

A sixth of the world's population uses the Internet and this makes local problems appear as global issues, and that entrepreneurial culture, traditionally closed, is influenced by the public opinion. In this context, the significance of CSR is that enterprises commit themselves to something more than mere financial and commercial responsibilities. According to the World Bank, socially-responsible enterprises take into account the total reach of their impact on the community and the environment when taking decisions, balancing the needs of the stakeholders and their objectives of profitability.

This subject, that is part of the fourth year of the Degree in Commerce & Marketing at the University of Oviedo, delves, from a critical and practical perspective, in the concept of CSR as a new framework in entrepreneurial and organizational management that, through an adequate application, and refraining from cosmetics, helps to strengthen the role of organizations in the construction of a fairer and more sustainable society.