

## CORPORATE CATHOLIC RESPONSIBILITY: A THEOLOGICAL PERSPECTIVE OF BUSINESS ADMINISTRATION

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### Abstract

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This article aims to contribute to the search for a new vision of business management and corporate responsibility in companies, by applying the principles of the Catholic Social Teaching, and thus overcome the mercantile vision that dichotomizes the mission of for-profit and not-for-profit companies. It points out the need to rethink a new role for companies within society. As a solution, a theological perspective on business is offered, which enables the development of a business philosophy to overcome the problems and deficiencies detected in the application of management models known to date. Corporate Catholic Responsibility represents a new corporate vision that takes the common good as its fundamental reason. It is a new approach that takes into account the integral reality of man and argues that the corporate responsibility of the company should not be limited to the social sphere.

**Key words:** Corporate Catholic Responsibility, Catholic Social Teaching, Common Good, Performance.

## 1. Introduction

In a changing global environment, new and very difficult challenges for the economy, and for society as a whole, are looming, demanding new paradigms and strategies in favor of organizational performance and the common good. The etymology of the word responsibility is anchored in the terms re- (return to) and spondere (commit). Ultimately, sponsus (husband, bridegroom) is grounded in spondere. It follows that «to be responsible for a thing is to be bound to that thing by ties analogous to those that bind husband and wife». As a result of said commitment, each part of marriage should reciprocate to another one, which is why responsibility transgresses moral and legal obligations, and it is directed towards what man loves.<sup>1</sup> Along these lines, corporate responsibility, in the broadest sense of the term, is closely linked to religion to the extent that some experts consider that religion and its multiple theological contributions originated Corporate Social Responsibility.<sup>2</sup> In fact, prior to 1960, the main activity in the study of business ethics was carried out by the Catholic Social Teaching (hereafter CST) through social encyclicals, and also by some authors in the Protestant tradition.<sup>3</sup>

To date, the results obtained in the field of study linking religion and CSR has been contradictory. Particularly, the significant effects of religious piety in managers honesty and risk aversion, depends on the strength level of piety.<sup>4</sup> However, CST offers a wealth of literature that addresses social issues as well as the ethical and social need for responsible corporate behaviour.<sup>5</sup> The rationale of this article is to delve deeper into the application of CST in the business world, especially in the field of corporate responsibility. Based on the assumption that CSR improves the competitiveness of companies,<sup>6</sup> all entrepreneurs could benefit from the contributions of CST in this regard. In fact, there is already work pointing to a significant contribution of CST to competitiveness and sustainability.<sup>7</sup> Additionally, CSR is considered a form of

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<sup>1</sup> Cfr. Gustave THIBON; José Antonio MILLÁN, *El equilibrio y la armonía*. Barcelona: Ediciones Rialp, 1978.

<sup>2</sup> Cfr. Dominik VAN AAEKEN; Florian BUCHNER, «Religion and CSR: A Systematic Literature Review». *Journal of Business Economics*, vol. 90, 2020, pp. 917-945.

<sup>3</sup> Richard T. DE GEORGE, «The status of business ethics: Past and future». *Journal of Business Ethics*, vol. 6, 1987, pp. 201-211.

<sup>4</sup> Cfr. Pattanaporn CHATJUTHAMARD-KITSABUNMARATA; Pornsit JIRAPORN; Shenghui TONG, «Does religious piety inspire corporate social responsibility (CSR)? Evidence from historical religious identification». *Applied Economics Letters*, vol. 21/16, 2014, pp. 1128-1133.

<sup>5</sup> Cfr. Martin CALKINS, «Recovering religion's prophetic voice for business ethics». *Journal of Business Ethics*, vol. 23, 2000, pp. 339-352.

<sup>6</sup> Cfr. Carmelo REVERTE; Juan Gabriel CEGARRA-NAVARRO; Eduardo GÓMEZ MELERO, «The influence of corporate social responsibility practices on organizational performance: evidence from Eco-Responsible Spanish firms». *Journal of Cleaner Production*, vol. 112, 2016, pp. 2870-2884.

<sup>7</sup> Cfr. Martijn CREMERS, «What corporate governance can learn from catholic social teaching». *Journal of Business*

innovation,<sup>8</sup> particularly a social and organizational innovation, and innovations are in turn considered a source of competitive advantage.<sup>9</sup> Thus, CSR innovations from CST could enhance business competitiveness. Moreover, there are inspiring principles of competitiveness such as dignity of the person, common good, solidarity, or subsidiarity, which can enhance CSR,<sup>10</sup> such principles are the basis of CST.

The aim is to shed light from multidisciplinary postulates, not sufficiently studied or applied in the field of business administration, and thus offer an alternative approach within business ethics, but going further, assuming the configuration of a new model of corporate responsibility.

A corporate responsibility of Aristotelian philosophy, and Catholic spirit, can overcome the notion of CSR known until now, resolving its deficiencies and limitations. This new corporate responsibility would be framed within the so-called Ethical Theories, and within which, the Common Good Approach, an approach not consolidated in comparison with Freeman's Stakeholder Theory (1984),<sup>11</sup> but with a potential that is not sufficiently developed.<sup>12</sup>

The company is part of a larger whole called Society with which it interacts, therefore, it must be an active contributor to the good of the society in which it participates. Let us not forget that according to the General Systems Theory, the company is a system in constant relationship with its environment, i.e., it is a subsystem that belongs to a wider system. The consideration of the company as a basic social body (i.e., a community of people within a larger community), and a mediating structure, brings up a series of ethical implications that enable the application of CST to business.<sup>13</sup>

That said, in terms of economic and social objectives, CSR theories can be grouped into the search for long-term benefits, responsible institutional use, internalization of social demands, and the common good.

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*Ethics*, 145, 2017, pp. 711-724.

<sup>8</sup> Cfr. Maciej ZASTĘPOWSKI; Szymon CYFERT, «Social responsibility of SMEs from the perspective of their innovativeness: Evidence from Poland». *Journal of Cleaner Production*, vol. 317, 2021, p. 128400.

<sup>9</sup> Cfr. Massimiliano MAZZANTI; Paolo PINI; Emano TORTIA, «Organizational innovations, human resources and firm performance. The Emilia-Romagna food sector». *The Journal of Socio-Economics*, 35, 2006, pp. 123-141.

<sup>10</sup> Cfr. UNIAPAC, «La rentabilidad de los valores: una visión cristiana de la Responsabilidad Social Empresarial». Ciudad de México: Multicolor-Industria Gráfica, 2008.

<sup>11</sup> Cfr. R. Edward FREEMAN, *Strategic Management: A Stakeholder Approach*. Cambridge: Cambridge University Press, 2010.

<sup>12</sup> Cfr. Elisabet GARRIGA; Domenec MELÉ, «Corporate Social Responsibility Theories: Mapping the Territory». *Journal of Business Ethics*, vol. 53, 2004, pp. 51-71.

<sup>13</sup> Cfr. Gregorio GUTIÁN, «Business as a mediating institution through service: a view of business firm». *Angelicum*, vol. 94/4, 2017, pp. 757-780.

## 2. Company and Common Good

First of all, the common good is very different from the notion of *general interest*, since the latter refers to a global entity without identifying and discerning each of the persons in the community under analysis, whereas the common good is concerned with the provision of the goods necessary for the development and perfection of mankind; of each one of them. According to the *Catechism of the Catholic Church*, the principle of the common good is based on the dignity, unity and equality of persons and is defined as:

The principle of the common good, to which every aspect of social life must be related if it is to attain its fullest meaning, stems from the dignity, unity and equality of all people. According to its primary and broadly accepted sense, the common good indicates «the sum total of social conditions which allow people, either as groups or as individuals, to reach their fulfilment more fully and more easily».

The common good does not consist in the simple sum of the particular goods of each subject of a social entity. Belonging to everyone and to each person, it is and remains «common», because it is indivisible and because only together is it possible to attain it, increase it and safeguard its effectiveness, with regard also to the future. Just as the moral actions of an individual are accomplished in doing what is good, so too the actions of a society attain their full stature when they bring about the common good. The common good, in fact, can be understood as the social and community dimension of the moral good.<sup>14</sup>

Such a principal can only be achieved if people work together.<sup>15</sup>

This notion is different to the concept of common good of Machiavelli's perspective, based on a free way of style (sum of individual goods). This is the majority perspective.<sup>16</sup> Then this new approach of the CCR change the corporation perspective into human dignity (good of society, good other forms of social life and good of the individuals).

There are many ways in which a corporation can contribute to the common good of the wider society and the local community: promoting the economic and social development of the area, providing goods and services to the population, ensuring the dignity of people and their fundamental rights, and improving living conditions. People who belong to a community are united by common objectives and share goods as a result of their membership.<sup>17</sup> The common good approach argues that the company,

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<sup>14</sup> PONTIFICAL COUNCIL FOR JUSTICE AND PEACE, *Compendium of the social doctrine of the Church*, 12 of January 2023.

<sup>15</sup> Cfr. Antonio VACCARO; Alejo José SISON, «Transparency in Business: The Perspective of Catholic Social Teaching and the "Caritas in Veritate"». *Journal of Business Ethics*, vol. 100, 2012, pp. 17-27.

<sup>16</sup> Cfr. Sandrine FRÉMEAUX, «A common good perspective on diversity». *Business Ethics Quarterly*, vol. 30/2, 2020, pp. 200-228.

<sup>17</sup> Cfr. Domenec MELÉ, «Integrating Personalism into Virtue-Based Business Ethics: The Personalist and the Com-

like any institution, must look after the common good, given that it is part of a society in which it interacts. From the perspective of the common good, it is possible to understand the role that ethical issues must play in the responsibilities that the company must assume, and their impact on business management.<sup>18</sup>

The sense of the common good advocated by CST has its origin in the Thomistic premise of human perfection in the search for God as the ultimate goal, and in the Aristotelian classification of goods into material and intangible or soul goods. The company in the search for its own perfection, that of each of the people who form it, and of the community it serves; can achieve economic results and contribute to the virtuousness of its human group and of society as a whole, providing virtues and knowledge.<sup>19</sup> Therefore, the generation of wealth and added value by companies is not incompatible with generating non-material goods that contribute to the improvement of the person, and even the generation of the latter can contribute to the increase of the former: the improvement of the person as a recipient of the two categories of goods can be a source of competitive advantage for companies that are committed to a Thomistic conception of human perfection and to the sense of the common good of CST.

To this end, it is crucial to recognize the company as a mediating institution and generator of the common good, over and above its role as an economic unit. Two requirements must be met by any organization in order to be a mediating institution:<sup>20</sup>

A) The transmission of personal values and beliefs to other institutions of the same or higher level (State, large corporations, etc). These are values and beliefs that form part of the company's personality and can be shared with other organizations.

B) In order to add meaning and identity to people's lives, both to those attached to the company itself and to those belonging to other communities, or to society in general. In other words, for the company to be not only a source of economic value creation, but also of moral and existential value.<sup>21</sup>

### 3. Importance of the Catholic Social Teaching in business organization

Within a business organization, in order to ensure the survival, stability and growth of the business, a balance must be struck between economic and non-economic fac-

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mon Good Principles». *Journal of Business Ethics*, vol. 88, 2009, pp. 227-244.

<sup>18</sup> Cfr. Ericka COSTA; Tommaso RAMUS, «The Italian Economia Aziendale and catholic social teaching: How to apply the common good principle at the managerial level». *Journal of Business Ethics*, vol. 106/1, 2012, pp. 103-116.

<sup>19</sup> Cfr. Gregorio GUTIÁN, «Business as a mediating institution through service: a view of business firm», *op. cit.*

<sup>20</sup> Cfr. *Ibid.*

<sup>21</sup> Cfr. Timothy L. FORT, *Ethics and governance: Business as mediating institution*. Oxford: Oxford University Press, 2001.

tors.<sup>22</sup> Based on its capacities as an engine of development and a driver of social change, the business must face the challenge of reinventing itself, assuming its role as a basic social body and intermediate institution and giving meaning to the lives of a great many people while at the same time tackling the socio-economic problems of the moment.

The CST establishes a set of principles for a new conception of business based on combining economic objectives with human dignity, universal sharing of goods, solidarity, subsidiarity, social justice, and the common good. A series of principles applicable to any company, whether public or private, profit or non-profit, overcoming the classic dichotomy between one and the other, as they can all act to improve markets and the satisfaction of human needs.<sup>23</sup> It follows that the company is first and foremost a human organization: the good of the company must be common to its members and exported to the rest of society. It is possible to speak of a Catholic Corporate Responsibility, as the personal dimension prevails over the already known corporate dimensions (economic, social, and environmental). In this way, new ethical values are assumed, and new resources and strategic capacities could be developed. A holistic understanding of the person is possible if it is defined in its full dimension.

Christian thinking and its conception of the human being can give the company a higher dimension in various areas, including that of competitive success. UNIAPAC points in this direction in its 2008 publication: *Profitability in Values*. A Catholic vision of Corporate Social Responsibility, which addresses the need to apply the Church's social thinking to the sphere of corporate responsibility, i.e., to put the theological virtues of faith, hope and charity into practice in the business economy.<sup>24</sup> The aim is to see how to inspire and guide corporate responsibility from a Catholic perspective, and specifically to apply the magisterium of the Church to the strategic planning of companies. At the same time, it highlights the fact that this magisterium is capable of offering a viable alternative in the business world.

The basic premise of the CSR known so far is the commitment to society beyond legality. Christian philosophy and the Catholic Social Teaching more than fulfil this premise, as they are not satisfied with legal requirements but impel companies (and the rest of society) to look after the common good. The common good is understood as a sum of social living conditions that enable different groups and members to achieve their own fulfilment.<sup>25</sup> Furthermore, CST has been a source of inspiration for business

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<sup>22</sup> Cfr. Peter F. DRUCKER, *Management challenges in the XXI Century*. New York: HarperCollins Publishers, 2001.

<sup>23</sup> Cfr. Ericka COSTA; Tommaso RAMUS, *op. cit.*

<sup>24</sup> Cfr. UNIAPAC, *op. cit.*

<sup>25</sup> Cfr. William J. BYRON, «Framing the principles of Catholic social thought». *Catholic Education: A Journal of Inquiry and Practice*, vol. 3/1, 1999, pp. 7-14.

ethicists. The literature on the application of CST in business ethics is rather new in terms of topicality, although interest in its study is growing.<sup>26</sup> Just as CST can be a source of inspiration for a new model of diplomatic relations within the business organization, it can also be a source of inspiration for a new model of corporate responsibility that could be called Corporate Catholic Responsibility (CCR).

CST predates CSR by a long way. While in the academic world, the debate on what the nature of business and the scope of CSR should be was born in the 1960s in the middle of the 20th century, the Church's contributions to this subject are more than a century old, warning that the purpose of any business must go beyond generating economic benefits. Such contributions to the business world are part of the being of the Church in itself and in its responsibilities to the society in which it lives, as CST is an indispensable part of the Catholic faith.

The substantial difference between CCR and CSR is that the former is based on the theory of the common good given by CST, and the latter on the theory of stakeholders. From an anthropological point of view, CSR offers a utilitarian perspective of business, so much so that many of the theoretical approaches and studies on CSR are aimed merely at satisfying the particular interests of the groups affected by the company, offering in this sense a reductionist vision of human relations and business.<sup>27</sup> CCR, on the other hand, offers a meta-economic perspective, in order to look after the common good, which is something beyond the contractual relationships that govern the interests of the individual, and the interests of the group.<sup>28</sup> In line with traditional CST thinking, a CCR conceives of company members as more than a collection of individuals with particular interests, but rather as «human beings with a moral orientation and ethical preferences».<sup>29</sup> Therefore, in a Christian-inspired corporate responsibility with Catholic foundations, the organization would not design a social responsibility strategy for stakeholders, but rather puts the status of a person before that of a member belonging to a group that is affectionate to the company.

The theory of the common good in business administration has two strands; the internal common good, and the common good external to the organization itself while in the Stakeholder Theory, studies generally focus on the social, economic, and environmental dimensions, based on the Triple Bottom line approach.

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<sup>26</sup> Cfr. Andrew V. ABELA, «Profit and More: Catholic Social Teaching and the Purpose of the Firm». *Journal of Business Ethics*, vol. 31, 2001, pp. 107-116.

<sup>27</sup> Cfr. Virginia LÓPEZ NEVÁREZ; Blanca Denisse ZAVALA FÉLIZ, «La responsabilidad social en las dimensiones de la ciudadanía corporativa. Un estudio de caso en la manufactura agrícola». *CIRIEC-España: Revista de Economía Pública, Social y Cooperativa*, 97, pp. 179-211.

<sup>28</sup> Cfr. Andrew V. ABELA, *op. cit.*

<sup>29</sup> Cfr. Ericka COSTA; Tommaso RAMUS, *op. cit.*

#### 4. Corporate Catholic Responsibility Model

A new understanding of corporate responsibility, known as CCR, must take the form of a new model. The graph above depicts a new perspective that uses the common good as the mediating variable of corporate responsibility. This variable has two dimensions that act in two areas of the organization: an internal and an external dimension. This distinction between an internal and an external dimension of the common good, can be found in the first «Green Paper Promoting a European framework for corporate social responsibility».<sup>30</sup> Through these dimensions, the company produces various types of results. The final outputs of CCR, mediated by the common good, are based on the concept of the triple bottom line, which means that a company's performance is manifested in three types of results: social, economic and environmental.<sup>31</sup> The perspective represents a corporate responsibility based on the implementation of CST principles, which, oriented towards the common good, generates different types of outcomes. CCR functions as the reflective construct of the model, while the principle of the common good acts as a mediating variable between CCR and the outcomes. The mediating variable operates through two perfective dimensions: the common good within the organization, and the common good external to the organization. This new model can be applicable and measurable, given that CCR as a form of corporate responsibility is a construct that could be tested, just as CSR has been tested in multiple research studies, both in SMEs<sup>32</sup> and in large companies.<sup>33</sup> As for the common good, which is the mediating variable, it can also be tested, using CST principles applied to factors that can function as indicators such as honesty in exchanges, fair wages, the moral nature of goods, or security and privacy in communication.

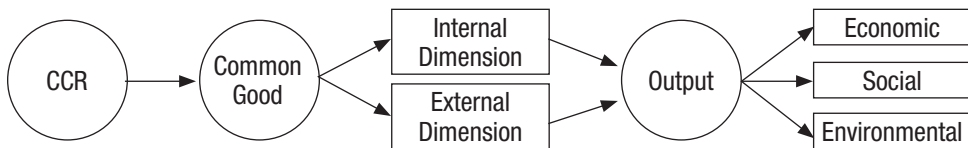


Figure 1 Corporate Catholic Responsibility and Common Good  
(Source: Own Elaboration)

<sup>30</sup> COMMISSION OF THE EUROPEAN COMMUNITIES, *Green paper: promoting a European framework for corporate social responsibility*, 2001.

<sup>31</sup> Cfr. John ELKINGTON, «Towards the Sustainable Corporation: Win-Win-Win Business Strategies for Sustainable Development». *California Management Review*, vol. 36, 1994, pp. 90-100.

<sup>32</sup> Cfr. Carmelo REVERTE; Juan Gabriel CEGARRA-NAVARRO; Eduardo GÓMEZ MELERO, *op. cit.*

<sup>33</sup> Cfr. Joscha NOLLET; George FILIS; Evangelos MITROKOSTAS, «Corporate social responsibility and financial performance: a non-linear and disaggregated approach». *Economic Modelling*, vol. 52, 2016, pp. 400-407.

As can be seen in figure 1, the CCR through the dimensions of the common good produces several types of outcomes. Via the internal dimension, the company produces a social outcome, related to the company's staff, and an economic outcome, in terms of economic viability that contributes to the survival, stability and growth of the organization and all its members. Via the external dimension, the company generates economic, social and environmental results. The economic result concerns customers and suppliers, the social result concerns the community in which the organization is placed, and the environmental result concerns the preservation of the environment.

A company that uses CST to implement corporate strategies will work on both aspects of the common good:<sup>34</sup>

A) Internal common good: since the common good of the company is a good shared by its members, it exceeds the mere aggregation of the private goods of the entire human group. Looking after the good of the company as a smaller company implies simultaneously taking care of private goods and shared goods.

B) External common good: looking after the good of the community, whether local, regional or national, in which the company operates, including the production of goods and services that satisfy the needs of society.

Both strands are interconnected and feed back into each other, i.e. even if the organisation has specific plans to improve the society in which it operates, through the internal common good, it will also contribute to the external common good.<sup>35</sup> The rationale and policies of CCR that could be developed in each dimension of the common good are outlined below.

## 4.1. Internal Common Good

### 4.1.1. Social Dimension

On the basis that, as St. John Paul II said in his encyclical on work *Laborem Exercens* in 1981, a company is a community whose members are united by common goals, the application of one of the cardinal virtues: justice in the field of transactions is essential.<sup>36</sup> This also involves the employees in receiving fair remuneration, but from the point of view of justice as a cardinal virtue. Therefore, the agreement between the parties is insufficient to carry out economic transactions.<sup>37</sup> It is also necessary to com-

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<sup>34</sup> Cfr. Alejo José G. Sison; Joan Fontrodona, «The Common Good of Business: Addressing a Challenge Posed by "Caritas in Veritate"». *Journal of Business Ethics*, vol. 100, 2011, pp. 99-107.

<sup>35</sup> Cfr. Ericka Costa; Tommaso Ramus, *op. cit.*

<sup>36</sup> Cfr. Juan Pablo II, *Laborem Exercens*. Città del Vaticano: Libreria Editrice Vaticana, 1982.

<sup>37</sup> Cfr. Jim Wishloff, «Solidarist economics: the legacy of Heinrich Pesch». *Review of Business*, vol. 27/2, 2006, pp. 33-46.

ply with a criterion of justice that is not merely economic, but moral: workers must receive a fair wage for all the inputs they bring to the company. The CST understands a fair wage as one that is sufficient to cover the livelihood of the worker and his family, even if the rest of the family can contribute.<sup>38</sup> By a living wage (this is, fair wage) we mean a wage that is sufficient to maintain a normal standard of living; in other words, a wage that is sufficient to lead a decent life (therefore always above the poverty line) and which, according to Heinrich Pesch, «corresponds to the level of cultural development of the particular society in question».

For the Stakeholder Theory, in the best scenario, the family unit would be an additional stakeholder group to those already known but considering the common good as the axis of the CCR, the family is a small community of individuals to which each member of the company belongs. Therefore, the internalization of the good of families is part of corporate responsibility policies with a Catholic vision. The increased concern for the family group further reinforces the CCR's overcoming of the Stakeholder Theory. The policy of a fair wage and other measures affecting the families of the company's members is channeled along these lines. It follows that guaranteeing a living wage to workers, while maintaining a sufficient level of profitability for the survival of the organization, is a priority for the company that implements the CCR.

Moreover, the CST, by distinguishing between the objective and subjective dimensions of work, gives preponderance to the subjective dimension, which will also have a decisive impact on the objective dimension: given the importance of human dignity, the subjective dimension will act on the product of work itself. Work, as an activity proper to man, allows him to develop his capacities. It is another sphere in which he dignifies himself and therefore a space that gives meaning to his existence.<sup>39</sup> In this sense, it will be a fundamental part of the mission of the company that applies the CCR to turn the company into a workplace that gives meaning to the existence of every one of its members. This is the crux of the subjective dimension: businesses must articulate up-to-date instruments that allow individuals in the organization to achieve a certain sense of identity through involvement in their professional activity. Along these lines, CST argues that work must be valuable and satisfying if it is to promote workers' well-being.<sup>40</sup>

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<sup>38</sup> Cfr. Pío XI, *Quadragesimo anno*. Città del Vaticano: Libreria Editrice Vaticana, 1931.

<sup>39</sup> Cfr. UNIAPAC, *op. cit.*

<sup>40</sup> Cfr. Ferdinand TABLAN, «Catholic social teachings: Toward a meaningful work». *Journal of Business Ethics*, vol. 128/2, 2015, pp. 291-303.

Given that Catholic Church as organization, might be a prominent example for stimulating creativity and teamwork,<sup>41</sup> the application of CST principles can foster these important elements of competitive performance. It is the spirit of collaboration linked to teamwork, which fosters discernment that in turn leads to organizational success: it generates a whole torrent of synergies in the form of new ideas, strategies, forms of organization, and in short, various forms of innovation, through human capital. This idea of a higher conception of business activity than the prevailing traditional model has the great advantage of: «making the company (and those who make it possible) better, being aware that it is working on a common project».<sup>42</sup> In other words, following the idea of common good defined by CST, the company will be able to better communicate the values of the company culture, increase the links between its members, and consequently create value for the company.

One of the paradigmatic features of the profile of a socially responsible and sustainable company is the sense of belonging.<sup>43</sup> The cohesion generated by the application of CST and the subsequent implementation of CCR can increase workers' sense of belonging to the organization, redefining their role and turning them into co-workers, a term understood as a group of people belonging to a business organization called to form part of a common project, thus constituting a basic social body with repercussions at all levels.

In order to foster a sense of belonging, the company as an economic institution and mediating society will promote the personal development of all members of the organization, giving priority to the subjective dimension of work over the objective. A corporate improvement in the professional, moral and even existential spheres, which could contribute to a long-term improvement in business performance. In this regard, Pope John Paul II said that the company must contribute to the improvement of each member of the organization, creating the appropriate conditions for the development of personal skills and a solvent production of goods and services.<sup>44</sup> On the way to strengthening the sense of belonging, care must also be taken to satisfy the social needs of the workers, which can be done without detracting one iota from the company's profitability and can even become a factor in increasing it. It thus becomes a good for the company and a good for society; in other words, meeting socialization needs can be good business for the company.<sup>45</sup>

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<sup>41</sup> Cfr. Jon SOBRINO, «Monseñor Romero y la doctrina social de la Iglesia». *Revista Latinoamericana de Teología*, 2020, 137-150.

<sup>42</sup> Cfr. Gregorio GUTIÁN, «Business as a mediating institution through service: a view of business firm», *op. cit.*

<sup>43</sup> Cfr. Aldo OLCESE, *El Capitalismo humanista*. Barcelona: Ed. Marcial Pons, 2008.

<sup>44</sup> Cfr. JUAN PABLO II, *Centesimus Annus*. Città del Vaticano: Libreria Editrice Vaticana, 1991.

<sup>45</sup> Cfr. Timothy L. FORT, *op. cit.*

#### 4.1.2. Economic Dimension

Corporate responsibility can, through various non-financial performance channels, generate competitive advantages for the company, making it a critical strategic variable that the company must take into account for long-term sustainability.<sup>46</sup>

Internally, the economic dimension consists of the creation of sufficient value to ensure the survival, stability and growth of the organization and its members: economic development of the company as a community of individuals and as an institution. In fact, the organization's managers must first and foremost ensure the survival of the organization.<sup>47</sup> This contradicts the classical economic stance of profit maximization, because for the Catholic Church, profit cannot be an end in itself, but a means to reach higher levels with the common good as the ultimate goal. In the encyclical *Caritas in Veritate*, Pope Emeritus Benedict XVI emphasizes that prioritizing the maximization of profit makes the company forget that the «because» is more important than the «how», giving primacy to technology over everything else.<sup>48</sup>

Just as much of the business economics literature argues that the objectives of the firm must be framed in terms of survival, stability, and growth (i.e. in terms of corporate equilibrium), so CST agrees that profit is a regulator of the company's survival and therefore such an objective must be treated with a long-term perspective and made available to human and moral factors, which are at least equally important.<sup>49</sup> As an instrumental good, the fundamental role of profit is to contribute to the common good of the company. Knowing that without profit there will be no survival of the company, profit is therefore a regulatory instrument of corporate survival, as John Paul II described it in his encyclical *Centesimus annus*.<sup>50</sup> Moreover, profit-making is a necessary condition for the medium and long-term viability of the company,<sup>51</sup> and thus for future stability and growth. It cannot be said that it is not a good, although it has an instrumental character, although it is true that profit must be subordinated to the ultimate purpose of the organization, which is the common good of the company itself.

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<sup>46</sup> Cfr. Pi-Hui TING; Hisen-yu YIN, «How do corporate social responsibility activities affect performance? The role of excess control right». *Corporate Social Responsibility and Environmental Management*, vol. 25/6, 2018, pp. 1320-1331.

<sup>47</sup> Cfr. Luis Gonzalo ARCE BURGOA, «La supervivencia como arma estratégica en mercados turbulentos». *Perspectivas*, vol. 19, 2007, pp. 61-73.

<sup>48</sup> Cfr. BENEDICTO XVI, *Caritas in Veritate. La Caridad en la Verdad*. Madrid: Ed. San Pablo, 2009.

<sup>49</sup> Cfr. JUAN PABLO II, *Centesimus Annus*, *op. cit.*

<sup>50</sup> Cfr. *Ibid.*

<sup>51</sup> Cfr. Alejo José G. SISON; Joan FONTRDONA, *op. cit.*

Corporate responsibility based on the idea of the common good can generate innovations. Corporate social responsibility strategies are predecessors of innovation.<sup>52</sup>

The application of the principles of CST, tend to a more proactive role of corporate responsibility, so that it becomes the axis of the company's strategic planning, because it determines the main objective: the common good. Since proactive social responsibility can significantly affect business competitiveness,<sup>53</sup> the more proactive corporate responsibility policies are, the greater the chances that their implementation will improve organizational performance. The starting point of any concrete strategy would be the interdependence between companies and the community to which they belong. Herein lies the great importance of the common good as the nexus of actors, and the primary variable of CSR according to CST. This is the basis for the company's sustainability strategy, in search of economic survival, stability and growth.

## 4.2. External Common Good

### 4.2.1. Social Dimension

Externally, the company as a community and economic unit inserted in a larger community, will be responsible for efficiently producing and providing goods and services that meet the real needs of society as a whole,<sup>54</sup> and especially the market segments formed by the people to whom they are addressed. The production of goods and services appropriate for families and individuals to meet their needs, the commitment to the development of the local community, and to society in general, attending to the various needs of its members, are also priorities of the CCR, which adds to the material well-being of people, the care of their dignity and psychological integrity. The external social dimension encompasses the contribution to the development of local, regional and national communities. In this sense, a company can exercise such benefits following the virtuous circle explained:

Socially responsible companies are competitive companies, more humane companies, they generate more and better paid jobs, thereby helping to strengthen the domestic market by reducing poverty, there is greater economic growth, more tax revenue, the government can invest more in infrastructure that supports the country's competitiveness, in

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<sup>52</sup> Cfr. Dolores GALLARDO-VÁZQUEZ; M<sup>a</sup> Isabel SÁNCHEZ-HERNÁNDEZ, «Measuring corporate social responsibility for competitive success at a regional level». *Journal of Cleaner Production*, vol. 72, 2014, pp. 14-22.

<sup>53</sup> Cfr. Mark PORTER; Michael KRAMER, «Strategy and Society: the link between competitive advantage and Corporate Social Responsibility». *Harvard Business Review*, vol. 84/12, 2006, pp. 78-92.

<sup>54</sup> Cfr. Alejo José G. SISON; Joan FONTRDONA, *op. cit.*

quality education, research and development, social spending that helps to reduce inequalities.<sup>55</sup>

Several studies have pointed out that companies can take on principles of a certain religiosity (such as those of CST) and transmit them to the local community, either through their members or through their actions (Su). Thus, the company can take part in charitable projects for the community in which it interacts, either on its own initiative or through collaboration with other organizations, or in activities of a diverse social nature. On the other hand, taking into account that corporate transparency is an ethical variable, which stems from principles such as fair treatment and freedom of choice, it will be a fundamental aspect to be managed by corporate governance. CST has much to say in this respect, as the impact that the application of CST principles can have on information transparency is scarcely researched and addressed in the business literature<sup>56</sup> and it is an issue that has been given increasing importance in relatively recent encyclicals of Pope John Paul II, Pope Benedict XVI and Pope Francis. According to the CST, transparency is postulated as a virtue both in the individual person and in a corporation, due to the relational dimension of the enterprise with the outside world; it is described as a virtue necessary to achieve unity and communion among people. In this line, Pope Benedict XVI provides precise rules by affirming that all financial transactions must comply with the requirements of transparency and fair and sincere intentionality in order to achieve beneficial results for the company. In the same vein, the Catechism states that all business information and communication processes must be based on respect for truth and charity (Juan Pablo II, Benedicto, Francisco).<sup>57</sup>

#### 4.2.2. *Economic Dimension*

Christian thinking and CST consider that goods and services that fulfil the role of commodities, i.e. that can be traded, must be able to produce a potential good for people. They therefore exclude from the concept of «commodities» all those elements that, although they have a market value and are interchangeable, could be destructive for the material and spiritual life of people. This results in a greater care for customers and a greater commitment to society: companies practising CCR will discard the marketing of goods and services that are directly and indirectly unethical and contrary to

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<sup>55</sup> Cfr. Peter F. DRUCKER, *op. cit.*

<sup>56</sup> Cfr. Antonio VACCARO; Alejo José SISON, *op. cit.*

<sup>57</sup> Cfr. JUAN PABLO II, *Centesimus Annus*, *op. cit.*; Cfr. BENEDICTO XVI, *op. cit.*; Cfr. FRANCISCO, *Laudato Si. Città del Vaticano*: Libreria Editrice Vaticana, 2015.

the common good, because of the harmful effects they may have on the local communities around the business and on the customers themselves.<sup>58</sup>

As far as fair pricing is concerned, it turns towards the principle of equivalence, according to which no one should receive more than they give to others: the company should not abuse its dominant position and offer suppliers a remuneration lower than the value of the goods or services it receives. And what should this value be? The value in use (or ability to satisfy needs) would represent the fair exchange price. This is theorized by Heinrich Pesch. Thus, when the market value is lower than the value in use, the company that applies a Catholic CSR could pay suppliers with the latter of the two criteria to the detriment of the former, with the only restriction being the economic viability of the company. In line with the thinking of Heinrich Pesch, in order to determine supplier remuneration, in addition to market criteria, both the intrinsic value of the goods and a reasonable level of profit should be taken into account, while still offering products and services of a quality standard that meets the needs.<sup>59</sup> Efficiency and honesty are not incompatible. What is more, the human group of the company, working with economic and moral criteria, can improve its levels of efficiency, because the simultaneous assumption of both criteria helps it to improve. From this premise (efficiency-honesty), the value chain will function as a system that generates goods and services and as a transmitter of ethical quality. Thus, the product-service offered to clients must incorporate both economic quality and ethical quality.<sup>60</sup> In this way, customers not only receive a product with which to satisfy their needs, but also a series of values transmitted by the company. The same approach should be applied to relations with suppliers: as the company is a mediating institution capable of improving itself, it can contribute to a certain level of improvement of the suppliers with whom it does business. Fluid relations with suppliers, based on honesty and transparency, generate feedback that also facilitates improvements in procurement.

Analyzing the impact of ethical quality on reputation, previous research points to the power of corporate social responsibility to enhance reputation and brand image with consequent competitive advantages. In this regard, CST conveys that unity should be a corporate value, which has its impact outside the company and affects its reputation, because the lack of a good organization based on cooperation and coordination is not invisible in the eyes of customers and suppliers. Consequently, unity affects reputation, a variable that, on the other hand, affects organizational performance.<sup>61</sup> Implementing measures that promote unity as one of the hallmarks of

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<sup>58</sup> Cfr. Jim WISLOFF, *op. cit.*

<sup>59</sup> Cfr. *Ibid.*

<sup>60</sup> Cfr. Gregorio GUTIÁN, «Business as a mediating institution through service: a view of business firm», *op. cit.*

<sup>61</sup> Cfr. Wei-Nurn CHONG; Gilbert TAN, «Obtaining Intangible and Tangible Benefits from Corporate Social Responsibility». *International Review of Business Research Papers*, vol. 6/4, 2010, pp. 360-371.

corporate culture can strengthen or improve relationships with suppliers and customers, via reputation. Once unity is achieved, the implementation in the company of a sense of belonging and service to the community makes it an organization where four virtues are enhanced that are highly beneficial not only for society, but also for the organization itself, and which are reflected in external relations.<sup>62</sup>

a) Availability. Understood as the predisposition to attend to the needs of others, whether they are members of the company or external personnel (such as customers and suppliers). Obviously, this faculty updates and improves the ways and procedures of acting with customers and suppliers, but from a cultural perspective (serving the common good) rather than a strategic one.

b) Hard work. The capacity for work and a sense of professionalism can bring out the best in each employee, with the consequent competitive repercussions for the company in the outside world.

c) Diligence. The care, attention, and other aspects that stem from the dedication with which each member of the company's human group is employed, contributes to generating a better product-service for the clients.

d) Courtesy. Politeness in treatment will be an element that enhances the working environment and relations with other agents outside the company.

In this way, the virtues become organizational ethical values and, as we have been able to corroborate, have an impact on external relations and business performance.

#### 4.2.3. Environmental Dimension

The environmental issue has acquired a relevant role in CST to the extent that Pope Francis has called the environment «our common home».<sup>63</sup> Given the uncertain situation of ecological systems and its importance in human life, an alternative response to environmental challenges is urgently needed. The contributions of CST on environmental issues can inspire the development of business strategies and action plans that help countries with social and environmental problems to overcome the difficulties of these challenges.<sup>64</sup> In this regard, CST is postulated as an appropriate solution for companies to reduce environmental impact, since the ecological crisis is more (but not only) a moral problem than a technical issue.

According to the Spanish traditionalist Víctor Pradera, the right to work is not analogous to the right to external nature, even though the latter right is indispensable

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<sup>62</sup> Cfr. Gregorio GUTIÁN, «Business as a mediating institution through service: a view of business firm», *op. cit.*

<sup>63</sup> FRANCISCO, *Laudato Si*, *op. cit.*

<sup>64</sup> Cfr. Kay Joaquín BERGAMINI; Ricardo SÁNCHEZ; Ángel HERNÁNDEZ, «Conflicto ambiental en ventanas: análisis desde una perspectiva de la Doctrina Social de la Iglesia». *Revista de Historia y Geografía*, vol. 38, 2018, pp. 171-198.

for humanity (without it, it would not survive), «it is not original».<sup>65</sup> Thus, the resources extracted from external nature, not being the work of human activity, do not belong to man as such, but to their Creator. As a consequence, man's right of ownership over nature has been enacted by God; in other words, man must administer the goods of nature as what they are: God's goods. It follows that the rightful appropriation and use of nature derives from the sacred. Respecting nature implies loving the natural order created by God, i.e. nature as part of creation is a gift to which we are indebted. For the CST, the ecological problem, far from being only a moral problem, is a theological and political problem, to the extent that Pope Francis blames the current ecological crisis on the dissociation of the ends of human action and divine designs; additionally, the Pope has also called nature «our common home».<sup>66</sup> It therefore requires a treatment that goes beyond civics and ethics. It requires political, economic, and legal commitments adopted from «the force of moral, spiritual-transcendent conscience», thus making a catholic dissertation for the environment, which, according to previous research,<sup>67</sup> would fall within the framework of eco-theology. This is very important because the impact of nature understood as a common home or homeland is greater than sustaining nature as a mere ethical imperative. The catholic reason is that there is a man-God-nature trilemma whose love is «effective and transformative». For practical purposes it is a superior approach to those that confer dignity to nature by itself, as in the case of Hans Jonas. Consequently, Catholic thought holds that nature cannot be left exclusively to human laws. In this case, the dignity of nature would not depend on any positive order, but on the divine order established by Natural Law, and therefore respect for nature would not be reduced to an ethical question, and it would be completely inviolable. Thus, the Catholic foundation is more effective than the ethical imperative, because it incorporates nature into the patriotic unity of peoples (Francis calls it the «common home») and delimits the ownership of nature.

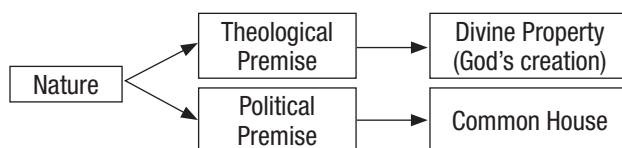


*Figure 2 Catholic Conception of nature*  
(Source: Own Elaboration)

<sup>65</sup> Eduardo GÓMEZ MELERO; Eva LÓPEZ GONZÁLEZ; JOSÉ TORRES-REMÍREZ, «Filosofía económica de la propiedad y el trabajo en Víctor Pradera (1872-1936)». *La Razón Histórica. Revista hispanoamericana de Historia de las Ideas*, 58, 2023, pp. 102-120.

<sup>66</sup> FRANCISCO, *Laudato Si, op. cit.*

<sup>67</sup> Cfr. Román GURIDI, *Ecoteología: hacia un nuevo estilo de vida*. Santiago de Chile: Universidad Alberto Hurtado, 2018.

Thus, the common good of society is not a good but depends on the universal good given by Creation.<sup>68</sup> That said, religious affiliation and its practices generate positive behaviors towards the environment.<sup>69</sup> Pope Francis points in this direction in his encyclical *Lumen Fidei* when he affirms that faith increases respect for nature «because it makes us recognize in it a grammar written by Him and a dwelling place that He has entrusted to us to cultivate and safeguard».<sup>70</sup> Care for nature, internalized in faith, is part of the Catholic tradition. The twinning of the Catholic Church with nature is already recorded in St. Francis of Assisi. Nevertheless, this approach is not only applicable for catholic believers, but it is also for everyone, that is why Pope Francis defines nature as common home.

Focusing on business, it must address environmental sustainability, as sustainable development is considered an indispensable part of today's business strategy.<sup>71</sup> The question is How to bring the principles and developments of CST on the environmental challenge into the strategic planning of the company? First, one has to start from the premise that for the Catholic Church, environmental degradation and climate change have become a priority, since human beings have to care for all of God's creation. Decades ago, Pope Paul VI warned of the severe risk of environmental degradation and the subsequent damage to humanity and urged to awaken consciences and take action.<sup>72</sup> In this respect, the effectiveness of the implementation of environmental sustainability measures will be conditioned by the awareness of the members of the company and will ultimately depend on their convictions.<sup>73</sup> This is the fundamental reason why the application of CST principles in the company can have a significant impact on management decisions on the environment. Implementing the Catholic perspective on environmental issues within an organization influences morale, conscience, and commitments made, thus impelling the subjects of an organization to become aware, and especially can make company managers analyze the impact caused by business activity and adopt new initiatives for sustainability.<sup>74</sup>

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<sup>68</sup> Cfr. PONTIFICAL COUNCIL FOR JUSTICE AND PEACE, *op. cit.*

<sup>69</sup> Cfr. Clarence TSIMPO; Quentin WODON, «Faith affiliation, religiosity and attitudes towards the environment and climate change». *The review of faith-International Affairs*, 14/3, 2016, pp. 51-64.

<sup>70</sup> FRANCISCO, *Lumen Fidei*. Madrid: Editorial Palabra, 2013.

<sup>71</sup> Cfr. Marek SZCZUKA, «Social dimension of sustainability in CSR standards». *Procedia manufacturing*, vol. 3, 2015, pp. 4800-4807.

<sup>72</sup> Cfr. PABLO VI, *Octogesima Adveniens: La Iglesia y el mundo ante los nuevos problemas sociales*. Madrid: Apostolado de la Prensa, 1971.

<sup>73</sup> Cfr. Anja KOLLMUSS; Julian AGYEMAN, «Mind the gap: Why do people act environmentally and what are the barriers to pro-environmental behavior?» *Environmental Education Research*, 8/3, 2002, pp. 239-260.

<sup>74</sup> Cfr. Horacio E. ROUSSEAU, «Corporate Sustainability: toward a Theoretical Integration of Catholic Social Teaching and the Natural-Resource-Based View of the Firm». *Journal of Business Ethics*, vol. 145, 2016, pp. 725-737.

The common good is the most important aspect to develop the theme of environmental sustainability from CST. In fact, in the *Renewing the Earth* pastoral, the US Catholic bishops went so far as to call it the «planetary common good».<sup>75</sup> By the very nature of the purpose pursued by companies that may adopt CCR (which is none other than the common good), environmental awareness would be internalized to a greater extent in these companies, and empirical studies show that a predisposition to positively address environmental problems improves financial performance. It is this attitude that fosters more proactive eco-strategies. Moreover, proactivity is one of the key characteristics of the impact of social responsibility on competitive performance. Along these lines, Szczuka argues that the use of environmental best practices is considered a source of competitive advantage.<sup>76</sup> Crucially, awareness on the part of company managers will lead them to seek new sustainability strategies with improved environmental performance, which, as previous research points out, are beneficial for the development of innovative capabilities. These are therefore new horizons and a source of new opportunities for the company, from which it follows that one of the main factors of ecological sustainability is the development of moral competences. In that sense, a company can start from the common good as a strategic variable, internalizing in the corporate culture the ecological principles of CST based on divine ownership and the common home. This can contribute to improved environmental performance, as such principles stimulate moral competences such as intergenerational solidarity, a factor that significantly influences environmental performance.<sup>77</sup>

## 5. Conclusion

A new way of understanding corporate responsibility can discover new opportunities for the company, from a business philosophy based on the idea of the common good and inspired by the principles of CST. As the common good approach is the least consolidated in corporate responsibility theories and the least extended to the business world, with an important potential field to be discovered,<sup>78</sup> CCR may represent an opportunity to overcome the known problems of grounding and implementation of the group of ethical theories. The common good approach has some similarities with other ethical theories of corporate responsibility, especially with Freeman's Stakehold-

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<sup>75</sup> Russell BUTKUS; Steven KOLMES, «Ecology and the common Good: sustainability and catholic social teaching». *Journal of Catholic Social Thought*, 4/2, 2007, pp. 403-436.

<sup>76</sup> Cfr. Marek SZCZUKA, *op. cit.*

<sup>77</sup> Cfr. Pascual BERRONE; Cristina CRUZ; Luis GÓMEZ-MEJÍA; Martín LARRAZ-KINTANA, «Socioemotional wealth and corporate responses to institutional pressures: Do family-controlled firms pollute less?». *Administrative Science Quarterly*, vol. 55/1, 2010, pp. 82-113.

<sup>78</sup> Cfr. Elisabet GARRIGA; Domenec MELÉ, *op. cit.*

er Theory<sup>79</sup> and with that of sustainable development.<sup>80</sup> However, the substantive difference is in general terms that the philosophical principles are different, even more so in the case of CCR, due to the exclusivity of CST, which takes theology as the basis of economic thinking and establishes concrete rules for its application. On the other hand, it can also overcome the limitations of the instrumental, political and integrative theories of CSR because they consider different ends. Given its proactive nature, the implementation of CCR is not only possible, but can improve organizational performance, as it is capable of ultimately producing economic, social and environmental outcomes. For all these reasons, it is a relevant line of research (trying to reconcile business competitiveness and the common good) whose field needs to be studied.

This article also works like an example of the limits of corporate social responsibility theories. The majority focus criticism is about the stakeholder theories. The article shows other CSR limits.

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<sup>79</sup> Cfr. R. Edward FREEMAN, *op. cit.*

<sup>80</sup> Cfr. Antonio ARGANDOÑA, «The stakeholder theory and the common Good». *Journal of Business Ethics*, vol. 17/9, 1998, pp. 1093-1102.

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