

International Standards of Corporate Social Responsibility

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Abstract

The article deals with internationally acknowledged standards and norms in the sphere of corporate social responsibility. It introduces the concept of social responsibility, the so-called triple-bottom line, in terms of which the company focuses not only on the economic growth but it also takes into account environmental and social aspects of its business activities. The article presents five norms and standards which stem from the triple-bottom line concept. The norms and standards are in the article briefly characterised, which is followed by their comparison based on four previously stated criteria. The results of the comparison show that there is no such norm which would meet current company requirements.

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Key words

Corporate social responsibility, triple-bottom line, international standards and norms Anotace.

Abstrakt

Článek se zabývá mezinárodně uznávanými standardy a normami v oblasti společenské odpovědnosti firem. V článku je představen koncept společenské odpovědnosti, tzv. triple-bottom-line, v rámci něhož se firma zaměřuje nejen na ekonomický růst, ale bere v potaz i environmentální a sociální aspekty svého podnikání. V článku je uvedeno pět norem a standardů, které vycházejí z konceptu triple-bottom-line. Normy a standardy jsou v článku stručně charakterizované a následně je provedeno srovnání na základě čtyř předem stanovených kritérií. Výsledky provedeného srovnání ukazují, že neexistuje norma, která by vyhovovala aktuálním požadavkům firem.

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Klíčová slova

Společenská odpovědnost firem, triple-bottom-line, mezinárodní standardy a normy.

Introduction

The notion of social responsibility started to spread more dramatically towards the end of the 20th century when worries about the environment were beginning to grow, especially in connection with climatic changes, which led to the development of environmental reporting. In this period the so-called Triple Bottom Line (the rule of triple responsibility) emerged, recommended by the consultants of Sustainability Corporation. Based on the Triple Bottom Line, corporations should be also

concerned with activities in an environmental and social sphere and not only focus on monitoring financial aspects of their enterprise business.

Although there is no unified definition of corporate social responsibility (henceforth CSR), we can find unison in understanding the CSR as a CSR is seen as a concept which goes beyond philanthropy and compliance to address the manner in which companies manage their economic, previous termsocial,next term and environmental impacts

and their stakeholder relationships in all their key spheres of influence: the workplace, the marketplace, the supply chain, the community and the public policy realm. (Franc et al., 2006; Hediger, 2010; Steinerová, 2008). According to Davis (2005), corporate responsibility begins where the laws end. It is about what companies do with regards to making a positive contribution to society above and beyond that which constitutes their legal obligations.

The questions of corporate social responsibility are even dealt with by the European Commission, which in 2001 published a pivotal document entitled Green Paper. According to the European Commission, the “corporate social responsibility means voluntary integration of social and ecological views into every day’s corporation’s operations and interactions with an outside world“ (Green Paper, 2001). During February introduction of the most current report on the European competitiveness, Günter Verheugen, vice chairman of the European Commission, said the following: „Socially responsible corporations will be in a better position than those that still has not accepted the CSR, because they may present themselves with the number of strong points including loyal employees whom they can rely on. Our report shows that the CSR is good in good times, however, in bad times it is something we must have for us to overcome these bad times“ (Trapp, 2009). Generally, experts agree that socially responsible corporations have, in a long-run, a better chance of survival and success. According to Clow and Black (2008), corporations performing activities that are viewed positively, generate quality publicity and clients’ loyalty. Companies that try hard to fight unfair practices, pollution, harassment in the workplace and other negatively viewed activities, protect themselves from law suits and negative hearsay from unsatisfied consumers and employees. By decent acting in all of these areas, the company may protect itself from the risk of damage of its public image and strengthen positive understanding of its activities by the public.

Triple Bottom Line

The term was introduced in 1994 by Joh Elkington. The idea behind the TBL idea was that business and investors should measure their performance against

a new set of metrics—capturing economic, social and environmental value added - or destroyed - during the processes of wealth creation (Elkington, 1998).

Social responsibility requires a shift in the perspective of one’s own social role from the position of "profit only" to a wider concept in the context of the so-called three Ps - "people, planet, profit" (Trnková, 2004). It means to function with respect to the so-called Triple Bottom Line where the firm concentrates not only on its economic growth but also on environmental and social aspects of its business activities (Norman, MacDonald, 2004). Because the society does not function in isolation from the outside world but it is its integral part. What is more, the assessment of the firm’s activity by its surroundings and the state of this environment has a direct impact on commercial success of the company (Trnková, 2004).

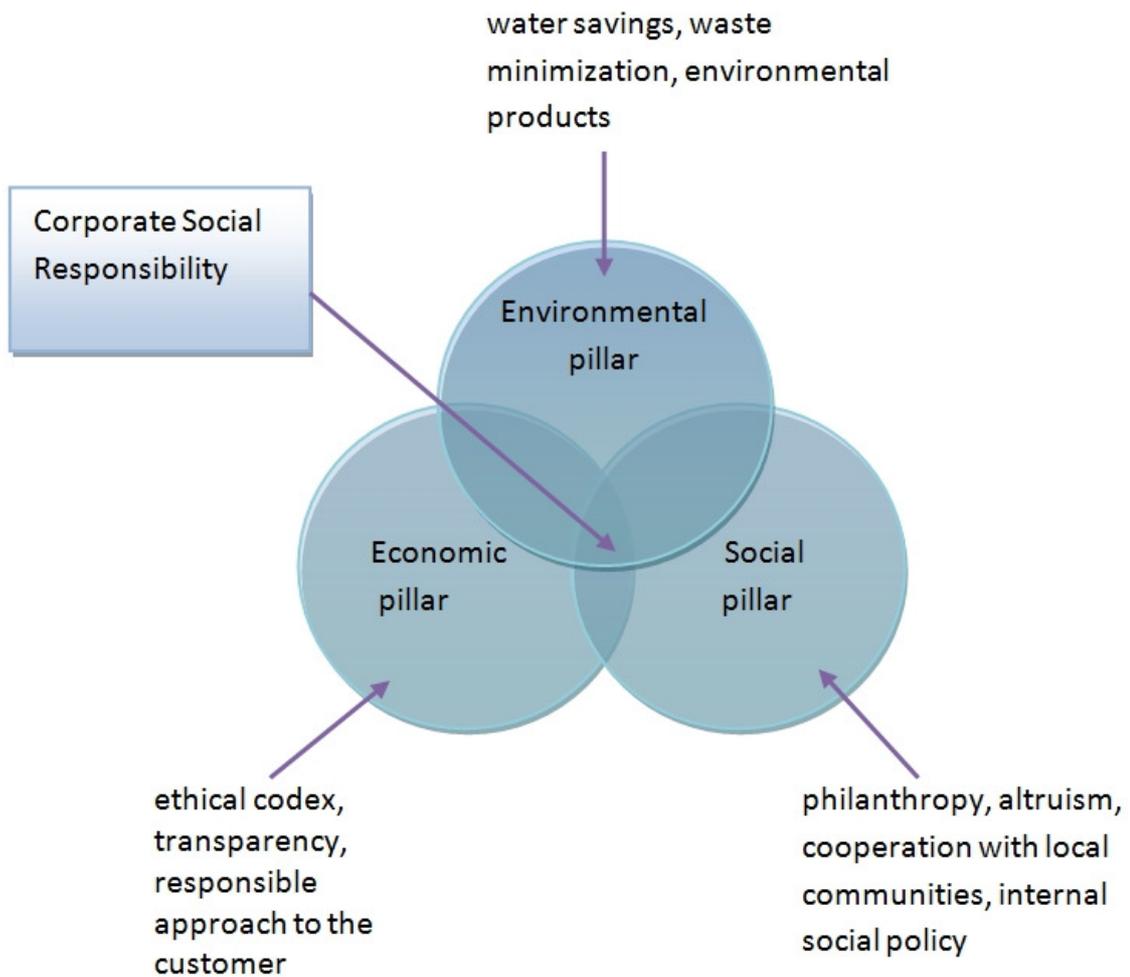
Economic pillar

Among principal socially responsible activities belonging into an economic pillar we can include the creation and maintenance of an ethical codex, transparency, a responsible approach to the customer or the building of relations with suppliers (Prskavcová, 2007; Trnková, 2004). In her publication “The CSR Concept in Practice“, Magdaléna Steinerová, Business Leaders Forum, characterises a responsible approach to the customer as providing clear and precise information about products and services and giving evidence and taking care of customers’ complaints (Steinerová, 2008). According to Philips Kotler, corporate ethics policy – measures, which all employees of the corporation must follow - should be set by every company. These measures concern relations with distributors, advertisement standards, customer services, setting up prices, the development of products and last but not least, general ethical standards (Kotler et al., 2007).

Social pillar

A social pillar should be best divided into two areas, internal and external.

The internal area is often referred to as the so-called corporate social policy, whereas the external area deals with philanthropy, altruism, cooperation with



Source: Carew, Mitchell (2008); adapted by the author

Fig. 1: The pillars of Corporate social responsibility.

local communities (local special interest groups) (Prskavcová et al., 2008).

The internal area presents corporate social policy (Prskavcová et. al, 2008), or corporate work environment (Steinerová, 2008). The internal social area covers SA 8000 (Social Accountability) management standard.

Social policy is a tool for maintaining the satisfaction of employees, which consequently leads to the increase in a corporation's profit (Prskavcová et. al., 2008). Motivated employees are very productive, their feeling of pride stemming either from the corporation's behaviour towards the outside world or the firm policy oriented at its employees. Besides productivity, what is very important for the company is the loyalty of its employees, which reduces expenses for hiring new work force and the satisfaction of employees, which in the end reflects itself in the approach towards

company's customers (Steinerová, 2008). When setting up the internal social policy, it is necessary to estimate correctly the needs and wishes of workers. No financial benefits, which are not favoured among workers, will lead to their loyalty. Therefore, the internal social policy cannot be effective unless the needs of the employees of the company have been previously researched.

A socially responsible corporation generates its effort to have good neighbouring relations – it reduces its negative impact and takes part in solving local problems. All this comes back in the reduction of risk and positive reception of the company by local community, from which potential customers and employees are being recruited. The firm may present itself as a good neighbour by, for instance, a financial support of public activities and projects. Another possibility may be in involving the employees of the company in voluntary beneficial activities for the local society as a part of their

working hours (Steinerová, 2008). When planning programmes for the support of the community, thorough knowledge of a local community is vital as well as the knowledge of its problems and from that emerging needs.

Environmental pillar

In this ecological, pillar which is a part of social responsibility, firms focus especially on the reduction of a negative impact of their activities on the environment. In corporate practice, this ecological approach is implemented through the so-called environmental management. The environmental management can be best characterised as intentional influence on those company activities and products, which have, had or can have a negative impact on the environment (Prskavcová et al., 2008). Among standardised systems of environmental management belong ISO 14001 or EMAS (Environmental Management Auditing Standard).

Objectives and Methodology

Following the concept of corporate social responsibility, the objective of this article is to characterise the most significant standards and norms which modify the corporate social responsibility and to compare given standards on the basis of selected criteria.

The work will be carried out in the following steps:

1. Brief characteristics of the five most significant standards and norms.

2. Comparison of selected norms

1. Norms will be compared on the basis of selected criteria – criteria will be selected following the findings from researched professional literature,

2. Selected criteria:

Regulated area: social x environmental x economic
incidence: worldwide x within the EU
possibility of certification: yes x no
target organizations: international corporations x all enterprises

3. Conclusions

Results and discussion

In order for the public not to accuse corporations of taking advantage of the CSR as the means of marketing communication, it is suitable to make use of the existing norms or standards from the area of social responsibility.

Jaroslav Prachař (2008), from Correct Business Association, mentions other reasons for the implementation of a norm that would regulate the CSR in organisations. They are as follows:

- general trends to modify (improve) results, unless there follows a check;
- necessity to provide true information to interested parties;
- necessity to work with feedback and unify opinions and measures;
- obtain information for benchmarking;
- maintain worldwide trends;
- IMPORTANT – the increase of trust in organizations.

International Norms and Standards in the Area of Corporate Social Responsibility

In the area of measuring and reporting on social responsibility, there exist a number of national and international norms and standards. They differ from one another in their strictness, quality, viewpoint perspective, difficulty and in their purpose (Šancová et al., 2005). In the labyrinth of all these initiatives, the following five are pre-dominant:

- SA 8000
- AA 1000
- ISO 26000
- OECD Guidelines for Multinational Enterprises
- EMS (ISO 14000, EMAS)

SA 8000 SOCIAL ACCOUNTABILITY – Social Responsibility

SA 8000 is a certification norm which sets requirements in the area of child labour, forced labour, BOZP, discrimination, work hours, right to congregation and evaluation. However, it also states requirements for a management system. It was created by Social Accountability International (SAI), a non beneficial non governmental organization in the US. The organization has great experience in these questions and endeavours to

maintain high international prestige (Prachař et. al., 2008).

Only an independent certification organization accredited by the SAI can issue a certificate about the agreement with the SA8000 international norm requirements. The SA8000 specifies the requirements for corporate social responsibility in 9 areas:

- Child Labour,
- Forced and Compulsory Labour,
- Health and Safety,
- Freedom of Association & Right to Collective Bargaining,
- Discrimination,
- Disciplinary Practices,
- Working Hours,
- Remuneration,
- Management Systems (SA 8000, 2008).

AA 1000 ACCOUNTABILITY/ASSURANCE STANDARD

AccountAbility's AA1000 series are principles-based standards to help organisations become more accountable, responsible and sustainable. They address issues affecting governance, business models and organizational strategy, as well as providing operational guidance on sustainability assurance and stakeholder engagement (AA1000, 2007).

AA 1000 is a norm generally applicable to all types of organizations (private and governmental), whose objective is to examine the credibility and quality of CSR reports by organizations in the area of economic, environmental, social and ethical responsibility. The owner of this norm is Account Ability, a non beneficial organization with headquarters in England, whose aim is the support of fair trade (Prachař et. al., 2008).

This standard endeavours after a complex approach (unlike for instance ISO 14000, which primarily focuses on environmental areas). What is more, AA 1000 also includes:

- Constructing socially responsible strategies;
- Methods of communication with involved parties;

- Ethical audit;
- Choice of indicators and CSR reporting, etc. (Čaník, Čaníková, 2008).

ISO 26000

ISO - "International Organisation for Standardization" - is an independent organization concerned with the creation of international standards for industry. ISO standards are voluntary mechanisms managed by market and as such they can be realized by private economic organizations.

Since June 2008 there exists a current proposal of the ISO 26000 norm. It is also the first time when the process of creating the ISO norm is shared by corporations, governments, non governmental organizations (NGO), unions, consumer organizations as well as research and consultant institutions (Winistörfer, 2008).

The upcoming ISO 26000 norm, dealing with social responsibility, is driven by a general finding that social responsibility is the basis of sustainability of every organization (Prskavcová, 2007).

ISO 26000 aims to assist organizations and their network in addressing their social responsibilities and providing practical guidance related to operationalizing SR, identifying and engaging with stakeholders and enhancing credibility of reports and claims made about SR. Furthermore, the standard aims to:

- Emphasize performance results and improvements.
- Increase customer satisfaction and confidence.
- Promote common terminology in the SR field.
- Be consistent, and not in conflict, with existing documents, treaties, conventions and other ISO standards (Castka, Balzarova, 2008).

OECD GUIDELINES FOR MULTINATIONAL ENTERPRISES

The OECD Guidelines for Multinational Enterprises (the Guidelines) are recommendations addressed by governments to multinational enterprises. They provide voluntary principles and standards for responsible business conduct consistent with applicable laws. The Guidelines aim

to ensure that the operations of these enterprises are in harmony with government policies, to strengthen the basis of mutual confidence between enterprises and the societies in which they operate, to help improve the foreign investment climate and to enhance the contribution to sustainable development made by multinational enterprises (OECD, 2008). OECD measures are written in the form of a detailed ethical of codex and they touch the following areas of enterprise activities: transparency, relations among employees, environment protection, struggle against corruption and competition. They also include the definition of responsibility for suppliers and sub suppliers (Šancová et. al., 2005).

These measures also call for better openness and, what is more, they recommend that companies should provide information in the following areas:

- results of company's economy;
- company's plans and objectives;
- owner's relations and rights to vote;
- the list of members of executive board and management and their financial evaluation;
- foreseeable risk factors;
- the questions of the relation with employees and other stakeholders;
- management structure and company's policy (Čaník, Čaníková, 2008).

Enterprises may voluntarily acknowledge these standards; however, this approach can neither be audited nor certified (Čaník, Čaníková, 2008).

EMS

In general an EMS is considered at the part of a management system of an organisation, in which specific competencies, behaviours, procedures and demands for the implementation of the operational environmental policy of the organisation are defined. An EMS can also be seen as a set of interrelated elements used to establish policy and objectives and to achieve those objectives (Visser et al., 2008)

These management systems present an active approach of the enterprise towards the environment as they help to observe, manage and reduce the impact of enterprises' activities on the environment. Thus they contribute to a more responsible

approach of the enterprise to the environment. The implementation of these systems into the enterprise and its practice means more open communication with public about the approach of the enterprise to the environment (Čaník, Čaníková, 2008). It concerns internationally acknowledged and trustworthy systems, whose reliability, among others, provides independent examination by an external body.

EMAS – the EU Eco-Management and Audit Scheme – is a voluntary initiative designed to improve the environmental performance of organisations. It was initially established by European Regulation 1836/93, and has subsequently been replaced by Council Regulation 761/01 (Visser et al., 2008).

Engel and Tóth mention principal EMAS requirements:

- a full accord of environmental management system with ISO 14000 norm requirements;
- the improvement of environmental performance and reduction of environmental load;
- accord with environmental legislative;
- regular publishing of environmental statements.

The ISO 14001 norm includes pivotal factors of an effective environmental management system, which may be used for both services as well as manufacture sectors. The norm requires that the society would define environmental goals and target values and that it would create management system necessary for their achievement. It further requires that the society would replenish the system with processes, approaches and activities (Prskavková, 2007).

Comparison of Norms according to their Interests

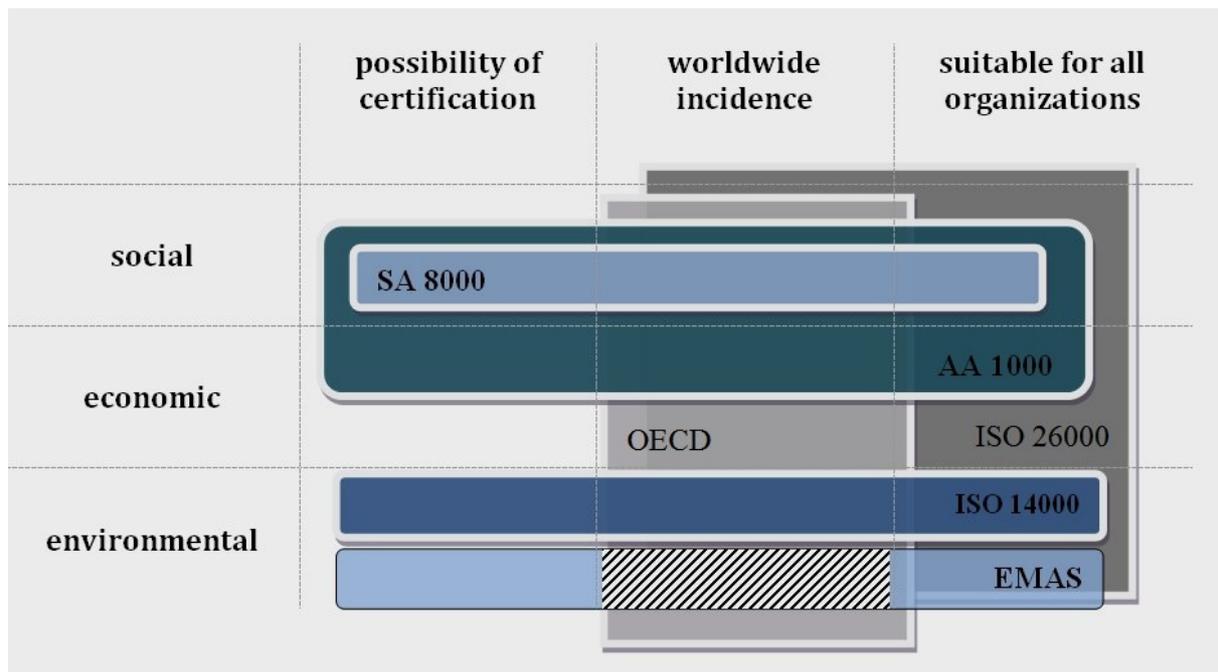
All five norms endeavour to reach a multi-sector scope or, in other words their applicability in various sectors of business. They all are based on philosophy which takes into account the requirements and expectations of stakeholders (Šancová et. al., 2005).

Table 1 presents the comparison of introduced norms based on the selected criteria. It presents

	Adjust area			Range		Possibility of certification		Target groups		Norm's author	Short description
	social	environmental	economic	EU	World	yes	no	international organization	all organization		
SA8000	■				■	■			■	Social Accountability International (USA)	Norm for better work conditions
AA1000	■		■		■	■			■	AccountAbility (VB)	Norm which create a structure for corporate social responsibility
ISO 26000	■	■	■		■		■		■	International organization for ISO normalization	Norm for corporate social responsibility
OECD Guidelines	■	■	■		■			■		OECD	OECD directive for supranational organization
EMS	ISO	■	■		■	■			■	International organization for ISO normalization	System of environmental management
	EMAS		■	■	■	■			■	European parliament	Environmental management

Source: adapted by the author

Figure 2: Comparison of Norms according to their Interests.



Source: adapted by the author

Figure 3: Grafical Comparison of Norms according to their Interests.

areas regulated by particular norms, their scope of performance from a geographical point of view, the possibility of norm certification, their target group – that is for what type of company norm is determined, ho are its wits creators and a brief characteristics.

The comparison of norms from the area of social responsibility shows that norms very often regulate a social sphere of trade. Norms SA 8000, AA 1000, ISO 26000 and OECD measure deal with the behaviour of the enterprise towards its employees. The most extensive norms are OECD measure and upcoming ISO 26000 – they include all three areas

of social responsibility (social, economic and environmental), that is they cover the whole so-called Triple Bottom Line. The disadvantage of OECD measures is the fact that they are restricted only to international corporations. The CSR is a concept set mainly by multinational enterprises; however, there is a general tendency to spread the concept even to national and local businesses. This problem could be solved by the upcoming ISO 26000 norm. Authors promise its suitability applicable to all types of enterprises. At the same time it will modify all CSR areas. However, the problem remains in the impossibility of the norm to be certified. It will concern only recommendations or manuals whose adherence cannot be checked by a third party. On the one hand, the certification of a norm brings the increase in expenses; on the other it ensures an objective assessment of socially responsible activities in the enterprise. This is the fact where the author of this text sees the greatest weakness of the upcoming norm.

Conclusion

We can say that the contribution of social responsibility for a particular company is unquestionable. A critical viewpoint at multinational corporations is becoming to be an integral part of the lifestyle of young and educated people. These customers put emphasis on ecological and social approaches of companies to economic activities. These people not indifferent to the company's handling its employees or to arrogant business polluting the environment by their activities. However, access to this information provided by the media interested in the matter is rather simplified. Affairs concerning non ethical behaviour of some companies may ruin their prestige, notwithstanding the sum of financial sanctions that the companies accused of such practices must pay. If a company becomes

conscious of these facts, it can actually use them for its own profit. In the time of customers' aversion to classical marketing tools, correctly performed activities of social responsibility may be used as strong competitive weapons. The concept of corporate social responsibility can also be viewed as a new approach toward corporation management. Successful implementation of social responsibility to corporation management will positively influence the relation of public to the corporation and thus the chance of the corporation to succeed on the market will grow.

In economic science and company's practice, there emerged a number of approaches whose objective was to describe corporate social responsibility. Business ethics, sustainable development, environmental management and social management are the most common concepts describing the given problematic. Similarly, tools - standards, norms, behaviour codex, measures and others – according to which companies can orientate in the question of social responsibility – are rather incomprehensible. They either focus on particular topics, or they are too general. They are specific for individual sector, and they are valid locally or globally. The comparison of norms in this work shows that there is no such norm which would cover the whole area of social responsibility and that would be suitable for all types of enterprises and last but not least, which would enable its certification. In her dissertation work the author of this text will further concentrate on the questions of generally applicable norms regulating social responsibility. The objective of her work will be to propose a model suitable for small, middle-sized as well as large companies. The model will further provide a manual for implementing the concept of social responsibility and its successful application.

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