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Standardize social value, for god's sake

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Área: NUEVA TEORÍA DE FIRMA Y CONTABILIDAD SOCIAL

Palabras Clave:

Social value, corporate, standard.

RESUMEN:

The lack of a standard, comparable indicator for the social value of companies prevents a reasonable analysis of the contribution they make to society and the way stakeholders should deal with it. In this work we examine and validate a proposal to fill this gap, that can be applicable to companies of all sizes, industries and geographical origin. We take financial metrics as a reference and study the relationships between social and financial value, through cluster and quadrant analysis in order to better understand the interactions between them, so the resulting tool can effectively serve as a base to contextualize the contribution of companies to society and build upon full impact assessments, both in the academic and the practitioner worlds.