

FUCAPE FUNDAÇÃO DE PESQUISA E ENSINO

JULIO SIMÃO DOS SANTOS

**OS EFEITOS DA FILANTROPIA, DA IRRESPONSABILIDADE SOCIAL
CORPORATIVA E DA ORIENTAÇÃO ESTRATÉGICA PARA O
VALOR NA REPUTAÇÃO CORPORATIVA**

**VITÓRIA
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Dissertação apresentada ao Programa de Mestrado em Contabilidade e Administração da Fucape Fundação de Pesquisa e Ensino, como requisito parcial para obtenção do título de Mestre em Contabilidade e Administração.

Orientador: Prof. Dr. Emerson Wagner Mainardes

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RESUMO

Este estudo teve como objetivo avaliar se a filantropia e a irresponsabilidade social corporativa relativa ao cliente influenciam o *compliance*, políticas e regras, a imagem corporativa e indiretamente a reputação corporativa. Objetivou, também, verificar se a orientação estratégica para o valor influencia o *compliance*, políticas e regras, a imagem e a reputação corporativa. A partir da elaboração de um modelo estrutural com a incorporação de construtos fundamentados na literatura, foi realizada uma pesquisa com 344 empregados de grandes empresas privadas. Os dados foram analisados por meio da modelagem de equações estruturais, com estimação por mínimos quadrados parciais. Os resultados demonstram que, se uma empresa investir em filantropia e evitar casos de irresponsabilidade social corporativa que impactem nos clientes, pode estimular o desenvolvimento de *compliance*, políticas e regras no sistema de integridade corporativa. A adoção de *compliance*, políticas e regras, aliado à filantropia, possui o potencial de impactar diretamente a imagem corporativa e indiretamente a reputação corporativa. Observou-se, ainda, que a orientação estratégica para o valor tende a se refletir no desenvolvimento de *compliance*, políticas e regras, na imagem e na reputação corporativa da organização. Deste modo, conclui-se que, atuar com filantropia, evitar atos irresponsáveis e orientar a empresa para propor valor aos clientes, pode ampliar a reputação de uma empresa de grande porte.

Palavras-chave: Filantropia; irresponsabilidade social corporativa relativa ao cliente; *compliance*, políticas e regras; imagem corporativa; reputação corporativa; orientação para o valor.

ABSTRACT

This study aimed to assess whether philanthropy and corporate social irresponsibility customer-related influence compliance, policies and rules, corporate image and indirectly corporate reputation. It also aims to verify whether the strategic orientation towards value influences the compliance, policies and rules, the image and corporate reputation. From the elaboration of a structural model with the incorporation of constructs based on the literature, a survey was carried out with 344 employees of large private companies. Data were analyzed using structural equation modeling, with partial least squares estimation. The results demonstrate that, if a company invests in philanthropy and avoids cases of corporate social irresponsibility that impact customers, this can stimulate the development of compliance, policies and rules. This, combined with philanthropy, have the potential to directly impact corporate image and indirectly corporate reputation. It was also observed that the strategic orientation to provide value to customers tends to be reflected in the development of compliance, policies and rules, in the image and in the corporate reputation of the organization. Thus, it is concluded that acting with philanthropy, avoiding irresponsible acts and guiding the company to offer value to customers, can increase the reputation of a large company.

Keywords: Philanthropy; corporate social irresponsibility customer-related; compliance, policies and rules; corporate image; corporate reputation; customer value.

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