

# **2012 Business And Corporate Social Responsibility Report**

**Nayan Mitra, René Schmidpeter**

Corporate Social Responsibility and International Development Michael Hopkins, 2012 Presenting ideas for how business can lead the way in deriving the good from globalisation, this book makes the case that governments and their international agencies, grouped under the umbrella of the United Nations, have failed in their attempts to rid the planet of underdevelopment and poverty.

**The importance and significance of Corporate Social Responsibility Reporting** Marina Cuvilceva, 2012-07-10 Bachelor Thesis from the year 2012 in the subject Business economics - Accounting and Taxes, grade: 1,3, Martin Luther University, language: English, abstract: Recently Corporate Social Responsibility (CSR) gained pretty much attention in the media and in the business world, mostly because of the corporate scandals, like of Enron or Lehman Brothers, financial market crisis and environmental concerns as well as sequential discussion of CSR and CSR reporting on different levels. This paper answers the questions if CSR reporting is important and significant topic and if so, then why it is important and why the companies are motivated to report. These answers are gained through analysis of the relevant academic literature, with the help of the statistical data and are illustrated with the real world example, CSR report of German telecommunication company Deutsche Telekom AG. The results present that there are few supporting arguments that show that CSR reporting is important to the companies, society and government. Although there are many problems and stumbling points in CSR reporting, which are also partially presented and discussed in this paper, the CSR reporting is of a large interest and is still growing.

**Corporate Sustainability** Ann Brockett, Zabiollah Rezaee, 2012-10-01 Invaluable guidance for complete integration of sustainability into reporting and performance management systems Global businesses are under close scrutiny from lawmakers, regulators, and their diverse stakeholders to focus on sustainability and accept responsibility for their multiple bottom line performance. Business Sustainability and Accountability examines business sustainability and accountability reporting and their integration into strategy, governance, risk assessment, performance management and the reporting process. This book also highlights how people, business and resources collaborate in a business sustainability and accountability model. Looks at business sustainability and accountability reporting and assurance and their incorporation into the reporting process Focuses on how the business sustainability and accountability model are impacted by the collaboration of people, business, and resources Presents laws, rules, regulations, standards and best practices relevant to business sustainability performance, reporting and assurance Organizations worldwide recognize the importance of all five EGSEE dimensions of sustainability performance and accountability reporting. However, how to actually assess sustainability risk, implement sustainability reporting, and obtain sustainability assurance remain a major challenge and best practices are evolving. Straightforward and comprehensive Business Sustainability and Accountability hits on all of the hottest topics around sustainability including multiple bottom line (EGSEE) performance and reporting, related financial and non-financial key performance indicators (KPIs), business social responsibility and environmental reporting.

**Investor Oriented Corporate Social Responsibility Reporting** Jane Thstrup Jagd, 2014-08-27 Reporting organizations' corporate social responsibility activities is difficult - a lack of regulation means that the communication of these activities varies significantly and there is a multitude of ways in which mistakes can be made. The author provides the tools and insights required to produce investor-friendly CSR reports and includes a chapter showing how the investors can integrate CSR in their quantified analysis of investment-opportunities. Features include formulas, conversion standards and CSR note tables which enable the book to be used as a practical handbook as well as in the classroom. Written by an experienced compliance officer with years of experience in reporting CSR, this book is an easy-to-follow guide for practitioners and students and will be required reading for students of accounting, financial reporting and auditing as well as those in industry who want to improve their organization's reporting standards.

**The CSR International Research Compendium: Volume 1 - Governance** Wayne Visser, Ileana Magureanu, Karina Yadav, 2015-04-17 Since 2009, CSR International has been identifying and summarising the best research on corporate sustainability, social responsibility and business ethics and sharing it through monthly Research Digests. Now, for the first time, CSR International are bringing together all of the research summaries since 2009 into three thematic volumes: on Governance, Environment, and Society. This Compendium will serve as an invaluable resource for academics, students, researchers and professionals around the world who share an interest and passion for social responsibility, sustainability, business ethics and corporate accountability. The first volume on Governance profiles over 450 research publications between 2009 and 2014 - including practitioner reports, market surveys and academic papers - from over 300 authors and more than 250 organisations. Specifically, it contains research abstracts on the following governance-related topic areas - Accountability, Transparency, Ethical Behaviour, Responsible Investment, Stakeholder Interests, Fair Operating Practices.

**The Effect of Corporate Social Responsibility on Sustainable Business** Lilian Rebeccah Akullo, 2020-04-23 Master's Thesis from the year 2012 in the subject Business economics - Business Management, Corporate Governance, grade: B, , course: Executive MBA, language: English, abstract: The thesis investigated the effect of Corporate Social Responsibility on sustainable business in Uganda taking a case of the Uganda Revenue Authority (URA). It is derived from the fact that many organizations are seeking better ways of increasing their efficiency and effectiveness in order to remain competitive. Various ways have been advanced and one that is steadily gaining popularity today is Corporate Social Responsibility (CSR). The objectives of the work included to examine the contribution of CSR initiatives on overall business sustainability, to establish whether staff of URA have knowledge about CSR and whether URA derives benefits from CSR. Data was collected from a sample of 62 randomly selected respondents using a structured questionnaire and by in-depth key informant interviews; all in Kampala, Uganda. Their views were also used as a basis for soliciting recommendations on the best ways of improving CSR not only in URA but also other corporations. A socially responsible company should supersede its main objective of maximizing its shareholders' wealth. It extends its mandate by undertaking social and environmental activities in

society within which it carries out its operations through initiatives such as environment conservation, improving the quality of life of its employees and society in general and also being transparent in its business operations. More stakeholders are being drawn towards socially responsible companies because of these initiatives. As organizations struggle to remain competitive within their respective industries while at the same time addressing their long term corporate objectives, they need to be able to incorporate certain values and initiatives of corporate social responsibility into their strategic objectives if they are to further gain competitive advantage. A lot of debate has gone on about whether a company's social image contributes to its attainment of corporate objectives. The work therefore sought to establish whether CSR has an effect on business operations and performance.

**Making Sustainability Work** Marc J. Epstein, Adriana Rejc Buhovac, 2017-09-08 The ultimate how-to-do-it guide for corporate leaders, strategists, academics, sustainability consultants, and anyone else with an interest in actually making sustainability work for organizations. An updated edition of a landmark book at a time when a growing number of corporate leaders are asking for urgent help in getting this done.

*CSR-Reporting obligation in Denmark and France and its influence on a firm's market value* Anneke Klein, 2019-11-05 Research Paper (postgraduate) from the year 2019 in the subject Business economics - Economic Policy, Carl von Ossietzky University of Oldenburg (Wirtschafts- und Rechtswissenschaften), language: English, abstract: This paper examines the influence of the ESG-Score on the market value. Unlike most researches, this one does not only concentrate on the effect of a single ESG-Score. Instead, it is a natural experience, analysing the impact of an exogenous event on a firm's market value. More precisely, the influence of a law's implementation to disclose sustainable belongings of a firm. The two countries that introduced aforementioned law were Denmark in 2009 and France in 2012. By using a Difference-in-Differences Approach, significant changes in market value for firm's obligated to report within those countries are analysed and compared to other firms non obligated, listed in the STOXX Europe 600. The estimates suggest a significant negative influence on the market value for firms obligated to report situated in the post-intervention. Further, the negative influence increases with a complementary increase in delta ESG-Score. Those results suggest that a company should not suddenly abandon itself to sustainability from one year to another. It is advisable to gradually address the matter in order to not negatively influence the market value of the company. Sustainable thinking is a movement of modern world society that can be noticed each passing day. When comparing the year of 2009 with the one of 2012, an increase in socially reasonable investment assets of 22 percent is noticeable. Besides, an ever-increasing number of people are joining environmental protest groups and pressure governments over the world to act. They want the government to, for example, force firms to produce more sustainable. Therefore, Corporate Social Responsibility (CSR) is becoming increasingly important in the daily business of a company. Many firms consequently responded by publishing a sustainability report each year and with that voluntarily report about environmental and social concerns of the company. Often, they disclose such a report to legitimize their behaviour and actions. The

government of Denmark reacted in 2009 and the one of France in 2012 to named protests with a law requiring companies meeting certain criteria to publish a report that contains non-financial information.

*Corporate Governance and Corporate Social Responsibility of Indian Companies* Saumitra N. Bhaduri, Ekta Selarka, 2016-05-02 The book explores the theoretical and empirical issues relating to the interaction between corporate governance and corporate social responsibility (CSR) activities undertaken by Indian companies. It presents a highly detailed view on the evolution of CSR and its nexus with corporate governance. This is particularly timely in the context of the recent Indian Companies Act 2013, which mandates corporate social responsibility and revises the best corporate-governance practices for large companies. The findings of this study are unique in drawing from a unified framework of Indian corporate governance structure and corporate engagement in CSR. The book's scope is both academic and practical; the research methodology developed and utilized is useful for researchers, while the implications and the selection of variables provide useful information for practitioners and stakeholders. Finally, although it focuses on large Indian companies, the findings can also be applied to research on other emerging economies.

*Corporate Social Responsibility in Rising Economies* Nayan Mitra, René Schmidpeter, 2021-02-08 Emerging economies arguably have different socio-fiscal dynamics compared to developed economies. On one side they have the need for corporate interventions in national development, on the other hand, they do not have enough research to support the agenda. In recent times there has been a conscious effort to legislate Corporate Social Responsibility (CSR) in some of these countries in order to bring about sustainable development. Yet, it is this legislation, which is debated among many others. This book provides its readers with a comprehensive interpretation of the various CSR perspectives in emerging economies through academic research and case studies from practice. It not only points out the challenges, the debates, but also the dynamics of implementation and the impact of such CSR spent. This book therefore is targeted both towards academics as well as practitioners in an attempt to bring about an active academic-industry interface as CSR as a management function is part of dynamic social science.

**Relationship Between Share Price Performance and Disclosure of Corporate Social Responsibility of M&S** David Moss, 2014-03-27 Seminar paper from the year 2012 in the subject Business economics - Business Ethics, Corporate Ethics, grade: B, Kings College London, language: English, abstract: Corporate social responsibility (CSR) and share price performance are strategic in nature. As a result, organizations must give disclosure and report such initiatives to stakeholders as well as shareholders. The value is revealed in the share price of the public organizations (Bevan, 2010). The boost in share value of socially responsible companies surpasses companies which don't involve in any reporting of corporate social responsible activities (Robinson, 2010). In this report, we will talk about the relationship between share price performance and disclosure of corporate social responsibility in Mark & Spencer (Robert, 2009). Marks and Spencer is one among the dominant retailers of clothing, home products, food, and financial services of United Kingdom. 10 million people do shopping every week in more than 375 Marks and Spencer stores in the United Kingdom (Goldenberg, 2009). Additionally the Company has 155 stores run

under franchises in twenty eight countries, generally in European, the Middle Eastern, Asian and the Far Eastern countries, and stores in the Republic of Ireland, Hong Kong and the United States supermarket group, Kings Super Markets. Marks and Spencer is formed in business units that cover food and general products (Retail Technology, 2012). The general products unit has been further divided into clothing of women, menswear, beauty, home etc. In proportion to the current focus on the advantages of Corporate Social Responsibility, it is argued that Marks and Spencer's social commitment with its stakeholders produces resources which create durable benefits for the company (Bookbinder, 2010). In this study, CSR is viewed as an important resource for Marks and Spencer and it makes possible better lasting share price performance. Corporate Social Responsibility is the valuable resource

**Relationship between share price performance and disclosure of corporate social responsibility of M&S** David Moss, 2014-03-27 Seminar paper from the year 2012 in the subject Business economics - Business Ethics, Corporate Ethics, grade: B, King's College London, language: English, abstract: Corporate social responsibility (CSR) and share price performance are strategic in nature. As a result, organizations must give disclosure and report such initiatives to stakeholders as well as shareholders. The value is revealed in the share price of the public organizations (Bevan, 2010). The boost in share value of socially responsible companies surpasses companies which don't involve in any reporting of corporate social responsible activities (Robinson, 2010). In this report, we will talk about the relationship between share price performance and disclosure of corporate social responsibility in Mark & Spencer (Robert, 2009). Marks and Spencer is one among the dominant retailers of clothing, home products, food, and financial services of United Kingdom. 10 million people do shopping every week in more than 375 Marks and Spencer stores in the United Kingdom (Goldenberg, 2009). Additionally the Company has 155 stores run under franchises in twenty eight countries, generally in European, the Middle Eastern, Asian and the Far Eastern countries, and stores in the Republic of Ireland, Hong Kong and the United States supermarket group, Kings Super Markets. Marks and Spencer is formed in business units that cover food and general products (Retail Technology, 2012). The general products unit has been further divided into clothing of women, menswear, beauty, home etc. In proportion to the current focus on the advantages of Corporate Social Responsibility, it is argued that Marks and Spencer's social commitment with its stakeholders produces resources which create durable benefits for the company (Bookbinder, 2010). In this study, CSR is viewed as an important resource for Marks and Spencer and it makes possible better lasting share price performance. Corporate Social Responsibility is the valuable resource for Marks & Spencer, it is found that CSR-linked shareholder proposals which are implemented by the small margin of votes produce better financial performance (Stokes, 2012).

**Corporate Social Responsibility in Europe** Samuel O. Idowu, René Schmidpeter, Matthias S. Fifka, 2015-02-12 This book explores the current state of Corporate Social Responsibility (CSR) in 24 European nations, examining the state of the development and practice of CSR and sustainability for organizations in these countries. The common denominator for all of the book's 25 chapters is a management perspective rather than an ethical discourse. The book therefore represents a comprehensive survey of initiatives and activities in the field of CSR and provides a

wealth of complete cases and examples for different approaches to sustainable and responsible management practice. The book also reviews the relevant political and governmental guidelines and frameworks for organizations, both on a national and a European level. Europe has taken a leading role in the promotion and implementation of CSR. This book showcases how, through CSR, enterprises can significantly contribute to achieving the European Union's treaty objectives of sustainable development and a highly competitive social market economy.

**Investor Oriented Corporate Social Responsibility Reporting** Jane Thostrup Jagd, 2014-08-27 Reporting organizations' corporate social responsibility activities is difficult - a lack of regulation means that the communication of these activities varies significantly and there is a multitude of ways in which mistakes can be made. The author provides the tools and insights required to produce investor-friendly CSR reports and includes a chapter showing how the investors can integrate CSR in their quantified analysis of investment-opportunities. Features include formulas, conversion standards and CSR note tables which enable the book to be used as a practical handbook as well as in the classroom. Written by an experienced compliance officer with years of experience in reporting CSR, this book is an easy-to-follow guide for practitioners and students and will be required reading for students of accounting, financial reporting and auditing as well as those in industry who want to improve their organization's reporting standards.

*Corporate Social Responsibility in India* Nayan Mitra, René Schmidpeter, 2016-09-28 This book provides a comprehensive overview of Corporate Social Responsibility (CSR) in Indian corporations following the 2013 legal mandate on corporate spending of profits for CSR. Bringing together authors hailing from diverse walks of life, the book pursues a 'hands-on' approach, with real-world case studies and examples that help the reader feel the dynamic pulse of India immediately after the ratification of the CSR mandate in the Companies Act, 2013. The Act is expected to affect over 16,300 companies with an estimated flow of approximately 200 billion Indian rupees into the economy every year, thus shaking the foundations of business and society and impacting the country at multiple stakeholder levels. As a result, India is likely to become the birthplace of social, economic, and environmental transformation through financial investments in CSR! In order to insightfully reflect on this transition, this book has been divided into three parts. The first part presents the CSR mandate and its implications, while the second focuses on its implementation and the third part provides a view on the way forward. The book helps to reveal the various layers of CSR in an emerging economy like India and is expected to spark debate, discussion and research among policy-makers, consultants, academics, practitioners and other stakeholders the world over, which will further expand its contribution to CSR literature and open up new vistas in CSR research. This is indeed a first of its kind book and marks a watershed in the journey of CSR. It is an extremely important contribution to the body of knowledge in the area of CSR and Corporate Governance in emerging economies that is driven by a completely different set of challenges, opportunities and requirements from that of developed economies. Dr. Bhaskar Chatterjee, Director General & CEO, Indian Institute of Corporate Affairs

**Communicating Corporate Social Responsibility** , 2014-02-07 This book offers a groundbreaking collection of themed

chapters in the emerging field of Corporate Social Responsibility (CSR) Communication. Via an international approach, these chapters explore the theory, practice, and issues involved in communicating CSR and make for fascinating reading.

**Research Report on Corporate Social Responsibility of China** Jiagui Chen, Qunhui Huang, Huagang Peng, Hongwu Zhong, 2015-04-21 This book is compiled based on the research methodology and technical approach applied in the Blue Book of Corporate Social Responsibility. It consists of five parts: Summary, index, Industry, Case Studies, and Appendices. The index evaluates Chinese enterprises annually on their performance in CSR management and the level of information disclosure by assessing four different aspects: responsibility management, economic responsibilities, social responsibilities and environmental responsibilities. Moreover, it identifies and analyzes phase-specific characteristics of CSR development in China in the hope of providing references for further studies on Chinese CSR.

*SAGE Brief Guide to Corporate Social Responsibility* SAGE Publications, 2011-05-11 This guide to corporate social responsibility (CSR) provides discussion of key concepts in a short, easy-to-use format. It is divided into sections on key terms, the global stage, corporate governance, corporate social responsiveness, public relations and philanthropy, and implications for corporate financial performance. It is an ideal supplement for business courses or as a reference for students and practitioners who would like to learn more about the basics of CSR.

**Contemporary Issues in Corporate Social Responsibility** Duygu Turker, Huriye Toker, Ceren Altuntas, 2013-12-18 Contemporary Issues in Corporate Social Responsibility presents the significant roles that universities must embrace in order to reverse the damage wrought by two centuries of urbanization, industrialization, and population increase. While many institutions include a course on social responsibility, studies on the education of social responsibility show that there are no commonly accepted teaching methods or guiding curriculum of corporate social responsibility. This book brings together a common sense of understanding about CSR teaching of European universities. Based on the accumulated knowledge and experience of a European project with 9 partner universities, the book contributes to the ongoing discussion of contemporary issues in CSR.

*Corporate Social Responsibility* Brent D. Beal, 2013-07-05 Corporate Social Responsibility: Definition, Core Issues and Recent Developments offers a well-structured and thorough introduction to corporate social responsibility (CSR). Author Brent D. Beal introduces the basic concept of CSR, briefly discusses the challenges of defining it, and summarizes important conceptual models. CSR is examined in the context of the perfect competition market model, market failure, and social dilemmas. Three different types of CSR—systemic, strategic, and philanthropic—are highlighted. Finally, arguments both for and against CSR are outlined and several conceptual frames are proposed. Readers are encouraged to think about what businesses should be responsible for in society and how a society's economic system should be structured, bounded, and ultimately, controlled. This text is appropriate for any business course in which the introduction of CSR would complement other course content.

## Unveiling the Magic of Words: A Review of "2012 Business And Corporate Social Responsibility Report"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "2012 Business And Corporate Social Responsibility Report," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound affect on the souls of its readers.

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