research ethics of the country of origin, sending a copy of the supporting document of their approval, attaching it in the bar of the supplementary files.

c) The Journal supports the policies for clinical trial registration of the World Health Organization (WHO) and the International Committee of Medical Journal Editors (ICMJE), recognizing the importance of these initiatives.

d) The editorial practice in case of scientific misconduct (plagiarism, self-plagiarism, falsification or fabrication of data, misuse of references or citations, duplicity, dispute of authorship, among others) follows the procedures, checklist and guidelines of the Code of Conduct and Best Practice Guidelines for Journal Committee on Publication Ethics (COPE) editors <http://publicationethics.org/>.

e) The journal also adopts plagiarism tracking tools and authors should be aware of the implications provided for in the legal provisions of the Penal Code (Article 184) and the Copyright Law (Art. 7, third paragraph of Law No. 9,610 of February 19, 1998. See Law No. 12,853 of 2013).

f) Initially the Scientia Magazine will pre-evaluate the textual content of the articles, seeking to identify plagiarism through the use of plagiarism detection programs, duplicate submissions, manuscripts already published and possible research frauds;

g) The pre-evaluation will be performed by the Editor and the editorial production of Scientia magazine. This stage also evaluates compliance with the publication norms, relevance of the article, as well as basic aspects of the method and scientific writing. At this stage, adjustments may be requested, by sending a check list, upon the return of the authors, and having complied with the requests. If it does not answer, it will be rejected without issuing a substantiated opinion. If the authors do not comment within five days of submitting the checklist, the Editor and / or Editorial Production will send a second notice, and if there is no response within five days, they will archive this submission. The submission process must be restarted.

h) With the results, it will be up to the editor and editorial board to decide whether the manuscript will be sent for peer review

i) The Editor, together with the Editorial Production, will select two ad hoc referees, specialists in the theme and method of the article under evaluation, and will submit the manuscript for evaluation by means of a specific form. Upon receiving the return of the referees will make the referral to the author (s).

#### 3.4 IN THE COUPLE REVIEW

a) Only the blind manuscript will be sent for analysis and opinion by two reviewers, researchers with established competence in the area of knowledge of the article, a process in which confidentiality and anonymity will be adopted for author (s) and reviewer (s).

(b) The identity of the author (s) and their home institution shall be kept confidential for both ad hoc consultants as well as vice versa and the assessment shall be carried out independently.

c) The results of the 2 reviewers may be: I) approval for publication as presented in the original; II) approval upon due diligence for publication after changes have been made; and III) refusal, in which case the evaluation result is always communicated to the author, with transcription of the comments made by the evaluators. If the author agrees to make the changes suggested by the reviewers, the amended text will be forwarded to the same reviewers. Acceptance, need for reformulation or refusal opinions are sent to the author (s) for their knowledge and reformulations if necessary. If both reviewers agree, the publication will be immediate following the publication schedule of item 2. However, if you have any opinion with diligence or refusal, the article will only be published after the suggested corrections. It is good to clarify that refusal opinions always return to the responsible reviewer. In cases of due diligence based on the opinion given, the check may be made by any member of the Editorial Board.

d) Upon acceptance and prior to publication, articles may be re-evaluated upon return by the author (s).

e) The final decision on publication is the responsibility of the Scientia Magazine Editorial Board and If positive, the manuscript will be sent for editing (layout and online publication). At this stage, the manuscript may still be sent to the authors for reformulation regarding the adaptation to the norms or modification to the English or Spanish language.

f) When the manuscript is designated for publication in the English or Spanish language, it must be transcribed to the recommended version, the service fee of which must be agreed with the translation company. It is solely up to the author (s) to choose and contact this



company, Scientia magazine has no responsibility for such service. After this process, the manuscript will be sent for editing (layout and publication), as long as it maintains the originality and language spelling quality standards.

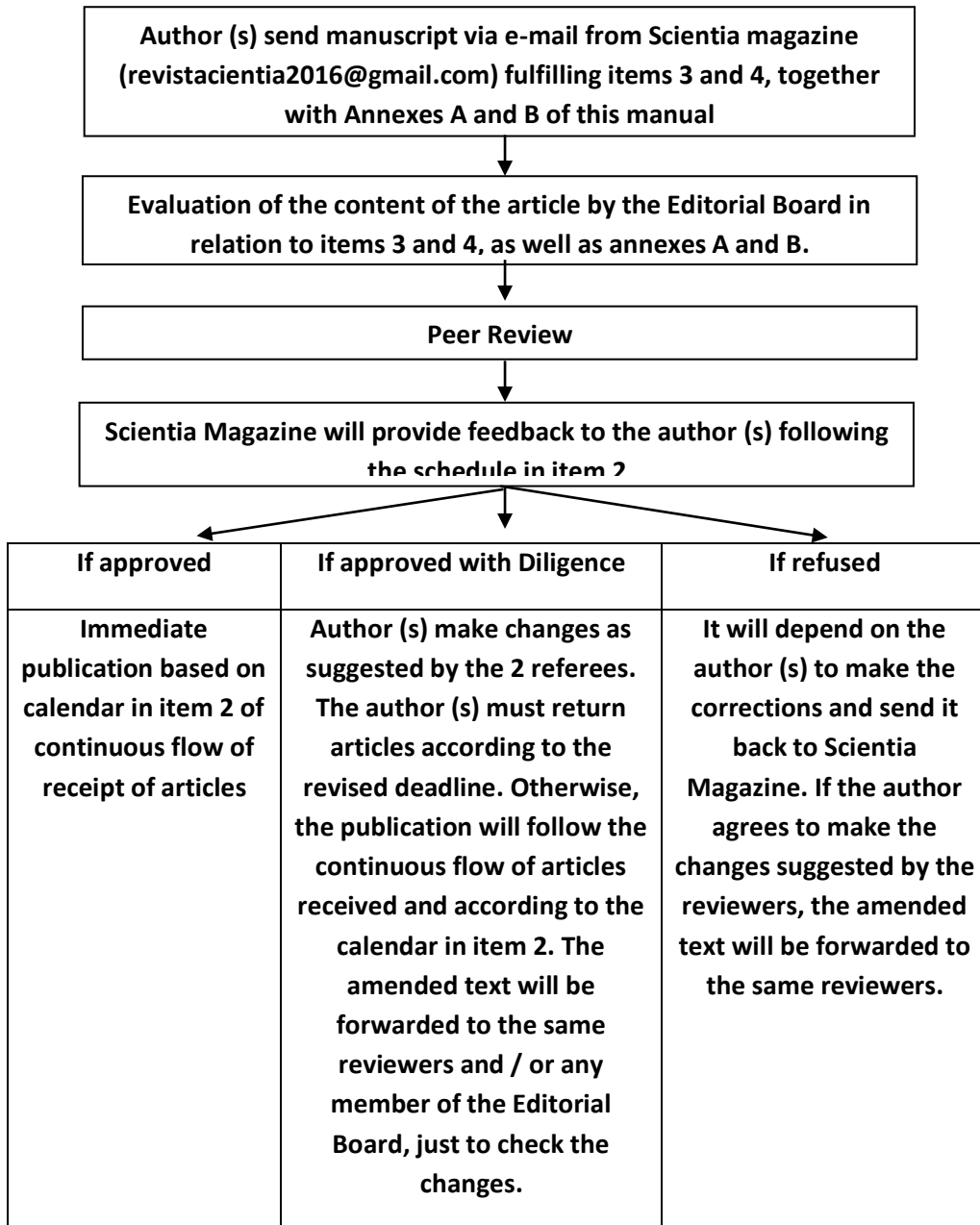
g) After the layout, the online PDF version of the volume / issue of the Scientia Magazine in which the article will be published.

h) The author, identifying the need to request an erratum, should send it to the journal within 30 days after the publication of the article, and the decision on its relevance and possible distribution will be at the discretion of the journal.

### 3.5 CONFLICT OF INTEREST

- The authors are responsible for acknowledging and informing the Editorial Board of the existence of conflicts of interest, specifying their nature, which may have any influence on their manuscript.
- Financial reports of any other order should be communicated by each author in individual statements, as available in the ScholarOne system, in the step-by-step submission of the manuscript. Conflicts of financial interest (when involving direct funding, employment, consulting, stock ownership and fees are the most easily identified and most likely to compromise the credibility of the publication, the authors and science itself. other motivations, such as personal relationships, academic competition, and intellectual passion, which is why we need to fill out the “STATEMENTS (ANNEX A)”.

### 3.6 BRIEF ITEM 3 REPRESENTATION



## 4 ARTICLE STRUCTURING FORMAT TEMPLATE FOR SUBMISSION TO SCIENTIA ACADEMIC JOURNAL

- Parameters present in the article

Sending of manuscripts Submissions of works must be done only via the system on the website <https://revistas.uneb.br/index.php/scientia/about/submissions#onlineSubmissions> OR by e-mail: [revistacientia2016@gmail.com](mailto:revistacientia2016@gmail.com), following the guidelines contained in Tutorial for Authors.

- A4 size paper (21 x 29.7 cm) in white. Word file.
- 1 identified version and 1 blind version.
- Number of pages between 12 and 25 (including all elements such as figures, tables, tables and references). Citations and references in the text must comply with ABNT rules.
- Scan and send also the documents present in Annexes I and II signed by all authors.

Article writing

Impersonally, 3rd person singular.

Concise and informative title. Only in the language in which the article is submitted. Use bold and centered in all capital letters

Author's name The identified version must contain a mini curriculum of the authors. The blind version of the article must have no identification of the authors.

Abstract Between 150 to 500 words. It must contain the theme, problem / hypothesis, objective, methodology, result and conclusion.

Keywords Maximum 5

Abstract Same parameter as the abstract

Keywords Same parameter as keywords

Introduction / Initial consideration Present the study topic and problem clearly, highlighting its importance and knowledge gaps; objectives and other elements necessary to situate the research theme. Report how the article is divided

- Parameters present in the article

Literature review / Theoretical framework Select the relevant literature that served as the basis for the investigation of the proposed research in order to provide the background for understanding the current knowledge on the topic and highlight the importance of the new study. When it is not necessary to create a chapter for the Literature Review, considering the historical extension of the subject, it can be inserted in the Introduction.

Method / Methodology Include objectively and completely the nature / type of the study; data on the place where the research was carried out; study population / subjects and their selection criteria; material; equipments; technical procedures and methods adopted for data collection; statistical

treatment / categorization of data; inform the approval by the Research Ethics Committee, the date and number of the protocol. All articles must be sent to the journal with a copy of approval by an Ethics in Research Committee in cases of research with human beings (except data in the public domain). Clinical trial studies must have the number of the Clinical Trials Approval Registry (<http://www.ensaiosclinicos.gov.br>) which must be sent to the journal. In cases of research involving animals, the approval of the Ethics Committee on the Use of Animals must be forwarded. Further information can be obtained from the CEP of the journal Scientia in item 3.3 of this manual

**Results** The results must be presented in a clear, objective and logical sequence, using illustrations when necessary. The text contemplates and does not repeat what is described in tables and figures

**Discussion** Can be written together with the results, at the discretion of the author (s). It should highlight the compatibility between the results and the relevant literature, highlighting the new and / or fundamental aspects, the limitations of the study and the indication of new research.

- Parameters present in the article

Demonstrate that the references adopted for the discussion of the findings are relevant and appropriate for the generation of new knowledge, emphasizing the dialogue with the international scientific community. Emphasize the new and important aspects of the study. Compare and contrast the results with those of other current studies and present possible mechanisms or explanations for the results obtained. Present study limitations and advances in scientific knowledge.

**Conclusions / Final Considerations** and implications for the practice Present significant considerations based on the results found and linked to the problems, hypotheses and objectives of the study. Do not cite references

**Acknowledgments** Sources of funding (direct) or support (assignment of materials and products for the development of the study), whether public or private, for carrying out the study is recommended, and the city, state and country must be registered. The acknowledgments of the funding agencies can be specified, indicating which author (s) obtained the resource. For example, research productivity scholarship or doctoral scholarship, among others: to the National Council of Science and Technology (CNPq; research productivity scholarship); to the Coordination for the Improvement of Higher Education Personnel (CAPES; doctoral scholarship). If the research / study has not received any type of funding, it should be declared: “research without funding”.

**References** Following the ABNT standard. See items 5 and 6 of this manual

Mini curriculum actor (s) and contribution (s) in article Annex B.

## 5 VISUAL FORMATING MODEL FOR ACADEMIC MAGAZINE SCIENTIA

### TITLE NNONONONONONONONONONONONONON

Subtitle Nonono Nonoo

#### ABSTRACT

Summary text containing theme, problem, objectives, methodology and conclusions. Nonono manmfoa lmonm lanldnafajf lkm,mal fmlamn mfalnflanflan mafnfaln afmlanfiajfloanfoanflanflanfla m falnfn f f apfm af p anfm aofmpaofm afpmafpm fp f fmmf fp fmapfm apfmapfm ap fmapf mafmapofjafiaflafa fla nfaf lofnpafnmpoafaof faofnao fnafo afopfn ofnoafn oafnaofn afonafoafnaofnafonafafoa f aofan fonafoafoa aofjaourwrurlojnalrnl nfaf nafoajfoafnalfjaoiftrj aofnalfoafjhafoiln n. manmfoa lmonm lanldnafajf lkm,mal fmlamn mfalnflanflan mafnfaln afmlanfiajfloanfoanflanflanfla m falnfn f f apfm af p anfm aofmpaofm afpmafpm fp f fmmf fp fmapfm apfmapfm ap fmapf mafmapofjafiaflafa fla nfaf lofnpafnmpoafaof faofnao fnafo afopfn ofnoafn oafnaofn afonafoafnaofnafonafafoa f aofan fonafoafoa aofjaourwrurlojnalrnl nfaf nafoajfoafnalfjaoiftrj aofnalfoafjhafoiln n. manmfoa lmonm lanldnafajf lkm,mal fmlamn mfalnflanflan mafnfaln afmlanfiajfloanfoanflanflanfla m falnfn f f apfm af p anfm aofmpaofm afpmafpm fp f fmmf fp fmapfm apfmapfm ap fmapf mafmapofjafiaflafa fla nfaf lofnpafnmpoafaof faofnao fnafo afopfn ofnoafn oafnaofn afonafoafnaofnafonafafoa f aofan fonafoafoa aofjaourwrurlojnalrnl nfaf nafoajfoafnalfjaoiftrj aofnalfoafjhafoiln n.

Keywords: Word 1. Word 2. Word 3.

#### ABSTRACT

In the last decades, the Corporate Social Responsibility (CSR) theme has gained greater visibility and importance on the world's scenario. This paper deals with the Social Responsibility and its application to the context of micro and small enterprises from Salvador, Candeias and Simões Filho, as well as the vision of these companies on the issue of Social Responsibility. Thus, this work is to answer the question. "How micro and small businesses deal with the elements of Social Responsibility?" For the field research it was used a closed questionnaire, based on the questionnaire provided by the Ethos Institute, only companies from the commercial sector were studied in the cities of Salvador, Candeias and Simões Filho. It was found from the study that the studied companies apply some of the behaviors proposed by the Social Responsibility, like natural resources economy and respect to the environment, but they have no deeper knowledge about what Social Responsibility really means, and its.

**Keywords:** Corporate Social Responsibility (CSR). Commerce. Micro and small business.

#### 1. INTRODUCTION

Kiçik və Orta Müəssisələr Sosial Məsuliyyət qəbul lazım olur və Braziliya və hökumətlər ətraf mühitə və sosial problemləri azaltmaq üçün xüsusilə çətinlik dünyada, həm də təşviq şirkətlər fəal iştirak etməyə məcbur olurlar prosesi ümumiyyətlə yaxşı bir onların fəaliyyət göstərdiyi icmalarda şəkil, və cəmiyyəti etmək üçün narahat əgər bazar yer itirmək riski. Braziliya istehlakçıların onlar yüksək qiymətə öz məhsul və xidmətlərini təklif etmək lazımdır, hətta, şirkətlər ətraf mühitin qorunması və məsələn, sosial məsələlər ilə məşğul və sosial məsuliyyətli üstünlük vermək niyyətində olub getdikcə narahat edir (AUTOR, 2012).

## 1 ITEM

He whakahaere iti Micro me ngā hinonga iti (MSEs), kia whakarōpūtia i runga i hua ā-tau i whakaritea e te ture kahore. 7,256 / 84, te whakaritea tēnei wā e Piri Ture No. 123 o Hakihea 14, 2006, i roto i tona Tuhinga 3, paratarafa ahau me II, e whakarato ana i:

Энэ нэмэлт хуульд заасан, жижиг, бичил аж ахуйн нэгж, бизнесийн холбоо, энгийн нийгэм, бие даасан хязгаарлагдмал хариуцлагатай компани гэж үздэг бөгөөд бизнесмэн урлаг-д заасан. 10.406 нь 966 Ли 2002 оны нэгдүгээр сарын 10-(Иргэний хууль) нь, зохих ёсоор компаниудын Бүртгүүлэх эсвэл Хуулийн этгээдийн бүртгэлд бүртгүүлсэн, холбогдох гэж байгаа нөхцөлд:  
I - бичил хэрэг тус бүр хуанлийн жилд олсон онд нийт орлогын тэгш \$ 360,000.00 (гурван зуун жаран мянган reais) буюу түүнээс бага R-ээс;  
II - Жижиг бизнесийн тохиолдолд тус бүр хуанлийн жилд олсон нь, нийт өндөр орлого R-ээс \$ 360,000.00 (гурван зуун жаран мянган reais), тэгш \$ 3,600,000.00 (гурван сая зургаан зуун буюу түүнээс бага R-ээс мянган reais) (AUTOR, 2006).

Bu kategoriya təsnifat bu şirkətləri buna görə də Vergilər və Micro Enterprises və ödənilməsi ödənişlər vergi rejimi Integrated sistemi haşiyələnmiş inzibati məhkəmələr, vergi, sosial təminat, əmək, əldə kredit və biznesin inkişafı bir favoritizm təmin Kiçik biznes üçün biznes (sadə) (BANTERLI, 2007, p. 2420).

Table 1 - Тэдний хэмжээний дагуу бичил, жижиг аж ахуйн нэгж, ангилал (Título-local-Período)

Porte	Setores	
	Indústria	Comércio e Serviço
Microempresa	Até 19 pessoas ocupadas	Até 9 pessoas ocupadas
Pequena empresa	De 20 a 99 pessoas ocupadas	De 10 a 49 pessoas ocupadas
Média empresa	De 100 a 499 pessoas ocupadas	De 50 a 99 pessoas ocupadas
Grande empresa	500 pessoas ocupadas ou mais	100 pessoas ocupadas ou mais

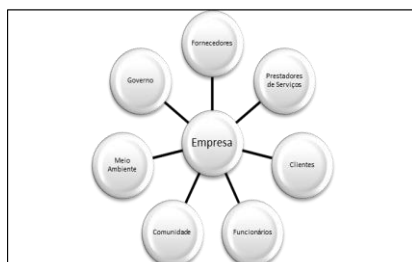
Source: SEBRAE, 2011, p. 13.

E ai ki te raraunga SEBRAE (2006, p. 34), rohe o raki hāngai i roto i te tau 2004, i te katoa o te 736 393 MEPs, ki Bahia whakaaro, mō te 226.356 o te katoa. Hokohoko ko te rāngai e arotahi atu MEPs i roto i te kāwanatanga, he 145 225 ngā, ki 55.672 i roto i te rāngai ratonga, e 25.459 i roto i te ahumahi. I tua atu ki te he kawenga hoki i runga i te 50% o te mahi ōkawa, whai wāhi hoki nga MEPs 20% o te GDP o Bahia (BAHIAMERCANTIL, 2011).

## 2.1 SUBITEM

Korporativ Sosial Məsuliyyət (KSM) ideyası hüquqi məsuliyyət ideyası, bir səbəb ilə sosial etik mənada məsul davranış, və ya könüllü töhfə fikir və birləşmək kimi ilə bağlı olan, qəbul olunacaq müxtəlif davranışları təşkilatın müşahidə oluna bilər Borger (2001, p. 15), buna görə də, sosial məsuliyyət hər bir şirkət daxil olan sosial-mədəni kontekstində görə biraz müxtəlif tələbləri ola bilər şirkətlər tərəfindən qarşılanaq üçün problemlər geniş dəsti kimi görünür.

Figure 1 - Stakeholders



Fonte: Elaboração própria, 2017.

Para a Associação Brasileira de Normas Técnicas (ABNT) (2004, p. 3) "Fatongia Social ko te hononga matatika, me te mārama o te whakahaere, me ona ngā katoa mo te

whanaketanga tauwhiro." Kua Emerson Kapaz kite, peresideni o te Beresiria Institute mo te whakataetae matatika (ETCO) whakarato e:

Өөрөө төгсгөл нь биш харин түүнийг тавьж, ашиг бий болгох шаардлагатай байгаа тухай санаа зовж байхад бизнесийн нийгмийн хариуцлага, өөрөөр хэлбэл компани нь үйл ажиллагаа явуулж буй нийгмийн орчин нь илүү их санаа нь бизнес эрхлэх хараа гэдэг нь ч тогтвортой хөгжлийг хангах арга зам, амьдралын илүү сайн чанар зэрэг (KAPAZ, 2004, p.8).

Na concepção de Vieira (2007, p. 29), bu onun artım və yaxşı korporativ image möhkəmləndirilməsi üçün mühüm amildir özəl sektor, kollektiv marağ görə deyil yalnız yaxşı məhsulları və xidmətləri təmin narahat, lakin hərəkət etmək lazımdır. Bu KSM anlayışları tətbiq yalnız bir xərc, lakin şirkətin image investisiya deyil ki, göstərir.

Frame 1 - Diretrizes da RSE

	<b>Diretriz</b>
I.	Adotar valores e trabalhar com transparência: atender às expectativas sociais com transparência, mantendo coerência entre discurso e prática.
II.	Valorizar empregados e colaboradores: As empresas devem ir além de respeitar as leis trabalhistas, valorizar os funcionários é valorizar a si mesmas.
III.	Fazer sempre mais pelo meio ambiente: Reduzir as agressões ao meio ambiente e promover a melhoria das condições ambientais. Tais atitudes além de reduzir o impacto ambiental causado pela empresa, também são fontes geradoras de lucros e ganhos de imagem.
IV.	Envolver parceiros e fornecedores: Deve-se ser transparente e cumprir os contratos estabelecidos, e incentivar os fornecedores a assumir compromissos socialmente responsáveis.
V.	Proteger clientes e consumidores: Desenvolver produtos e serviços confiáveis em termos de qualidade e segurança, fornece instruções de uso e informar sobre seus riscos potenciais, eliminar danos à saúde dos usuários.

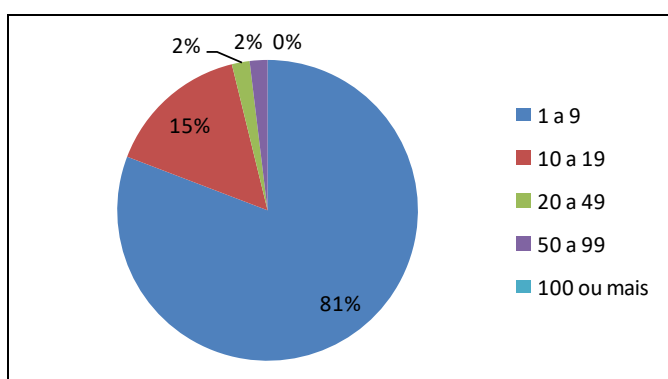


VI.	Promover a comunidade: Respeitar os costumes e a cultura local, contribuir em projetos educacionais, ONGs ou organizações comunitárias, destinar verbas a instituições sociais, e se entrosar de forma saudável com os grupos representativos locais, na busca de soluções conjuntas para os problemas comunitários.
VII.	Comprometer-se com o bem comum: Manter um relacionamento ético com o poder público, cumprindo suas obrigações de recolher impostos e tributos, alinhar os interesses da empresa com os da sociedade, comprometer-se formalmente com o combate à corrupção, contribuir com o poder público em projetos voltados ao aperfeiçoamento de políticas públicas na área social, etc.

Fonte: ETHOS; SEBRAE, 2003, p. 12.

Korporativ Sosial Məsuliyyət (KSM) ideyası hüquqi məsuliyyət ideyası, bir səbəb ilə sosial etik mənada məsul davranış, və ya könüllü töhfə fikir və birləşmək kimi ilə bağlı olan, qəbul olunacaq müxtəlif davranışları təşkilatın müşahidə oluna bilər **Borger (2001, p. 15)**, buna görə də, sosial məsuliyyət hər bir şirkət daxil olan sosial-mədəni kontekstində görə biraz müxtəlif tələbləri ola bilər şirkətlər tərəfindən qarşılanaq üçün problemlər geniş dəsti kimi görünür.

**Gráfico 1** - Título-Local-Período



Fonte: Elaboração própria, 2014.

Ahakoia te nuinga o enei kamupene riro i te hanganga iti o nga kaimahi, he pai whānuitanga hua ā-tau. 31% o enei kamupene mau hua ā-tau i waenganui i R \$ 101,000.00 me te R \$ 200,000.00 ia tau, 23% o ngā rōpū riritia e hua o runga ki a R \$ 50,000.00, ia 21% i hoko i waenganui i R \$ 51,000.00 me R \$ 100,000.00, 15% i waenganui i R \$ 200,000.00 me

te R \$ 300,000.00, te atu 10% ngā, kopikopiko i R \$ 301,000.00 me R \$ 350,000.00 ranei ake, ka rite ki Figure 02.

## **2 RESULTS (optional)**

E ai ki nga hua o te rangahau māketē i roto i te Micro me Small Enterprises, ka rite i te reira e hopoi'a pāpori rangatōpū ko te ariā mōhiotia iti, a na e kore e te mea whakaaturia i roto i to ratou rautaki. Nā ki te ake kuware e pā ana ki te mea he Fatongia Social me pehea e taea te tono i te reira ki te mahi, pera me i runga whakaaturia i roto i te Whakaahua 03, te nuinga o nga kamupene uiui i te wahi iti ranei kahore he matauranga e pā ana ki reira. Ko tētahi atu take i roto i ngā uiuinga, ko te ki te tukua mai atu painga i te taiao ahuareka atu hoki ngā kaimahi ranei kitea ano he utu, nui atu i haumi e, e hoki i roto i te hua, me te kamupene image whakapai ki a ratou kiritaki.

## **3 FINAL CONSIDERATIONS (or CONCLUSION)**

Мэдээллийг дүн шинжилгээ хийж дараа нь энэ судалгааг, урам зоригтой асуултанд хариулах боломжтой байсан "Бичил, жижиг компаниуд БНХ-ын элемент шийдэх вэ?". Бид байгуулах, тиймийн тул, жишээ МЕРs дүн шинжилгээ гэсэн хангалттай мэдлэг эсвэл тэдний байгууллагын стратегид нийгмийн хариуцлагатай үйл ажиллагаа батлах нь хүргэж болзошгүй эерэг нөлөөлөл холбоотой стратегийн алсын хараа байхгүй байна. Хамгийн менежерүүд БНХ холбоотой зарим заавар, удирдамжийг дадлага заасан хэдий ч, ер нь, түүний стратегийн нэг хэсэг, эсвэл өрсөлдөөний давуу талыг олж авах хэрэгсэл болгон ашиглаж энэ харуулж байна.

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