Abou	t the Author	V
Forev	vord	XXi
Prefa	ce	XXV
Chap	ter 1	
The C	Concept of CSR	1
I	The Seven Blind Mice and Corporate Social Responsibility (CSR)	1
II	An Analysis of the Term	2
	A Corporate	2
	B Social	2
	C Responsibility	3
III	CSR as a Polyhedral Figure	3
IV	CSR Boundaries	4
V	Different Approaches	4
VI	CSR's Four Faces	5
VII	Predominantly Accepted by Business	7
VIII	Expansion Tendency	8
Chap	ter 2	
Name	es and Definitions	11
I	The Name of CSR	11
II	The Difficulty to Define Something Imprecise	12
III	The Still Vague and Imprecise Concept of CSR	12
IV	The Definitions of CSR	14
	A Troubles with an Easy Definition	14
	B Some Well-Known Definitions by Institutions	15
V	References by Authors	19
VI	Some Miscellaneous Statements	21

VII	A Commentary about the Definitions and Statements	23
Chapte	er 3	
CSR B	Sasic Debate	27
I	In General	27
II	Opposite Positions	28
III	CSR or Not CSR	28
IV	Milton Friedman, the Torchbearer of the Free Market Position	30
	A The Remarkable Personality of Milton Friedman	30
	B Milton Friedman and CSR	30
	C Summary of Milton Friedman's Criticism	32
V	The Attitude of Legislators	33
VI	The Attitude of the Courts	33
VII	How CSR Helps a Company's Performance	34
VIII	Reasoning of the Adverse Positions	35
,	A Arguments in Favour of the Free Market Positions	36
	B Arguments in Favour of the CSR Position	37
IX	CSR at a Crossroads	39
AZX	A Capitalism Crossroads	39
	1 Capitalism Permits a Social Attitude	39
	2 Capitalism's Incompatible with Social Attitude	39
	B Crossroads Opinions	40
	1 Yes, CSR Is at a Crossroads	40
		40
	2 No, CSR Is Not at a Crossroads	41
Chapte	er 4	
Delimi	tation from Neighbouring Concepts	43
I	What CSR Is	44
II	What CSR Is Not	44
	A Ethics	44
	1 Ethics and Morals	45
	2 Ethics and Law	45
	3 Business Ethics	46
.*	4 Business Ethics and CSR	48
	B Corporate Governance	49
	C Philanthropy	50
		52
	D Risk Management	
	E Social Business E Compared A compared biliter	53 55
TTT	F Corporate Accountability	55 55
111	CSR: An Expansive Concept	55
Chapte	er 5	
	s and Types of Thinking	57
I	The Three Models	57
	A Model One: The Traditional Conflict	57
	B Model Two: CSR Brings In the Cash	58
	1 11000 I WO. COIL DINIS IN the Cash	50
viii		

	C Model Three: Multiple Firm Goals, All Created Equal	
II	Merging the Models	5
III	Moving Forward	5
IV	Types of CSR According to Geoffrey Lantos	5
	A Ethical CSR	6
	B Altruistic CSR	6
	C Strategic CSR	6
	o buategie Con	6
Cha	pter 6	
Hist	ory	
I	The CSR 'Leitmotif' in History	63
II	Precedents	63
III	The Nineteenth Century.	64
IV	The Twentieth Century	66
	A Early Twentieth Century	68
	B Mid Twentieth Century	. 68
	C Late Twentieth Century	68
V	Europe	70
VI	Academic and Consulting Expansion	71
	readefine and Consuming Expansion	73
Char	oter 7	
-	ers and Dividers	
I	Awareness	75
II	The Factors	76
III		76
111	The Dividing Lines	78
Chan	ter 8	_
_		
Corb	orations	81
II	CSR is about Corporations	81
	Main Features of Corporations	82
III	History of Corporations	82
IV	The Interior of Corporations	83
V	The 'Animus Lucri'	84
VI	The Soul of the Corporation	
VII	World Dominance	84
VIII	Some Statistics	85
X	Corporate Abuses	88
X	Some Notable Corporate Abuses	89
XI	Corporations and the State	91
XII	Role in Society	92
XIII	Directors' Duties	93
	A Traditional Legal Duties	95
	B The New UK Companies Act 2006	95
IV	The Future of Corporations	96
V	Company Law and CSR?	98
	Tany Law and Con!	100

Chapt	ter 9	
Corpo	orate Reputation	103
I	Notion of Reputation	103
II	Image and Reputation	104
III	Reputation of Corporations	105
IV	Building Reputation through Stakeholder Management	106
V	CSR, Trust, and Reputation	107
VI	CSR and Brands	107
Chap	ter 10	
Corpo	orate Social Contract	109
I	The Social Contract	109
II	The Corporate Social Contract	111
III	Corporate Social Contract and the Courts	113
IV	Externalization	113
	A In General	113
	B Notion of Externality	114
	C Types of Externalities	114
1	ter 11	
Corpo	orate Citizenship	115
I	Defining Corporate Citizenship	116
II	Corporate Citizenship, a Broad Concept	116
III	Corporate Social Entrepreneurship	117
A.	ter 12	
Globa	alization	119
I	Origin	120
II	Definition	120
III	History	124
IV	Present Globalization	125
V	Free Trade	127
VI	Globalization and Free Trade	129
VII	Benefits of Globalization	129
VIII	Risks Posed by Globalization	130
IX	Does Globalization Make the Rich Richer and the	
	Poor Poorer?	131
X	Postures against Globalization	132
XI	Globalization in Trouble	133
XII	Globalization or Anti-globalization?	134
XIII	Global Financial Crisis and Globalization	136
_	ter 13	
Benef		139
1	The Benefits of CSR in Synthesis	139

II	The Benefits of CSR in Particular	140
	A Company Benefits	141
	B Benefits to the Community and the General Public	141
	C Environmental Benefits	141
III	The EU Green Paper	142
IV	Risks and Opportunities According to the CCBE	142
Chapte	r 14	
Manag	ement and Business Strategy	145
I	Management and Don Quixote	146
II	A Culture that Just Keeps Moving	146
III	Global Management	147
IV	Global Management and CSR	147
V	Reputation Management	148
Chapte		
Triple	Bottom Line	149
I	Companies as Profit-Making Entities	149
II	The Triple Bottom Line	150
III	The Breakdown of the Triple Bottom Line	151
	A Social Responsibility (People)	151
	B Environmental Responsibility (Planet)	152
WW Z	C Economic Responsibility (Profit)	152
IV	Criticism of the Triple Bottom Line	153
Chapte		1 2 2
CSK al	nd Human Rights	155
I	The Meaning of Human Rights	156
II	Human Rights in History	156
III	The UN Universal Declaration of Human Rights	157 157
	A The Adoption B The Contents	157
		157
	C Legal Significance D. The Triumph of the Declaration	158
IV	D The Triumph of the Declaration Three Generations of Human Rights	150
I V	Commentaries to the Universal Declaration	160
*	A Positive Commentaries	160
	B Negative Commentaries	161
VI	The Universality of Human Rights	162
VII	Corporations and Human Rights	163
VIII	Export Processing Zones and Human Rights	165
IX	No Excuse for Human Rights Abuse	165
X	Achievements and Failures	166
XI	The Special Representative of the UN Secretary General	100
	for Human Rights and TNCs	169

XII	Violations and Complicity	170
XIII	Human Responsibilities	172
	1 = 1 =	
AL.	ter 17 and Social Rights	175
* I	Social Rights a Pillar of CSR	175
II	Which Social Rights	176
III	The ILO Tripartite Declaration of Principles for TNCs	177
IV	The ILO's Declaration The ILO's Declaration	179
V	Sweatshops	179
•	A Notion	179
	B Fights against Sweatshops	180
	C Sweatshops Justified	181
	D A False Dilemma	181
	D IX I also Diferinia	101
AL.	ter 18	400
Deve	loping Countries	183
1	What Are Developing Countries?	183
11	Some Differences between Developed and Developing	40
	Countries	185
	A Birth Rates	185
	B Death Rates	185
	C Natural Increase	185
III	Imbalanced Economic Situation of Developing	100
	Countries	186
IV	Integrating Developing Counties into a Better World	186
V	Special Ground and Special Difficulties for CSR	187
	A Corporations as Main Agents of Development	187
	B The Modern Marshall Plan	188
VI	CSR in Latin America	189
VII	CSR in Africa	190
VIII	Millennium Development Goals	191
Chap	ter 19	
A.	as a Tool to Fight Poverty	193
I	Poverty	193
II	The Greatest Scourge of Our Time	195
III	North-South	195
IV	Water Crisis	196
V	Malaria	197
VI	Poverty in the EU	198
VII	Eradication of Poverty	198
VIII	Millennium Development Goals	200
	A The UN Millennium Assembly 2000	200
	B MDGs Goals and Targets	200

	C MDGs Progress	202
	D MDGs Concerns	203
IX	CSR and the Eradication of Poverty	204
Chapte		
Environ		207
I	Environment Degradation	207
II	Sustainability: The Brundtland Commission	208
III	Sustainability: An Ambiguous Term	209
IV	Corporations and the Environment	210
V	CSR and Sustainability	212
VI	CFCs and the Depletion of Ozone	213
VII	World Summits	214
	A Rio de Janeiro Earth Summit 1992	214
	B The World Summit of Johannesburg 2002	215
VIII	Energy	215
IX	Climate Change	216
X	The Need for Companies to Change	218
Chapte		
Measur		219
I	Measurability in General	219
II	Measuring CSR	220
III	Difficulties in Measuring CSR	221
IV	Methods of Measuring	222
V	Evaluation and Reporting Organizations	223
Chapte		
Stakeho		225
I	Origin and Fundament of the Stakeholder Theory	225
II	Stakeholders and CSR	226
III	The Concept of Stakeholders	227
IV	Types of Stakeholders	228
V	An Important Stakeholder Often Left Behind: The Community	230
VI	Stakeholder and Shareholder Value	231
VII	Competition among Stakeholders	232
VIII	Stakeholder Dialogue	233
IX	Reciprocal Stakeholder Responsibility	233
Chapte		
CSR by	Areas and Countries	235
I	Ranking the Good Ones	235
II	Europe	236
III	United Kingdom	239
IV	France	240

V	Germany	241
VI	Italy	242
VII	Spain	243
VIII	The Scandinavian Countries	244
	A In General	244
	B Sweden	244
	C Denmark	245
IX	Central and Eastern Europe	246
X	United States	246
XI	Latin America and the Caribbean	247
XII	The BRIC Countries	248
XIII	Japan	249
Chap	ter 24	
Self-I	Regulation and Codes of Conduct	251
I	Self-Regulation	251
II	Codes of Conduct	253
III	The Pioneer Codes	254
IV	Factors, Sources, and Objectives	255
V	Types of Codes	256
VI	Contents	258
VII	Regulating versus Voluntary CSR	261
VIII	The ILO Report 2003	262
IX	Compliance	263
X	Advantages and Disadvantages of Codes Critical Views	264
Chap	oter 25	
CSR	and the Media	269
I	The Media in General	269
II	The Media and CSR	270
III	Media's CSR Perception	271
IV	The Increasing Interest of the Media for CSR	272
V	Media CSR Reporting	273
VI	Sustainability, the UN Environment Programme	
	and Ketchum Report	273
VII	Centres of Excellence	275
_	pter 26	
TNC	's and CSR	277
I	The Notion of Transnational Corporations	277
II	The Power and Influence of TNCs	278
III	TNCs and Human Rights	280
	A Legal Duties: Existing, Potential, and Proposed	
	('Hard Law')	281
	B Quasi-legal Regulatory Regimes ('Soft Law')	282

	C Voluntarily Acceded to, or Self-Regulated Codes	
	of Conduct	282
	D Changes in Corporate Behaviour in Response	
	to Market Forces	282
IV	TNCs and Poverty	283
V	TNC's Responsibility for Breaches	284
VI	TNCs and CSR	285
Chan	ter 27	
-	l Companies	287
I I I I COLL	Identity of Small Companies	287
II	Importance of SMEs	288
III	SMEs and CSR	289
IV	CSR and Family SMEs	290
V	CSR for SMEs in Developing Countries	291
VI	SMEs and CSR in Europe	292
Chan	ter 28	
	Literature	295
I		295
II	University Think-Tank Literature	296
III	Corporate Reports	297
IV,	Business Peak Organizations	298
V	Business Consultancies	298
VI	NGOs and CSOs	298
VII	Governments and Government Organizations	299
VIII	Global Political Institutions	299
IX	Other	299
Chan	ter 29	
_	s and CSR	301
I	The Notion of NGOs	301
II	NGOs and Civil Society	302
III	Evolution of NGOs	303
IV	Globalization and NGOs	304
V	CSR Activism by NGOs	305
VI	Relationship between Companies and NGOs	305
Chan	ter 30	
	iples of Business-CSR Relationships	307
I	Examples of Companies and Entities	307
II	Dow Chemical	308
III	Unilever	309
IV	The Royal Bank of Scotland	309
V	ABN AMRO	310

Table of Contents VI Rio Tinto	311 311 312
VI Rio Theo VII The Body Shop VIII 'La Caixa', a Social Savings Bank VIII Vale X Starbucks Coffee	313
Chapter 31 Reporting I CSR Corporate Reporting II Reporting Increase III Methods of Measuring IV Mandatory Reporting V Legally Mandatory Reporting VI Contents of the Report VII Criticism of CSR Reporting	315 316 317 318 319 319 320
Chapter 32 Partnerships I Partnerships in General I Types of Partnerships Involved in CSR III CSR Partnerships IV Business and NGOs Partnerships V A Few Examples	321 321 322 322 323 324
Chapter 33 CSR in Some Specific Sectors I Sectors in General II The Extractive Sector A In General B Publish What You Pay C The Mining Industry D An Example: The Mining Industry in Chile E The 'Resource Curse' F The Extractive Industries Report III The Clothing Sector The Pharmaceutical Sector The Finance Sector The Construction Sector	327 328 328 328 329 329 330 332 333 334 335 336 337
Chapter 34 Liberal Professions I The Professions A Human Occupations B Liberal Professions	339 339 339 340

	C Characteristics of the Liberal Professions	340
	D The Important Function of the Liberal Professions	342
II	The Lawyers	343
	A The Legal Profession in General	343
	B Lawyers and Human Rights	344
	C Lawyers and CSR	345
	D CSR and Lawyers as Suppliers of Services	346
	E Lawyers as Advisors	346
III	The Medical and Pharmaceutical Professions	347
IV	The Engineers	349
V	The CPAs	350
VI	The Managers	350
	oter 35	
Resea	arch Collaboration	353
I	CSR and Research Collaboration	353
II	Contents	354
III	A Few Examples	354
IV	AUCC Description of an Example	357
V	Commitments	358
VI	Criticisms	358
VII	Access to Information	361
_	ter 36	
Socia	lly Responsible Investment	363
I	SRI	363
II	History	364
III	SRI Approaches	364
IV	SRI, Investment Funds, and CSR	365
V	SRI in Some World Regions	366
	A In the United States	366
	B In Europe	366
	C In Japan	367
	D In Australia	368
-	ter 37	
_	ntary or Mandatory	369
I	The Big Debate	370
II	Voluntary CSR	370
	A Proponents of a Voluntary Approach	370
	B Arguments Supporting the Voluntary Approach	371
III	Mandatory CSR	372
	A Why Mandatory CSR	372
	B Arguments Supporting the Mandatory Approach	373
IV	Some Examples	374

V	The Debate Divides the EU	376
	A The Position of the Commission	376
	B The Position of the Parliament	377
	C The Position of Business	379
	D The Position of Labour	380
	E The Position of NGOs	380
	F EU Summary	381
VI	The UN Norms for TNCs	381
VII	The World Summit for Sustainable Development	382
VIII	A Complementary, Not Exclusive, Binomial	383
IX	Conclusions	385
Chapt	zer 38	
The N	orms on Transnational Corporations with Regard	
to Hu	man Rights	387
I	Introduction	387
II	The Emergence of CSR	388
III	TNCs and Human Rights	388
IV	Recent Precedents	389
V	Justifying Human Rights Standards for Business	390
VI	The Norms Preparation Process	391
VII	The Purpose of the Norms	393
VIII	The Contents of the Norms	393
	A Preamble	393
	B Rights and Obligations	394
IX	The Binding Nature of the Norms	395
X	Favourable and Unfavourable Arguments	395
	A Arguments against the Norms (Commission on Human Rights) B Arguments in Favour of the Norms (Commission on	396
	Human Rights)	397
XI	Conclusions	398
XII	The Special Representative's Reports	400
Chapt	ter 39	
Institu	itions and Other Entities	403
I	Institutions, Other Entities, and CSR	403
II	General International Organizations and Declarations	404
III	EU General Institutions	408
IV	US General Institutions	410
V	Multi-stakeholders Organizations	411
VI	Product Design and Resource Efficiency	412
VII	Business-driven Organizations in General	413
VIII	Education Organizations	417
IX	Labour Organizations	418
X	Consumer Organizations	419

XI	Supplier Organizations 4			
XII	Environmental Organizations			
XIII	Media Organizations			
XIV	NGO-driven Organizations			
XV	Codes of Conduct	428		
XVI	Social Labels			
XVII	Social Reporting			
XVIII				
XIX	Indexes			
XX	Other Organizations			
Chapt	ter 40			
Awar	ds	435		
I	Awards in General	435		
II	National and International Awards	436		
III	National Awards	436		
IV	International Awards			
V	Media Awards	439		
Chapt	ter 41			
Critic	ism	441		
I	Recrimination of CSR	441		
II	Criticism of CSR	442		
	A In General	442		
	B Pure Rhetoric	443		
	C A Contradiction in Terms	444		
	D An Empty Promise	446		
	E A Response to Anti-corporate and Anti-globalization			
	Campaigns	446		
	F An Egoistic Exercise	447		
	G A Deterrent to Avoid Regulation	448		
	H A Mere PR Tool	449		
	I A Passing Fad	451		
	J A Proposal of Ineffective Voluntary Measures	451		
	K A Usurper of Government Powers	451		
	L Criticism in the Developing world	452		
III	Critical Views on the Future of CSR	452		
-	ter 42			
New 1	Realities and Trends	455		
1	New Trends	456		
	A Movement in Expansion	456		
	B A Movement Encompassing More Concerns	457		
	C Publication and Accountability	457		
	D Beyond Philanthropy	458		

	E	Commitment of All	459
	F	Closer Relation with Core Products and Services	459
	G	Government and Business Partnership	459
	H	Sectoral Projects	460
	I	Voluntary or Mandatory Cooperation	461
	J	CSR and Corporate Accountability	462
II	A	Story	463
Char	oter 4.	3	
Conclusions			465
Bibliography			467
Index			