

sr



social  
responsibility

concept in the frame of the GEMA-NET countries



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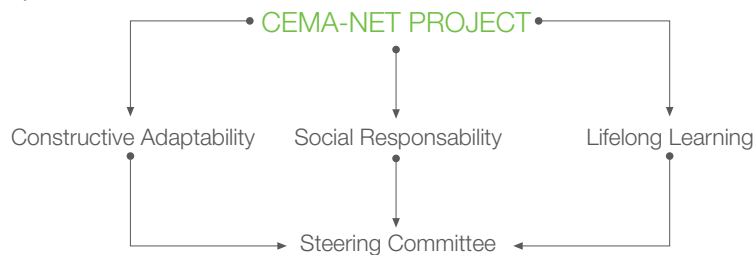
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**presentation**  
presentation

In March of 2005, eight national partnership organizations of equal projects in the frame of the Equal second round decided to participate together in a transnational partnership called Constructive Employability and Adaptability Network - **CEMA-NET**. This partnership is integrated by national projects from Austria (Gesundes Gesundheitswesen), Denmark (Bussines House), France (Alter Action Insertion), Germany (ZIP), Italy (Varco), Poland (Renowator), Slovakia (OZ Institute Zamestnanosti) and Spain (ncora), with the objective of sharing methods of promoting diversity as a powerful resource of workforce.

To achieve this objective a Steering Committee and three working groups on the topics of Constructive Adaptability (CA), Social Responsibility (SR) and Lifelong Learning (LLL) were established. The three working groups were constituted with the aim of sharing methodologies and tools that allow improving the integration on the labour market of the groups with more difficulties in every territory, mainly workers in small companies. The Steering Committee is in charge of the follow-up and evaluation of the activities of the described groups of work.



The results of the work from them are gathered in three publications:

**“Constructive Adaptability: Concept and good practices in CEMANET project”** is the result of the work developed along this time by the Constructive Adaptability Working Group members. Through it we present you CA Working Group (background, objectives and transnational partners involved) and the results of our cooperation (common definition of Constructive Adaptability and tools applied in the different projects linked to CA concept).

**“Social Responsibility concept in the frame of the CEMA-NET countries”**. The Social Responsibility (SR) Working Group exposes the general situation on this topic in the countries participating in the CEMANET project. This work that we present contains several definitions, tools and application standards for social responsibility in Europe. Moreover, several CEMANET partners describe different SR experiences carried out by some enterprises in their respective countries.

**“Critical factors for realisation of Lifelong Learning. A comparative action-oriented European perspective”** is a report developed by the Lifelong Learning Working Group. It includes basic notions about Lifelong Learning, accounts dealing with the national perspective of Lifelong Learning, a common perspective and a framework for consideration and some conclusions and recommendations.

We hope this information will be useful for the organizations that are working to promote an equal labour market.

**Members of CEMA-NET project**



# intro duction

introduction



## Introduction

CSR is not a new concept. It arose in the United States at the beginning of the Vietnam War in the sixties and other conflicts like the Apartheid movement. It aroused interest in the citizens who began to think that, through working for certain companies or buying particular products, they are collaborating with the certain political regimes, or with certain political ethics or economic practices. Consequently, society begins to request changes in businesses practices and a greater implication of the enterprise surrounding social problems.

The social responsibility of the company (SRC), also coined the term corporate social responsibility (CSR) to refer to the set of obligations and commitments, legal and ethical, national or international, that derive from the impact that the activity of the organizations have on society, human resources, the environment and human rights. Similarly this means that for a century companies have undertaken their business without regard for marketing and that three decades ago quality was not a prerequisite of enterprise. Nowadays the companies are more and more conscious of the necessity to incorporate social, human resources, care for the environmental and of human rights, as part of their business strategy.

In the Europe, the CSR was born in the mid-nineties. In 1995, the European Commission President Jacques Delors and a group of European companies launched the Manifesto of Enterprises against Social Exclusion, the first official CSR step in Europe. But the first serious initiative took place in March 2000, in Lisbon, when the European summit set the new strategic goal of making Europe the most competitive and dynamic knowledge-based economy in the world by 2010. For the first time, the European Council made a special appeal to companies corporate sense of social responsibility regarding best practices on lifelong learning, work organisation, equal opportunities, social inclusion and sustainable development . In July 2001, the European Commission published its Green Paper on promoting a European framework for CSR (COM/2001/366); the first official report on CSR.

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Following the social tendencies of CSR, organizations across Europe tried to foster responsible work ethics. However, in order to include European companies in the portfolios of certain other financial ethical products and investment funds, it was necessary to know the European enterprise framework in this scope. On the other hand, the ever-increasing internationalization of European companies caused society to worry about the behaviour of companies outside our borders.

In recent years, Corporate Social Responsibility has gained growing recognition as a new and emerging form of governance in business.

But, in this area, like in others, the different speed between the different countries, region, and areas of production or, even, enterprises size. In this brief report, included in the CEMANET Equal Project, we try to juxtapose the state of the art CSR concepts in our respective countries. This approach is complemented by some CSR tools currently in operation in each country. This work is by no means exhaustive, but merely a list of examples that can clarify how CSR is developing in our countries.

## Key steps of CSR in the European Union<sup>1</sup>

- 1995 *Manifesto of Enterprises against Social Exclusion.*
- March 2000 Lisbon European summit sets new strategic goal of making Europe the most competitive and dynamic knowledge-based economy in the world by 2010.
- June 2000 EU adopts Social Policy Agenda, stressing the importance of CSR in adapting working conditions to the new economy.
- July 2001 European Commission publishes the **Green Paper** on promoting a European framework for CSR (COM/2001/366).

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<sup>1</sup> Extracted from: <http://www.etuc.org>

- July 2001 European Commission Communication on promoting core labour standards.
- October 2001 ETUC Executive Committee adopts a wide-ranging policy on CSR.
- July 2002 European Commission **Communication** on Corporate Social Responsibility: *A business contribution to sustainable development (COM/2002/347)*.
- October 2002 European Commission sets up European Multi-Stakeholder Forum on CSR (CSR EMS Forum) to exchange good practices and assess common guidelines.
- June 2004 ETUC Executive Committee adopts resolution laying down a series of priorities for the development of CSR in Europe.
- 29 June 2004 CSR EMS Forum presented its report to the European Commission.
- 14 June 2005 European Commission conference on CSR in SMEs.
- 22 March 2006 European Commission issues a new Communication: *Implementing the Partnership for Growth and Jobs; Making Europe a pole of excellence on CSR, and launches a European Alliance for CSR* . The ETUC, together with a range of NGOs including the Social Platform, accuses the Commission of adopting an unbalanced, unilateral approach that gives undue weight to the interests of industry and business.
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**Elements of  
reflexion on  
corporate social  
responsibility**

**France**  
France



*There are two kinds of people in life: people who see the world as it is and wonder why. People who imagine the world as it should be and wonder: why not?*

George-Bernard SHAW

## Introduction

The conjunction — or rather the shock — of social and economic concerns raises the issue of the importance of individual or collective ethical choices. The growing influence of shareholders and lobbies on the business decisions on matters likely to have a social impact is evident. Sometimes, these people succeed in influencing the decisions of the managers or the Board of Directors. An awareness of the labour conditions of children in some developing countries is one recent example. Firms have been shocked into reconsidering their business decisions or their relationships with suppliers.

The concept of Corporate Social Responsibility (CSR), that we could define as being the relations that a firm has with all its stakeholders (employees, clients, providers, shareholders, communities ), is enjoying a strong and increasing popularity these days.

It's necessary to establish a common ground on which to facilitate exchanges, owing to the fact that interlocutors share a common language for the same reality.

That CSR is usually considered as an Anglo-Saxon concept is a common opinion on globalization.

However, the CSR seems to be playing a greater role in international relations and globalization: for example, enterprises, and particularly, multinational companies, are encouraged to respect new standards.

The Socially Responsible Investment now plays a significant role on financial markets. This phenomenon has triggered the growth of a new sector; one of firms offering advice or products influenced by SRI.

Owing to the place taken by CSR and SRI, what role will the government play in its interventions in the private sector and in its own activities?

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## Different definitions of CSR

### Definitions

It's necessary to establish common ground which will facilitate exchanges, owing to the fact that interlocutors will share a common language for a same reality.

One of the best definitions of CSR is:

CSR is the relations that an enterprise maintains with all its stakeholders: customers, employees, communities, shareholders, governments, suppliers and competitors. Elements of social responsibility include investment in community, relations with employees, creation and work sustainability, environmental concerns and financial results.

In the Green Paper entitled promoting a European framework for CSR , the European Commission mentions that the CSR concept means essentially that the enterprises decide on their own initiative to contribute towards an improvement in society and environmental conditions .

The Social Responsible Investments could be defined as follows:

It is a commitment to take part in society's progress through investments. The social investor takes into account a double bottom-line: its financial performance and its social performance.

The link between CSR and SRI is direct and obvious. On one hand, investors, which are looking for managing their funds with certain values in mind call directly on CSR. On the other hand, the assessment of enterprises, concerning social or environmental responsibility, is often used as an information basis for the application of ethical criteria in investment.

Financial, social and environmental assessment is one of the tools used to analyse how companies assume their social responsibility. The idea of a more in-depth assessment rather than a mere financial report is directly linked to the concept of sustainable development.

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To measure correctly a company's activities short -and long- term impact , we must consider 3 aspects (economic, environmental and social) and propose, indicators of performance for each.

Entrepreneurial culture varies from one country to another.

3 dimensions are generally highlighted: the internal organization of the company and its relationship with its partners (quality and transparency of the management and the relationship with shareholders and clients), the environment, and social relations. The European Union's Green Paper on this subject proposes as a definition: the voluntary integration of social and ecological concerns from the enterprises to their commercial activities and to their relations with all the internal and external stakeholders (shareholders, staff, customers, suppliers and partners, human communities ), in order to satisfy the legal obligations and to invest in human capital and in the environment .

Conceptual differences appear: some are due to semantic issues: for example, the word social has a much larger sense in English than in French, social (societal) thus a translation in French is more appropriate. But the fact that Corporate Social Responsibility is translated as responsabilité sociale des entreprises (social responsibility of the enterprises) is at the origin of a strong reserve in the francophone world: the trade-union world refutes the idea that unilateral private standards govern the social dimension of the company, the employer's world is cautious about being tied down by new obligations in a field which it already finds already very restrictive.

The State doesn't allow historical principles set up to govern social relations in the enterprise, which combine the intervention of the public law and collective negotiations, to be in the balance. So a French conception and practice have emerged.

One question has been raised: is the respect of the Human Rights in general, as defined in the Universal Declaration of the Human Rights and the two pacts that give it a legal power a part of the basis of CSR?

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The UN Sub-commission of protection and promotion of Human Rights of proposed a collection of principles on the responsibility of multinational firms and other enterprises concerning the Human Rights in August 2003.

The international debates on CSR represent important stakes at least at 3 levels: political (the promotion of a model of society, to be known as the European social model), legal (nature of the standards to set up, role of the public law and of voluntary commitments - guiding principles, moral codes - responsibility of the States and of private protagonists) and economic (image of the companies from a competitive point of view, cost of applying the rules, markets of certification, delocalisation etc). It's a major theme in international negotiations.

### Influence of CSR in European countries

For example, in all European countries, different meetings have been organised over recent years:

In the literal wording of Conclusion 39 of the 2000 European Summit in Lisbon: The European Council makes a special plea to the sense of social responsibility of companies regarding suitable practices concerning continued training, organisation of work, equal opportunities, social integration and sustainable development .

Several months later, the European Social Agenda adopted at the Nice Summit in December 2000, also included a reference when stating, in point d) of section II: to support initiatives relating to corporate social responsibility and to managing the change, by means of a Paper issued by the Commission .

In Italy, CSR is a concern for the Ministry of Work and Social Policies. In 2003, it promoted a European Conference in Venice, where the project CSR-SC (Social Commitment) was presented as the Italian contribution to the European campaign for the promotion of CSR.

In Slovakia, in 2004, Foundation PONTIS initiated the creation of an informal corporation Business Leaders Forum, which unite the

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companies applying for CSR principals.

Recently, in the Conclusions of the European Summit in Brussels on 22 and 23 March 2005, under the heading: an attractive place in which to invest and work in Conclusion 20, it is stated that companies: must develop their social responsibility .

### The history of Socially Responsible Investment

In the past companies have aimed to assume a certain social responsibility, based rather on social aspects.

The current trend is to take into account not only the social field but also the environmental concern. This phenomenon is also true in numerous countries. The tools for the practice of CSR are highly developed. The firm must not only behave itself like a good corporate citizen, it s to say to respect laws and rules in application, but also assume its responsibilities towards society and the environment.

The phenomenon of CSR emerged in the U.S.A. at the beginning of the seventies. The major environmental accidents (Bhopal, Exxon Valdez ) or the big ecological problems (global warming, destruction of the ozone layer, deforestation etc) support the progression of the SRI.

We can notice an evolution in ethical funds. The funds of the first generation were based on selection s criteria with regards to the social objective of the company. Financial mangers excluded investments in certain fields regarding moral judgements (tobacco, alcohol, arms ). Now polluting sectors, such as the petroleum industry, are not systematically excluded, but the most competitive enterprises are chosen according to criteria of social responsibility (expenditures in environment protection, investment in renewable energies).

### Current trends currently registered on CSR

The International Standards Organization (ISO) has recently launched a work team open to stakeholders, among them developing countries and NGOs, in order to establish an international standard giving

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guidelines on social responsibility.

Social responsibility is not only the contribution of managers concerned by social and environmental impacts of their business activities. It is part of the global strategy of the company. Economic and political concerns are at the very core of the movement. The enterprise can benefit from significant advantages of the social responsibility concept.

The image or the reputation of the firm is considered as an asset that must be protected and emphasized. This image can bring an advantage with respect to the competitors. Sometimes, companies do not have the choice to apply the concept of social responsibility. They are subjected to pressure to strengthen their regulations.

Several factors explain the interest that is carried to the CSR:

New concerns and expectations of citizens, consumers, authorities and investors in the framework of globalization and industrial changes.

The social criteria which has more and more influence over the investment of individuals or institutions, as investors or consumers.

The growing concerns rose due to the deterioration of the environment.

The impact of new Information and Communication Technology on transparency and circulation of information concerning the business activities needed to be analysed.

However, monitoring of the application of these codes represents a critical element. A high proportion of enterprises claim to take into account ethical concerns in their risk management, but in fact a low percentage of them carry out a methodical and regular evaluation of their performance. One of the reasons of this paradox lies in the difficulty of measuring social responsibility.

The phenomenon of socially-responsible managed saving or ethical finance is acquiring a rising importance: the number of ethical mutual

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funds increased steadily numbering twenty in 2003. To emphasise the deep interest toward this sector, Assogestioni introduced the category of Ethical Fund among its classes.

Then, Italy had the highest number of certified organizations in the world.

### Advantages and risks for the companies

What are the incentives for a company to apply social responsibility principles? Furthermore, are there any risks?

With respect as to whether companies should adhere to social responsibility, there are two opposing points of view: some say that there is a priority to appease shareholders, but there is a major stream in the public opinion: the companies should aim to maximise their profits but their responsibility is not limited to maximizing the yield for shareholders. They must open themselves to the interests of other groups of society. To whom are companies accountable?

For example, in Slovakia, a risk has been identified:

In Slovakia up to 99% of all companies fall into the SME category, according to EU definitions. In 2002 they shared 40% of general production. In the period 1989 — 2002 was growth value edit for SME faster then for big enterprises.

Repeated studies undertaken by different independent institutions agreed that biggest threats to development of SMEs were:

- Insufficient approach to financial sources (investment and operative).
- High stuffiness of labour market and high taxes and recruitment charging.
- High level of corruption and bureaucracy.
- Unstable legislative environment.

We have also to regard, that economic and social situations of Central and Eastern European countries is one of low level of confidence and social capital. Therefore, it is not surprising, that the question of social responsibility has not been the most important subject on the agendas SME.

Involvement of SME in social responsibility has a lower profile and is not as noticeable as it is in large companies. SME activity in the CSR area is divided, irregular and informal. Only a minority of SMEs consider it as a part of their business strategies and possess (or feel the importance) of formal operations. The responsibility to the environment and participation to solve social and communal problems are registered mainly by those companies, which are the members of associations, business networks and interest groups.

What are the incentives for a company to apply social responsibility principles? Furthermore, are there any risks?

Several experts have proved that businesses that apply the concept of social responsibility improve their financial health. Taking into account the interests of stakeholders would have a positive impact on long-term image, work relationships, access to credit, loyalty towards customers and suppliers.

Are there any negative effects due to social responsibility? The Board of Directors, subjected to pressures of lobbies, risk neglecting the shareholders' interests. Is the CSR a tempting trend for the enterprises?

Does the emphasis put on the responsibility of the firms lead to the neglect the necessity of clear and well defined rules? Moreover, uniform standards to situations of different nature should be imposed between developed countries and developing countries.

How to improve the financial balance of the enterprise concerning the exercise of social responsibility.

The question of the report of social performance is raised, as well as transparency of companies and verification of certain affirmations. The 'Law on new economic regulations', adopted in France in

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2001, decrees that the enterprises on the stock exchange have to add an environmental and social section to their annual report.

Opinions on SR - research on a sample show 68% of Polish society considers that ethical activities, e.g. honest treatment of employees, dealers and clients are business responsibilities. The research was carried out in February 2005 by Sopot's Centre of Social Research. Likewise, it is evident from research by the World Bank carried out in the managerial environment in Poland, Hungary and Slovakia in November 2005 that it is more common for Polish managers to perceive the business social responsibility as the ethical operation of the company (80% of managers).

The benefits which considerably contribute to building a lasting competitive prevalence and the company's success are as follows: energy efficiency, waste prevention, reduction of waste (resulting in a considerable reduction of the company's operational costs), meeting legal requirements, improvement of relations with the local community, more motivated employees and a greater clients' loyalty.

Each company can contribute to decreasing the adverse impact on the environment through reducing energy consumption, minimising waste and using recyclable materials.

The Constitution of the Republic of Poland Article 5 states that: The Republic of Poland guarantees environmental protection in pursuit of sustainable development .

### Various and numerous tools

Some observers argue for incentives measures. What should the content of a financial report be? Without a framework, the reports would probably contain affirmations that are difficult to control. Some breakthroughs have been made in order to organize the information on CSR, as the Global Reporting Initiative .

How do we find these various tools and what credibility should we give it?

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A Spanish reflection shows us the complexity of finding objectives tools:

Within a company, this refers primarily to running of the company with respect for the environment insofar as the quality and preservation of the environment, as a framework for life and as a source of wealth concerns the stakeholders. Secondly, it relates to the rights of employees to free collective negotiation, to equality of opportunities between men and women, to non-discrimination based on age, race, ethnic origin, religion or disability, to health and safety in the workplace, and to reconciliation between their personal or family life and their work.

CSR involves a new kind of business management that takes all parties concerned into account through its policies, procedures, systems and appraisals. In these matters, it is necessary to differentiate between the processes aimed at greater company responsibility pertaining to this management model and some business ethics practices that dispense with any internal changes directed at more responsible management practices. With regard to this aspect, the public reference framework and public CSR policies will refer to social behaviour that is deeply integrated in the responsible running of the company.

There are many tools enabling CSR evaluation the codes of practice (which can be defined by a group of companies, trade-unions, lobby groups etc). There are also eco-labels or social labels (certification that the product has been manufactured or marketed according to standards). For example, in Italy, the increasing awareness to CSR-related issues is demonstrated by the creation of special awards.

### **The Governments' role and action of for CSR**

What role has the government played in this matter?

As governments ensure that the legal and regulation framework of private sector, financial markets and institutional investors, is respected, they can be called to support the awareness of ethical, social or environmental criteria by economic actors.

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The State must ensure that natural resources are exploited with respect for the principles of sustainable development at the very core of social responsibility.

The public sector can play a role in the growth of responsible investment. The financial power of this sector is huge. The public sector can also act as a model for the private sector in the application of social responsibility principles. The authorities also have the opportunity to promote complementary themes to CSR and SRI through their various programmes.

The key question is up to what point the State must intervene in the field of social responsibility. Is its intervention necessary to promote the CSR? Are there fields where governmental intervention would be more useful? In the consumer goods sector, there is lesser need for government intervention as companies have an incentive to apply the principles of social responsibility as it has an impact on their image. Does the State have a bigger role to play in the natural resources sector? Some claim that social responsibility cannot replace the laws and the regulations. How can we strike a balance between an approach based on voluntary participation and one on regulations?

How do we promote good practice without making it a burden for companies?

What form should the government action take? This is an important question regarding a lightening a company's regulation framework. Company chiefs are not against the exercise of social responsibility, but, there are constraints and risks. Some fear potential negative effects on business competitiveness. The development of social responsibility must be able to count on management support.

Should government programmes and policies contribute towards the development of CSR?

By implicating itself in international negotiations, France pays attention to the progressive strengthening of international public law, the guiding principles and other Green Papers which represent either

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preliminary stages or opportunities to put a set of standards in perspective.

Should the government insist that companies it deals with apply social responsibility principles?

Can the application of social responsibility criteria become a form of protectionism?

One of the reproaches made towards social responsibility is to constitute a shape of protectionism. Environmental standards or labour laws in force in industrialised countries cannot be applied indiscriminately in developing countries. The enforcement of identical standards would be a burden for developing countries and would slow down their economic growth. How can these differences be managed? Can we oblige companies to respect identical standards when they invest overseas? Should companies insist on strict standards from their foreign suppliers?

### Role and action of investors about CSR

The investor, either individual or institutional, can base its investment decisions on the way enterprises undertake their social responsibilities. It raises the question of ethical or social investment. Several questions are raised, some concern the pension funds, and others concern more the individual investor.

All this indicates a dynamic vision which presents specificities of CSR in Europe: it seems that, in the near future, his different countries would take part with a more effective way in the elaboration of international hard and soft standards concerning the enterprise.

Resources:

- Michel DOUCIN: Etude sur la Doctrine française de la RSE.
  - Michel DION: Responsabilité sociale des entreprises et investissement responsable.
-



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**State of the art  
corporate social  
responsibility  
in Austria<sup>2</sup>**



Austria is ranked 9th in the National Corporate Responsibility Index 2003 published by AccountAbility<sup>3</sup>.

In the beginning of 2002, discussions about corporate social responsibility (CSR) by the Federal Ministry for Economic Affairs and Labour and the Federation of Austrian Industry initiated the CSR Austria programme together with the Austrian Chamber of Commerce. In a shareholders' meeting, business representatives and politicians met representatives of business partners, international organisations and NGOs to establish CSR guidelines for Austrian businesses under the principal: *Economic Success — Responsible Action* (published and presented in December 2003).

During this process, CSR Austria has been engaged in a number of workshops, round tables and publications to discuss and inform social responsibility of businesses supported by the media to a large audience and the Austrian Business Council for Sustainable Development and the Austrian Institute for Sustainable Development established the Austrian Business Academy for Sustainable Development with the focus on training in corporate sustainability in spring 2004.

According to a study by CSR Austria, in 2003 three-quarters of Austrian companies have a system of values based in accordance with their specific profiles, which are, in most cases, documented as a company's vision or its mission statement. Indeed, only some of the largest companies publish social and environmental reports.<sup>4</sup>

Concerning the Austrian Code of Corporate Governance, established in October 2002, the CSR Austria Study has shown that 59% of Austrian enterprises have awareness of corporate governance. 16% of the companies taking part in the study have signed the Code. The reasons for not signing are listed as not effective enough (half of the companies), followed by too bureaucratic (43%), no demand on the side of clients, banks or investors (36%) and inappropriate for the needs of SMEs (36%).

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<sup>2</sup> Source: FO.FO.S - Forum for Supporting Self-Employment and SME, Vienna, May 2004

<sup>3</sup> AccountAbility and the Copenhagen Centre, *Responsible Competitiveness Index 2003 - Aligning Corporate Responsibility and the Competitiveness of the Nations*, 2003

<sup>4</sup> NPO-Institut an der Wirtschaftsuniversität Wien, imug Beratungsgesellschaft, *Gesellschaftliche Verantwortung österreichischer Unternehmen, Studie im Auftrag der Initiative CSR Austria, Gesellschaft für Personalentwicklung*, 2003

According to the CSR Austria Study, 97% of the companies in Austria were engaged in some form of corporate citizenship activities in 2002. As far as small enterprises are concerned, one third was engaged in an amount up to 2.500 EUR, the second third between 2.500 and 5.000 EUR with the most active in excess of 5.000 EUR. The top third of medium-sized enterprises has invested up to 7.000 EUR in corporate citizen activities, followed by a second third with up to 15.000 EUR and a final third engaged in excess of 15.000 EUR a year. The appropriate limit values of large companies are 12.000 to 45.000 EUR. Cash donations are the most popular field in corporate citizenship with 93% of the Austrian companies, followed by donations in goods (85%). 68% of the enterprises signed sponsoring contracts with non-profit organisations while another 58% of businesses supported them in the field of corporate volunteering.<sup>5</sup>

Only 12% of small enterprises considered that CSR had made the positive contribution to their business -a percentage that is doubled in medium to large- sized companies. Reasons for not improving their engagement in corporate citizenship include a lack financial resources (68%), insufficient or unclear use of the engagements in relation to its expenditures (53%) and lack of time (46%).

Important industries in Austria are based on nature, like tourism and forestry. 315 enterprises are active in the environmental technology industry reaching 2.5 billion Euro profit a year. Industries such as biomass technology, energy efficiency and solar technology secure 16.000 jobs, together with the sector of environmental services the number of jobs is 85.000. The export quote of these environmental enterprises is at 60%, which testifies high quality and competitive ability.

Considering fair trade initiatives, there are 68 world shops in Austria, of which 62 are members of the Austrian World Shop Association. Besides, fair trade labelled products are available in more than 1.500 supermarkets.

In spite of the fact that Austria's consumers lead the world with waste separation with over 100 kilogram packing per person in one

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<sup>5</sup> NPO-Institut an der Wirtschaftsuniversität Wien, imug Beratungsgesellschaft, Gesellschaftliche Verantwortung österreichischer Unternehmen, Studie im Auftrag der Initiative CSR Austria, Gesellschaft für Personalentwicklung, 2003

year (source: www.argev.at), the OECD Report in 2003 showed that private consumers exhibit constantly rising values. OECD stated a better environmental responsibility particularly in the industry and energy supply sectors, while the traffic sector remained at a constantly high level. The report suggests that Austria will not achieve the Kyoto goal of a 13% reduction of greenhouse-gases until 2010. Nevertheless, the Environmental Sustainability Index (ESI), which measures the environmental performance of 122 countries, listed Austria, at one point, in 8<sup>th</sup> position and 5<sup>th</sup> in Europe (ESI 2001).

In 2002, private investing in ethical funds has reached 1.4 billion EUR, of which is 0.4% includes Austrian funds. Ethical funds do not have a long tradition in Austria, and heavier investment is expected in the future. According to Austria's daily economic newspaper (*WirtschaftsBlatt*), the total number of funds with ethical, environmental or sustainable orientation available in Austria was 46 in the autumn of 2003.

A study of the Austrian Gallup Institute in 2002 shows that 34% of the Austrians and 58% of environmental investors, are interested in an index for the social and environmental sustainability of Austrian companies. 34% of the investors without shares in Austrian companies are willing to invest in Austrian companies as soon as their social responsibility has been proved. CSR criteria was developed in a recent dialogue between the Stock Exchange in Vienna and the University for Economics at an open web platform. According to the Austrian Association of Financial Analysts, over a dozen of the 40 companies in the prime market at the stock exchange in Vienna already would fulfil the criteria of a CSR index. Currently it is planned to start the CSR Index with 12 up to a maximum of 17 members. Important Austrian companies such as Erste Bank, Voestalpine and UNIQA already have shown their interest.<sup>6</sup>

According to the CSR Austria Study, the main reasons for Austrian businesses to support non-profit organisations are in three out of four cases the ethical and moral persuasion of management (concerning the owners in 38%), while a quarter believe it will yield a positive impact for their business success, 23% are motivated by

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<sup>6</sup> sterreichisches Gallup Institut, *Kapitalmarkt in sterreich, Studie im Auftrag des Bundesministeriums f r Wirtschaft und Arbeit*, 2002

corporate citizenship due to their staff. Public pressure leads to engagements 6% and parent company protocol 3%.<sup>7</sup>

Only 14% of the companies plan their corporate citizenship activities in a strategic way. 52% of decisions are made regarding the company's policies but without a strategic analysis. 32% of companies are engaged in corporate citizenship without any strategic relationship to their business. These points reinforce the importance of implementing an awareness campaign concerning CSR in Austria with a special focus on the win-win strategy of corporate engagement as well as developing training materials on the subject in order to make small and medium-sized companies and NGOs more professional with regards to CSR.

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<sup>7</sup> NPO-Institut an der Wirtschaftsuniversität Wien, imug Beratungsgesellschaft, Gesellschaftliche Verantwortung österreichischer Unternehmen, Studie im Auftrag der Initiative CSR Austria, Gesellschaft für Personalentwicklung, 2003





**CSR in Italy**  
Italy



CSR is a recent phenomenon in Italy. There are a number of initiatives that recognise CSR, including the Sodalitas Social Award, and the Great Place to Work award. Financial ethics is experiencing particular development, with the Italian Bankers Association (ABI) preparing reports on CSR issues relating to the banking sector, and rating companies with reference to CSR and socially responsible investing.

In Italy, CSR is the concern of the Ministry of Work and Social Policies. In 2003, it promoted a European Conference in Venice, where the project CSR -SC (Social Commitment) was presented as the Italian contribution to the European campaign for the promotion of CSR. The Ministry, in cooperation with Bocconi University, worked out the Social statement, which contains guidelines for companies willing to carry out CSR practices on a voluntary basis, and is also a tool for self-assessment, monitoring and demonstration made available to companies already committed to CSR. It defines 8 main stakeholders (human resources, shareholders/partners, customers, suppliers, financial partners, State, local bodies, public administration, community, environment) and defines some criteria for each of them.

Following the European operating model, in May 2004 an Italian CSR Multi-Stakeholder Forum was created: this advisory body, chaired by the Minister of Work and Social Policies, is participated by representatives of associations and unions, as well as representatives of non-profit organizations. As a consequence of an agreement with Unioncamere, an office for CSR consultancy to companies will be opened in 20 Chambers of Commerce.

On December 10<sup>th</sup>, 2004, the newspaper Il Sole 24 ore published an insert on the CSR-SC project, and some TV commercials on CSR are currently under production.

Each Italian region also has the possibility of contributing to the promotion of CSR in the drawing up of their development programs. The most significant example is the Regione Toscana, which funds small and medium size companies seeking Sa8000 certification, through its Programming Complement target n. 2, 2000-2006, regarding financial aid for consultancy services. This financing should cover 50% of the total expense expected. The available resources

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amount to more than 28 million euros. The aim of this program is to reward companies holding a certification in the fields of environmental quality (Emas or Iso 14001) and social responsibility (Sa8000). Moreover, in May 2005 the Regional government created an ethical regional commission for CSR, whose members are representatives of local stakeholders: Chambers of Commerce, local bodies, non-profit and non-government organization, consumer associations, trade unions and entrepreneurial associations. Three groups work within the Commission on the following items:

- Certification of district and production process.
- Ethics in economy and finance.
- Tools for CSR and its applicability to small and medium size companies.

The *Regione Umbria* also supported CSR with decisive action: two bills were approved, the first concerning the creation of a register of Sa8000 certificated companies; the second providing contributions without security covering 50% of the consultancy and certification expenses, addressed to those companies who implement certifiable management systems.

Enrolment in the register entitles the company to priority status for:

- Financial incentives, contributions and facilities, according to the regional law.
- Administrative authorisations, according to the regional law.
- Choice of the subjects to be invited to tenders for public works or goods and services supplying, when other requirements provided by the law in force are met.

CSR can also be applied to a group of companies operating in an area in the form of an industrial district, i.e. of a local system (small or medium size urban area) with a specific production.

At present, different ambits show a considerable interest on CSR issues from companies and other actors. Depending on the tool

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adopted and its impact on corporate processes, we can divide the various initiatives into four main groups: adoption of reports/statements and other reporting activities; adoption of managing and certification systems; financial experiences (ethical investment funds, rating); other initiatives.

### **Statements/reports and other reporting activities**

The first group embraces accountability initiatives (on environmental, social and sustainability matters), that is, reporting on the CSR activities, that companies started voluntarily by using manifold reference standards and methods.

Precisely, in Italy:

- There are more than one hundred bodies (companies, no-profit organizations, etc.) that publish social reports.
- There are almost twenty companies that publish sustainability/social-environmental reports, in line with the triple-bottom-line approach that is being established at the international level.

### **Managing and certification systems**

The second group focuses on the dissemination of CSR managing systems on all its components: environmental, human resource, supplier, information safety systems etc. and certification systems by third parties. Environmental labels and quality labels are included in this group.

Precisely:

- In 2003, there were 52 companies with a Social Accountability 8000 (SA 8000) certification, out of 285 global certifications. Then, Italy had the highest number of certified organizations in the world.
  - In the last few years, there has been a remarkable increase in: ISO certifications 14001 (more than 2.400), OHSAS
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18001 certifications, EMAS registrations (146), quality certifications and environmental certifications — Eco-Label (issued for more than 60 groups of products), biological certifications (+23% of sales in 2002 in modern retail), social labels (Transfair), other environmental labels (Forest Stewardship Council - FSC), etc.

### Financial Experiences

The third group embraces initiatives and projects that, despite being very different among each other, relate to the corporate financial area and evaluation processes. In this context, we report some trends:

- The phenomenon of socially-responsible managed saving or ethical finance is acquiring a rising importance: the number of ethical mutual funds increased steadily by reaching the number of twenty in 2003. To underline the deep interest toward this sector, Assogestioni introduced the category of Ethical Fund among its classes. Furthermore, trading pension funds start combining the ethical choice with traditional portfolio management systems (Previambiente and Eurofer, for example). In Italy, in September 2003, the total assets managed by ethical funds amounted to 1.5 billion euros. In Italy, in this framework, we point out the *Forum per la Finanza Sostenibile* (FFS — Forum for the Sustainable Finance) with members like ABI, ANIA and different banking, financial and insurance institutions, with the aim to promote the sustainable development among the representatives of the financial community. Also, one of the biggest international ethical rating companies — E.Capital Partners SpA - works in Italy. Since 2000, it has launched two stock Indexes — Ethical Index Euro $\alpha$  and Ethical Index Global $\alpha$  - and four bond Indexes. Moreover, Avanzi SRI Research, the Italian member of the SiRi Group network, works in the field of socially-responsible investments.

- The *Banca Etica* was founded in 1998; it has become fully operational since March the 8<sup>th</sup>, 1999. It is specialized in no-profit financing, solidarity economics, social and international cooperation, civil society. Its savings, made of socially-responsible and sustainable investments, amount to 228 million euros. On June the 30, 2002, the total of allocated funds amounted to 109 million euros.

### Other initiatives

As already mentioned, some entrepreneurial associations, like the *Associazione Bancaria Italiana* (ABI - Italian Banking Association) and *Federchimica*, have operative working groups for these issues and different research centres, technical committees and institutes, which giving important theoretical and practical advises.

Various initiatives aiming at facing different CSR-connected issues:

- training, environmental system, control of the supply chain, etc.
- exist in different industrial sectors/areas (e.g. Sassuolo-Scandiano, Lecco, Lecce, Prato).

Furthermore, various organizations promoted by companies and entrepreneurial associations — among which *Gruppo di Frascati/Cittadinanzattiva*, *Sodalitas*, *Impronta Etica* and *Anima* — work within the framework of CSR with cultural promotion, best practice diffusion, stakeholders engagement programs etc.

Also, the rising attention to CSR, related issues is demonstrated by the creation of specific awards. In this context, we mention the initiative *Oscar di Bilancio* — created by the Federation of Italian Public Relations - that identified some specific categories for social and environmental reports and that, consistently with the above-mentioned triple bottom- line approach, created the *Oscar di Bilancio di Sostenibilit* to meet these new trends; the *Sodalitas Social Award*, the award granted to those Italian companies that stood out in the implementation of socially responsible programs

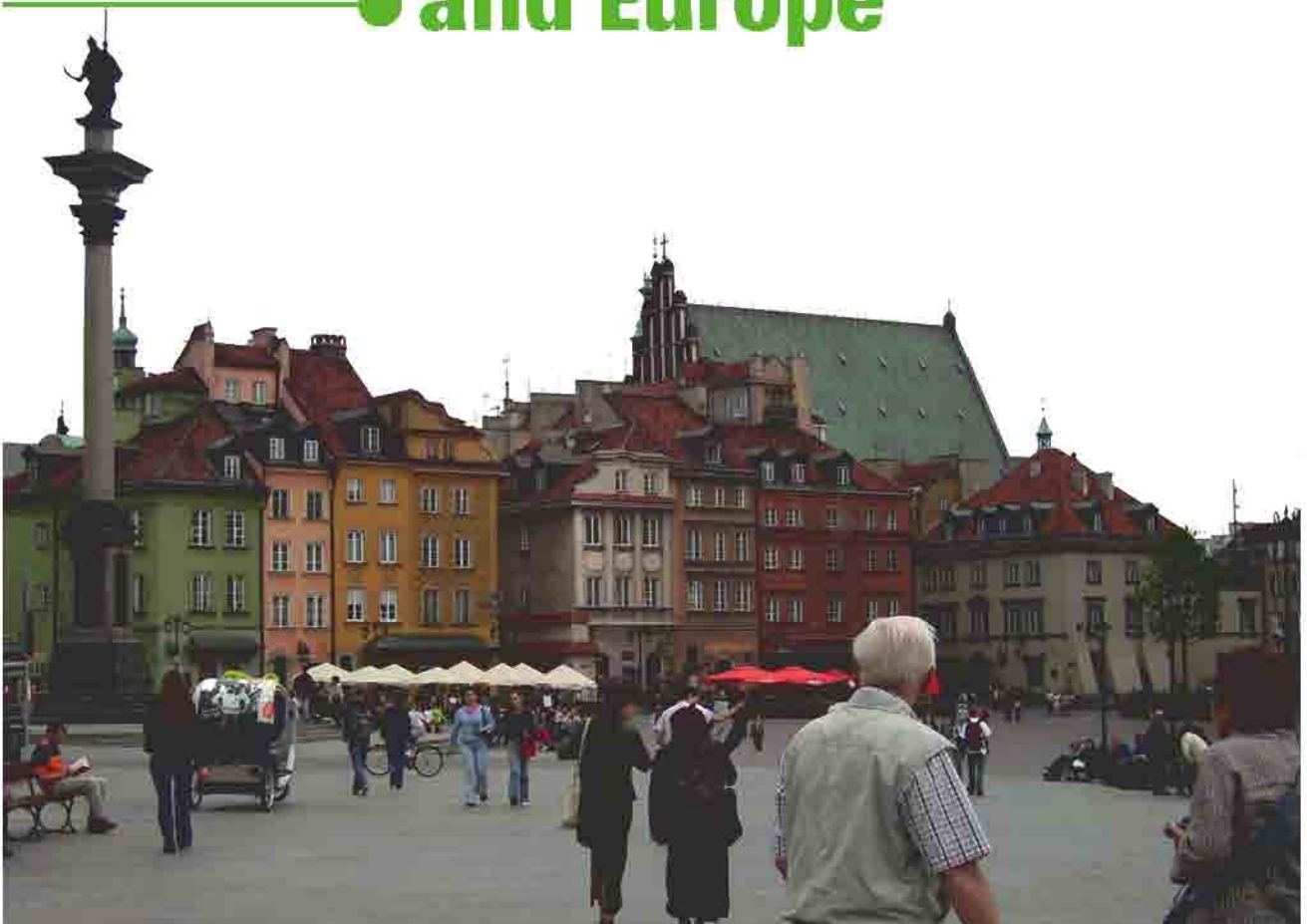
and other initiatives on specific CSR-related issues, like the Best Workplaces Italia organized by Great Places to Work.

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# **Social Responsibility in Poland ● and Europe**





Lisbon Strategy & SR The main objective of the Lisbon Strategy is to set up, on the territory of Europe up to 2010, the most competitive economy in the world. The Strategy in question focuses on the four issues:

- Innovation (knowledge-based economy).
- Liberalisation (telecommunication market, energy, transport and financial markets).
- Entrepreneurship (simplifications in setting up and running business activity, particularly in small and medium enterprises sector).
- Social coherence (shaping of a new active social state).

According to Lisbon Strategy assumptions, competitive growth of the European economy is likely to be reached on the basis of knowledge. From 2007-2013, Poland will be granted nearly 60 billion euros for investments in knowledge and innovation within the frameworks of the regional policy. However, at present Poland is already participating actively in European dialogue on SR.

On the initiative of the Business Ethics Centre and the European Academy of Business in Society (<http://www.eabis.org>) the IV Conference on Business responsibility and competitiveness: Development of human capital for the sustainable development was held in Warsaw (December 2005). The Conference was co-organized by the Kozmiński Academy of Entrepreneurship and Management (<http://www.wspiz.edu.pl>), Warsaw School of Economics (<http://www.sgh.waw.pl/>) Both schools participate in the CSR Platform project undertaken by the European Academy of Business in Society (EABiS) in association with the 6<sup>th</sup> Framework Program on Research and Technical Development and EU Presentations. The Project integrates various pieces of research on business social responsibility.

SR Term defines a responsible business, i.e. a management strategy which is oriented on risk minimization and maximization of the company's success in the long-term. It is also the way in which the

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company treats the participants of the market process on a daily basis, i.e. its clients and business partners, employees and the entire local community. According to the SR concept, companies reach a competitive prevalence based on their innovative management strategy in the four areas:

- Place of work - employees, professional organisations.
- Market - clients, suppliers, investors, business partners.
- Community - inhabitants, consumer organisations, ecological organisations, media, self-governing organisations and governmental organisations.
- Environment - natural resources.

**Opinions on SR** research on a representative sample shows 68% of the Polish society considers that ethical activities, (e.g. honest treatment of employees, dealers and clients) are business responsibilities. The research was carried out in February 2005 by Sopot's Centre of Social Research. Likewise, it is evident from research by the World Bank carried out in the managerial environment in Poland, Hungary and Slovakia in November 2005 that it is more common for Polish managers to perceive the business social responsibility as the ethical operation of the company (80% of managers).

**Standards** Investments in SR require concrete tools for measuring the effects obtained. There are two international standards of social responsibility applicable:

1. AA1000 Norm - Accountability 1000 - which evaluates quality of the social and ethical audit of the companies (codes of good practices).
  2. SA 8000 Norm - Social Accountability 8000 - serves as a tool for independent verification of social responsibility requirements to be met by a particular company. The norm's requirements cover the following 9 criteria: non-employment of children, non-application of forced labour,
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compliance with fundamental regulations on safety in the work place, freedom of association and the right for collective bargaining, non-discrimination, non-subjection of physical or psychological coercion to employees, observance of legal regulations as to agreed number of working hours as well as a legal minimum wage. The norm in question requires the company to incorporate a social policy into its management system and to create mechanisms for its improvement and verification.

### Polish SR list of practices

As far as strategies for Polish companies are concerned, stipulations of responsible business are growing in popularity as a tool for measuring both economic growth and the company development.

While analysing the company's value this what is usually taken into account are: its position on the market, turnover and profits, share price, scope of technological development and the adjustment to European quality standards. However, it is worth seeing how the best and the most dynamic companies selected thanks to such criteria influence on the situation of the region they are operating in - wrote Magdalena Budzińska (Puls Biznesu, 21.11.2005).

### Business versus place of work

As it results from the research, constant strides are made by those companies which implement relevant strategic decisions while adapting their organizational culture to the employees' requirements at the same time. The employees' voluntary engagement in solving, for instance, social problems appears to be fairly effective. A company which implements fixed ethical rules and enjoys a genuine and supportive managerial staff, achieves a higher level of employees' motivation and their identification with the company.

1. Business Ethics Management - ABB in Poland ([www.abb.pl](http://www.abb.pl)); power engineering industry, automation, industrial systems, architecture; 1800 employed — 2005)

The ABB Ethics in Business, which is binding, is aimed at guaranteeing that all employees perform their work in accordance with the mission and vision of the company. Within the frameworks of the process,

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most of the time is devoted to training which takes place several times in each ABB location. Despite the training in question, other forms of promotion and information of ethics in business among the ABB's employees, are applied, along with other: articles in the ABB's monthly bulletin, ABB's Ethics in Business brochures or the opinions of the Council of Ethics for the highest level of managerial staff. The basic tools of assessing effectiveness of the whole system of business ethics management cover: a temporary anonymous survey sent out to all ABB employees in Poland and an internal control.

## 2. New Code of Conduct - BP Poland Ltd. ([www.bp.pl](http://www.bp.pl); fuel sector; 2000 employed -2005)

The BP Code of Conduct was introduced due to making legal and ethical standards uniform so that the BP concern would be operating everywhere in the equally responsible way. The standards, which are binding, result from BP's mission and constitute a practical reflection of the company's strategy in the field of business responsibility to the employees whilst providing BP's employees with a good place to work. The Code of Conduct is to encourage the employees to express doubts and voice their opinions. Due to that an Open Talk was launched which is available round-the-clock. The Code covers five key issues concerning the company's operating in the area of health, safety and natural environment; employees, business partners; governmental institutions and local communities; company's assets and reliability in financial affairs.

## 3. Women as leaders - Alcatel Poland joint stock company ([www.alcatel.pl](http://www.alcatel.pl); supplier of telecommunication infrastructure)

On March 8, 2005 the Alcatel company initiated a five-year *Women as leaders* program which is mainly aimed at making the level of employment at senior managerial positions equal for both genders. In 2004, women constituted 24% of all employed staff in Alcatel. Their share in the ranks of the middle level high potential employees accounted for about 19% while among high level management, women constituted merely 7%. The Women as leaders program represents an educational campaign aimed at better preparing women's promotion possibilities on merit, psychological and social

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point of view and to increase awareness on the issue among the other employees. Sharing knowledge and good examples are crucial parts of the project. Women who take the highest positions in the companies present their career path in the intranet and give practical hints to people who would like to follow in their paths. A mentor program has been launched simultaneously. By means of interactive tools people with comprehensive knowledge and skills give support to potential candidates for managerial positions in the course of their development plans implementation. A system of special training courses constitute a third element of the program which takes into account crucial issues relating to women's careers such as: understanding of peculiarity of unwritten rules which govern the world of male corporative culture, art of self-promotion, breaking of the stereotypes, finding balance between private and professional life, implementation of already applied leadership techniques to settle conflicts. Alcatel became a member of the European Professional Women's international organization, offering an annual membership to selected employees in it.

#### 4. Mother-to-be - Volkswagen Poland (automotive company)

An automotive company in Poznań implements a Mother-to-be program which is aimed at making working conditions more comfortable for mothers-to-be and through this reducing absence due to sickness, as well as increasing their motivation and commitment to the company. The project allows for a reduced working time during pregnancy, the assignment of personnel to support a mother-to-be while performing her duties, a free two week course of pre-natal classes, free medical check-ups (including those of a specialised nature) connected to pregnancy, management responsible for mothers-to-be familiarising themselves with the overall regulations of the Labour Code concerning care for pregnant women.

Earlier the program was implemented in Volkswagen Polkowice and it turned out to be successful. It appeared that for the company the implementation of those objectives and the entire program brings tangible benefits: pregnant women contribute in the work place and extra costs deriving from overtime payment is reduced, as there is no need to organise replacement.

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#### 5. GE Women's Network - GE Money Bank

The idea of the program is to facilitate a professional women's career in GE by means of giving support to the network, i.e. network of contacts, meetings of women-leaders which is set up at grassroots level by GE employees. The program in question is completed by the development activities carried out, among others, in the form of mentoring.

#### 6. From our heart. We help others - Cadbury Wedel Ltd. (<http://wedel.pl/>; a concern which produces confectionery and drinks; 1300 employed -2005)

While creating its mission under the slogan "We create collectively new brands which people love" the Cadbury Wedel company assumed that its positive and emotional implication as well as emphasis on cooperation included in it would facilitate employees' joint social activity. The Cadbury Wedel "FROM OUR HEART - We help others" program constitutes the main communication link of the strategy. Within the frameworks of the program the employees have possibility to acquire funds from the company for the implementation of the author's social project.

#### 7. Vision, Mission, Values - Polkomtel plc ([www.polkomtel.com.pl](http://www.polkomtel.com.pl); mobile operator; 3500 employed— 2005)

The process of setting up the Company's strategy was accompanied by work to create a new VMV shape. The employees enjoyed the right to decide on the choice of graphic proposals of all material used in communication. The tasks in the above mentioned area were carried out in three stages while making use of tools such as, among others, publications, intranet or multimedia presentations. During the first stage employees were familiarized with the business environment in order to understand company operations better, including the main directions of the adopted strategy and the objectives. The second stage covered diffusing information on the VMV as well as explaining anticipated behavioural patterns and attitudes which result from VMV. Thanks to those actions, the employees were able to perceive a relationship between VMV and requirements concerning their work and anticipated competences on their positions.

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#### 8. Job Mobility Program - Telekomunikacja Poland (www.tp.pl; stationary phone operator; 33603 employed — 2005)

Job Mobility Program was set up in 2004 as a long-term company objective aimed at ensuring adequate human resources to implement strategic business assumptions of the company. Within the frameworks of the Job Mobility Program, the managerial staff of Telekomunikacja Poland was encouraged to make use of the internal job market as a preferable source for new employees. Beside development activities, benefits for covering the costs of flat s rent or repayment of bank credits or interest-free loans from the TP Central Housing Fund as well as the reimbursement of the costs of commuting served to encourage and support job mobility among the TP employees including geographical mobility.

Within the frameworks of the Program, 568 people participated in various forms of mobility in 2004. A year later there were almost 3,900 of them, i.e. about 14% of the total number of employees in the company. For one of them it was a change of position and tasks in the up-to-date place of work while for the others this change was connected with taking up new tasks in another department or even another company within the Group.

#### 9. Company of Equal Chances Competition

The 1<sup>st</sup> Company of Equal Chances competition (October, 9, 2006) introduces the habit of promoting business social responsibility in the area of equal treatment of women and men at the places of work to the Polish economic environment. The objective of the competition is to distinguish those companies which create equal opportunities for women and men in all aspects of work and care for the balance between family and professional duties.

Companies participating in the competition are subject to a survey in seven key areas for equal treatment as follows:

- Recruitment Process
  - Access to promotions
  - Redundancy protection for both female and male employees
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- Rate of remuneration
- Reconciliation of professional and family life
- Protection from sexual harassment and mobbing

The information collected is calculated according to the Gender Index, i.e. equality index which consists of partial values which in turn identify particular areas as being crucial from to equal treatment.

In the 1<sup>st</sup> edition of the competition 52 Polish companies were praised, among others, A. Blikle Ltd. (confectionery), Commercial Bank plc in Warsaw, Bełchat w BOT Power Plant plc, EC Economic Consultancy plc (Warsaw), Hewlett Poland Ltd. (Warsaw), IBM Poland Ltd. (Warsaw), Dr Irena Eris Cosmetics Laboratory plc (Piaseczno), YES Jewellery Ltd. (Poznań).

### Business versus market

Sharing experiences with suppliers, clients, companies from the same line as well as local business organizations appears to be a reliable way to improve the company's image. It is also possible to help other companies by means of sharing knowledge and experiences with them.

#### 1. Alcohol Manifest - Brewery Company ([www.kp.pl](http://www.kp.pl); beer maker)

Taking into consideration that excessive consumption of alcoholic products can have detrimental personal, health or social effects the Brewery Company introduced a responsible marketing of its products in 2005. The Alcohol Manifest represents a program of responsible marketing communication. It covers all company's employees who create marketing communication and those employees whose advertising agencies they cooperate with. Each of these people participated in ethical marketing training and rules announced in the Manifest. The term marketing communication covers any media (including internet and text news), packaging, promotions, product placement, merchandising and sponsoring as well as marketing research. The responsible marketing communication of the Brewery Company is based on the commitments included in the Advertising Code of Polish Breweries, and both SABMiller Alcohol Manifest and Marketing Code.



2. Raising of the essence of purchasing and curbing of unethical behaviours - Marketplanet ([www.marketplanet.pl](http://www.marketplanet.pl); consultancy, trainings)

The Marketplanet Consultancy Company deals with purchasing processes in the companies which are particularly exposed to the risk of unethical actions. Its activity is included in the implementation of good purchasing practices in the companies increase transparency of decisions in the area of purchasing and to minimize the risk of unethical behaviours. The reorganization of purchases covers, among others, an introduction of relevant documentation standards, an introduction of the rules of ethics into organization, as well as a separation of managing and controlling functions from those operational ones. While working on the project a particular emphasis is put on staff training and support for purchasing process by IT solutions which allow its effective monitoring. Good practices are aimed at eliminating activities which can be harmful to the company from purchases, such as for instance, preference of a selected contractor against the company's interests. Such companies as, among others, Polish Oil Refineries and Gas Industry plc, Polish Telecommunication plc, PTK Centertel Ltd., General Insurance Company plc belong to the group of those companies whom Marketplanet helped to implement good practices in purchases.

3. When buying Polish products you guarantee employment - Tesco (retail trade in Poland — 2005)

Small and medium-sized enterprises are the most important Tesco's Polish partners. Thanks to modern and well-organized trade network their products can quickly and smoothly reach the millions of clients. Polish suppliers can predominantly benefit from this cooperation through obtaining substantial, long-term contracts, gaining support from the Tesco's specialists thus constantly raising the production quality, planning marketing campaigns jointly as well as new products, creating export opportunities for products to Tesco's European. Thanks to that Tesco is a solid partner of the Polish suppliers. The introduction of the HACCP, i.e. a controlling system of food production in all foodstuffs companies was one of the requirements since 2004. Facing the needs of the suppliers Tesco along with the SGS company

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conducted specialised, training courses free of charge for the suppliers in 2003 and 2004. Each year Tesco organizes conferences for its suppliers. They are an occasion to acquire a specialised knowledge of Tesco's global and local strategy in the area of cooperation with suppliers as well as gaining information on new development opportunities. During the conference the distinguished network partners are handed out Tesco Value prizes. In 2005 such a prize for a significant contribution into the development of Tesco's own brands in Poland and abroad was given to Florentyna Company located in Pleszewo, which produces glassware.

In 2005 Tesco started its cooperation with You Give Work PL Foundation. In the turn of May and June and in October **“When buying Polish products you guarantee employment”** campaigns were conducted. In this time by means of special folders and information in a promotional newsletter all Tesco's supermarkets have encouraged their clients to choose Polish products. The main objective of the campaign was to educate consumers as to the influence their purchasing decisions have on the Polish economy and the labour market as well as on promotion of Polish products and their producers. A 97% increase in sales of 30 Polish products marked by a You guarantee employment label was a result of joint campaigns.

## Business versus community

### 1. Diversity - Motorola Poland Branch in Krakow

The essence of the programme is to promote IT professions among girls in post-primary school education. The interests which are being shaped during this period of life have an influence on further professional decisions. Both girls and boys compete for an IT project which is organized along with educational authorities. The campaign is supported by meetings in gymnasiums and secondary schools. The company particularly encourages girls to participate in the competition.

Thanks to this programme a number of girls who study IT and go on to work for Motorola Poland has increased. The work force is

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diverse which reaps benefits for the atmosphere, fostering an organizational culture. This, in turn, is ultimately bringing results. The Programme also supports Motorola's promotion as a good employer.

## 2. Local Fund - Cooperative Bank in Nidzica

The Cooperative Bank in Nidzica is one of the initiators and co-founders of the Local Fund in this region. Each year it supports financially the core capital of the Local Fund whose interest is destined for scholarships for talented children and young people hailing from poor families. This social activity has contributed to the growth of the bank's popularity in the local environment as well as to the increase in credibility and prestige among clients who appreciate its contribution in the development of the community. Additionally according to the Chairman of the Bank it is worth investing in young people who might subsequently be of service to all the community and indirectly to the bank. The Bank's operation has also influenced the other companies in Nidzica mobilizing them and encouraging them to give support to the Scholarship Fund.

## 3. Patronage - Ceres International (production of machines, devices and materials for nurseryman work and parkland. Pyzdry, Wielkopolskie Voivodship)

The company is involved in social activities through cooperation with the Echo of Pyzdry Association. It sponsors the Patronage Scholarship Program, which is geared towards talented young people from poor families.

## 4. Self-creation - BP Poland ([www.bp.pl](http://www.bp.pl); part of BP concern, fuel sector. 2000 employed, 2005)

The BP Poland Company is an initiator of the Self-creation program which is aimed at reducing unemployment among selected target groups and removing social conflicts which arise due to their background. The participants learn how to seek work efficiently, how to write a CV, how to prepare for a job interview, how to get to know with their weak and strong points and how to work on his/her own self-esteem. They also participate in short computer

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courses and lectures conducted by managers from big companies, getting closer to the process and stages of recruitment in their organisations. The Self-creation course is implemented on the basis of a partnership cooperation among: business, NGOs, Labour Office and other units of public administration and schools. The Self-creation Association is the organiser of the course. The BP company is one of the main sponsors of the program while its employees as volunteers participate in the program as trainers of the unemployed people. Over 430 people participated in the program from various regions of Poland. About 60% of those unemployed found employment or introduced crucial changes in his/her life within 6 months from the date of completion of the course.

### Business versus environment

The benefits which considerably contribute to build up a lasting competitive prevalence and a company's success are as follows: energetic efficiency, waste prevention, reduction of the amount of waste which can result in a considerable reduction of the company's operational costs, meeting legal requirements, improvement of relations with the local community, a higher employees' motivation and greater client loyalty.

Each company can contribute towards decreasing adverse effects on the natural environment through reducing energy consumption, minimising the amount of produced wastes and using recyclable materials.

In the Constitution of the Republic of Poland Article 5 states that:  
The Republic of Poland guarantees environmental protection pursuant to the rule of sustainable development .

The implementation of the systems of environmental management by companies under ISO 14000 or EMAS systems is becoming more and more common. In Poland changes in consumer behaviours aimed at shaping demand for products and services friendly to the environment are made visible. New tendencies on the consumer market are an effective tool which is of a stronger influence than the implementation of legal and economic instruments against companies.

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## 1. We clean up the Mazurian Lake District - Oiler (reclaim and recycling of package and post-utility and packaging refuse)

The Oiler company has been cooperating with the Chance Foundation for 3 years running the 'We clean up the Mazurian Lake District' campaign. The company sponsors purchase of bin liners which are distributed to Mazurian tourists. Joining the campaign by the company can be explained by its pro-ecological profile and care for natural environment state. The campaign, which the Oiler company is involved in so much, has contributed to improve the Mazurian natural environmental state and to change both the tourists' and the inhabitants' attitude to be much more eco-friendly. Thanks to that the company gained an image of being a solid and careful of natural environment thus it made its professionalism in the area of ecology credible. It builds brand recognition through inserting its logo on the sacks for rubbish and it gained prestige through accompanying other sponsors campaigns.

## 2. Stalprodukt

The Board of Stalprodukt plc is fully aware of the fact that the outlays made to support regional development has become a long-term investment from which both sides can benefit. The satisfaction of both the clients and the employees as well as the respect of the local community constitute equal objectives which are no less important than high profits. One of the ambitious and core tasks implemented by the company's Board since the beginning of its operating is to play a role of a responsible employer. Stalprodukt settles all liabilities to its employees on time as well as other public and legal liabilities to the Inland Revenue, Social Insurance Institution, the City of Bochnia Office and civil and legal liabilities to its contractors.

## Conclusions

In order to analyse good practices further the following issues must be tackled:

- What objectives and assumptions were worked out by the company in the area of the SR program?
  - To what extent does the implemented SR option improve
-

- effectiveness of the company's operations?
- What criteria for the program's assessment were adopted?
  - To what extent is the SR option universal implemented?

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# CSR state of the art in Slovakia





The idea of sociable responsible business was diffused in Slovakia along with the multinational corporation approach in the nineties. In Slovakia, awareness of social responsible business was demonstrated in the construction sector by several non-governmental organisations in the mid-nineties.

The most important ones are Centrum for Philanthropy, association PANET (support involvement of enterprises in social benefits through informative and learning activities), Foundation INTEGRA (focusing on responsible business in SME), Foundation PONTIS (focusing on large companies) and Institute for Economical and Social Reforms (INEKO). Each organisation engages only in a specific field, which falls under the broad term of corporate social responsibility.

In 2004, Foundation PONTIS initiated the creation of an informal corporation Business Leaders Forum, which unites the enterprises applying for principles of CSR in Slovakia.

The World Bank's Development Communication Division was commissioned to conduct a survey in Slovakia focused on private sector perceptions toward Corporate Social Responsibility. The primary target of the survey was the top 500 companies operating in the country. The target sample was selected to account for differences in economic output of the companies, and differences in the number of employees.

The sample was drawn from a list of the top 500 companies in terms of economic output. The results are followed.

### **Perception towards Corporate Social Responsibility**

More than a 56% of companies in Slovakia considered addressing stakeholders' (including shareholders) concerns as the main component of socially responsible activities. They also identified ethical conduct in operations, transparency, and compliance with existing law as crucial elements of their societal functions and significant parts of the CSR concept.

Additionally, it seems that business leaders continue to see their

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social role as providing job security to their employees (more than 83%), paying taxes (more than 92%), complying with corporate and product protection laws, and protecting worker welfare. They also identified dialogue with stakeholders and profitability as part of their societal obligations.

### Stakeholders

Most of the respondents were of the opinion that their main stakeholders are: 70% shareholders, 56% costumers, and more than 52% employees.

These results signify that firms are mainly focused on internal stakeholders of their operations, directly linked with their bottom line. External stakeholders constitute relatively smaller interest groups for the companies.

The country's enabling environment for promotion of CSR is also perceived as weak and according to respondents; governments have a limited understanding of and willingness to stimulate CSR. More than 50% of interviewed companies strongly disagree or disagree that government helps in implementing socially responsible activities, and that the current government policies encourage companies to make investments in CSR, whereas only 22% of companies positively assess the current practices of the government in this matter.

More than 90% of companies consider the intensification of multi-stakeholder dialogue with all stakeholders as a parameter that helps social and environmental practices become more relevant in their operations. However, most of those interviewed think that internal stakeholders are the most important in helping companies make their social/environmental practices more relevant.

### Values, principles and transparency

Most companies and leaders in CSR build internal codes of conduct as a mechanism for implementing their CSR policies. Among survey respondents in Slovakia more than 59% have a written code of conduct and 21% declare using a verbal one. An interesting fact is

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that almost the same percentage of state owned companies and private businesses report using codes of conduct. All companies hiring more than 5000 people use written codes of conduct, whereas only 55.3% of companies with 251 to 1000 employees report written codes. The highest percentage to report using codes of conduct is the financial sector (80% written and 10% verbal).

The trend of voluntary reporting is also evident among leader companies in Slovakia. During the last three years 66% of companies have implemented an explicit anti-corruption policy, however in this context private sector companies constitute a much bigger percentage as almost 67% of them have this kind of policy. 89% of interviewed companies produce annual financial reports with 25.3% of the reports presenting environmental performance and almost 22 % reporting on social performance.

Data regarding environmental and social reporting provide evidence that the process of presenting triple bottom line is at a relatively early stage in Slovakia. However, a positive fact is that it has already begun.

### **Labour and Staff Development**

Companies in Slovakia appear to have a high level of engagement in good labour and staff development practices. For example, 43% of state owned companies and 53% of private businesses confirmed implementation of core labour standards adopted by the International Labour Organization. 86.7% included anti-discriminatory practices in their recruitment policies. Most of the companies declared existing training programs for employees, either as constant training or training when a specific need arises. Also from the viewpoint of health protection plans Slovakia constitutes a good practice - more than 95% have in place programs focused on employees health. This number is even higher than in other countries of the region, which has a high participation in health programs.

### **Social and Environmental Behaviour**

During the last three years 58% of interviewed companies invested in various social programs, mainly related to improving the situation

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of their employees and the development of local communities where the firms operate. The main beneficiaries of those projects declared by the companies were: children and youth, disabled people, and local community at large. A significantly lower percentage of respondents focus their social programs on ethnic minorities or the unemployed. They traditionally are engaged in health protection and education, while community development seems to be a relatively new but growing aspect for their social activities.

As far as environmental initiatives are concerned almost 75% of Slovak companies declare involvement in various projects. 47.3% of leading companies declare their involvement in internal programs related to improvement of environmental protection, 3.3% are involved in external to their operation environmental programs, and 18% declare involvement both in external and internal initiatives. More than 60% of companies have developed environmental education programs for their employees (95% of those involved), management (58.7%), and local communities (28.3%). 52% have programs focused on solving recycling challenges, 22% implement norms of ISO 14000, and another 10% declare using other environmental norms. 83% of interviewed companies conduct environmental impact assessments of their operations.

### Risks and Barriers

Business leaders identify the potential for incurring higher overall cost, reduced profitability, and growing regulatory interference as a risk to expending their CSR activities.

Lack of regulatory frameworks and the private cost of making necessary changes was identified as the most common barrier to expending the adoption of CSR practices. Many also identified the lack of visible short-term results of their actions and linkages between actions and the firm's financial success and constraints to broader adoption. Related to these, leaders also cited the absence of adequate institutional arrangements to manage CSR expansion, and appropriate government leadership as constraints. They did not, surprisingly, consider short-term profit motives and reluctance of management and labour leaders, as being significant barriers.

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## Drivers

The most important reasons to undertake CSR initiatives for most respondents in Slovakia are improved image and reputation, and to some degree that fact that CSR practices can lead to longevity of companies. An interesting fact is that client loyalty had relatively low impact on companies' decision to implement CSR activities.

Most likely price is the main driver for local costumers, which also reflects the fact that companies do not see improved financial results as a main driver for CSR initiatives. Moreover, companies identified competitive advantage, increased productivity and facilities the observance of regulations as other important drivers for CSR.

## Measures for enabling an environment for CSR

The respondents are of the opinion that the most important enabling initiatives are tax incentives. At comparable levels they see a set of measures such as government regulations, endorsements, dialogue with government and CSOs, and subsidized interest rates as those that create a favourable environment for CSR. The companies in general did not see direct governmental interventions as a supportive factor.

## CSR in Small and Medium Enterprises in Slovakia

In Slovakia is up to 99% of all companies in category of SME, according to EU definitions. In 2002 they shared 40% of general production. In the period 1989 — 2002 was growth value edit for SME faster then for big enterprises.

Repeated researches made by different independent institutions agreed in denomination the biggest barrier in development of SME:

- Insufficient approach to financial sources (investment and operative).
  - High stuffiness of labour market and high tax and recruitment charging.
  - High corruption and bureaucracy measure.
  - Unstable legislative environment.
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We have also to regard, that economic and social environment in the countries of Central and East Europe is the environment of low level of confidence and social capital. Because of that, it is not surprising, that the question of social responsibility were not the most important subject of discussions in SME before.

Involvement of SME in social responsibility is less known and visible than it is in big enterprises. Activity of SME in CSR domain is divided, irregular and informal. Only a small part of SME sees it like a part of business strategy and own (or feel the importance) of formal operations. The responsibility to the environment and to participation to solve the social and communal problems are registered mainly by those enterprises, which are the members of associations, business networks and interests groups.

### **Motives and barriers to integration SME to CSR in Slovakia**

Contrary to big enterprises, which are motivated by external influences, in case of SME the internal aspect and personal motivation of owner are probably the most important moment in integration of SME to CSR. Many SME pay attention to employees, mainly to improve their competences, to be more responsible for their health and satisfaction, to sustain balance between work and personal live, to build up team cooperation and motivation inside organization. Numerous are also environmental activities oriented to impact of their activities to natural environment, recycling or reducing the production of waste. Involvement in local community is often concentrated to cooperation with schools, voluntary activities and participations at charitable undertakings.

The main barriers of integration of SME into CSR activities could be summarized as follows:

- Doubt of the increasing charges.
  - Time and human sources deficiency.
  - Personal motivation deficiency.
  - Scare of bureaucracy.
-

- Insufficient knowledge of CSR and non-acquaintance how to join CSR.

#### Sources

- Overview of the results of corporate social responsibility survey in Slovakia, World Bank, DevComm-SDO, 2004.
- Spoločensky zodpovedné podnikanie, Foundation PONTIS, INTEGRA and association PANET.
- Survey of HN: Dobročinné ciele na konci záujmu, Bratislava (hn/Vojtech Gossányi).

#### For further information contact

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**The context of the  
european union in terms of CSR,  
as a framework for the policies and  
regulations established in **Spain****





The work carried out on CSR in the European Union has surpassed all other work throughout the world. The Union is the only supranational regional authority that has tackled the issue as yet. Moreover, CSR may constitute a very original form of natural development as part of the European social model.

In the literal wording of Conclusion 39 of the 2000 European Summit in Lisbon: The European Council makes a special plea to the sense of social responsibility of companies regarding suitable practices concerning continued training, organisation of work, equal opportunities, social integration and sustainable development .

Several months later, the European Social Agenda adopted at the Nice Summit in December 2000, also included a reference when stating, in point d) of section II: to support initiatives relating to corporate social responsibility and to managing the change, by means of a Paper issued by the Commission .

Therefore, the Green Paper on CSR published in July 2001 -the first Paper issued by the Commission- initiated considerable debate and helped to open discussion regarding certain basic concepts and characteristics of CSR, which in turn were gathered in the later Paper published in 2002 on corporate social responsibility: a business contribution to sustainable development .

Recently, in the Conclusions of the European Summit in Brussels on 22 and 23 March 2005, under the heading: an attractive place in which to invest and work in Conclusion 20, it is stated that companies: must develop their social responsibility .

Likewise, the European Social Agenda, which was presented by the Commission in February 2005 and will be debated in the heart of the Council throughout this year, also speaks of promoting CSR, stating in the section a new dynamic for labour relations that: The Commission will continue to encourage corporate social responsibility. In order to increase the efficiency and credibility of these practices, the Commission, in cooperation with the Member States and leading players, will present initiatives aimed at further improving the development and transparency of corporate social responsibility .

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When dealing with this matter, it is recommendable that notice should be taken of the discussions in progress or that have taken place in the various forums in Europe, such as the Multi-stakeholder forum of the European Commission, the High Level Group of Representatives of Governments and the European Parliament.

The work carried out within the European context is therefore a fundamental framework for creating national CSR policies.

Nevertheless, we can and must also contribute to better defining common European policies through progress made in terms of national CSR policies and through the cooperation of Member States .

### Regarding the European and global nature of CSR

When dealing with corporate social responsibility, the European and the global perspectives are complementary and essential.

Corporate social responsibility is not generally limited to a company's activities within a single country and there are no solutions for several different business decisions within the framework of a single State. The global context in which many companies operate brings to light the existence of legal vacuums and lax legislations, which must be covered by means of public policies, international multilateral initiatives or social responsibility policies adopted by companies.

The global nature of CSR is expressly acknowledged in the Commission's Paper on CSR, issued in Brussels in 2002, which states that Global governance and the relationship between trade, investment and sustainable development are crucial aspects in the debate on corporate social responsibility .

Progress made in terms of CSR by companies in Spain, in as far as their activities are global, must also possess a global dimension, as well as reflecting responsible activities in all of the areas in which such companies operate.

Taking the European Union as a starting point, the concepts contained in the rulings and documents of international institutions must be

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integrated into CSR, paying particular attention to those of the ILO and its agreements, the OECD and its Guidelines for Trans-national Companies, or initiatives such as the World Business Council for Sustainable Development. It is also vital to bear in mind the role of the United Nations as a basic reference for international law and global legitimisation, with both the Universal Declaration of Human Rights and the Global Pact to be understood as two essential aspects of the framework of CSR in Spain. Similarly, the Millennium Development Goals, the anti-corruption Regulations, the Recommendations on responsible consumption and the Ruling of the High Commissioner regarding Regulations on the Human Rights responsibilities of trans-national companies and other commercial companies, all of which are UN initiatives, must also act as instruments aimed at encouraging CSR in Spain.

### Objective and definition of CSR

The objective of CSR is sustainability based on a strategic and integrating process in which the different agents of the society affected by the company's activities are identified. The development of CSR requires the establishment of channels that are necessary for the accurate identification of the different stakeholders and their needs from a global perspective, as well as the introduction of management responsibility criteria affecting the entire organisation and its value chain. Responsible policies undertaken by companies provide results that may be measured by indicators, which must be verified externally and communicated in a transparent manner.

In addition to representing a strict compliance with current legal obligations, Corporate Social Responsibility represents the voluntary integration of social, labour, environmental and human rights concerns arising from transparent relations and dialogue with stakeholders into a company's administration and management, strategy, policies and procedures, and the acceptance of the consequences and impact of its behaviour.

A company is socially responsible when it responds successfully to the expectations of its stakeholders. CSR refers to the manner in which companies are governed with regard to the interests of their

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employees, their clients, suppliers, shareholders and their ecological and social impact on society in general, with regard to a manner of managing the company that respects all its stakeholders. This involves a strategic type of approach that has to form part of the everyday management of the decision-making and operations of the whole organisation, generating value in the long term and contributing considerably to achieving lasting competitive advantages. Hence the importance of the fact that the governing bodies and the management of companies both take CSR into their outlook.

Although social responsibility is first of all the duty of companies, it extends to all organisations that contribute added value to society, no matter whether they are public or private, profit making or non-profit making.

### The scope of CSR

The scope of Corporate Social Responsibility lies both inside and outside the company.

Within the company, this refers firstly to respect for the environment in the running of the company, insofar as the quality and preservation of the environment, as a framework for life and as a source of wealth and concerns the stakeholders. Secondly, it relates to the rights of employees to free collective negotiation, to equality of opportunities between men and women, to non-discrimination based on age, racial or ethnic origin, religion or disability, to health and safety in the workplace, and to reconciliation between their personal or family life and their work.

Outside the company, it refers to strict respect for the rights of the clients and consumers that purchase the company's products and services and the rights of their suppliers. It also relates to respect for Human Rights and to non-connivance with corruption or bribery. In terms of social action, it relates to the assignment of human technical and financial resources and to economic, social, environmental and cultural projects related to people who are at a disadvantage within their family environment or in the region or regions where the company operates.

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Corporate social responsibility covers all the company's operations in the country of origin and abroad and also involves the company encouraging its suppliers and subcontractors to follow the same criteria of responsibility in their work.

CSR involves a new kind of business management that takes into account all the parties concerned through its policies, procedures, systems and measurement indicators. In these matters, it is necessary to distinguish between the processes aimed at greater responsibility of the company that are involved in this management model and some business philanthropy practices that dispense with any internal changes directed at more responsible management practices. With regard to this aspect, the public reference framework and public CSR policies will refer to social behaviour that is strictly integrated into the responsible running of the company.

### Social actors of CSR

The actors involved basically depend on the type of business activity carried out by the company and on the geographical area where it operates, so that each company will have a certain set of interested parties that will be dedicated to the responsible running of the company.

From a general point of view, the main parties involved in CSR are companies (regardless of their size) and all economic and financial organisations and associations, either public or private, profit or non-profit making.

There are also various different agents of civil society that are active in CSR: employees, consumers and citizens' interest groups represented by social institutions. These include trade unions, consumer or user organisations and responsible investment institutions. There are also a wide range of associations, foundations and Non-Governmental Organisations that cover areas such as the defence of sustainability and respect for the environment, development and humanitarian aid, the defence of Human Rights, support for a fairer social and economic structure in the world, the defence of family or professional associations, the defence of civic liberties or the promotion of CSR and Social Economy.

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## The social nature of CSR

CSR is a three-dimensional process of the company itself.

It is a process that is set in motion and developed within the company. The most important roles are played by the various social agents mentioned above. Finally, its objective is social because it is aimed at: improving the social role of the company, going further than simply complying with existing legislation; fulfilling its responsibility with regard to all the actors that participate or are beneficiaries of the results of the production process. As its name suggests, it is the company's social responsibility, its responsibility to society.

CSR as a process of dialogue and social agreement.

The circumstances required for CSR are dialogue and agreement between all the parties concerned. The outcome should be that companies adopt socially responsible practices as a result of dialogue and agreement between all the groups concerned.

## Public CSR policies

The public authorities must aid the smooth running of this process of dialogue, taking into account, on the one hand, companies and organisations and, on the other hand, the groups affected within society.

But beyond this, the public authorities may take a positive and active standpoint, supporting the responsible behaviour of companies so that in years to come and in accordance with citizens' sensitivity and demands, Spanish companies adopt responsible management practices in Spain and in their business abroad. This can be done within the company itself and by involving their suppliers and subcontractors.

CSR contributes to improving the overall standard of the company's management and helps it to play a more positive role for all its stakeholders and for society as a whole. The social use of spreading

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CSR practices may therefore be two-fold: to increase companies positive contributions to society and, above all, to consolidate a more efficient, sound and competitive business structure. Consequently, by increasing CSR it is possible to strengthen the competitiveness of the national economy and its capacity to develop. It therefore seems absolutely logical and positive for the Public Authorities to consider encouraging and expanding CSR, as it regarded as something that is clearly beneficial for the country's economy and for society as a whole.

The public authorities can and must establish public policies such as those laid out below:

Sets of policies that encourage and provide incentives for CSR, and which are applicable not only to large companies but also to SMEs.

The crucial aspects that give CSR credibility and strictness must be regulated and universalised: companies should provide reports for the interested parties and for society in general and should bear out these reports.

CSR must be promoted through education and training, information and technical support for its development among the various different agents in civil society, throughout society in general, and particularly among companies and their directors.

It must be ensured that the groups concerned enjoy the right to be heard, that is, consumers, employees, civil society organisations with interests in the company, whether they are related to the environment, Human Rights, development, etc.

Mediation between these and companies should be through the creation of instruments of discussion and coordination.

The public authorities must also promote within the State itself the same norms of responsible behaviour as it tries to encourage in society, in all its economic activities, public companies and public organisations.

Finally, the public authorities must take Social Responsibility criteria as a guide for all administrative regulations, in order to protect the

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rights of consumers, among others, to prevent the violation of human rights, to ensure that decent and non-discriminatory working standards are observed in the greatest possible measure and to respect the environment. Likewise, attempts should be made to eradicate corruption and provide protection in any other area where basic rights are seen to be vulnerable.

### CSR and socially responsible investments

To the extent that there is already pressure from some investors for companies to behave responsibly, financial institutions are responding to this demand with ethical or socially responsible products. These so-called socially responsible investments have become an important and positive means of implementing changes within this new development of companies.

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● **CSR tools**

**list of samples**

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name **Q-RES**

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description

The mission of Q-RES is to promote the production of a governing model for the company based on the idea of the social contract with the stakeholders, through a definition of a new quality standard — certifiable at an international level — for the company's ethical-social responsibility.

The idea is that companies recognised as socially and ethically responsible will enjoy the best relations with their stakeholders and will have a competitive advantage in terms of higher reputation, confidence and trust.

To attain this end, the Q-RES Model has developed a system for managing a company's ethical-social responsibility that can be adopted by private companies, public organisations and associations from the perspective of strategic management and the equitable and efficient control of the relations with the stakeholders. The Q-RES standard translates the Q-RES Management System into a certifiable standard for independent bodies. The verification task consists in ascertaining the level of the quality and effectiveness of the ethical-social instruments adopted and to highlight to the organisation the extent to which the implementation process has shifted from the quality level set in the model. Companies that adopt the Q-RES Model normally appoint an Ethics Officer, an Ethics Committee and an Ethical Auditor.

The Q-RES Guidelines describe the Q-RES Management Framework, an integrated approach to the ethical-social responsibility of a company that defines content, function, development methodology and criteria of excellence for the adoption of six instruments for the company's ethical-social responsibility:

- Ethical vision.
  - Code of Ethics.
  - Ethical Training.
  - Organisational Systems of Implementation and Monitoring.
  - Ethical-Social Accountability.
  - External Verification.
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name **Q-RES**

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kind of tool Guidelines for management.

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year of publication 2001

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support Paper

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language Italian/English.

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target group Small medium and big company.

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subjective rating [0=not useful — 5=very useful] 4

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promoter Q-Res Management Framework.

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about the promoter Italian private organisation.

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copyright Yes

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could be useful for other target groups? Yes

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could be useful for other countries? Yes

---

easy to translate? It's available in English.

---

easy to put on line? It's necessary a specific work.

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why do I find the tool interesting? Like guidelines.

---

what missing/wrong? Is necessary but not enough.

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does the tool follow any standard? if yes: which? No

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source <http://www.gres.it>

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name **NAI INDEX (NASCO Project)**

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description

Inside the NASCO Project (NEW APPROACH FOR SMALL AND MEDIUM-SIZED ENTERPRISES TO THE COMPANIES' SENSE OF SOCIAL RESPONSIBILITY), NAI INDEX is a tool valorising and measuring a SME's social responsibility.

In particular, the self-evaluation method means that a SME learns about social responsibility through the process itself and learns about areas of success and areas for improvement. NAI would be a tool ad hoc for SMEs that wish to use it as an internal development tool or to show their social efforts to the outside world and thus receive an impartial verification of the result.

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kind of tool

NAI is a self-evaluation tool for measuring the Social Responsibility of a SME (Sme Social Responsibility-SSR), forcing it to reflect on its social commitment, providing results as an opportunity to discuss strong sides and areas of improvement. NAI is comprised of:

- A work sheet (screenshot).
- A score sheet.
- A points sheet.
- A chart (subscription).
- Two appendixes.

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year of publication 2003

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support

Paper, web site, cd, publication ( Investire sulla responsabilit sociale , Incatasciato/De Micheli/Pallaria, Ed. Franco Angeli, Italia 2003).

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language Italian

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target group SME

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subjective rating [0=not useful — 5=very useful]4

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name **NAI INDEX (NASCO Project)**

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promoter

EBLA (ENTE BILATERALE LAVORO E AMBIENTE FEDERLAZIO - CGIL - CISL- UIL).

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about the promoter

Co-funded by the ESF article 6 and promoted by EBLA (Ente Bilaterale Lavoro e Ambiente) - in partnership with Cescot Nazionale, Ecipa Lazio, Formare (Italy), Ceefia (France), Cria (Spain), Omega Technology (Greece) and with the support of entrepreneurial and handicraftsmen associations (among which CNA, Confesercenti and Federlazio) and of social partners (CGIL, CISL and UIL).

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copyright Yes

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could be useful for other target groups?

It has been expressly designed for micro, small and medium enterprises, even if it can be used in every kind of organisation in which CSR concept is still new and confuse.

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could be useful for other countries? Yes

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easy to translate? Yes

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easy to put on line? Is online.

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does the tool follow any standard? if yes: which?

NAI index allow a comparison (benchmarking) to internationally recognised principles and standards and the starting of own environmental, social and economic performances' deep comprehension and empowerment.

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source <http://www.e-nasco.com>

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name **"Cantieri Programme" for Social Balance  
in Public Administration**

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description

SR guidelines addressed to Public Administration.

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kind of tool

Guidelines to help the organization of P.A. to work with social accountability .

Manual about the social accounting.

Tools for the building of a survey system.

Tools for the writing of the final document of accountability.

*The products are the results of an activity of laboratory and benchmarking.*

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year of publication 2004

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support Paper, website.

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language Italian

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target group Public administration.

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subjective rating [0=not useful — 5=very useful]4

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promoter

Department of public function (Presidency of Council of Ministers).

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about the promoter

Cantieri is realized with the contribution of more partner: Formez, Scuola Superiore della pubblica amministrazione (SSPA), Scuola Superiore per la formazione e la specializzazione dei dirigenti della pubblica amministrazione locale (SSPAL), Confindustria, Associazione Nazionale Comuni Italiani (ANCI), Unione delle Province d'Italia (UPI), Conferenza dei Presidenti delle Regioni e delle Province Autonome, Provincia di Milano, Provincia di Lucca, Regione Lombardia, Union-camere, Federculture, Forum PA. Cantieri is open for the submission of new partner.

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copyright Yes

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name **"Cantieri Programme" for Social Balance  
in Public Administration**

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could be useful for other target groups?

Yes, but only some tools can be useful.

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could be useful for other countries? Yes

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easy to translate? Not all.

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easy to put on line? It s on-line.

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why do i find the tool interesting?

Represents a complete method of survey of social accountability and is based on the previous experiences inside the italian public organisms.

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what missing/wrong? Missing of valuation tools.

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does the tool follow any standard? if yes: which? No

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source <http://www.cantieripa.it>

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name **Social Statement (CSR-SC Project)**

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description

Auto-valuation tool of the level of the social responsibility. Is proposed to the enterprises in order to undertake the process of the Corporate Social Responsibility.

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kind of tool

Auto-valuation questionnaire for enterprises. The Social Statement is made up of two documents to compile:

- The identifying Card.
  - The Set of pointers that is constituted gives:
    - Æ Usable common pointers from all the enterprises.
    - Æ Pointers who can themselves be applied to the enterprises with more than 50 dependent to integration of the common pointers.
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year of publication 2004

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support Paper, website.

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language Italian

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target group Enterprises

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subjective rating [0=not useful — 5=very useful]2

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promoter Ministry of Labour and Welfare.

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about the promoter

Multi-Stakeholder Italian Forum for the Corporate Social Responsibility (CSR Forum).

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copyright Yes

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could be useful for other target groups? No

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could be useful for other countries? Yes

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name **Social Statement (CSR-SC Project)**

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easy to translate? Yes

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easy to put on line? Is on-line.

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why do i find the tool interesting? Only for his visibility at national level.

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source

<http://www.welfare.gov.it/EaChannel/MenuTematiche/csrs/DocumentiUfficiali/socialstatement.htm>

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name **Guidelines for the Reporting of Sustainability (G3)**

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description  
Italian version of guidelines of the Global Reporting Initiative (GRI) of Amsterdam.

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kind of tool  
Guidelines about sustainable reporting of different kind of organisations.

---

year of publication 2006

---

support Paper, PDF.

---

language Italian

---

target group Different kind of organization.

---

subjective rating [0=not useful — 5=very useful]3

---

promoter Global Reporting Initiative.

---

about the promoter Unioncamere

---

copyright Yes

---

could be useful for other target groups?  
Yes, some tools can be useful

---

could be useful for other countries? Yes

---

easy to translate? Is a multilingual product.

---

easy to put on line? Is on line.

---

does the tool follow any standard? if yes: which? No

---

source  
<http://www.globalreporting.org/Home/LanguageBar/Italian.htm>

---

---

name **Study Group for Social Reporting (GBS)**

---

description

The document presents and describes the procedural standards and information about accountability practices, which the Study Group considers essential in preparing the social report.

---

kind of tool

Social reporting Guidelines of the Study Group for Social Reporting.

---

year of publication 2001

---

support Paper, website (PDF).

---

language Italian / English.

---

target group Target group.

---

subjective rating [0=not useful — 5=very useful]3

---

promoter GBS

---

about the promoter

The first meeting of the G.B.S. steering committee took place in October 1998 with a considerable attendance by 32 members: 13 as representatives of Italian Universities, the others as researchers and professionals involved in social reporting activities (Professional order of the Doctors Commerces graduate, professional Order of the Accountants, several research institutes, audit firms like KPMG, PricewaterhouseCoopers, Arthur Andersen and Ernst & Young, etc.). After a three-year research period G.B.S. has issued the Social Reporting Guidelines as an important contribution on accountability practices with a publication in Rome on May 3 2001. On October 2001 officially G.B.S. became a legal entity as a non-profit research association. The G.B.S. association has decided to maintain the original name and provided a well-organized governance structure with a large number of new members and the cooperation with Universities and research institutions.

---

---

name **Study Group for Social Reporting (GBS)**

---

copyright Yes

---

could be useful for other target groups? No

---

could be useful for other countries? Yes

---

easy to translate? It s available in English.

---

easy to put on line? It s on line.

---

why do i find the tool interesting?

It contains some indications for the calculation of value added.

---

does the tool follow any standard? if yes: which?

The document derives partly from analysis and comparison with the most highly regarded accountability models at an international level.

---

source <http://www.gruppobilanciosociale.org>

---

name **The Social Index**

---

description

A tool for measuring the social responsibility of private and public companies and organisations. It forces to reflect on the social commitment, also working out areas of improvement. [what we want / what we do / what we get].

---

kind of tool Self-evaluation-tool.

---

year of publication 2001

---

support Hardcopy, pdf-download.

---

language English, Danish.

---

target group CEOs of medium and big enterprises.

---

promoter The Social Index [NGO].

---

about the promoter

The NGO was founded to develop this tool together with the KPMG [consultancy and audit firm] and the Danish National Institut of Social Research.

---

copyright Yes

---

could be useful for other target groups?

Enterprises with not less than 50 employees.

---

could be useful for other countries? Yes

---

easy to translate? Yes — but it's quite a long tool.

---

easy to put on line? Not easy.

---

why do I find the tool interesting?

It covers a wide range of concrete social engagement with very detailed questions. If a company obtains more than 60 out of 100.

---

---

name **The Social Index**

---

why do I find the tool interesting?

Points it acquires the right to use the Social-Index-Label in a three year period.

---

what missing/wrong?

The acceptance in Denmark is lower than expected.

---

does the tool follow any standard? if yes: which? No

---

source [www.detsocialeindeks.dk](http://www.detsocialeindeks.dk)

---

name **Better Business Journey**

---

description

A tool for measuring the social responsibility of private and public companies and organisations. It forces to reflect on the social commitment, also working out areas of improvement. [what we want / what we do / what we get].

---

Kind of tool Self-evaluation-tool.

---

Year of publication 2001

---

Support Hardcopy, pdf-download.

---

Language English, Danish.

---

Target group CEOs of medium and big enterprises.

---

Promoter The Social Index [NGO].

---

About the promoter

The NGO was founded to develop this tool together with the KPMG [consultancy and audit firm] and the Danish National Institut of Social Research.

---

Copyright Yes

---

Could be useful for other target groups?

Enterprises with not less than 50 employees.

---

Could be useful for other countries? Yes

---

Easy to translate? Yes — but it s quite a long tool.

---

Easy to put on line? Not easy.

---

Why do I find the tool interesting?

It covers a wide range of concrete social engagement with very detailed questions. If a company obtains more than 60 out of 100 points it acquires the right to use the Social-Index-Label in a three.

---



---

name **Better Business Journey**

---

why do I find the tool interesting? Year period.

---

what missing/wrong?

The acceptance in Denmark is lower than expected.

---

does the tool follow any standard? if yes: which? No

---

source [www.detsocialeindeks.dk](http://www.detsocialeindeks.dk)

---

name **High 5. Reporting handbook for SMEs**

---

description

A guideline which helps enterprises to integrate their social and environmental activities in a structured form in their official communication by publishing a sustainability report. It also contains casuistics and examples of good practices.

---

kind of tool Guideline

---

year of publication 2004

---

support Hardcopy, pdf-download.

---

language English, Spanish — meanwhile maybe some more.

---

target group

CEOs of SMEs who already have a little knowledge of CSR.

---

subjective rating [0=not useful — 5=very useful]5

---

promoter Global Reporting Initiative [GRI].

---

about the promoter

The GRI is a worldwide organisation [the center is in Amsterdam] which develops standards and a framework for sustainability reporting. Meanwhile these standards are internationally accepted. Most of the sustainability reports refer to GRI.

---

copyright Yes

---

could be useful for other target groups?

Big enterprises, NGOs, public organisations. The framework contains sector supplements for different branches.

---

could be useful for other countries?

The framework contains national annexes [work in progress].

---

easy to translate? It already exists in different languages.

---

---

name **High 5. Reporting handbook for SMEs**

---

why do I find the tool interesting?

It is developed together with a lot of different stakeholder-groups and has a worldwide acceptance. Therefore it is of special interest for SMEs who are part of a supply-chain and work for big enterprises.

---

what missing/wrong?

It is a quite difficult tool and needs time to be used.

---

does the tool follow any standard? if yes: which?

Global Reporting Initiative [GRI], which gives a worldwide framework for reporting about sustainability and CSR-activities.

---

source [www.globalreporting.org/workgroup/sme/intro.asp](http://www.globalreporting.org/workgroup/sme/intro.asp)

---

---

name **Instruments of respACT Austria**

---

description

A toolbox for SMEs to show the relevance and the opportunities of a CSR-strategie. Toolboxes are developed for different sectors, e.g. logistics and transports, tourism, paper, etc. Each toolbox consists of:

- CSR-manual.
- CSR-self-test.
- Do it yourself -guidebook.

The toolbox is distributed via chamber of commerce to all SMEs in Austria.

---

kind of tool

Self-evaluative closed test [with discrete options, checkboxes].

---

year of publication 2006

---

support Paper, pdf-download.

---

language German

---

target group CEOs of Austrian SMEs.

---

subjective rating [0=not useful — 5=very useful] 4

---

promoter RespACT Austria.

---

about the promoter

NGO for facilitating social responsibility in enterprises; financed by the chamber of commerce and the ministry of economy and labour affairs, ministry for social affairs, ministry for agriculture.

---

Copyright No

---

Could be useful for other target groups? No

---

Could be useful for other countries? Yes

---

.....

---

name **Instruments of respACT Austria**

---

Easy to translate? Yes, very easy to translate.

---

why do I find the tool interesting?

Very short, easy to fill — a good base for starting to speak about CSR with an enterprise.

---

does the tool follow any standard? if yes: which? No

---

source [www.respact.at](http://www.respact.at); [www.csrleitfaden.at](http://www.csrleitfaden.at)

---

name **Sustainability Statement**

---

description

The Sustainability Statement is intended to promote monitoring and transparent communication of the policies implemented, in order to construct an effective dialogue with the stakeholders, as well as measuring of the financial, social and environmental performance so as to contribute to the planning of activities for their improvement. With this document it is intended to offer the stakeholders an instrument that focuses on the company's financial sustainability, market sustainability, social sustainability and environmental sustainability. Its principal features are:

- Full enhancement of the environmental dimension, as well as the financial and social.
- Caring for the welfare of future generations as stakeholders who should be given a voice.
- Capability of marrying the global and local dimensions of development.
- Degree of interaction with those in need.
- Capability of being the result of a process of integration in the policies and management of the socio-environmental variables within the organisation.

---

kind of tool Code of conduct or charte of values.

---

support Paper

---

language Italian

---

target group Small medium and big company.

---

subjective rating [0=not useful — 5=very useful]3 - 5

---

Could be useful for other target groups? Yes

---

Could be useful for other countries? Yes

---

Easy to put on line? It's necessary a specific work.

---

.....

---

name **Sustainability Statement**

---

why do I find the tool interesting? Is free and not standard.

---

what missing/wrong? Is necessary but not enough.

---

does the tool follow any standard? if yes: which? No

---

source Google voice: Sustanaibility Statement.

---

---

name **Code of Ethics**

---

description

The Code of Ethics\* is the instrument proposed as the thread that draws together the principal values of the company and the everyday relations interwoven with the stakeholders. It performs an orienting and guiding role in the formulation of decisions and in the making of choices in which there is a degree of latitude (on the part of those making them) that can result in an ethical risk in terms of undermining rights and disregarding the expectations legitimately formed by both the stakeholders that are in a relationship with the company, and the company itself. Normally it has three functions:

- The function of legitimisation: it defines the scope of the legitimate expectations between the parties.
- Cognitive function: it endorses the ethical principles on which the company bases its conduct and makes the distinction between acceptable and unacceptable conduct.
- Incentivising function: it directs individual conduct, limiting its arbitrariness to the full extent possible in the absence of specific rules.

---

kind of tool Code of conduct.

---

support Paper

---

language Italian

---

target group Small medium and big company.

---

subjective rating [0=not useful — 5=very useful]3-5

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to put on line? It«s necessary a specific work.

---

why do I find the tool interesting? Is free and not standard.

---

.....



---

name **Code of Ethics**

---

what missing/wrong? Is necessary but not enough.

---

does the tool follow any standard? if yes: which? No

---

source Google voice: Code of Ethics.

---

name **SA8000**

---

description

SA 8000 standard to ensure equitable conditions of work in companies, ethical supply of resources and an independent monitoring process to safeguard the workers: the SA 8000 standard was the first standard dealing with companies social responsibility and applicable to companies of any product sector, that was published at an international level for assessing their compliance with the minimum requirements in terms of human and social rights. It lays down eight requirements connected to the principle human rights and one requirement concerning the management of social responsibility within a company such as child labour, slave labour, health and safety, freedom of action and the right to collective bargaining, discrimination, disciplinary procedures, working hours and remuneration. Conformance to the afore-mentioned requirements is confirmed through the certification issued by an independent body aimed at demonstrating the company's compliance with the standard's social responsibility requirements. It can be applied in developing countries, industrialised countries, in small and large companies and in bodies in both the private and public sectors.

---

kind of tool International standard.

---

year of publication 1997 aprox.

---

support Paper and informatic form.

---

language English,french,italian,

---

target group Small medium and big company.

---

subjective rating [0=not useful — 5=very useful]5

---

promoter Social Accountability International (SAI).

---

about the promoter International organisation.

---

.....

---

name **SA8000**

---

copyright Yes

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? It's necessary an organisation.

---

why do I find the tool interesting?

Is a standard recognized on international milieu.

---

---

name **Social Statement**

---

description

The Social Statement is a structured document that a company, on a voluntary basis, presents at the end of a financial year and that, in a summarised form, renders an account of the results achieved, reports the financial resources, the skills and the timescales of the resources used to promote social activities. By means of the Social Statement companies can express the concept of ethics in terms of marketing and reputation thus responding to the ever increasing demands from public opinion for information and transparency.

---

kind of tool Guidelines

---

year of publication 2001

---

support Paper

---

language Italian

---

target group Small medium and big company.

---

subjective rating [0=not useful — 5=very useful]5

---

promoter GBS

---

about the promoter Italian private organisation.

---

copyright Yes

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? It's necessary a specific work.

---

why do I find the tool interesting? Like all guidelines, but not standard.

---

.....

---

name **Social Statement**

---

Does the tool follow any standard? If yes: which? No

---

Source [www.bilanciosociale.it/GBS.htm](http://www.bilanciosociale.it/GBS.htm)

---

name **Women.pl. Gender Index**

---

description

Gender Index is a collection of indicators that describes equality of status of women and men in companies. 7 aeries have been analyzed:

1. Recruitment of employees.
2. Access to promotion.
3. Protection against loss of jobs.
4. Access to trainings.
5. Salaries.
6. Protection against sexual harassment and mobbing.
7. The possibility of combining professional and family duties.

38 qualities were described. Questionnaires were directed to 3 groups:

- Human recourses.
- Employers.
- Employees.

---

kind of tool Closed test

---

year of publication 2006

---

support Paper

---

language Polish

---

target group

There are two target groups: small and medium and big enterprises.

---

subjective rating [0=not useful — 5=very useful]5

---

promoter UNDP

---

about the promoter United Nations Development Program in Poland.

---

.....

---

name **Women.pl. Gender Index**

---

copyright

UNDP has copyright. After the end of the project the access to it will be possible.

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? Yes, very easy.

---

why do I find the tool interesting? Precise, concrete, easy to fill.

---

what missing/wrong?

It was really effective as we can say on the basis of the reports of UNDP.

---

does the tool follow any standard? if yes: which?

It is first test of that kind in Poland.

---

source

Source that describes a methodology of Gender Index:  
[www.GenderIndex.pl/downloads/KoncepcjaWska\\_nikaGI](http://www.GenderIndex.pl/downloads/KoncepcjaWska_nikaGI)

---

---

name **SR Test**

---

description

It is a very short test [one page] to help the manager of enterprises to self-test their social responsibility. 27 questions organized in 6 groups. The questions are focused to the managers to help them to test how deep are the RS implanted in their organization.

---

kind of tool

Self-evaluative closed test [with discrete options, checkboxes].

---

year of publication 2006

---

support Paper

---

language Spanish

---

target group

Medium enterprises, at least, with an internal structure [departments, areas, etc.].

---

subjective rating [0=not useful — 5=very useful]2

---

promoter Foundation

---

about the promoter NGO, the public social face of a bank.

---

copyright Yes, but negotiable.

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate?

Yes, but must be adapted to the particularities of each country framework [and laws].

---

easy to put on line? Yes, very easy.

---



---

name **SR Test**

---

why do I find the tool interesting? Short, concrete, easy to fill.

---

What missing/wrong?

Some of the questions are covered by the laws, so they are not strictly RS questions. Much focused to work relations, not environmental or inter-business. Only asks the managers, not the workers.

---

Does the tool follow any standard? If yes: which? No

---

name **CheckList de Responsabilidad Social**

---

description

Long test to evaluate the efforts made by the enterprise in order to improve RS.

---

kind of tool

Evaluative closed test [with discrete options, checkboxes]. Must be done by an external interviewer and may be in more than one session. Include a very well done document that illustrates what is the RS.

---

year of publication 2006

---

support Paper

---

language Portuguese

---

target group

Mainly big enterprises or medium with, at least, with an internal structure [departments, areas, etc.].

---

subjective rating [0=not useful — 5=very useful] 4

---

promoter Instituto Ethos (Brasil).

---

about the promoter

NGO, 940 members (enterprises) that represent 30% Brasil economy.

---

copyright Yes, but negotiable.

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate?

Yes, but must be adapted to the particularities of each country framework [and laws].

---

---

name **CheckList de Responsabilidad Social**

---

easy to put on line? Yes, very easy

---

Why do I find the tool interesting?

Exhaustive, with details and well constructed.

---

What missing/wrong?

May be is to soft for the European situation. Some questions are clearly covered by the European laws.

---

Does the tool follow any standard? If yes: which? No

---

Source [www.ethos.org.br](http://www.ethos.org.br)

---

name **Responsabilidad Social de las empresas.  
Guía para una comunicación eficaz**

---

description  
Divulgative document showing what are doing some enterprises in the SR field. Comes with an exhaustive document that shows how to communicate (externally, internally and with the press) and a self evaluation test.

---

kind of tool Divulgative/marketing tool.

---

year of publication 2004

---

support Paper

---

language Spanish

---

target group Mainly big enterprises.

---

subjective rating [0=not useful — 5=very useful]5

---

promoter European Comission.

---

about the promoter Public institution.

---

copyright No

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? Yes, very easy.

---

why do I find the tool interesting? European mix, easy to read, practical.

---

what missing/wrong?  
The European view is a little far view for the SMEs.

---

does the tool follow any standard? if yes: which? No

---

.....

---

name **ABC of the main instruments of corporate social responsibility**

---

description  
Long document (64 pages) showing the main issues about SR. Include chapters about Codes of conduct, labels, standards, reporting and resources.

---

kind of tool Theoretical frame, official document.

---

year of publication 2004

---

support PDF

---

language English

---

target group Public entities, big enterprises.

---

subjective rating [0=not useful — 5=very useful] 5

---

promoter European Commission.

---

about the promoter Public institution.

---

copyright Yes

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? Must be online.

---

why do I find the tool interesting? Official vision of SR.

---

what missing/wrong?  
Useful for big enterprises and official agencies but not for SMEs.

---

does the tool follow any standard? if yes: which? No

---

.....

---

name **SGE21**

---

description Standard for the SRE evaluation (draft).

---

kind of tool Divulgative/marketing tool.

---

year of publication 2005

---

support Paper

---

language Spanish

---

target group Enterprises and consultants.

---

subjective rating [0=not useful — 5=very useful]4

---

promoter

Foretica (Foro para la Gestión de la Ética en las Organizaciones).

---

about the promoter NGO

---

copyright No

---

could be useful for other target groups? No

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? Yes, very easy.

---

why do I find the tool interesting? SRE standard.

---

what missing/wrong?

Only a draft, but must be able to apply to SMEs.

---

does the tool follow any standard? if yes: which? No

---

---

name **Practical guide to improve SR in the enterprises**

---

description

Guide to help the enterprises to identify or improve SR practices. Include guidelines to prepare a SR report.

---

kind of tool Divulgative/marketing tool. Self-evaluative tool.

---

year of publication 2005

---

support Online

---

language Spanish

---

target group Enterprises

---

subjective rating [0=not useful — 5=very useful]3

---

promoter NGO

---

about the promoter NGO

---

copyright No

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? It is an online tool.

---

why do I find the tool interesting? On line tool. Easy to fill.

---

what missing/wrong? Is still available?

---

does the tool follow any standard? if yes: which? No

---

Source

<http://www.csreurope.org/uploadstore/cms/docs/SMEKey.pdf>

---

---

name **Norma SA8000**

---

description Social responsibility international standard.

---

kind of tool Standard

---

year of publication 2001

---

support PDF

---

language Spanish

---

target group Enterprises

---

subjective rating [0=not useful — 5=very useful]3

---

copyright Yes

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? Yes

---

why do I find the tool interesting? Official Standard.

---

what missing/wrong?  
Applies better to big enterprises who deal with foreign countries.

---

does the tool follow any standard? if yes: which? Yes, SA8000.

---



---

name **DERES SR tools**

---

description

Guidelines to report the Social Balance and self-evaluation test.

---

kind of tool Divulgative/marketing tool. Self-evaluative tool.

---

year of publication 2005

---

support PDF

---

language Spanish

---

target group Enterprises

---

subjective rating [0=not useful — 5=very useful]3

---

promoter DERES

---

about the promoter Enterprises organization (Uruguay).

---

copyright Yes

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? No, too long. Better in paper.

---

why do I find the tool interesting? Exhaustive

---

what missing/wrong?

May be applies better to non European countries. Some concepts are different (f.ex. the donations are considered RS).

---

does the tool follow any standard? if yes: which? No

---

source [http:// www.deres.org.uy](http://www.deres.org.uy)

---

.....

---

name **Código de gobierno para la empresa sostenible**

---

description  
Guidelines addressed to the enterprises to help them to drive their business in a SR way.

---

Kind of tool  
Guidelines or Route book . Medium document (35 pages).

---

year of publication 2006

---

support Paper

---

language Spanish

---

target group Governors, politicians, big enterprises.

---

subjective rating [0=not useful — 5=very useful] 1

---

promoter  
Foro Empresa y desarrollo sostenible , Fundaci n Entorno.

---

about the promoter NGOs, public organizations.

---

copyright Yes, but negotiable.

---

could be useful for other target groups? No

---

could be useful for other countries? Yes

---

easy to translate? No

---

easy to put on line? Yes, very easy.

---

why do I find the tool interesting? Mainstreaming document.

---

what missing/wrong? Theoretical, hard to implement in SMEs.

---

does the tool follow any standard? if yes: which? No

---

.....

---

name **Guía Transparencia - Fundación lealtad**

---

description SR guidelines addressed to NGOs.

---

kind of tool Guidelines to help the NGOs to work with transparence.

---

year of publication 2002

---

support Paper

---

language Spanish

---

target group NGOs

---

subjective rating [0=not useful — 5=very useful]2

---

promoter Fundaci n Lealtad.

---

about the promoter NGO

---

copyright Yes, but negotiable.

---

could be useful for other target groups? No

---

could be useful for other countries? Yes

---

easy to translate? Yes

---

easy to put on line? Is on-line.

---

why do I find the tool interesting?  
The target group (NGOs) is a very heterogeneous group that usually is exempt of strong controls and quality standards.

---

what missing/wrong? Must be a more practical tool.

---

does the tool follow any standard? if yes: which? No

---

source [www.fundacionlealtad.org](http://www.fundacionlealtad.org)

---

---

name **SR Test**

---

description

It is a very short test [one page] to help the manager of enterprises to self-test their social responsibility. 27 questions organized in 6 groups. The questions are focused to the managers to help them to test how deep are the RS implanted in their organization.

---

kind of tool

Self-evaluative closed test [with discrete options, checkboxes].

---

year of publication 2006

---

support Paper

---

language Spanish

---

target group

Medium enterprises, at least, with an internal structure [departments, areas, etc.].

---

subjective rating [0=not useful — 5=very useful] 2

---

promoter Foundation

---

about the promoter NGO, the public social face of a bank.

---

copyright Yes, but negotiable.

---

could be useful for other target groups? Yes

---

could be useful for other countries? Yes

---

easy to translate?

Yes, but must be adapted to the particularities of each country framework [and laws].

---

easy to put on line? Yes, very easy.

---

.....

---

name **SR Test**

---

why do I find the tool interesting? Short, concrete, easy to fill.

---

what missing/wrong?

Some of the questions are covered by the laws, so they are not strictly RS questions. Much focused to work relations, not environmental or inter-business. Only asks the managers, not the workers.

---

does the tool follow any standard? if yes: which? No

---

## Contact grid

---

country **Austria**  
organisation Institut für Humanistisches Management  
name Peter Floquet  
number phone +43 17963798 number fax +43 17963798-10  
e-mail *p.floquet@human.or.at* web *www.human.or.at*

---

country **Poland**  
organisation Women Online-Internet Media  
name Halina Kustosz  
number phone +48 228910741 number fax +48 228910741  
e-mail *info@women.pl* web *www.women.pl*

---

country **Slovakia**  
organisation Employment Institute  
name Ivana Rajecov  
number phone +42 1252621084 number fax +42 1252621086  
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# sr



Alter Action Insertion



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