

An ICCA Publication

THE A TO Z OF CORPORATE SOCIAL RESPONSIBILITY

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Manfred Pohl and
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Generally undertaken by institutional investors (e.g. public pension funds), ETIs are subject to policies established by the investors' governance structure. ETIs frequently fall within the fixed income, private equity or real estate asset classes, but can appear in other asset categories as well.

There has been some controversy over whether ETIs represent a violation of fiduciary duty, by considering factors other than the traditional measure of maximising financial return. The US Department of Labor (which has oversight of the Employee Retirement Income Security Act of 1974) has issued several interpretive bulletins on the issue.

These note that the fiduciary standard for ETIs is no different than that for any other investment, and as long as the investment decision process for an ETI is comparable to that for other investments, ETIs represent no violation of fiduciary duty. Decisions in state and federal courts have reached similar conclusions.

Betsy Zeidman

ECO-SUBSIDIES

→ Eco-taxes, Externalities

Eco-subsidies refer to the use of fiscal measures by governments to support sectors, technologies, products or services that have environmental benefits or help to reduce environmental impacts. In economics terms, eco-subsidies are a way to internalise the → externalities that the market fails to take account of. Typical examples include the provision of subsidies for renewable energy, bio-fuels, organic farming and low carbon technologies like carbon-capture and storage. By contrast, many government subsidies currently support ecologically harmful and unsustainable practices, such as monocropping agriculture and fossil fuels.

Wayne Visser

THE A TO Z OF CORPORATE SOCIAL RESPONSIBILITY

A Complete Reference Guide
to Concepts, Codes and
Organisations

More than 100 *Expert Contributors*

Over 400 *Listed Entries*, including:

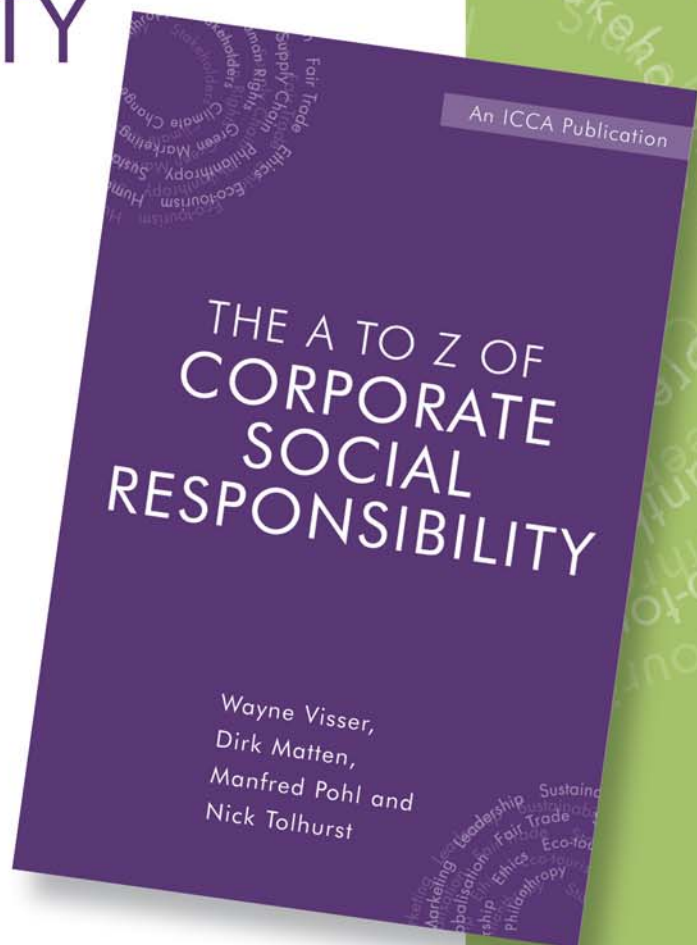
- 10 core terms
- 60 key terms
- 130 definitions
- 80 key codes & guidelines
- 40 key organisations
- 120 website addresses
- 110 referred terms

Also *Regional Profiles* for:

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

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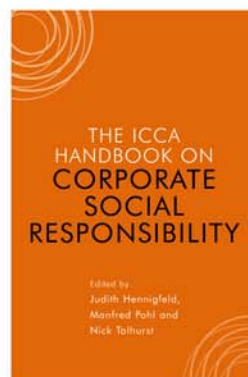


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THE A TO Z OF CORPORATE SOCIAL RESPONSIBILITY: The Complete Reference of Concepts, Codes and Organisations

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

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DESCRIPTION

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

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TERMS

3 Rs | Accountability | Accounting | Accreditation | Activism | Advertising | Affirmative action | Africa | Agricultural sector | AIDS | Air pollution | Animal rights | Animal testing | Animal welfare | Anti-capitalism | Anti-globalisation | Asia | Assurance | Auditing | Australia | Automotive sector | Banking sector | Base of the Pyramid model | Benchmarking | Best of class investing | Best practice | Biodiversity | Bioremediation | Black economic empowerment | Bluewash | Boycotts | Branding | Bribery | Business case | Business ethics | Carbon balance | Carbon credits | Carbon funds | Carbon neutral | Carbon offsetting | Carbon sink | Carbon tax | Carbon trading | Cause-related marketing | Certification | Charity | Chemicals sector | Child labour | Civil regulation | Civil society organisations (CSOs) | Clean technology | Cleaner production | Climate change | Codes of conduct | Codes of ethics | Codes of practice | Common good | Community development | Community investing | Competitive advantage | Conflict of interest | Conservation | Consumerism | Consumer rights | Continual improvement | Corporate affairs | Corporate citizenship | Corporate communication | Corporate culture | Corporate environmental management | Corporate foundation | Corporate governance | Corporate history | Corporate responsibility | Corporate social entrepreneur | Corporate social investment | Corporate social opportunity | Corporate social performance (CSP) | Corporate social responsibility (CSR) | Corporate social responsiveness | Corporate sustainability | Corporate volunteering | Corruption | Cradle-to-grave | Cultural issues | Developing countries | Development | Digital divide | Discrimination | Diversity | Donations | Donors | Downsizing | Drug and alcohol testing | Due diligence | Due process | Earth Summit | Eco-efficiency | Eco-friendly products and services | Eco-labelling | Ecological footprint | Economically targeted investment | Eco-subsidies | Ecosystem degradation | Eco-taxation | Eco-tourism | E-learning | Emerging markets | Emission trading | Employee rights | Employee volunteering | Empowerment | Energy management | Engagement | Environment | Environment, health and safety (EHS) | Environmental accounting | Environmental auditing | Environmental champions | Environmental due diligence | Environmental entrepreneurship | Environmental excellence | Environmental impact assessment (EIA) | Environmental liabilities | Environmental management | Environmental management system (EMS) | Environmental movement | Environmental reporting | Environmentally friendly products and services | Equal opportunities | Equity | Ergonomics | Ethical consumption | Ethical decision-making | Ethical investment | Ethical sourcing | Ethics | Ethics officer | Europe | Executive pay | Externalities | Factor four | Factor ten | Fair trade | Financial services sector | Food and beverage sector | Forensic accounting | Foundation | Fraud | Gaia hypothesis | Gender issues | Genetically modified organisms (GMOs) | Geographical information systems (GIS) | Global commons | Global governance | Globalisation | Global warming | Governance | Green consumerism | Greenhouse gases | Green marketing | Green movement | Greenwash | Hazardous waste | Health | Health and safety | HIV/AIDS | Human rights | Human security | Hydrogen economy | Impact assessment | Indigenous people | Industrial ecology | Infrastructure sector | Integrated pollution control | Integrity | Intellectual property rights (IPRs) | Interested and affected parties | Intergenerational equity | Intragenerational equity | Joint Implementation | Labelling | Labour issues | Labour relations | Land contamination | Latin America | Leadership | Learning | Legal compliance | Legislation | Licence to operate | Life cycle assessment | Living wage | Lobbying | Local community | Local economic development | Market based instruments | Marketing ethics | Media sector | Microfinance | Microlending | Mining sector | Moral case | Moral responsibilities | Natural capitalism | New economics | Non-financial assurance | Non-financial reporting | Non-governmental organisations (NGOs) | North America | North-South divide | Not in my back yard (NIMBY) | Occupational health and safety (OHS) | Off-shoring | Oil & gas sector | Organic food | Organisational culture | Ozone depletion | Partnerships | Persistent organic pollutants (POPs) | Personal & household goods sector | Pharmaceutical sector | Philanthropy | Policies | Political action committees | Polluter pays principle | Pollution | Poverty | Precautionary principle | Pressure groups | Privacy | Privatization | Product stewardship | Product take-back schemes | Public affairs | Public goods | Public interest | Public participation | Public relations | Public-private partnerships (PPP) | Quality management | Race to the bottom | Recycling | Regulation | Renewable resources | Report verification | Reporting | Reputation | Research | Responsible competitiveness | Retail sector | Risk management | Safety | Security | Self-regulation | Shareholder activism | Shareholder democracy | Shareholder resolution | Sin taxes | Small and medium sized enterprises (SMEs) | Social and environmental accounting | Social auditing | Social enterprise | Social entrepreneurship | Social impact assessment | Social innovation | Social justice | Social reporting | Social responsibility | Socially responsible investment (SRI) | Sponsorship | Stakeholder democracy | Stakeholder engagement | Stakeholder management | Stakeholder theory | Stakeholders | Stewardship | Strategic impact assessment | Subsidies | Supply chain | Sustainability | Sustainability reporting | Sustainable consumption | Sustainable consumption and production | Sustainable development | Sustainable livelihoods | Sweatshops | Take-back schemes | Tax avoidance | Technology sector | Telecommunications sector | Tobin tax | Traceability | Tragedy of the commons | Transparency | Travel and leisure sector | Triple bottom line | Union busting | Utilities sector | Value chain | Value creation | Values | Verification | Voluntary self regulation | Volunteering | Waste management | Water management | Water pollution | Whistle-blowing | White collar crime | Work-life balance | Zen

CODES, GUIDELINES & STANDARDS

AA 1000 Series of Standards | Agenda 21 | Anti-Slavery International | Apparel Industry Partnership (AIP) Code of 1997 | Bribe Payers Index | Business Charter for Sustainable Development | Business Principles for Countering Bribery | Business Social Compliance Initiative (BSCI) | CACG Principles | CERES Principles | Clean Development Mechanism (CDM) | Code of Labour Practices for the Apparel Industry Including Sportswear | Combined Code of Corporate Governance | Commonwealth Corporate Governance Principles | Corporate Responsibility Index | Corruption Perception Index | CSR Competency Framework | Domini 400 Social Index | Dow Jones Sustainability Indexes | Earth Charter | Eco-Management and Auditing Scheme (EMAS) | Equator Principles | ETI Base Code | EU Directive on Waste Electrical and Electronic Equipment (WEEE) | EU Green and White Papers on Corporate Social Responsibility | EU Greenhouse Gas Emission Trading System | Extractive Industries Review | Extractive Industries Transparency Initiative (EITI) | Fairtrade Mark | Five Capitals Framework | FLA Workplace Code of Conduct | Forest Stewardship Council (FSC) | FTSE4Good Index | General Agreement on Trade and Tariffs (GATT) | Global Compact | Global Corruption Barometer | Global Sullivan Principles of Social Responsibility | ICC Business Charter for Sustainable Development | ICFTU Code of Labour Practice | IFC Social and Environmental Performance Standards | ILO Declaration on Fundamental Principles and Rights at Work | ILO-OSH 2001 Guidelines on Occupational Safety and Health Management Systems | ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy | Interfaith Declaration: A Code of Ethics on International Business for Christians, Muslims and Jews | ISAE 3000 Standard for Assurance Engagements | ISO 9000 Series of Standards on Quality Management | ISO 14000 Series of Standards on Environmental Management | ISO 26000 Series on Corporate Social Responsibility | Johannesburg Declaration on Sustainable Development | Joint Implementation | King Report on Corporate Governance in South Africa | Kyoto Protocol | London Benchmarking Group Model | London Principles | Maquiladoras Standards of Conduct | Marine Stewardship Council (MSC) | Millennium Development Goals (MDGs) | Mining and Minerals for Sustainable Development | Montreal Protocol | National Corporate Responsibility Index | Natural Step Framework | OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions | OECD Guidelines for Multinational Enterprises | OECD Principles of Corporate Governance | OHSAS 18001 Standard on Occupational Health & Safety | Operating and Financial Review (OFR) | Rainforest Alliance Certification | Responsible Care Programme | Responsible Competitiveness Index | Rio Declaration on Environment and Development | SA 8000 | Sarbanes-Oxley Act | Sigma Project | Stockholm Convention on Persistent Organic Pollutants (POPs) | Sullivan Principles | Sustainability Reporting Guidelines | TRIPS (Trade Related Aspects of International Property Rights) Agreement | UN Convention Against Corruption | UN Declaration against Corruption and Bribery in International Commercial Transactions | UNEP International Declaration on Cleaner Production | UNEP Statement by Banks on the Environment and Sustainable Development | UNEP Statement of Environmental Commitment for the Insurance Industry | UN Global Compact | UN Millennium Development Goals (MDGs) | UN Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights | UN Principles on Responsible Investment | UN Universal Declaration on Human Rights | US Federal Sentencing Guidelines | US Superfund Legislation | Voluntary Principles on Security and Human Rights | Wolfsberg Principles | World Federation of Sporting Goods Industry Code of Conduct

ORGANISATIONS

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