

Environment for Social Responsibility and Standards for Business Transparency and Quality

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Abstract

Corporate Social Responsibility (CSR) serves to delineate the accountability that business organizations owe to the society and to the environment. Various international standards have been formulated to serve as guidelines for the CSR performance of companies and the companies that follow or comply with those standards are seen to be transparent in their business operations. But these CSR standards and ratings are not done by the stakeholders who are the people to be convinced.

It is in this regard that a Stakeholder-Oriented Framework with integrated evaluation metrics that could collect the required data from the database of the company and uses an interactive web-based interface was developed based on the research and analysis of different standards and CSR components. Due to the reason that it collects information about critical factors affecting the overall company business processes uniquely close to company's own policies, and also the fact that it involves stakeholders, it is more likely to produce much accurate results required for the processing to formulate a truly close to reality standards those are flexible enough to suit the target company and thus bring fruitful results to humans as well contributes well for the society.

Keywords

CSR framework, CSR Business Models.

I. Introduction

Corporate Social Responsibility (CSR) has been proven to be one of the most important requirements for the development of the business community as well as the society and the environment. It is considered essential in order to legitimize the organization in the view of the society and also in providing the company with a competitive edge [1]. In the present era of globalization and growth of business all over the world, it is imperative to understand the interdependence of business and society. Mutual understanding and responsible behaviour on the part of both the participants is necessary [2] to build an atmosphere that is conducive to the improvement of the business processes as well as in the improvement of the society and the environment.

It has to be pointed out that the practice of CSR has come in for criticisms from some of its detractors who are of the opinion that CSR distracts the companies from the fundamental economic role of business. Others argue that corporations indulge in CSR only as in a superficial way to appease the governments [3].

It is seen that, just as the society contributes in the development of business organizations, it is also obligatory on the part of the companies to demonstrate their operations and contributions to the society in a transparent manner [2]. It is in this context that CSR and its impact are to be studied. The activities of business organizations have a strong effect on their employees, customers, the environment, the investors, the government and other stakeholders. These effects have to be measured and monitored in order to sustain the growth of the business. Thus the saying, "Responsible business is good business". Corporate Social Responsibility activities that incorporate societal concerns into their business policy and performance are seen as an important adjunct to good business management [4].

It is evident that the easiest way that an organization can communicate its social responsibility is to utilize the medium of the rapidly expanding communication networks [5]. Therefore, it is proposed to conduct a study to investigate CSR and the standards of CSR in order to develop a website that offers three different and unique interfaces from the company's database: one to the employees, another to the customers and the third to the investors who can all monitor and respond to the operations, products, quality and contributions of the organization. The rating of the

company can be made by any stakeholder using the evaluation metrics of the framework that is proposed. In this manner, the company's processes become transparent to the society and serves to build an atmosphere of more mutual responsibility and trust between them [4].

The use of the web-based interfaces would serve to present a constructive and socially responsible image to the stakeholders because viewers who look for such information on the internet are active in the manner in which they seek and process the information [5]. However, care has to be taken to provide the appropriate content that caters to the diverse interests of the wide readership [6].

II. Literature Review

There are many varieties of CSR frameworks prepared by various agencies. Hohnen and Potts [4] have proposed a framework (see Figure 1) that includes such stakeholders as the company's owner's and investors, employees, partners, suppliers, competitors, government regulators, NGOs that have influence on the firm and communities. The key CSR issue that are of interest to these stakeholders in the business and its activities are listed as: values and governance, regulation and controls, business operations, accountability and disclosure, human rights, employee rights and business content, product impact, social impact/investment, impact on other species and impact on the environment. This is a comprehensive framework and the parameters of the proposed could be based on these CSR issues with certain modifications.

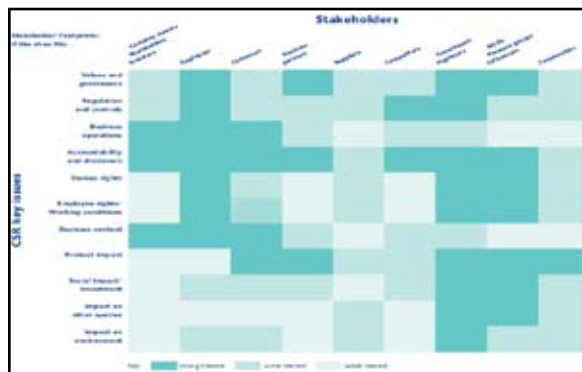


Fig.1: CSR key issues and their relevance to the appropriate

stakeholders (from: Hohnen & Potts, 2007)

I. Business CSR models

There are innumerable types of businesses and these could be categorized in different ways. Listed below is a group of six models that could be used to study the CSR activities of a company and their commitment to the society and environment in a more effective manner:

1. Mission driven Companies: companies whose core value is social responsibility;
2. Product-Driven Consumer Companies: for whom brand focus is more important;
3. Super-Regulated Industries: whose product branding is regulated, such as the pharmaceutical industry;
4. Individual Champion: where all the aspects of CSR are managed by a single person;
5. Communication Team: where the communications department or the marketing department is responsible for CSR activities;
6. Organic Partnerships: that is an ideal model with the CSR being integrated into all the departments of the company [11].

As all companies cannot be founded on the first model if they have to be profitable and competitive, the sixth model could be termed as the ideal one with the employee stakeholders also being responsible for the CSR activities of the company. This would lead to more commitment as well as transparency inside as well as outside the company. Given below is a figure (Figure 2) of the Business CSR framework of the SMFG (Sumitomo Mitsui Banking Corporation), a Japanese banking company with their clear and dynamic vision of their contribution to the sustainable development of society.

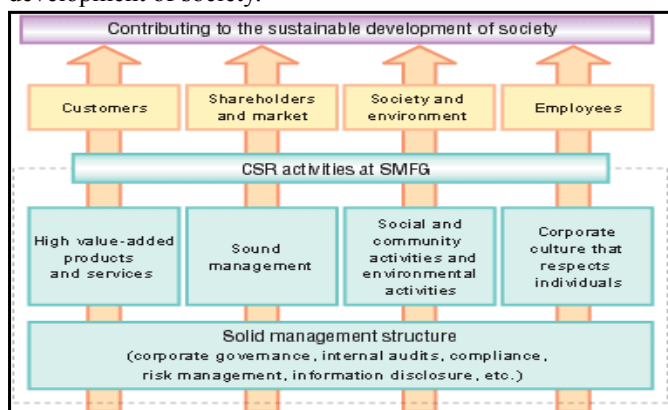


Fig. 2: Business CSR framework at SMFG

A. IT Framework to Support CSR

For all companies that have data centres and IT based projects, IT frameworks that comply with the regulation requirements on financial controls is important [12]. IT framework makes it easier to work with complex technologies, connects or link discrete objects and components into a functional unit, makes it easier to implement code with consistent coding with lesser bugs and more flexible applications, and also allows the testing and debugging of the code more open. A typical framework could consist of a wrappers, architectures and methodologies [13].

IT frameworks make it possible to deliver cost-effective IT services. There are frameworks that cover only specific aspects of the operations of the organization. Although there is some duplication among frameworks, companies often tend to use more than one framework because these duplications are more

complementary than overlapping [14].

Listed are some of the standard frameworks in use in business organizations to identify and assess the areas in which they need improvement:

1. OPMMM (OPM®): Organizational Project Maturity Model
2. CMMI®: Capability Maturity Model Integration
3. ITIL®: IT Infrastructure Library
4. COBIT®: Control Objectives for Information Related Technology
5. Six Sigma (registered trademark of Motorola, Inc.) [12]

Using IT framework for the coordination and improvement of the IT based projects in the company and also meet the regulatory requirements. Such standard frameworks can be customized to meet the requirements of the particular organization.

III. Standards for CSR

There are many types of standards available to guide, measure, report and rate the CSR performance of business organizations. Some of these standards that are meant as guidelines for CSR performance and reporting but are not meant to be used for certification are: ISO26000 and AA1000. On the other hand there are standards like SA8000 that offer certification for the company based on the compliance of its guidelines. Reporting standards such as GRI and rating standards like the KLD are used the world over. Australia is a new entrant on this score and its AS8003-2003 is still being studied although its draft version DR03028 is in use in many countries.

A. KLD

The KLD Select Social Index was released in 2004. KLD (Kinder, Lydenberg, Domini Research and Analytics) evaluates the social environment of business organizations by the analysis of its community relations, diversity, employee relations, human rights, product quality and safety, environment and corporate governance. Based on these categories, it builds an index with ratings based on specific criteria within each category. These aggregated issue scores are further added to for the company score.

B. World Standard (ISO26000)

There are many types of standards used worldwide for many types of applications. With reference to the CSR standards, the ISO26000 is the latest being provided by the International Organization for Standardization. But unlike the other ISO standards, this is not a management system standard and cannot be used for certification. This standard has no requirements and hence voluntary. There is also a corporate reporting/responsibility exchange tool. This helps firms to meet the demands of all major CSR rating systems, codes etc in a single place. It aims at providing guidance to operationalize CSR initiatives, identifying and engaging with stakeholders and improving the credibility of CSR reporting [15].

C. AA1000

AA1000 is a standard that ensures the transparency of the organization by enhancing its accountability to its stakeholders by improving the quality in the areas of social and ethical accounting, auditing and reporting [16]. The AA1000 is not a certification but a set of principles and processes that the organization could use to either support other standards or by itself as a system and processes for managing and communicating its social and ethical performance. It is different from other standards in another aspect, in that, the stakeholders are included in the process right from

the planning stage and thus they have also a crucial role in the performance of the organization.

AA1000 can be of benefit to the organization and its stakeholders in the areas of measurement of the performance, quality management, recruitment and retention of employees, external stakeholder engagement, partnership, investors, risk management, government and regulatory relations and training.

The process standards make use of the five stages of planning, accounting, auditing and reporting embedding and stakeholder engagement. As seen from (Figure 3) they are all interlinked with the stakeholder engagement in the core. Embedding is achieved by the organization through instituting systems to support the current processes, as well as their achievement of the targets and objectives that correspond to its ethics [17].



Fig. 3: The AA1000 Process Model (from: AA1000 Framework, 1999)

D. SA8000

Social accountability emerged as a result of the triple bottom line approach of economic, social and environmental performance [7] that delineated the importance of studying the impact of the organizations on people and communities on par with the environment. But it is to be noted that quantifying the effects on these social factors is more difficult than on that on the environment. It is in this regard that SA8000 is seen as significant for the organizations not only to check their performance but also to set future targets for improvement.

In the recent years, media has given a lot of publicity to topics such as child labour, inhuman working conditions and poor health facilities in business organizations, especially the manufacturing and retail sectors. SA8000 was drawn up by the Council on Economic Priorities Accreditation Agency in the year 2000 to certify organizations that voluntarily wished to adopt the SA8000 code. Although this standard is based on the ISO9000 quality standard, it has certain prescriptions for specific performance standards.

SA8000 is divided into nine strategic areas such as: child labour, forced labour, health and safety, freedom of association and collective bargaining (like forming trade unions), discrimination (based on race, nationality, sex, disability, or political affiliation), disciplinary practices (such as corporal punishment or verbal abuse), working hours (workers of that company as well as those of their suppliers must not be made to work more than 48 hours a week), compensation (at least at the minimum industry level that provides a sufficient income and a little more), and management systems (of procedures and structures that should be adopted to review the compliance constantly) [9].

E. Australian standard

The Australian CSR rating system prepared by Committee is called the AS8003-2003. It was earlier issued as a draft as DR03028 for comments. The re-drafted AS8003-2003 has incorporated the amendment 1 into its framework. It aims at a self-regulatory approach for establishing and maintaining a culture of social responsibility, and provides a CSR Program framework that can be monitored and evaluated [19].

F. DR03028

DR03028 provides essential elements for establishing, implementing and managing an effective CSR program within an organisation. It has been prepared by the Standards Australia Committee MB-004 (DR03028, 2003). It is based on corporate strategy, integration, management practice, social and environmental performance and impact and assurance and disclosure.

IV. Analysis and conclusion

It is apparent through these studies that the framework is to be made based on the two factors: identification of the stakeholders and the CSR issues that are thought important to these stakeholders. Using the Hohnen and Potts CSR framework already mentioned [4], the proposed framework would group these issues into those relevant to customers, investors and employees and the society at large as these are the stakeholders given importance in this study. The study has brought out both positive and negative aspects of the standards as seen from literature and research. It is very evident that most of the standards are company oriented, in the sense that the organization decides what to do and what to report. The standard certificates are awarded by rating agencies and not by the stakeholder. Thus the stakeholder has no direct participation in this type of certification.

A. Analysis & issues

Among the rating standards, KLD are good indicators of past performance of a company in environmental issues. But it does not make use of publicly available data [20]. The rating agencies are paid huge amounts of money for the services and standards certification. As a result, the ratings are rarely publicised or made available to the public. On the other hand, AA1000 offers the freedom of choice to companies to decide on issues that they want to include unlike other standards that may lead to the development of a vast range of goals and targets which in turn build up an array of measures that are difficult to compare with those of other companies [21]. The SA8000 is only oriented to the social aspect and there is little or nothing regarding the environmental one.

There is a view that, for CSR to be effective there should be stress placed on both qualitative as well as quantitative analyses. In this way ISO26000 is seen as immature [22]. Moreover, there has not been much time for studying its effects in depth since it has just been released.

However, this diversity in standards and ratings make it difficult to select the best one for evaluating a CSR of a company. A company may seem transparent based on one standard and biased based on another. Therefore, the need for such an evaluation system that can give a clear, unbiased and productive evaluation for CSR of different companies is something inevitable. Moreover, such system should be flexible in terms of deploying new dimensions, categories and parameters of a given evaluation format.

B. Conclusion

CSR is to be seen not as a self-regulation, rather as a demand from

society to behave responsibly in using resources, both human and environmental. Thus it is evident that a stakeholder-oriented CSR standard that is quantifiable has to be adaptable. In other words, it should deal with social, economic as well as environmental issues that have to be created with the necessary parameters for assessment available to the stakeholders to rate and assess. In next chapter, we would chalk out the parameters of the proposed framework. This would include the metrics of evaluation.

Developing a New CSR Framework

Given the corporate-driven CSR compliance standards that are certified by third party agencies that companies seek in order to build their brand image and prestige, it has been thought necessary to prepare a framework that is rated by the immediate stakeholders such as the customers, employees and the investors.

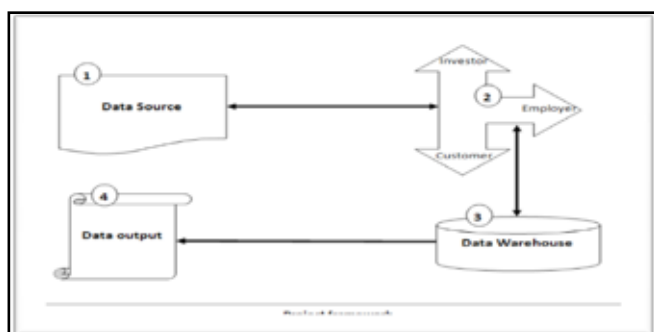


Fig. 4: framework stakeholders

The data would be collected from the database of the company and the rating done by the stakeholders themselves. This method would force companies to comply with the issues that are important to the stakeholders and society at large, instead of themselves deciding which issues to address and also make available all the relevant information regarding these issues, even contentious ones, and render their image more transparent and co-operative in matters relating to the CSR.

The companies can also make use of their corporate websites, and other internet-based tools to provide detailed information about current pro-environmental activities from their database, to complement traditional, environmentally focused advertising [10].

In order to evaluate the CSR performance of the company, an evaluation and analysis would be proposed that are in tune with the objectives of the framework. The proposed rating scale, alternatively named Key Performance Indices (KPIs), can be made available to the public at large and especially the three key stakeholders mentioned earlier through web-based inter-active interfaces, along with all the required information that could satisfy all their needs and to reinforce higher degrees of environmental transparency that can enhance the credibility and the consequent impact of environmental marketing initiatives underpinning firms' legitimacy.

Another advantage would be that the huge costs involved in third party certifications can be avoided by using this method and becomes a more cost-effective method in the collection of the data and in the comparative evaluation.

I. Framework

This framework aims to collect the data from the main databases of companies and to be measured and then to be displayed on the website for helping companies to be more transparent. Reports

will be displayed separately for each stakeholder type. A report will be as compression between similar companies to assist anyone who wants to make a decision regarding the best option of companies.

The framework that is proposed is includes the following dimensions of the CSR performance of the company:

1. Social – details regarding the projects of the firm, its progress reports and materials collected from other sources on the projects, surveys and scientific investigations including the analysis of samples of the raw material as well as the products and so on.
2. Environmental – details similar to the social aspect with regard to the environmental and ecological base of the company.
3. Economic – details regarding the use of the corporate assets and ability and willingness to use the assets for a socially and environmentally sustainable growth.
4. Legal – regarding the regulatory aspects covering the areas of CSR the firm operates.
5. Negative and contentious issues that are ascribed to the operations of the company.

The sources for the information regarding these details should be provided and made accessible to the stakeholders on their corporate web-site from their database. The details not provided by the website, such as the negative criticisms can be collected from other published sources such as research papers, case studies, blogs, discussion groups and so on. These are also available on the internet.

The information that is collected pertains to two core issues, one positive and the other negative:

1. Does the company undertake any CSR project to help the people, improve local development, solve problems or initiate novel welfare schemes? These are positive aspects and such initiatives need to be appreciated and encouraged with all support.
2. Do the company's operations result in harm to people and environment? It can be by location, process, local resource use, product, by-products, wastes and effluents and harm to social fabric of the locality. These are deliberate actions consequential to the firm activities. They are highly negative in nature.

A rating profile is created in-keeping with the required standards in the different dimensions. Under the heading of social, the categories for evaluation would be human rights, property rights of the company in the area of its operation, provision of life essentials, employee welfare record, discrimination of any kind, labour abuse, working conditions and freedom of association. Under environment, the categories for evaluation would be: the effect of the firm's operation on the environment, deliberate non-operational actions, unintentional operational effects and specific CSR interventions. Here product responsibility would also be included with the categories such as the use of local natural resources, the process disturbance to the locality, environment and people, pollutants due to the process, threat to health and livelihood due to the process, non-quality/harmful products and marketing practices.

Under human resources, pay equity and future prospects, discrimination of any kind, employee welfare record, working conditions, labour abuse and denial of welfare and freedom of association.

Other local activities like the interest in the promotion of the local

culture, communal harmony, and other local initiatives taken by the company to alleviate the problems of the area like in areas such as education, training, aid or support in medicine etc.

In the financial dimension, the categories to be included would be: the use of the corporate assets, ability to generate new capital, ability to withstand market fluctuations, socially responsible, environmentally sound and sustainable, ethical, and the ability and willingness to make use of the company's capital for growth in income.

Parameters to evaluate these categories are not any fixed scale by vary according to the needs of the particular category. In the same manner the rating scale would also be according to the requirements of the parameters and could range from -3 the negative scale to +4 on the positive side. An aggregate score would be derived for each dimension and from these, an aggregate company score.

This rating profile will be made available to the stakeholders from the website of the company as an interactive interface that can be marked by the user by ticking the appropriate rating scale.

The results, such as the aggregate scores will be done by the IT framework of the web-site and these will be available immediately along with a graphic representation of the collated scores of the users in the past week, month, year and so on. The aggregate scores will be done for each dimension and a final company score. This would make it useful for the company to identify its observed weak areas and rectify the shortcomings and also to the stakeholder to gain more knowledge about the CSR performance of the company as other stakeholders see it.

The overall score of the company's performance must be above 60% for a good result, between 60 and 50% for an average result and below 40% will be considered below average. This will be the same with the dimension aggregates too.

II. Application Solution

The solution to the above problem is to provide a web interface through which the stakeholders will fill the questionnaires easily and in less time. The web interface will be reached across a wide area keeping track of the visitors to the site and displaying real time information. Such information then can be analysed during the year without the need to publish questionnaires. Administrators will also be able to update the questionnaires whenever required without the need to notify all stake holders. Company management and shareholder will be able to generate the reports in less time and accurately. Thus proper actions will be taken to resolve in areas that needs proper attention.

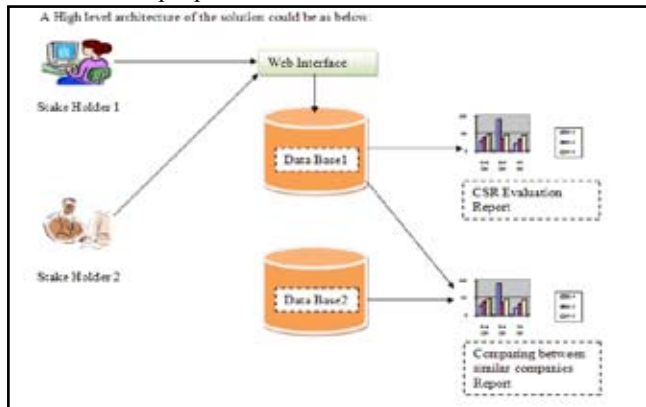


Fig. 5: High level architecture of the solution

In order for a company to demonstrate that it is meeting its CSR with the prime stake holders namely, Customers, Employees and Investors. A framework is proposed where a Survey need

to be taken periodically. The periodicity can be decided as per the Management consent and the frequency relevant to specific Industry. I would think no limited times frequency should be good for a company to check how it is performing in its CSR area.

III. Survey Design

The survey is designed based on questionnaire categorized in to following categories:

1. Environment
2. Society
3. Human Resources
4. Product Responsibility
5. Other local activities
6. Financial

The Actual questions to be asked in the survey can vary depending upon the time and various other factors influencing the company in general. Each survey question would have many options to be selected by the stake holder.

Survey is a web based application where the request would be made to the selected stake holders to spare some time to answer the questions asked in the survey. The Survey taker has to specify in the beginning before taking the survey that he/she is? And provide some details as below.

- Name of the company: <Company Whose CSR rating is being Evaluated>
- Business category: <Business Vertical in which this company works>
- Company profile: (website address): web address of the company e.g. : www.xyz.com
- CSR Report: (web document)
- Date with month and year for evaluation was conducted: <Date, Month and Year when Survey is taken>
- The name of the rating individual: <Name Field where the survey taker can provide his/her name, this field is usually optional>
- The connection to the company: (Tick one): Check box where the survey taker can specify his relation with the company being evaluated for CSR rating.

These options are provided on the web interface, the survey taker has to check on of them. (Customer, Employee, Investor).

V. Survey Format

Based on the above many categories questions are designed and the possible options that the Survey Taker can choose with their potential weights. He / She have to choose one option of the alternatives provided. One he has been through all the six categories and the questions in each category. He / She will be getting a screen to submit the survey choices.

Reports could be developed to give various views of the data captured like:-

1. Customer's View, Employee's View and Investors View.
2. Consolidate view from all the three stake holders for each category.
3. Overall scores against the total maximum score.
4. Comparison report between similar companies - for example between banks.

VI. Evaluation

Results thus achieved will be further analysed and possible reasons could be analysed and action plans could be devised for some items for which scores are below the normal or the Midpoint.

VII. Reports

There are two kinds of report; the first report shows the percentage of each dimension based on the type of the stakeholder and company name. The second type of reports shows a comparison between similar companies to support decision making.

VIII. DFD – Data Flow Diagram

The DFD, Data Flow Diagram depicts the flow of data among the system. It shows the overall business processes being carried out with transfer of document or data amongst them. The following DFD shows how the data will be collected and the results will be displayed.

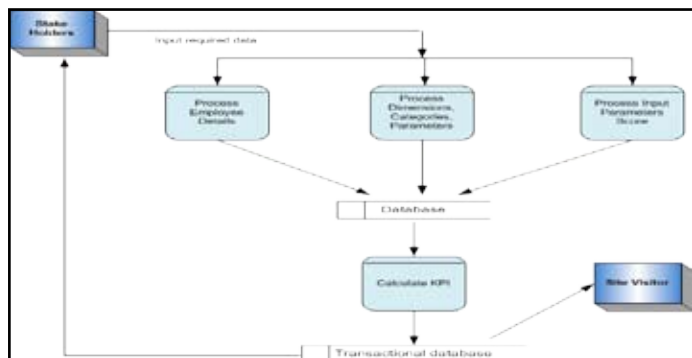


Fig. 6: Data Flow Diagram

IX. Site Map

A site map is the showcase links for the various pages found on the website. The following diagram shows the various pages and their links shown in site map for the CSR framework website interface.



Fig. 7: Site Map Diagram

X. Conclusions

General existing Corporate-driven CSR compliance standards are certified by third party agencies whereas the proposed framework would take data collected from the database of the company and the rating done by the stakeholders themselves. This would directly involve the stakeholders in assessment process. The proposed framework would touch areas like Social, Environmental, Economic, legal and other issues pertaining to the company influence on society and environment in general. Concluding the following advantages of the proposed CSR framework are notable to be mentioned here:

The new framework would help reducing occurring costs on getting certifications and can be used as an alternative way to present assessment of company business processes and showing the contribution of the trialed company in respect of importance for stakeholders, investors and employees. Customers, employees

and the investors are three stack holders those can actively observe the framework rated results rather than relying on the third part to complete the evaluation process. The online site gives comprehensive, fair and easily understandable parameters to implement the framework rules on the target company.

I. Future Suggestions

Although the proposed framework has been tested with a case study of Vodafone Telecom Company to gather research results and final results found satisfactory but there are areas which do need attention. These include the existing manual entry system for the parameters for the evaluating the ratings for the target company. Although this practice would be required once but it is proposed to find a better way to form a world famous companies database from where this information be extracted automatically by the computer program. This would eliminate human errors and would speed up the process. Another suggestion is to include comparison feature between rival companies to boost the competition to bring improvements in company's business processes and would give online comparison report generation for this comparison activity. Furthermore, more exhaustive testing and more case studies are required to really pin point more deficiencies those could be rectified by the revision in the proposed version for the framework. From implementation point of view, this framework may fill the CSR evaluation parameters using Data Mining algorithms that search the database of a company information system. This automatic answers extraction can be more realistic in estimating the Key Performance Indices (KPIs) of CSR.

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