

Social Responsibility Actions in Financial Institutions: A Systematic Review

Elizabeth Mayuri-Ramos¹, Geraldine Cervantes-Acuña², Angye Isabel Condori-Silva², Franklin Cordova-Buiza^{3,4}

¹Centre for Interdisciplinary Science and Society Studies, Universidad de Ciencias y Humanidades, Lima, Peru

²Business Faculty, Universidad Privada del Norte, Lima, Peru

³Research, Innovation and Social Responsibility Department, Universidad Privada del Norte, Lima, Peru

⁴Faculty of Business Sciences, Universidad Continental, Huancayo, Peru

emayuri@uch.edu.pe

N00203118@upn.pe

N00219633@upn.pe

franklin.cordova@upn.edu.pe

Abstract: There are financial institutions that do not focus on social responsibility in their management, because they focus on non-priority aspects; for this reason, it is necessary to promote it within the organizations, identifying relevant aspects. This increases customer retention, as well as the loyalty of its collaborators, which promotes persistence in companies, has a solid reputation, creates confidence among customers and investors, alleviates risks related to environmental, social and governance factors and actively contributes to sustainable development and the development of society can promote ethical practice, transparency and the existence of a community. Financials, aim to give performance without exposing the utility of the whole in its interest, preserving self-sufficient utilities, while abiding by different rules and regularizations. Therefore, the objective of the systematic review is raised in describing what has been published in the scientific literature about social responsibility actions in financial institutions between the years 2015 to 2023. The methodology used was Prisma, a systematic guide used in studies to perform reviews and meta-analyses in a strict and transparent manner, it helped to improve the quality and consistency of systematic reviews, which, in turn, contributes to decisions based on reliable evidence, the results obtained were that 35% were obtained from the DIALNET database, 24% were published between 2018 and 2021, 35% of scientific articles were found in Colombia, these have English and Spanish as their language, while the sources of information used in our systematic review correspond to the following databases: Scopus, Scielo, Dialnet, Redalyc, EBSCO and Doaj. Finally, it is determined that social responsibility actions in financial entities are of utmost relevance for financial organizations, since they help to create a positive reputation, have a significant social impact, manage non-financial risks, comply with rules, and attract and have talented employees, these practices are useful not only for society as a whole, but also for the success and sustainability of a financial organization.

Keywords: Social responsibility, Financial institutions, Banks, Sustainability

1. Introduction

In Latin America Corporate Social Responsibility (CSR) has had a great impact on organizations, especially in the ethical field, for that reason entities should seek not only profitability but also results that benefit the environment and promote social inclusion, in various studies evidencing Latin American organizations, are highly committed to social responsibility, in which its inclusive value is recognized (Borboa and Delhumeau 2018). Likewise, in Europe responsibilities impacted corporate growth in HR management, also in the visibility of its officials of what teaches the obligation of explanation, shows that focusing on them improves the understanding of the results and background (Buitrago and Pabón, 2021, Cordova-Buiza et al., 2021).

This project is based on a systematic review, which will allow us the structure that brings together and also provides the extract of a given subject, guiding to answer a question for our research analysis, because this must be done according to a predetermined delineation, its purpose is to provide a complete and objective analysis of different important research in a single file, a structured and evident appreciation of the literature from a clear search interrogation, linked to an informative project convenient to varied mechanisms and an attributive summary of the demonstration, that is why this research aims to identify what has been published in the scientific literature about social responsibility in financial institutions between the years 2015 to 2023?

Herrera et al. (2020) mention that corporate social responsibility (CSR) emerged in the 70s of the 20th century as a paradigm within a context characterized by inequalities, product of economic neoliberalism, companies apply improvement to their organizations and contribute to distinguish themselves from the rest, it began specifically in the 50 and 60 in the United States and developed on the European continent in the 90, from the

decision of the European Commission to use this term when referring to companies that manage through activities to generate greater social concern. At the beginning, financial entities published publications on environmental issues, only in compliance with labor legislation, in addition to some philanthropic actions such as making donations, founding educational institutions or supporting artistic and sports activities in the communities (Palacio, 2020; Lara and Sánchez, 2021; Espinoza-Molina et al., 2022).

In the following decades it was mandatory to carry out voluntary actions in the procedures of the companies, as well as protection for their workers, with which not only economic and operational results were sought, but also to benefit the organization and its stakeholders, years later the term CSR was defined as the responsibility of companies in the practice of policies and decisions to act and reach the goals of shared values (Vilca et al., 2022; Baptista et al., 2015). Currently, financial institutions are very committed to inclusion activities; it is also evident that it is in the financial sector where the practice of social responsibility is at a higher level compared to other sectors (Del Mar and Pérez, 2018; Huerta-Tantalean et al., 2022, Cordova-Buiza et al., 2022).

For Aguilera & Puerto (2018) mention that corporate social responsibility is understood as an ethically conducted management, especially in financial entities, where strategies and actions are privileged according to the needs of the public of interest related to the fact that in the long run they will contribute to sustainable development. Likewise, Cedeño & Bravo (2020) highlight the importance of financial institutions by pointing out that they play an extremely important role within the economic system, since their presence increases economic development and the quality of life of the community, a reality that positively affects the population's economy.

In this regard, the World Bank in 2017 conceptualizes financial inclusion as the access of customers and public of financial institutions to their products and services with value offered and in a sustainable manner, i.e. the institution is concerned that the customer can access credit offers tailored to their needs and that benefit them (Acosta, 2019). The beginning of financial inclusion materializes when accessing a bank account, at international level sixty-eight percent of gentlemen have an account; but only fifty-five percent have it operational, which leads us to calculate the number of accounts without activity, that is, approximately forty-three percent of adults have an account or deposit in a financial or other type of banking organizations, but do not make use of it, despite the benefits it provides for their development is relevant (Vargas, 2021). Muñoz et al. (2020) argue that there are two causes that drive the company to implement CSR, one of them comes from the ethical aspect and the other is based on business finances, in the first, it is argued that there must be parity between economic goals and sustainable concern for the company, The other motivation arises from the vision that social responsibility will benefit the company's image and, therefore, its economic development. As for the second cause, it is based on strategic decisions for the creation of value in products or services, as well as the recognition of its competitive advantage and the identification of the impact on its stakeholders.

Whatever the reason for the implementation of CSR in companies, they must start with a thorough analysis, because CSR actions involve financial investment, which without a strategy and clear objectives, can lead the company to expenditure, without obtaining the planned return, affecting it economically, the results of the actions of commercial sustainability of companies linked to finance provide a space for development to innovation, so it is recommended to strengthen financial responsibility strategies, in order not only to develop the company, but also improve its reputation (Del Campo et al., 2022, Riofrio-Carbajal et al., 2023).

In Peru, there has been a progressive increase in the number of financial institutions that are interested in Corporate Social Responsibility, this is the result of joint actions to inform, raise awareness, persuade and share strategies and carry out activities in order to encourage a responsible spirit, through social inclusion actions in financial companies, not only the benefit of customers and their families will be achieved, but also the effects will be seen in the improvement of corporate reputation, which will ultimately bring benefits for profitability (Vilca et al., 2022). On the other hand, Boza and Manjares (2020) mention that in the case of Ecuador, it is a nation that has a large number of companies, and the vast majority are managed under the Popular and Humanitarian Economy, a paradigm that focuses on providing solutions to the needs and problems of Ecuadorian families.

Castaño & Sanchez (2021) develop a systematic review on social responsibility determining that organizations should generate interests of their efficiency a higher return to the financial ones, maintaining their corporate prestige. In addition, another SR gives us to know how to better understand the correlation between the financial derivation of organizations and corporate social responsibility functions that predominate (Coelho et al., 2023). Finally, Párraga and Pinagote (2020) conducted their systematic review on customers who highly value these companies that, if they adapt social responsibility, also because the community has become very rigorous

and that is where each part is taken as a foundation for those capabilities that then produce only their profitability of those who are related.

The objective of this study is to describe what has been published in the scientific literature on the social obligations of financial institutions between the years 2015 to 2023; in order to promote responsible management in them, inasmuch as there are many financial institutions that do not focus on social responsibility, as they focus on aspects that are not a priority, so it is necessary to promote it within the development of society, identifying the relevant aspects that influence it, such as profitability, size of the organization.

2. Methodology

The systematic review of scientific literature was conducted based on the adaptation of the PRISMA methodology (PT Higgins & Green, 2011). The research question for the realization of the methodological process was the following: what has been written in the scientific literature on social responsibility in financial institutions between the years 2018 to 2023?

Scopus is the most important database of scientific literature, allowing access to documents and in some cases downloading full texts. Like Dialnet one of the largest bibliographic databases in the world, with the main objective of promoting Hispanic academic literature. Scielo is an online library that includes a selection of Peruvian scientific journals. Redalyc is an indexing system that adds high quality academic journals in its index, including only those that share the non-commercial publication model. EBSCO is also a database offering full articles, references and scientific journals in various fields of the natural sciences and humanities. Finally, Doaj is an online index and access point for scholarly journals of the highest caliber that has been curated by the community.

The first inclusion criterion was to choose articles that have as topics on social responsibility in financial institutions, in the Ibero-American scope. The second inclusion criterion, which consists of establishing parameters in relation to the date of publication, which in this case was from 2018 to 2023, which allowed obtaining articles that allude to the specific variable of analysis. And the third inclusion criterion, which consists of selecting Spanish as the language for better understanding of the information. It was specified that the search should consider only full text, obtaining a certain number of relevant articles.

Exclusion criteria was applied which consists of separating all types of information referring to companies or institutions of any kind that do not fit the established parameter, even though they comply with the research variable, but do not have all the characteristics that the problem is specifically looking for. Articles from years that are not in that established range from 2018 to 2023 are excluded. Articles that have been published incompletely are also excluded so that it does not make it difficult to obtain objective information for the present work.

In addition, the articles were selected according to the precision of the strategy being necessary to resort to the analysis of the abstracts, conclusions and in some cases the general content of the articles. The sensitivity of scientific articles related to obtaining relevant literature for the systematic review was reduced. Likewise, in order to avoid duplication, the bibliographic manager Mendeley was used to eliminate duplicates and automatically generate bibliographic references.

An advanced search was carried out taking into account the research question with the following phrase: "Social responsibility", "Financial inclusion" and "Financial entities". In order to detail the search for scientific literature, Boolean operators and filters were established: ("Social responsibility") AND ("Financial entities"), as well as (Financial Inclusion). The articles chosen were imported using bibliographic managers such as Mendeley in order to avoid duplication of textual citations.

In the design of the search strategy referring to the systematic review on social responsibility and financial institutions, it was intended to be as extensive as possible in order to ensure that all possible and relevant studies that allude to scientific literature have been considered in the review for its study, giving greater freedom to obtain information. However, it was necessary to maintain equity in relation to the extension and to preserve the relevance at the time of performing the search strategy. In this case, it could be perceived that by increasing the sensitivity of the search, the precision decreased and articles that were not relevant were obtained.

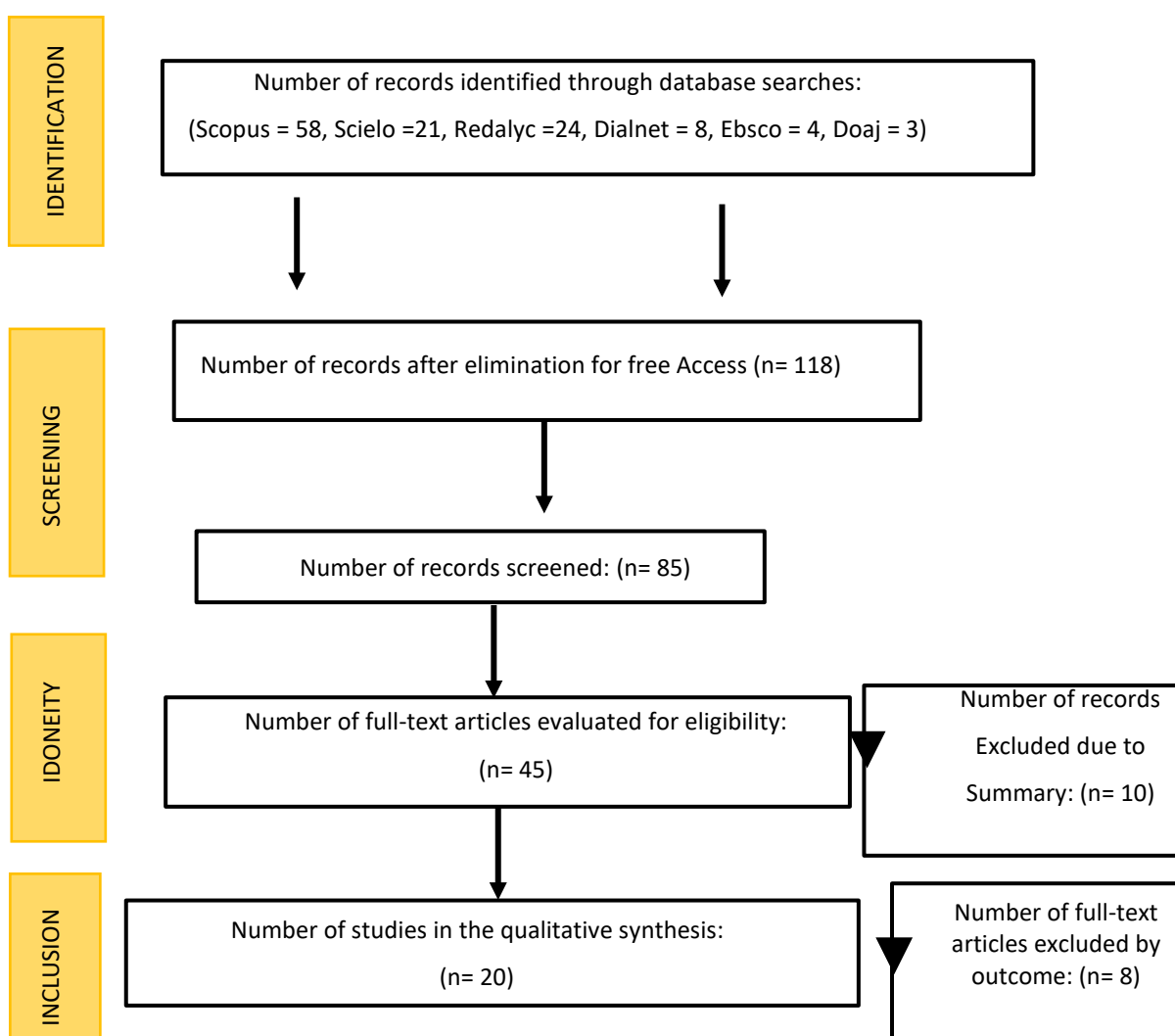
Therefore, sensitivity was considered in the identification of the number of relevant articles over the total number of existing relevant articles. Likewise, precision was considered, which for the purpose of the systematic review came to be the number of relevant articles identified out of the total number of articles identified. This

made it possible to achieve the specificity of the articles from scientific literature that meet the inclusion criteria for the development of this systematic review on social responsibility and financial institutions.

The selection of information regarding its search and collection was applied by two reviewers independently, who have full knowledge of each of the inclusion and exclusion criteria, which allowed them to know the articles that would be considered for the systematic review according to the relevance they had in the development of the same. Thus, the selection of the scientific articles was made by mutual agreement, with a participatory and democratic dialogue. In which, any difference in the process of information analysis was solved in an adequate and impartial way, since the predominant interest was to make a good systematic review that addresses the strategy according to the topic of study.

3. Results

The search for scientific articles in the databases resulted in a total of 120 scientific articles indexed in the period 2015 to 2023 that were distributed as follows: Scopus, Scielo, Redalyc, Dialnet, EBSCO and Doaj. Then, once the total number of scientific articles was considered, all those articles that did not have full text were discarded, which were a total of 51 having as a result 72 articles. Subsequently, the inclusion and exclusion criteria were put into practice, eliminating 45 articles in order to obtain the total number of 20 scientific articles with which the systematic review was carried out.



Note: Flow chart of social responsibility and financial entities, based on the search.

Figure 1: Database information according to the PRISMA methodology

Table 1: Data of the articles selected for scientific research

Nº	Data base	Título	Year	Country
1	Scielo	Reforma financiera y corporativa social responsabilidad en el sector bancario de México.	2018	Mexico
2	Dialnet	Revisión de literatura sobre los recursos humanos y la responsabilidad social empresarial	2021	Colombia
3	Dialnet	La evolución de la responsabilidad social empresarial a través de las teorías organizacionales	2019	Mexico
4	Dialnet	Responsabilidad social empresarial evolución e importancia dentro de las organizaciones.	2020	Colombia
5	Scielo	Responsabilidad social empresarial para la competitividad de las organizaciones en México	2021	Mexico
6	Doaj	Responsabilidad Social Empresarial y percepción de los clientes de los Bancos Comerciales en Perú.	2022	Venezuela
7	Redalyc	Percepción de los estudiantes de Ciencias Económicas y Sociales de la Universidad de Los Andes con relación a la Responsabilidad Social Empresarial	2015	Venezuela
8	Ebsco	Reacciones hacia la publicidad de responsabilidad social corporativa de entidades financieras	2018	Venezuela
9	Redalyc	Crecimiento empresarial basado en la Responsabilidad Social.	2018	Colombia
10	Dialnet	Las instituciones financieras y su aporte al sector microempresarial ecuatoriano	2020	Ecuador
11	Dialnet	Responsabilidad social empresarial: inclusión financiera en el sistema bancario privado ecuatoriano	2019	Ecuador
12	Scielo	Inclusión financiera en Perú y Latinoamérica en tiempos del covid-19	2021	Peru
13	Dialnet	Relación entre responsabilidad social empresarial y rentabilidad: una revisión de literatura.	2020	Colombia
14	Scopus	Análisis de la vinculación de los resultados económico-financieros y la transparencia en materia de Responsabilidad Social Corporativa en las empresas tecnológicas	2022	España
15	Redalyc	Desafíos y nuevos escenarios gerenciales como parte de la herencia del Covid-19	2020	Venezuela
16	Scopus	La divulgación de las prácticas de responsabilidad social empresarial y el desempeño financiero de las empresas colombianas	2018	Colombia
17	Ebsco	Diagnóstico estratégico de emprendimientos de economía popular y solidaria en Ecuador	2016	Ecuador
18	Ebsco	Efecto de la responsabilidad social corporativa en la reputación de las organizaciones: una revisión sistemática.	2021	Colombia
19	Scopus	The impact of social responsibility on corporate financial performance: A systematic literature review.	2023	Portugal
20	Scielo	Indicadores de gestión financiera en pequeñas y medianas empresas en Iberoamérica: una revisión sistemática.	2021	Ecuador

Note: Figure 2 shows the number of articles obtained during the research process, we can visualize Dialnet with 35% as an important database in the analysis with the highest percentage of articles, as well as Doaj and Redalyc as the lowest in the search with 6%. Finally, Scopus, an important database in the scientific literature, was found with 18%

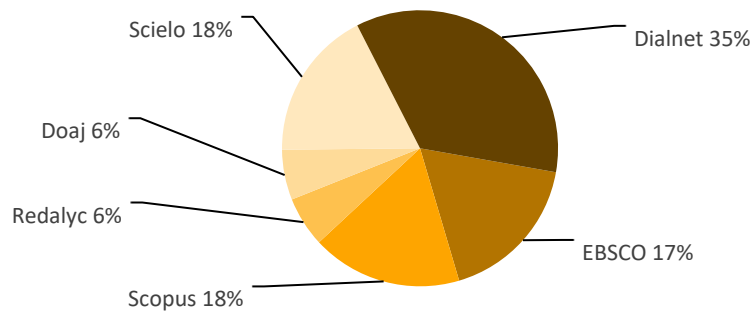


Figure 2: Database selected in the research

Note: During the research process we have selected articles between the years 2015 to 2023 related to social responsibility in financial institutions, in Figure 3 we can see the amount of research where in the year 2018 and 2021 more scientific studies were published.

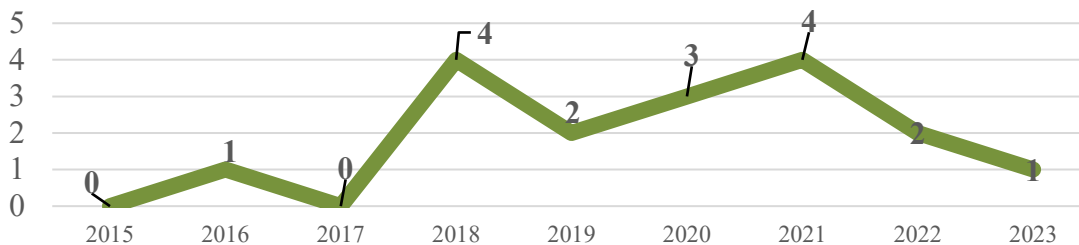


Figure 3: Selected research from 2015 to 2023

Note: In Figure 4, the search for articles in the systematic review was obtained mostly from Colombia with a total of 6 articles, as well as from Ecuador with 4, Venezuela and Mexico with 2. Finally, Spain, Portugal and our country of origin only found one article each.

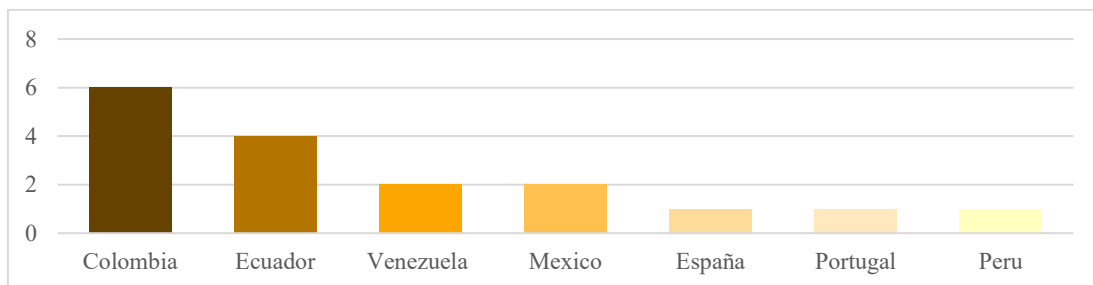


Figure 4: Selected research articles by country

4. Discussion

Social responsibility currently has been obtained in different sectors, as in the scientific review used in this study provides us with a variety of panoramas in the analysis, so that in the end they all approach the same purpose of the relevance that this gives in CSR. Financiers have different concepts about social responsibility depending on the research they apply, similar opinions and other divergent opinions.

Herrera et al. (2020) mentions that social responsibility in organizations has played and will play a fundamental role in the planning and measures implemented, what companies pursue to obtain financial income, the priority purpose is the social community, mainly for local people and local associations of interest. This coincides with the research of Lara & Sanchez (2021), since in his study on responsibility found that the company has a different position on environmental issues on issues of advocacy and attention that the company has accounted for organizational social responsibility, trying to take care of the resources we have given and realize the natural welfare of our environmental surroundings.

However, Acosta (2019) and Vargas (2021), mention that there are very few companies that do not address their inclusion in the functions of organizational social responsibility simultaneously can promote comfort to the

community. Vargas agrees with these scientific articles due to the fact that financial companies seek to be recognized worldwide by their clients to mitigate the crisis and to be a regulatory and organizational environment.

It is understood that social responsibility has increased in importance and that it has been originating with transformations that provide profitability for the financial system, however, human resources and also corporate social responsibility are differentiated into different types for the corporate regime (Borboa & Delhumenu (2018), Buitrago & Pabón (2021). Lara & Sanchez (2021) and Palacios (2020) disagree that social responsibilities in organizations are applied for the progress and originality of it, in which charitable contributions are employed. They prioritize their most outstanding growth objectives and promote their social proposals. However, Financial entities show the social responsibilities with the clients' attraction, the commitment to prioritize by showing the administrative disposition among the areas in charge will allow observing the reactions and postures of the clients (Vilca et al.,2022; Baptista & Mora, 2015 and Del Mar & Perez 2018).

Aguilera & Puerto (2018) and Cedeño & Bravo (2020) mention that when there is a business growth the variable becomes dependent and that it goes from numerous elements, but the organizational social responsibility are some of the main ones that contribute with the principle for the company, but in some financial institutions, in the area of small companies it is seen through an analysis that this is shown in corporations for the accounting sector. On the other hand, Coelho et al. (2023), makes known that the corporate structure is carried in a committed way on the basis of its profit groupings, however, during the development the variation was analyzed the amount of the institutions in fundamentals of intangible assets, simultaneously, it is considered that the corporate social responsibility increase to the regulatory, management and also governmental society that implies union of these responsibilities.

In the correlation of social responsibility Muñoz, Ruiz & Camargo (2020) mention that corporate is talked about that it is a group of operations that receive appreciation for corporations, its functions also hold effective transcendence over associations, which assert initiation and values that manage the totality of their own internal system and developments in their own correlation. Del Campo, Masa & Medina (2022) in their scientific article relate that CSR is a determination of deliberate condition, on the part, profitability has the capacity of income established that drive supreme profitability of investment and this is subsequently of the permanence of a certain time where it is given to manage the main element in the thrifty and financial organization, where it carries good alternatives.

Companies seek to excel in every aspect of social responsibility to try to be socially sustainable with their communities and add more value to their customer focus, social responsibility should be ponderable to see its good or bad impact to societies and obtain a positive value to the organization.

5. Conclusion

The objective of the research is to determine what has been written in the scientific literature regarding the actions of social responsibility in financial entities between the years 2015 to 2023. From there it is concluded that about financial social responsibility is said to be a real and enriched primordial piece in companies in different Latin American, European, or American countries, since the totality receives it with enough commitment, especially financial. or organizational identities. On the other hand, some companies do not take corporate social responsibility seriously, so most of them take measures to involve them so that they can work together to improve the natural and sustainable environment. Research shows that many organizations have made corporate social responsibility a key issue for their growth for many years.

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