

Neural Networks: A methodology to evaluate sustainability into companies

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ABSTRACT

Academics and practitioners have not yet developed an adequate method to evaluate the social performance of organizations that includes a robust and comprehensive approach to sustainability and uses the most relevant data sources. However, sustainability rating agencies are evaluating the social performance of organisations according their own methodologies, which are not always clearly explained to stakeholders, and the evaluations they provide are being used as a reference in the market. This study contributes to research on the evaluation of social performance in organizations by means of an innovative methodology that uses neural networks for the development of experts systems suitable for classifying organisations according to their performance on CSR. The developed methodology is expected to be used by organisations in order to evaluate their sustainability performance according to sustainability rating agencies' criteria.

Keywords: Corporate Social Responsibility (CSR), neural networks, sustainability, performance measurement, sustainability rating agencies.