Corporate Social Responsibility: A Review of the Literature

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Introduction

This paper provides an overview of the literature about Corporate Social Responsibility, and presents some of the key debates in this area. After considering how CSR might be defined, the paper provides context for the debate by outlining social, economic and political factors driving the development and implementation of CSR. There is then a discussion of the contested nature of CSR, in particular in terms of its instrumental or normative value. Such debates are then related to notions of the role and nature of corporations. Finally, the role in CSR of the manager and issues relating to stakeholders and diversity are considered.

What is Corporate Social Responsibility?

The precise nature of CSR is understood in different ways, with differences in understanding or representation of the concept relatable to different paradigms and concerns. Although there are several contested notions of what CSR should be and how it should work, there is some agreement upon what it broadly entails. A number of concepts and issues are subsumed under the heading of CSR, including human rights, environmental responsibility, diversity management, sustainability, and philanthropy (Amaeshi & Adi, 2006), meaning that it is a complex area with an interdisciplinary focus.

It is generally agreed that CSR involves corporations voluntarily exceeding their legal duties to take account of social, economic and environmental impacts of their operations. For example, the European Commission defines CSR as:

"a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis" (European Multistakeholder Forum on CSR, 2004: 3)

Similarly, the Chartered Institute of Personnel and Development (CIPD) considers CSR to involve corporations taking responsibility for their "impact economically, socially, environmentally and in terms of human rights" (CIPD website). The UK Corporate Responsibility Bill (2002) suggests that corporations should "take all reasonable steps to minimise any negative environmental, social and economic impacts" (Article 7b). These definitions tend to emphasise the avoidance of harm, based on the notion of a shared responsibility towards 'stakeholders' and the achievement of sustainability, whereas for others, CSR necessarily entails actively seeking to achieve positive change. For example, McWilliams & Siegel (2001) define CSR as "actions that appear to further some social good, beyond the interests of the firm and that which is required by law" (117), and similarly Carroll's (1991) 'Pyramid of Corporate Social Responsibility' includes philanthropic requirements.
The role of the stakeholder is key to a CSR approach, with stakeholders understood to include:

"...any person who may be affected by any operations to which a report applies and includes but is not limited to: (a) shareholders and investors (b) employees (c) communities (d) individuals" (Corporate Responsibility Bill, 2002, Article 3)

Others have expanded the stakeholder definition beyond individuals and groups to include, for example, the environment (Haigh & Griffiths, 2007). The notion of the stakeholder translates into accountability on the part of a company, whether to people or non-human stakeholders (Jacobs, 1997).

Even such a brief overview of definitions of CSR begins to demonstrate the contested nature of the concept. As will be discussed in more depth below, there is particular debate around the idea of whether or not CSR is about instrumental value (acting responsibly as being good for business) or intrinsic/normative value (acting responsibly as a moral imperative). However, first of all I will look at the wider context to provide background to these arguments.

**Some Background**

Consideration of the social, economic and political context demonstrates how CSR forms part of a wider strategic direction being taken internationally with regard to state/market relations and the pursuit of a range of objectives and goals. The context is in part provided by concerns about the numerous examples of irresponsible behaviour on the part of corporations, ranging from colluding with oppressive regimes and in the overthrowing of governments (Alston, 2005) to issues relating to working conditions and the impact of unethical marketing practices (Richter, 2001). Such examples have demonstrated the need for the worst excesses of business to be curbed. The globalised economy is understood to raise important issues for businesses and governments due to changes in patterns of production and consumption. In particular it is noted that the manufacturing of goods is “highly mobile” (Cassell, 2001:263) and that supply chains are often dispersed transnationally, creating difficulties in terms of legislation and regulation. The relative power of large corporations compared to that of certain states is significant:

"In their negotiations with the governments of host countries their ability to pick up and leave provides them with a great deal of leverage over states dependent upon the jobs that they provide" (Wells & Elias in Alston, p144, 2005)

Economic globalisation therefore presents challenges to the ability of states to protect people’s rights (Cassell, 2001). The notion of corporate social responsibility is part of the ‘third way’ (Gond & Matten, 2007), where the role of the state is now to provide "steering for the promotion of social development and social justice" (Giddens, 2001: 6). There is increased involvement of the private sector in traditionally statutory provision through privatisation and public/private partnerships (e.g. see Meehan, 2003). Economic policies have created a need for markets and business to self-regulate in order to continue to pursue an international free market economy, but also to ensure sustainability (of economic, human and other resources, and of the environment). CSR is seen as a solution to these problems of regulation.

The private sector is increasingly seen as a key player in the achievement of many national and international strategic objectives for governments, which is also enabled by CSR. For example, in the UK, CSR is understood:

"to maximise the positive contribution that businesses can make to the UK’s objectives on international sustainable development - including HR, trade and investment, poverty eradication, environmental protection and corruption - whilst at the same time effectively tackling adverse impacts" (Department for Trade and Industry, 2004: 2)

These objectives are related to a range of international agreements such as the Millennium Development Goals and
targets agreed upon at the World Summit on Sustainable Development. The European Multistakeholder report identifies key texts to guide CSR development by business, including some key international texts and guidelines that were developed with and for business in particular, such as the OECD Guidelines for Multinational Enterprises (MNEs) (1977, revised 2000), the UN Global Compact (2000) and the ILO Declaration of Principles concerning MNEs and social policy. The report also refers to a range of multilateral and regional agreements relating to human rights, environmental development, consumer protection and worker's rights, which are aimed at the state level, but which they envisage acting as an 'inspiration' to companies in developing CSR strategies. An overview of these various agreements and guidelines is provided below.

Within the UK, legislation has placed a duty on nearly all corporations to report on their treatment of issues included under the umbrella of CSR. The Corporate Responsibility Bill (2002) outlined this duty and penalties for non-compliance, which range from fines to the cessation of operations and imprisonment. Requirements to report the ways in which corporations give consideration to and deal with environmental, social and economic factors, are intended to promote transparency so that companies are able to be held accountable for their operating procedures by consumers and pressure groups. There are a number of incentives for CSR related activities, for example the Dow Jones Sustainability Index and FTSE4Good Index promote environmental reporting, and the Association of Chartered Certified Accountants (ACCA) gives awards for social and environmental reporting internationally (for example see the ACCA website). Reporting consequently has the capacity to add value to a particular brand or to contribute positively to corporate image. In particular, it is seen to enable investors and consumers to make informed choices. Evidence suggests that ethical consumerism is on the rise (Involve, 2005), with sales of ethically marketed goods rising significantly year on year (New Economics Foundation, 2005). In this sense, the power of the ethical consumer and/or investor to pressurise businesses into ethical behaviour through the exercise of choice replaces regulation and legislation as a force for change.

So from a political or governmental perspective, CSR can be seen as a duty (having intrinsic or normative value), but there are also material incentives for corporations to be socially responsible, relating to sustainability and apparent consumer preferences for ethical business (CSR as having instrumental value). In the following section, I will focus more closely upon the debate concerning these two apparently distinct motivations for CSR.

The Instrumental/Normative Debate

A great deal of CSR literature is concerned with the perceived dichotomy of the normative and instrumental approaches. Much of the literature promotes the 'business case' for CSR with many claiming that "ethics can be good for business" (Swain in The Independent, 2007). CSR is understood to be a means of distinguishing and protecting brands and creating trust, and to attract and retain both potential employees and consumers. It is argued that CSR needs to be made relevant to the concerns of business people by emphasising and focusing on this 'instrumental' approach:

"CSR needs to be reconstructed in an instrumental linguistic praxis to be meaningful to managers in their day-to-day pursuits of organisational goals and objectives" (Amaeshi & Adi, 2006: 3)

Beesley & Evans (1978) suggest that governments should promote CSR through taxation and regulation to ensure that it is profitable for corporations to pursue CSR, and that it is only an achievable goal if competitive pressures are removed.

However, those who take a normative approach express the concern that an instrumentalist approach diminishes the underpinning ethical principles of CSR:

"Many HR advocates resist any arguments to the effect that a corporate HR agenda is 'good business' because that argument commodifies basic principles of human dignity and thus surrenders the moral high ground. In this view, corporations should protect human rights
because it is the right thing to do, whether it is profitable or not" (Steinhardt in Alston, 2005: 179)

In effect, the normative/instrumental debate rests upon different notions of what the 'bottom line' of business might be. The different approaches themselves can be understood to be "underpinned by substantively differentiating, relative logics of emotional rationalism on the one hand, and instrumental rationalism (rational choice) on the other" (Amaeshi & Adi, 2006: 1). Interestingly, Reinhardt (in Hay et al, 2005) notes that the normative and instrumental arguments are often used simultaneously. For example:

"CR involves a change in company motivation. This may stem from the ethical attitudes of the managers in an industrial company, or...from an awareness that the company's own interests are best served by an enlightened policy" (Beesley & Evans, 1978: 35)

It is clear that there is interplay between the two approaches, with normative understandings of ethical business informing instrumental approaches, and different ways of conceptualising CSR seem to be used to suit different contexts or audiences in order to 'sell' the idea.

It is argued that an instrumental approach would only involve acting ethically as long as it was profitable to do so, whereas a normative approach suggests a more consistent ethical performance (Gond & Matten, 2007). Research demonstrates that the driving force for corporations to adopt CSR values is often catalysed by particular events. Cassell (2001) suggests that, for the most part, the adoption of voluntary codes by MNEs came "only after embarrassing public exposes of sweatshop conditions" and, further, that "the resulting voluntary codes have been weak and their enforcement even weaker" (2001: 268) suggesting that there has been as little commitment as possible. In such cases, an instrumental approach would seem to have been inadequate in ensuring genuine commitment to socially responsible business practices. In practice, whether or not CSR is employed normatively or instrumentally by individual corporations seems likely to be differentiated according to context. As will be discussed in the following section, different approaches in particular are related in the literature to different conceptions of the role of corporations as well as to differences in personal values.

The Role and Nature of Corporations

In part, arguments about the nature of CSR can be related to different notions of the role and nature of corporations, and their relationship to society. These questions form a key part of 'business ethics' as a disciplinary area. As already suggested, CSR is rooted within a particular political discourse that assigns a particular role to corporations in relation to society and the state. Different frameworks for understanding this role can be seen to be related not only to different political perspectives, but also to religious ideas about business/commerce, as will be discussed below.

One of the most widely cited and strident opponents of the notion that corporations should be socially responsible is Milton Friedman (1970) who stated that:

"The businessmen believe that they are defending free enterprise when they declaim that business is not concerned 'merely' with profit but also with promoting desirable 'social' ends; that business has a 'social conscience' and takes seriously its responsibilities for providing employment, eliminating discrimination, avoiding pollution and whatever else may be the catchwords of the contemporary crop of reformers...Businessmen who talk this way are unwitting puppets of the intellectual forces that have been undermining the basis of a free society these past decades" (Friedman, 1970)

His position relies on the 'theory of the firm' where all activity is directed towards shareholder value (Hemingway,
Carroll (1991) suggests that economic responsibility is the 'bottom line' "because without it the others become moot considerations" (Carroll, 1991: 41). Others acknowledge that ethics and economics might sometimes clash, and suggest that corporations must move beyond the notion that profit "can alone stand as a reason for studying the ethics of business" (Chryssides & Kaler, 2005: 34).

But the purpose of the corporation is related to its status in society, and in particular, the question:

"Is the corporation the private property of the stockholders who choose to do business in the corporate form, or is the corporation a public institution sanctioned by the state for some social good?" (Boatright, 2000: 248)

Cone (2003) describes this debate as being about 'inherence' versus 'concession' - i.e. is 'incorporation' (i.e. the acquiring of corporation status) a privilege or a right? There are important implications for the role of the corporation and its ethical obligations. Questions are raised about the status of corporations as moral agents:

"...one of the most important issues to have emerged is whether, to what extent, and in what way, corporations can or should be held morally responsible. Are they simply organisations and artefacts that should be controlled, are they moral entities or quasi-moral entities with rights, or do they have some other status and are they to be viewed in some other light? The answers to the questions are not supplied by general ethical theory, which traditionally has been concerned with the actions of human individuals." (De George 1987: 206)

De George here suggests that there needs to be further consideration of the ways in which collective moral accountability can be understood. Similar issues are raised in terms of legal liability, where legislation often seeks to apply individualised conceptions of liability to corporations (Alston, 2004).

Religious as well as secular perspectives inform ideas about the nature of corporations and the limitations of acceptable business practice. In Jewish tradition, business ethics has historically been emphasised informed by legalistic codes and an aspirational model that rest upon the idea of the duality of man (simultaneously ordered to 'subdue the earth' and also with responsibility to 'serve it and keep it') (Pava, 1998). Similarly in Islam, the twin principles of khalifah (delegated responsibility) are concerned with stewardship (of the earth) and social responsibility, and much of the Qu'ran deals with economic and social conduct (Cone, 2003). The Medieval Roman Catholic Church had codes of practice relating to business, e.g. fair wages and prices and Buddhism includes notions about 'perfect livelihoods' (Chryssides & Kaler, 2005). Cone's (2003) case study of Bank Muamaltat in Indonesia demonstrated the intrinsic role that religion can play in business, as the bank studied has a Shariah department to ensure that business is carried out according to Shariah law. Further, religion can be seen to inform the ways in which companies seek to engage in philanthropic activity, for example the Bank Muamaltat community priorities include supporting the hadj pilgrimage to Mecca. Within the UK, there are numerous examples of religiously motivated corporate philanthropy, such as the various projects of Quaker George Cadbury, who aimed to "[bring] the ethical teaching of Jesus Christ to bear upon National questions and [to promote] National righteousness" (Finlayson, 1993:139). In the following section, I will consider some different ideas about the role of the manager and of personal values within CSR and some of the issues that emerge.

The Role of the Manager

The role of the manager and other key decision makers is a central concern of much CSR literature. Key staff members are understood to face a complex task in implementing CSR values in concrete situations, and potentially to lack the skills to do so. Much of the literature suggests that commitment of employees and in particular decision-makers is essential to successful CSR. The personal values of managers are understood to be important, relating to the status of the manager as a 'moral actor'. Also interactions between organisational culture and personal values of managers are seen to be significant (Hemingway, 2005).
CSR requires a high level of understanding of key issues in order to make informed ethical or responsible decisions, although:

"...there is no necessity that...responsibilities are accompanied by heightened understanding of environmental issues amongst business managers" (Purvis et al in Fineman, 2000:15)

However, it is suggested that one obstacle to the implementation of CSR is "a new set of jargon to be made concrete to their circumstances or translated into business language" (European Multistakeholder Report, 2005: 9). It is clear that the task of including CSR considerations in decision making potentially requires skills and information that managers may not have, and that this could present difficulties.

It is further suggested that there are different types of manager, differentiated by their orientation to morality and defined as 'immoral', 'amoral' and 'moral' (Carroll, 1991), and that their 'moral type' consequently influences the decisions that they make. Gellerman (1986), however, suggests that immoral choices or decisions are made by managers for different reasons - either because of a difference of opinion on what counts as an immoral decision; because it is seen to be in individual or corporate interests; because the decision maker believes that the company will condone it for its instrumental value; or because immoral choices or decisions will not be discovered. Whilst some of these might invoke the moral orientation of the actor, there is also the implication that the subjective nature of morality plays a part, or that morality is sometimes subsumed beneath a sense of duty towards the corporation. Gellerman suggests that such issues can be solved through increased surveillance and control, and the realisation of the responsibility of senior executives to clarify the line between morality and loyalty.

However, others argue that it is more important to provide ethics training to enable managers to make informed decisions, and to increase skills in ethical decision making. Such training is intended "not to convert 'unethical' individuals but rather to help the majority of essentially well-meaning people in organisations appreciate and understand the moral significance of events around them, and to respond appropriately“ (Maclagan, 1998: 2). Hemingway (2005) suggests that reflexivity about personal values might also be a useful skill for managers, but as Maclagan points out there are significant restrictions on people's ability to employ this skill. Rather than being about the rational application of principles, managers face conflicted, power-infused, pressured and resource limited application of moral principles. Consequently, questions are raised about individual moral agency and about the limitations to moral/ethical action.

Goodpaster (2007) also acknowledges these tensions and contextual limitations:

"Business ethics appears to be essential because the requirements of business life are often so intensely goal-directed that they blind individuals and organisations to the ethical aspects of what they do. Yet business ethics appears to be illegitimate because the market and our legal system place significant limitations on management discretion when it comes to decision-making criteria. Managers who appeal to ethical values, if they are not looked upon as questionably sincere, are often looked upon as going beyond their authority" (Goodpaster, p11, 2007)

It is also perhaps important to consider what might be an ethical issue, and how the definition of such issues might change over time - for example environmental issues were not always seen as ethical in nature. This implies a need for managers to be aware of constantly evolving societal values and priorities, and to be responsive to these changing concerns. So there are a number of questions raised about business people as moral actors, about ways of developing appropriate skills and knowledge, and of ensuring they act in accordance with ethical norms. In the following section, I will look at the relationship between stakeholders and corporations, and the ways in which companies might respond to external pressures and priorities from a diversity of different stakeholders.

Managing Accountability to Diverse Stakeholders
A key aspect of CSR, as suggested, is dialogue with and responsibilities to stakeholders. Carroll suggests that the notion of stakeholders enables a personalisation of responsibilities and also "delineating the specific groups or persons business should consider in its CSR orientation" (1991: 41). Some literature, though, problematises the task of identifying and engaging with stakeholders and of balancing different demands/claims. Further issues are raised about how to deal with applying and implementing particular codes of practice in different geographic and cultural contexts and the difficulties of dealing with diversity.

Definitions of different stakeholders can often be imprecise, or invoke taken for granted understandings. For example,

"While there is much reporting on 'community' often the community in question has not been clearly defined. Companies not only interact with the physical communities around their site, but also have any number of 'communities of interest' with whom building relationships and partnerships is important" (Bush, 2008: 25)

Further, the task of defining or delineating a particular group or stakeholder can itself be understood as a political endeavour:

"notions of the public, the community, or citizens are social constructions, formed out of a range of discourses that are mobilised in particular ways in specific historical and political contexts" (Barnes, Newman & Sullivan, p273, 2004)

Here, epistemological issues are raised concerning how to define the needs and preferences of a group whose definition is problematised, and consequently whose commonality is thrown into question.

De George (1978) presents a rather simplistic account of the ways in which corporations should seek to identify commonly held values:

"the morality which is to be applied to business in our society is the morality which is generally held by the members of our society...on those topics where there is disagreement, there should be informed debate about the nature of the activity in question, the circumstances and the moral principles which the differing groups think are applicable" (in Chryssides & Kaler (eds.), 2005: 39)

Such an account represents an appeal to metanarratives of values, but does not account for the possibility of difference or conflict. For example, multinational enterprises face distinctive challenges such as "diverse business practices, cultural and language differences and locating qualified sources" (Emmelhainz & Adams, 1999: 51). Globalisation is understood to result in cultural pluralism, rather than a global culture, and:

"whilst globalisation results in the deterritorialisation of some processes and activities, in many cases there is still a close connection between the local culture, including moral values, and a certain geographical region...globalisation reveals economic, political and cultural differences and confronts people with them" (Crane & Matten, 2007: 18)

Corporations are expected to be aware of, and to apply principles of, a range of multilateral, national and regional policies relating to, for example, rights, public participation in decision making, information sharing, environmental responsibility, sustainability and poverty eradication. These are understood to be generalisable standards, though difficulties arise at the points of implementation and in seeking to combine them with localised value systems. All such policies can be seen as an attempt to codify ethical principles into objective standards of practice, and they are often presented as value-free, though there is a great deal of debate about this.
Differences of interpretation can arise even on the definitional level, for example Emmelhainz & Adams (1999) noted difficulties experienced in defining underage or child labour, whereby:

"The two most common definitions of underage were below 14 years of age...and 'the law of the land'. A few firms defined either 15 or 16 years as the minimum age and others provided no specific definition" (Emmelhainz & Adams, 1999: 54).

This demonstrates the complexity of applying universalist standards in particular contexts. Further, there can be disagreement amongst stakeholders "not only on the grounds of economic self-interest (losses and gains) but also on public interest (morality and social welfare)" (Cone, 2003: 51). Consequently, there are possibilities for conflict/disagreement and the varying of interpretation, which both raise difficulties for companies seeking to meet the demands and needs of stakeholders. In fact, CSR appears to give corporations the responsibility for a task they have never claimed any ability to do, and which governments have often failed to achieve, that is the promotion and achievement of human rights standards in diverse settings. There seems to be a need for development of skills in understanding key environmental, social and economic issues as well as in evaluating competing demands and understanding the impact of different cultural, political, religious beliefs and of different socio/political and economic contexts.

The potential contribution of Philosophy and Theology & Religious Studies

A range of different disciplines inform the CSR debate, with a great deal of the literature originating in the field of business studies, or from within business itself:

"Regrettably, a significant amount of American material which passes for business ethics has been written by well-intentioned business people who, unfortunately, lack the analytical skills which would enable them to be clear as to what precisely key concepts such as fairness, justice, truth and the like might mean" (Chryssides & Kaler, 2005: 9)

Others use ideas from psychology, for example Hemingway (2005) draws on Kohlberg's stages of moral development, and also uses psychologistic notions of self identity. Similarly, Carmichael & Drummond (1989) also use developmental understanding of values. It is likely that philosophy, as a discipline, could useful contribute to the debate through bringing a different perspective. Chryssides & Kaler (2005) suggest that modern philosophy has overly focused upon language and insufficiently on achieving positive social change. This claim raises questions about the purpose of learning or 'doing' philosophy, in particular whether philosophy is itself purely or partly instrumental. There is evidently value in considering the philosophical ground of concepts of rights. Further, there is great potential for Religious Studies to contribute to an understanding within CSR of issues relating to rights and difference, and the ways in which rights and responsibilities are interpreted within different faiths or different cultural contexts. Further, in developing dialogic interactions between different cultures and different conceptions of rights.

Conclusion

The brief overview of CSR literature provided here points towards a need for criteria to be established for judging ethical arguments, and balancing commitments to diverse stakeholders. Further, for implementers of CSR to acquire skills in defining and understanding ethical issues in business. It seems clear that the task of implementing CSR is complex, and that the contested nature of the concept raises difficult questions. Not only are businesses required to be responsive to current concerns, but they must also balance present requirements with future demands and issues, as well as balancing local and global concerns. Whereas national and international guidelines and legislation provide a potential framework for achieving this, there are also numerous difficulties associated with the implementation of these in specific contexts. It is likely that the disciplines of Philosophy and Theology & Religious Studies could usefully contribute to the debate by bringing both expertise and diverse perspectives to bear on these
Bibliography

Appendix

Guidelines, Legislation and Agreements

Universal Declaration of Human Rights (1948)

http://www.un.org/Overview/rights.html

Document produced by the United Nations that outlines and lists fundamental human rights, and affirms member state’s respect for, and duty to promote, such rights. The document focuses upon equality and the absence of discrimination, freedom, fair treatment, protection against state and other bodies, and protection by the state. It is intended to be applicable to anyone in any place or context.


Treaty that commits those who ratify the treaty to certain key economic, social and cultural rights, including employment aspects particularly relevant to CSR, namely:

Article 6: Recognises the right to work that is freely chosen, and includes "technical and vocational guidance and training programmes" to promote employment.

Article 7: Deals with working conditions, fair and non-discriminatory wages, equal opportunities, acceptable working hours.

Article 8: Asserts the right of workers to form and join trade unions and to take industrial action where necessary/appropriate.

General rights document for the EU, which draws significantly on the Universal Declaration of Human Rights. The document details rights under the six main headings of dignity; freedoms; equality; solidarity; citizen's rights; and justice.

Chapter 2 (Article 15): the right to choose employment freely
Chapter 3 (Article 23): equality of pay and employment opportunities
Chapter 4 (Article 32): eliminating child labour
Chapter 4 (Article 37): sustainable development and environmental protection
Chapter 4 (Article 38): consumer protection

ILO Declaration on Fundamental Principles and Rights at Work (1998)

This agreement commits members to promote and respect principles and rights in four categories, including the right to freedom of association; the elimination of compulsory labour, the abolition of child labour and the elimination of discriminatory practices in employment. It is focussed upon the rights of the worker, and the importance of governmental protection of worker's rights.

UN Guidelines on Consumer Protection (as expanded in 1999)

The guidelines encourage governments to set consumer protection policies, focusing on:

- Health and safety of consumers
- Protection of consumer's economic interests
- Provision of information to enable 'informed choices'
- Education on impact of consumer choice
- Promotion of sustainable consumption
- Promoting self-organisation and consumer involvement in decision making
- Means of redress by consumers

The guidelines also encourage linking such policies to, for example, poverty eradication goals.

Rio Declaration on Environment and Development (1992)

Forms part of wider aims to develop global strategies for protecting the environment and promoting sustainable development. Again, this document draws reference to aims of poverty eradication and sustainable consumption patterns.

The declaration encourages the involvement of citizens and explains the importance of access to information and the raising of public awareness of relevant issues. It is addressed to the state level.

This agreement seeks to link environmental and human rights, and to promote the involvement of all stakeholders to ensure sustainable development. It focuses upon the need for transparency and accountability in environmental matters, and means of ensuring the informed and meaningful involvement of citizens/stakeholders in decision making and monitoring in this area. It is addressed to governments/state level.

The document seeks to establish good practice in terms of disseminating information and the importance of environmental reporting on the part of companies. It also sets out appropriate ways of ensuring public participation, through raising awareness, early publicising of involvement initiatives and identification of appropriate participants.


[http://www.oecd.org/document/28/0,3343,en_2649_34889_2397532_1_1_1_1,00.htm](http://www.oecd.org/document/28/0,3343,en_2649_34889_2397532_1_1_1_1,00.htm)

These guidelines are "voluntary principles and standards for responsible business conduct addressed to multinational enterprises themselves" (my emphasis, OECD Guidelines foreword, 2000: 2)

The guidelines cover the role of investment in economic, social and environmental issues; issues of sustainable development and the protection/promotion of human rights; the importance of providing employment opportunities and training; the promotion of good practice and good governance; the need for self-regulation and the building of trust; the importance of avoiding discrimination; and the need to avoid corruption or 'improper involvement' in local politics.

**Useful Websites and Organisations**

**UN Global Compact**

[www.unglobalcompact.org/](http://www.unglobalcompact.org/)

The UN Global Compact brings together a number of concerns relating to CSR, and describes itself as "the world's largest voluntary corporate responsibility initiative". The compact involves a number of corporate and stakeholder partners and members, and aims to contribute to the development of integrated global strategies and policies towards ten principles of business operations.

**CSR Europe**


Brings together businesses to create new ideas for integrating CSR, for supporting the integration of CSR into business practice, and for sharing and disseminating best practice. The organisation includes both corporate members and partner organisations. The site includes a number of resources and also up-to-date news on the development and promotion of CSR within Europe.

**International Centre for Corporate Social Responsibility (ICCSR) at the University of Nottingham**

[http://www.nottingham.ac.uk/business/ICCSR/](http://www.nottingham.ac.uk/business/ICCSR/)

An academic centre based at the University of Nottingham Business School, involved in teaching and research on CSR. The site includes a number of resources, including news, academic papers and research, and links to other sites of interest.

**University of Warwick Corporate Citizenship Unit**

[http://www2.warwick.ac.uk/fac/soc/wbs/research/ccu](http://www2.warwick.ac.uk/fac/soc/wbs/research/ccu)
Multidisciplinary academic research and teaching centre, focusing upon corporate citizenship and aiming to bring together a range of different actors to develop and promote corporate citizenship ideas.

Institute of Business Ethics

http://www.ibe.org.uk/

This charitable organisation aims to build awareness of ethical issues in business, and offers training in these issues. It also carries out research and disseminates information relating to ethics in business.

The Smith Institute

http://www.smith-institute.org.uk/

A think-tank with charitable status, which carries out independent research and training relating to the relationship between values and economic activity. A number of publications and resources are available on the site, covering a range of issues relating to CSR.

New Economics Foundation

http://www.neweconomics.org

A radical think tank that aims to promote social and environmental reporting and to develop new ways for business to take account of ethical issues.

Article 13

http://www.article13.com/

This site includes case studies from different companies regarding CSR and also provides services for development of CSR strategies and also reporting. The organisation also offers training in CSR competencies.

Confederation of British Industry (CBI)


Organisation that lobbies on behalf of business in the UK, and works with governments and other agencies to support business opportunities. Also provides events, training and resources. Their site has a number of resources about CSR, and suggestions for incorporating CSR standards and objectives.

Ethical Consumer

http://www.ethicalconsumer.org/

An “alternative consumer organisation” that carries out research and disseminates information about ethical activities of companies and organisations. Aimed at the consumer.

Ethical Performance

http://www.ethicalperformance.com/

This is a web-based newsletter providing a range of links, news, events and resources relating to CSR in a range of international contexts.

Journal of Business Ethics

http://www.springer.com/philosophy/ethics/journal/10551
An academic journal, available online or in print format, which publishes papers from a range of disciplines relating to business ethics.

**Journal of Corporate Citizenship**

http://www.greenleaf-publishing.com/default.asp?ContentID=16

An academic journal, available online or in print format that is aimed at a wide audience, including NGOs, businesses and academics. Deals with a range of issues relevant to CSR.

**Harvard Business Review**

http://harvardbusinessonline.hbsp.harvard.edu/b02/en/hbr/hbr_current_issue.jhtml

A journal more generally focussed upon business, but with articles and information relevant to CSR concerns.

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