



The Social Security Investment Unit
Social Security Corporation

Corporate Social Responsibility Guide

The Hashemite Kingdom of Jordan
ISBN at the National Library Department
(1282-4-2009)

Prepared by: The Social Security Investment Unit SSIU - Social Security Corporation (SSC), in cooperation with Excellence in Corporate Development.

Table of Contents

Introduction	4
SSIU and the Social Responsibility	6
Guide Components	7
Chapter I: The Concept of Corporate Social Responsibility (CSR)	8
○ The Development of Corporate Social Responsibility (CSR) Concept	8
Chapter II: Corporate Social Responsibility (CSR) Principles, Dimensions and Requirements	12
- Social Responsibility Principles	12
- Social Responsibility Dimensions	13
- Economic Dimension	13
○ Corporate Governance	14
○ Protection of Consumers Interests	16
○ Ethical Investment	17
- Social Dimension	19
○ Fair employment and Work Practices	20
○ Contribution to the Local Community	21
- Environmental Dimension	23
Chapter III: Implementation of Corporate Social Responsibility (CSR)	25
- Standards of Corporate Social Responsibility Implementation	25
Chapter IV: Preparation of Sustainability and Social Responsibility Reports	30
Annexes	32
Terms and Definitions	32
Voluntary Initiatives and Instruments on Social Responsibility	40
References	42

Introduction

In view of the increased demand for trusted information and examples of Corporate Social Responsibility among Jordanian enterprises, the Social Security Investment Unit (SSIU) feels responsible for issuing an informative guide, rich in trusted information on the concept, principles and practices of social responsibility, and planning to have it distributed among the various entities approved by SSIU.

This Guide has been prepared within the framework of the strategy adopted by SSIU, in response to its partners' needs, and in order to provide basic information on social responsibility. Such information is meant to deepen those partners' knowledge through applicable practicing, to practically adopt the concept, and to promote sustainable institutional development.

The publication of this Guide comes at a time when different public and private work sectors and other non-governmental organizations are dedicating time and effort to implement some pioneering practices and initiatives for Corporate Social Responsibility and other related issues, yet, hindered by the documentation process and mutual cooperation, as well as by the implementation of such initiatives, as this Guide meets international practices adopted within this framework.

SSIU provides its partners with a comprehensive guide that comprises basic social responsibility principles, the international principles that form the framework of social responsibility, and means to implement such principles within the enterprise. This Guide is applicable to enterprises, regardless of the nature of their business activity, size, or rendered services. SSIU hopes for this publication to be used as a starting point that clarifies the main requirements and needs of social responsibility, besides providing appropriate options for their treatment, and mentioning various successful instruments which contribute in adopting social responsibility by enterprises.

It is worth mentioning that, in this Guide, Social Responsibility has been considered one of several, comprehensive, multilateral aspects that aim at enhancing environmental, social, and economic conditions within the enterprise, and provides a model for partnership among enterprises of various identities, and non-governmental organizations, as well as other citizens to address the issues which affect the society, and to find solutions for such issues.

By introducing this Guide, SSIU hopes that it will act as a solid pillar for raising a proper institutional awareness pertinent to the concepts of Social Responsibility, and their applicable approaches to be adopted by everyone. It also hopes that this Guide will inspire and motivate partners to continue their efforts for the enhancement of their services rendered to maintain the high standing of our Country.

SSIU and Social Responsibility

SSIU was established in 2003 as a specialized Social Security Investment Unit that undertakes investing in the Social Security Corporation (SSC), in order to realize profitable and regular returns, while retaining the real value of the Corporation's assets, and providing the needed liquidity in order to meet SSC liabilities.

The management of SSIU has adopted a number of core values, among which is social responsibility, stemming from the deep-rooted belief that social responsibility contributes to strengthening corporate competitiveness, as it ensures the continuity of the culture of creativity, and raises awareness on environment and society-related issues. As such, it promotes and contributes to retaining qualified employees, ensures efficient performance of risk management, and positively enhances corporate reputation and image within the society.

In addition, SSIU clarifies its vision concerning social responsibility as being the ethical investment and contribution to sustainable development which serves both the society and the environment, while realizing profitable returns from investment, relying, in supporting this vision, on the following grounds:

First: Transparency and integrity in investment decision-taking, through:

- A- Separating and delegating competences for every participant in investment decision-taking through competence hierarchy.
- B- Transparency in publishing financial statements through publishing quarterly press releases and detailed financial statements on biannual basis, and preparing annual reports which shall comprise thorough analysis for the SSIU's financial performance.

Second: Contribution to sustainable development to serve both the society and the environment through giving priority to feasible national investment. In defining such priority, SSIU depends on guiding royal initiatives to achieve sustainable social and economic development, in addition to SSIU's adherence to instilling the principle of the environment's significant role in supporting businesses, as there are many uncomplicated solutions that preserve the environment, yet are not limited to environmental concerns only.

Third: Ensured equality in rights among individuals, and promotion of gender equal opportunities. SSIU has set a methodology for selection and recruitment to ensure such principles are realized among candidates, in addition to achieving equality before the law in rights and obligations.

Guide Components

The main four chapters of this Guide have been prepared in a systematic sequence that guarantees providing the relevant category at the Corporation with basic information that clarifies the general definition of social responsibility, as included in the first chapter. The second chapter covers the principles, approaches and requirements if applying corporate social responsibility. The aim of the third chapter is providing the relevant category with a realistic framework that enables the Corporation to implement the activities and duties which are

connected with social responsibility. The Guide concludes with a fourth chapter that refers to the significance of preparing reports on assessing the general institutional performance with respect to social responsibility, to fulfill the requirements of sustainability reports.

The Guide further designates a special annex for the terminology used in it, and another annex on global voluntary initiatives and instruments related to social responsibility, through describing and demonstrating these initiatives and instruments, their purposes, places in which they are used, and other standards for their utilization, if any.

Chapter I

The Concept of Corporate Social Responsibility

The Development of Corporate Social Responsibility (CSR) Concept

Along with the diminishing public sector role in economic and social development, the private sector has acquired a significant role in the diligent involvement in prompting development, contrary to former beliefs on the unviable role of private sector enterprises in taking part in societal development. As such, social responsibility has become one of the most essential developmental principles which many are currently calling for.

At the global level, and in major industrial and trading countries, a goal has been set to realize a balanced cooperation between the state, the private sector, and the society, to achieve development without entirely depending on one entity, and totally releasing an entity from its obligations towards any other entity. In major countries, social responsibility has exceeded concepts of random, unsystematic, and unguided giving; large enterprises have been assigned a basic developmental role, while contribution to development has become an integral part of their activities.

Various global initiatives, like the United Nations Global Compact, have contributed to promoting both the social and environmental dimensions of enterprises. The United Nations Global Compact is a voluntary initiative aiming at reinforcing corporate citizenship. The initiative defines social responsibility as the act of linking business decision making with ethical values, compliance with legal stipulations, and respect for individuals, local communities and the environment.

The United Nations Global Compact comprises the following ten principles:

Human Rights

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
- Principle 2: make sure that they are not complicit in human rights abuses.

Labor Standards

- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- Principle 4: the elimination of all forms of forced and compulsory labor;
- Principle 5: the effective abolition of child labor; and
- Principle 6: the elimination of discrimination with respect to employment and occupation.

Environment

- Principle 7: businesses should support a preservation approach to environmental challenges;
- Principle 8: undertake initiatives to promote greater environmental responsibility.
- Principle 9: encourage the development and diffusion of environmentally friendly technologies.
- Principle 10: Anti-corruption: businesses should work against corruption in all its forms, including extortion and bribery.

On the other hand, and in October 2004, the International Organization for Standardization (ISO) has launched a work group to prepare an international standard that provides guidance on social responsibility. The standard has been called ISO SR 26000, and is expected to take effect as of September 2010.

The ISO Draft Definition of Social Responsibility is, “the actions of an organization to take responsibility for the impacts of its activities on society and the environment, where these actions are consistent with the interests of society and sustainable development; are based on ethical behaviour, compliance with applicable law and inter-governmental instruments; and are integrated into the ongoing activities of the organization.”

According to the **World Bank**, **Social Responsibility** “is the commitment of businesses to contribute to sustainable economic development by working with employees, their families, the local community and society at large to improve their lives in ways that are good for business and for development.”

The **International Chamber of Commerce** defines social responsibility as “all the attempts that contribute to the volunteering of co-operations to achieve development for ethical and social reasons”.

According to the **World Business Council for Sustainable Development**, **Social Responsibility** means “the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large”

As for the **International Labor Organization (ILO)**, **Corporate Social Responsibility** is “the voluntary initiatives enterprises undertake over and above their legal obligations. It is a way by which any enterprise can consider its impact on all relevant stakeholders. CSR is a complement to; not a substitute to, government regulation or social policy.”

In view of the above definitions, it can be said that until now, the concept of CSR has not been defined specifically, in a manner that is legally binding. Such responsibility, in its core, is still moral, and it derives its power, acceptance, and publicity from its voluntary and selective nature. Stemming from this, initiatives and actions have varied according to their surrounding environment, and to the businesses’ financial and human capabilities. The Social Responsibility is characterized as dynamic, and is known for its continual development, so as to rapidly adapt pursuant to its interests, and according to economic and social changes.

The previous definitions agree on the following common characteristics:

- Recognition of the voluntary nature of Corporate Social Responsibility principle (non binding ness).
- Integration of social, environmental, and economic policies in the daily corporate administrative work.
- Acceptance of Corporate Social Responsibility as being one of the basic, deep-rooted activities of corporate administrative and strategic activities.
- A cooperative process undertaken by enterprises to maximize developmental cooperative capability.

Chapter II

Corporate Social Responsibility (CSR) Principles, Approaches, and Requirements

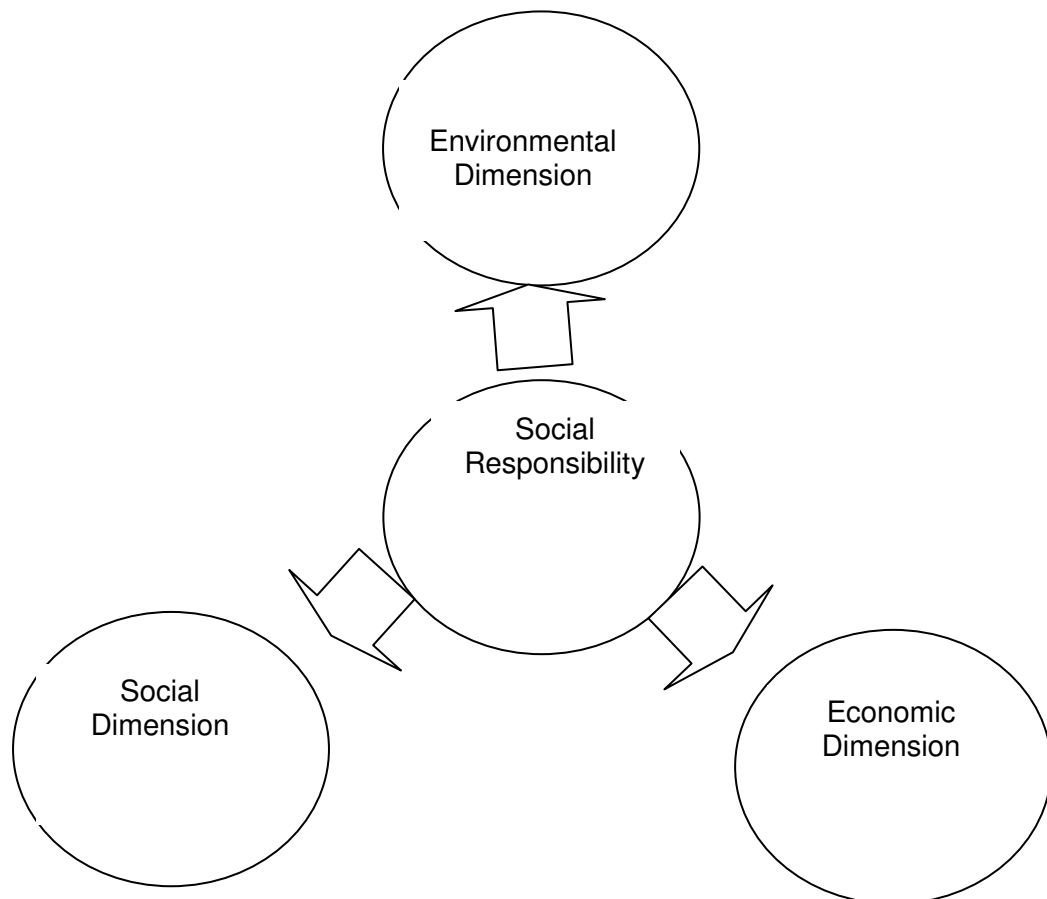
Social Responsibility Principles

The Corporate Social Responsibility is based on the following principles:

- **Legal Compliance Principle:** The enterprise shall comply with and understand all applicable, local, international, written, declared, and effected laws and regulations, in accordance with fixed, specific procedures.
- **Adherence to Customary International Laws Principle:** The enterprise shall adhere to international and governmental agreements, executive regulations, declarations, covenants, decisions, and guidelines, when setting its policies and practices pertinent to Social Responsibility.
- **Respecting Related Stakeholders Rights Principle:** The enterprise shall acknowledge and accept the diversity of related stakeholders' rights and interests, and the diversity of the major and minor enterprises' activities and products, among other elements, which may affect such related stakeholders.
- **Transparency Principle:** the enterprise shall clearly, accurately, and comprehensively declare its policy, decisions, and activities, including known and potential effects on environment and society. Moreover, such information shall be available to affected persons, or those who are likely to be affected materially by the enterprise.
- **Respect for Human Rights Principle:** the enterprise shall execute policies and practices which shall result in respecting existent human rights in the Universal Declaration of Human Rights.

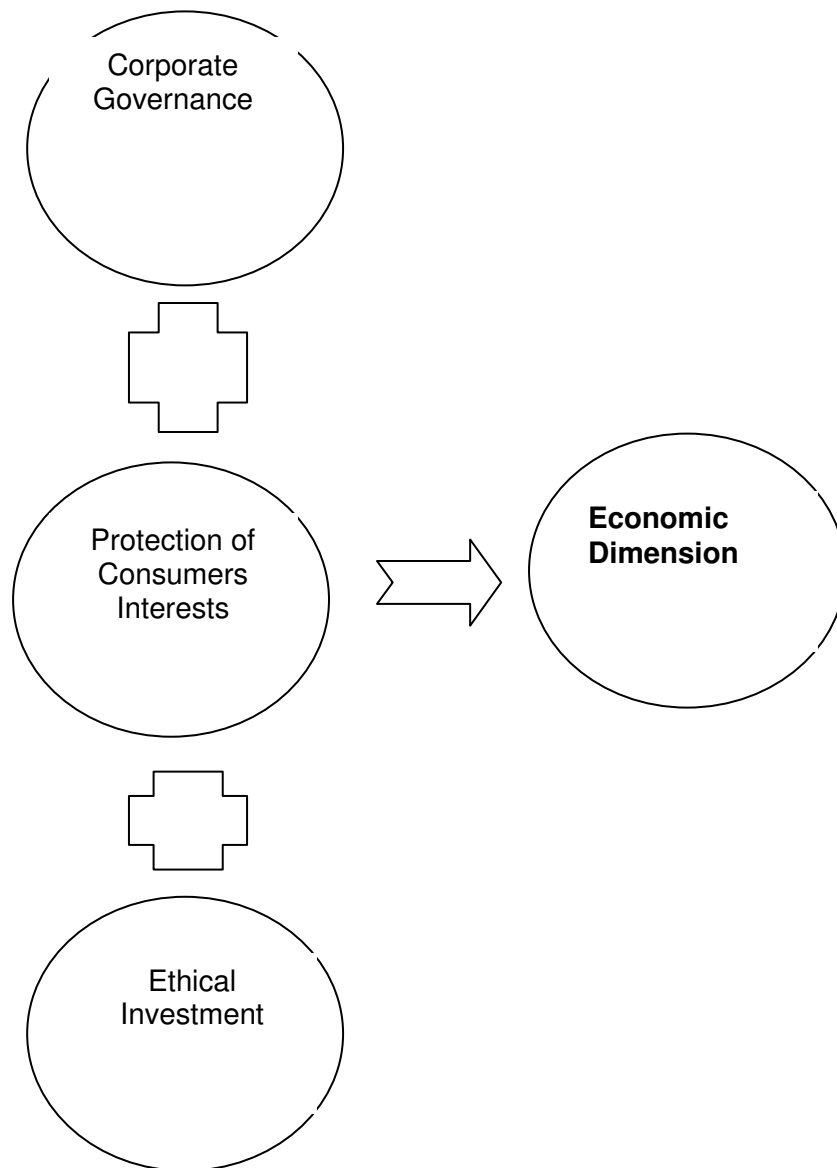
Corporate Social Responsibility Dimensions

There are three major dimensions for social responsibility, being: the social, environmental, and economic dimensions, as demonstrated by the following diagram:



First: The Economic Dimension

Within the framework of this Guide, the term of economic dimension respective to social responsibility does not refer to profitability, as one of the commercial operations' aspects. Alternatively, it refers to commitment to ethical practices inside enterprises, like corporate governance, preventing bribery and corruption, protecting consumer's rights, and ethical investment.



A. Corporate Governance

The Organization for Economic Cooperation and Development (OECD) defines Corporate Governance as a **“set of relationships between a company’s management, its board, its shareholders and other stakeholders. Corporate governance also provides the structure**

through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined. Corporate governance should provide proper incentives for the board and management to pursue objectives that are in the interests of the company and its shareholders and should facilitate effective monitoring, and so help the company to utilize its resources efficiently”.

Corporate Governance ensures non-centralization of authority in one individual or one group inside the enterprise. This requires the existence of regulations and measures inside the enterprise, the role of which is determining the authorities respective to each of its bodies, and creating balance among them, besides having clear lines for accountability. Governance regulations vary according to the size and type of enterprise, and the environmental, economic, political, cultural, and social contexts within which it operates.

Corporate Governance contributes to the following:

- Creating and promoting an environment within which the principles of accountability, transparency, ethical behavior, respect for relevant parties' interests and the rule of law are applied.
- Establishing a system of economic and non-economic incentives that is connected with performance in social responsibility.
- Utilizing financial, natural, and humanitarian resources efficiently.
- Promoting justice in representing under-represented categories (including women) in higher positions at the enterprise.
- Realizing balance between the enterprise's needs, concerned parties, including urgent needs, and the needs of coming generations.
- Establishing bilateral communications with related parties, which take into consideration such parties' interests, and assisting in defining agreement and disagreement areas, and in negotiation for the resolution of potential conflicts.
- Promoting effective involvement of male and female employees in decision making, pertaining social responsibility concerns.
- Achieving balance at the authority and responsibility level, besides the ability of persons who take decisions on behalf of the enterprise.
- Following up decisions to make sure they are properly executed, and to determine liability respecting the results of the enterprise's activities, whether positive or negative.

Within this context, enterprises should adopt and apply the principles of accountability, transparency, ethical behavior, respect for relevant parties' interests and the rule of law in taking and executing decisions, and in developing a guide on Corporate Governance for it.

B. Protection of Consumers Interests

Enterprises which introduce products, or render services for customers of consumers are deemed liable against those customers or consumers. Their liability includes providing accurate information, using integral and transparent means which are helpful in marketing, contractual dealings, and strengthening consumption. It also requires mitigating work risks which may result from such operations through developing, distributing, supporting, and providing sufficient information on such operations. Whenever enterprises tend to collect private information, they shall be obliged to preserve the confidentiality of such information.

As per the social responsibility, it is connected with fair marketing practices, protection of health and ensuring safety, sustainable consumption, settlement of conflicts and indemnities, protection of information and privacy, and attainment of basic services and products. Once such enterprises realize facts, social responsibility will be achieved by using fair trade, practicing marketing, announcing any dealings with customers, undertaking all reasonable procedures to ensure the soundness and quality of their goods and services, especially:

1. Ensuring that such goods or services provided by the enterprise meet all legal standards required for maintaining the consumer's health and safety, including health precautions and product safety regulations, in addition to providing informative labels on the products. All reasonable precautions should be employed or taken to ensure the quality and safety of its services and goods', taking into consideration the entire life cycle for each product, as the objective is to ensure safe utilization, good possibilities for repair, treatment, recycling or safe disposal of excess or damaged goods.
2. Providing effective and transparent procedures when examining consumer complaints, so as to contribute in finding fair and timely solutions for consumer disputes, without any further or unnecessary costs.
3. Avoiding engagement in any other practices that are deemed deceiving, misleading, forged, or unfair.
4. Respecting the consumer's privacy, providing security, and maintaining its confidential information.

5. Complete and transparent cooperation with public authorities to avoid and/or combat any serious threats that may affect consumer's health or public safety due to using or consuming its products.
6. Setting terms and conditions in case the consumer files a complaint for a warranted product, making sure that such terms remain effective even if the relevant company is affected to the extent that it becomes incapable of settling its obligations.

C. Ethical Investment :

Ethical investment is the type of investment which takes into consideration the enterprise's ethical values, and their effects on making the investment decision. There are several and various types of ethical investment, yet the following are the most common:

1. The investment which is based on Negative Screening: this type of ethical investment considers all investment opportunities, yet prohibits the involvement in certain investments.
2. The investment which is based on Positive Screening: this type of ethical investment considers all available investment opportunities, to find socially and ethically responsible investment opportunities.
3. The investment which is based on Corporate Engagement: this type of ethical investment aims at changing corporate practices in which it is involved, through promoting dialogue and conducting meetings to encourage such enterprises to be committed to social responsibility.
4. Combination Investment: despite the fact that it is uncommon, some enterprises combine the above three types of investment.

As such, the ethical investment paves the way for investors to avoid undesirable investments on the one hand, and provide opportunities to support the investment which follows a similar social and ethical responsibility policy on the other hand.

Standards Determining the Ethical Investment:

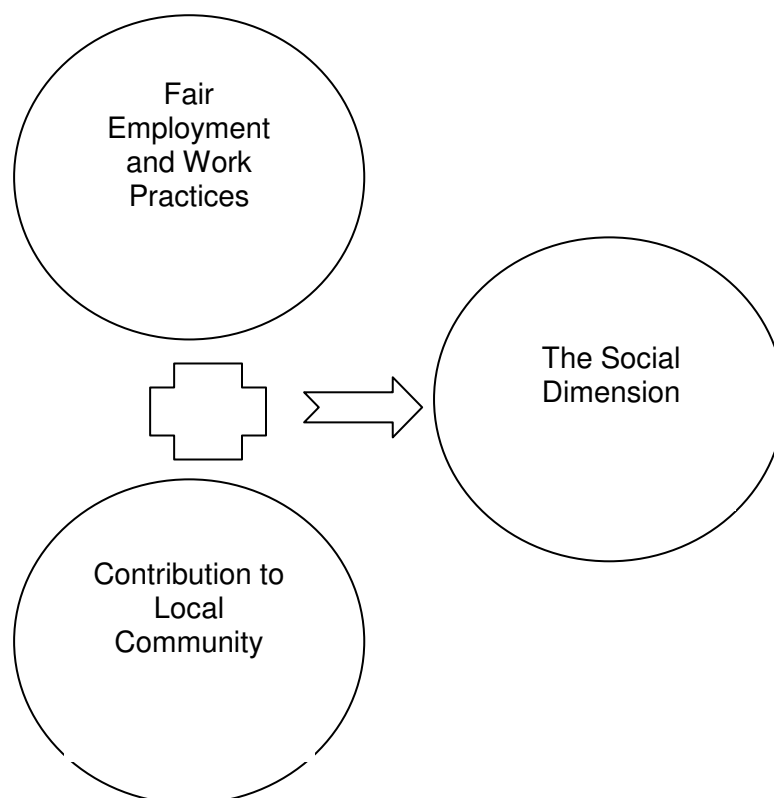
Standards for determining ethical investment are divided into two main groups, where the first group is connected with the positive effect on social responsibility, and the other is attributed to the negative effect on this type of responsibility.

Standards with Positive Effect	Standards with Negative Effect
Protection of Environment	Armament and Nuclear Weapons
Controlling Pollution	Animal Exploitation and Abuse
Recycling	Breach of Human Rights
Professional Safety	Practices which are Harmful to the Environment
Ethical Work Conduct	Non-Ethical Work Conduct

Second: The Social Dimension

The enterprise should participate in achieving the welfare of the society, and in improving and caring for the affairs of its employees. This should positively reflect on increasing their productivity, developing their technical abilities, and providing them with professional and employment security, besides health and social care. The open administrative approach which the enterprise adopts is considered conclusive, as the effect of its social conduct exceeds the enterprise's own limits.

To determine social concerns which are related to priorities which the enterprise seeks to achieve, it should tackle the basic issues which are demonstrated via the following figure under its plan and set priorities.



A. Fair Employment and Work Practices :

Enterprises recognise individuals as their competitive privilege, and treat their employees equally as assets and factors for change. As such, they need to win the support of employees, not only to determine the success of their operations from a commercial point of view, but also in terms of the enterprise's commitment towards social and environmental issues, in order to realize the three pillars of sustainability.

This can be achieved through strengthening the enterprise's values, besides the economic, social, and environmental dimensions of sustainability, and through investing in the quality of professional life, through proper organization of workplace, practices adopted within the workplace, recruitment conditions, and developing and managing human resources. This stems from the fact that socially responsible employment practices are considered essential to achieve social justice and institutional stability.

There is a basic relation between work conditions and productivity. Studies repeatedly highlight the fact that the success of the enterprise which operates within increasingly competitive environments is no longer measured with plain numbers. To the contrary, enterprises which are socially responsible will be the entities which will also take into account other factors like achieving the ideal limit of work relationships inside the enterprise, ability to innovate, and focus on flexible organizational structures, since the quality of work significantly affects productivity and profitability.

As for good conducts concept within the workplace, it is far-reaching, and comprises several characteristics. However, the main organizational factors which are related to the work environment, and which contribute to establishing an effective and productive workplace, include the following:

- Decent living and economic security levels.
- Leadership that appreciates employees based on merit.
- Safe and healthy work environment.
- Mutual trust between employers and employees.
- Openness culture in respect to the involvement in decision making.
- Promotion of initiative taking and innovation.
- Opportunities for utilizing and developing skills,

Similarly, as investment is connected with people, enhancing education is connected with improving and caring for decent and productive workplaces through taking care of the humanitarian dimension of competitiveness and productivity. As such, laws and national practices which are guided by international labor standards, whenever possible, represent binding covenants to guide corporate policies and practices.

To achieve some of these objectives, the following areas may be suggested:

Requirements	
Educating and training employees	In this area, providing training opportunities for those who are not skilled enough (under-skilled, under-experienced), and for work returners after maternity or sickness leaves.
Employing the disabled	Employing the physically disabled individuals for certain positions which do not need physical effort.
Fairness in taking strategic decisions	And such decisions which are related to employees affairs, without consideration to gender issues.
The status of elder employees in the enterprise	Taking the effort to provide them with proper workplaces.
Professional safety and health	Providing a system of precautions to maintain employees' safety and health.
Socially responsible investment policy	Especially concerning pension funds, set plans for employees' pensions, and saving funds

B. Contribution to the Local Community

Social responsibility cares for the manner in which the enterprise runs the effects of its operations on communities, and the groups which operate under its scope. It is possible that the effects might be positive or negative. Consequently, the manner in which the enterprise runs such effects shall definitely affect the welfare of the local community, and at the end, affect its business.

Classifying areas which the enterprise shall contribute to, according to priority, depends on the characteristics of the community itself on the one hand, and on the quality of resources and capabilities which the enterprise enjoys on the other. It is important for the enterprise to be totally aware of the local community, to be able to direct its effort in a straight forward manner towards the community's own priorities and needs. The contribution of the enterprise should be represented in a manner that shows respect to the rights of community members, in taking decisions which relate to the life of their communities. Within this framework, it is certain that the enterprise which contributes to the development of its local community receives best results when it executes its programs after consulting with local communities. This way, it will guarantee taking the priorities of the community into consideration, since the development of the local community is more than a charity effort. It is indeed a continuous relation between the enterprise and the community it operates within.

The main areas for developing the local communities which the enterprise may contribute to include creating employment opportunities, and local economic development initiatives through expanding educational programs, skill development, provisions of health services, caring for the youth through cultural and sports clubs, and commitment to deduct specific percentages from profits before taxes for donations which are allocated to serve societal concerns.

It is common that enterprises commit themselves to social responsibility, in different degrees, by focusing on the following areas:

- **Environment protection**, like reducing gas emissions and wastes, recycling materials, and reforestation programs.
- **Charity works**, like donating to charities and participating in social causes, like raising awareness on human rights and current concerns.
- **Urban areas development**, through partnership with the government, to revive small commercial enterprises and enhancing the environment in local towns.
- **Investment in local business enterprises**, through partnership with non-governmental organizations in areas of decreasing poverty and social development programs.
- **Employees-oriented projects**, like provision of higher standards for professional health and safety, equal employment opportunities, and flexible work hours.

Third: The Environmental Dimension

The environmental dimension for socially responsible enterprises is defined as the enterprise's obligation towards covering the environmental effects which result from its operations and products, eliminating emissions and wastes, achieving maximum efficiency and productivity depending on available resources, and decreasing practices which may negatively affect the country and next generations' enjoyment of resources. The enterprise should be aware of all the direct and indirect environmental aspects which are related to its performance of business, rendering of services, and manufacturing of products. It should also employ certain standards to learn about the environmental aspects which result in distinguished effects to be able to effectively enhance its environmental performance. Such certain standards which are set by the enterprise itself should be comprehensive and fixed. They should also be documented through writing reports to enhance the functional performance of the environment.

The idea of having an environmental management system assists in guaranteeing the enterprise's commitment to the following:

- Managerial commitment to meet the provisions of its policies, objectives and aspirations.
- Focus on spreading the preservation culture instead of setting treatment or corrective measures later on.
- The process of continuous improvement.

In return for applying an environmental management system, economic advantages may be realized. Such advantages must be specified to have them and their values demonstrated before concerned parties, especially stakeholders (shareholders). This should give the enterprise an opportunity to connect the environmental objectives with specific financial results, and so guarantee the availability of resources.

The main elements of environmental responsibility include the following:

- Adopting environmental performance specifications, rules and measurement standards for operations and management, which are subjected to maximum environmental protection degrees.
- Facilitating the environmental technological development, conversion and conveyance.
- Promoting environmental awareness.
- Opening negotiation channels with concerned parties, and communicating with such parties on environmental issues.

The enterprise may be able to improve its environmental performance though dealing with the following, but not limited to, environmental issues:

Reducing emissions: the activities, operations and services provided by enterprises, result in direct and indirect emissions in the atmosphere. Such

emissions result from using the enterprise's products, or from its purchasing habits and electricity consumption. Such emissions may include various pollutants, like lead, mercury, changeable organic compounds, sulphur dioxide, nitric-oxides, and other materials which may lead to environmental deterioration, and effects on human health.

Reducing wastes: the enterprises whose business activities result in liquid and solid wastes should depend on programs to reduce such wastes. These programs must be based on reducing sources, reutilization, recycling, waste treatment and disposal.

Effective use of power: enterprises consume power in their running of operations and services. Programs which focus on effective power consumption may reduce the demand for power in buildings, in areas like heating, cooling, lightening, effective fuel use, and reliance on alternative fuel resources.

Water Preservation: clean water is considered a global wealth. Attaining pure drinking water is considered a basic humanitarian need, and so is listed as one of an individual's major rights. The developmental objectives for the new millennium include the provision of safe drinking water and health services for all individuals. The effective management for preserving water is achieved through allocating water, and controlling its flow to realize a just and sustainable saving of water resources.

Chapter Three

Implementation of Corporate Social Responsibility

Standards of Corporate Social Responsibility Implementation:

The framework of applying social responsibility follows the implementation of Deming principle in comprehensive quality management, which is based on the following four stages: “plan, Do, Check, Act”.

It is important that the administrative system responsible for corporate social responsibility comprises a systematic framework that is continuously observed and regularly revised, to provide effective guidance for the enterprise’s management as a response to internal and external changes. Such framework shall include the following stages:

First Stage: Plan

This means setting a continuous planning process which is based on the actual needs of the community, previously conducted by the enterprise to determine the company’s policy and approaches concerning the adoption of societal approach of social responsibility, the factors related to it, and the accompanying effects on society. This shall also include determining and revising administrative and/or legal requirements, in addition to other requirements endorsed or signed by the enterprise, as well as setting internal performance standards.

The planning process also includes setting a program to realize the enterprise’s objectives within the framework of social responsibility (action plans), that addresses roles, responsibilities, resources, timeframes, priorities, and procedures required to realize objectives, in addition to performance measurement indicators to enable the enterprise to follow up and assess the level of objective realization.

Second Stage: Implementing (Do)

This refers to setting social responsibility goals and objectives, and drafting plans and programs purposed for realizing such goals and objectives through building and developing administrative structures directly connected with implementing social responsibility plans, determining roles and responsibilities along with delegating powers, providing resources, and training employees to guarantee raising their awareness on social responsibility.

Action plans for social responsibility must be designed or amended in a manner that guarantees systematic intertwining with other corporate regulations, so that they effectively conform to and integrate with current management regulations. Such integration will help the enterprise to create balance, and find solutions for possible overlaps, whether internally, at the enterprise's operations level, or externally, at the communication and activities execution priorities level. The elements of the managerial system which benefit from such integration include the following:

- Corporate policies.
- Allocation of resources.
- Documentation and monitoring, or controls with respect to operations.
- Support and information systems.
- Training and awareness.
- Organizational structure and responsibilities.
- Assessment and reward systems.
- Audit processes.
- Communications and reporting.

The management, on the other hand, should facilitate the provision of proper resources. This can be achieved through executing and implementing social responsibility action plans, and exerting necessary effort to make them available in a timely and efficient manner, while taking into consideration the following:

- Infrastructure.
- Information systems or technologies.
- Training.
- Technology.
- Financial and human resources, and other enterprise-related resources.

Third Stage: Studying (Check)

The effective performance related to social responsibility depends on close studying and assessment, besides revising activities undertaken, the advancement achieved, and the realization of set objectives, utilized resources, and other efforts exerted by the enterprise. The aim of continuous monitoring, checking, or observance of activities of social responsibility is basically to make sure that activities are done as previously decided.

The enterprise should plan the manner according to which it will measure the extent of realizing targeted objectives concerning the activities, and the operational plans which are purposed for social responsibility, and which complement its corporate objectives, through agreeing on special performance indicators, and defining the entity/individuals responsible for the measurement process, taking into consideration documenting the recommendations on justifying deviations, and including the same with reports.

In addition to revising current activities, enterprises should also be aware of changeable conditions or legal or legislative expectations and developments which affect social responsibility, besides available opportunities, to strengthen its efforts concerning social responsibility. Major partners may be assigned a valuable role in such revisions, since the information provided by relevant parties give explanations to the enterprise, while major partners can maintain the enterprise's compliance with changes in expectations and attitudes of the larger community.

Fourth Stage: Continuous Improvement (Act)

Based on periodic revisions, the enterprise should take into consideration the means which should enable it to improve its performance concerning the social responsibility. The findings of such revisions should be used to assist in realizing a continuous improvement in corporate social responsibility. These improvements may comprise amending objectives to reflect changing conditions, or aspirations for more achievements.

The scope of social responsibility activities and programs may be broadened, while the issue of supplying further or different resources may be considered. The improvement processes may also include programs or activities to take advantage of newly determined opportunities and changeable expectations to be considered when enhancing the performance of its social responsibility related activities.

To encourage the process of achieving objectives, some enterprises list the process of realizing certain objectives for social responsibility in annual or periodic revision for senior officials and managers' performance.

As such, the enterprise must benefit from the outcomes of inspection, revisions and performance to re-distribute activities on the operational plans level, and reallocate resources and responsibilities (amendments to plans), to guarantee the realization of aspired and previously approved results. The following table explains the general executional framework of social responsibility.

Implementation Framework

How?	What?	When?
<ul style="list-style-type: none"> ○ Forming work team to lead the social responsibility. ○ Setting and developing a methodology for social responsibility that conforms with corporate objectives. 	Assessing corporate social responsibility	Plan

<ul style="list-style-type: none"> ○ Reviewing all plans and activities, as well as previous operations in the domain of social responsibility. ○ Determining and engaging major partners. 		↓
<ul style="list-style-type: none"> ○ Guaranteeing the commitment of higher management and employees. ○ Reviewing other enterprises' practices and experiences in the domain of social responsibility. ○ Determining social needs, and preparing a matrix concerning the proposed social responsibility. ○ Determining priorities, approaches, and procedures to be adopted. 	Setting a strategy for corporate social responsibility	Do ↓
<ul style="list-style-type: none"> ○ Defining and spreading the concept of social responsibility among the higher management and employees. ○ Determining current obligations respective to social responsibility. ○ Taking ideas and suggestions from major partners. ○ Forming an executive work team. ○ Preparing an action plan for social responsibility 	Determining the obligations of social responsibility	
<ul style="list-style-type: none"> ○ Documenting the decision making mechanism respective to social responsibility. ○ Executing the social responsibility action plan. ○ Encouraging the participation of employees and other individuals whom the plan is applicable to. 	Executing the social responsibility plan	Check ↓
<ul style="list-style-type: none"> ○ Measuring and following up performance ○ Preparing performance reports 	Studying and reporting the current performance	
<ul style="list-style-type: none"> ○ Performance appraisal ○ Benefiting from measurement findings by reallocating activities at the social responsibility plan, besides reallocating resources and responsibilities. 	Assessment and improvement	Act ↓
Returning to the framework and starting the next cycle	→	Studying

Chapter Four

Preparation of Sustainability and Social Responsibility Report

Enterprises are subjected to increasing pressures to present reports on their effects on the society, and the manner in which they manage such effect. These reports carry different titles, like environmental and/or social reports, or sustainability reports, which are considered more comprehensive than the environmental and/or social reports, since they comprise the enterprise's economic effect, and an evaluation of the sustainability of the enterprise's operations and products with respect to social development.

Usually, an analysis to the inclusions of reports, concerning economic, environmental, and social issues, is carried out, and the report includes notifications on the economic performance, and the standings, accruals, productivity, creation of employment opportunities, making use of external resources, research and development, investment in training, among many other aspects of human capitals, which are all quantitatively measurable.

Environmental issues include the effect of production operations, products, and services on air and earth, biological diversification, and human health. Social issues include health and safety in workplaces, employees' satisfaction levels, charity efforts undertaken by the enterprise, workers' rights, diversification of work force, relationships with suppliers, while in many cases, the focus on disclosing social data is mainly limited to internal purposes only, along with reporting on employees-related data, their health, and safety, as well as surveys on employees, more than reporting of data which include issues of the local community and the community as a whole.

Only few international initiatives aim at setting frameworks and indicators for report preparations which can assist in unifying required information. These initiatives include the Global Reporting initiative, Sustainability Reporting which was prepared by the Global Business Council for sustainable development. This project led to the formation of a reporting database on the internet to guide member institutions in gathering the sustainable development reports. The user can find guidelines concerning the preparation of reports, observing and measurement, besides listing reports on the best practices, basic reports produced in three languages that are related to ethical and social issues, in addition to environmental, health and safety issues.

Participants in the Global Compact are required to present a periodical report on the advancement level achieved in executing the ten principles, and their participation in partnership projects which aim at supporting the developmental goals of the United Nations.

When preparing sustainability reports, the following should be considered:

- The scope of the report shall conform with the size and nature of the enterprise.
- The report shall include information on the enterprise's objectives, and on performance regarding material issues related to social responsibility.
- The report must accurately and completely demonstrate the performance of the enterprise in respect to social responsibility, including all its achievements and failures, and means of treating such failures.
- The report shall be produced in different formats, depending on the nature of the enterprise, the needs of respective parties, and may include an electronic and/or paper version. The report can be used as an independent document, or as a part of the annual report.

Through dialog with concerned parties, the enterprise may benefit from directly receiving information on the opinions of concerned parties; the enterprise must try to negotiate with such parties for the purposes of:

- Assessing the efficiency and effectiveness of the content, media, and communication. This way it can be improved to reach the required level.
- Setting priorities for future communication content.
- Securing the process of external verification of information presented in the report from concerned parties in case such approach is used for verification.
- Determining the best relevant practices.

Annexes

Annex A: Terms and Definitions

- **Social Performance:** usually, social issues include traditional reporting subjects, like health and safety within workplaces, employees' satisfaction, and charitable activities undertaken by the company. They also include external issues, like manpower, human rights, manpower diversification, and relationships with suppliers.
- **Economic Performance:** the term covers the creation of employment opportunities, research and development investments, investment in training, among other aspects of human capital.
- **Investment in Local Community:** refers to directing funds and resources towards the activities which result in stimulating the creation of jobs, and generating income in local communities. Enterprises undertake such activities through donating to organizations concerned in developing the local community, and in partnership with non-profit agencies.
- **Corporate Effect:** refers to the negative or positive effect on the society, or the environment, which results completely or partially from the decisions taken by the enterprise and its activities.
- **Sustainable Development:** the development which fulfils current needs, without prejudice to the ability of future generations to meet their needs.
- **Ethical Conduct:** the conduct which conforms with proper, or good and accepted codes of conduct, within a specific context, which also conforms with international moral standards.
- **Enterprises:** Social organizations those are capable of rapidly developing in response to change of conditions. As such, they are often considered innovative in the area of organizing.
- **Social Responsibility Initiative:** this term refers to the programs or activities which are clearly directed to fulfil definite objectives related to social responsibility.
- **Corporate Social Responsibility:** Procedures by which enterprises integrate social conduct with their policies and business related

operations. This includes environmental, economic, and social requirements.

- **International Codes of Conduct:** the term refers to the expectations concerning corporate social conduct. It is derived from International Law and its generally accepted principles, or from internal governmental agreements (like covenants and treaties) which are internationally or semi-internationally acknowledged.
- **Corporate Citizenship:** the strategies adopted by enterprises, which include the enterprise's values and mission, and govern its operation and affect its decisions which are related to its socially responsible activities.

Annex B

Voluntary Initiatives and Instruments on Social Responsibility

This annex provides a non-exclusive list of the voluntary initiatives and instruments which are concerned with social responsibility. The annex aims at introducing examples on the types of various available initiatives and instruments, and at attracting attention to other guides which may be available on the subjects and practices, or complementary aspects pertinent to this Guide. This annex presents an additional source of information for users to help them to make comparisons between the achievements of other sectors, and the achievements in other parts of the world.

The annex is divided into two tables; one of them is designated for initiatives and instruments which are applicable to all economic sectors, and the other is for the initiatives and instruments which apply to certain private and public sectors.

For each initiative or instrument, the institution/institutions which has/have launched the initiative or the instrument is/are defined, along with their subjects pertaining to the integration of social responsibility. Websites closely related to each initiative or instruments are also available, accompanied by a description for the purposes or potential initiative or instrument users, and details on membership pre-conditions respective to the utilization of the initiative or instrument.

Section 1: Intergovernmental Initiatives

United Nations Environment	An open initiative launched to address all
----------------------------	--

<p>Program: Climate Neutral Network</p>	<p>organizations by providing a program based on data exchange, in order to help such organizations to reduce greenhouse gas emissions. www.climateneutral.unep.org</p>
<p>United Nations Environment Program: Life Cycle Initiative</p>	<p>An open initiative launched to address all certified experts from organizations working in the area of life cycle management. It seeks to develop the competency of life cycle approaches. http://Icinitiative.unep.fr/</p>
<p>United Nations Industrial Development Organization: Implementation of REAP (Responsible Entrepreneurs Achievement Program)</p>	<p>An initiative launched to address Small and Medium Enterprises. It provides a structural framework in combination with an analytical software, which can be used to evaluate data. www.unido.org/reap</p>
<p>United Nations Global Compact</p>	<p>An initiative adopted by the United Nations Secretariat. It proclaims 10 principles in the areas of human rights, labor, environment and anti-corruption. The participants are expected to take a number of steps which are consistent with their undertakings, and to communicate on an annual basis, in order to gauge the success of their efforts. www.unglobalcompact.org</p>
<p>United Nations Global Compact, United Nations Industrial Development Organization, United Nations Institute for Training and Research The Partnership Assessment Tool</p>	<p>Self assessment tool made to enhance the development impact of partners, in public and private sectors. It is available free-of-charge. http://www.unglobalcompact.org/Issues/partnerships/pat.html</p>

Section 2: Competent Multi-Stakeholder Initiatives

<p>Accountability AA1000 Series</p>	<ul style="list-style-type: none"> ▪ Membership-based institution, open to all enterprises and individuals, primarily works on promoting sustainability for accountability reports, with partnership from stakeholders. The AA1000 Series resulted in three principles based on the standards required to be adopted by enterprises: ▪ AA1000APS: Provides the general principle for accountability. ▪ AA1000AS: Provides sustainable assurance standard ▪ AA1000SES: Provides the framework for engaging stakeholders <p>www.accountability21.net</p>
<p>Amnesty International Human Rights Principles for Companies</p>	<p>An organization that addresses its human rights which are directed to companies, responsibilities of multi-national enterprises, to promote and protect human rights in such enterprises. This is based on a checklist to be used by enterprises, while such enterprises are free to adopt these principles.</p> <p>www.amnesty.org</p>
<p>Business Social Compliance Initiative</p>	<p>Membership-based initiative, where membership fees are paid annually, having most of its members from retail, industrial and importing enterprises. The Initiative offers standard management tools that aim at promoting the social performance in the supply chain.</p> <p>www.bsci-eu.org</p>
<p>Business Ethics Center (Ethics Management System)</p>	<p>A German organization that aims at promoting business ethics in Germany and Europe, in cooperation with other scientific and economic organizations. It is a free tool that is available to provide a governance-based framework on legal, economic, environmental, and social issues.</p> <p>www.dnwe.de/wertemanagement.php</p>
<p>CSR360 Global Partners Network</p>	<p>A network of 100 organizations coming from 80 countries around the world, aims at promoting social responsibility. The network was developed by BITC in the United Kingdom, and presents various programs and initiatives.</p> <p>www.csr360.org</p>
<p>EFQM CSR Framework and Excellence Model</p>	<p>The use of this Framework is available to all organizations, while the Initiative provides a Guide for corporate entities on management elements which are related to joint social</p>

	responsibility. www.efqm.org
Ethical Trade Initiative	A membership-based foundation that is open to all companies, private organizations, and trade unions. Its purpose is to involve members to work with private organizations and trade unions to learn the best methods in applying the laws of supply chain labor practices. Organizations pay membership fees for adopting ETI law and consider other requirements. www.ethicaltrade.org
The European Business Ethics Network	A membership-based organization where membership fees are paid annually, specialized in promoting business ethics broadly defined, in academia, business, public sector and civil society. www.eben-net.org
Fair Labor Association	Membership-based association, open to all organizations which are engaged in computer supplies manufacturing. www.fairlabor.org
Global Leadership Network implementation tool	An initiative by the UN Global Compact - Accountability- and Boston College for Corporate Citizenship, that includes the following: A web-based planning and evaluative framework to help enterprises balance their social, environmental, and economic performance with their core business strategies. www.globalleadershipnetwork.org
The Global Reporting Initiative Guidelines for Sustainable Reporting	The Initiative provides guidelines and supporting tools on sustainable reporting, which are available for free on the Initiative's website. A nominal fee is paid only for receiving other relevant training tools. Its initiative and tools include the following: <ul style="list-style-type: none"> ▪ Guidelines on Sustainable Reporting ▪ Sector Supplements ▪ Unified Technical Protocol www.globalreporting.org
FC and IBLF Guide to Human Rights Impact Assessment and Management	A guide that helps the enterprise in defining, assessing, and implementing responses towards the challenges of human rights in new or evolving projects. http://www.iblf.org/resources/general.jsp?id=123946
Social Accountability	This is an auditable standard that is based on the

International SA8000 Standard	<p>conventions of the International Labor Organization (ILO), the Universal Declaration of Human Rights and the UN Convention on the Rights of the Child. It offers three successive stages that are related to the practice of any type of enterprises.</p> <p>www.sa-intl.org</p>
Transparency International Various tools	<p>A private organization that seeks to combat corruption. The organization provides various tools for enterprises and specific economic sectors and governmental entities. The following are samples of such tools:</p> <ul style="list-style-type: none"> ▪ Integrity Pact ▪ Anti-Corruption Handbook ▪ Business Principles for Countering Bribery ▪ Corruption Fighter’s Tool Kit <p>www.transparency.org</p>
Caux Round Table- Principles for Business	<p>A network of business leaders who promote ethics, dialogue and cooperation among managers, public relations and citizens, the business ethics principles provide special information on ethical performance.</p> <p>www.cauxroundtable.org</p>
Consumers International Consumer Charter for Global Business	<p>A global union of consumer groups. The charter clarifies the best business practices in areas that aim at consumer’s benefit and best interest, according to international laws.</p> <p>www.consumersinternational.org</p>
Ethos Institute	<p>A Brazilian institution that focuses on promoting social responsibility in the commercial sector. It provides free tools for joint social responsibility, including a group of indicators for joint social responsibility.</p>
The International Chamber of Commerce Various initiatives and tools	<p>An international institution that represents the interests of its members. The Chamber has provided a number of initiatives and tools that are related to various aspects of social responsibility, including the following:</p> <ul style="list-style-type: none"> ▪ Consolidated ICC Code for Advertising and Marketing Practice ▪ The ICC Nine Steps to Responsible Business Conduct ▪ ICC Guidance on Supply Chain Responsibility ▪ ICC Guide to Responsible Sourcing ▪ ICC Business Charter for Sustainable Development <p>www.iccwbo.org</p>
International Road Transport Union	<p>An international representative entity for the road transport industry. The Charter is an initiative that aims at promoting</p>

IRU Charter for Sustainable Development	<p>responsibility in this sector.</p> <p>www.iru.org/index/en_iru_com_cas</p>
World Business Council for Sustainable Development: various initiatives and tools	<p>A membership-based organization that is initially directed to large enterprises. It aims at including representatives from all over the world. Membership fees are a requisite for joining.</p> <p>The Organization offers a number of publicly available initiatives and tools:</p> <ul style="list-style-type: none"> ▪ Global Water Tool ▪ Charter for Measuring Stakeholders Engagement ▪ Corporate Governance: subject management tool ▪ Sustainable Development: a learning tool <p>Other different documents, initiatives, and tools that tackle specific social and environmental issues.</p> <p>www.wbcsd.org</p>
World Business Council for Sustainable Development, the World Resources Institute Greenhouse Gas Protocol Initiative	<p>An accounting and reporting specification for enterprises that urges them to prepare reports on the six greenhouse gas emissions which are mentioned in the (Q2) Protocol of the UN Climate Change framework.</p> <p>www.ghgprotocol.org</p>

Section 3: Voluntary Initiatives

Sector: Buildings and Construction Sector

- **United Nations Environment Program**
- **Sustainable Buildings and Construction Initiative**

Participation is open to all enterprises engaged in buildings and construction industry, against an annual membership fee. The Initiative includes a common action program to promote the sustainability of buildings and construction, with life cycle approach.

www.unepsbci.org

Sector: Industry

- **Electronic Industry Citizenship Coalition**
- **Electronic Industry Code of Conduct**

A membership-based institution, where the payment of annual fees is required. All members are required to apply the code of conduct on the development conditions on electronics supply chain.

www.eicc.info/index.html

Sector: Excavation/Mining

- **The International Petroleum Industry Environmental Conservation Association (IPIECA)**
- **Various tools and initiatives**

- Membership-based association that is open to all enterprises specialized in gas and petroleum. It offers several tools publicly available, including the following:

- Petroleum and Gas Industry related Human Rights Training Toolkit
- Petroleum and Gas Industry related Guidance on Voluntary Sustainability Reporting
- Petroleum Industry /related Guidance on Reporting Greenhouse Gas Emissions
- Guide to Developing Biodiversity Action Plans for the Oil and Gas Sector
- A Roadmap to Health Risk Assessment in the Oil and Gas Industry

www.ipieca.org

- **The Voluntary Principles on Security and Human Rights**

- Initiated by the United Kingdom and United States governments. It provides a guide for private enterprises and organizations on identifying human rights and security risk, as well as engaging and collaborating with state and private security forces. The payment of a fee for using these principles is required.

www.voluntaryprinciples.com

Sector: Financial/Investment

<ul style="list-style-type: none"> ▪ The Fair Principles 	<ul style="list-style-type: none"> ▪ Financial industry principles for determining, evaluating, and managing social and environmental risks in financing projects. www.equator-principles.com
<ul style="list-style-type: none"> ▪ Guidelines for Economic, Social, and Governance Issues ▪ Financial Analysis Reporting 	<ul style="list-style-type: none"> ▪ A guide on economic, social and governance reporting, and financial analysis standards, and the manner in which these issues are complemented with their analysis. www.dvfa.de
<ul style="list-style-type: none"> ▪ Principles for Responsible Investment 	<ul style="list-style-type: none"> ▪ The initiative provides a framework for investors to fulfil their obligations while properly considering economic, social and governance issues. Membership is required without obligations to pay membership fees. However, a voluntary fee of \$10000 is supposed to be paid. www.unpri.org
<ul style="list-style-type: none"> ▪ The United Nations Environment Program's Finance Initiative 	<ul style="list-style-type: none"> ▪ The Initiative is available to all entities working in the financial sector for an annual membership fee. UNEPFI works together with participating entities to develop and promote links between environment, sustainability and financial performance. www.unepfi.org
<ul style="list-style-type: none"> ▪ Sector: General Services 	
<ul style="list-style-type: none"> ▪ The United Nations Sustainable UN 	<ul style="list-style-type: none"> ▪ Open to all UN agencies and general organizations. No membership fees are required. The Initiative provides practical support for organizations to reduce their greenhouse gas emissions and develop their sustainability. www.unep.fr/scp/sun

References

- ActionAid (2003). "Unlimited companies: The developmental impacts of an investment agreement at the WTO". ActionAid, London, Social Security Investment Unit SSIUed Kingdom.
- Badaracco J L Jr (1991). *The Knowledge Link: How firms compete through strategic alliances*, Boston: Harvard Business School Press.
- Bartesman E and Beetsma R(2000). *Why Pay More? Corporate Tax Avoidance through Transfer Pricing in OECD Countries*, vol. no. 2543, CEPR Discussion Paper, London: CEPR, August.
- European Commission (2001). "Promoting a European Framework for Corporate Social Responsibility".
- Federation des Experts Comptables Europeens (2002). "Discussion Paper Providing Assurance on Sustainability Reports". FEE, Brussels.
- Fox T, Ward H and Howard B (2002). "Public sector roles in strengthening corporate social responsibility: A baseline study". World Bank Washington, D.C.
- Global Reporting Initiatives (GRI) (2006). "Sustainability Reporting Guidelines". GRI, Boston. Available at http://www.globalreporting.org/NR/rdonlyres/ED9E9B36-AB54-4DE1-BFF2-5F735235CA44/0/G3_GuidelinesENU.pdf
- Gray R (1999). "The Social Accounting Project and Accounting Organizations and Society". Centre for Social and Environmental Accounting Research (CSEAR), Dundee, United Kingdom.
- Gray R (2000). "Current developments and trends in social and environmental auditing, reporting and attestation: A personal perspective". Centre for Social and Environmental Accounting Research (CSEAR), Dundee, United Kingdom.

- Gray R, Dey C, Owen D, Evans R and Zadek S (1997). "Struggling with the praxis of social accounting: Stakeholders, accountability, audits and procedures". Centre for Social and Environmental Accounting Research (CSEAR), Dundee, United Kingdom.
- Hopkins M (1997). Defining indicators to assess socially responsible enterprises, *Futures*, 29:7, pp. 581-603.
- Wood, D.J. (1991). Social issues in management: Theory and research in corporate social performance, *Journal of Management*, Vol. 17, pp. 383-406
- International Institute for Sustainable Development (IISD) (2007), *Corporate Social Responsibility: An implementation Guide for Business*
- International Labour Office (2003). "Information note on corporate social responsibility and international labour standards". ILO, Geneva, Switzerland.
- KPMG, "International Survey of Corporate Sustainability Reporting", 2002
- OECD, *Principles of Corporate Governance*. Available at: www.oecd.org/dataoecd/32/18/31557724.pdf
- ON Austrian Standards Institute – V23 (2004), *Corporate Social Responsibility-Guidance for the Implementation of Corporate Social Responsibility*.
- Schmidheiny S R Chase and DeSimone L (1997). *Signals of Change: Business Progress towards Sustainable Development*, World Business Council for Sustainable Development (WBCSD), Geneva, 1997
- The International Business Leaders Forum and the Global Alliance for Improved Nutrition (GAIN) (2003), *The Partnering Tool book*.
- The World Bank Group (1999), *Living Our Values-Code of Professional Ethics*. Available at:

<http://siteresources.worldbank.org/INT/ETHICS/Resources/CodeinEnglish.pdf>

- The SIGMA Project: Sustainability in Practice (2001), the Sigma Guidelines. Available at: <http://www.projectsigma.com>
- UNCTAD (2004), Disclosure of the impact of corporations on society: Current trends and issues. UNCTAD/ITE/TEB/2003/7

WEBSITES:

- Account Ability: www.accountability21.net
- Boston College Center for Corporate Citizenship: www.bccccc.net
- Business for Social Responsibility: www.bsr.org
- Canadian Business for Social Responsibility: www.cbsr.ca
- Caux Round Table: www.cauxroundtable.org
- Egyptian Investment Portal: www.investment.gov.eg
- Ethical Investment: www.austethical.com.au/, www.eiris.org/, www.investing-ethically.co.uk/
- Global Reporting Initiative: www.globalreporting.org
- H.M King Abdullah II Official Website: www.kingabdullah.jo
- International Business Leaders Forum: www.iblf.org
- International Institute for Sustainable Development: www.iisd.org

- International Labour Organization: www.ilo.org
- International Organization for Standardization: www.iso.org/sr
- Organization for Co-operation and Economic Development: www.oecd.org
- Standard Chartered Bank:
www.standardchartered.com/sustainability
- The Corporate Engagement Project: www.cdainc.com
- The Tata Group of Companies: www.tata.com
- The World Bank Group: www.worldbank.org
- UN Global Compact: www.unglobalcompact.org
- United Nations Conference on Trade and Development: www.unctad.org
- World Business Council for Sustainable Development: www.wbcsd.org