

UNIVERSIDAD ESAN



Sustainability in The Food & Beverage Industry
A comparison between Coca Cola, PepsiCo, and Nestle.

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MBA

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SUMMARY

The implementation of social responsibility actions by companies is growing. Also, there is a growing need to inform the stakeholders about the progress achieved by these actions. However, despite the increase in the number of companies that report their social responsibility, these reports are not complete, that is, not all the required indicators are reported. It is for this reason that this research has focused on discovering how completely companies are reporting their progress in social responsibility in accordance with the standard established by the Global Reporting Initiative. The analysis was carried out through a documentary analysis of the reports of the three most well-known firms in the beverage and food industry. The result obtained was that companies are only complying with reporting fifty-one percent of the indicators. Likewise, it was found that there are significant differences between the number of indicators reported by the different companies.

Keywords: Sustainability, social responsibility, social report, environmental impact and human rights.

RESUMEN

La implementación de las acciones de responsabilidad social por las empresas es creciente. También, es creciente la necesidad de informar a los grupos de interés el avance logrado por de dichas acciones. Sin embargo, a pesar del aumento en el número de empresas que informan su responsabilidad social, estos reportes no son completos, es decir no se reportan todos los indicadores requeridos. Es por esta razón que esta investigación se ha enfocado en descubrir que tan completamente están reportando las empresas sus avances en responsabilidad social de acuerdo con el estándar establecido por el Global Reporting Initiative. El análisis fue realizado mediante un análisis documental de los reportes de las tres firmas más conocidas de la industria de bebidas y alimentos. El resultado obtenido fue que las empresas solo están cumpliendo con

reportar el cincuenta y uno por ciento de los indicadores. Asimismo, se encontró que existe diferencias significativas entre el número de indicadores reportados por las diferentes empresas.

Palabras clave: Sostenibilidad, responsabilidad social, informe social, impacto ambiental y derechos humanos.