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Towards Corporate Responsibility: Critical Success Factors for social projects developed by Brazilian companies

Corporate Social Responsibility is a new reality for businesses and can be understood through the analysis of organizational actions in three areas, namely: economic, social and environmental. Its operationalization occurs through social projects and cases presented by the literature can greatly contribute to the definition of factors that lead these projects to success. Through a systematic literature review, 51 articles were selected and, as a result, 13 Critical Success Factors were listed. These factors were used to structure a questionnaire and a survey was applied to 29 professionals with experience in social projects developed by Brazilian companies. From the collected data, it was possible to define the most relevant Critical Success Factors, as follows: ability to properly define the scope of each project developed; integrate the social project developed with the company's strategy; ability to identify stakeholders' needs; ability to analyse risks that may compromise the success of the initiative; identify and involve stakeholders outside the organization and grant financial resources to meet the project's needs. This research is an exploratory study and can contribute to amplification of the debates about social projects developed by companies.

Keywords: corporate social responsibility; social projects; critical success factors; Brazilian context; project development

Introduction

Major environmental disasters experienced in recent years, such as the breach of the Brumadinho dam in Brazil in 2019, reinforce the idea that corporations should be held accountable for the negative effects of their actions on society and the planet as a

whole (Balmer et al. 2011; Flôres Jr 2017). As a result, companies are increasingly putting greater emphasis on their triple-bottom line components of performance, namely economic (Stel et al. 2005; Urbano and Aparicio 2016), social (Linturi 2000) and environmental (He et al. 2018; Saufi et al. 2016; Sun et al. 2018) performance; and thus, should assume their roles in the search for a sustainable future. In Latin America, many companies are moving towards sustainable development; yet, they focus their attention primarily on economic and environmental outcomes, forgetting the social dimension (Benites-Lazaro and Mello-Théry 2019).

In this context, the discussion around Corporate Social Responsibility (CSR) is growing, both in academia and business environments (Kudłak et al. 2018). The term first occurs in modern literature during the mid-20th century, and emerges as a set of actions that companies must take in response to social transformations of the period (Carroll and Shabana 2010). CSR can be interpreted in light of the Triple Bottom Line (TBL) principles disseminated by Elkington (Elkington 2006). According to this concept, an organization should embed its environmental and social objectives into its economic objectives. In the TBL concept, environmental sustainability refers to activities designed to mitigate environmental impacts arising from operations performed by the corporation (Gimenez et al. 2012). Regarding social sustainability, internal or external initiatives are considered, allowing corporations to act towards social improvements to the community (Elkington 1994).

Although understanding of the term CSR is fairly advanced (Dahlsrud 2008), major questions are presented about its adoption by companies. The performance of sustainable practices does not always correspond to what was initially planned and many difficulties are observed throughout their achievements (Hategan et al. 2018; Tang et al. 2012). For Asif et al. (2013) CSR should be placed as an organizational

imperative fully integrated into the management system. Thus, the authors present a model for implementing CSR practices in order to meet stakeholders' needs. When well implemented and aligned with the company's strategic objectives, CSR leads to a strong relationship with the organization's stakeholders (Dyllick and Hockerts 2002). This enables intangible benefits, such as organizational legitimacy and better management of human capital, which in turn materialize in additional value for stakeholders (Hasan et al. 2018).

In the case of Latin American countries, the implementation of CSR practices is at an early stage of development when compared to other parts of the globe (Peinado-Vara 2006). This is largely due to the region's unfavorable economic and political environment associated with the lack of government infrastructure and institutional capacity (Scott 2008). Campbell (2007) bridges the gap between institutional theory and CSR by stating that organizations tend to act responsibly under favorable institutional conditions, and in general, this is not always observed in Latin American countries.

In the specific case of Brazil, CSR is fomented by pressure from regulators, customers, non-governmental organizations, international investors and the media (J. Oliveira 2006). However, there are still few Brazilian companies that develop sustainable practices aligned with its strategic objectives (Borges et al. 2018; Cazeri et al. 2018). In general, there remain many barriers to be overcome and the practices developed are at an early stage. In a study conducted by Cazeri et al. (2018), sustainability experts found that most companies in Brazil fail mainly at the planning stages of their social and environmental actions. In an example contrary to the reality described above, et al (2016) studied a Brazilian aircraft manufacturer considered a reference in social actions.

In such scenario, where a few Brazilian companies are successful in developing

their social projects linked to CSR and others in the majority are not, it can be inferred that there are critical factors that increase the chances of success in these projects. Therefore, their knowledge and understanding can greatly assist managers in directing their efforts, minimizing uncertainties and increasing the chances of better results. In order to understand which are the most impacting Critical Success Factors (CSF) for the social projects developed by Brazilian companies, this article aims to conduct a survey with experienced professionals in this subject.

Regarding the literature, there are no studies that address the critical success factors in CSR projects in a systemic manner. Many works are focused on the analysis of CSR from a strategic point of view, intersecting the theme with specific subjects, and empirical knowledge, especially case studies in companies. In the first case, authors present the necessary factors or means for the generic implementation of CSR, focusing on specific issues such as leadership (Besieux et al. 2018; De Roeck and Farooq 2018), finance (Faller and zu Knyphausen-Aufseß 2018; Whait et al. 2018), risk management (Albuquerque et al. 2018), transparency (Baraibar-Diez et al. 2018), corporate volunteering (Basil et al. 2011; Cycyota et al. 2016), among other themes. In this sense, this paper aims to contribute to the body of literature of CSR by answering the following research question: *‘What are the critical success factors observed in the development of social responsibility projects by Brazilian companies?’*

In addition to this introduction, the article presents four more sections. The second section is dedicated to the theoretical foundation, presenting the list of critical factors for social projects according to the literature. Section 3 presents the methodological procedures adopted, allowing other researchers to replicate this research. Section 4 aims to present the results and discussion and, finally, Section 5 presents the conclusions and final considerations.

Theoretical Foundation

Critical Success Factors for social projects

It is interesting initially to define the concept of Critical Success Factors. According to Bullen and Rockart (1981), Critical Success Factors (CSF) are characterized by a limited number of areas in which satisfactory outcomes will ensure the competitive success of a particular individual, department or organization. By clarifying key action points, managers will be able to focus their resources on activities that really make a difference between the success and failure of the initiative (Bullen and Rockart 1981). Analyzing the literature, the authors of this paper propose to use the following definition applied to the present study: *'critical success factors are key points that, if successful, guarantee the success of the initiative'*.

Focusing on the application of CSF in the development of social projects within CSR context, the authors of this article have scanned the literature and found elements that enabled the construction of Table 1. Each CSF is explained below. It is important to highlight that the Table 1 presents all references mentioned for each CSF; however, the following explanations will present details considering few studies due to the limitation related to article size.

Table 1. CSF for social projects according to the literature (Source: see Table)

Critical Success Factors for social projects
CSF 1: Identify and involve stakeholders outside the organization: References: (Acharya and Patnaik 2017; Altuna et al. 2015; Angelo et al. 2012; et al. 2016; Asif et al. 2013; Babiak and Kihl 2018; Barkay 2013; Corrigan 2018; Deigh et al. 2016; Dobeles et al. 2014; Fabiano et al. 2010; Frederiksen 2018; Gold et al. 2018; Hargett and Williams 2009; Jamali 2008; Jammernegg and Reiner 2007; Kanashiro and Starik 2016; Lindgreen et al. 2009; Lodsgård and Aagaard 2017; Lubis 2018; Lyra et al. 2017; Mária sj and Uzoma Ihugba 2012; Matinheikki et al. 2017; Narula et al. 2017; Ololade and Annegam 2013; Saïd et al. 2018; Sparkes 2014; Sun et al. 2018; Tang-Lee 2016; Thorén Hedin and Ranängen 2017)

Critical Success Factors for social projects

CSF 2: Ability to identify stakeholders' needs: References: (Altuna et al. 2015; et al. 2016; Barkay 2013; Basu et al. 2015; Deigh et al. 2016; Dobebe et al. 2014; Fordham et al. 2018; Frederiksen 2018; Hargett and Williams 2009; Jammernegg and Reiner 2007; Kanashiro and Starik 2016; Lubis 2018; Mária sj and Uzoma Ihugba 2012; Narula et al. 2017; Oloade and Annegarn 2013; Saïd et al. 2018; Sparkes 2014; Werner 2009; Yin and Jamali 2016)

CSF 3: Integrate the social project developed with the company's strategy: References: (Altuna et al. 2015; Angelo et al. 2012; et al. 2016; Asif et al. 2013; Barkay 2013; Bloskas et al. 2013; Deigh et al. 2016; Delannon et al. 2016; Hargett and Williams 2009; Jayakumar and Joshi 2017; Kanashiro and Starik 2016; Lindgreen et al. 2009; Matinheikki et al. 2017; PALACIOS-MARQUÉS and DEVECE-CARAÑANA 2013; Rowe et al. 2014; Saïd et al. 2018; Shinnaranantana et al. 2013; Werner 2009; Yin and Jamali 2016)

CSF 4: Communicate information about the projects in a clear, transparent and consistent manner: References: (Angelo et al. 2012; Babiak and Kihl 2018; Barkay 2013; Cazeri et al. 2018; Emel et al. 2012; Esteban et al. 2017; Fordham et al. 2018; Golob and Podnar 2014; Hargett and Williams 2009; Lubis 2018; Mária sj and Uzoma Ihugba 2012; Oloade and Annegarn 2013; Rowe et al. 2014; Thorén Hedin and Ranängen 2017; Wang et al. 2017)

CSF 5: Engage internal stakeholders in the organization's projects: References: (Altuna et al. 2015; Angelo et al. 2012; et al. 2016; Asif et al. 2013; Barkay 2013; Bloskas et al. 2013; Bolton et al. 2011; Deigh et al. 2016; Fabiano et al. 2010; Jayakumar and Joshi 2017; Kanashiro and Starik 2016; Lindgreen et al. 2009; Lubis 2018; Sparkes 2014)

CSF 6: Grant financial resources to meet the project's needs: References: (et al. 2016; Bloskas et al. 2013; Deigh et al. 2016; Kanashiro and Starik 2016; Lyra et al. 2017; Marques-Mendes and Santos 2016; Narula et al. 2017; O'Dwyer et al. 2011; PALACIOS-MARQUÉS and DEVECE-CARAÑANA 2013; Risi and Wickert 2017; Rowe et al. 2014)

CSF 7: Ability to properly define the scope of each project: References: (Acharya and Patnaik 2017; Admiraal et al. 2017; et al. 2016; Barkay 2013; Basu et al. 2015; Belal and Lubinin 2009; Frederiksen 2018; Hargett and Williams 2009; Jayakumar and Joshi 2017; Kanashiro and Starik 2016; Sparkes 2014)

CSF 8: Measure the results of the projects through indicators: References: (et al. 2016; Asif et al. 2013; Delannon et al. 2016; Hargett and Williams 2009; Jammernegg and Reiner 2007; Jayakumar and Joshi 2017; Kanashiro and Starik 2016; Risi and Wickert 2017; Rowe et al. 2014; Thorén Hedin and Ranängen 2017)

CSF 9: Ability to analyze risks that may compromise the success of the project: References: (et al. 2016; Hargett and Williams 2009; Lubis 2018; Mária sj and Uzoma Ihugba 2012; Saïd et al. 2018; Tang-Lee 2016)

CSF 10: Dispose of a multidisciplinary team in terms of formation and knowledge for project

implementation: References: (Barkay 2013; Delannon et al. 2016; Lyra et al. 2017; Maon et al. 2009; Narula et al. 2017; Shinnaranantana et al. 2013)

CSF 11: Monitor the projects' results: References: (et al. 2016; Asif et al. 2013; Dobebe et al. 2014; Sparkes 2014; Thorén Hedin and Ranängen 2017)

CSF 12: Ability to properly manage financial or human resources in project: References: (et al. 2016; Jammernegg and Reiner 2007; Jayakumar and Joshi 2017; Risi and Wickert 2017)

CSF 13: Develop a project schedule to complete the activities within the deadlines: References: (Corrigan 2018; Kanashiro and Starik 2016)

CSF 1: Identify and involve stakeholders outside the organization

Stakeholder management has attracted increasing attention as it has become an important way of achieving organizational objectives. Criteria such as time, cost and scope became insufficient to achieve project success, giving room for building a relationship between the company and other stakeholders (de Oliveira & Rabechini Jr, 2019). In this sense, understanding stakeholders, their influence and developing strategies for their involvement, has become one of the key activities to achieving success in all types of projects (Aaltonen and Kujala 2016; Nguyen et al. 2018). Regarding CSR projects, the identification and involvement of external stakeholders are highly relevant, as social projects generally serve the surrounding communities. Altuna et al. (2015) studied CSR projects conducted by a banking sector organization. In their study, the authors analyzed a successful project entitled ‘Bank and Social Laboratory’, whose main goal was to provide financial services to the most vulnerable portions of Italian society. An interesting factor observed in conducting this project is that the authors recognized the identification and engagement of stakeholders as a key factor for the success of the project.

Similarly, Acharya and Patnaik (2017) studied CSR projects conducted by an Indian metallurgical company. Some of the successful projects developed aim to improve education, health care, infrastructure, livelihoods, access to clean water, sanitation and women empowerment. Similar to previous study, the authors recognized the importance of identifying and engaging stakeholders.

CSF 2: Ability to identify stakeholders' needs

Stakeholders need to be identified and engaged, as mentioned above, but this does not have value if the project team does not have skills to identify their needs. For

McVea and Freeman (2005), by understanding stakeholder needs and meeting them, the company creates value for society.

In this context, the work developed by Kanashiro and Starik (2016) analyzes a CSR project developed by a Brazilian company in the financial sector. This project is called 'Amigo Real' and it is aimed at assisting child and youth councils to ensure the rights of children and adolescents. The project proved to be successful in reducing child rights violations and increasing students' performance in local schools. The team's ability to identify the needs of its stakeholders stood out as one of the critical factors of this project. Another work, which also identified the above critical factor, corresponds to the study conducted by Hargett and Williams (2009), which analyzed social initiatives for building a school after the 2004 tsunami that affected the Indonesian population.

CSF 3: Integrate the social project developed with the company's strategy

For some companies, the implementation of CSR is seen as complex (Arevalo and Aravind 2011). One of the most difficult issues is related to the integration of social projects developed with company strategies (Cazeri et al. 2018). For Asif et al. (2013), relevant impacts will only be generated by CSR projects if they are aligned with other company's management systems, thus defining a critical success factor to be worked on. Asif et al. (2013) propose a model for this integration.

By applying the model of Asif et al. (2013) in a Brazilian aeronautics company, et al. (2016) corroborated the claim that the aforementioned integration is characterized as a critical success factor. Similar observations were made by Angelo et al. (2012) when developing a study in a large company of the transportation sector. In short, for

Werner (2009) the success of CSR projects requires that they be aligned with business strategies.

CSF 4: Communicate information about the projects in a clear, transparent and consistent manner

Golob and Podnar (2014) and Fordham and Robinson (2018) highlight the importance of participatory development between companies and communities to create value for society and, in this sense, a better communication provides better results. According to the same authors, when there is no balanced dialogue between the parties, it is more difficult to obtain commitment and trust.

Sustainability reports are an important tool to seek clear and balanced communication between the parties (Lueg et al. 2016). In this sense, Emel et al. (2012) present a study in which they emphasize the importance of preparing sustainability reports that communicate information related to social projects in a clear and detailed manner. In their study, the authors investigated CSR projects developed by a mining company in Tanzania and, comparing the data disclosed with data from on-site visits, the authors concluded that the company's communication was not clear and objective. Transparent and consistent communication is defined as one of the critical factors for the success of social projects.

CSF 5: Engage internal stakeholders in the organization's projects

CSF 1 mentioned the identification and involvement of stakeholders outside the organization. This topic shows the importance of counting on the participation of internal stakeholders to achieve the success of social projects. The first study corroborating the above statement refers to research by Bloskas et al. (Bloskas et al.

2013) in a Greek beverage company. The authors noted that employee participation in volunteer programs contributed positively to the success of the projects developed. An example of voluntary action, developed in this company, corresponded to the awareness of alcohol consumption by young people. et al. (2016), studying the social projects developed by a Brazilian aircraft manufacturer, also showed that the engagement of internal stakeholders contributes positively to the achievement of better results.

CSF 6: Grant financial resources to meet the project's needs

The provision of financial resources is also seen as a critical factor for the success of social projects. et al. (2016) states that financial resources are not always sufficient to address all issues relevant to the surrounding community and, in this sense, some initiatives should be prioritized and resources well managed. In their study, Bloskas et al. (2013) analyze how the Greek financial crisis has reflected on CSR actions. Many companies were forced to reduce their budgets, and the first actions that were sacrificed were CSR activities. In this sense, it is observed that making a detailed analysis of the financial resources needed for social projects and granting them is characterized as a critical factor for success.

CSF 7: Ability to properly define the scope of each project

According to Mirza et al. (2013), many projects start with good ideas, great investments and effort. However, most do not achieve their desired success due to poor scope definition. Correct definition and maintenance of the social project scope reduces uncertainties and consequently minimizes the associated risks (Atkinson et al. 2006; Keil et al. 1998).

The literature presents some good examples of successful social projects with a well-defined scope in common. Acharya and Patnaik (2017) presented a relevant case study in this regard when studying CSR projects in India. The city of Chutiatola had serious problems with access to water and sanitation, causing serious damage to the local community. By identifying this deficiency, the company clearly defined the scope of the project and the resources required. According to the authors, the correct definition of the scope was characterized as a key factor to the success of the project.

On the other hand, the literature also presents cases in which inadequate definition of the scope reduced the quality of deliverables to developed social projects. In this sense, Admiraal et al. (2017) present a project developed by mining companies to improve access to water for African communities. According to the information mentioned by the author, incomplete definition of the scope created difficulties and made it impossible to improve results.

CSF 8: Measure the results of the projects through indicators

In general, evaluating CSR results is a difficult, but very important, task. The data collected allow improvement of organizations' strategies and ensure a more consistent sustainability reporting (Borges et al. 2018; Paredes-Gazquez et al. 2016). Inability to measure the results of social projects can be an obstacle for CSR.

In this regard, Hargett and Williams (2009) presented corporate social responsibility projects developed by a Norwegian naval company. According to the authors, one of the major challenges for the organization was to correctly understand the impact of its investments in social initiatives, using quantitative indicators. The authors identified that the company considered defining environmental indicators (for example,

carbon dioxide emission rate from its ships) to be straightforward; however, the company encountered difficulties with regard to social aspects.

In contrast, et al. (2016) highlight that one of the critical success factors in social projects developed by EMBRAER is the capacity to measure results. Goals for each project are defined, monitored by indicator and the value aggregation is maximum. In fact, according to Asif et al. (2013), the definition of indicators is very important in the integration of CSR with company management, since through indicators, it is possible to identify the fulfilment of objectives.

CSF 9: Ability to analyze risks that may compromise the success of the project

According to the definitions of the PMBOK Guide (Project Management Institute 2017), risk management includes the planning, identification, analysis, monitoring and implementation of project risk responses. This decreases the probability of negative risks and increases the chances of success. In fact, according to Raz and Michael (2001), for project managers, the utilization of risk management tools is associated with project success.

Social responsibility projects are not free of risks that compromise their success. One of the major risks observed in the literature is associated with the image that CSR projects can convey. When they are not jointly developed with the local community, the mentioned projects can be understood as superficially or symbolically by local residents. This does not meet local needs in a collaborative and transparent manner, as advocated by Tang-Lee (2016). Besides Saïd et al. (2018) noted that a better dialogue with external stakeholders minimizes the risks of social projects.

CSF 10: Dispose of a multidisciplinary team in terms of formation and knowledge for project implementation

Project managers have a significant role in the team performance and are responsible for increasing team skills and sharing knowledge (Savelsbergh et al. 2015). Developing a team with multidisciplinary skills and knowledge contributes better results with CSR projects. The literature presents some cases in this context.

In a social project developed by Coca-Cola, there was considerable involvement of people from different departments with different skills and, according to Barkay (2013), such multidisciplinary contributed positively to the achievement of good results. Similarly, the study developed by Maon et al. (2009) concluded that multidisciplinary teams composed of people from different hierarchical levels aligned with CSR objectives contribute positively to the success of social actions. Another good example of how multidisciplinary and diversity of knowledge contribute to social projects can be seen in the study developed by Lyra et al. (2017)

CSF 11: Monitor the projects' results

In addition to the definition of quantitative indicators cited in CSF 8, it is observed that the systemic monitoring of the results of social projects is important to reach the goals. By continuously monitoring social projects, it is possible to highlight failures and act towards continuous improvement (Esteves 2008; Humphreys 2000). Some studies in the literature corroborate the previous statement. Thorén Hedin and Ranängen (2017) carried out a study in a Swedish mining company, presenting the social projects developed with the surrounding community. These authors found that the company had difficulty monitoring the results of the social project when comparing them with those expected.

CSF 12: Ability to properly manage financial or human resources in project

For Risi and Wickert (Risi and Wickert 2017) the management of financial and human resources in CSR projects is characterized as a strategic issue. The previous statement was corroborated by Jayakumar and Joshi (2017). In analyzing the social projects developed by an Indian chemical company, the authors noted that one of the largest challenges faced was related to the coordination of financial and human resources. As an example, they cite some social actions in which there was an excess of volunteers, while in others the presence was scarce.

CSF 13: Develop a project schedule to complete the activities within the deadlines

For Frey and George (2010), the schedule management in social projects is characterized as an important factor to monitoring. In some organizations, however, it is seen as a complex or unnecessary task and its non-realization makes it impossible to obtain better results (Agudo-Valiente et al. 2017; Arevalo and Aravind 2011). For Skouloudis, Evangelinos, Nikolaou, & Filho (2011), the time factor, seen as a barrier for many companies, is the result of the absence of an administrative system focused on CSR. In their study, Kanashiro and Starik (2016) present how a well-defined social project within a three-year timeline can achieve satisfactory results.

Methodological Procedures

The research presented in this article was developed through five well-defined steps, as illustrated in Figure 1. The steps are described as follows, so that other researchers can replicate the study as they wish.

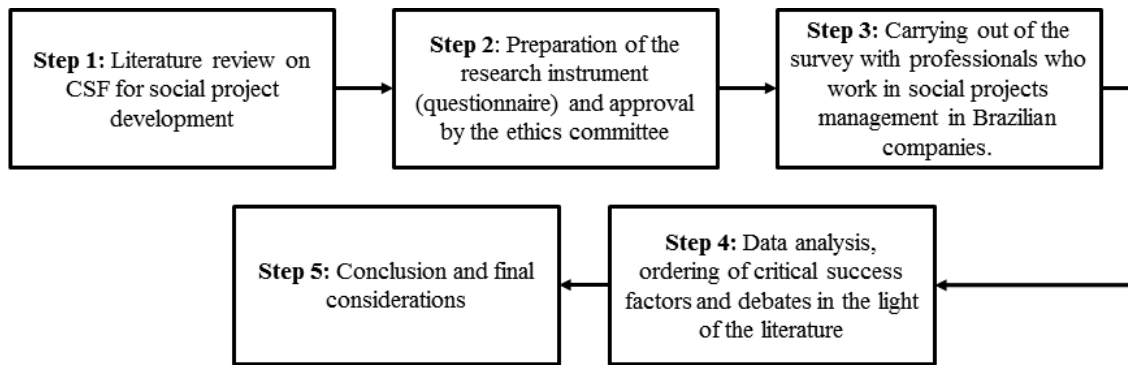


Figure 1. Steps taken throughout the research (Source: authors)

The first stage was characterized by a systematic literature review, aiming to list the Critical Success Factors (CSF) for the development of social projects. For this, the guidelines presented by Pelozo and Shang (Pelozo and Shang 2011) were used. The search for scientific articles was restricted by year of publication (from 2007 to 2018) and conducted on the following scientific bases: Science Direct, Emerald Insight, Scopus, Springer, Wiley and Web of Science. The research was conducted using the following term ‘Corporate Social Responsibility’ associated with the keywords ‘project’, ‘program’ and ‘case’.

Restricting the search by the presence of the above terms in the title, abstract or keywords, 2,642 articles were found to meet these conditions. The articles were then pre-selected, excluding those whose main content was not presented as case studies, or whose abstract content was not directly associated with the objectives of the present research. Then, the remaining references were fully read and only those that allowed identification of CSF in social projects developed by companies were kept. As a result of this analysis, a total of 51 papers found were used to structure Table 1, presented in section 2 of this article. Figure 2 shows the number of references that mentioned each CSF cited in Table 1.

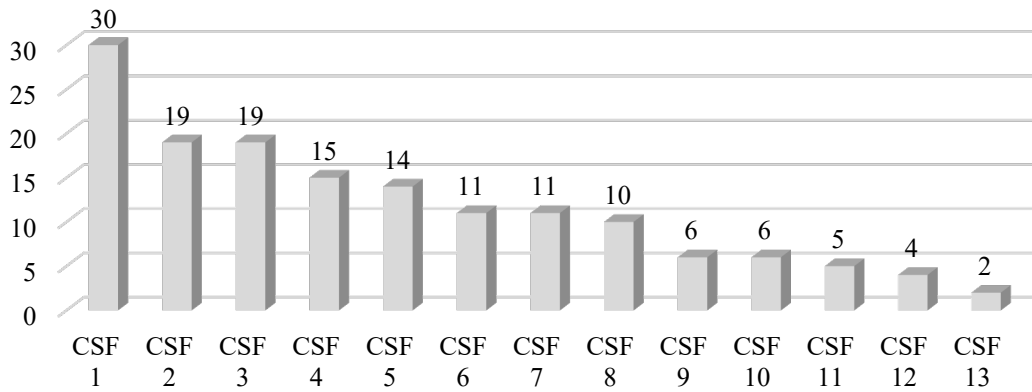


Figure 2. Number of references that mention each CSF (Source: authors)

The information presented in Table 1 served as the basis for structuring a research instrument (questionnaire), composed of two parts. The first was related to the sample characterization and the second one to the 13 CSF evaluation. Especially in this second part, each respondent should rank the CSF from the first to the thirteenth, based on their experience throughout the social projects that participated/coordinated in Brazilian companies. The possible survey respondents were listed from professional social networks, company websites and institutes that promote Corporate Social Responsibility. All procedures performed in the studies involving human participants were in accordance with the ethical standards of the national research committee CAEE 09132319.7.0000.5404 and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

Data analysis was performed by allocating scores to the rank assigned by each respondent for each CSF. Thus, for CSF allocated in the first position score, 13 was assigned, for the second score 12 and so on until the allocation of score 1 to the thirteenth factor. The sum of the scores attributed by each respondent allowed obtain a total score, and this criterion was used for ordering the CSF according to their greatest relevance.

The bias test for non-respondents was performed comparing the information presented by the groups of initial respondents and those considered late, via the Mann-Whitney test. There is no detailed information about the distribution of each groups and the scale has ordinal characteristics. The idea is to verify if there are no significant differences between the values presented by the groups mentioned (Gibbons and Chakraborti 2014; Winter; and Dodou; 2012)

The debates were held based on the ranking obtained and the information present in the literature. Finally, the conclusions and final considerations about the study were established.

Analysis and results

Between April and August of 2019, 134 invitations to participate were sent and 29 valid questionnaires were returned, corresponding to 21.6% of the total. Overall, the respondents have over five years of experience in coordinating social projects (Figure 3). Figure 4 shows that over 50% of the respondents worked in the oil and gas (8 occurrences), food (7 occurrences), mining (6 occurrences), retail (6 occurrences), finance (6 occurrences) and chemical sectors (6 occurrences). It is noticeable that the sum of people who work in specific sectors is over the total of participants of this research. That occurred because a respondent may have participated in social projects in different sectors of activity.

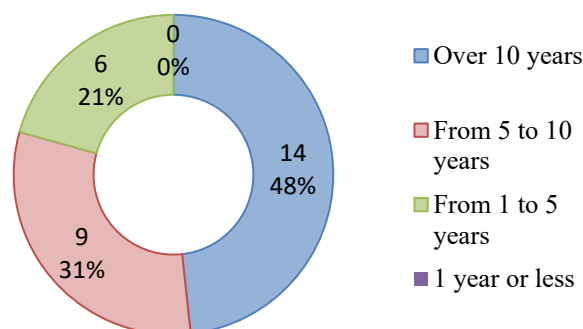
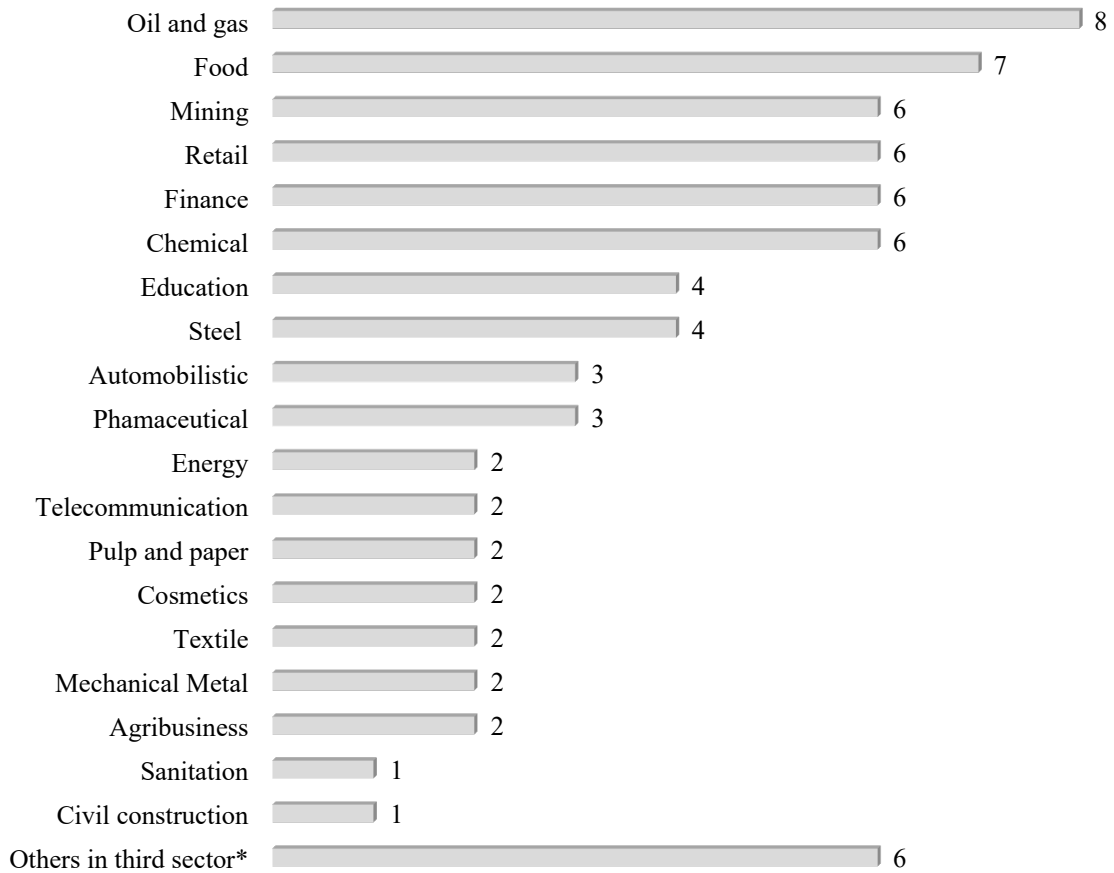


Figure 3. Distribution of respondents according to experience period.



*Others include Health (1), Mobility (1), Insurance (1), Consortium (1), Tourism (1) and Services (1)

Figure 4. Distribution of respondents according to sector of activity.

As previously described, each respondent ranked the CSF considering its experience and with this information it was possible to assign scores to each rank. The sum total of the assigned scores allowed obtaining a total score which was used to rank the CSF according to its relevance to the development of social projects in the context of Brazilian companies. Table 2 presents the CSF already ordered according to the total score obtained. The analysis of the results is mainly based on the six best ranked CSF (highlighted in green) and the subsequent comparison with information of the literature presented in section 2 of this article.

Table 2. Order of relevance of CSF for the development of social projects in the context of Brazilian companies (Source: authors).

#	Score	Critical Success Factors
1°	256	Ability to properly define the scope of each of the projects
2°	255	Integrate the social project developed with the company's strategy
3°/ 4°	243	Ability to identify stakeholders' needs
3°/ 4°	243	Ability to analyze risks that may compromise the success of the initiative
5°	240	Identify and involve stakeholders outside the organization
6°	228	Grant financial resources to meet the project's needs
7°	214	Dispose of a multidisciplinary team in terms of formation and knowledge for project implementation
8°	212	Ability to properly manage project financial or human resources
9°	211	Engage internal stakeholders in the organization's projects
10°	174	Monitor the projects' results
11°	171	Measure the results of the projects through indicators
12°	137	Communicate information about the projects in a clear, transparent and consistent manner
13°	135	Develop a project schedule to complete the activities within the deadlines

To ensure that there is no bias, the Mann-Whitney test was performed between the initial group of respondents and those considered late. The results are presented in Table 3, which shows that for a 5% confidence, there is no significant difference between the groups. Therefore, there is no bias in data.

Table 3. Significance of the Mann-Whitney test was performed between the initial group of respondents and those considered late.

CSF	Sig. (95%)	CSF	Sig. (95%)
CSF 1	0.627	CSF 8	0.417
CSF 2	0.365	CSF 9	0.317
CSF 3	0.199	CSF 10	0.871
CSF 4	0.594	CSF 11	0.945
CSF 5	0.501	CSF 12	0.444
CSF 6	0.127	CSF 13	0.501
CSF 7	0.069		

Discussion on the Findings

Practically tied in first position are the critical success factors, ‘Ability to properly define the scope of each project (CSF 7)’ and ‘Integrate the social project developed with the company's strategy (CSF 3)’. The difference is only one point and can be considered irrelevant in a context in which respondents describe perceptions based on management experience. Regarding the definition of scope (CSF 7), such action is extremely relevant, because, as Mirza et al. (2013) point out, great ideas without focus do not generate satisfactory results; thus, social projects without well-defined goals are doomed to failure. Section two of the article presents examples of projects that have been largely achieved through presentation of a well-defined scope. The second-best ranked factor (CSF 3), and, therefore, also considered one of the most relevant by respondents, disseminates that the social project must be integrated with other business strategies. The study by Asif et al. (2013) is characterized by one of the studies that most reinforce this idea, being proved in practice by et al. (2016) in their study.

In third and fourth position, tied in terms of the total score obtained of 243 points and, therefore, presenting a plausible variation position, are the factors ‘ability to identify stakeholders’ needs’ (CSF 2) and ‘ability to analyze risks that may compromise the success of the project’ (CSF 9). Regarding the identification of stakeholder needs, the idea of a social project is always to create value for society, as advocated by McVea and Freeman (2005) and, in this sense, it is essential to map what the community desires. Attention is drawn to the critical factor related to the ability to analyze risks and this is characterized by a significant result. For many years social projects were characterized by loose practices of other business actions, not knowing the uncertainties that could compromise the success of the initiative. Tang-Lee (2016) argues that social

responsibility projects are not risk-free and, like projects of a different nature, should include risk management. In the fifth position 'Identify and involve stakeholders outside the organization' (CSF 1) appears the critical factor. For Oliveira and Rabechini Jr (2019), listing all those who are impacted by business actions is necessary, but the most important issue is characterized by constant participation throughout the project. In the sixth position, and closing the analysis of those Critical Success Factors, listed by the respondents as most relevant to the reality of Brazilian companies, is CSF 6 'Grant financial resources to meet project needs'. As highlighted by et al. (2016), prioritization of the use of resources for social projects should happen because the existing resources are not always sufficient for all actions to be developed.

The remaining critical success factors mentioned in the literature were ranked from seventh to thirteenth. It is noteworthy, however, that allocations in lower positions of the ranking do not denote that they have lower importance, but rather that they are later considered by managers in the critical analysis of possibilities for success in the development of social projects.

Conclusions and final considerations

The main objective of this article was to identify the most important Critical Success Factors (CSF) for the realization of social projects developed by Brazilian companies and, based on the results presented, it can be stated that this was achieved. In this manner, this paper contributes to the body of literature by systematically applying CSF methodology on CSR projects, creating more tangible aspects of strategic CSR implementation to the operational reality of project management. Moreover, it highlights the reality of factors that most affects projects developed in Brazil, which may justify why some initiatives in this region succeed and others do not.

The six most relevant CSF in the opinion of the participants are: ability to properly define the scope of each project; ability to integrate the social project in developing with the company's strategy; ability to identify stakeholders' needs; ability to analyze risks that may compromise the success of the project; identify and involve stakeholders outside the organization; and grant financial resources to meet project needs.

This is an exploratory study; therefore, it has some limitations. The first of them is related to the literature review, which considered a ten-year horizon as informed in the methodological procedures section. Articles published before or after this period were not considered and may provide additional information. The second limitation is related to the sample size of only 29 respondents; however, the authors of this article highlight the quality of the answers attributed and the experience of the professionals who participated in the research.

As stated in the previous sections, critical success factors are key points that, if successful, guarantee the success of the initiative. This study shows that defining a proper scope and integrating the project with the company's strategy are the most critical point. Hence, it is suggested that managers should focus their effort, firstly, on these factors in order to achieve success. It is important to highlight that the top CSF may not be sufficient to guarantee the success of the initiative, but it imposes, instead, a rational order to develop corporate social projects.

From this point of view, the authors of this article believe that the information presented can be of significant value to professionals working in social projects management, developed by Brazilian companies, and to other researchers interested in the subject.

It is suggested that this methodology can be replicated in other socioeconomic scenarios to understand how, and how much, FCS are influenced according to the study environment. The same suggestion is valid for conducting the present studies in different industrial sectors. Another possible research derived from the present study is the application of the listed CSF on a case study aiming to assertively identify the most relevant CSF and, finally, support or differ from the results obtained here. Moreover, it is interesting to trace how these factors are related to each other when observed on a real project.

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Appendices

General information

1. Business segment (s) in which you participate or have participated in the development of corporate social responsibility projects (if necessary select more than one alternative):

Check all that apply.

Industrial

Commercial

Services

2. Branch (s) of activities in which it participates or has participated in the development of corporate social responsibility projects (if necessary select more than one alternative):

Check all that apply.

Food

Car Industry

Cosmetics

Pharmaceutical

Financial

Mechanical metal

Mining

Paper And Cellulose

Petrochemical

Chemical

Steel mill

Textile

Retail

Other: _____

3. Position (s) in which he / she acts or acted in the development of corporate social responsibility projects (if necessary select more than one alternative):

Check all that apply.

Analyst

Leader

Coordinator

Manager

Director

Other: _____

4. Time of experience in developing corporate social responsibility projects:

Check only one alternative.

- Up to 1 year
- 1 to 5 years
- 5 to 10 years old
- More than 10 years

Critical Success Factors of Corporate Social Projects

Thirteen critical success factors in the development of social projects are presented below. Order them according to your perception of those who are most critical for good results. ATTENTION! Be careful not to repeat an order already chosen.

Dispose of a multidisciplinary team in terms of training and knowledge for the implementation of the project (BARKAY, 2013; DELANNON; RAUFFLET; BABA, 2016; LYRA; GOMES; PINTO, 2017; MAON; LINDGREEN; SWAEN, 2009; NARULA; MAGRAY; DESORE , 2017; SHINNARANANTANA; DIMMIT; SIENGTHAI, 2013)

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Identify and engage stakeholders outside the organization (ACHARYA; PATNAIK, 2017; ALTUNA et al., 2015; ANGELO et al., 2012; et al., 2016; ASIF et al., 2013; BABIAK; KIHLE, 2018 ; BARKAY, 2013; CORRIGAN, 2018; DEIGH et al., 2016; DOBELE et al., 2014; FABIANO et al., 2010; FREDERIKSEN, 2018; GOLD; MUTHURI; REINER, 2018; HARGETT; WILLIAMS, 2009; JAMALI, 2008; JAMMERNEGG; REINER, 2007; KANASHIRO; STARIK, 2016; LINDGREEN; SWAEN; MAON, 2009; LODSGÅRD; AAGAARD, 2017; LUBIS, 2018; LYRA; GOMES; PINTO, 2017; MERIA SJ; UZOMA IHUGEIK; , 2017; NARULA; MAGRAY; DESORE, 2017; OLOLADE; ANNEGARN, 2013; SAÏD; SEVIC; PHILLIPS, 2018; SPARKES, 2014; SUN et al., 2018; TANG-LEE, 2016; THORÉN

HEDIN; RANÄNGEN, 2017)

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Ability to identify stakeholders' needs * (ALTUNA et al., 2015; et al., 2016; BARKAY, 2013; BASU et al., 2015; DEIGH et al., 2016; DOBELE et al., 2014; FORDHAM; ROBINSON; VAN LEEUWEN, 2018; FREDERIKSEN, 2018; HARGETT; WILLIAMS, 2009; JAMMERNEGG; REINER, 2007; KANASHIRO; STARIK, 2016; LUBIS, 2018; MÁRIA SJ; UZOMA IHUGBA, 2012; NARULA; MAGRAY; ; ANNEGARN, 2013; SAÏD; SEVIC; PHILLIPS, 2018; SPARKES, 2014; WERNER, 2009; YIN; JAMALI, 2016)

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Integrate the social project developed with the company's strategy (ALTUNA et al., 2015; ANGELO et al., 2012; et al., 2016; ASIF et al., 2013; BARKAY, 2013; BLOSKAS; CHATZI; SPANDONIDOU, 2013 ; DEIGH et al., 2016; DELANNON; RAUFFLET; BABA, 2016; HARGETT; WILLIAMS, 2009; JAYAKUMAR; JOSHI, 2017; KANASHIRO; STARIK, 2016; LINDGREEN; SWAEN; MAON, 2009; MATINHEIKKI; RAJALP; PELTOKORI; PELTOK; PALACIOS-MARQUÉS; DEVECE-CARAÑANA, 2013; ROWE et al., 2014; SAÏD; SEVIC; PHILLIPS, 2018; SHINNARANANTANA; DIMMIT; SIENGTHAI, 2013; WERNER, 2009; YIN; JAMALI, 2016)

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Ability to properly define the scope of each of the projects developed (ACHARYA;

PATNAIK, 2017; ADMIRAAL et al., 2017; et al., 2016; BARKAY, 2013; BASU et al., 2015; BELAL; LUBININ, [sd]; FREDERIKSEN, 2018; HARGETT; WILLIAMS, 2009; JAYAKUMAR; JOSHI, 2017; KANASHIRO; STARIK, 2016; SPARKES, 2014)

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Measure project outcomes through indicators (et al., 2016; ASIF et al., 2013; DELANNON; RAUFFLET; BABA, 2016; HARGETT; WILLIAMS, 2009; JAMMERNEGG; REINER, 2007; JAYAKUMAR; JOSHI, 2017; KANASHIRO ; STARIK, 2016; RISI; WICKERT, 2017; ROWE et al., 2014; THORÉN HEDIN; RANÄNGEN, 2017)

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Monitor project results (et al., 2016; ASIF et al., 2013; DOBELE et al., 2014; SPARKES, 2014; THORÉN HEDIN; RANÄNGEN, 2017)

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Ability to analyze risks that may compromise the success of the initiative (et al., 2016; HARGETT; WILLIAMS, 2009; LUBIS, 2018; MÁRIA SJ; UZOMA IHUGBA, 2012; SAÏD; SEVIC; PHILLIPS, 2018; TANG-LEE, 2016)

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Communicate information about social projects in a clear, transparent and consistent manner (ANGELO et al., 2012; BABIAK; KIHIL, 2018; BARKAY, 2013; CAZERI et al., 2018; EMEL; MAKENE; WANGARI , 2012; ESTEBAN; VILLARDÓN; SÁNCHEZ, 2017; FORDHAM; ROBINSON; VAN LEEUWEN, 2018; GOLOB; PODNAR, 2014; HARGETT; WILLIAMS, 2009; LUBIS, 2018; MÁRIA SJ; UZOMA IHUGBA, 2012; OLOLADE; ROWE et al., 2014; THORÉN HEDIN; RANÄNGEN, 2017; WANG et al., 2017)

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Engage internal stakeholders in the organization's projects (ALTUNA et al., 2015; ANGELO et al., 2012; et al., 2016; ASIF et al., 2013; BARKAY, 2013; BLOSKAS; CHATZI; SPANDONIDOU, 2013; BOLTON ; KIM; O'GORMAN, 2011; DEIGH et al., 2016; FABIANO et al., 2010; JAYAKUMAR; JOSHI, 2017; KANASHIRO; STARIK, 2016; LINDGREEN; SWAEN; MAON, 2009; LUBIS, 2018; SPARKES, 2014)

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Have financial resources to meet project needs (et al., 2016; BLOSKAS; CHATZI; SPANDONIDOU, 2013; DEIGH et al., 2016; KANASHIRO; STARIK, 2016; LYRA; GOMES; PINTO, 2017; MARQUES-MENDES; SANTOS, 2016; NARULA; MAGRAY; DESORE, 2017; O'DWYER; OWEN; UNERMAN, 2011; PALACIOS-MARQUÉS; DEVECE-CARAÑANA, 2013; RISI; WICKERT, 2017; ROWE et al., 2014)

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Manage the financial or human resources of the projects (et al., 2016;
JAMMERNEGG; REINER, 2007; JAYAKUMAR; JOSHI, 2017; RISI; WICKERT,
2017)

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Develop a project schedule to complete the activities within the deadlines
(CORRIGAN, 2018; KANASHIRO; STARIK, 2016)

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