

Comparison of CSR Implementation in European Countries I.E. UK, Norway & Sweden

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Abstract

The aim of this paper is to present an overview of CSR implementation in the world. For this purpose the significance of corporate social responsibility is studied in various European countries namely United Kingdom, Sweden and Norway. Beginning with the analysis of the extent of CSR implementation in these three regions, a comparison between these three countries with respect to the national plans and CSR governing bodies, followed by challenges faced in terms of implementing the policies and guidelines of corporate social responsibility are studied. Towards the end, a different view of corporate social responsibility is also view with respect to institutions that wish to remain ethical with the "CSR label". Conclusions depict positive implementation practices in the three European regions chosen.

Indexed Terms: Corporate Social Responsibility (CSR), CSR Europe, CSR Norway, CSR Sweden, CSR Implementation

1.0 Corporate Social Responsibility

Corporate Social Responsibility is subject to objectivism when one talks about defining it. Different organizations have given it different meanings, majority of which encompass a philanthropic model. This paper will take on CSR as

a system towards achieving better stakeholder management and greater accountability.

"Defining Corporate Social Responsibility: A Systems Approach for Socially Responsible Capitalism", discusses the definition and implementation of CSR after contentious business, societal and academic debate, Smith (2011)[1]. Described in the most simplistic manner, Corporate Social Responsibility is a business system that brings about efficient production and wealth distribution amongst the stakeholders through the use of integrative ethical systems and feasible management practices. This definition brings forth certain key aspects that need to be brought to light i.e. stakeholders, integrative and feasible.

1.1 CSR: Main Components

For an organization, there may be countless internal and external stakeholders. It is the aim of CSR to work in favor of these stakeholders and lead an organization into taking actions that will bring about a positive impact on all those related directly or indirectly to the company. Some of the obvious stakeholders include employees, consumers, environment, community, government and shareholders, to name a few. The next important keyword in the definition is "integrative". CSR aims to present companywide harmony in terms of establishing interrelated systems incorporated in the very core of the company that do not only work for the betterment of processes but also the goodwill of the company. The third keyword in the definition is

“feasible” that include continual, uninterrupted business practices and processes that help achieve ethical compliance.

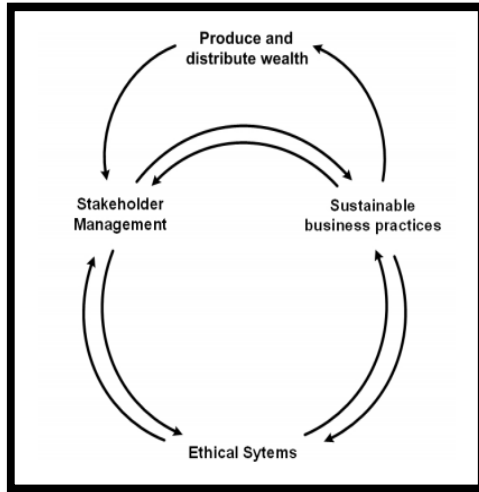


Figure 1. Main Components of CSR

Source: Richard E. Smith (2011), *Defining Corporate Social Responsibility: A Systems Approach for Socially Responsible Capitalism*. University of Pennsylvania. Pp-12

2.0 Significance of CSR

Incorporating CSR in the businesses leads to a number of advantages which includes:

- Employee satisfaction
- positive PR
- satisfied customers
- business opportunities
- cost reduction
- Long term business relations.

However, many have proposed a number of disadvantages to CSR implementation including

- higher cost mainly associated with conforming to environmental standards
- unintended consequences- governmental regulations or any new products offerings that doesn't conform to the environmental standards

- Enhanced inspection of the company's activities which the competitors might tap and use it against the company.

3.0 Institutions Providing CSR Platforms

Institutions like BSR and CSR Europe are actively involved in establishing global networks with the aim of achieving sustainable growth while also positively impacting the society (CSR Europe, 2013)[2]. BSR is equipped with a network of over 250 companies with six offices spread across North America, Europe and Asia (Ascoli and Benzaken, 2009)[3]. CSR Europe is one of Europe's leading CSR business networks that have over 37 National CSR institutions and 70 corporate members. With a platform that brings together over 5000 companies, CSR Europe uses a strategy similar to that of European Union Europe 2020. As shown in Figure 2, using *social innovation, governance and accountability*, CSR Europe aims to achieve sustainable, smart and inclusive growth.

Europe 2020 is a growth strategy initiated by European Union for the decade. It aims at achieving high levels of social cohesion, productivity, employment and energy/climate protection with strategically set targets (Barroso, 2013)[4]. Specific targets with respect to CSR include energy efficiency increases by 20%, decrease in greenhouse emissions by 20% and decrease in social inclusion and poverty by of at least 20 million people (Europe 2020, 2013)[5].

3.1 CSR Implementation in World

There is no major company or government that can rely on creating a strategy without realizing the need for corporate social responsibility. IBM's CSR Manager, Mark Wakefield describes how the company was involved in doing “good” long before CSR was conceptualized as a phenomenon. Due to its growing importance, effective corporate social responsibility has become a crucial element for any organization, may it be a public entity or a private institution, a for-profit establishment or a non-profit enterprise.

3.1.1 CSR Implementation in United Kingdom

United Kingdom of Britain and Northern Ireland is one of Europe's biggest sovereign states. With a population of 63.23 million and a GDP of 2.435 trillion USD (World Bank, 2012), UK is experiencing increasing business growth rates. In places such as Harlow the number of companies in 2012 increased from 3782 in 2010 to 4260. This showed a positive growth rate of 6.2% (Time Burke BBC, 2013)[5]. Figure 1 shows the overall growth businesses in the UK are facing. A majority of areas namely Harlow, Newham and Luton are experiencing average to high growth which shows positive expansive opportunities. These existing businesses and companies cannot thrive in the booming atmosphere with just a strong goal-oriented strategy. With the increasing need for CSR, UK enterprises are moving towards achieving market leadership with the label of being "socially responsible".

3.1.2 UK's Corporate Responsibility Index

The National Partner Organization of CSR Europe that is based in UK is the "Business in the Community". It is the leading business movement set up in United Kingdom with respect to implementing CSR (BITC, 2013)[6]. Created in 1982, BITC has over 850 members that includes small companies to big multinationals and government agencies. The charity-led CSR organization deals with four areas, in order to help businesses achieve responsible performance. These include:

- Community
- Environment
- Workplace
- Marketplace

Each year, BITC develops a *Corporate Responsibility Index* that ranks companies based in the UK according to their business practices. This index is UK's most in-depth and leading benchmarking index for corporate responsibility. Figure 3 shows Year 2012's CR index that states "Veolia Environmental Services Plc" as the most improved CSR Company and "Dairy Crest Group Plc" as the highest ranked new entrant. Companies that have currently achieved platinum plus and platinum status in the UK reach to a figure of 57. Companies in UK that are actively involved in CSR include *Kingfisher*, *Unilever*, *Heineken UK*, *Marks & Spencer* and *J Sainsbury Plc*,

including others. Since the BITC's CR Index inception in 2002, companies that have gained membership have risen greatly. Figure 4 shows the increase of companies and memberships from 2002 to 2007 from 32 to 51 (Hansen & Spitzeck, 2010)[7]. Currently the number of member companies has risen to 850.

3.2 CSR Implementation in Norway

CSR is a comparatively newer phenomenon in Norway as compared to UK. One of Norway's leading CSR networks is the *Green Business Network Norway* (CSR Norge, 2012)[8]. With membership of 40 companies, the Green Business Network Norway aims to:

- CSR knowledge exchange between companies and government institutions
- Promote use of new CSR efforts
- Encourage organizations to incorporate CSR as a integral element of their value chain
- Recognize institutions with a good corporate responsibility record
- Administer the "CSR Company of the Year" award on an annual basis

3.2.1 Regulations and CSR Policies in Norway

CSR Implementation in Norway focuses on transparency and ethical frameworks with respect to (A Guide to CSR in Europe, 2009)[9]:

- Human rights
- Labor standards
- Working conditions
- Environmental concerns
- Combating corruption

National Corporate Responsibility Index developed by MacGillivray, Sabapathy & Zadek (2003) in "Responsible Competitiveness Index 2003" ranked countries on the basis of corporate governance, ethical business practices, progressive policies, involvement with civil society, environmental management and contribution to public finance. Norway was placed fourth amongst fifty countries with an overall weighted score of 74.9% (Figure 5).

3.2.2 Norwegian CSR Awards

Currently institutions namely CSR Europe, Business in the Community and European Commission are engaged in hosting award ceremonies for acknowledging the company with the best CSR practices. In 2013, this ceremony was held in Oslo, Norway and companies namely *UNIT4 Agresso* and *Coca Cola Enterprises Norway* were recognized from small/medium company category and large company category respectively (European CSR Award Scheme, 2012)[10]. *UNIT4 Agresso* was presented the award for their project titled “ERP System Agresso accessible for blind and partially sighted” which provided employment to people with vision difficulties. *Coca Cola Enterprises Norway* received the award for their project titled “Introduction of PlantBottle” into the Norwegian economy which was made successful in partnership with Zero Emission Resource Organization.

Figure 6 provides a list of 22 companies in Norway that are currently involved in CSR practices.

3.3 CSR Implementation in Sweden

In Sweden, the leading network responsible for stimulating corporate social responsibility practices is CSR Sweden (CSR Europe, 2013)[11]. Established in 2004, it currently consists of 18 members. The business driven CSR network aims to:

- Build company networks that would aid in CSR activities
- Encourage local companies to indulge in healthy practices
- Develop strong links with CSR Europe and maintain a diverse network
- Offer practical CSR solutions to companies

3.3.1 Main Actors in Sweden

Apart from CSR Sweden that is a subdivision of CSR Europe; other CSR institutions responsible for implementation of CSR practices include *Globalt Ansvar*, *Swedish Jobs and Society*, *Mistra*, *the Corporate Social Responsibility and Business Ethics Research Group* and *SuRe Sustainability Research Group* (A Guide to CSR Europe, 2009)[12].

Similar to Norway, Sweden is also ranked high when it comes to CSR. Figure 5 that shows the National Corporate Responsibility Index developed by MacGillivray, Sabapathy & Zadek (2003) in their paper “Responsible Competitiveness Index 2003” ranks Sweden in third place with a total score of 77.1%. Sweden is preceded by countries, Finland and Switzerland. Companies namely *Ikea*, *ABB Group* and *HM* are amongst those who are highly accredited for practicing effective CSR. The main drivers in Sweden are similar to that of Norway. Issues pertaining to human rights, behavior of Swedish companies in the global marketplace, labor market and the climate crisis are the main concerns of the CSR institutions.

3.3.2 The 2020 Strategy

CSR Sweden along with CSR Europe and its partner organizations have developed a strategy that presents a worldly image after a decade. Initiated back in 2006 the 2020 Strategy has been created in partnership with Business Europe, European Commission and UEAPME. Its main aim is to unite to build markets that have a conscience (CSR Sweden, 2012)[13]. Figure 7 provides an overview of what this strategy is all about. A few activities that will be taken on in this initiative include (Enterprise 2020, 2009)[14]:

- Creating coordinated communities and collaborative ventures that cover online and personal exchange, stakeholder engagement and joint projects on thematic issues
- Encouraging cooperation and dialogue with numerous European Union institutions and contribution to the agendas of CSR Europe
- Bringing stakeholders and businesses together to further shape the strategy in order to derive maximum benefits

Key areas in the strategy that will be worked upon include:

- Market transformations (sustainable external and internal markets)
- Societal inclusion (social inclusion and people development)
- Community wellbeing and health (improving living standards)
- Transparency and trustworthiness

4.0 Comparative Analysis of European Countries with respect to CSR Implementation

No country, organization or institution can undermine the importance of being responsible in today's world. Due to this the demand for corporate social responsibility has risen greatly and with this the need for creating standards for accountability has come forth as well. A few international accountability standards include:

- *Global Reporting Initiative* – aims at standardizing sustainability reports
- *The Institute of Social and Ethical Accountability* – keeps a check on a company's public reporting framework with respect to environmental, social and performance
- *ISO 14001* – provides requirements for environmental policy establishments
- *SA8000* – principles and guidelines for international human rights

4.1 Comparison With Respect to CSR Reporting

CSR Reporting differs amongst the European countries as the process is still voluntary and not mandatory. In 2002, the European Commission rejected the concept of mandatory CSR reporting (European white paper steers clear of regulation, 2002)[15]. However in 2005, EU required all of its public companies to adopt IAS (International Accounting Standards) with respect to creating public reports. Companies in Sweden and UK have shown considerable progress, taking on a more proactive approach. According to (SA8000 Certified Facilities, 2003)[16], out of 226 facilities that have been certified UK have grown from having 0 representative to 3. Furthermore (Organizations Using the Guidelines, 2003)[17] states that out of 164 CSR reports that are prepared by companies under the Global Reporting Initiative guidelines, 12 are made by Swedish companies while 28 are from UK.

4.1.1 Corporate Register Comparisons

Figure 8 in the appendix presents an image of the changing reporting trends in the European Nations. A comparison of over a decade shows a consistent change in reporting trend from 1992. Previously companies were more involved in environmental reporting. Over the years, the demand for sustainability reports that involves social, economic and environmental reporting and CSR reporting has replaced environmental reporting by over 60%.

Figure 9 depicts the regional spread of CSR practices. By far European countries are considered to be the most proactive ones in terms of taking initiatives. Amongst these the countries that top the list include United Kingdom, Italy, Sweden, Germany, Norway and France (Reporting output by year, by region, 2011)[18]. A clearer image is provided by Figure 10 in which UK surpasses all 19 countries it is compared with. Norway is placed in 16th place while Sweden lands somewhere in the middle in 11th place.

4.2 Case Study Comparisons

There are three types of CSR policies. They were categorized into financial, legal, hybrid instruments, partnering and informational. These categories were then linked to the main CSR areas namely sustainable procurement, responsible investments and awareness. With the use of over 200 CSR policy instruments, public policies in Eastern Europe and Western Europe were compared. The study covered countries namely, Netherlands, France, Sweden, UK, Belgium, Hungary, Czech Republic, Ireland and Spain, including others. Results depicted that the Western European countries namely UK, France, Spain, Ireland and Portugal (also dubbed as the Scandinavian and Anglo-Saxon) were more actively involved in CSR practices than Central and Eastern European countries namely Sweden, Poland, Germany, Czech Republic and Norway. The study concluded with a wakeup call that was provided to the Central and Eastern European countries' governments, Steurer, Martinuzzi & Margula (2011)[19].

Corporate social responsibility implementation according to generations can be studied with respect to the maturity of civil society, economy, cooperation and politics. The first generation of CSR represents those countries that lack policies, competencies and

instruments. Examples of countries that fall into the category of first generation include Egypt, Brazil, Poland and Mozambique. Second generation CSR represents countries with basic instruments and a few long standing policies with initial partnerships. Countries that were a part of this category include China, USA, South Africa, France and Germany. The third generation CSR consists of those countries that offer a large variety of CSR incentives, policies, practices and platforms. Countries that were a part of this group include UK and Sweden, Peters et al. (2007)[20].

The national action plans and CSR strategies adopted by various countries of the world helped derive

several conclusions. Four countries namely UK, Sweden, Spain and Finland successfully developed national corporate social responsibility supporting networks along with partnerships. The paper also concluded that apart from UK and Sweden; countries namely Germany, Netherlands, Denmark, Bulgaria and Belgium were amongst the few European states to have adopted as well as published action plans and CSR strategies. Furthermore, Central and Western European regions are said to be the leading regions in terms of CSR in Europe, Martinuzzi, Krumay & Pisano (2011)[21]. The following is further explained via

Table 1:

Table 1. CSR Country Comparisons

Country	National CSR Strategy and Action Plan	Integrated into the National Sustainable Development Strategy	Integration into another National Strategy	Other (CSR supporting Framework, Partnership)	Under Development
Austria					X
Belgium	X				
Bulgaria	X				
Cyprus					X
Denmark	X				
Estonia					X
Finland				X	
France		X			
Germany	X				
Hungary	(X)				
Ireland		X			
Lithuania					X
Luxembourg		X			
Malta					X
Netherlands	X				
Poland			X		
Portugal			(X)		
Slovakia					X
Spain				X	
Sweden				X	
United Kingdom				X	
TOTAL	6	3	2	4	6

Table 1 – Source: *André Martinuzzi, Barbara Krumay & Umberto Pisano (2011). Focus CSR: The New Communication of the EU Commission on CSR and National CSR Strategies and Action Plans. ESDN Quarterly Reports. Pp 38-39*

4.3 Tabular Comparisons of Sweden, UK & Norway

In this section, countries understudy with published national plan of actions and their documents will be compared in tabular formations. These tables will also explain the public CSR policies these documents have mentioned with respect to integration of CSR.

4.3.1. Sweden

Table 2. Sweden

Country	Sweden
Document Title	Swedish Partnership for Global Responsibility
Website	http://www.regeringen.se/sb/d/2657/a/180442
Responsible Institution	Government office
Publication Date	2002
Policy Instruments	Command- and-control instruments <ul style="list-style-type: none"> • Laws, regulations Voluntary instruments <ul style="list-style-type: none"> • Awards Information based <ul style="list-style-type: none"> • Promote CSR, role model Feedback mechanisms (impact assessments, evaluation, monitoring) <ul style="list-style-type: none"> • Reporting guidelines Networks <ul style="list-style-type: none"> • Globalt Ansvar (partnership)
Governance Structures	-

Sweden aims to adopt multi-factorial ways to adopt CSR. This involves:

- Partnership and reliance on UN and EU guidelines
- Document published in 2005 titled “What do we know about CSR?”

- In 2005, Swedish Ministry of Foreign Affairs published “CSR and Business Law”
- In 2008 the “Annual Report of State-Owned Companies” was published
- “Guidelines for External Reporting by State-Owned Companies” provides details reporting requirements.

4.3.2 United Kingdom

Table 3. United Kingdom

Country	UK
Title	2009 Corporate Responsibility Report
Document link	http://www.bis.gov.uk/files/file50312.pdf
Responsible Institution	Minister of State, Department for Business, Enterprise and Regulatory Reform
Publication Date	2008
Policy Instruments	Command- and-control instruments <ul style="list-style-type: none"> • Standardization Economic/market based or public financing <ul style="list-style-type: none"> • Socially Responsible Investment (SRI) Information based <ul style="list-style-type: none"> • Promote CSR, support business events Feedback mechanisms (impact assessments, evaluation, monitoring) <ul style="list-style-type: none"> • Reporting guidelines Hybrid Instruments <ul style="list-style-type: none"> • Framework

	Networks <ul style="list-style-type: none"> Partnerships between Government and third sector
Governance Structures	Horizontal integration <ul style="list-style-type: none"> Council on Social Action

4.3.3 Norway

Table 4. Norway

Country	Norway
Title	Corporate social responsibility in a global economy Report No. 10 (2008-2009)
Document Link	http://www.regjeringen.no/pages/2203320/PDFS/STM200820090010000EN_PDFS.pdf
Responsible Institution	Norwegian Ministry of Foreign Affairs
Publication Date	2009
Policy Instruments	Command- and-control instruments <ul style="list-style-type: none"> Laws, regulations Economic/market based or public financing <ul style="list-style-type: none"> Pension fund, tax havens Voluntary instruments <ul style="list-style-type: none"> Voluntary partnerships Information based <ul style="list-style-type: none"> Information and guidance Feedback mechanisms (impact assessments, evaluation, monitoring) <ul style="list-style-type: none"> Evaluation of companies, monitoring body (ombudsman) Hybrid Instruments - Ethical Guidelines, Framework for the Management of State Ownership; Governments Ownership Policy, Networks - Centers to of expertise to support purchaser networks
Governance Structure	Vertical integration <ul style="list-style-type: none"> Consultation with stakeholders, cooperation with other actors Horizontal integration <ul style="list-style-type: none"> Bilateral cooperation Stakeholder management in implementation <ul style="list-style-type: none"> Expert platforms Indicators and monitoring mechanisms <ul style="list-style-type: none"> Grievance and monitoring mechanisms Evaluation review - Official report

4.4 A Different Side to CSR – Refusing To Be Accountable

Source for Tables: André Martinuzzi, Barbara Krumay & Umberto Pisano (2011). Focus CSR: The New Communication of the EU Commission on CSR and National CSR Strategies and Action Plans. ESDN Quarterly Reports. Pp 40-55

Looking at a different side to corporate social responsibility, Bizzarri (2013)[22], while CSR is becoming increasingly important in certain parts of the world, in others such as Germany, business lobbies are pushing for the freedom for voluntary reporting. Furthermore industry pressure is weakening European Commission's newest proposal on CSR to the extent that the author states its leaning towards being meaningless. Just a small number of

companies i.e. 0.3% are being affected by the new regulations and reporting policies mentioned in the proposal. Figure 11 of the appendix shows a pictorial representation of the number of companies being affected.

5.0 Challenges and Opportunities of CSR Implementation

5.1 Challenges

Cooperate social reasonability is a multidimensional phenomena, and is comprised of complex relationships between all stakeholder and the organization. The balance of this relationship is critical to the success of any CSR program. One of the biggest challenges that European countries face regarding CSR is fragile relationship. Organizations within these countries find it increasingly difficult to cater to all stakeholders, customers, and employees needs, also to satisfy the increasing number of activists, NGO's and international regulators. Challenges in CSR in terms of leadership are the most common. Developing a leader who is able to take different values and converge them to a common vision, who can in actuality care for others and serve them will allow effective CSR implementation, Amato, Henderson and Florence (2009)[23]. Other issues pointed out in the paper are:

- The business image
- The legal background
- The job market situation
- The corruption and correlates of economic stagnation and social decline
- The socialist association
- The CSR rhetoric

The role of the government in shaping CSR policies is critical to a country. The government plays a vital role in the formation and the implantation of these policies and has a complex relationship with the civil society and businesses. The issue lies with the government coining strategies, which help implement CSR policies. The government needs to coin strategies and manage the complex relationship between all these factors and the government.

5.1.1 Challenges in UK

One of the main challenges is related to understanding in the business community that CSR is not philanthropy, but responsible business practices. There is no single agreed definition of CSR and its objectives, which is leading to a complex problem in UK and the extent to which government has a role to play in this agenda (Ward and Smith, 2006)[24].

5.1.2 Challenges in Sweden

The main challenges in Sweden are the need for innovation and entrepreneurship. Climate changes and demographic changes are also a major problem in the country.

5.1.3 Challenges in Norway

Norway's main challenge is the reduction of green house gas omissions; the country's CO2 emission has continually increased from 1990-2008[25].

5.2 Future of CSR

CSR practices have been given top priority in European countries, the governments play a vital role in implementation of these policies and companies comply, consumers today are becoming more and more aware of their rights and their responsibilities towards the environment. CSR practices will likely grow and flourish in the future, many small organizations are also taking up the practices and it helps them create a competitive edge. The future looks bright for organization taking up green and responsible practices.

6.0 Conclusive Remarks

The research conducted has presented the author with positive results with respect to CSR implementation in the chosen European countries. Increasing CSR awareness and fair amount of government's role in

these organizations have led to successful implementation of ethical policies. However, this doesn't mean that the phenomenon has been perfected. The challenges stated above still need immediate attention and massive growth opportunities that haven't been catered to need to be made use of. CSR Implementation though at its forefront in majority of the European countries as compared to the rest of the world, still needs to be made a worldwide phenomenon. Such a task cannot be achieved in isolation. Countries need to work in harmony and create universal platforms that will help implement effective CSR practices on a worldwide level.

The study also aims to present useful material for further research as trends and dynamism of the world we live in is at its peak. Using these improvements, further research can be developed to make more meaningful comparison and throw light on gaps that may be present in terms of CSR implementation.

A question here remains whether the European Parliament will stand up to German oppositions or will it water down its proposal to accommodate the demands of voluntary reporting freedom. The current CSR proposal by the European Commission fails to present any meaningful reporting progress and shows the influence Germany as a country has in EU's decision making.

Appendix

Figure 1

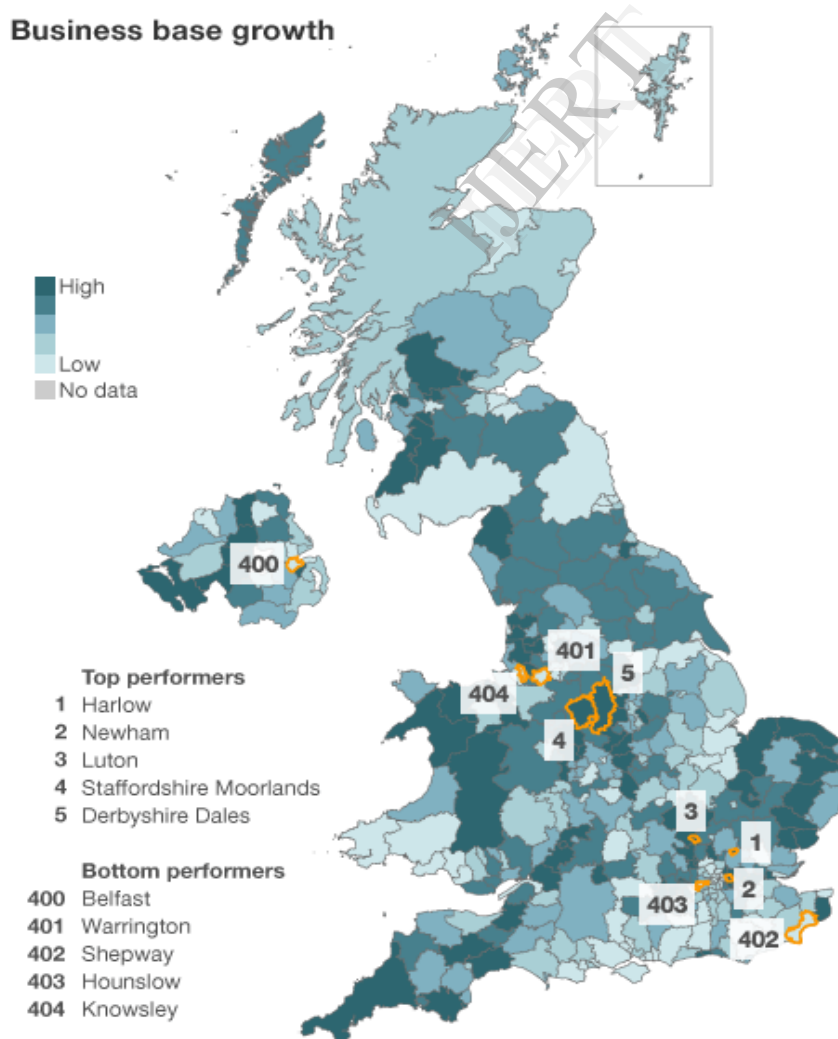


Figure 2

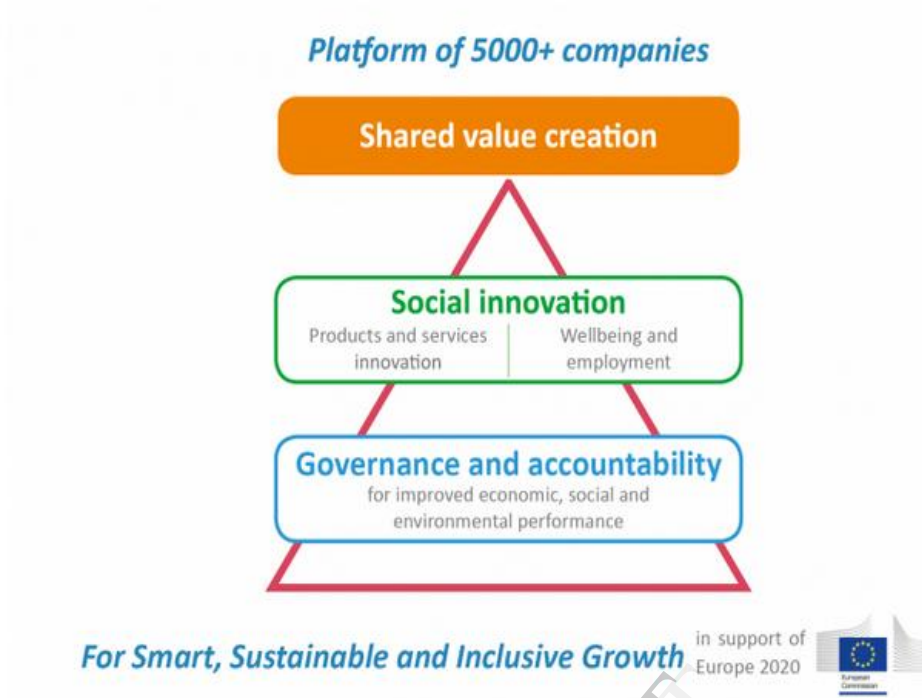


Figure 3



Corporate Responsibility Index 2012 Results and Ranking

The CR Index aims to challenge and support companies to integrate responsible business practice. This ranking represents progress on a journey towards more responsible and sustainable business. While participating companies are at different stages, they all have in common a commitment to transparently improving their impact in society and the environment.

Platinum Plus	Company Name	Industry Sector	Coverage	Year on Year
	Anglian Water	Gas, Water & Mult utilities	National	Retained
BT Group	Telecommunications	National	Retained	
The Co-operative Group	General Retailers	National	Retained	
EDF Energy	Electricity	UK Only	Retained	
Heineken UK	Food & Beverage Producers	UK Only	Retained	
Kingfisher	General Retailers	National	Retained	
KPMG	Accountants & Consultants	UK Only	Retained	
Marks & Spencer	General Retailers	National	Retained	
Northumbrian Water Group	Gas, Water & Mult utilities	National	Retained	
PwC	Accountants & Consultants	UK Only	Retained	
J Sainsbury plc	Food & Drug Retailers	National	Retained	
Tata Consultancy Services Ltd	Accountants & Consultants	Global	Retained	
Unilever	Household & Personal Goods	Global	Retained	
United Utilities	Gas, Water & Mult utilities	National	Retained	
Wates Group	Construction & Materials	National	Retained	

Gold	Company Name	Industry Sector	Coverage	Year on Year
	Kier Group plc	Construction & Materials	National	↗
Manchester Airport	Travel & Leisure	National	↗	
Marshalls plc	Construction & Materials	National	=	
MTE Group plc	Support Services	National	=	
Morrison****	Construction & Materials	National	↗	
Northern Rail	Travel & Leisure	National	↗	
Serco Group plc	Support Services	Global	=	
Sodexo	Support Services	UK Only	=	
Speedy Hire plc	Support Services	UK Only	↗	
VocaLink	Banks	National	↗	
Willmott Dixon Ltd	Construction & Materials	National	=	
Zurich Financial Services Ltd	Financial Services	UK Only	=	

Silver	Company Name	Industry Sector	Coverage	Year on Year
	3i Group plc	Financial Services	Global	=
AESSEAL plc	Industrial Engineering	UK Only	New entry	
Balfour Beatty plc	Construction & Materials	Global	New entry	
Brother UK Ltd	Electronic & Electrical Equipment	UK Only	New entry	
Capital Shopping Centres Group plc	Real Estate Investment Trusts	National	=	
Elor UK	Support Services	National	=	
ENERGEX Limited	Electricity	Australia	=	
FirstGroup plc	Travel & Leisure	Global	=	
Fujitsu UK & Ireland	Software & Computer Services	UK Only	New entry	
InterContinental Hotels Group	Travel & Leisure	Global	=	
Irwin Mitchell	Legal	National	=	
Magnox Ltd	Electricity	National	=	
Morgan Sindal plc	Construction & Materials	National	↗	
NHBC	Financial Services	National	New entry	

Bronze	Company Name	Industry Sector	Coverage	Year on Year
	Pace plc	Technology Hardware & Equipment	Global	New entry
Repton Initial plc	Support Services	Global	=	
Royal London Mutual Insurance Society Limited	Financial Services	National	↗	
Siemens plc	Electronic & Electrical Equipment	UK Only	↗	

Platinum	Company Name	Industry Sector	Coverage	Year on Year
	Deloitte LLP	Accountants & Consultants	UK Only	Retained
Diageo Australia	Beverages	Australia	Retained	
Ernst & Young LLP	Accountants & Consultants	UK Only	↗	
F&C Asset Management plc	Financial Services	Global	↗	
Hallmark Cards plc	General Retailers	UK Only	=	
Heathrow Airport Limited	Travel & Leisure	National	↗	
Home Retail Group plc	General Retailers	National	Retained	
Jaguar Land Rover	Automobiles & Parts	Global	↗	
John Laing plc	Equity Investment Instruments	UK Only	↗	
John Lewis Partnership	General Retailers	National	Retained	
Legal & General Group plc	Insurance	Global	Retained	
Lloyds Banking Group	Banks	National	Retained	
The Midcounties Co-operative	General Retailers	National	↗	
National Grid plc	Gas, Water & Mult utilities	Global	↗	
Pearson	Media & Entertainment	Global	Retained	
Places for People	Real Estate Investment & Services	National	↗	
Premier Farnell plc	Support Services	Global	=	
Provident Financial	Financial Services	National	=	
Reed Elsevier	Media & Entertainment	Global	↗	
Royal Mail Group	Industrial Transportation	National	↗	
RSA Insurance Group plc	Financial Services	Global	=	
RWE npower	Electricity	National	Retained	
Tesco	Food & Drug Retailers	Global	Retained	
Thames Water	Gas, Water & Mult utilities	National	=	
Toyota Motor Manufacturing (UK) Ltd	Automobiles & Parts	UK Only	=	
United Biscuits	Food Producers	Global	Retained	
Unipart Group	Diversified Industrials	Global	Retained	
Veolia Environmental Services (UK) plc*	Support Services	UK only	↗	
Veolia Water UK	Gas, Water & Mult utilities	UK only	Retained	
WH Smith	General Retailers	Global	Retained	
Whitbread plc	Travel & Leisure	National	↗	

Gold	Company Name	Industry Sector	Coverage	Year on Year
	BAM Construct UK Ltd	Construction & Materials	National	=
Barclays plc	Banks	Global	=	
Brakes Group	Support Services	UK Only	↗	
Camelot UK Lotteries Ltd	Media & Entertainment	National	=	
CSC	Support Services	UK Only	↗	
Dairy Crest Group plc**	Food Producers	National	New entry	
e2v technologies plc	Electronic & Electrical Equipment	Global	New entry	
Eversheds LLP	Legal	Global	=	
G4S UK & Ireland Region	Support Services	UK Only	↗	
Gentoo Group	Construction & Materials	National	New entry	
The Go-Ahead Group plc	Travel & Leisure	Global	↗	
Imperial Tobacco Group plc	Tobacco	Global	=	
Kelda Group Ltd	Gas, Water & Mult utilities	National	↘	

Key:	Company Name	Industry Sector	Coverage	Year on Year
	The Clancy Group plc	Construction & Materials	National	New entry
DTZ	Real Estate Investment & Services	UK Only	=	
Greggs plc	Food & Drug Retailers	National	New entry	
Miller Construction UK Ltd	Construction & Materials	National	New entry	
Ricoh UK Limited	Technology Hardware & Equipment	UK Only	New entry	
State Street Corporation	Financial Services	Global	=	
Teachers Credit Union	Financial Services	Australia	New entry	

Performance Bands: Companies listed alphabetically by band, based on overall Index score: Platinum (95%); Gold (90%); Silver (80%); Bronze (70%)

Please note: In addition to completing the online survey, Platinum Plus achievers have been evaluated on the extent to which the business strategy is underpinned by thinking around long-term sustainability. The Platinum Plus process is currently under review, as part of the general 10 year anniversary review of the CR Index. Pending the results of this review, Platinum Plus was not offered to CR Index 2012 participants.

Key:
 Companies in **bold magenta** have participated in the CR Index since launching in 2002
 * Most Improved
 ** Best New Entrant
 *** Best New Entrant 2011
 **** Most Improved 2011

Year on year:
 ↗ Improved in banding
 = Maintained previous banding
 ↘ Dropped in banding
 Retained Have carried over the score from previous submissions
 New entry New entry to the ranking

Coverage:
 Global – multinational companies reporting on 100% of their global business operations.
 National – UK companies reporting on 100% of their business operations
 UK only – multinationals companies reporting on UK operations only
 Australia – Companies reporting on Australian operations

Figure 4

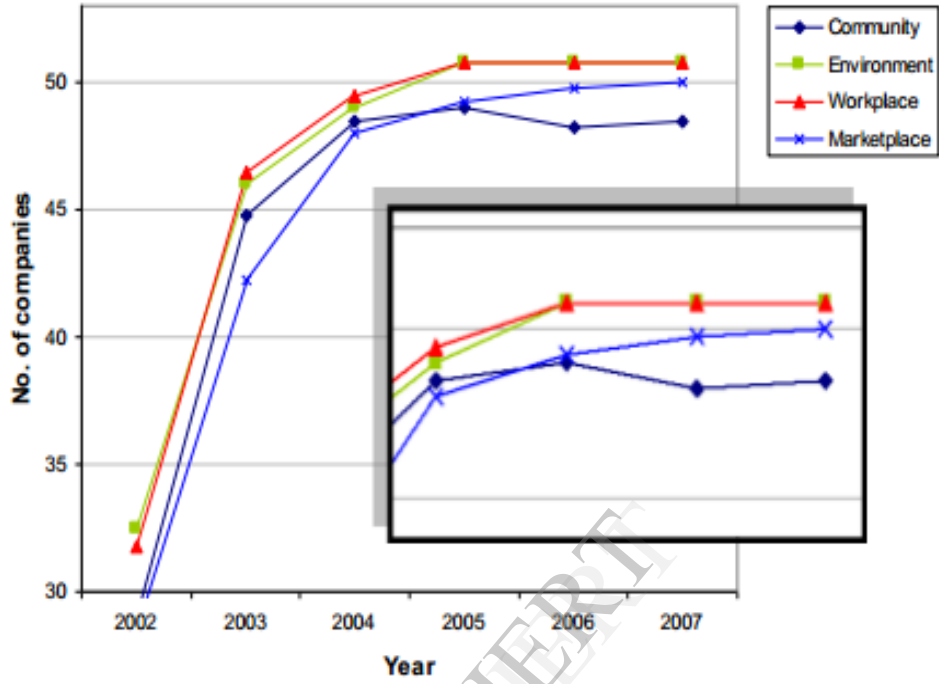


FIGURE 3: ISSUES AREAS IN WHICH STAKEHOLDERS ARE ACTIVELY INVOLVED (BITC-51)

Figure 5

Country	Corporate governance (0-100)	Ethical business practices (0-100)	Progressive policy formulation (0-100)	Contributions to public finance (0-100)	Engagement with civil society (0-100)	Building human capital (0-100)	Environmental management (0-100)	National Corporate Responsibility Index 2003 (0-100 equally weighted)	Independent Variable: WEF's Growth Competitiveness Index x 2002 (%)
Finland	71	98	70	76	86	73	72	78.0	82.0%
Switzerland	67	89	78	76	78	65	79	75.8	76.6%
Sweden	74	89	74	78	62	71	75	74.7	77.1%
Norway	67	92	70	77	76	72	64	73.9	74.9%
Denmark	67	96	74	82	71	65	62	73.9	74.7%
Netherlands	69	85	57	75	68	74	60	69.5	71.9%
UK	82	84	67	71	54	58	67	69.0	73.9%
New Zealand	69	93	61	82	78	57	43	68.9	71.9%
Austria	65	87	65	75	69	68	50	68.5	70.4%
Australia	71	91	49	77	86	57	45	68.1	76.6%
Belgium	65	81	62	76	79	65	47	67.9	68.7%
Germany	68	78	66	66	49	75	62	66.2	72.3%
Spain	60	70	82	72	52	72	50	65.5	69.7%
Ireland	62	88	59	62	70	64	53	65.2	69.4%
France	68	76	67	75	44	68	56	64.8	66.0%
Canada	67	85	65	72	57	56	46	64.1	75.3%
Panama	51	71	73	70	70	63	41	62.6	57.1%
Costa Rica	54	75	56	68	61	70	52	62.2	59.9%
Italy	61	66	60	68	46	70	53	60.4	61.6%
Israel	65	71	42	79	67	55	44	60.4	70.4%
Portugal	56	70	46	70	62	76	42	60.2	69.6%
Japan	52	69	55	66	44	72	61	60.0	72.6%
USA	66	77	44	74	53	54	47	59.4	84.7%
Malaysia	58	62	54	77	57	60	42	58.4	67.1%
Thailand	56	51	56	75	62	64	44	58.3	64.6%
Singapore	64	67	39	73	50	65	49	58.1	77.4%
Greece	49	76	55	62	57	72	36	58.0	61.7%
Taiwan	60	48	49	60	66	72	45	57.3	78.6%
Hong Kong	56	73	49	54	53	60	52	56.8	70.4%
Peru	52	72	46	68	47	63	43	56.0	55.3%
Chile	60	58	60	60	50	62	42	56.0	69.9%
South Africa	65	50	50	77	57	50	42	55.9	63.9%
Brazil	53	48	62	51	42	67	53	53.9	58.4%
Mexico	49	54	49	74	47	63	41	53.9	58.7%
India	51	52	48	61	59	59	44	53.4	57.6%
Colombia	50	57	44	66	44	60	48	52.7	55.1%
Morocco	53	58	47	72	43	51	43	52.5	55.1%
Argentina	47	55	46	62	55	58	42	52.3	52.3%
Czech Rep	50	54	45	60	57	62	35	51.9	60.9%
Poland	54	53	54	59	54	58	29	51.8	56.9%
Korea	55	52	53	63	45	52	42	51.6	69.9%
Vietnam	47	68	44	53	39	60	43	50.7	51.9%
Bolivia	42	65	42	61	46	53	35	49.1	42.3%
Turkey	49	57	42	57	37	62	36	48.6	47.3%
Bangladesh	42	62	39	57	42	54	42	48.3	44.6%
Guatemala	46	63	44	53	34	57	41	48.2	45.7%
China (People's Rep.)	49	55	42	61	29	60	38	47.8	62.4%
Romania	47	36	49	52	49	59	30	46.0	51.3%
Nigeria	57	54	27	40	43	49	38	43.9	45.3%
Russian Federation	50	57	32	67	29	58	8	43.0	52.0%
Indonesia	46	39	30	42	41	39	35	39.0	48.0%

Figure 6

Anti-Corruption Resource Centre
 Business for Peace Foundation
 CMI: Michelsen Institute
 Confederation of Norwegian Business and Industry
 DNV - Det Norske Veritas
 Extractive Industries Transparency Initiative
 Fafo Institute for Applied Social Science
 FIOH (Norway)
 Green Business Network Norway
 InSpire Group
 Norges Bank Investment Management
 Norway: Government Pension Fund - Global
 Norway: Ministry of Finance
 Norway: Ministry of Foreign Affairs
 Norway: Ministry of Trade and Industry
 Norway: Statoil Group
 Norwegian Accounting Standards Board
 Norwegian Corporate Governance Board
 Oslo Stock Exchange
 PRIO: International Peace Research Institute
 Storebrand Investments
 Sustainable Value Creation Initiative (Norway)



Figure 7

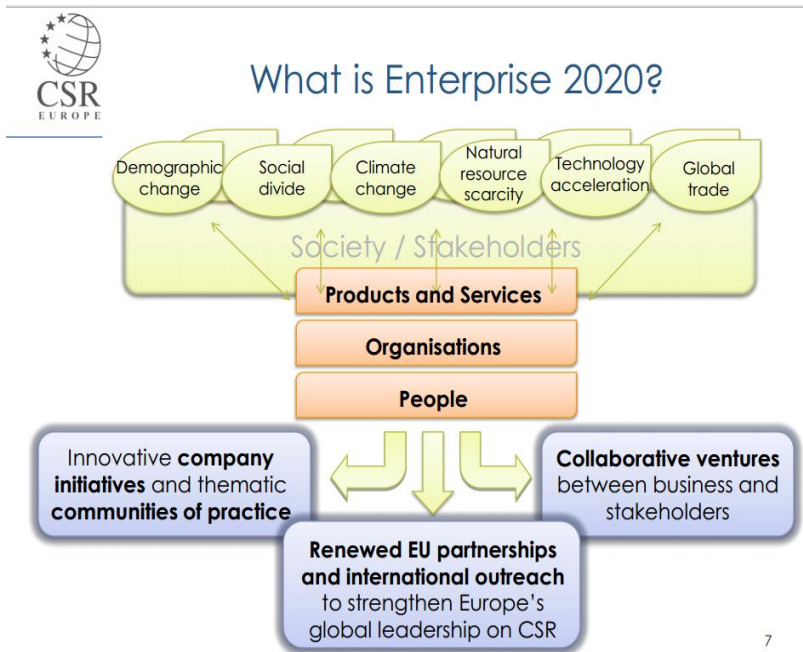


Figure 8

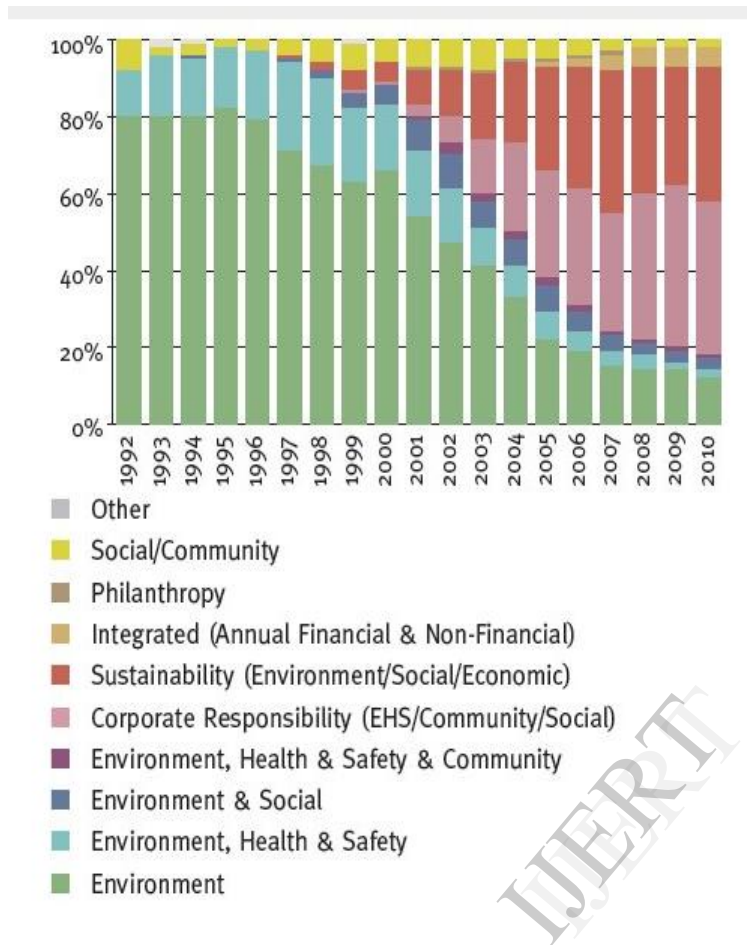


Figure 9

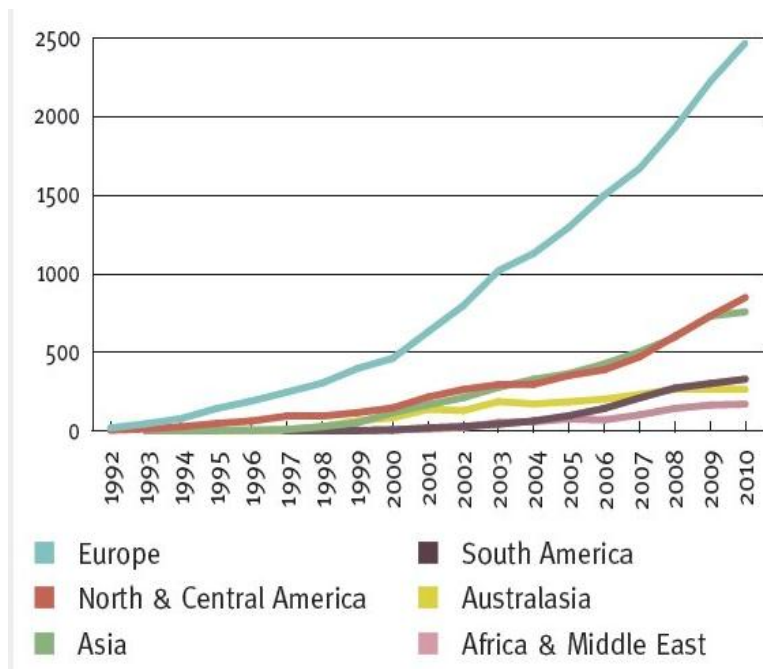


Figure 10

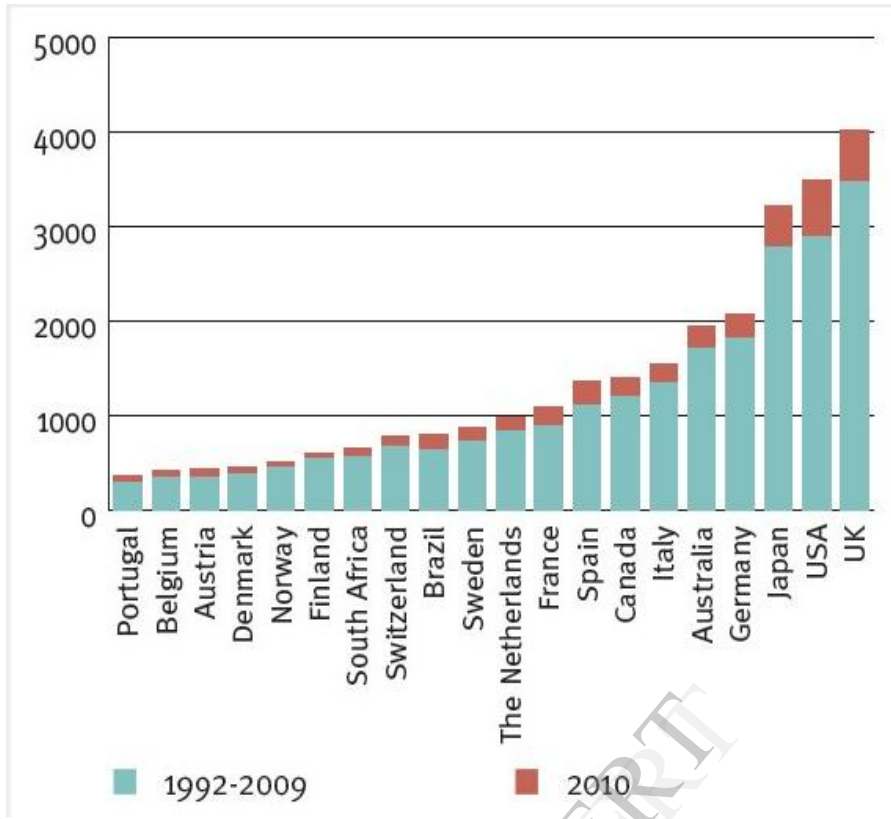
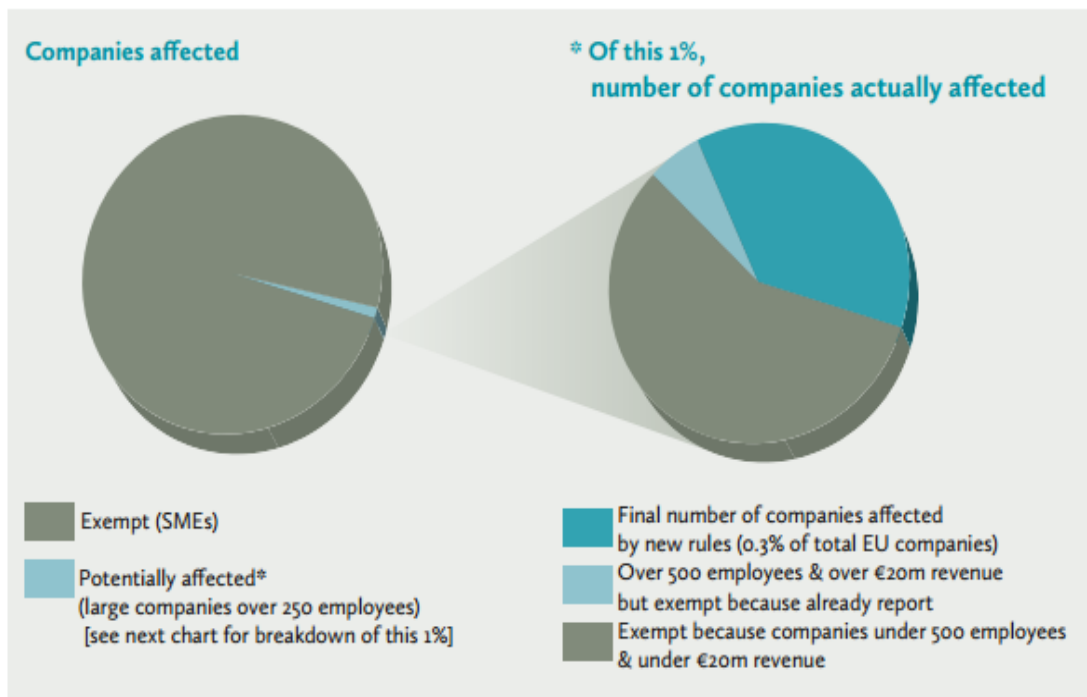


Figure 11



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