THE A TO Z OF CORPORATE SOCIAL RESPONSIBILITY

Wayne Visser,
Dirk Matten,
Manfred Pohl and
Nick Tolhurst

- Consultation and communication;
- Operational control;
- Emergency preparedness and response; and
- Performance measuring, monitoring and improvement.

OHSAS 18001 can be adopted by any organisation wishing to implement a formal procedure to reduce the risks associated with \rightarrow health and safety in the working environment for employees, customers and the general public.

Deborah Leipziger

OIL AND GAS SECTOR

→ Responsible Care Programme

The oil and gas industry, comprising between 5 and 10% of the global stock market and including some of the world's biggest companies, is deeply embedded in our lives – most of us drive cars, benefit from oil fuelled machines and use plastic everyday. However, CSR in the oil and gas industry tends to be a somewhat polarised debate, with companies claiming that they conduct themselves responsibly and governments often courting their investments and tax revenues, while NGO activists remain highly critical and some ethical funds exclude the whole sector from their portfolios.

Among the critics, oil is frequently vilified for causing pollution, including CO_2 emissions and associated \rightarrow climate change effects, while the social benefits of the product (from fuelling mobility to the ingredients of Disprin) and the economic contribution of the sector (through investment, taxes, jobs and philanthropy), often areas of high poverty, are seldom acknowledged. Many social and environmental risks are associated with the production process, including oil tanker spills or on-the-ground gas flaring practices. Relations with communities surrounding oil and gas operations are also especially challenging, as are disparities in the flow of economic benefits,

accusations of exacerbating \rightarrow corruption (the so-called 'resource curse'), associating with authoritarian regimes (e.g. Burma) and land claims of \rightarrow indigenous peoples' organisations.

In response, many oil and gas companies are:

- Continuing their commitment to the principles and practices of the sector-led Responsible Care programme;
- Making efforts to develop new, cleaner products, including low pollution fuels and renewable energy technologies (e.g. Global Climate and Energy Project);
- Engaging with → conservation NGOs to enable the protection of → biodiversity (e.g. Energy & Biodiversity Initiative); and
- Moving towards transparent disclosure of oil revenues, especially
 payments to government in taxes and political donations (e.g. the

 → Extractive Industries Transparency Initiative, the NGO-led
 Publish What You Pay campaign).

Oil and gas is one of the closely monitored industries in the ethical field. Given its significant social and environmental impacts (positive and negative), it is likely to remain in the CSR spotlight, especially among NGO activists, the media, and increasingly financial investors. The sector is in the position of being at the heart of society's most pressing global challenges (like \rightarrow climate change and poverty) and also potentially being a profound source of solutions.

Antoine Mach

OPERATING AND FINANCIAL REVIEW (OFR)

→ Corporate governance, Reporting, Social and environmental accounting

The basic aim of an Operating and Financial Review (OFR), which UK businesses have been encouraged to voluntarily produce since the early 1990s, is to provide a framework within which directors can discuss the main factors influencing the company's current and

THE A TO Z OF CORPORATE SOCIAL RESPONSIBILITY

A Complete Reference Guide to Concepts, Codes and Organisations

More than 100 Expert Contributors

Over 400 Listed Entries, including:

- 10 core terms
- 60 key terms
- 130 definitions
- 80 key codes & guidelines
- 40 key organisations
- 120 website addresses
- 110 referred terms

Also Regional Profiles for:

- Africa
- Asia
- Australia
- Europe
- Latin America
- North America

And Sector Profiles for:

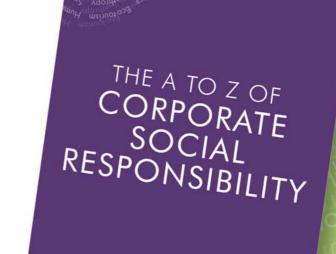
- Automotive
- Banking
- Chemicals
- Infrastructure
- Media
- Mining
- Oil & gas
- Personal & household goods
- Pharmaceuticals
- Technology
- Telecommunications
- Travel & leisure
- Utilities

The A to Z of Corporate Social Responsibility

Available on <u>amazon.com</u>, <u>amazon.co.uk</u> or from your bookstore



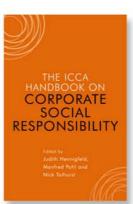
ISBN: 978-0-470-72395-1 Hardback 535 pages November 2007 (UK) January 2008 (USA)



An ICCA Publication

Wayne Visser, Dirk Matten, Manfred Pohl and Nick Tolhurst







THE A TO Z OF CORPORATE SOCIAL RESPONSIBILITY:

The Complete Reference of Concepts, Codes and Organisations

Editors: Wayne Visser, Dirk Matten, Manfred Pohl and Nick Tolhurst

Publisher: Wiley, 2007 (UK) & 2008 (USA) (ISBN-10: 0470723955, ISBN-13: 978-0470723951) Available from: <u>Amazon.com, Amazon.co.uk, Wiley.com</u>
Bulk order discounts from: <u>N.tolhurst@cca-institute.org</u>, <u>NGirach@wiley.co.uk</u>

DESCRIPTION

This is the world's first complete reference on CSR, compiled by the Institute for Corporate Culture Affairs (the ICCA). The entries have been written by leading experts, leading global thinkers and CSR practitioners. The reference also lists and describes the most important organizations and landmarks in the field of CSR. The book comprises 339 terms, which are split into core concepts, key words and definitions to form the standard reference for managers, academics, teachers, students, officials and volunteers in the field of CSR. This is a timety and innovative contribution to the field of Corporate Social Responsibility; the definitive terminology reference on CSR, business society relations and the organizations and standards in the field.

CONTRIBUTORS

CONTRIBUTORS

Jan Aart Scholte | Charles Ainger | Jane Batten | Jem Bendell | David Birch | Mick Blowfield | Jorge E. Reis Cajazeira | Jenny Cargill | Archie Carroll | Jonathan Cohen | Rebecca Collins |
Susan Côté-Freeman | Polly Courtice | Aron Cramer | Andrew Crane | Bruce Davidson | Theo De Bruijn | Duncan Duke | Dermot Egan | John Elkington | Ruth Findlay-Brooks | Ed Freeman |
Aron Ghebremariam | Kate Grosser | Lars Gulbrandsen | Stirling Habbitts | David Halley | Stuart Hart | Axel Haunschild | Kai Hockerts | Kara Hartnett Hurst | Jennifer lansen-Rogers | Paula Ivey | Matt Jeschke | Aled Jones | Paul Kapelus | Mervyn King | Debbie Kobak | Philip Kolter | Harriet Lamb | Melissa Lane | Kelly Lavelle | Zoe Lees | Margaret Legum | Deborah Leipziger |
Klaus Leisinger | Mark Line | Hunter Lovins | Steve Lydenberg | Antoine Mach | Daniel Malan | Petrus Marais | Dirk Malten | Malcolm Michlosh | Mark Milstein | Anupama Mohan | George Molenkamp | Johann Möller | Valli Moosa | David Murphy | Judy Muthuri | Jane Nelson | Karsten Neuhöf | Jan Noterdaeme | David Nussbaum | David Oven | John Owen | Ken Peattle | Mike Peirce | Manfred Pohl | Chris Pomfret | Jonathon Porritt | Scott Reynolds | Klaus Richter | Mary Robinson | Dick Robson | Catherine Rubbens | John Sabapathy, Andreas Scherer | Katharina Schmitt | Maria Sillanpää | Erik Simanis | Tim Smith | Telita Snyckers | Laura Spence | Björn Sitgson | Satish Sule | John Tedstrom | Nick Tolhurst | Hugo Vergara | Wayne Visser | Sheila Von Rimscha | Nicki Websper | Richard Welford | Peter Wilkinson | Emma Wilson | Franziska Wolff | Donna Wood | Stephen Young | Betsy Zeidman

TFRMS

3 Rs | Accountability | Accounting | Accreditation | Activism | Advertising | Affirmative action | Africa | Agricultural sector | AIDS | Air pollution | Animal rights | Animal testing | Animal welfare | Anti-capitalism | Anti-globalisation | Asia | Assurance | Auditing | Australia | Automotive sector | Base of the Pyramid model | Benchmarking | Best of class investing | Best practice | Biodiversity | Bioremediation | Biack economic empowerment | Bluewash | Boycotts | Branding | Bribery | Business case | Business ethics | Carbon blance | Carbon credits | Carbon funds | Carbon neutral | Carbon offsetting | Carbon sink | Carbon trading | Cause-related marketing | Certification | Charity | Chemicals sector | Child labour | Civil regulation | Civil funds | Carbon neutral | Carbon offsetting | Carbon sink | Carbon tax | Carbon trading | Cause-related marketing | Certification | Charity | Chemicals sector | Child labour | Civil regulation | Civil society organisations (CSOs) | Clean technology | Cleaner production | Climate change | Codes of conduct | Codes of ethics | Codes of practice | Common good | Community development | Community investing | Competitive advantage | Conflict of interest | Conservation | Consumer rights | Continual improvement | Corporate affairs | Corporate citizenship | Corporate communication | Corporate culture | Corporate environmental management | Corporate foundation | Corporate governance | Corporate history | Corporate responsibility | Corporate social entrepreneur | Corporate social investment | Corporate social poportunity | Corporate social entrepreneur | Corporate social investment | Corporate social performance (CSP) | Corporate social responsibility | Corporate social entrepreneur | Corporate social responsiveness | Corporate social responsivenes | Corpor Equal opportunities | Equity | Ergonomics | Ethical consumption | Ethical decision-making | Ethical investment | Ethical sourcing | Ethics | | Éthics officer | Europe | Executive pay | Externalities | Factor four / Factor ten | Fair trade | Financial services sector | Food and beverage sector | Forensic accounting | Foundation | Fraud | Giala hypothesis | Gender issues | Genetically modified organisms (GIOS) | Global commons | Global governance | Global adming | Governance | Green consumerism | Greenhouse gases | Green marketing | Green movement | Greenwash | Hazardous waste | Health | Health and safety | HIV/AIDS | Human rights | Human security | Hydrogen economy | Impact assessment | Indigenous people | Industrial ecology | Infrastructure sector | Integrated pollution control | Integrity | Intellectual property rights (IPRs) | Interested and affected parties | Intergenerational equity | Joint | Implementation | Labelling | Labour issues | Labour relations | Land contamination | Latin America | Leadership | Learning | Legal compliance | Legislation | Licence to operate | Life cycle assessment | Living wage | Lobbying | Local community | Local economic development | Market based instruments | Marketing ethics | Media sector | Microfinance | Microfending | Mining sector | Moral case | Moral responsibilities | Natural capitalism | New economics | Non-financial assurance | Non-financial reporting | Non-governmental organisations (NGOs) | North America | North-South divide | Not in my back yard (NIMBY) | Occupational health and safety (OHS) | Off-shoring | Oil & gas sector | Organisational culture | Ozone depletion | Partnerships | Persistent organic pollutants (POPs) | Personal & household goods sector | Pharmaceutical sector | Philanthropy | Policies | Political action committees | Polluter pays principle | Polluto | Poverty | Precautionary principle | Pressure groups | Privacy | Privatization | Product take-back schemes | Public affairs | Public goods | Public interest | Public participation | Public relations | affairs | Public goods | Public interest | Public participation | Public relations | Public-private partnerships (PPP) | Quality management | Race to the bottom | Recycling | Regulation | Renewable resources | Report verification | Reporting | Reputation | Research | Responsible competitiveness | Retail sector | Risk management | Safety | Security | Self-regulation | Shareholder activism | Shareholder democracy | Shareholder shoulder solution | Sin taxes | Small and medium sized enterprises (SMEs) | Social and environmental accounting | Social auditing | Social enterprise | Social entrepreneurship | Social impact assessment | Social innovation | Social justice | Social reporting | Social responsibility | Socially responsible investment (SRI) | Sponsorship | Stakeholder democracy | Stakeholder engagement | Stakeholder management | Stakeholder theory | Stakeholders | Stewardship | Strategic impact assessment | Subsidies | Supply chain | Sustainability | Sustainability reporting | Sustainable consumption | Sustainable consumption | Sustainable development | Sustainable development | Sustainable development | Sustainable development | Sustainable | S

CODES, GUIDELINES & STANDARDS

CODES, GUIDELINES & STANDARDS

AA 1000 Series of Standards | Agenda 21 | Anti-Slavery International | Apparel Industry Partnership (AIP) Code of 1997 | Bribe Payers Index | Business Charter for Sustainable Development | Business Principles for Countering Bribery | Business Social Compliance Initiative (BSCI) | CACG Principles | CERES Principles | Clean Development Mechanism (CDM) | Code of Labour Practices for the Apparel Industry Including Sportswear | Combined Code of Corporate Governance | Commonwealth Corporate Governance Principles | Corporate Responsibility Index | Corruption Perception Index | CSR Competency Framework | Domini 400 Social Index | Dow Jones Sustainability Indexes | Earth Charter | Eco-Management and Auditing Scheme (EMAS) | Equator Principles | ETI Base Code | EU Directive on Waste Electrical and Electronic Equipment (WEEE) | EU Green and White Papers on Corporate Social Responsibility | EU Greenhouse Gas Emission Trading System | Extractive Industries Review | Extractive Industries Transparency Initiative (EITI) | Fairtrade Mark | Five Capitals Framework | FLA Workplace Code of Conduct | Forest Stewardship Council (FSC) | FTSE4Good Index | General Agreement on Trade and Tariffs (GATT) | Global Compact | Global Corruption Barometer | Global Sullivan Principles of Social Responsibility | ICC Business Charter for Sustainable Development | ICFTU Code of Labour Practice | IFC Social and Environmental Performance Standards | ILO Declaration on Frinciples and Rights at Work | ILO-OSH 2001 Guidelines on Occupational Safety and Health Management Systems | ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy | Interfaith Declaration: A Code of Ethics on International Business for Christians, Muslims and Jews | ISAE 3000 Standard for Assurance Engagements | ISO 9000 Series of Standards on Couplement | Joint Implementation | King Report on Corporate Governance in South Africa | Kyoto Protocol | London Benchmarking Group Model | London Principles | Maquilador Insurance Industry | UN Global Compact | UN Millennium Development Goals (MDGs) | UN Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights | UN Principles on Responsible Investment | UN Universal Declaration on Human Rights | US Federal Sentencing Guidelines | US Superfund Legislation | Voluntary Principles on Security and Human Rights | Wolfsberg Principles | World Federation of Sporting Goods Industry Code of Conduct

ORGANISATIONS

ORGANISATIONS

Accountability | African Institute for Corporate Citizenship (AICC) | Brundtland Commission | Business and Human Rights Resource Centre | Business for Social Responsibility (BSR) |
Business in the Community (BITC) | Carbon Disclosure Project | Caux Round Table | Club of Rome | CSR Academy | CSR Asia | CSR Europe | Ethical Trading Initiative (ETI) | Ethics and
Compliance Officer Association | EU Multi-stakeholder Forum on CSR | European Academy for Business in Society (EABIS) | European Alliance on CSR | European Business Ethics Network
(EBEN) | Fair Labour Association | EU Multi-stakeholder Forum on CSR | European Academy for Business in Society (EABIS) | European Alliance on CSR | European Business Ethics Network
(EBEN) | Fair Labour Association | ELM | Fairtrade Labelling Organizations International (FTO) | FINE | Forest Stewardship Council (FSC) | Forum EMPRESA | Global Business Coalition on
HIV/Aids | Global Reporting Initiative (GRI) | Institute of Corporate Culture Affairs (ICCA) | Institute of Environmental Management and Association for Impact Assessment (IAIA) |
International Accorditation Forum (IAF) | International Association for Business And Society (IABS) | International Association for Impact Assessment (IAIA) |
International Additing and Assurance Standards Board (IAASB) | International Business Leaders Forum (IBLF) | International Fair Trade Association (IFAT) | International Federation for
Alternative Trade (IFAT) | International Organic Accreditation Service (IOAS) | ISEAL Alliance | Marine Stewardship Council (MSCS) | Ribert Summit | Social Venture Network | Society for
Business Ethics | UN Conference on Environment and Development | World Business Council for Sustainable Development (WBCSD) | World Commission on Environment and Development | World Social Forum | World S (WCED) | World Economic Forum | World Social Forum | World Summit on Sustainable Development | World Trade Organization (WTO)