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**BUSINESS CITIZENSHIP
VERSUS PROFIT
MAXIMIZATION:
A HUMANISTIC
ANALYSIS OF BUSINESS
PERFORMANCE
IN FRONT OF
CONTEMPORARY
CAPITALISM**

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Abstract: This article aims to demonstrate that the concept of corporate citizenship has ceased to be a mere expression of compliance with current legislation to encompass a true set of relevant organizational practices, such as the so-called compliance, in its various aspects, until the adoption of a corporate policy of investment in the promotion of the human being, as an element inserted in the relevant context of the entire chain of stakeholders. The deductive method was used, contrasting the rational and logical analysis of Brazilian and foreign norms and the stir now under debate. Through exploratory bibliographic research, the intention is to demonstrate the importance of corporate citizenship as a mechanism that promotes social promotion. The conclusion of the analysis shows that, even inserted in the powerful context of cognitive capitalism, business activities with a humanistic profile continue to be an essential agent that fosters justice and universal brotherhood.

Keywords: Corporate citizenship; social promotion; fundamental rights; cognitive capitalism; humanism.

INTRODUCTION

Since the so-called Poor Laws¹ edited in England in 1601 in order to guarantee a precarious system of assistance to the most miserable until the French legislation of the mid-twentieth century that made the concept of “social responsibility” official in the business environment through the obligation of companies to carry out periodic balance sheets on their community performance, humanity had gone through several periods of serious crises, shaken by wars, recessions and pandemics, until the revolutionary concept of Corporate Citizenship was achieved.

Nowadays, it is not enough just to offer the market products and services that present

high quality standards and simply increase the distance between profitability and production costs. Selling and profiting is no longer enough. Investments in empty advertising also do not have the same effect as in the past: today it is necessary to associate the company or brand with an inclusive and citizen policy.

It is also equally true that, over the centuries and the modernization of society, especially the productive and service delivery sectors that have adopted the policy of proactively contributing to social development, have understood that it is not just a great marketing trick: the return in the medium and long term of organizational policies, in the business sphere, to foster human development translates into profitability and consolidation in an increasingly demanding and competitive consumer market.

For example, large multinational *holding* companies that do not respect, in underdeveloped nations, the labor legislation established in international conventions, such as the International Labor Organization, are no longer viewed favorably. Brands that do not comply with environmental legislation, using raw materials without certification or adopting outdated organizational practices that harm the environment, such as the sugarcane industry, famous for adopting the practice of burning in large scale, even if duly authorized by Organs competent bodies.

Companies that are not concerned with ethical standards of safety and respect for the environment, such as Vale do Rio Doce, blamed for the tragedies in the Minas Gerais cities of Mariana and Brumadinho, even though they continue to maintain their market value, lose the so-called social capital. Facing a consumer increasingly aware of politically and socially correct standards.

From a regional point of view, companies that are champions in labor claims due to

1 It is known as the Poor Law, it was a kind of assistance mechanism implemented in the Middle Ages, in England and Wales, with the purpose of providing assistance to the most needy.

repeated disrespect for the organizational environment are also not well regarded by contemporary consumers. The concept of a “citizen” company has transcended the limits of mere compliance with current legislation or publicity-oriented assistance, to internal and external corporate culture policies increasingly focused on investment in human beings and in the development of the community in which they are inserted.

Thus, in the present analysis, making use of the deductive method, through an exploratory bibliographic research, an inquiry will be made about the relevance of corporate citizenship as an agent that promotes social promotion in the Brazilian economic scenario.

HISTORICAL BACKGROUND

In the capitalist context, from the work force of each individual to the time invested in the manufacture of the good or the execution of the service, absolutely everything, having to be valued as a simple commodity. Even the human being is considered for what he has and not for what he is, that is, his virtues, personal trajectory, aptitudes, in short, his essence and this attitude is literally translated into all aspects of human life. They even call it, and in the popular meaning, neoliberalism.

In the work environment, for example, it is absolutely natural for the employee to be rewarded exclusively for his productivity or persuasiveness and, ultimately and mainly, for the ability to generate profit for the entrepreneur/employer. Karl Marks even understood that the greatest expression of capitalism was its ability to appropriate a certain amount of unpaid work from others (MARKS, 1885).

However, the old idea that the company must focus exclusively on the financial results of its economic activity is outdated. Nowadays,

it is essential to associate profitability with investment in the individual and, ultimately, in the social context in which the company is inserted.

It is a fact that the main objective of the business entity, without a doubt, is the circulation of goods and services and the consequent generation of wealth, especially in a capitalist conjuncture. However, the very concept of wealth has been modernized over the centuries, gaining more and more humanized contours, and can contemporaneously be translated into the generation of technologies, jobs, modernization of certain commercial sectors, innovation in communication and marketing, talent development, etc...

However, the consumer market had evolved and even the capitalism idealized by Adam Smith had now assumed quite different airs from the one previously understood by the Scottish philosopher. It is a fact that the concept of capitalism is basically defined by the possession, by private initiative, of the means of production and distribution, so that all decisions pertaining to the productive process do not belong to the State, but are part of the monopoly of Capital, which is regulated by the so-called free enterprise – including, the latter being one of the pillars of the 1988 Constitution.

However, the fierce process of globalization, especially in the age of the Internet and social media, has brought about profound changes in the face of capitalism. In 1929 with the crash of the New York Stock Exchange ² event also known as Black Thursday, the world came to know the relevance of the concept of globalization, since even the crisis caused in a distant region of the globe by economic mismanagement of the then US government led by Republican

² A serious financial crisis that had made the American stock exchanges plummet, affecting the entire world economy.

President Herbert Hoover ³ strongly affected all the economies of the time.

The process of economic globalization intensified during and after the Great Depression. The globalized world, as we know it, is precisely the reduction of cultural, economic, social and political boundaries between nations. Analyzing it exclusively from the financial point of view, it can be said that the globalization process is the joint effort to minimize trade borders and the emergence of so-called economic blocks, with the aim of increasing competition and reducing taxation of products and services. services between nations.

It is also true that, over the decades, especially at the end of the 19th century and the beginning of the 20th century, the mode of production ceased to have a profile exclusively focused on the manufacture of products, moving to the intensification of the offer and diversification of products. services. However, following the process of profound globalization and the very modernization of society, humanity had known soon after the New York Stock Exchange *crack*, the so-called Informational, Late or Cognitive Capitalism, or also known as the Fourth Phase of Capitalism.

In this economic system, information is power, even to the point of being commodified. Informational capitalism is characterized, especially, by the incessant sharing of information, through the numerous technologies available, such as smartphones, microcomputers or even the so-called data clouds.

In fact, the new form of capitalism, more than ever, gave meaning to the words of Max Weber, when he said that capitalism is “an immense cosmos in which the individual is already born within and that, for him, at least

as an individual , it presents itself as a fact, a crust that it cannot alter and within which it has to live (WEBER, 2004, p. 48).”New information technologies and knowledge sharing, known by the acronym NTIC’s⁴, the intense access to the so-called social networks, contemporarily, conferred great relevance to sociability and the value of culture, making the human being, although apparently distant from each other from the physical point of view, but endowed with extreme virtual and social connection with their peers , so that remarkable events experienced by a nation on the other side of the world, exert immediate reflection and commotion across the globe. In other words, more than ever, the new economic order establishes innovative forms of communication and social interaction.

Human beings, according to the old dictates of neoliberalism, continue to be valued for what they have, it is a fact, but above all, they have also come to be valued for the information they hold, their ability to manipulate such data and transform them into mass culture, in this context, information technology stands out as an important mechanism for disseminating news and opinion.

One of the great characteristics of cognitive capitalism, without a shadow of a doubt, according to important doctrinal currents, is the occurrence of the so-called Third Industrial Revolution, highlighting the promotion of high technologies, such as robotics, genetic manipulation, information technology, among others.

In addition, the human being who used to work confined inside factories, in the early days of capitalism, in the current pandemic context, had more than ever to reinvent themselves, working almost entirely, connected to the world wide web.

Important authors, such as Boltanski and Chiapello (2009) even understand that

3 Herbert Clark Hoover was the 31st President of the United States and his term ran from 1929 to 1933.

4 New Information Technologies and Knowledge Sharing.

the fourth phase of capitalism would be marked by flexibility, creativity and reactivity. The referenced authors also inform that informational capitalism demands from human beings “autonomy, spontaneity, mobility, rhizomatic capacity, versatility, communicability, openness to others and to novelties, availability, creativity, visionary intuition, sensitivity to [...] differences. (BOLTANSKI; CHIAPELLO, 2009, p. 130)”

It is observed that in this innovative universe of Informational Capitalism, human relations also began to adopt more volatile and fleeting postures, as understood by the important philosopher Zygmunt Bauman, when defending his remarkable concept of liquid societies, in which the human being had come to seek a posture of multiplicity of “virtual” relationships, without, however, any depth from an emotional point of view. In this sense, given the fleetingness of human relations in the present society, the sociologist points out that “today one can stretch beyond any limit and accommodate everything that one day one wanted to experience only in the fullness of time” (BAUMAN, 2005, p. 15).

Thus, it is clearly observed, given the connectivity and fluidity characteristic of the current economic model, that human relations have never been so influenced by the financial and informational parameters of contemporaneity.

HUMANIST CAPITALISM AND ITS CORRELATION WITH BUSINESS CITIZENSHIP

Although, at present, the concept of corporate citizenship is commonly associated only with the implementation of commercial/business practices aimed at strict compliance with current laws, ethical conduct in labor, corporate and business relations, the practice of social responsibility, among others salutary organizational and legal measures, it is a fact

that the best doctrine, resulting even from the contemporary socio-business evolution, enormously expanded the referred concept to encompass, the innovative understanding that corporate citizenship is, above all, the intrinsic duty of contribution of the Company – as a primordial promoter of economic activity – for the promotion and implementation of the most relevant legal assets included in the Federal Constitution, not by chance also called the Citizen’s Charter.

Inescapably, the insertion of business reality in an eminently capitalist economic context - understanding this concept not under the irritating political-Marxist bias, but because of the peculiarities of the market - conditions the incessant search for profit maximization to the detriment of the basic guarantees of human person of the worker, for example, making the business activity sometimes little concerned with its relevant social role.

It is important to mention that, in the lesson of Fábio Ulhoa Coelho (2002, p.19) the company “is an organized economic activity for the production or circulation of goods and services”, in accordance with the provisions of art. 966 of the Brazilian Civil Code. It is also true that the Citizen’s Charter consecrated the relevance of the eminently capitalist market economy, at the time it provides in its art. 1, item IV, the following diction, *in verbis*: “The Federative Republic of Brazil, [...] is constituted in a Democratic State of Law and has as foundations: [...] IV - the social values of the work and of the free enterprise” (BRASIL, 1988). It must also be noted that in its art. 170 had also arranged to: *Lex Magna*: “The economic order, founded on the valorization of human work and free initiative, aims to ensure a dignified existence for all, [...] observing the following principles: (...) II - private property [...]” (BRAZIL, 1988).

In fact, if properly analyzed, since its inception, Brazilian democracy, with the

advent of the Federal Constitution of 1988, is fundamentally capitalist, considering that, in the aforementioned article 1 of the Federal Constitution, free initiative is expressly considered as one of the foundations of Democratic State of Law and, in parallel, it is not by chance also one of the main pillars of the capitalist system.

It is a fact that, for the holder of the means of production, free enterprise is essential for the maximization of profit to be effectively achieved. It is essential that the entrepreneur, in the capitalist system, has full freedom to manage his enterprise and an economic environment favorable to entrepreneurship, which includes an effective freedom of initiative without limiting and excessive state interference.

It is also true that this same free enterprise, as a Brazilian democratic pillar, also has its unconstitutional facet: the same freedom that allows economic expansion also favors the practice of harmful conduct to the worker, the market, the environment, as well as as to the State itself and its most reliable institutions.

The main purpose of the capitalist system, according to the conventional understanding, is, of course, the maximization of profit, which is nothing more than the reduction of the cost of production and a corresponding increase in the dividends of the business community. However, for this to happen, the owners of the means of production often resort to unrepugnant expedients, so to speak, such as the flexibilization of labor rights, extreme devaluation of *surplus value*, conduct harmful to the environment, commercially unfair practices, tax evasion, etc.

In fact, the list of business conducts carried out with the sole purpose of exponentially increasing the profit margin of the business community is extensive - not to mention the well-known practice of certain multinational

companies that, by establishing branches in countries whose labor legislation is extremely precarious, aim to circumventing the legally consolidated requirements of their homelands and even internationally, even affronting the most minimal basic guarantees to the dignity of the human person of the worker, with the exclusive aim of scandalously increasing the margin of dividends.

However, beyond the conventional reality of the capitalist system, which actually mitigates fundamental human rights and exponentially expands social inequalities - especially in developing countries such as Brazil - the need to reconcile the demands of capital and the new conceptual parameters of valorization of human well-being, resulted in the idea of the so-called "Humanistic Capitalism".

However, before delving into the aforementioned concept, it is necessary to make some comments about the contemporary idea of humanism. It is important to remember that in the humanist perspective, in a free conception, the promotion of the individual must be the north and the main goal of all social enterprises, whether from an economic point of view or not. It is even necessary to face human well-being as, literally, the center of life, of production and communication relations, as well as of the relations between individuals and societies, not only dealing with the human as a value, but with the human as a fundamental way of existing in the world (PAVIANI, Jayme; DAL RI JÚNIOR, Arno, 2000)⁵.

Since Socrates, considered the first humanist thinker of Western civilization, having lived almost five hundred years before Christ, passing through figures such as Luther King or Mahatma Gandhi, the promotion of the human being is, so to speak, the responsibility of all social actors, or that is, individuals, society, Capital and State, for example. Therefore, any and all

5 PAVIANI, Jayme; DAL RI JÚNIOR, Arno. (orgs). Globalization and Latin. Porto Alegre: Edipuc/Cassamarca, 200, p. 27.

activities that cause repercussions or social impact must primarily aim at much more than the minimum respect given to human dignity, and must, above all, stimulate the development of the multipotentialities of the individual, which ultimately favors the rectification of socioeconomic distortions caused by the capitalist system itself, such as persistent social inequality. In other words, the pernicious idea spread by Thomas Hobbes that “man is the wolf of man” is definitely outdated and it is easy to identify the reasons in the contemporary evolutionary context.

With the natural progress of human thought and perception, it was finally settled that the idea of the company as the owner of the means of production, which must primarily pursue profit maximization in order to move the economy and generate wealth, mitigating social rights and guarantees, is a counterproductive and outdated view, since, by increasing social inequality between individuals, it consequently also reduces the purchasing power of a considerable portion of the population, affecting the health and breadth of reach of the consumer market.

Contemporaneity has opened the eyes of humanity to a howling truth: it is necessary to favor the individual culturally, educationally and socially, thus reducing the distance between classes, to increase their well-being and, as a rule, precisely their consumption capacity. It is merely a matter of cold logic.

So, as a consequence of all these premises and considering the important driving role of the company as the main social actor that generates wealth, the concept of Humanist Capitalism serves as a glove, so to speak, in the face of the new conceptual demands of society.

In this sense, it is important to mention that, according to the perspective of professors Ricardo Sayeg and Wagner Balera,

6 PESSOA, Flávia; SANTOS, Mariana. Humanist Capitalism as an element for development: an economic regime in line with human rights. Curitiba. Journal of Law, Economics and Sustainable Developmentl. v. 2, n. 2, p. 204 – 220, Jul/Dez. 2016.

humanist capitalism is the attribution to the capitalist regime of the mission of realizing Human Rights.⁶ (PESSOA, Flávia; SANTOS, Mariana, 2016). It is also worth mentioning that the same thinkers also taught that the humanist ideals of freedom, equality and fraternity will constitute the best support for the model conformation of capitalism in favor of humanity, imposing on capitalism the universally recognized legal apparatus of human rights, where freedom, equality and fraternity are inseparable and interdependent. (SAYEG; BALERA. 2011, p.33)

According to the novel idea, the role of capitalism becomes the observance of the individual, meeting his needs and promoting his dignity. It must be noted that, even from this perspective, there is a close link between the idea of humanist capitalism and corporate citizenship. It even figures as a crucial role for the company to provide to its employees, as well as the entire chain of people who benefit from the wealth produced by it - the so-called: *stakeholders* - the material and even moral framework for the construction of the individual's dignity. And, a corporate policy aimed at the social promotion of human beings, starting with its own employees, is an expression of the so-called corporate citizenship taken to the best consequences.

It must be noted that the contemporary concept of corporate citizenship is seen, nowadays, far beyond mere formalism and respect for current laws. It is a fact that, analyzing the labor bias of the aforementioned concept, the risk of the enterprise, for example, legally, belongs exclusively to the company, according to art. 2 of the Consolidation of Labor Laws, *in verbis*: “An employer is considered to be a company, individual or collective, which, assuming the risks of economic activity, admits, pays and directs the personal provision of services”

(BRASIL, 1943). In other words, the law, in brief, establishes that it is an inescapable duty of companies to respect current regulations.

On the other hand, it is also true that if the employment contract must be considered bilaterally, binding both parties - employer and employee - not only must the employer respect the laws in force and the worker observe the directive power of the entrepreneur, which would benefit exclusively to the owner of the means of production. The under-sufficient part of the labor relationship must also be favored not only with the mere consideration of its added value, but also by the protection and strengthening of its fundamental guarantees, aiming at the promotion of its well-being and, consequently, favoring the reduction of the socioeconomic distances resulting from the distortion of the current capitalist system.

In this context, it is necessary to mention that the role of the company in the promotion and consolidation of social rights is crucial, since social rights require action by the State and society as a whole to overcome factual inequalities and material situations that are offensive to dignity (RAMOS, 2020). And, as a relevant social actor, the company must have its organizational, economic and legal instruments to guarantee, especially to its body of workers, its workforce, access to social rights enshrined in the Constitution. And, as a relevant constitutionally provided social right, guaranteeing, for example, the right to education is an important way to socially promote the individual, and this is precisely where organizational *compliance* must be directed, as an important instrument for promoting corporate citizenship.

Although, it is a fact, the *compliance* policy is strongly linked to a corporate environment aimed at combating corruption, tax evasion, money laundering, etc., establishing itself in the legal and academic environment as a fundamental mechanism for compliance

with legislation in force, it is important to highlight that over the years, following the contemporary trend of valuing human well-being as an ethical duty of the company, the policies aimed at *compliance* have diversified, also covering numerous areas of business activity, making use of managements focused, for example, to promote respect for the environment or to invest in sustainable business practices, among other innovative policies.

However, *labor compliance* assumes extremely relevant contours, since the employer/employee interaction, in addition to the others involved in the extensive business production chain – the *stakeholders* - is fundamental for the realization of basic social rights and, consequently, the social promotion of the individual is intrinsically linked to the set of healthy business practices, especially those related to the employment contract. After all, the main responsibility for the well-being of the worker and, consequently, the reduction of social distancing in the characteristic of the context of contemporary capitalist societies, starts from the person responsible for the work consideration, that is, the holder of the means of production.

BUSINESS PERFORMANCE AS A INSTRUMENT FOR THE PROMOTION OF THE INDIVIDUAL AND ERADICATION OF SOCIAL INEQUALITY

It is worth mentioning that social inequality is nothing more, in short, than favoring some in achieving the best opportunities in favor of economic ascension, to the detriment of others who do not have the same mechanisms of access, nor the same “chance”, nor minimum financial resources to achieve constitutionally guaranteed basic rights, such as the fundamental right to education, for example. In other words, the concept of equality, so

to speak, would be exactly the opposite: the benefits of an existence in society must be provided equally among all individuals. And it is clear that this reality is not observed in the delicate Brazilian conjuncture. In this sense, it is necessary to remember that, according to the important professor César Landa, the Dignity of the Human Person is based on a system of democratic values characteristic of the humanist position that universal culture embraced shortly after the terror of the holocaust, which occurred due to the Second World War. (LANDA, 2015, p. 110)⁷.

Unfortunately, social inequality works like a true cancer in a metastatic situation, metaphorically comparing, since the deeper it is, the greater the impairment of basic indicators of quality of life, prosperity and even the index of happiness and well-being of the population.

It is evident that, for example, if the individual does not have access to the labor market, logically, the unemployment rate (or even the occupation of underemployed persons) is higher and their respective purchasing power is lower. It is also equally true that, for example, if the citizen does not have access to quality basic sanitation, the greater the portion of the population with precarious health and the probability of the development and spread of infectious diseases by an alarming number of people and, and as a rule, the burden of the Unified Health System (SUS) is increased.

The Brazilian economic contradiction is great, since even though it occupies an important place among the richest nations in the world, most of its population is not among those benefiting from a fair distribution of that same wealth. It is easy to see that, while some are prevented from achieving the minimum

conditions of life with dignity through access to quality education, health, housing, food security, etc. of the Brazilian population.

It is equally true that the serious issue of social inequality is exacerbated by inefficient public policies. However, the role of the company in the social context has evolved over the years, making it possible to understand that its function is no longer just to make a profit, but instead acts as an important agent of social development. It is necessary for the company to act proactively in favor of the aforementioned task, which can only be done from affirmative and solidary actions in favor of the human being, including the implementation of important public-private partnerships.

Although, it is a fact, the fundamental role of the State is the realization of fundamental rights, especially those of a social nature, such as education, housing, health, and so on. in accordance with the provisions of article 3, item III of the Federal Constitution. However, given the clear inefficiency of government policies, other social agents can and must continually improve, in order to allow such rights to be made available to all, in an egalitarian way.

Not to mention that the principle of Human Dignity encompasses the need for the State and its most important social actors to enable the most economically disadvantaged strata to access the basic resources that give human beings a full and socially favored life. Even as a democratic state of law, Brazil is equidistant from the intrinsic role of the nations so named, since one of the foundations that distinguish such democracies is precisely, “the respect of public authorities for fundamental rights and guarantees.” (MORAES, 2000, p.43)⁸.

It is important to remember that the

7 LANDA, César. Dignity of the human person. In: TRINDADE, Antonio Augusto Cançado; LEAL, César Barros. (Coord.). The respect for the dignity of the human person. Interdisciplinary Brazilian Course in Human Rights. v. IV. Fortaleza: Expressão Gráfica, 2015. p. 110.

8 MORAES, Alexandre de. Constitutional jurisdiction and constitutional courts. São Paulo: Atlas, 2000.

Federal Constitution, in its articles 3, item I and article 193, respectively, also highlighted the importance of the social function of property, since it came to be understood that in this bias, the company must not only meet the exclusive interests of its owner, that is, the entrepreneur (or owner) and yes, also actively contribute so that its shares, dividends and benefits in general, cover the entire complex network of employees, customers, partners, suppliers and, ultimately, the community as a whole.

In this sense, the teacher's lesson is valuable: Alenilton Cardozo (2010, p.130), *in verbis*: "Private property, contract, company, family [...] must have a social function, under penalty of perversion of the capitalist economic order itself, as the former opposes the abuse of rights, forcing the owner to use his patrimony in the form of collective interest."⁹

It is also true that it is up to the company, as the main social actor, generator of goods and services, even if often exclusively in its internal scope, to enable the entire chain of *stakeholders* can be benefited by its productive performance and, as a means of doing so, implement a policy of *compliance* with a humanist profile, making use of a fundamental mechanism to promote the individual while prioritizing not only respect for current legislation, but also providing opportunities for the realization of rights and guarantees that are constitutionally guaranteed. And, in this context, it is easy to understand the relevance of compliance as an instrument of promotion and social affirmation when consciously managed by the company, ceasing to be just a mere organizational mechanism for compliance and implementation of current legislation.

In this sense, throughout human history, several legislations were passed to enforce the social role of the company. Among them, it is important to highlight the approval of

9 CARDOSO, Alenilton da Silva. Solidarity Principle: Ethical Paradigm of Contemporary Law. São Paulo: Juarez de Oliveira, 2010, p. 130.

the Guiding Principles on Human Rights Companies approved by the United Nations Human Rights Council in 2011, as well as the United Nations Global Compact, launched on July 26, 2000, which highlighted among its nine principles - derived from the Universal Declaration of Human Rights and other legislation with a worldwide impact - the importance of corporate citizenship, highlighting the need for companies to adopt affirmative actions in the construction of social bases that favor the principles enshrined by the United Nations, in favor of the human person of the worker, society and, consequently, the entire world population.

It is also true that, in terms of infra-constitutional legislation, the Corporate Law or Law nº 6,404/76 also stands out, which in its article 116 determines that the controlling shareholder must pay attention to the social role of the company in relation to society, and all its collaborators, as well as in the same law in its article 154, it is determined that, in brief, the administrator must exercise the attributions that the law imposes, satisfying the requirements of the public good and the social function of the company.

In the same vein, the Civil Code, in the context of its article 421, informs that the social function of contracts is also applicable to employment contracts, while the content of article 1228, §1, of the same code, the business activity must be based on the exercise of the company's social function. In other words, both national and foreign legislation provide abundantly on the relevance of the company's social responsibility, applied even in strengthening the relationships of the entire chain of stakeholders, in particular, the workforce.

It is easy to verify the total alignment between the concept of corporate social responsibility - as a pillar of corporate

citizenship itself - and its close connection with the social promotion of the individual, understood as a relevant and beneficial mechanism in favor of the human being that must be effectively the main beneficiary of best business practices.

FINAL CONSIDERATIONS

Faced with the delicate Brazilian socioeconomic context of extreme social inequality, especially at the current moment when the entire world situation is influenced by the ongoing pandemic, it is necessary to understand corporate citizenship beyond the mere and outdated concept of strict compliance with legal duty, taking into account itself towards its bias of true social protagonism, as a relevant transforming agent and motivator of human progress.

On the other hand, currently, the so-called cognitive capitalism is no longer a mere economic model and has started to influence all segments of human life, from interpersonal relationships to the way in which information is shared today. However, the very modernization of the concept of profit maximization and wealth generation, it is seen as a sociocultural capital to be generated and managed by the company, imposes the adoption of postures increasingly focused on the promotion of the human being and the favoring of social ascension. by the individual.

Thus, despite the great obstacles caused by state inefficiency in combating, in particular, the intrinsic Brazilian social inequality, the company, when exercising with a humanistic profile its relevant transforming role in the economic and social context of the country, not only encourages the circulation of goods and services, but much more than that, it proactively contributes to a more just, supportive and fraternal society.

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