

BEYOND THE RHETORIC: A CRITICAL LOOK AT SOCIAL SUSTAINABILITY THROUGH CSR AND SHARED VALUE

ALÉM DA RETÓRICA: UMA ANÁLISE CRÍTICA DA SUSTENTABILIDADE SOCIAL ATRAVÉS DA RSC E DO VALOR COMPARTILHADO

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Abstract

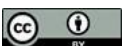
This article examines the political and ethical tensions surrounding social sustainability, a concept that is frequently cited but often misunderstood and superficially applied. Although it appears in global agendas such as the Sustainable Development Goals (SDGs), many organizations reduce it to metrics and market strategies, overlooking its essential purpose: to secure a just future for communities and the planet. Using a critical-hermeneutic approach, the study analyzes how companies interpret and implement social sustainability, questioning concepts like Corporate Social Responsibility (CSR) and shared value, which are often instrumentalized for economic ends. It argues that current practices prioritize quantitative reporting while neglecting real structural change. The social dimension is assessed based on profitability rather than community needs. The article calls for an ethical reconstruction grounded in dignity, justice, and the concept of value, supported by committed leadership and qualitative methods that guide action toward concrete, context-based impacts.

Keywords: Social Sustainability. Corporate Social Responsibility. Shared Value.

Resumo

Este artigo examina as tensões políticas e éticas em torno da sustentabilidade social, um conceito frequentemente citado, mas muitas vezes mal compreendido e aplicado superficialmente. Embora conste em agendas globais como os Objetivos de Desenvolvimento Sustentável (ODS), muitas organizações o reduzem a métricas e estratégias de mercado, negligenciando seu propósito essencial: garantir um futuro justo para as comunidades e o planeta. Utilizando uma abordagem crítico-hermenêutica, o estudo analisa como as empresas interpretam e implementam a sustentabilidade social, questionando conceitos como Responsabilidade Social Corporativa (RSC) e valor compartilhado, que são frequentemente instrumentalizados para fins econômicos. Argumenta-se que as práticas atuais priorizam a divulgação de informações quantitativas, negligenciando mudanças estruturais reais. A dimensão social é avaliada com base na lucratividade, e não nas necessidades da comunidade. O artigo defende uma reconstrução ética fundamentada na dignidade, na justiça e no conceito de valor, apoiada por uma liderança comprometida e por métodos qualitativos que orientem a ação em direção a impactos concretos e contextualizados.

Palavras-chave: Sustentabilidade Social. Responsabilidade Social Corporativa. Valor Compartilhado.



1 INTRODUCTION

Sustainability is a notion deeply ingrained in contemporary life, so much so that it has gathered under its umbrella the objectives that have formally defined the United Nations' agreement to establish measures leading to the prosperity of all. However, the essence of sustainability is not a novel proposal in terms of its intention; several ancient civilizations have developed a genuine concern for ensuring a balance between the needs of present-day humans, the needs of other species, and their conservation for a viable future for all (García & Vergara, 2000). Various ancestral perspectives range from food and health (Calderón et al., 2023) to sustainable care and relationships with nature (Hernández, 2020), highlighting coherence and cross-cutting practices articulated in a way of life.

Sustainability as a modern narrative is a concept widely recognized in contemporary times; unfortunately, its widespread knowledge does not proportionally translate into implementation and action. A pivotal moment in the evolution of the concept is the Brundtland Commission, which in 1987 produced a report that brought global attention to the concept of sustainable development (Gómez Rodríguez, 2020). This event propelled a central notion that, in general terms, aimed to ensure that the needs of present generations could be met without compromising those of future generations (United Nations, 1987). The concept primarily calls for establishing order in economic growth but does not clearly advocate for a contraction of unlimited economic growth as conceived in traditional economic stances and unsustainable development models (Tapia-Sisalim, 2020).

In addition to the evident theoretical difficulties identified in the conceptual stance of sustainable development, practical challenges arise in the deployment and continuity in terms of the economic power associated with business organizations, ultimately determining the course of sustainability (Rodríguez & Sánchez, 2019). In these terms, the notion of sustainable development faces a double bind that hinders its progress from revealing a significant transformation in the social and environmental situation.

Sustainability, in this regard, has been presented as a multidimensional perspective based on three central pillars, social, economic, and environmental, which have been termed the sustainability tripod (Corrales-Cano & Gómez-Zapata, 2023). The various criteria referred to in sustainability are considered interconnected and cross-

cutting in their implementation. However, it has been demonstrated that both theoretically and practically, there is an emphasis on environmental terms primarily associated with the economic sphere. Several models have been followed in terms of formulating sustainability; according to Kammerbauer (2001), at least three important systemic and normative analyses have been developed, which ultimately fail to achieve balance and articulation across different dimensions. The primacy of environmental attributes, linked to the origin of the concept, remains reflected in terms of the available material for its implementation, monitoring, and discussion.

As we enter the third decade of the 21st century, and under the mainly voluntary conditions of sustainability implementation, economic organizations are the fundamental agents shaping the pace of sustainability. For their implementation, they have two theoretically proposed tools that have been well-received: corporate social responsibility and shared value (Díaz Cáceres, 2014). These perspectives must be analyzed in terms of their focus on social sustainability to identify how they contribute to its realization. In this context, it is essential to recognize the elements currently available in the literature concerning the conceptualization, implementation, and monitoring of social sustainability, as well as to identify, based on findings, how they relate to corporate social responsibility and shared value.

This research makes a fundamental contribution by re-signifying the notion of value, dismantling its appropriation by neoliberal discourse, which reduces it to an instrumental logic of profitability and accumulation. In contrast to this economic view, the study recovers the ethical and relational meaning of value, grounding it in three key dimensions: (1) as an objective quality that transcends the subjectivity of desire or individual pleasure; (2) as an ethical imperative that recognizes the Other as an end in itself, not as a means to corporate gain; and (3) as a collective practice of meaning-making within the framework of the commons. This re-signification radically challenges dominant models of CSR and shared value by exposing how they have emptied the social of its transformative potential. Instead, the study proposes a reconceptualization of value as the axis of a truly emancipatory sustainability, one that does not measure progress through economic indicators, but through the capacity to sustain dignified ways of life, non-extractive relationships, and care-based economies. The research not only unveils the contradictions of green capitalism, but also opens concrete possibilities for building

alternatives in which value is understood as reciprocity, ontological justice, and the fullness of life in common.

2 RECONSTRUCTING THE EPISTEMOLOGICAL THEORETICAL FRAMEWORK OF SOCIAL SUSTAINABILITY

Social sustainability comprises two terms that do not always maintain a clear epistemological consistency. This initial differentiation opens access to interpreting the content of what they express conceptually, both separately and together, while allowing for the imbuing of meaning in their potential developments in the contemporary world. One of the earliest developments appears in a landmark sustainability book titled "The Limits to Growth," published in 1972 (Meadows et al., 1972), which broadly brought an environmental issue into global discussion. This trend is evidenced by the emergence of the first wave of sustainability indicators in the early 1980s, primarily framed, as previously mentioned, within the environment with the intention of measuring the impacts generated by various human activities on environmental transformation (Rayén Quiroga, 2001).

While sustainability originated as a concept linked to the exploitation of nature, its epistemological relationship predominantly considers a technical consideration regarding the environment, constituting a stance anchored in modernity, where the relationship with the world is primarily objective. Consequently, the most commonly considered and cited definition regarding sustainability concentrates on needs and development (World Commission on Environment and Development, 1987), mainly expounded by humanity's definition of what it perceives as the world, placing it in a primarily anthropocentric perspective (García & Vergara, 2000).

The second wave of sustainability or sustainable development indicators, estimated to originate from the 1990s, sought to overcome the limited vision of their predecessors, enriching consideration by including multiple dimensions of sustainability, including elements of the social, economic, environmental, and institutional spheres (Rayén Quiroga, 2001). However, this perspective, still anchored in the linearity of technical rationality, focuses on the addition of different indicators, with little clarity on their relationship, and primarily without considering the nature of the concept of development or its alternatives. This logic of proceeding with the concept remains

unchanged in terms of the worldview, nature, and humanity. It is an instrumental conception grounded in an economic model derived from the scientific approach of modernity (Galafassi, 2002).

The third wave of indicators, as outlined in the UN report at the turn of the century, defines this third stage as the challenge of the century's beginning, aiming for a much more systematic vision of sustainability (Rayén Quiroga, 2001), which not only combines different indicators but, if the term is permitted, in a more qualitative sense, opens the way to understand the meanings better to comprehend the reality of the fundamental relationship between humans and nature. Up to that point, the challenge represented overcoming practical limitations in accessing information; however, the central problem of accessing the phenomenon has not been significantly addressed. This is because the Enlightenment paradigm of modernity still guides access to the development of the concept (Restivo, 1988). In summary, epistemologically, sustainability is a concept that is anchored from its origin in the technical-scientific vision of the modern reasoning paradigm, evidently primarily linked with environmental impact and its regulation.

Along this same path, social sustainability has been included, typically defined as a dimension of sustainable development (Borowy, 2021), addressed from various perspectives, with access to the phenomenon typically characterized by positivist perspective mainly characterized by the quantification of the phenomenal reality (Villamar, 2015). What characterizes the modern era in terms of scientific postulates is research, specifically driven by scientific determination that scrutinizes objects to determine their truth, reducing their complexity. Ultimately, the route followed remains the same: representing a certain truth for humanity, which determines the world from its objective interests (Heidegger, 1958). This apparent irrelevance regarding the epistemic methodological structure of accessing knowledge and its foundation becomes relevant when referring to the social sphere. It will only acquire profound meaning if it manages to escape the central notions of calculating objectivism. To understand this, it is essential to identify detailed developments in the social sphere from sustainability and how it can be understood in business, but above all, as a perspective of formation and management.

3 METHODOLOGY

This study adopts a critical-hermeneutic perspective (Smith, 2014), aimed at interpreting

how the meanings of social sustainability are constructed and contested across diverse discursive contexts. It rejects positivist reductionism and the instrumental quantification of the social, instead prioritizing an ethical, symbolic, and relational reading of the concepts under analysis (Thompson, 2013). The construction of the corpus is based on purposive sampling (Patton, 2014), with the aim of selecting texts that articulate both dominant and counter-hegemonic discourses related to social sustainability, Corporate Social Responsibility (CSR), and shared value. The corpus consists of three types of sources: a) academic literature, including peer-reviewed articles, critical essays, and foundational works; b) political and institutional documents, such as international agreements, NGO reports, and regulatory guidelines; c) relevant corporate documents, particularly those that reveal discursive tensions between rhetoric and practical implementation.

The selection criteria are guided by three principles: (1) representativeness of dominant or alternative perspectives; (2) discursive influence, prioritizing sources with high academic impact or public visibility; and (3) presence of internal contradictions, such as texts that promote social impact while reporting labor rights violations. The analysis follows a critical-hermeneutic cycle (Smith, 2014), articulated through two complementary levels:

- a) Structural analysis: This involves the deconstruction of key definitions, identifying the semantic frameworks that shape concepts such as social sustainability or shared value, whether as ethical imperatives or as profit-oriented metrics. Internal contradictions between discursive formulations and reported practices are also examined, revealing gaps between stated principles and institutional actions, for example, organizations that advocate for equity while lobbying against wage regulations.
- b) Discursive-political analysis: This level traces the power/knowledge dynamics operating in the production and legitimation of meanings, paying attention to how corporate actors reconfigure critical categories such as shared value (Porter & Kramer, 2011) to neutralize their transformative potential and adapt them to neoliberal frameworks. Through intertextual analysis, the study maps the migration of concepts across domains, for example, the Sustainable Development Goals (SDGs) reinterpreted through corporate frameworks, highlighting processes of semantic hollowing and ideological co-optation.

As a result, the study proposes a hermeneutic reconstruction of key concepts based on interpretive findings. Social sustainability is redefined not as technical compliance with indicators, but as a practice of radical relationality, centered on care economies and sustainable ways of life beyond economic growth. CSR is denaturalized as a strategy of corporate legitimation (Banerjee, 2007) and only acquires transformative potential when linked to a Levinasian notion of responsibility, an unconditional ethical demand. Finally, the concept of shared value is critiqued as a corporate neoliberal Trojan horse and is alternatively reimagined as the commons (Federici, 2018), a form of value co-created through collective governance and mutual care.

4 THE SOCIAL ASPECT OF SUSTAINABILITY

Social aspects have not only been considered as an animated element of sustainability but have been placed in a realm that surpasses it; ultimately, sustainability is a social issue (van der Leeuw, 2019). It is definitely plausible to assert that humans define their context and determine their actions, in accordance with their perspective on life and its functionality. The world is a representation of their calculations; it is indeed a matter of how they relate to the world, which stems from their understanding of the inhabited world (Chacón, 2009).

In addition to the categorical placement of the social aspect concerning sustainability, another multiplicity of difficulties associated with its content arises, which does not constitute achieved clarity in all cases (Christopher Deeming, 2021). While its importance and abundant growth in interest for development are identified, there is no clarity regarding its meaning, scope, and much less its sense. The complexity derived from a perspective of understanding the world leads to an outcome consistent with that way of assuming it. The prioritization of a reductionist and scientific modern view leads to a cold and empathy-lacking human relationship, primarily prioritizing fiscal matters and market alternatives over health, as evidenced during the pandemic (Kentik Lenis et al., 2020).

The prioritization of certain actions over others and certain indicators over others not only reflects an economic stance regarding neoliberalism and its effects, as pointed out by Fiona Williams (2021) in four major crises, the global financial crisis, the crisis of social reproduction and care, the ecological crisis, and the racialized crisis of transnational

mobilities, all of which are associated with what is understood as social in the realm of local and global politics. However, it is a much deeper issue that concerns affectivity and valuation, a matter of human character that emanates from how social aspects are felt and prioritized.

The social aspect of sustainability has been oriented towards a focus on what are commonly known as the Sustainable Development Goals, framed within some aspects of the main human problems such as poverty, equity, justice, among others (Jimena Quesada, 2021). However, this apparent agreement among nations is bound within the dimensions of the global economic development agreement, albeit with some more conservative nuances. The social aspect focuses on an equalizing principle achieved through a series of economic-environmental elements achieved through metrics consistent with the same ideal of progress that underpins the instrumental relationship between humans (Marcuse, 1987). Poverty must be reduced in terms of purchasing power because life and dignity are not understood outside the framework of neoliberal economic standards.

The social aspect is much more complex than a quantifiable and deducible scenario, the object of a balancing act or a margin of utility. The depth of the social is expressed, as mentioned, in the way life is understood and the relationship with others, in this sense, the social aspect is always a matter of valuation and, therefore, ethics, understood in a specific context. The paradigm upon which the world's configuration moves has largely been united and supported by the scientific community, which has complacently yielded to the orientations of the economy, putting its tools at the service of an idea of a good life (Christopher Deeming, 2021). Understanding the lives of humans and their societies in the scientific parameters of a reductionist objectivist paradigm (Morin, 1993).

The social aspect is above all a contextual and symbolic realm, in which its interpretation and intervention require tools and methods that allow deciphering the meaning of the social (Geertz, 2001). In this regard, social sustainability should start from a deep recognition of the social, focusing on particularity rather than standardization. The background affects the vision on which the description of human beings and their dimensions is based. Perhaps Geertz (1994) hits the nail on the head by pointing out, "Instead of trying to situate others' experiences within a conception similar to our own, which is indeed what is usually assumed by the much-trumpeted empathy, understanding

such experiences requires giving up the application of that conception and observing them within the framework of their own idea of self-consciousness” (p.77). Perhaps the main focus of inequality and colonization is the affective achievement of desiring something that has been imposed.

Reflections of these colonizing perspectives of development do not seem to have such a fast transformational impact or at least not in the same progress for the peripheries (Sanchez–Antonio, 2020); examples of this are found all over the world, simply by approaching rural areas in Latin American, African, or Indian countries, in a globalized world, it is not difficult to verify through abundant documentaries and studies conducted by media showing part of the reality allowed to them. Ultimately, from various perspectives, the central problem is how the world is determined by the various types of hegemony that have organized and distributed the world.

In summary, the social aspect in sustainability refers to a standardized stance on the survival of the economic system in line with standardizing certain defined living conditions for the generality. Social sustainability is an additional step from what Horkheimer (1973) already pointed out in the critique of instrumental reason, individual self-preservation entails adaptation to the system's conservation requirements. This is explained in terms of rationalization and life planning. Sustainability is necessary to guarantee a quantitatively viable planet. But it is precisely quantification that has led to a deterioration of life in its different dimensions. This is evident in the quantification of sustainability exercises in both postulates and methods.

5 CORPORATE SOCIAL RESPONSIBILITY AND SHARED VALUE

The organizational sphere has sought to access and align with the various purposes of sustainability, despite the concept of social responsibility emerging separately and a few years before the term became popular. Garriga and Melé (2004) indicate that the first antecedent of social responsibility is Bowen's book (1953), which focused on the businessman and the responsibility derived from his role as an entrepreneur, centering his actions on the individual rather than the organization. This initial reference concentrates without further development on what is expected to be social, but rather as an alternative for interacting with what has been understood as society, revolving around the organization. It is not difficult to see that there is no epistemic change or transition in the

structure of social responsibility; it follows the same path of representation, of the worldview (Heidegger, 1958) of sustainability. However, it acquires considerable importance due to the transformative role that companies play in defining contemporary life (Vallaey, 2020).

It is precisely this latter idea that elevates the value of linking the aspiration of sustainability with organizations, even more than with states and their policies, which are normally framed in the negotiation and dominance of large corporations (Bedoya-Cortés, 2023) that now wield dominant power through information and data flows (Harari, 2016). Therefore, it is crucial that the focus is sincerely directed towards companies and their understanding of the social sphere. In this regard, after Bowen sparked the initial interest, the organizational sphere has traversed various stances on what social responsibility entails. However, concerning this matter, empirical studies, analyses of practices, and business cases have prevailed over theoretical analyses, phenomenologies, or hermeneutics (Schaltegger et al., 2019). This has hindered, as in most management fields, the epistemic advancement of management sciences, which have been questioned since the end of the last century (Le Moigne, 1997; Pineda-Henao et al., 2018).

The multiplicity of perspectives highlighted throughout the history of social responsibility exacerbates concerns rather than offering any clarity. CSR remains a controversial term to this day (Wickert & Risi, 2019). This polysemy is related to how the contents emerge in the organizational sphere, as they can easily be presented as the conclusion of a guru or as a development from another field of knowledge that is being adapted. CSR has a common discussion in its various stances that runs through its entire history. Wickert and Risi (2009) clearly point out a first tension of focus: how money is spent and how money is earned. This discussion is further compounded by the traditional questioning of the ethical aspect and the instrumentalization of the corporate social responsibility figure, which ultimately concerns the theoretical and practical double bind reflected in management widely noted by Aktouf (2009).

6 THE INSTRUMENTALIZATION OF CORPORATE SOCIAL RESPONSIBILITY AND BUSINESS ETHICS

It is evident that the context in which corporate social responsibility emerges is a specific domain of modern capitalism in its various manifestations, sharing an

instrumental knowledge and approach (Echeverría, 2005). The relationship established between humans and nature, particularly in this dialectic, is one of using instruments to achieve ends (Silva, et al., 2022). This orientation has led to a disenchantment with the world (Bauman, 2015), reducing the notion of responsibility to an operation geared towards capital, thus distancing it from its ethical potency and redefining the company as a social entity. This situation creates an apparent paradox between what the emergence of social responsibility should entail and its use as an extension of capital logic.

Renowned economist Milton Friedman (1962, 1972), a controversial figure for his direct advocacy, not hiding his intention to downplay the importance of CSR as an ethical perspective and strictly focusing on business, argues that the role of CSR is to maximize the profits of investors (Vorster, 2010). This instrumentalization of social responsibility has been applied from the mid-20th century to the present, not only within companies (Kalağan & Baştusta, 2023) but also within governments (Nilsson, 2023). In essence, the instrumental structure of CSR does not conceive others as an end but as a means, with CSR practices serving as a mechanism to save on taxes or gain market positioning—a means to individual economic ends.

Responsibility is reduced to a profit-generating instrument aligned with consumption trends and brand value enhancement, becoming just another marketing element (Echeverría-Ríos et al., 2018), disregarding its moral purpose, which should focus on the social realm. This reverses the understanding of prioritizing the social foundation that underlies the organizational phenomenon, determining the character of collective social behavior. It's undeniable that corporate social responsibility is embedded in the organizational phenomenon, inherently a social phenomenon (Luhmann, 2022). Hence, stakeholder perspectives have gained greater acceptance and resonance, not necessarily because they are the right approach, but because they echo the core of the phenomenon on which all responsibility and management activities hinge: the organization.

The stakeholder perspective significantly promotes social responsibility practices by highlighting the social actors (Ayala del Pino, 2021) who should be the primary concern initially. However, it's not entirely clear how this directive should transition from being a plan or set of practices to permeating all organizational activities. The main problem with the stakeholder perspective is the foundation upon which its principles rest, stemming from the same technical neoliberal origin that prevents it from moving away

from considering the entire human population as available for production and profit maximization (Valentinov & Hajdu, 2021). The challenge lies in valuing life in the social context as the primary source of business development, in a world where apprehending others as means to an end, rather than as ends in themselves, has been ingrained since the origins of capitalism (Fonseca Rincón & Prieto Cortés, 2020). When referring to a stakeholder group, it's because there's a specific source of interest and connection, not because it inherently represents a part of a social nucleus that requires care, respect, and, above all, appreciation for its inherent potential, not just its relationship or connection to the organization, fostering a notion of responsibility consistent with its expression (Bazin, 2021).

This situation has led to various attempts to guide companies towards ethics through social responsibility, with significant efforts aiming to steer corporate actions in good faith. In Spanish-speaking discourse, Adela Cortina and Jesús Conill (1996) are recognized as prominent voices in ethics and business. Among their stances, it's worth noting Cortina's assertion (2009) that “ethics is not just social responsibility”, highlighting a potential misinterpretation by companies considering ethical business exhausted in social responsibility practices. This positions CSR as a dimension of business ethics that opens up to other possibilities.

Cortina (2009) emphatically points out the need for a human and social proposal to strengthen and ensure the development of an ethical community. Governments, civil organizations, and companies with considerable power in current times are fundamental in this regard. In conclusion, companies and various social actors play a crucial role in reshaping and implementing social sustainability, directly tied to a valuative principle in interpreting the world. The value understood in the realm of management as a financial aspect and accumulated perception (Enholm et al., 2022; Díaz-Peláez & Serna-Gómez, 2020) should be directed towards an interpretative valuation of life in society and the unfolding of its possibilities.

Adela Cortina (2009) argues that social responsibility is not the limit of ethics in organizations. Her argument is natural given that social responsibility has not been achieved at a higher dimension in organizations, and its understanding and implementation have been limited to an instrumentally driven principle, not strictly ethical, much less in a function of valuing the other in a superior sense, akin to Levinas (2002). However, its potential is considerable in terms of reorienting the central notions

of responsibility and value, which have been considerably diverted towards goals distant from the social sphere, leading to the establishment of foundations in ethics as Cortina demands (2009), not in a preceding corporate ethics but in a new corporate ethics based on the concept of value.

CSR represents the most valuable alternative for redefining the social aspect of sustainability. Organizations are presented with a valuable opportunity to reconsider the perspective underpinning social work, not just as a profession but as an activity that sustains organizations at their deepest level.

7 SHARED VALUE: A REDEFINITION

The term shared value is perhaps among modern proposals the furthest from the social sense as previously indicated; it clearly demonstrates the instrumentalization and trivialization of the notion of value in a social sense, where valuation runs counter to responsibility. In fact, its stance aims to avoid an ethical notion altogether, as Porter and Kramer (2011) make clear in their article in the *Harvard Business Review*, stating that it is neither sustainability, social responsibility, nor philanthropy. It is an issue framed within the generation of value among different agents (Herfiantara et al., 2023).

Shared value represents a position on a better distribution of benefits among certain actors; it is not a matter of social permeation but rather an aspect of economic agreement. The notion of value is interpreted as a perceived benefit, but primarily, organizations seek legitimization of their business activities. Indeed, Porter and Kramer (2011) establish it as an enhancement of companies' competitiveness, contributing concurrently to economic and social development. Despite this approach, what exactly is meant by economic and social aspects is not clearly detailed. It's crucial to focus on the order in which the definition of shared value is formulated: first, corporate competitiveness, and then social benefit.

The concept of shared value diverges negatively from corporate social responsibility, although it employs much of its theoretical framework and postulations, including stakeholders and elements associated with building trust and improving corporate competitiveness (Crane et al., 2014). The notion of shared value falls into a discursive gap between social responsibility and the traditional competitiveness of profit generation through various means, leaving the unidirectional logic of companies intact.

Although authors like Lee (2019) argue that the concept of shared value has surpassed social responsibility and navigated through many theoretical-practical tensions by strengthening the concept of Corporate Social Opportunity (CSO) (Moon et al., 2011), the development mainly focuses on identifying companies' core competencies to develop sustainable realms but fails to delve into sustainable or social aspects.

In summary, shared value encounters the same difficulty of falling into the trap of instrumentalization and focusing on a perspective centered on economic profit before society, evidently without contextualizing what is meant by sustainability, social, or social development. Moreover, it lacks a robust epistemological foundation and sufficient development in terms of its theoretical framework, developmental categories, and their foundations, as reflected in the derived lines of work (Dembek et al., 2016). This is understandable as its priority lies in business profit rather than social benefit, treating them as two separate interests that need reconciliation through negotiation. The literature on shared value significantly restricts the exploration of what constitutes the social and interest or social-order sustainability. Doing justice to the intention of improving the understanding and development of shared value would require drawing on various perspectives to rethink its scope (Glauner, 2019).

However, it is perhaps the underlying notion of value that holds the potential for an alternative to rethink social sustainability from an ethical perspective with a different horizon and interpretation. The guiding questions aim to identify how to escape the trap of instrumentalizing social responsibility and shared value, and how to establish a path that keeps social sustainability distant from a domain of legitimizing the economic and business model. In this realm, it is essential to turn to the original notion of value.

8 VALUE AS THE CENTER OF INTERPRETATION AND PERSPECTIVE ON SOCIAL SUSTAINABILITY, SHARED VALUE, AND CORPORATE SOCIAL RESPONSIBILITY

The question that must be addressed from the outset is: What does value mean, and how is valuation developed? In this regard, there are various aspects to consider, as the term value has been used in different contexts, notably within organizational settings oriented towards economic value, with clearly identified terms such as added value, recognized as a multidimensional concept (de Chernatony et al., 2000) spanning multiple

fields such as education (Koedel & Rockoff, 2015), healthcare (Savard et al., 2023), strategy (Coltrain et al., 2000), value chain (Eisenreich et al., 2022), among others, maintaining the essence of identifying value as an economic aspect. These perspectives represent the continuation of the almost exclusive dedication to the notion of economic value developed throughout the 19th century, which in the 20th century became a conquest for reflection and consideration from various perspectives (Ortega, 2004).

It is precisely this opportunity for reflection and leveraging the 20th-century achievement of transferring thought on valuation to different scenarios that allows for considering new possibilities in the 21st century. However, it is Nietzsche, a fundamental reference who emerged at the interstice between the 18th and 19th centuries, who will be decisive in contributing to this redefinition of valuation. On the other hand, it will be Ortega who offers general clarifications to contextualize the potency of valuation and what it represents today.

Ortega (2004) in his renowned text “Introduction to an Estimate: What Are Values?” clearly highlights the relevance of contemplating values and hence valuation. According to the Spanish thinker, values are referred to when other terms are insufficient to comprehend phenomena. This indicates that valuation is a fundamental aspect of human existence. Nietzsche (2000) in “On the Genealogy of Morality” refers to the study of morality and thus the formation of values. Nietzsche's genealogical tracing allows us to recognize that values are fundamentally a perspective for interpreting the world and life and historically have been coined by different types of societies. They are, in essence, an interpretative construction that determines the essence of things. Ortega (2004), on his part, identifies three points guiding his development, clarifying several considerations. Firstly, he indicates a negative structure, stating what values are not in two sections: firstly, values are not pleasant things, and secondly, values are not desired or desirable things. This is followed by another block that affirmatively indicates what values are, presenting them as something objective and as unreal qualities inherent in things.

In the first aspect, which Ortega analyzes, he describes the general form and the widely disseminated contemporary conception of value, upon which sustainability, social responsibility, and shared value are defined. This conception is in sync with the epistemological perspective derived from its foundation. The contemporary conception of value is defined around what humans deem pleasant, denying its objective value and transferring any content or meaning based on subjectivity expressed in pleasantness

(Ortega, 2004). This initial view of human determination as the founder of value displaces the intrinsic value derived from the object of valuation, which ultimately determines perception.

In his second consideration, Ortega (2004) presents the perspective that highlights the limitation of identifying the center of value from subjective pleasure and thus limiting the existence of value to existing objects. In this order, he points out the position, expressed by von Ehrenfels (1897), which places the center of value in the desired, indicating that individuals primarily attribute value to what they long for or hope to possess. Health, for instance, is highly valued when absent, or it is valued because it is not desired to lose. This perspective, within the same subjectivist framework, focuses on what humans desire, thus restricting value to the desired or desirable being. Ortega criticizes both positions for commonly containing a limited consideration of value to a subjective condition. These views criticized by Ortega are the most widely disseminated considerations, fundamental to modern-contemporary behavior and defining what is responsible and what is shared value, centered on a subjective notion that has been standardized in general terms.

Derived from the analyzed positions, Ortega (2004) shifts the focus of attention and valuation, indicating that it does not originate from the subject experiencing pleasure or from the subject desiring based on their emotional apparatus, which makes values relative, but rather focuses on the object of pleasure and desire. It is the property possessed by the object as deserving of desire or worthy of pleasure, displacing the precise power of valuation from the subject onto the object. In this perspective, following Ortega, it will be impossible to encounter a notion that corresponds to value as long as it remains in the domain of human goals and appetites. The attention called for by the Spanish thinker allows for an orientation on how aspects of humanity, and thus what has been termed social sustainability, can be valued, while also considering a new understanding of responsibility and value from organizations.

In this orientation, Ortega indicates that values are not things but rather an aspect they possess, a condition that denotes an unreal aspect of values and thus requires specific abilities to ensure understanding; it is not something the average person can achieve without more. The values interpreted by human beings are estimated based on the capacity of the era and its actors, while in one era, certain values may be perceptible, others may be widely overlooked (Bautista, 2015). Ortega (2004) presents from his

perspective not only the dynamics of valuation but also the problems derived from it, of notable importance for this analysis is that it is only possible to access values for those capable of seeing them outside of themselves. To see values, an estimative faculty is necessary, which is not a general gift.

Ortega's description presents a perspective that significantly compromises the understanding and deployment of the social, corporate social responsibility, and shared value. The social as a value requires an estimation capacity, primarily and for obvious reasons, capable of identifying value outside of oneself, present in the relationship between two or more entities. In this order, it requires an understanding capable of identifying the mystical and sublime aspects of valuation, as well as the meaning emanating from it. The question that arises from this scenario is: Are the management teams of organizations capable of perceiving these differences and understanding the profound value of the social? Have the perspectives on shared value managed to capture these differences? Do the value estimations of this era have a sufficient level of depth to ensure a high regard for understanding what is valuable?

It is then necessary to redefine valuation and hence the understanding of what value is. Scaling to different scenarios such as shared value, the value of the social, and responsibility. The way in which the valuation and estimation are established in the contemporary world strictly linked to profit, there will be no possibility of social transformation, and thus the notions of social sustainability, CSR, and shared value will be reduced to mere vulgar objectivity. In a world that can interpret nothing more than means and ends, it is a world incapable of valuing. The action of social sustainability, shared value, and CSR falls within an extension of neoliberal capitalism. In this order, what encompasses the social sphere must be contained to establish a valuation.

9 TOWARDS AN INTERPRETATION OF THE SOCIAL SPHERE

Aligned with the findings of the review on value, the essential starting point for engaging in activities consistent with the social realm is the construction of what constitutes the social domain. This necessitates a disruption of the colonizing corporate orientation towards sense-making and needs (Dutta & Elers, 2020). Consequently, there is a prerequisite for a foundational recognition of what is regarded, understood, and required as social, serving as the underpinning factor for social action. It is imperative to

avoid the standardization of life (Brückner & Mayer, 2005), which imposes a narrow view of what is deemed social and restricts interactions to an idealistic, generalized framework based on indicators. An illustrative example is the Sustainable Development Goals (SDGs), which demand rigorous efforts towards legitimacy, accountability, and transparency (Bexell & Jönsson, 2021). The framework for socially sustainable practices is still evolving and must be contextualized, similar to the development and coherence of corporate social responsibility (CSR) and shared value initiatives.

Reviving the value of the social sphere necessitates the integration of social thinkers within organizations. These individuals can utilize social research tools to identify the core issues within each context, thereby laying the groundwork for societal development rooted in its essence, rather than merely extending responsibility. Consequently, efforts must be directed towards ensuring that organizations, through social research scenarios, can identify conducive environments for the emergence of social constructs. This entails recognizing structural needs over superficial, media-centric portrayals.

Given that the social realm is fundamentally qualitative and moral in nature, qualitative tools are essential for understanding its dynamics. Employing methodologies such as interviews, observation, discourse analysis, and historical analysis enables organizations to break down barriers of unilateral communication and foster dialogue (Barrio-Fraile & Enrique-Jiménez, 2021). Effective dialogue necessitates the capacity to listen, understand, and engage with communities, particularly those marginalized due to socioeconomic or cultural factors, facilitating their active participation in social construction processes.

The centrality of value as a fundamental articulation of the social sphere underscores the need for competent leadership versed in social understanding and comprehension. Technical expertise alone is insufficient; leaders must possess moral sensitivity and profound reflective capacity—a heightened consciousness (Ortega, 2004). Interpreting the social sphere requires a transvaluation of the prevailing doctrine of progress, necessitating a reevaluation of life's purpose. In today's society, characterized by the frenetic pace of life and relentless pursuit of success (Han, 2022), organizations and institutions must prioritize processes that deescalate economic value in favor of human life and the fundamental aspects of social coexistence.

The primary outcome of this deescalation and acknowledgment of the social sphere aims to rectify the identified deficiencies in approaches to corporate social responsibility and shared value initiatives. Organizational studies, even within the broader framework of sustainability, often fail to achieve a consistent integration that enables the identification, pursuit, or application of social elements within a sustainable context (Toussaint & Blanco-González, 2021). Resignifying the social and its value necessitates the incorporation of diverse elements from social research.

Organizational endeavors require diverse instruments that facilitate dialogical engagement with the environment. The omission of various sustainability indicators or norms in this discourse is deliberate; a radical transformation of the framework defining the social sphere is paramount for meaningful responsibility. Constructing the social sphere entails integrating diverse actors, particularly striking a balance between epistemic conditions and social perspectives, along with their attendant needs (Velázquez, 2023). Leveraging social research is indispensable for understanding and implementing social sustainability, corporate responsibility, and shared value, thereby enabling critical engagement with prevailing perspectives. Prior to formulation, deployment, and evaluation, a diagnostic phase should encompass an assessment of social conditions and the identification of implicit needs, stemming from the loss of meaning inherent in contemporary one-dimensional ideals (Marcuse, 1987).

10 THE INSTRUMENTS OF SOCIAL RESEARCH IN RESIGNIFYING SOCIAL VALUE AND RESPONSIBILITY

Interpreting the social realm necessitates a process of emancipation, freeing it from the confines of contemporary survival conditions. The average individual finds themselves ensnared in an agitated state of immeasurable proportions, where they struggle to perceive or identify their deepest deficiencies. Their activities represent a violent imposition of utilitarianism, devoid of consideration for the Other (Han, 2022). In this preliminary stage, the social fabric dissolves, and culture becomes instrumentalized. Defining the social becomes increasingly challenging when individuals are detached from social contexts. Consequently, a double-bind emerges: the totalizing, colonizing orientation of the economic model confines the social to realms of justification and

legitimization, while modernity's successful project deepens the disconnect between individuals and communities.

In this less-than-encouraging scenario, there arises a pressing need for a reconstruction of social consciousness and value, emerging from research-driven discovery and the formation of social identity. Organizations aiming to foster social sustainability must construct it within their unique contexts, leveraging social research methodologies such as hermeneutics, phenomenology, and ethnography. Employing tools like interviews, discourse analysis, and observations facilitates not only description but also equips stakeholders with the necessary skills to foster sustainability (Meadows et al., 2019) and engage in reflective dialogue essential for consensus on social issues. It's crucial to recognize that social sustainability should be a collaborative agreement rather than an imposition, especially from economically dominant organizations.

The conditions and future of the social sphere hinge on how its needs and projects are articulated. Thus, there's a critical need for research and education within communities geared towards fostering a different purpose within organizations. This may entail reevaluating the notions of capitalist development and progress (Delbene-Lezama, 2023) in favor of distribution. Transforming from a dogmatic indicative perspective to a multifaceted construct requires an epistemological shift, prioritizing listening over dictation. Research in this context should blend rigorous thought with the flexibility of multidisciplinary perspectives.

Communities must be equipped with technical tools to improve their living conditions in harmony with their environments. Spaces for collective construction should be strengthened to foster both traditional and emerging knowledge. The core of social sustainability must address pivotal pillars such as political participation, territorial organization, gender equity, education, associativity, and dignified living (Velázquez, 2023). This approach entails guiding the discovery, meaning, and significance of each aspect for different stakeholders within economic and social environments.

Organizations genuinely committed to social sustainability must learn from the social realm, not merely acknowledge it or take it for granted. This behavior is not only prevalent within organizational spheres but also academia. Many studies featuring the term "sustainable" presume its meaning without delving into its nuances. Hence, organizations must operate through interdisciplinary teams dedicated to understanding their surroundings from the ground up. Social sustainability cannot be achieved if the

essence and value of the social have been subsumed by instrumental calculation (Heidegger, 1958). Thought, as intrinsic to the act of inquiry, must facilitate a collective reflection on the social.

11 CONCLUSIÓN

The theory and practice of social sustainability, as well as the framework for developing and implementing social responsibility and shared value, require a redefinition that frees the concept from the epistemological colonization it is ensnared in. The current purpose of legitimizing a failed economic model in social and environmental terms has limited its potential to improve human and social conditions through organizational efforts. Additionally, organizations need a more structural commitment to aspects that enable them to overcome the trap of instrumentalizing social responsibility and shared value. Interdisciplinary work is necessary to understand the social sphere and reinterpret humanity's purpose on this planet.

As central actors in the transformation of contemporary life, organizations require a profound reconsideration of their actions in relation to society, as socially responsible organizational activity is still far from being achieved. A starting point is contributing to the redefinition of the social sphere from within the organization and towards its surroundings, as there is currently a lack of a general reflective environment that allows for the real importance of making the social sphere sustainable to be understood from the perspective of common life interactions. Organizations are presented with opportunities to imbue their actions with social meaning, where concepts such as value represent a key nucleus of development.

Ultimately, this work presents an invitation to a collective, interdisciplinary construction of sustainability that does not rely solely on a simple integrated perspective devoid of deep critique. Instead, it should be built from multiple viewpoints integrating research, experiential knowledge, community insights, and wisdom, all towards an alternative that guarantees a world where all actors have a place and where, according to their contexts, there is a distribution that ensures human dignity and cultural richness in life.

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Authors' Contribution

Both authors contributed equally to the development of this article.

Data availability

All datasets relevant to this study's findings are fully available within the article.

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