Virtuelle Akademie Nachhaltigkeit

Corporate Social Responsibility und Nachhaltigkeit

Episode 1: Standards, Guidelines, Maturity

PD Dr. Andre Martinuzzi
Research Institute for Managing Sustainability,
Wirtschaftsuniversität Wien

Universität Bremen
ZMML Zentrum für Multimedia in der Lehre
DBU Deutsche Bundesstiftung Umwelt

Veranstaltung: Nachhaltigkeit und Betriebswirtschaftslehre *erstellt und gefördert durch*

CC BY NC ND

Übersicht der Lerneinheit

Episode 1:
Standards, Guidelines, Maturity

Episode 2:
CSR und Wettbewerbsfähigkeit

Episode 3:
Interview

CC BY NC ND

Lernziele dieser Episode

Lernziel 1:

Sie können den Begriff CSR in seinen verschiedenen Dimensionen und Ausprägungen erläutern und das Spannungsfeld betrieblicher und gesellschaftlicher Ziele umreißen.

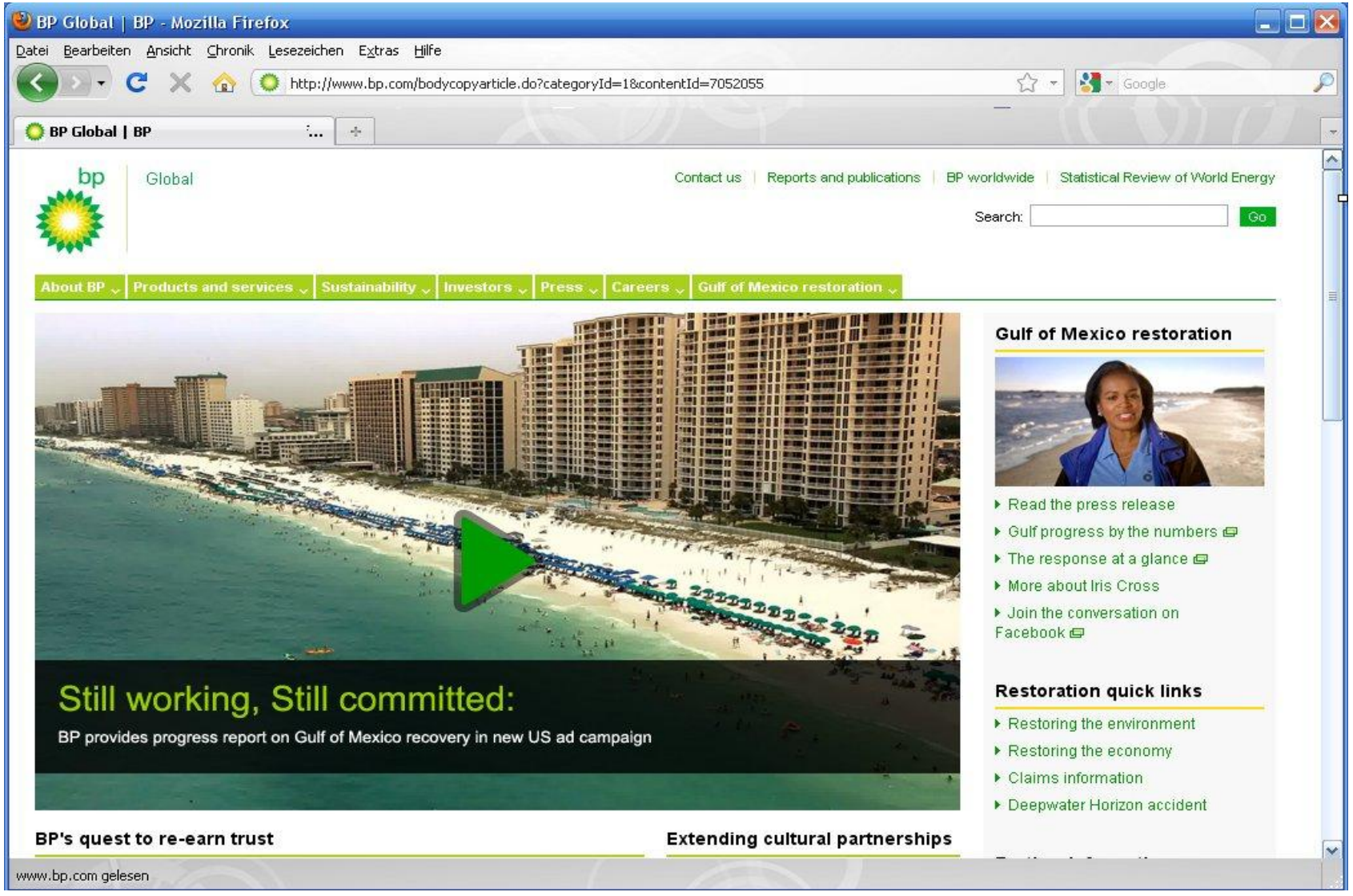
Lernziel 2:

Sie kennen die wichtigsten CSR Standards und Guidelines und deren zentrale Inhalte.

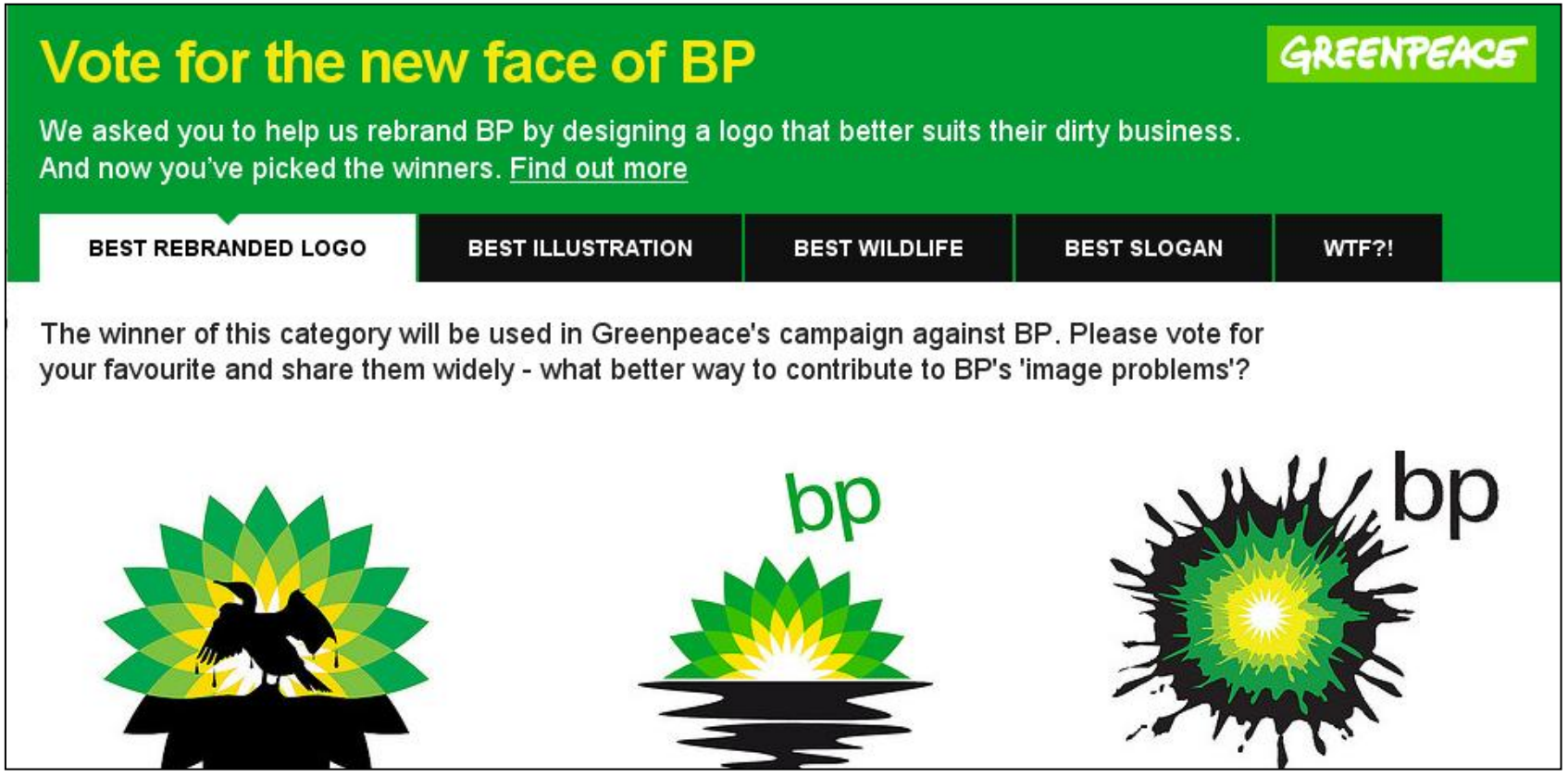
Lernziel 3:

Sie können die verschiedenen betrieblichen CSR Aktivitäten hinsichtlich ihres Reifegrades („Maturity“) verorten und deren Vor- und Nachteile beurteilen.

Drei Unternehmen als Ausgangspunkt

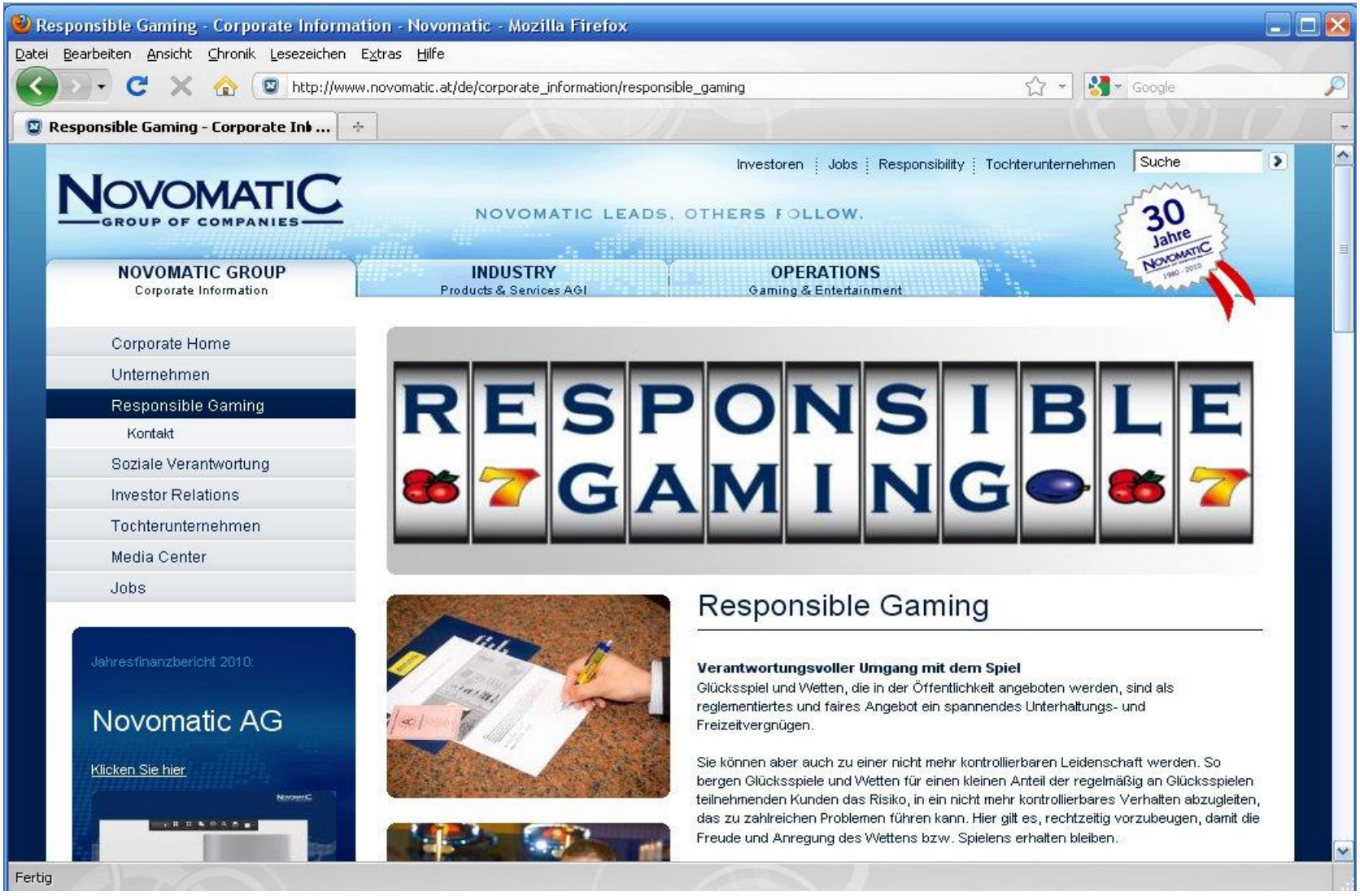


Drei Unternehmen als Ausgangspunkt



CC BY NC ND

Drei Unternehmen als Ausgangspunkt



Drei Unternehmen als Ausgangspunkt

Die Presse.com › Panorama › Österreich

Politik Wirtschaft Panorama Kultur Tech Sport Leben Bildung Wissenschaft Gesundheit Recht

Wien: Kleines Glücksspiel wird abgeschafft

14.09.2011 | 20:38 | DUYGU ÖZKAN (Die Presse)

Die Stadt Wien wird die Lizenzen für Glücksspielautomaten, die Ende 2014 ablaufen, überraschenderweise nicht mehr verlängern. Das kleine Glücksspiel wird in der Hauptstadt also abgeschafft.

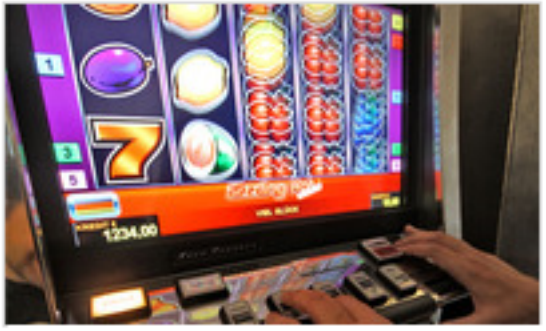


Bild vergrößern

Wien. Bis zuletzt sah es so aus, als ob dem Wunsch der SP-Basis nicht nachgekommen wird. Gestern, Mittwoch, dann der Paukenschlag: Wien verzichtet auf ein neues Landesgesetz, das kleine Glücksspiel betreffend. Die Lizenzen laufen mit Ende Dezember 2014 aus und werden dann nicht mehr neu vergeben, wie die zuständige Stadträtin Ulli Sima (SPÖ) gegenüber der Austria Presse Agentur (APA) bestätigte. Das kleine Glücksspiel wird in der Hauptstadt also abgeschafft.

Drei Unternehmen als Ausgangspunkt

Drei Unternehmen als Ausgangspunkt

Chocolatier Zotter eröffnet "Essbaren Tiergarten"

15.02.2011 - 11:11

Ungewöhnlicher Nutztier-Zoo öffnet im Mai ©APA

Auch wenn Zotter den erhobenen Zeigefinger ablehnt ("Die Leute sollen Spass haben und sich wohlfühlen"), soll den Konsumenten doch ein Spiegel vor die Nase gehalten werden: "Hühnerteile im Supermarktpackerl wecken keine Emotionen. Und alle schauen weg, wenn es darum geht, wie der Tiefstpreis dafür zustande kommt." Dass sich der eine oder andere nach dem Besuch die Frage stellt, wie oft man welches Fleisch isst, sei durchaus gewollt. Auch geschlachtet werde an Ort und Stelle, jedoch nicht öffentlich: "Davon bin ich abgekommen. Es könnte als Gag oder Voyeurismus ausgelegt werden."

Gliederung

1. Gängige Begriffe und Definitionen von CSR
2. CSR Standards und Guidelines
3. CSR Maturity Model

CC BY NC ND

CSR – eine Vielfalt der Begriffe

social entrepreneurship

corporate sustainability

industrial ecology

sustainable consumption and production

corporate social performance

eco-management and auditing

GRI

stakeholder relations management

Global Compact

corporate philantropy

corporate citizenship

ISO26000

corporate responsiveness

business ethics

cause-related marketing

SA 8000

AA 1000

corporate governance

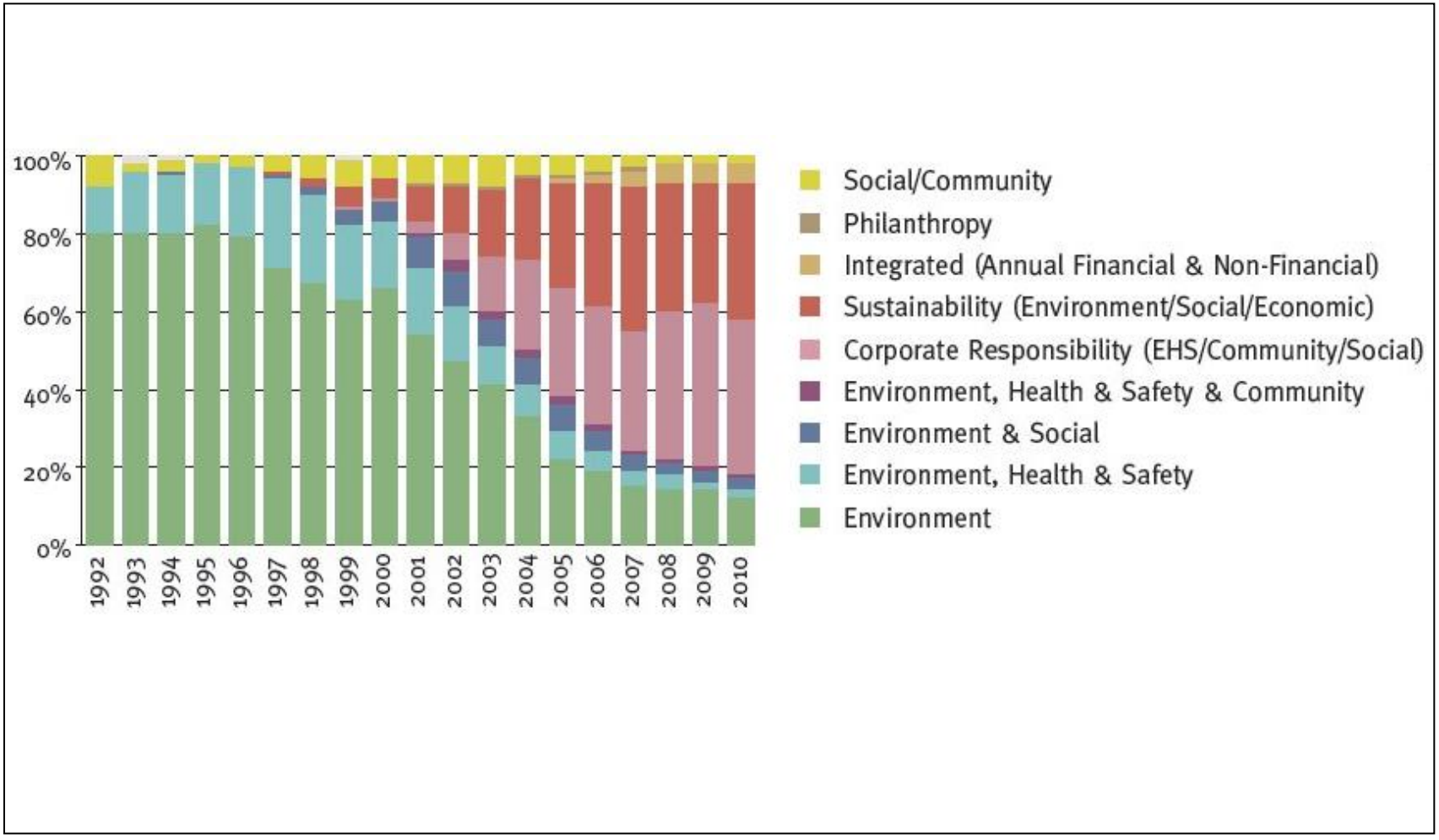
corporate stewardship

OECD guidelines

ILO Standards

CC BY NC ND

Weltweites CR reporting (Analyse 2011)



Quelle: Corporate Register: CR Reporting Awards 2011 – Global Winners and Reporting Trends, Seite 5, www.corporateregister.com

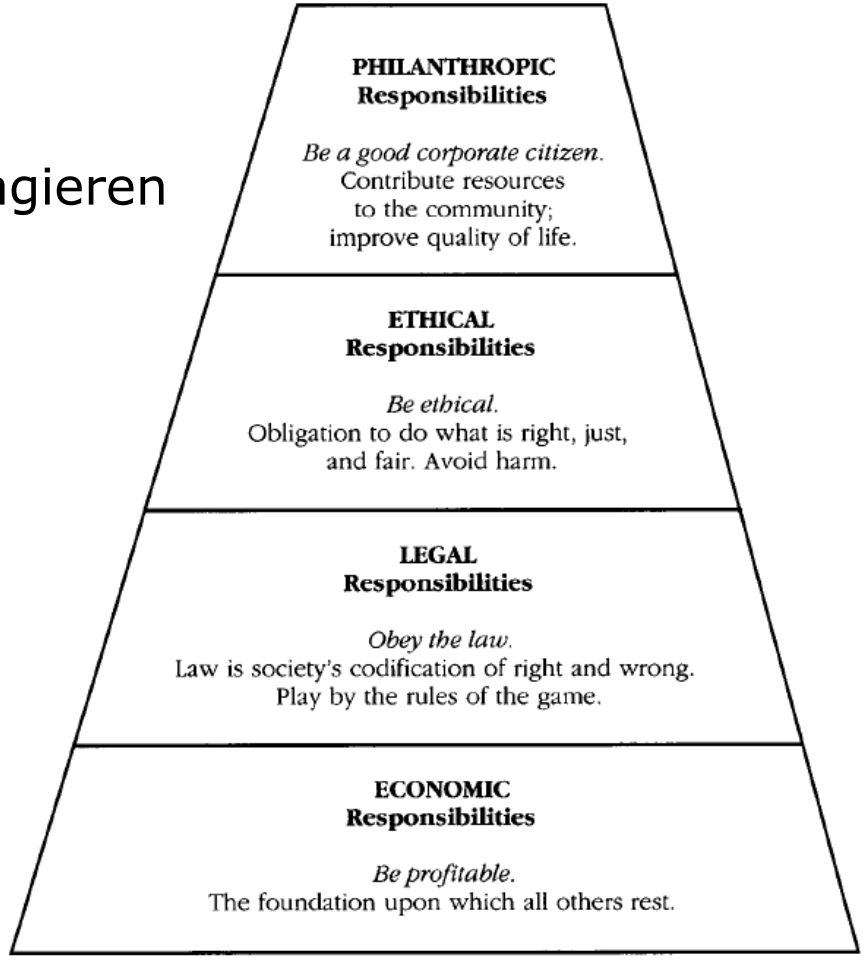
Gängige CSR Definitionen (1)

sich gesellschaftlich engagieren

ethisch und fair handeln

Gesetze einhalten

Profit erzielen



Quelle: Carroll, A. (1991): The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. Business Horizons, Vol. July/August, Seite 42

Gängige CSR Definitionen (2)

- "A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis".(COM(2001)366).

- "The responsibility of enterprises for their impacts on society. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of: maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large and identifying, preventing and mitigating their possible adverse impacts" (COM(2011) 681).

Gängige CSR Definitionen (2)

- "A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis".(COM(2001)366).

- "The responsibility of enterprises for their impacts on society. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of: maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large and identifying, preventing and mitigating their possible adverse impacts" (COM(2011) 681).

Gängige CSR Definitionen (2)

- "A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis".(COM(2001)366).

- "The responsibility of enterprises for their impacts on society. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of: maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large and identifying, preventing and mitigating their possible adverse impacts" (COM(2011) 681).

Gängige CSR Definitionen (2)

- "A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis".(COM(2001)366).

- "The responsibility of enterprises for their impacts on society. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of: maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large and identifying, preventing and mitigating their possible adverse impacts" (COM(2011) 681).

Gängige CSR Definitionen (2)

- "A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis".(COM(2001)366).

- "The responsibility of enterprises for their impacts on society. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of: maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large and identifying, preventing and mitigating their possible adverse impacts" (COM(2011) 681).

CC BY NC ND

Kritik an CSR

- Friedman (1962) Capitalism and freedom: **the business of business is business**; "few trends could so thoroughly **undermine the very foundations of our free society** as the acceptance by corporate officials of a social responsibility other than to make as much money for their stockholders as possible".
- Henderson (2001) The case against Corporate Social Responsibility: CSR führt zu **Kostensteigerungen** und verschlechtert die Performance von Unternehmen.
- Fougere and Solitander (2009) Against corporate responsibility: CSR führt zu **unrealistischen gesellschaftlichen Erwartungen** die nicht erfüllt werden können.
- Werner & Weiss (2006) Schwarzbuch Markenfirmen: Unternehmen **stellen sich nur positiv dar**, übernehmen aber keine Verantwortung für die von ihnen verursachten Schäden.

CC BY NC ND

CSR Standards and Guidelines (1)

- In 2000 the **UN** published the **Global Compact**, a set of 10 principles on human rights, labour standards, environmental standards, and anti-corruption measures, implemented by companies around the world on a voluntary basis.

- By now about **8,000 businesses** and non-business stakeholders from 135 countries participate in this UN driven initiative.

CC BY NC ND

CSR Standards and Guidelines (2)

- In 2000 the **OECD** re-edited its **"Guidelines for Multinational Enterprises"** highlighting the importance of voluntary CSR engagement of major corporations. The Guidelines include recommendations addressed to MNE by the governments to offer them principles and standards for voluntary responsible business behaviour concerning employment, natural environment, industrial relations, corruption, consumer interests, and competition.

- National Contact Points responsible for promotion and diffusion of the Guidelines were established in **42 of the most developed countries**. However, there are no official numbers of companies applying the OECD guidelines.

CC BY NC ND

CSR Standards and Guidelines (3)

- In 2006 the **International Labour Organization (ILO),** a UN affiliated agency, amended the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, which was designed in 1977 as a universal instrument supporting companies, governments and employers' and workers' organizations in their efforts in areas such as employment, training, conditions of work and life.

- The ILO Tripartite Declaration of Principles brings together governments, employers and workers from **181 states**.

CSR Standards and Guidelines (4)

- **Social Accountability International** (SAI) is a multi-stakeholder global organization that established one of the world's most preeminent social standards, the SA8000, which is based on national law, international human rights norms and the conventions of the ILO. The aim of this standard is to promote socially responsible types of behaviour among businesses by setting an auditable system of requirements to be met by employers in terms of workers' rights, workplace conditions and management systems.

- In 2011 the SA8000 standard was implemented in 62 countries and 65 industrial sectors which covered **2.785 facilities** and 1,6 Mio workers.

CSR Standards and Guidelines (5)

- In 2002 the **Global Reporting Initiative (GRI)**, a network-based multi-stakeholder organization, released "Sustainability Reporting Guidelines" which encourage and guide corporations to report not only on economic, but also on social and environmental business aspects.

- In 2010 about **1.500 companies** published CSR or sustainability reports based on the GRI guidelines.

CC BY NC ND

CSR Standards and Guidelines (6)

- In 2010, the International Organization for Standardization (ISO) launched an international standard named **ISO 26000** (or ISO SR) to provide globally relevant guidelines for social responsibility among private and public sector organizations. This newly launched ISO standard puts six core subjects of social responsibility into its focus: human rights, labour practices, environment, fair operating practices, consumer issues and community involvement and development.

Inhaltliche Schwerpunkte von CSR

CSR – Economic topics:

- Pursue sound corporate governance practices
- Ensure transparency through economic, social & environmental reporting
- Engage in fair competition
- Foster innovation
- Combat bribery & corruption
- Employ Socially Responsible Investment
- Protect intellectual property rights
- Offer safe and high-quality products/services
- Foster sustainable consumption & production
- Implement sound risk management systems

CSR – Environmental topics

- Support the protection of air and water, land biodiversity
- Minimize the amount of toxic substances, emissions, sewage and waste
- Conserve natural resources, apply renewable energy & avoid the usage of raw materials
- Engage in climate protection
- Boost innovation for improvement in efficiency
- Consider the whole product life-cycle, facilitate reusability & recyclability of products

CSR – Social topics

- Engage in fair and efficient Human Resource Management
- Guarantee safety, occupational health & security
- Respect freedom of association
- Abandon discrimination & encourage diversity
- Respect consumer interests

CSR – Global topics

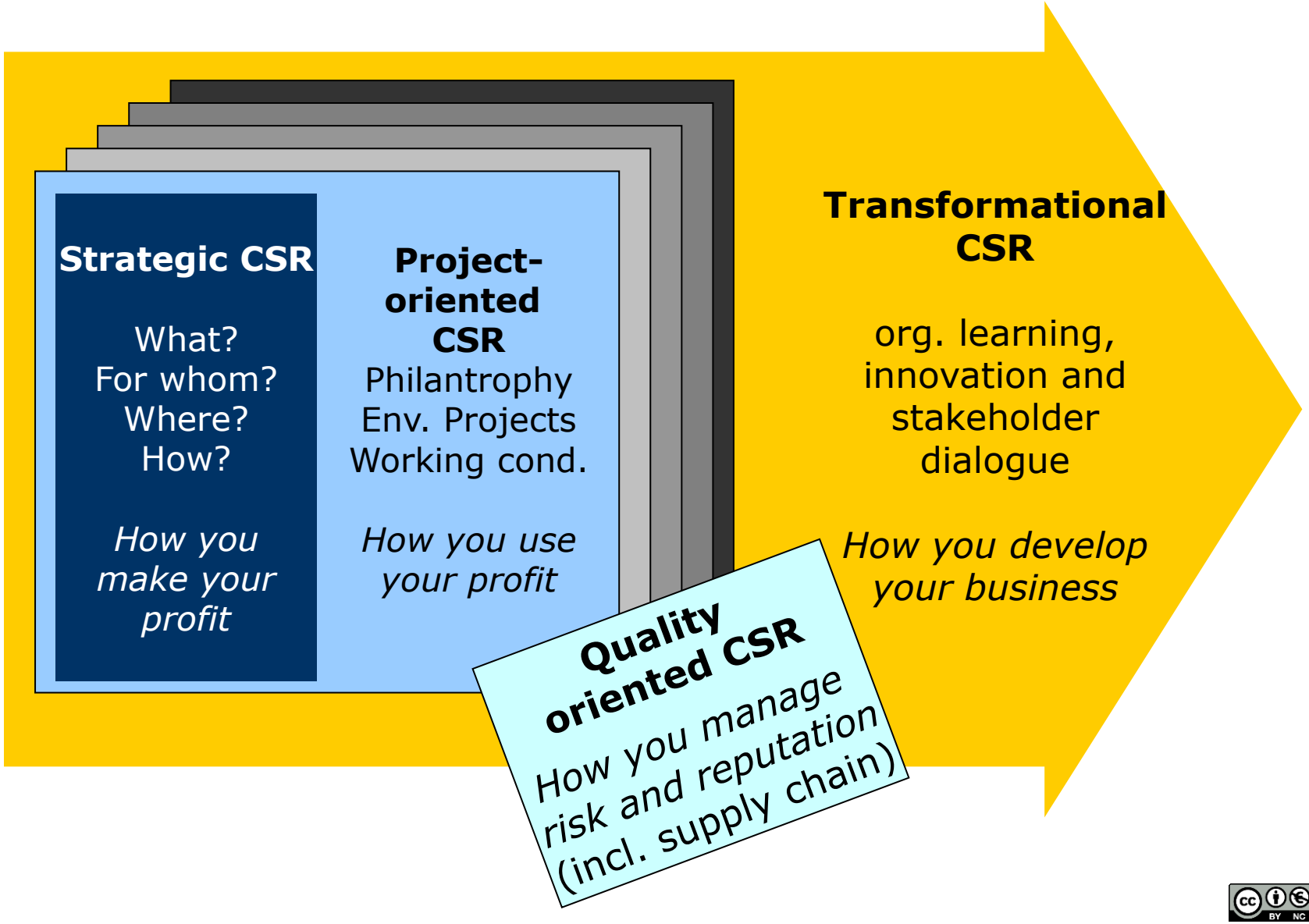
- Raise stakeholders' awareness for social & environmental topics
- Practice sound stakeholder management
- Facilitate sustainable supply chains
- Respect Human Rights
- Engage in poverty reduction
- Participate in the development of public policies

Quelle: Martinuzzi, A. (2011): "Responsible Competitiveness – Linking CSR and Competitive Advantage in three European Industrial Sectors", in: Zeitschrift für Umweltpolitik und Umweltrecht, Vol. 3/2011, Seite 307 basierend auf OECD Guidelines for Multi-National Enterprises (2000, 2008), Global Reporting Initiative (GRI, 2000-2006), UN Global Compact, ISO 26000 (2008), SA 8000, UN Human Rights Norms for Business (2003) und ILO Declarations (1998, 2001)

The CSR maturity model

- Maturity model stammen aus der Tradition der Kontingenztheorie (Greiner 1998) und wurden im Kontext von IT-Einsatz populär (e.g. Paulk et al 1993, Team 2002).
- Maturity models wurde seither für verschiedensten Bereiche entwickelt, z.B. knowledge management (Kochikar 2000), business process management (Fisher 2004), project management (Crawford 2006, Gareis & Huemann 2007), supply chain management (Kirkwood et al 2008), Human Resource Management (Curtis 2009).
- Maturity models beschreiben Schritte oder Stufen anhand derer sich Organisationen entwickeln.
- "Stages of maturity" ergeben sich aus verschiedenen Merkmalen wie z.B. Komplexität, Formalisierung, Dokumentation, Integration, Monitoring, Zeithorizonten.

The CSR maturity model



The CSR maturity model

Project-oriented CSR **(doing good and talking about it)**	**Project Management**
easy to start, to communicate and to evaluate; very common	*credibility gap; no real change; not a lot of literature at hand*

Quelle: Martinuzzi, A., Krumay, B. (2012): „ The good, the bad and the successful – how CSR leads to competitive advantage and organizational transformation", in: Journal of Organizational Change Management, under review

The CSR maturity model

Project-oriented CSR **(doing good and talking about it)**	**Project Management**
easy to start, to communicate and to evaluate; very common	*credibility gap; no real change; not a lot of literature at hand*
Quality-oriented CSR **(using management system to avoid doing bad)**	**Quality Management**
Systematic; well established standards and frameworks	*difficult to communicate; not a strong stimulus for innovation*

Quelle: Martinuzzi, A., Krumay, B. (2012): „ The good, the bad and the successful – how CSR leads to competitive advantage and organizational transformation", in: Journal of Organizational Change Management, under review

cc BY NC ND

The CSR maturity model

Project-oriented CSR **(doing good and talking about it)**	**Project Management**
easy to start, to communicate and to evaluate; very common	*credibility gap; no real change; not a lot of literature at hand*
Quality-oriented CSR **(using management system to avoid doing bad)**	**Quality Management**
Systematic; well established standards and frameworks	*difficult to communicate; not a strong stimulus for innovation*
Strategic CSR **(rethink your business and create shared value)**	**Strategic Management**
strong links to competitiveness; and societal trust	*innovation barriers and risks; new business models required*

Quelle: Martinuzzi, A., Krumay, B. (2012): „ The good, the bad and the successful – how CSR leads to competitive advantage and organizational transformation", in: Journal of Organizational Change Management, under review

The CSR maturity model

Project-oriented CSR **(doing good and talking about it)**	**Project Management**
easy to start, to communicate and to evaluate; very common	*credibility gap; no real change; not a lot of literature at hand*
Quality-oriented CSR **(using management system to avoid doing bad)**	**Quality Management**
Systematic; well established standards and frameworks	*difficult to communicate; not a strong stimulus for innovation*
Strategic CSR **(rethink your business and create shared value)**	**Strategic Management**
strong links to competitiveness; and societal trust	*innovation barriers and risks; new business models required*
Transformational CSR **(develop the capabilties for dialogue and flexibility)**	**Organizational Learning**
basis for sustainable competitiveness; continuous process	*difficult to evaluate („Meta-Ladder“); challenges established paradigms*

Quelle: Martinuzzi, A., Krumay, B. (2012): „ The good, the bad and the successful – how CSR leads to competitive advantage and organizational transformation”, in: Journal of Organizational Change Management, under review

The CSR maturity model

Increasing impact on the society and the environment

Project-oriented CSR (doing good and talking about it)	**Project Management**
easy to start, to communicate and to evaluate; very common	*credibility gap; no real change; not a lot of literature at hand*
Quality-oriented CSR (using management system to avoid doing bad)	**Quality Management**
Systematic; well established standards and frameworks	*difficult to communicate; not a strong stimulus for innovation*
Strategic CSR (rethink your business and create shared value)	**Strategic Management**
strong links to competitiveness; and societal trust	*innovation barriers and risks; new business models required*
Transformational CSR (develop the capabilties for dialogue and flexibility)	**Organizational Learning**
basis for sustainable competitiveness; continuous process	*difficult to evaluate („Meta-Ladder"); challenges established paradigms*

Increasing impact on the company and its competitiveness

Quelle: Martinuzzi, A., Krumay, B. (2012): „ The good, the bad and the successful – how CSR leads to competitive advantage and organizational transformation", in: Journal of Organizational Change Management, under review

Zusammenfassung

1. CSR ist **als Begriffsfeld unscharf** und wird von einer Vielzahl von Standards und Guidelines unterstützt, wurde aber oft als PR-Gag und als „green washing" kritisiert.

2. CSR bedeutet, dass Unternehmen die **Verantwortung für die von ihnen verursachten Wirkungen** übernehmen – diese neue Definition stärkt das Konzept und erweitert seine Reichweite enorm.

3. Um wirkungsstark zu sein, muss **CSR in die zentralen Entscheidungen und Wertschöpfungsprozesse integriert** werden.

Aufgaben für das Selbststudium

1. Erarbeiten Sie sich einen Überblick über die Praxis des CSR Reporting auf Basis von www.corporateregister.com und www.ranking-nachhaltigkeitsberichte.de.
2. Vergleichen Sie einige ca. 3-5 selbst ausgewählte CSR Reports anhand der GRI Kriterien (www.globalreporting.org).
3. Informieren Sie sich über aktuelle Entwicklungen auf EU Ebene und nutzen Sie dabei die Website der Generaldirektion Unternehmen und Industrie (http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_de.htm).
4. Lesen Sie ausgewählte Kapitel aus dem CSR Standardwerk Schmidpeter, R.; Schneider, A. (Hrsg.): „Corporate Social Responsibility - Theoretische Grundlagen und Praktische Anwendung einer verantwortungsvollen Unternehmensführung“, Berlin: Springer.

Literatur und weiterführende Quellen

- Porter, M.; Kramer, M. (2011): Creating Shared Value, in: Harvard Business Review Jan/Feb 2011, pp. 62-77.
- Carroll, A. (1999): Corporate social responsibility: Evolution of a definitional construct. Business & Society, Vol. 38(3), pp. 268-295.
- Carroll, A. (1991): The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. Business Horizons, Vol. July/August, pp. 39-48.
- Martinuzzi, A., Krumay, B. (2012): „ The good, the bad and the successful - how CSR leads to competitive advantage and organizational transformation", in: Journal of Organizational Change Management, under review.
- Dahlsrud, A. (2008): How corporate social responsibility is defined: An analysis of 37 definitions. Corporate Social Responsibility and Environmental Management, Vol. 15, pp. 1-13.
- Garriga, E. & Melé, D. (2004) Corporate Social Responsibility Theories: Mapping the Territory, In: Journal of Business Ethics 53, pp. 51-71.

Anmerkung zu den rechtlichen Grundlagen: Die Rechte der Bilder und Graphiken liegen, sofern nicht anders angegeben, beim Verfasser der Folien. Die Folientexte beziehen sich, wenn nicht anders angegeben, auf eigene Forschungs-, Lehr- und Praxistransfer-Tätigkeiten und sind deshalb bei deren Verwendung zu zitieren.