

# ■ CONTENTS

<i>List of figures</i>	xv
<i>List of boxes</i>	xvi
<i>List of case studies</i>	xvii
<i>List of abbreviations</i>	xix

<b>Introduction</b>	<b>1</b>
The right time to examine corporate responsibility	2
Ways of examining corporate responsibility—field, discipline, and practice	2
Structure	4
Part 1—The meaning and origins of corporate responsibility	4
Part 2—Managing and implementing corporate responsibility	4
Part 3—The impact, critics, and future of corporate responsibility	4
Using the book and related resources	5
Online Resource Centre (ORC)	5

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## **PART 1**

### **The meaning and origins of corporate responsibility** **7**

<b>1 Introducing corporate responsibility</b>	<b>9</b>
Why corporate responsibility?	10
Definitions of corporate responsibility	12
A framework for understanding corporate responsibility	16
Values-driven business	17
Business ethics	18
Business and society	20
A taxonomy of business responsibilities	24
Legal compliance	25
Philanthropy and community investment	25
Environmental management	26
Sustainability	27
Animal rights	29
Human rights	30
Workers' rights and welfare	31
Market relations	32
Corruption	34
Corporate governance	35

<b>2</b>	<b>The origins of corporate responsibility</b>	<b>40</b>
	Introduction	41
	Three eras of responsibility	43
	The Industrial Revolution	44
	The mid-twentieth-century welfare state	46
	Globalization	49
	Corporate responsibility theory in historical context	50
	Business before and beyond capitalism	50
	Economics and society	52
	Capitalism—the backdrop to corporate responsibility	53
	Theories of corporate responsibility	55
	Evolution of corporate responsibility theory	55
	The responsible enterprise	56
	Ethical theory	61
	Natural rights and the social contract	62
	Consequentialism	62
	Non-consequentialism	63
	From theory to practice	63
	Environmental ethics	64
<b>3</b>	<b>Globalization and international development</b>	<b>70</b>
	Globalization and corporate responsibility	71
	The meaning of ‘globalization’	72
	Globalization—a tale of the glass half full	75
	Globalization—a tale of the glass half empty	76
	Globalization, global poverty, and international development	81
	Major consequences of globalization	81
	Global capital, production, and trade	81
	The changing nature of governance and enforcement	83
	Corporate responsibility as a response to globalization	87
	How corporate responsibility addresses the challenges of globalization	88
	Unmet challenges	90

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**PART 2**

**Managing and implementing corporate responsibility** **97**

<b>4</b>	<b>How corporate responsibility is managed</b>	<b>99</b>
	What is the company trying to achieve?	100
	Basic distinctions in corporate responsibility purpose	102
	Stages of corporate responsibility	104
	Qualities of good corporate responsibility management	107
	Structuring the corporate responsibility function	112

Corporate responsibility as strategy	114
Challenges	117
Management capacity and outside expertise	118
The corporate responsibility mindset	119
Influencing suppliers and customers	119
Variations in management between industries	123
Corporate responsibility in small and medium-sized companies	123
<b>5 The business case for corporate responsibility</b>	<b>130</b>
Importance of the business case	131
Examples of the benefits to business	132
What is meant by the 'business case'	134
Dimensions of corporate responsibility	134
Measures of business performance	135
Factors affecting the business case	136
Evidence of a business case	138
Positive relationships	138
Neutral and negative relationships	142
How reliable is the evidence?	144
Additional facets of the business case	146
A new kind of business case	150
<b>6 Stakeholders, standards, and regional variations</b>	<b>158</b>
Stakeholder engagement	159
Stakeholder theory	160
Management or engagement?	162
Corporate responsibility standards	166
Features of standards	166
Examples of standards	172
Implementing standards	174
How national and regional variation influences corporate responsibility	176
Management in developing and emerging economies	177
Management in developed economies	181
<b>7 Social accounting</b>	<b>188</b>
The key role of accounting in understanding corporate responsibility	189
The nature of social reporting	192
The emergence of corporate social reporting	194
The upsurge in social reporting since the early 1990s	195
Programmes and initiatives	195
Trends in social reporting	196
Research into social reporting	196
Conventional financial reporting and social reporting	199

## CONTENTS

Reporting issues for corporate management	200
The role of third-party verification statements	202
The trend towards external verification	203
<b>8 The place of corporate responsibility in the corporate governance framework</b>	<b>209</b>
What is 'corporate governance'?	210
Theories of corporate governance	211
The 'drivers' of corporate governance reform	213
Changing ownership structure	213
Corporate collapse and malfeasance	213
The development of the UK corporate governance framework	216
The Cadbury Report (1992)	216
The Greenbury Report (1995)	216
The Hampel Report (1998)	217
The Combined Code (1998)	217
The Turnbull Report (1999)	218
The Higgs Report (2003)	219
The Smith Report (2003)	220
The Revised Combined Code 2003	220
Commentary on governance codes from a corporate responsibility perspective	221
Accountability	222
'Meaningful stakeholder engagement'	224
<b>9 Sustainable development</b>	<b>229</b>
Meanings of 'sustainability' and 'sustainable development'	230
The UN World Commission on Economic Development	231
The WCED definition of sustainable development	235
Climate change and global warming	237
The challenge to business	239
New models of sustainable business	241
Capital markets and sustainable development	243
Signals to the market	243
Rewarding financial intermediaries	244
<b>10 Stakeholder partnerships</b>	<b>251</b>
Stakeholders	252
Business as stakeholder	253
Government as stakeholder	255
Civil society as stakeholder	257
Partnerships	259
Reasons for partnership	259
Types of partnership	261

The value of partnerships	266
Implementing partnerships	267
The United Nations Global Compact	271
<b>11 Socially responsible investment</b>	<b>278</b>
The origins and development of socially responsible investment	279
The origins of ethical investment	280
Criteria for socially responsible investment and screening processes	283
Negative screening	283
Positive screening	284
Fund indices	284
New indices and initiatives	285
Ethical fund performance compared with traditional funds	287
SRI index performance	287
SRI fund performance	287
Engagement	288
Shareholder activism	289
Proxy voting	289
Policies statements, structures, and resources	291
Levels of engagement	292
Other SRI approaches	292
Venture philanthropy	292
Environmental venture capital	293
Community development investment funds	295
Microcredit	295
Markets and ethics	296
North America	296
Europe	297
Asia and the Pacific Rim	298
Trends in SRI	300
The growth of screened funds	300
Reconceptualizing the social return on investment	301

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## **PART 3**

### **The impact, critics, and future of corporate responsibility** **305**

<b>12 The impact of corporate responsibility</b>	<b>307</b>
Understanding impact	308
The meaning of 'impact'	309
How we learn about impact and the limits of our knowledge	309
The limitations of the information	311
A framework for understanding impact	314

## CONTENTS

Different dimensions of the impact of corporate responsibility	315
The impact of corporate responsibility on the 'big picture'	315
Impact and the business case	321
Impact on business attitudes, awareness, and practices	323
Impact on other stakeholders	327
The impact of corporate responsibility on itself	328
The challenges of determining impact	330
<b>13 Criticisms of corporate responsibility</b>	<b>338</b>
Introducing critiques of corporate responsibility	339
'Corporate responsibility is anti-business'	342
'Corporate responsibility is pro-business'	345
'The scope of corporate responsibility is too narrow'	350
'Corporate responsibility fails to achieve its goals'	353
<b>14 The future of corporate responsibility</b>	<b>362</b>
Where is corporate responsibility heading?	363
Mega-trends affecting corporate responsibility	366
The global context—climate change, demographic change, and poverty	366
The power of multinationals	369
Corporate governance	371
Enhancing corporate responsibility	372
The professionalization of corporate responsibility	372
Beyond ethical sourcing	374
Adopting international standards	374
Making corporate responsibility more inclusive	375
Responsible consumers	375
Engaging financial institutions	376
New types of approach	378
New philanthropy	378
Social entrepreneurship	379
Sustainable consumption and production	380
The role of business in society	381
What is the role of business?	382
The role of capital markets	383
Transforming the corporate purpose	385
<i>Appendix</i>	391
<i>Glossary</i>	395
<i>Bibliography</i>	405
<i>Name Index</i>	431
<i>Subject Index</i>	433

# ■ LIST OF FIGURES

2.1	Public confidence in business over the years	42
2.2	Timeline of corporate responsibility	57
2.3	A pyramid corporate social responsibility	59
4.1	Stages of corporate responsibility	105
4.2	Comparison of priority issues between industries	124
5.1	Areas of correlation between corporate responsibility and business performance	139
5.2	Areas in which there is strong evidence of a correlation between corporate responsibility and business performance	141
6.1	Identifying key stakeholders based on perceived influence and interest	164
6.2	Typical structure of a corporate responsibility standard	171
14.1	A framework for understanding corporate responsibility trends	365

# ■ LIST OF BOXES

1.1	Definitions of corporate responsibility	13
1.2	Published standards of corporate responsibility	14
1.3	Prominent areas of corporate responsibility activity today	24
1.4	Comparing the features of ethical sourcing and fairtrade	33
3.1	New models of international governance—the World Trade Organization	85
3.2	Millennium Development Goals	85
4.1	Common advice on introducing corporate responsibility into management	108
4.2	The business case for corporate responsibility at BT	109
5.1	Dimensions of corporate responsibility for which there is most evidence of an impact on business performance	142
5.2	Measures of business performance for which there is most evidence of an effect by corporate responsibility	142
5.3	Dimensions of corporate responsibility for which there is least evidence of an impact on business performance	143
5.4	Measures of business performance for which there is least evidence of an effect by corporate responsibility	144
6.1	Beliefs about good stakeholder engagement	162
6.2	Underlying principles of business codes	167
6.3	Johnson and Johnson's credo	168
6.4	Examples of corporate responsibility standards	169
6.5	Comparison of social and environmental issues across selected countries and regions	179
8.1	Summary of share ownership in the UK 1963–2004	214
10.1	Stakeholders' complementary contributions to partnerships	262
10.2	Partnership outcomes for different stakeholders—examples from mining	263
10.3	Five stages of stakeholder engagement	267
10.4	Principles for managing partnerships	269
10.5	The ten Principles of the Global Compact	273
11.1	The SRI perspective on performance	280
11.2	The 'London Principles'	282
11.3	UN Principles for Responsible Investment	283
11.4	Resources on voting guidelines	290
12.1	Surveys and reports on corporate responsibility performance	310
12.2	Areas in which corporate responsibility reports show weakness	312
12.3	Country variations in ratings of brand reputation	328
13.1	The four myths of corporate responsibility	354
14.1	World demographics at a glance	368
14.2	Initiatives aimed at professionalizing corporate responsibility—examples	373
14.3	Principles of the redesigned corporation	386



# ■ LIST OF CASE STUDIES

1.1	Explorers discover 147 species of corporate responsibility	15
1.2	Comparison of corporate governance regimes in Europe and North America	19
1.3	What responsibilities do companies have?	23
1.4	Green is green—a business case for the environment	28
1.5	Labour rights and wrongs—producing apparel for export in Indonesia	32
2.1	Chocolate and slavery—a century of corporate responsibility	43
2.2	Corporate free speech— <i>Nike Inc v Marc Kasky</i>	45
2.3	Monster business—the ideas of Thomas Quinn	47
2.4	Royal Dutch Shell Group	60
2.5	Is a product a right? The case of pharmaceuticals	64
3.1	Globalization and the rose	74
3.2	One nation, different values in China	80
3.3	Water—privatizing basic rights or giving access to basic needs?	83
3.4	The Multi-fibre Agreement	86
3.5	Making poverty accessible	87
4.1	Stages of corporate responsibility	106
4.2	Putting management in place	110
4.3	Integrating corporate responsibility as a business driver	116
4.4	Half-truths of corporate responsibility	117
4.5	Expanding impact through partnerships—the Vietnam Business Links Initiative (VBLI)	122
5.1	Fonebak—building a multi-million-pound business out of recycling	133
5.2	How government can create the business case	137
5.3	Cap and trade—using markets to create a business case	148
5.4	Dams and development—an industry-level business case	149
5.5	Factoring corporate responsibility into business decisions	153
6.1	Chiquita and trade unions in stakeholder partnership	160
6.2	Assuring the quality of corporate responsibility management—AA1000	163
6.3	Business advantage from stakeholder engagement	165
6.4	The Global Reporting Initiative guidelines	171
6.5	The European Alliance for Corporate Social Responsibility	182
7.1	Social accounting at Traidcraft plc	191
7.2	KPMG international survey of corporate sustainability reporting	197
7.3	Problems with sustainability reporting	201
7.4	<i>Report of the Judges</i> —ACCA UK Awards for Sustainability Reporting	202
7.5	Leading-edge reporting practice	204
8.1	The legacy of Robert Maxwell	215
8.2	The BCCI scandal—lessons learnt?	218
8.3	The Hermes principles of corporate governance	221

## LIST OF CASE STUDIES

8.4	Stakeholder accountability—challenging the primacy of shareholders?	222
8.5	Thames Water—corporate governance policy on stakeholder engagement	224
9.1	Business and ecosystems	233
9.2	The Stern Review	238
9.3	The aviation industry and climate change	240
9.4	The ‘five capitals’ model	241
9.5	Engaging the investment community in sustainability	245
10.1	Who is the right partner?	254
10.2	The rationale of a NGO partnership	257
10.3	Project partnerships—examples from Azerbaijan and Indonesia	265
10.4	From boycott to agreement at Mitsubishi	270
10.5	Measures of the Global Compact’s effectiveness	274
11.1	SRI as a concern for pension funds—TIAA-CREF	286
11.2	CalPERS in Japan	290
11.3	CANOPUS Foundation, Germany	294
11.4	Climate change, SRI, and emissions trading	295
11.5	Islamic ethics and SRI	299
12.1	Who do we trust?	313
12.2	Anglo American demonstrates multiple impacts	320
12.3	Wal-Mart’s conversion	322
12.4	Changing awareness	326
12.5	Predicting the responsible companies of tomorrow	330
13.1	Mixed messages—critics on infant milk formula	341
13.2	The Church and the Caterpillar—giving corporate responsibility muscle	344
13.3	Tobacco—can bad industries produce responsible companies?	349
13.4	The Principles for Global Corporate Responsibility	350
13.5	Corporate responsibility is too slow—the draft international framework	357
14.1	The economics of climate change	366
14.2	Tree-huggers at the gate	372
14.3	UN Principles for Responsible Investing	377
14.4	Product Red	378
14.5	CEOs on the struggle with capital markets	384

# ■ LIST OF ABBREVIATIONS

ACCA	Association of Chartered Certified Accountants
BAU	business-as-usual
BCCI	Bank of Credit and Commerce International
BITC	Business in the Community
BSE	bovine spongiform encephalopathy
BSR	Business for Social Responsibility
CCAB	Consultative Committee of Accountancy Bodies
CEO	chief executive officer
CERES	Coalition for Environmentally Responsible Economies
CFA	chartered financial analyst
CPI	University of Cambridge Programme for Industry
CSEAR	Centre for Social and Environmental Accounting Research
CSP	corporate social performance
CSR	corporate social responsibility
EAI	Enhanced Analytics Initiative
EBITDA	earnings before interest, taxes, depreciation, and amortization
EIL	Environmental Impairment Liability Centre for Competence
EIRIS	Ethical Investment Research Service
EPA	Environmental Protection Agency
EPZ	export processing zone
ESG	environmental, social, and governance
ETF	Exchange Traded Fund
ETI	Ethical Trading Initiative
EU	European Union
EurepGAP	European Retailers Group Guidelines on Good Agricultural Practice
EuroSIF	European Sustainable and Responsible Investment Forum
FDI	foreign direct investment
FLA	Fair Labor Association
FRC	Financial Reporting Council
FSC	Forest Stewardship Council
GAAP	Generally Accepted Accounting Principles
GEMI	Global Environmental Management Initiative
GRI	Global Reporting Initiative
IBLF	International Business Leaders' Forum
ILO	International Labour Organization
IMF	infant milk formula
IPCC	United Nations Intergovernmental Panel on Climate Change
ISC	Institutional Shareholders' Committee
ISO	International Organization for Standardization