

# An Analysis of the Morality and Social Responsibility of Non-Profit Organizations

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**Abstract:** The current analysis sheds light on the guiding concepts and values that cooperatives incorporate into their organisational tactics, both internal and external. It also takes into account the method by which these institutions collaborate with one another in order to accomplish sustainable development for the community, making a contribution to the social and economic benefit of a country. The concept of social commitment is currently open to a number of different interpretations, all of which argue that the measures that should be considered to achieve it should be economically viable, environmentally sound, and socially just; within the scope of this work, the position of the authors will be taken into consideration, in addition to the strategies that these entities manage and their social commitment. Cooperatives, in order to mature into organisations that place emphasis on social solidarity and justice, need to ensure that their activities, goals, processes, productive management, and distribution of surpluses are all guided by the cooperative's guiding principles and purposes. Only then will they be able to develop into organisations that prioritise these values.

**Keywords:** Ethics; Business; Responsibility; Employees; Strategy; Economy; Social Commitment; Principles and Purposes; Sustainable Development; Corporate social responsibility (CSR).

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## 1. Introduction

This research seeks to emphasize the importance that ethics and social commitment currently have in cooperatives because they must assume a commitment to society, improving their relationships with all interested groups. The duty that these entities have with society is the adoption of strategies in which there is a better commitment from both parties, both the employer and the employee, in order to strengthen the weaknesses that cooperatives present, taking into account discipline, commitment and responsibility. This is key for these companies to be more efficient when offering their services. To understand the role of ethics and social commitment in companies, you must first know the history and evolution that these have tended.

Business ethics, as currently used, dates back only to the 1970s, although it has its roots in antiquity. Its history is forged in three interrelated aspects, each with two derivations. The first, the largest and most confusing, is ethics in the business phase, or business ethics. Its two branches are the religious and the secular. The second strand is that of academic business ethics, with its philosophical and empirical ramifications. The third is business ethics as an ethic integrated into the business.

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The concept of corporate social responsibility has become increasingly relevant in today's society, not only in for-profit companies but also in non-profit ones. The latter has a particularly important ethical and social commitment since their main objective is to improve the quality of life of marginalized people, communities or sectors, and not to obtain profits.

Non-profit companies are governed by fundamental ethical principles that differentiate them from for-profit companies. Ethics in these organizations play a preponderant role in the development of their projects since they focus on the well-being and collective development of the society in which they operate and not on economic benefit. Ethics and social commitment in non-profit companies are closely related. Social responsibility contributes to building trust in the organization and improving its reputation.

In this sense, non-profit companies must demonstrate transparency and accountability in their management, not only before their donors but also before society in general. One of the most important ethical principles in non-profit companies is integrity. Integrity refers to honesty, rectitude and consistency in the values and principles that guide the organization. Therefore, non-profit companies must avoid any type of corruption or conflict of interest that could affect their ability to fulfil their mission.

Another important ethical principle in non-profit companies is solidarity. Solidarity refers to the organization's ability to work with other social actors to achieve a common goal. Non-profit companies must establish strategic alliances with other public or private organizations to strengthen their capacity for action and maximize the results of their projects. Non-profit companies must avoid any type of corruption or conflict of interest that could affect their ability to fulfil their mission.

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Another fundamental aspect of the ethics of non-profit companies is fairness. Equity refers to the need to be fair in the use of resources and in the distribution of the benefits of the projects carried out. It is important that non-profit companies avoid any type of discrimination, whether based on gender, age, race or any other social condition. Likewise, sustainability is another key point of ethics and social commitment in non-profit companies. Organizations must implement sustainable practices in their projects, which allow the conservation of natural resources and the environment, and in turn, ensure the continuity of their projects and the legacy they leave in society.

On the other hand, social commitment evolved from the interest of businessmen who sought to generate a favourable climate for their workers in order to guarantee safe conditions for work. After the Second World War and with the socializing aspirations of the workers in full swing, the businessmen saw the political need to progressively integrate it into the management of the company. In recent years, the models for traditional management that is one that is oriented solely to obtaining benefits and economic performance as an indicator of the social well-being of the community.

Cooperatives have been a social construction that is made up of a group of people and resources that seek to meet the needs and solve problems in their environment, and they are obliged to comply with current regulations and look beyond, in which they contribute to the construction of a sustainable society that gives rise to the expeditious continuity of business activities.

Rodriguez Cordoba and Del [1] suggest that a business strategy should be built that seeks an alignment between the social, environmental and economic performance of a company with its long-term value in such a way that corporate social responsibility becomes part of the core business and is incorporated into the heart of the organization, which will be achieved through a wide internal diffusion of the commitment that the organization has with this approach.

Cooperatives have become aware of finding a triple economic, social and environmental balance in which they can sustain their economic growth and contribute to social cohesion, and this leads to the incorporation of corporate social commitment policies

in which they take into account the behaviours business based on ethical values, strategies to improve the relationship between the company, consumers, suppliers, partners and society in general. Organizations, private or public, whose purpose is the transfer of goods and/or provision of services to society, are obliged to take care of their environment, mainly because:

- Their clients, users or consumers are also members of society.
- Their actions and performance impact not only those who are part of their market.

In conclusion, non-profit companies have an important ethical and social responsibility in the society in which they operate. Your commitment to work for the collective welfare must guide all your actions, and your ethics must be beyond reproach. To do this, they must promote transparency, integrity, solidarity, equity and sustainability in their projects and in their management. Only in this way will its consolidation in society be achieved, and the necessary trust for the fulfilment of its mission will be generated.

## **2. Ethics and social commitment in Cooperatives**

Ethics is the fundamental basis within organizations to achieve good harmony between the company and society. Currently, cooperatives have developed a type of code of ethics with the purpose of debating various factors such as workplace harassment, corruption and misleading ads. Therefore, ethics within organizations are required to be shared with each of their collaborators. According to Viviana Duque et al. [2], corruption is also considered an alteration, bribery, vice or abuse; It is a reality that has spread throughout the world.

Some consider it a destabilizing factor in democracies, especially in developing countries; Others attribute it to serious failures in the exercise of democracy that go back to the immediate post-war period and in which politicians and big businessmen are involved. It is important that the cooperatives, as well as their members, manage a shared ethic, taking into account what the internal good will be depending on the activity they carry out, without ceasing to contribute something positive to society. It must be remembered that the *raison d'être* (reason for being) of all ethics is convinced behaviour, not that which is imposed or coerced.

Having ethics guarantees respect, honesty, and solidarity, and it turns out to be attractive and pleasant for those who place their trust in a company without ceasing to contribute something positive to society. It must be remembered that the *raison d'être* of all ethics is convinced behaviour, not that which is imposed or coerced. Having ethics guarantees respect, honesty, and solidarity, and it turns out to be attractive and pleasant for those who place their trust in a company without ceasing to contribute something positive to society. It must be remembered that the *raison d'être* of all ethics is convinced behaviour, not that which is imposed or coerced. Having ethics guarantees respect, honesty, and solidarity, and it turns out to be attractive and pleasant for those who place their trust in a company.

On the other hand, social commitment is a concept that implies the necessity and obligation of the companies in which they develop economic activity. It should be noted that this ideology necessarily implies the recognition of a commitment by the company to contribute to the transformation of society. Business ethics is defined by Rangel [3] as a science that studies morality and reflects on the various ways of achieving human good that must be applied in all business dimensions.

Urgently, it must be institutionalized to strengthen the integrity of the organizational character and maintain a responsible culture that is present in all areas of business life, and that extends to human existence. Curtain [6] affirms that through the construction of an ethical business culture, transparency and equity in the relationships of organizations are guaranteed. All of the above is aimed at optimizing the living conditions of the people who work in the organization and the interest groups that interact with it. Business ethics is not an impartial theory but a body of practical knowledge which adjusts to the method that each company has when making decisions.

Organizations are in charge of adopting strategies where they can respond to the requirements identified in the field of business ethics, which are values that contribute to the transformation of a society and thereby facilitate sustainable development. There are entities that pay tribute to the guidelines, which are based on following rigorous regulations where the duties and rights of clients must be fulfilled.

Many non-profit entities over the years have given the possibility of meeting goals to employees and clients through protocols agreed upon between cooperatives and consumers; the main objective is to serve society as an amulet of progress continuously, established through agreements between both parties without leaving their principles and values. Felipe and Calderón [7] argue that the challenge of communication regarding CSR is to work for the construction of relationships of trust, lasting and impactful.

In other words, the communicator contributes to recovering the social capital. This is a set of values and principles, institutions and organizations that promote trust and cooperation between people, communities and society as a whole.

The social commitment in an organization is to know how to identify the needs and expectations of a society, where a business strategy can be implemented to go beyond the difficulties and thus be able to provide a timely solution. Social commitment arises in the organizational context as an administrative approach to managing the sustainability of the company, taking into account the balance and harmony of the environment to which it belongs.

According to what was established by Etkin [5], ethical issues cannot be treated as if they were decision optimization problems since ethics is not a simple discussion about the criteria for choosing a behavioural strategy. In the same order of ideas, Abel [8] argues that this age in which it can be considered post-modern.

Most of the cooperatives have a commitment regarding the link with the community and its development, taking into account the care and preservation of the environment; the way in which the organizations are corroborating with the environment is the replacement of physical mail by the proper use of digital media in order not to pollute the environment. As mentioned before, this social and ethical commitment of companies refers to the integrity of character, which goes hand in hand with its values and principles.

### **3. What ethical and social commitments drive the co-producing cooperative financially?**

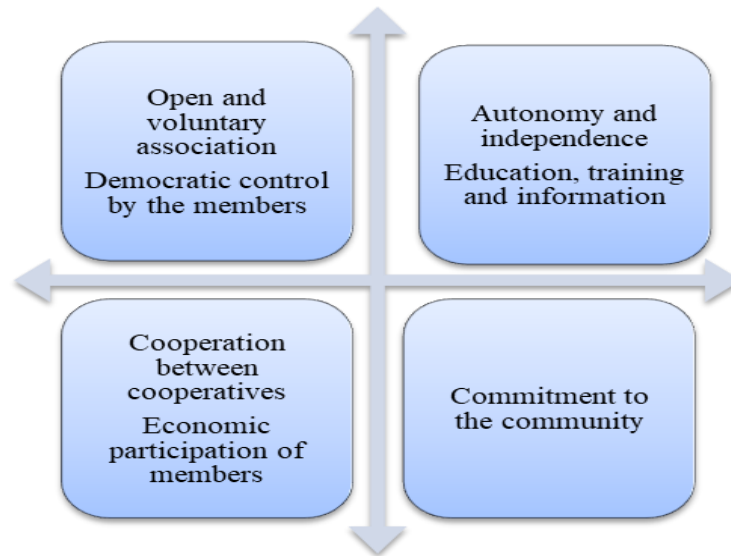
Coprocenva focused on raising awareness among each of the team belonging to the cooperative, as is the internal team as well as the external one, regarding ethics and social commitment; it focuses a lot on the recognition of the human being as responsible for their own development where the human being manages to establish a better relationship with his environment by developing physically, mentally and emotionally, acquiring a set of beliefs, skills, behaviours, and interests that define his own needs and ways of satisfying them.

Taking into account in the last 30 years, we have faced social, cultural, economic, political and environmental changes of great importance that have marked individual and collective development, and however it may be, it marks cultural changes in the population. Let's remember some of them as they have influenced our daily lives:

- The labour flexibility promoted by Law 50 left a number of unemployed and different forms of hiring that led to the rearrangement of the ways of life of families, contracts for the provision of services, assuming the cost of social security, reducing the real income, the couple is forced to generate income leaving the children in the care of relatives or strangers, fewer savings capacity, less possibility of access to certain services, less time for fun, recreation and family time.
- The country has gone through a long sustained social and economic crisis, with some signs of economic recovery but deepening in the social sphere.
- The economic crisis of the 90s forced the liquidation of banks, state intervention in the financial system, and liquidation of the cooperative financial system; thousands of families lost their savings and mistrust was generated in the cooperative sector in a general, unusual increase in rates of interest.
- In the international concert, we ended the 20th century with the idea of a collapse in the computer and communication systems, and we began with the attack on the twin towers in New York, serving as an excuse for the impulse of the preventive war that began to be applied.
- With the war in Afghanistan and Iraq, where the top leader of that country is arrested, then he would be sentenced to death.
- A democratic system of government is established in both countries with a high economic and social cost for the USA, which brings to power the first black president.

Law 454 of 1998, in Article 12, defines a Solidarity economy and sustainable development organizations. The legal entities subject to this law will work for the sustainable development of the communities within their territorial scope based on policies approved by the competent administrative entities and territorial councils for Participatory Planning.

The principles of cooperatives were dictated in 1995 by the International Cooperative Alliance for the improvement of the community and associates (fig.1).



**Figure 1:** Principle of Cooperatives

Observing the great effort and good management carried out by this cooperative, it has managed to remain in the financial sector since it complies with current regulations that are applicable to its activity, and therefore conducts its business responsibly in an honest and moral manner through the permanent management of corporate culture based on cooperative principles and values.

#### 4. Finding and Discussion

Moreno Cuevas [9], inspired by Anglo-Saxon thought, is limited. For these authors, the purpose of EE is to provide tools to deal with the moral complexity of strategic decisions rather than prescribing what is good or bad.

This entity has had a great trajectory, and its success has been compliance and social commitment where each of its members provides each of the associates with confidence, and security in the information provided in terms of service provision, customer value and Thanks for being part of the team, this part is very important and highlights them a lot, since every associate feels valued and important by belonging to the cooperative, each one of the collaborators offers the associate everything they receive within the company and with that The same motivation serves the public, thereby achieving financial growth by increasing day by day the associates who want to be part of that team. According to George [10], companies do not always go bankrupt due to a lack of resources but rather due to their administration visàvis clients, collaborators, the community and the State. It is time for ethical values and corporate social responsibility to be present in the essence of business strategy because they can undoubtedly help to meet the objectives of the organization, regardless of its size and scope of action.

From there starts the growth of Coprocenva since it has branches at the valley level and neighbouring municipalities and each associate has been in charge of promoting advertising according to the satisfaction that he has with the entity where every day the entity grows, providing multiple benefits to the associate and members of their families in terms of education, training, entrepreneurship among others.

Cooperatives that have adhered to the provisions of the Social Statute and the current regulations that regulate cooperatives specialized in savings and credit activity, such as Coprocenva, have adopted this Code of Good Governance and Ethics to ensure respect for the rights of all its associates and other interest groups of the values that the company generates of what ethics and social commitment means for said entity and the way in which they apply said statute to their activity in an honest and moral, through permanent management based on generating confidence in the sector, among its social base and public opinion in general. As previously mentioned, many people were afraid of depositing their savings in a cooperative.

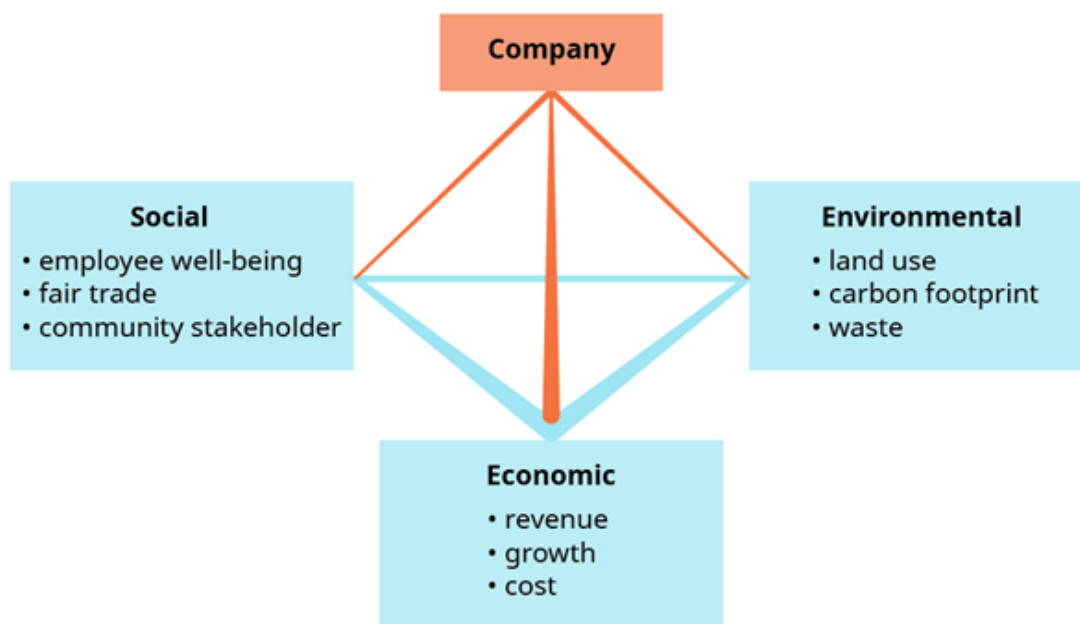
Nowadays, this image has changed thanks to the responsibility that the directors have had and within the rights, duties and obligations that each entity establishes for its associates, especially Coprocenva, which is always in constant training with its work team and with the associates, where they put into practice principles such as justice, equity, solidarity, transparency and respect for interest groups: associates, employees, suppliers and the community. As González and Julia [4] argue in this regard, the key is to grasp what defines and specifies the content of social responsibility. Coprocenva regulates its activities according to its values and universal principles of cooperation promulgated by the International Cooperative Alliance (ICA).

These are Free and voluntary membership, democratic control of members, economic participation of members, autonomy and independence, education, training and information, cooperation between cooperatives, and commitment to the community. Within each of these universal principles, Coprocenva grows financially given that with the permanent control and the satisfaction generated, each member is motivated to participate in CDT (Certificate of Deposit), in the seed plan, coin plan, programmed savings, associate savings, the opening of Savings where this money invested by the associate is moved, allowing it to grow and benefit the associate with interest received during the process.

All this is under the existing rules and control since in Colombia, and there are several laws that regulate interest rates for Banks and cooperatives such as: “Law 45 of 1990, in its article 72, states: Penalty for charging excess interest. When interest is charged that exceeds the limits established by law or by the monetary authority, the creditor will lose all interest collected in an excess, remunerative, late payment or both, as the case may be, increased by an equal amount. In such cases, the debtor may request the immediate return of the amounts that he has paid for the respective interest, plus an amount equal to the excess, as a penalty. Increased by an equal amount. In such cases, the debtor may request the immediate return of the amounts that he has paid for the respective interest, plus an amount equal to the excess, as a penalty. Increased by an equal amount. In such cases, the debtor may request the immediate return of the amounts that he has paid for the respective interest, plus an amount equal to the excess, as a penalty.

This is an advantage that makes each associate who participates in the financial sector feel safe; since these regulations exist, they feel protected and protected by the law. From this perspective, Ferrer and Clemenza [11] argue that within organizations, to design ethics, it is necessary to determine what its specific purpose is and what values must be incorporated to achieve them, investigate the habits that organizations have to acquire to assume the values and forge the character, which allows them to deliberate and make the right decisions. In that same order, Michele [12] explains that the company must implement business strategies that allow it to strengthen its values and obtain transparency and trust.

Puentes [13] suggests that companies should consider the measures of their true bottom line: the economic as well as social and environmental results of their actions. The social and environmental impacts of doing business, called people and planet in the TBL (Team-Based Learning), are the externalities of their operations that companies must take into account (fig.2).



**Figure 2:** The three components of the triple bottom line [22]

There is no doubt, then, that managers face many situations that represent ethical dilemmas and also include the members and participants of a company. Thus, within these dilemmas, there is transparency, which in the approach of Alexandra et al. [14], has become an essential value to guarantee performance free of grey areas and eliminate corruption from the business framework. In this regard, Etkin [5] argues that transparency in communications is required, reaffirming organizational identity and culture and exposing the double standards of those who exercise power arbitrarily or compulsively.

At present, savings and credit cooperatives are entities that have been progressing in Colombia due to their low interest, ease and acquisition of benefits.

These small companies are benefited from the savings and credit cooperatives due to the undemanding nature of their documentation, it also creates a culture of savings in the event that a person has a project or a calamity occurs; these entities create awareness and culture for the people who give themselves the opportunity to meet them and for those who feel satisfied and are in charge of making a social link, thus making people save and obtain benefits, this as a consequence of the application of ethics makes each process honestly, in accordance with the law that regulates and requires it.

Nieto Begoña Martínez Domínguez [15] considers that the consequences of dishonest behaviour and unethical business institutions are too serious for many people to be ignored. Within a cooperative, the behaviour that managers show to their stakeholders is extremely important because if a leader admits unethical behaviour, the members will understand that this is a way of acting within the organization, which will lead to an unfair act; that is why it is important that the executive action with a social and ethical commitment so that their interest group can follow their example and thus the cooperatives can create a corporate culture [18].

González [16] says that Ethical business leaders not only talk about ethics and act ethically in a personal sphere but also locate corporate resources to support and promote ethical behaviour. Cooperatives must have a commitment to society so that both parties can benefit, applying values that positively impact communities [19].

As mentioned by this author and what has been developed by the Coprocenva cooperative, it can be clearly observed in its statutes and in the newsletter how the level of satisfaction of its employees and associates has evolved every day, where ethical conduct is relevant to the cooperative, and this is reflected in its financial statements [21].

## 5. Conclusion

It was possible to observe the relevance in non-profit entities, where the human being from the first civilization understood the need to live in a community to survive, developing behaviours and attitudes in solidarity with each other. This had significance in that the financial sector made an opening to cooperatives, and the human being became aware of the responsibility and ethical and social commitment which it requires, thus achieving the growth and well-being of the community based on participation. Social, political and economic. Barroso [20] points out that the business world has undergone a paradigm shift, which has a lesser role in financial results and a greater importance in aspects related to the participation and the link of the company with the individual and the community. These cooperatives are legally constituted where it establishes that the human being is the centre of everything, achieving happiness and well-being as well as individual and collective growth. Ethics and social commitment encompass the preservation of the environment with sustainable development as well as the growth of the solidarity institution that is based on a culture of savings and a responsible attitude, ethics and commitment of the individual towards this system when fulfilling the obligations and social duties of the cooperative, converting solidarity as a principle of life and own right. González [17] argued that the only social responsibility of companies was to obtain the greatest benefits while respecting the current legal framework and complying with ethical criteria to avoid deception. All companies linked to the solidarity economy, such as copresence, must follow the principles of autonomy, equality, and social commitment, as well as promote among their members an efficient and profitable administration that generates social benefits, promoting a culture of solidarity that allows the integral development of the human being with a vision of solidarity, criticism, creativity and entrepreneurship that promotes peace. Guaranteeing participation and access to training, work, property, information,

### 5.1. Limitation of the Study

The cooperatives must guide their actions, objectives, processes, product management and distribution of surpluses under the principles and purposes of cooperatives to achieve their development as a solidarity organization. To be representative, efficient and competent in their search for the common good, they must develop three axes: economic development based on good governance, an organizational culture, the development of a social objective and a positive economic balance; comprehensive social development that is based on development on a human scale, social development policies, a positive social balance and corporate social responsibility; a culture of solidarity that, as the articulating axis, requires a process of construction of knowledge and awareness in order to assume the experience of associativity.

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