



SUSTAINABILITY REPORTS AS DRIVERS OF SOCIAL RESPONSIBILITY IN HEALTHCARE COMPANIES

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ABSTRACT:

Sustainability reports are public disclosures of the economic, environmental, and social impacts of organizations in achieving the Sustainable Development Goals (SDGs) and their social responsibility actions. This knowledge is important to identify the actions that the healthcare sector is undertaking to fulfill these objectives and to design strategies that foster social responsibility processes aimed at strengthening organizations and advancing their commitments in this area. The objective is to identify the perception of healthcare companies have regarding the importance, relevance, impact, and implementation of strategies to contribute to the achievement of the SDGs. The study has a descriptive scope, a quantitative approach, and a cross-sectional design. The research addresses the concept of sustainability from the perspective of business people through the application of a structured instrument with four variables: Perception of the relevance and feasibility of implementing sustainability reports, Perception of the impact generated by the company, Perception and management of environmental impact, and Perception and influence of indicators. To collect information from the primary source, a semi-structured interview with 21 questions was used, which was validated with a Cronbach's Alpha of 0.758. The sample was defined with a confidence level of 95% for a total of 281 companies. The results show that 45% of business people consider that their activities have a positive impact on the dimensions of sustainable development, 64% are concerned about their contribution to the achievement of the SDGs, and 30% believe that these contributions should be mandatory and disclosed to society, therefore, it is recommended to move towards the consolidation of sustainability reports as determiners of social responsibility.

Keywords. Disclosed information; Health sector; Social balance; Sustainability reports; Sustainable development goals.

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MEMORIAS DE SOSTENIBILIDAD COMO IMPULSORES DE LA RESPONSABILIDAD SOCIAL EN EMPRESAS DE SALUD

Resumen

Las memorias de sostenibilidad son informes públicos sobre los impactos económicos, ambientales y sociales de las organizaciones en el logro de los ODS y sus acciones de responsabilidad social. Este conocimiento es importante para identificar las acciones que el sector salud está desarrollando para el cumplimiento de estos objetivos, además permitirá diseñar estrategias que permitan desarrollar procesos de responsabilidad social cuyo fin sea fortalecer a las organizaciones y avanzar en el cumplimiento de sus compromisos en esta materia. El objetivo es identificar la percepción de las empresas del sector salud sobre la importancia, pertinencia, impacto e implementación de estrategias para contribuir al logro de los ODS. El alcance del estudio es descriptivo, su enfoque cuantitativo y su corte transversal. La investigación aborda el concepto de sustentabilidad desde la perspectiva de los empresarios a través de la aplicación de un instrumento estructurado con 4 variables: Percepción de la pertinencia y factibilidad de implementar memorias de sustentabilidad, Percepción del impacto generado por la empresa, Percepción y gestión del impacto ambiental y Percepción e incidencia de los indicadores. Para recolectar la información en fuente primaria se utilizó como técnica, una entrevista semiestructurada de 21 preguntas la cual fue validada con el Alfa de Cronbach de 0.758, la muestra se define con un grado de confianza del 95% para un total de 281 empresas. Los resultados muestran que el 45% de los emprendedores considera que sus actividades generan un impacto positivo en las dimensiones del desarrollo sostenible, el 64% se preocupa por su contribución al logro de los ODS y el 30% considera que estas contribuciones deberían ser obligatorias y reveladas a la sociedad, por lo que se recomienda avanzar hacia la consolidación de las memorias de sostenibilidad como dinamizadoras de la responsabilidad social.

Palabras Claves. Información revelada; Sector salud; Balance social; Memorias de sostenibilidad; Objetivos de desarrollo sostenible.

RELATÓRIOS DE SUSTENTABILIDADE COMO IMPULSIONADORES DA RESPONSABILIDADE SOCIAL EM EMPRESAS DE SAÚDE

Resumo

As memórias de sustentabilidade são relatórios públicos sobre os impactos econômicos, ambientais e sociais das organizações na realização dos Objetivos de Desenvolvimento Sustentável (ODS) e suas ações de responsabilidade social. Esse conhecimento é importante para identificar as ações que o setor de saúde está desenvolvendo para cumprir esses objetivos e também permitirá o desenvolvimento de estratégias para promover processos de responsabilidade social, com o objetivo de fortalecer as organizações e avançar no cumprimento de seus compromissos nessa área. O objetivo é identificar a percepção das empresas do setor de saúde sobre a importância, relevância, impacto e implementação de estratégias para contribuir com o alcance dos ODS. O escopo do estudo é descritivo, com abordagem quantitativa e corte transversal. A pesquisa aborda o conceito de sustentabilidade na perspectiva dos empresários por meio da aplicação de um instrumento estruturado com 4 variáveis: percepção da relevância e viabilidade de implementar memórias de sustentabilidade, percepção do impacto gerado pela empresa, percepção e gestão do impacto ambiental e percepção e incidência dos indicadores. Para coletar informações na fonte primária, foi utilizada uma técnica de entrevista semiestructurada com 21 perguntas, validada com um coeficiente Alfa de Cronbach de 0,758. A amostra foi definida com um nível de confiança de 95% para um total de 281 empresas. Os resultados mostram que 45% dos empresários consideram que suas atividades geram um impacto positivo nas dimensões do desenvolvimento sustentável, 64% se preocupam com sua contribuição para o alcance dos ODS e 30% acreditam que essas contribuições deveriam ser obrigatórias e divulgadas à sociedade. Portanto, é recomendado avançar na consolidação das memórias de sustentabilidade como impulsionadoras da responsabilidade social.

Palavras chave Informação divulgada; Setor de saúde; Balanço social; Memórias de sustentabilidade; Objetivos de desenvolvimento sustentável.

1. INTRODUCCIÓN:

Society considers it crucial to know if healthcare companies are making sufficient efforts to contribute to solving the issues in their environment. However, there is no known methodology that allows them to announce their contributions. In light of this problem, this study focuses on identifying the perception of the healthcare sector regarding their contribution to achieving the Sustainable Development Goals (SDGs), their inclusion in strategic plans, the mandatory nature, importance, recognition, impact mitigation, accountability, relevance of environmental, social, and economic indicators, as well as the willingness to disclose their impacts. This identification helps to determine if they are prepared for the current challenges (Rodríguez et al., 2020).

There are different methodologies through which companies can announce their contributions to the achievement of the SDGs, including periodic reports, social balance reports, and sustainability reports. The last ones are based on the standards of the Global Reporting Initiative (GRI), considered the best international practices designed to inform the general public about the economic, environmental, and social impacts generated by organizations, under the principles of stakeholder inclusiveness, sustainability context, materiality, completeness, accuracy, balance, clarity, comparability, reliability, and punctuality (GRI, 2018).

When considering the importance of contributing to the achievement of the Sustainable Development Goals (SDGs), which seek to mitigate, compensate, and change the way the global economic landscape is currently managed to ensure the long-term sustainability of humanity and the preservation of the environment and its different ecosystems, due to the fact that the use and joy it's not only a privilege of the human beings but of the rest of the living beings whether animals or plants existing in the planet, it is necessary for companies and regions to analyze and evaluate how these global sustainable development

goals are being embraced and developed by companies, additionally, they should assess the potential impacts of those policies on the growth and competitiveness of the companies in the market.

The research project has guided its resources on studying the healthcare sector to identify their understanding of the SDGs, as well as the various impacts these organizations may generate. It aims to determine the current level of commitment to start, continue, or improve the necessary sustainability processes to contribute to global objectives. The present study identified the limited knowledge about how healthcare companies recognize and adopt sustainability, and how these processes can be useful in achieving their competitiveness as a problem.

The Kyoto Protocol (UN, 1997) was the first international environmental initiative, and significant global actions followed with the Global Compact (1999) and the Millennium Development Goals Declaration (2000). Both aimed to involve the government, state, and businesses extensively. The Global Compact emerged as an international proposal by the United Nations at the World Economic Forum in Davos 1999 (Duke, 2010) with the objective of promoting corporate citizenship by engaging businesses in the major social and environmental challenges resulting from accelerated globalization.

Since its beginnings, the Global Compact has experienced quick growth and has become one of the most internationally recognized global projects (Arevalo et al., 2013). Participating companies must organize their operations based on ten universally accepted principles in four thematic areas: human rights, labor standards, the environment, and anti-corruption. It emphasizes that responsible business practices build trust, social capital, and contribute to sustainable development and markets.

The ten principles were selected based on their relevance to the development of international standards, their importance in advancing social and environmental issues, and the level of intergovernmental support. They are derived from principles established in the Universal Declaration of

Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention against Corruption (Kell and Levin, 2003).

In 2015, the United Nations organized the 'Global +15 Business as a Force for Good' initiative through the Global Compact. This initiative was designed to highlight the private sector's efforts and collaborations in advancing social priorities, with a specific focus on the United Nations' global sustainable development agenda. It also aimed to illustrate how the private sector is contributing to the goals of the Post-2015 agenda, which gave rise to the Sustainable Development Goals (SDGs).

In this agenda, companies, governments, and civil society organizations are considered equally responsible for an advancing sustainable path (Scheyvens et al., 2016). The transformation of companies from being drivers of inequality to agents of development is based on the premise that (1) companies can leverage resources and experiences more efficiently and effectively to achieve their objectives, and (2) corporate profits and social goals can be complementary (Van Westen et al., 2019). This latter assumption garnered a significant attention in the 1990s and has generated substantial evidence that businesses can indeed be socially responsible (Orlitzky et al., 2003). Based on those factors, the question arises: How do sustainability reports drive the management of social responsibility in the healthcare sector?

2. LITERATURE REVIEW:

The theorization of the study topic is approached from the perspective of sustainable development and its evolution, highlighting the events that led to the creation of the 2030 Agenda, which encompasses the Sustainable Development Goals (SDGs) and the standardization of sustainability reporting defined by the GRI. These milestones include the Club of Rome, the United Nations Conferences on environment, the

World Charter for Nature, the World Commission on Environment and Development, the Vienna Convention, the Brundtland Report, the Montreal Protocol, among others, culminating with the Millennium Development Goals that are later transformed into the 2030 Agenda, presenting the Sustainable Development Goals.

Firstly, the term 'development' gained relevance starting from 1949 when U.S. President Harry Truman asserted the need to promote investment in underdeveloped countries, making it a priority not only for his nation but for other global powers and organizations as well. According to the UN, sustainable development is a concept coined in the 1987 Brundtland Report, which emerged from the United Nations World Commission on Environment and Development established during the United Nations General Assembly in 1983. Currently, there is a general consensus that "the sustainable development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development WCED, 1987, p.1).

Regarding the conceptualization of sustainable development, it builds upon the multidisciplinary theoretical approaches developed by the UN in the area of sustainability, which in turn originated from studies conducted by the Club of Rome within the context of the First World Earth Summit (Meadows, D. H., Meadows, D. L., Randers, J., & Behrens, W., 1975). At that time, the thesis of the world as a system of finite resources was presented, which could collapse if urgent action is not taken regarding issues such as global overpopulation, industrial production, availability of raw materials, and environmental pollution. As mentioned earlier, this term is first introduced in the report "Our Common Future" or the Brundtland Report of 1987.

As stated in the previous section, sustainable development is that which satisfies the needs of the present generation without compromising natural resources, thereby ensuring the sustainability of future generations without degrading the environment

(WCED, 1987). This concept is complemented by the Triple Bottom Line theory proposed by John Elkington (2004), who first suggested that for a company to be sustainable, it must achieve a triple objective: economic viability, socially benefit, and being environmentally responsible, as argued by Varón et al. (2017).

The fundamental pillars of sustainable development are economic, social, and environmental; its purpose is to achieve harmonization between economic growth, quality of life, and proper resource management, ensuring the conditions for life on the planet. This development model has raised awareness among nations, sparking a global concern to adopt measures that can mitigate the environmental degradation, the increasing inequality, and other global issues (Justice Mensah, 2019).

Regarding the origins of sustainable development, it can be stated that since Charles Keeling (1928-2005) conducted the first measurements of carbon dioxide (CO₂), it initiated a global movement in favor of the planet, although it did not receive recognition at that time. According to Siles (2015), these measurements were carried out from 1958 at an astronomical observatory in Hawaii, since then, the scientific community began to delve deeper and publish more on pollution and its consequences, primarily climate change, which was later joined by other issues such as poverty, inequality, health, and overall improvement in quality of life and environmental stewardship.

As a result of CO₂ measurements, there has been a growing interest among academics, scientists, and world leaders on the subject, leading to United Nations summits to create protective measures for the environment and to promote sustainable development (Siles, 2015). This topic has taken top priority on the UN agenda in recent decades, resulting in the creation of various organizations, mechanisms, agreements, and strategies that have contributed to reducing the impact of human activity on the planet.

The First United Nations Conference on the Human Environment took place in Stockholm in 1972 and can be considered a major achievement as it achieved

consensus among world leaders to continue meeting every 10 years on these issues. The 1979 The World Climate Conference was held in Geneva recognizing pollution and climate change as a global threat, and since then, different summits and events have marked milestones in the evolution of sustainable development over the past 50 years.

There is next a description of the different events that have had an impact on the current conception of development and the decisions made by governments, companies, and various organizations to move towards a more balanced society in terms of economic, social, and environmental sustainability. While this list of events is not exhaustive due to the large number of activities related to the subject, they are, in the author's opinion, the most representative facts in terms of sustainable development over the past 50 years and serve as a guide for the following analysis.

1. The Club of Rome: This non-governmental organization was founded in 1968, and its main contribution to sustainable development is attributed to the report "The Limits to Growth" 1972, written by Donella Meadows and 17 collaborators. The report analyzed the risk of a global collapse if the current economic, social, and environmental model of growth goes on. Based on this declaration, Meadows, D. H., Meadows, D. L., Randers, and Behrens (1975) emphasized the urgent need to change lifestyles and reduce human impact on the planet. These declarations had a profound impact, particularly in Europe, leading to movements such as Political Ecology and Environmentalism. Almost 50 years after this manifesto, authors like Fernández (2015) recognized that the hypotheses presented have been fulfilled based on the analysis of its critical factors.

2. First United Nations Conference on the Environment: This event, known as the "First Earth Summit," was held in Stockholm, Sweden, and became a starting and turning point for the creation of the international environmental policy and progress towards sustainable development. According to Cabrera and Fierro (2013), this summit had significant outcomes, such as the Stockholm Declaration on the Human Environment,

which enunciates a set of principles to raise awareness among governments. The Action Plan for the Human Environment was created with 109 recommendations, those documents were adopted by the United Nations General Assembly through the Resolution 2994 of 1972. In this regard, Buitrago, Serna, and Rodríguez (2018) acknowledge that a transformation is required to ensure the survival, security, and progress of humanity through the development of alternatives that guarantee the foundation of natural resources.

3. World Conservation Strategy (1980): The International Union for Conservation of Nature and Natural Resources (IUCN), founded in 1948, published the World Conservation Strategy in 1980 with support from the United Nations Environment Programme (UNEP), the World Wildlife Fund (WWF), the Food and Agriculture Organization of the United Nations (FAO), and the United Nations Educational, Scientific and Cultural Organization (UNESCO).

4. The publication of the World Charter for Nature: This declaration corresponds to United Nations General Assembly Resolution 37/7 of 1982 and contains five principles for human and ecosystem preservation, which can be summarized as follows: a) Nature must be respected; b) The genetic viability of the Earth must not be compromised; c) Every part of the Earth must have conservation principles; d) Ecosystems, organisms, and resources must be managed to maintain an optimal sustainable productivity; e) Nature must be protected against degradation caused by wars and hostile activities. This publication generated a pact among different countries that have been adjusting their legislation to recognize the rights of nature, such as Ecuador, Bolivia, the United States, New Zealand, and Colombia. This constitutes another step towards sustainable development (Baracaldo, M., Castellanos, N., & Trejos, I., 2018).

5. World Commission on Environment and Development: This organization was created through United Nations General Assembly Resolution 38/61 in 1983 to oversee the global environment. The Commission was led by Harlem Brundtland, and its main purpose is to expand the ecological basis of

development, generating changes in attitudes, lifestyles, policies, and forms of cooperation, strengthening the focus of governments and people towards sustainable development. Strange and Bayley (2012, p.33) add that by creating the Commission, the UN General Assembly explicitly emphasized two important ideas: the well-being of the environment and the well-being of economies and people are intricately linked, and sustainable development implies cooperation on a global scale.

6. Vienna Convention: In response to the global recognition of the problem caused by the hole in the ozone layer in 1987, government representatives were summoned to this convention to create effective mechanisms for ozone layer protection. This event concluded with the establishment of the Convention and later the Montreal Protocol, which defined controls on the use of substances that deplete the ozone layer and established commitments to reduce the use of chlorofluorocarbons (CFCs) (Alaña, Capa, & Sotomayor, 2017).

7. Brundtland Report (1987): The publication of this document, titled "Our Common Future," by the United Nations aimed to promote sustainable development. It is considered a pivotal moment in the evolution of this topic, as it sparked global interest among academics, governments, and communities. Evidence of this is the presence of approximately 32,900 search results for academic documents with the term "Brundtland Report" in both Spanish and English, and over 411,000 results in non-academic search engines, demonstrating the increased interest on this topic.

8. Montreal Protocol: This document was signed in 1987 as a result of the Vienna Convention (1985) with the aim of protecting the ozone layer and achieving its complete recovery by 2050. Regarding this, Staehelin (2008) states that the results of over 50 years of monitoring the ozone layer provided the information for the declarations, negotiations, and modifications made to the Montreal Protocol, such as the one in 2007. The significance of this event for understanding sustainable development as a social phenomenon is that it constituted one of the major commitments by

governments to rethink and redirect their development by drastically reducing the use of CFCs, halogens, and hydrochlorofluorocarbons.

9. Second Earth Summit: This event, also known as the Rio Summit of 1992, is also crucial for understanding sustainable development as a phenomenon of study. One of its outcomes was the publication of the renowned report 'Beyond the Limits: Confronting Global Collapse, Envisioning a Sustainable Future,' by Meadows, D. H., Meadows, D. L., and Randers (1992). The report discusses how overshoot, exponential growth of population, industry, and poverty are unsustainable in the medium-term. This document has had a tangible impact on the political, social, economic, and academic areas, that is why it is included in this conceptual journey. Based on the mentioned report, Fernández (2015) states that there are two possibilities to restore global equilibrium: the collapse or the gradual reduction of global consumption.

10. First Conference of Sustainable European Cities: This meeting took place in the city of Aalborg in 1994, and its significance, according to García (2004), lies in the signing of the Aalborg Charter. It was the first commitment by municipalities to lead cities towards comprehensive sustainable development, creating a network to share, study, and learn from the experiences of other cities in the fulfillment of the Local Agenda 21, which is part of the commitment made by participants in the Rio Summit (1992).

11. Second Conference of Sustainable European Cities: This event took place in Lisbon (1996) and concluded with the signing of the Lisbon Action Plan. The plan recognized that local authorities are the main promoters and drivers of the Local Agenda 21 (García, 2011). The main contribution of these conferences is that they started incorporating public policies aligned with the sustainable development model, as well as, plans, programs, and public projects involving the private partnership, that through a diagnosis of the environmental, economic, and social sustainability carried out interventions that were used as references for the implementation in other cities, promoting the application of sustainable development principles.

12. Kyoto Protocol: This document emerged from the Third Conference of the Parties (1997). It established a mechanism with specific targets to reduce greenhouse gas emissions. One of the binding commitments of the signing parties was to reduce gas emissions by 5% between 2008 and 2012 compared to 1990 levels and to achieve that Cooperation and emissions trading strategies were created to stimulate the decrease of this pollutant, reducing the environmental footprint (Álvarez, 2013). The Fourth Conference was held in Buenos Aires (1998), the Fifth in Bonn (1999), and the Sixth started on November 25, 2000, in The Hague. These conferences achieved progress in protecting the atmosphere, a common and vulnerable resource (Anglés, 2010).

13. Publication of the Earth Charter and Declaration of the Millennium Development Goals (MDGs): In 2000, these two events marked a significant global advance toward sustainable development. The Earth Charter outlines the foundations for building a more fair, sustainable, and peaceful society based on respect and care for the community of life, social and economic justice, democracy, and a culture of peace (Vilela and Blaze, 2006). It represents another step towards education for sustainable development, as documented by Hinojosa and Arenas (2012) in their presentation of the impact of educational experiences based on the Earth Charter.

Once the deadline for the MDGs was reached in 2015, Samaniego (2016) summarizes the results presented in Figure 2. On the other hand, Castellanos, Ramírez, and Orozco (2016) group the 17 SDGs into aspects such as dignity, people, prosperity, planet, justice, and partnership. The goals encompass economic, social, and environmental dimensions. Among the most important goals are ending poverty and hunger, reducing inequalities within and among countries, building peaceful, fair, and inclusive societies, ensuring sustainable and resilient protection of the planet and its natural resources through sustainable and inclusive economic growth, a shared prosperity, and decent work according to each nation's capacities and level of development.

The expectations derived from the SDGs correspond to the articulation that was evident in the achievement of the MDGs, although not fully attained, they provided a clear roadmap for global development goals and the aspirations of the international community. Regarding implementation, in most countries, the executive branch is responsible for implementing national public policies, while the legislative branch oversees and controls budgetary matters (Castellanos, Ramírez, and Orozco, 2016).

The important role of the private sector and each individual citizen in achieving the SDGs is highlighted because they hold significant capacity to make the transformations that the world requires to become a better place to live in peace, prosperity, and harmony with the environment. It is concluded in this section that the 2030 Agenda: Transforming Our World, represents the current global vision about the meaning of sustainable development and provides a roadmap for achieving it.

3. METHODOLOGY

From a methodological perspective, the study corresponds to a descriptive research with a quantitative and cross-sectional approach. It is descriptive in a way that it builds a framework that articulates the applicable concepts to the object of study, ordered according to the research topic, which in this case is the Congruence Matrix presented in Table 3 (Mendoza and Ramírez, 2020). It is quantitative because it employs a deductive, systematic, measurable, and verifiable method (Suescúm J. M., 2019), and it is cross-sectional as this type of study makes up a category of scholarly investigations that rely on structured systematic observation, with a descriptive objective that refers to a single temporal instance (Lozada et al., 2022).

The research addresses the concept of sustainability from the perspective of business people through the application of a structured instrument with 4 variables: Perception of the relevance and feasibility of implementing sustainability reports, Perception of the impact generated by the company, Perception and

management of environmental impact, and Perception and influence of indicators as presented in the Table 1.

Table 1.
Congruence Matrix

Target	Variable	Subvariable	Operationalization
Identify the perception of health sector companies on the importance, relevance, impact and implementation of strategies that allow them to contribute to the achievement of sustainable development goals	Perception of the relevance and feasibility of implementing sustainability memories	Degree contribution	Corporate perception of the contribution to achieving the SDGs
		Voluntariness	Contribution to continuous improvement and sustainability
		Accountability for impact	Extent to which they should reduce impacts from economic activity
		Opportunities and threats	Opportunities or threats that may arise when implementing social balance or sustainability memories in your company
	Perception of the impact generated by the company and its management	Impact recognition	Level of impact of economic activities on sustainable development dimensions
		Rating the economic impact	Rating of economic impacts addressed by companies
		Rating the social impact	Rating of social impacts addressed by companies
		Forms of organisation	Forms of business organization to help mitigate the impact
	Perception and management of environmental impact	Influence of environmental impact	Perception of the influence of accountability on the environmental impact of the company
		Risks from an environmental perspective	Risk to companies in disclosing their contribution to sustainable development from an environmental point of view
		Environmental impact assessment	Rating environmental impacts to be addressed by companies
		Environmental impact mitigation	Mitigation made to environmental impacts
Perception and incidence of indicators	Influence on decision making	The influence of assessing the impacts of business activities on company decision-making	
	Relevance of indicators	Need to include an environmental, social and economic indicator in the company's social balance sheet	
	Number of indicators	Number of indicators to include in the measurement of economic, environmental and social impact	
	Willingness to disclose the results	Willingness of health enterprises to disclose indicator results	
	Importance of a measurement system	Importance of a system for measuring the contribution of health sector enterprises to the environmental indicator of sustainable development	

Source: own production

The study aims to identify the perception that business people have regarding sustainability through a descriptive scope study, so the results describe the behavior of each of the variables studied, such as, the measurement of the healthcare sector's contribution to the SDGs, the importance of aspects in managing compliance with basic safety standards, the impact of healthcare sector activities on each dimension of sustainable development, and the identification of opportunities or threats involved in implementing social balance or sustainability reports in the surveyed companies.

To collect primary data, a semi-structured interview with 21 questions was used as the technique, which was validated with a Cronbach's Alpha of 0.758. The sample was defined with a confidence level of 95% for a total of 281 companies. The units of analysis were discretely represented by 281 healthcare sector companies in the city of Ibagué. Once the surveys were conducted, the data was analyzed and subsequently consolidated, and the results are presented in this paper.

Table 2.

Sample selection

Type of undertakings classified by activity	Population by subsector	Representativeness in the sector	Companies surveyed
Activities of hospitals and clinics, with hospitalization (surgical intervention centers).	72	7%	20
Activities of medical practice, without admission	307	30%	83
Activities of the dental practice	219	21%	59
Diagnostic support activities	168	16%	46
Therapeutic support activities	118	11%	32
Other human health care activities	149	14%	41
Total companies Health sector - Ibagué	1040	100%	281
Sample	281		

Source: own production

4. RESULTS

Perception of the relevance and feasibility of implementing sustainability reports

The results are presented considering the 4 variables previously mentioned, related to the perception of healthcare sector business people regarding sustainable development and its scope within this sector. In this first section, the relevance and feasibility of implementing sustainability reports are analyzed from the perspective of business people based on 4 aspects: Degree of contribution, Voluntariness, Business strategy, and Opportunities and threats when implementing sustainability reports.

Table 3.

Operationalization of the sector's perception of sustainability memories

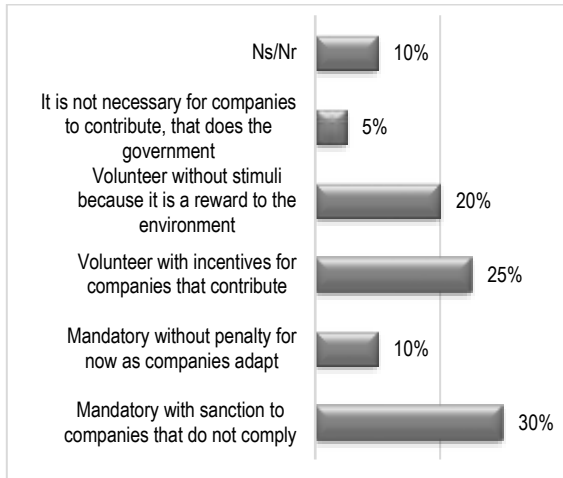
Perception of the relevance and feasibility of implementing sustainability memories	Degree contribution	Corporate perception of the degree of contribution to achieving the SDGs
	Voluntariness	Contribution to continuous improvement and sustainability
	Accountability for impact	Extent to which they should reduce impacts from economic activity
	Opportunities and threats	Opportunities or threats that may arise when implementing social balance or sustainability memories in your company

Source: own production

Firstly, it was identified that the general focus of environmental management in hospitals corresponds to the management of hospital solid waste, energy and water consumption, food and medication management, among others. When questioning healthcare sector business people about the extent to which the sector should contribute to achieving the United Nations Sustainable Development Goals (SDGs), 33% believe that their contribution should be high, 31% believe it should be moderate, and 36% believe it should be low. Next, they were asked about the way they perceive the contribution to continuous improvement and sustainability should be.

Figure 1.

Contribution to continuous improvement and sustainability



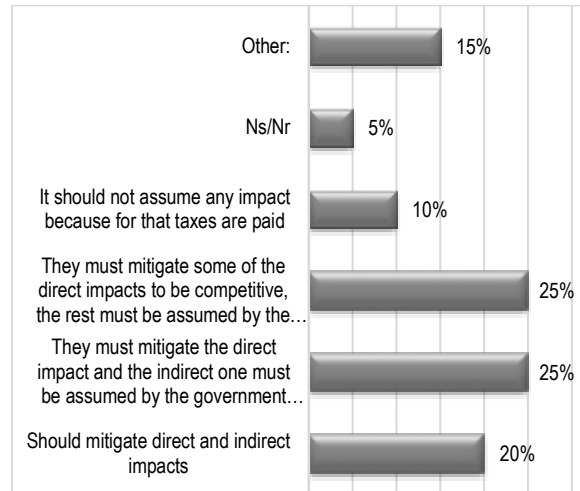
Source: own production

When asking business people whether the contribution of healthcare sector companies to achieving the Sustainable Development Goals (SDGs) should be voluntary or mandatory, 30% believe it should be mandatory with penalties for non-compliance, 25% believe it should be voluntary with incentives for contributing companies, 20% think it should be voluntary without incentives because it is a contribution to the environment, 10% believe it should be mandatory without penalties until companies adapt to the issue, and 10% did not provide any information.

Regarding the question, To what extent do you believe healthcare sector companies should reduce the impacts derived from their economic activities?, 20% believe that both direct and indirect impacts should be mitigated, 25% think that the direct impact should be mitigated and the indirect impact should be assumed by the government through taxes, another 25% responded that only a portion of the direct impacts should be mitigated to remain competitive, and the rest should be assumed by the government, 10% believe that no impacts should be assumed because taxes are paid for that purpose, 15% consider that a different approach could be taken, and the remaining 5% either do not know or did not respond, as shown in Figure 2.

Figure 2.

Extent to which they must reduce the impacts derived from economic activity.



Source: own production

Regarding the opportunities or threats that may arise when implementing social balance or sustainability reports in their companies, assuming that when the condition is met, it is classified as an opportunity, and when it is not met, it is classified as a threat, 41% consider it as an opportunity, 39% see it as a threat, and the remaining 20% either do not know or did not respond. This concludes the first part of the results related to the perception of the relevance and feasibility of implementing sustainability reports.

Perception of the impact generated by the company and its management

In the second section, the perception of business people in the healthcare sector regarding the impact generated by the company is analyzed based on four aspects: Recognition of the impact, Rating of the economic impact, Rating of the social impact, and Organizational forms, as presented in Table 4.

Table 4.

Operationalization of variable Perception of impact

Perception of the impact	Impact recognition	Level of impact of economic activities on sustainable development dimensions
	Rating the economic impact	Rating of economic impacts addressed by companies

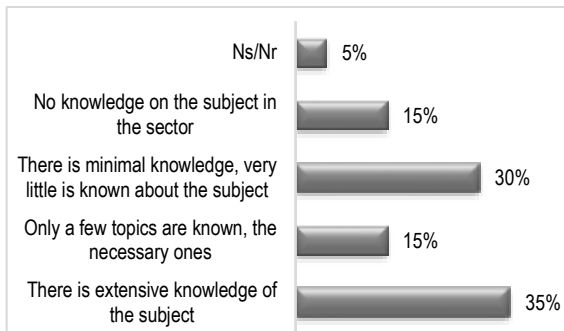
Rating the social impact	Rating of social impacts addressed by companies
Forms of organization	Forms of business organization to help mitigate the impact

Source: own production

As an initial question, the survey researched the knowledge of the healthcare sector about sustainable development and sustainability reports in the healthcare sector. The results indicate a significant lack of knowledge in the healthcare sector regarding sustainable development and sustainability reports. 15% of the respondents claimed to have no knowledge of the topic, while 30% indicated minimal knowledge, as shown in Figure 3.

Figure 3.

Level of knowledge of the health sector regarding the impact of its activities

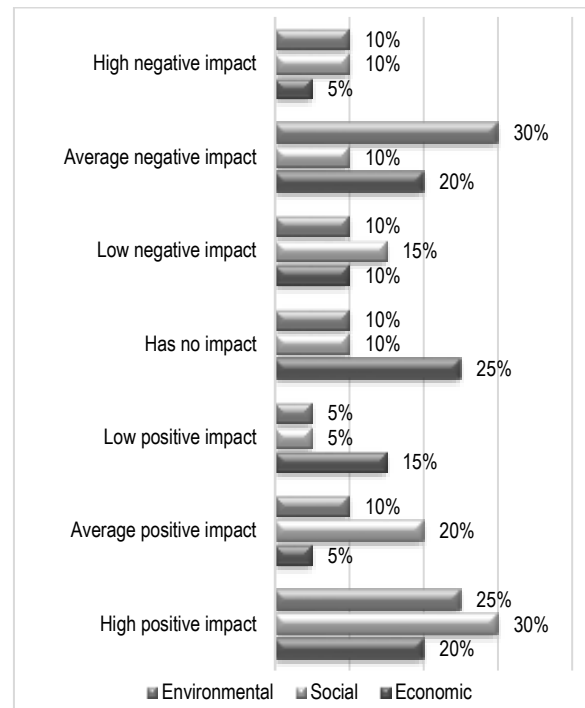


Source: own production

It is very concerning that only 15% of the respondents indicated some knowledge about sustainable development, as this suggests a lack of commitment and action in implementing sustainable practices in the sector. On the other hand, it is encouraging that 35% of the respondents claimed to have extensive knowledge, which may indicate a growing interest in sustainable development and greater adoption of sustainable practices in the healthcare sector. However, there is still a need to continue working on dissemination and awareness of these topics in the healthcare industry to achieve significant change towards sustainability. Next, the survey asked about the impact resulting from economic activities, as presented in Figure 4.

Figure 4.

Level of impact derived from economic activities

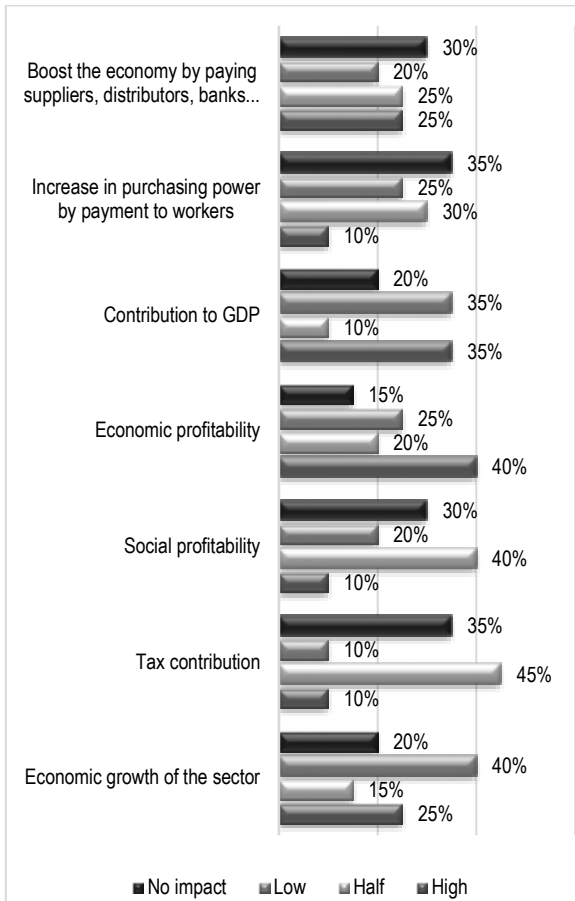


Source: own production

When evaluating the level of impact derived from economic activities in the dimensions of sustainable development, the following findings are observed: A high positive impact is perceived in the social dimension by 30%, in the environmental dimension by 25%, and in the economic dimension by 20%. A medium positive impact is generated in the social dimension by 20%, in the environmental dimension by 10%, and in the economic dimension by 5%. Additionally, 25% of the business people express that no economic impact is generated, while 15% consider the economic impact to be low. For 30% of the business people, the environmental impact is considered negative medium, while for 20% the economic impact and the impact on the social dimension are also considered negative medium. A high negative impact is considered by 10% of the business people in both the environmental and social dimensions, and by 5% in the economic dimension.

Figure 5.

Rating of the economic impacts tackled by the companies



Source: own production

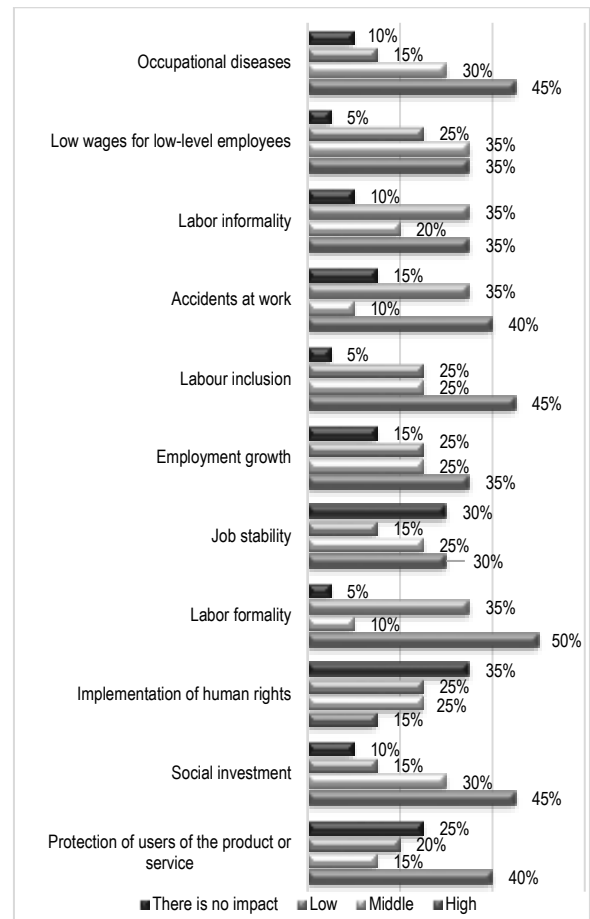
Companies in the healthcare sector also recognize the positive economic impacts derived from their economic activities. 40% highlight a high impact on economic profitability, 35% highlight a high impact on the gross domestic product (GDP), and 25% also highlight a high impact on the sector's economic growth and the dynamism of the economy resulting from payments to suppliers, distributors, banks, and employees.

45% acknowledge a medium impact derived from tax payments, 40% a medium impact on social profitability, and 30% a medium impact derived from the purchasing power of workers' payments. As for low impact, 40% recognize a low impact on sectoral economic growth, 35% on contribution to GDP, 25% on economic profitability, and the increase in workers' purchasing power. However, 35% of the business people believe that there are no impacts generated in terms of tax contributions and the increase in workers' purchasing

power. 30% think that there is no impact generated in social profitability and the dynamism of the economy through payments made by companies to their internal and external stakeholders. 20% believe that there is no impact economic growth in the sector and contribution to GDP. 15% believe that there is no impact on economic profitability.

Figure 6.

Rating of the social impacts addressed by the companies



Source: own production

Apropos the social impacts derived from economic activity, 50% of business people consider that there is a high impact on labor formality, 45% believe that there is a high impact on social investment, labor inclusion, and occupational diseases. 40% believe that there is a high impact on the protection of users of products or services, workplace accidents. 35% consider a high

impact on salaries of low-level employees, labor informality, and employment growth, and 30% consider a high impact on labor stability.

About medium impact, 35% consider it in relation to salaries of low-level employees, 30% consider it in occupational diseases, and 25% consider it in labor inclusion and labor stability. The low impact is identified by business people as 35% in workplace accidents, informality, and labor formality, 25% in labor inclusion, employment growth, and compliance with human rights, and 20% in the protection of users of the product or service.

Regarding quality management and the question of how the healthcare sector should be organized to contribute to the fulfillment of internal quality policies, 35% believe that each company contributes independently, 15% of business people believe that a strategic plan should be designed for the sector led by the Chamber of Commerce or Economic Guild, another 15% think that a strategic plan led by the public sector (city hall or state hall) should be designed, another 15% believe that strategic allies should be involved to contribute to the fulfillment of the quality policy, 10% consider other ways, and another 10% do not report information.

Perception and Management of Environmental Impact

In this third section of results, the perception of business people regarding risk management and environmental impact is analyzed through 4 questions related to the influence of environmental impact, risks from an environmental perspective, environmental impact assessment, and mitigation of environmental impact, as presented in Table 5.

Table 5.
Management perception operationalization

Perception and management of environmental impact	Influence of environmental impact	Perception of the influence of accountability on the environmental impact of the company
	Risks from an environmental perspective	Risk to companies in disclosing their contribution to sustainable development from an environmental point of view

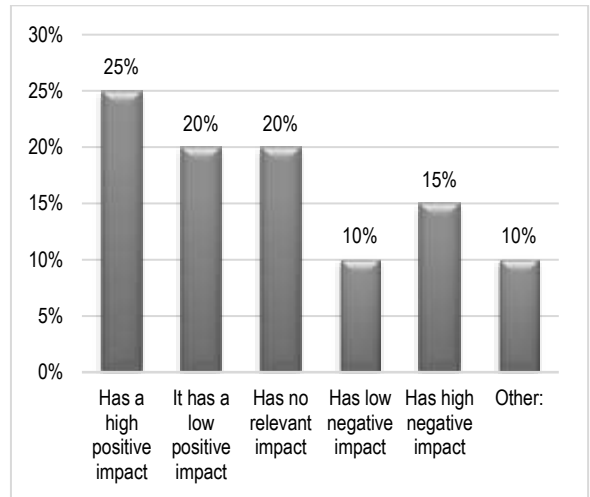
Environmental impact assessment	Rating environmental impacts to be addressed by companies
Environmental impact mitigation	Mitigation made to environmental impacts

Source: own production

Regarding the question about the perception of the influence of accountability on the environmental impact of the company, 25% of business people believe it has a high positive impact, 20% consider it has a low positive impact, another 20% believe it has no significant impact, 15% think it has a high negative impact, 10% consider it has a low negative impact, and another 10% provide other kinds of responses, as shown in Figure 7.

Figure 7.

Perception of accountability for environmental impact

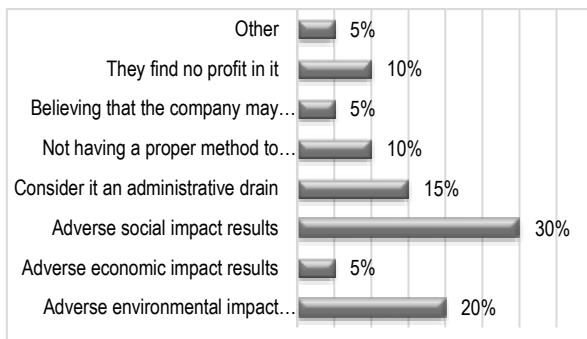


Source: own production

Regarding the question of what could be the greatest risk that revealing their contribution to sustainable development from an environmental point of view would pose to companies, 20% believe the impact would be unfavorable. In the economic sphere, 5% state that the impact results would be unfavorable, and in the social sphere, 30% responded that the result would be unfavorable, as observed in Figure 8.

Figure 8.

Risk to reveal the contribution of sustainable development, environmental perspective

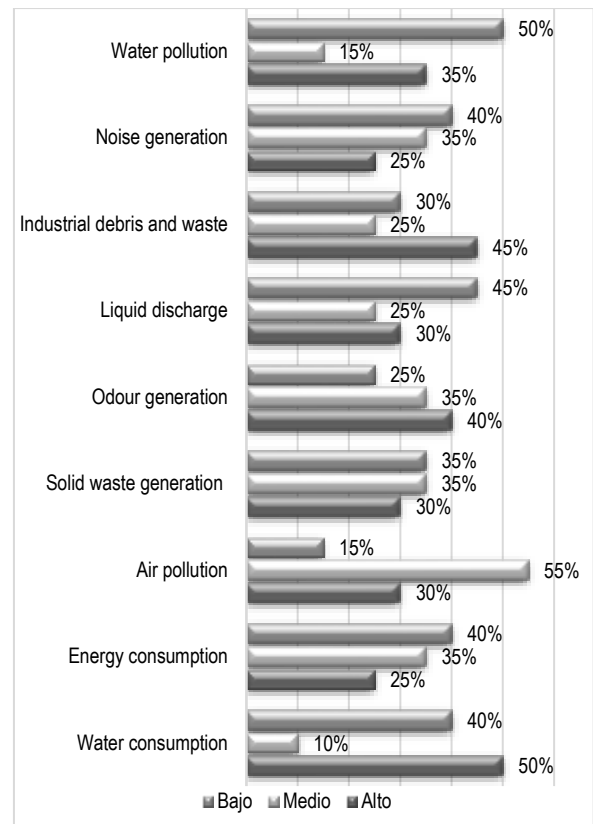


Source: own production

Furthermore, it is observed that 15% of respondents consider revealing sustainability information as administrative burden, 10% responded that they do not have an appropriate method to do so, 5% believe the company could be harmed, 10% responded that they see no benefits in it, and 5% stated other issues. Subsequently, the assessment of environmental impacts was asked as presented below.

Figure 9.

Classification of environmental impacts to be addressed by companies



Source: own production

When analyzing the responses of business people have regarding the environmental impacts that companies must address, a high impact is observed in most of the variables queried, especially in water consumption at 50%, generation of debris and industrial waste at 45%, generation of odors at 40%, water pollution at 35%, generation of solid waste at 30%, and liquid discharge at another 30%. Medium impact is identified in air pollution at 55%, generation of noise, generation of odors, generation of solid waste, and energy consumption, each at 35%. Low impact is identified in water pollution at 50%, liquid discharge at 45%, generation of noise, water consumption, and energy consumption, each at 40%. Finally, questions were asked about the mitigation of these impacts.

The results allow to demonstrate the interest and commitment of healthcare sector companies have to mitigate the environmental impacts derived from their economic activity, especially in the three analyzed variables. Regarding high impact, 45% of companies have mitigated impacts through the use of environmentally friendly materials, 30% have achieved a medium impact, and 25% have achieved a low

impact. 35% of companies have achieved a high impact through environmental impact mitigation activities, 15% have achieved a medium impact, and 50% still generate a low impact. As for the reuse of materials and solid waste, 30% have a high impact, 40% have a medium impact, and 30% have a low impact.

Perception and Impact of Sustainability Indicators

In this final section, the impact of sustainability indicators from the perspective of healthcare sector companies is analyzed. Questions were asked about their influence on decision-making, the relevance of implementing indicators, the number of indicators, willingness to disclose results, and the importance of a measurement system.

Table 6.

Perception and incidence of indicators

Perception and incidence of indicators	Influence on decision making	The influence of assessing the impacts of business activities on company decision-making
	Relevance of implementing indicators	Need to include an environmental, social and economic indicator in the company's social balance sheet
	Number of indicators	Number of indicators to include in the measurement of economic, environmental and social impact
	Willingness to disclose the results	Willingness of health enterprises to disclose indicator results
	Importance of a measurement system	Emphasis on the implementation of a system to measure the contribution of health sector enterprises to the environmental indicator of sustainable development

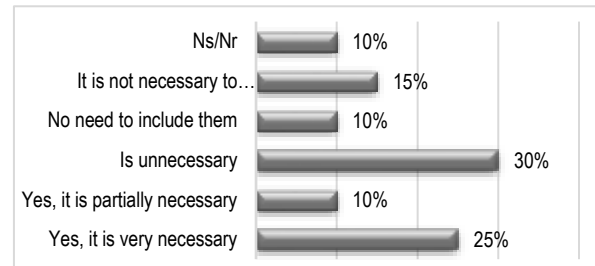
Source: own production

Regarding the question of whether evaluating the impacts of business activities influences the company's decision-making, 35% consider it has a high influence, 10% state it has a moderate influence, 5% believe it has a low influence, 30% consider it has no influence, 15% responded with "don't know/no answer," and 5% did not respond according to the question. In relation to the question of whether it is necessary to include environmental, social, and economic indicators when conducting a social balance, 25% consider it is very necessary, 10% consider it is partially necessary, 30%

consider it somewhat necessary, 10% consider it is unnecessary, and 15% believe it is not necessary to conduct a social balance.

Figure 10.

Need to include indicators in the social balance



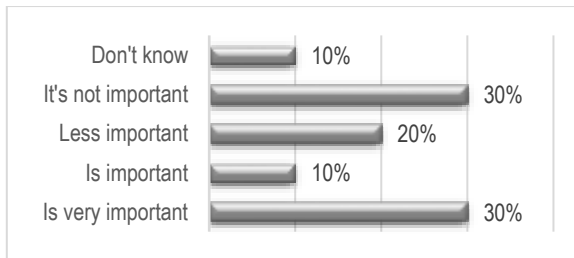
Source: own production

Regarding the question of how many indicators should be incorporated into a system for measuring social, economic, and environmental impact, 40% of business people believe that there should be fewer than 10 indicators, 30% believe it should be between 11 and 20 indicators, 25% believe it should be between 21 and 30 indicators, and 5% responded with "don't know/no answer." Regarding the question of how willing healthcare sector companies are to disclose the results of their environmental, social, and economic indicators, 20% state they are completely willing, 30% believe they are partially willing, 25% responded that they are somehow willing, 20% do not believe they are willing, and 5% responded with "don't know/no answer."

Regarding the question of how important the implementation of a system to measure the contribution of healthcare sector companies to the environmental indicator is, 30% consider it is very important, 10% believe it is important, 20% responded that it is somehow important, 30% consider it is not important, and 10% responded with "don't know/no answer," as shown in following figure.

Figure 11.

Importance of implementing a measurement system



Source: own production

The results show that a significant portion of respondents consider the implementation of a measurement system for the environmental contribution of healthcare sector companies to be important or very important. However, a significant percentage of respondents consider it is not important or somewhat important. This lack of importance may be due to a lack of understanding about the relationship between business practices and environmental impact. It is necessary to emphasize in education and awareness about the importance of measuring the environmental contribution of companies and how this can help to improve the sustainability of the healthcare sector.

5. DISCUSSION AND CONCLUSIONS

Healthcare companies, especially hospitals and health centers, are complex facilities that consume a significant amount of energy resources for their operation and generate different types of waste based on patient care, which has various effects on the environment. These entities could be generators of positive environmental impact if they strategically manage environmental risks, evaluate ecological risks, and assess the real impacts caused by point or diffuse sources of pollutants.

It is significant that a percentage of companies not only recognize the impacts derived from their economic activities but also take steps to mitigate some of the generated impacts. However, some business people in the sector are not aware yet of the importance of contributing to the achievement of sustainable development goals through their corporate social responsibility. Around 45% of business people consider that their activities have a positive impact on the

dimensions of sustainable development, 40% believe the impact is negative, and 15% consider that they have no impact.

About 50% of business people believe that a project for the management of solid waste should be included in the company's strategic plan. 64% of business people are concerned about the contribution they should make to the achievement of sustainable development goals. Regarding the obligation to contribute to improving environmental processes, 30% recognize this obligation with penalties for non-compliance, 25% see it as voluntary but expect incentives, and 20% see it as voluntary without incentives as they consider it a contribution to the environment. In terms of organizing for greater contributions to sustainable development, 35% believe each company should do it independently, 15% think it should be done with allies, another 15% with the support of government entities, and another 15% with the support of private entities such as economic associations.

Analyzing the risks that may arise from the activities of healthcare companies and implementing a management system consistent with the contribution to achieving the SDGs, especially in the environmental aspect by focusing on minimizing, controlling, and mitigating all environmental impacts in their surroundings, making it binding to their strategic and quality management plans in service provision would be a good starting point for creating a culture of sustainability and adopting daily conscious actions that improve the organization's reputation, this can lead to other benefits in various areas, including environmental, economic, and social aspects, while achieving desired standards of quality and competitiveness. However, this requires a significant effort in training processes to foster a culture of disclosing sustainability information through sustainability reports and promoting a culture of sustainability in the sector. This not only benefits the population health but also the well-being of employees (Hernández et al., 2022).

It is very interesting to see that while there is still a need to deepen and expand the coverage of companies willing to engage in sustainability processes, there is also a significant number of them already working on mitigating some impacts and are willing to walk on the path of producing sustainability reports and sharing them with their stakeholders. This will be beneficial for the companies themselves, as well as their internal and external stakeholders, society as a whole, and the

conservation of the planet and its ecosystems. It is crucial in the face of constant threats such as climate change and other scourges affecting the world.

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