

ISO 26000: How the New Standard for Social Responsibility from the International Standards Organization Will Impact the Role of the Management Consultant and the Management Consulting Industry

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Introduction

Social Responsibility (SR) is an issue of increasing importance in the corporate world today. Businesses have long been accountable to stakeholders, however times are changing and stakeholders are demanding that businesses take a greater interest in the impact they have on society as a whole.¹ While most people can agree on a high level definition of social responsibility, how it relates to specific industries and how individual companies can implement its principles remain areas of uncertainty. In the last decade a number of different international SR standards and instruments have emerged to address these issues, but none have been universally adopted.² In 1999 the UN Global Compact was developed and in 2000 the Global Reporting Initiative (GRI) released their first set of reporting guidelines.³ More recently the International Organization for Standardization (ISO) has begun to develop ISO 26000 Social Responsibility, a guidance standard that relates to Social Responsibility and Sustainable Development.⁴ The ISO Technical Management Board use the title 'Social Responsibility' because it is intended to apply to all organizations not just 'corporations' or the private sector. The creation of the ISO 26000 will have a significant impact on the entire consulting industry and will open up a great deal of opportunity for management consultants.

ISO 26000

The International Organization for Standardization is a network made up of 157 standards institutes from countries around the world. ISO standards are developed in response to

¹ Peter Frankental, "Corporate Social Responsibility – a PR Invention?", Corporate Communications: An International Journal, 6, no. 1 (2001): p. 19.

² Global Reporting Initiative, The Global Reporting Initiative Online, <http://www.globalreporting.org>, (accessed September 29, 2006).

³ IBID.

⁴ IBID.

market demand and exist to, “provide a reference framework, or a common technological language, between suppliers and their customers - which facilitates trade and the transfer of technology.”⁵

Numerous factors contributed to the decision to create an ISO standard related to social responsibility. Technological advances have led to globalization, which caused a decrease in trade barriers and an increase in global competition for business.⁶ This creates challenges as policies vary from country to country; inconsistencies in regulations make it far more difficult to conduct business in an ethical manner. Corporations have also steadily increased in both size and power, which has been countered by more activism related to human rights, employee relations, community relations, and unfair business practices.⁷ The last decade has also seen a rise in the number of firms and executives that have broken the law and falsified reports to increase corporate profits.⁸

In an effort to respond to these issues, governments have imposed regulations on corporations and have increased the fines that must be paid by non-compliant institutions; therefore encouraging socially responsible behaviour. One example of increased regulation is the Sarbanes-Oxley Act. Passed in 2002, it was developed to “combat fraud, improve the reliability of financial reporting and restore investor confidence.”⁹

⁵ International Organization for Standardization, ISO, par. 13, <http://www.iso.org/iso/en/aboutiso/introduction/index.html#two> (accessed November 7, 2006).

⁶ Peter Raynard and Maya Forstater. “Corporate Social Responsibility: Implications for Small and Medium Enterprises in Developing Countries,” United Nations Industrial Development Organization. (2002): p.1, <http://www.unido.org/userfiles/BethkeK/csr.pdf> (accessed January 17, 2006).

⁷ International Organization for Standardization, ISO, <http://www.iso.org/iso/en/aboutiso/introduction/index.html#two> (accessed November 7, 2006).

⁸ Pratima Bansal. “Building Sustainable Value Through Fiscal and Social Responsibility”, *Ivey Business Journal*, November/December (2005): par. 1, http://www.iveybusinessjournal.com/view_article.asp?intArticle_ID=591 (accessed December 19, 2006).

⁹ Stephen Wagner and Lee Dittmar. “The Unexpected Benefits of Sarbanes-Oxley”, *Harvard Business Review*, April (2006): par. 1. <http://harvardbusinessonline.hbsp.harvard.edu/hbrsa/en/issue/0604/article/R0604J.jhtml;jsessionid=VOJ>

With organizations being required to reform their reporting standards for government compliance, it was a natural time to seriously consider adapting the ISO 26000, a global approach to achieving socially responsible organizations.

Although a variety of guidelines related to social responsibility already existed - including the SA8000, Ethics Trading Initiative Base Code, AA1000, and the OECD Guidelines for Multinational Enterprises - there was a need to establish a framework that could be used by organizations world wide.¹⁰ The goals of ISO 26000 are to provide practical guidance related to:

- Practices and issues relating to SR
- Integrating and implementing SR throughout an organization and its sphere of influence, including its supply chain
- Identifying and engaging with stakeholders
- Communicating commitments and performance relating to SR
- The contribution of an organization to sustainable development¹¹

Experts in a variety of fields were selected to become members of working groups responsible for developing the standard that will ultimately outline “the social responsibility context in which all organizations will operate, the social responsibility

[PVWIK0ENKEAKRGWDSLEQBKE0YIISW?path=arc&pubDate=April%202006](http://www.iso.org/iso/iso_26000/iso_26000_01.htm) (accessed December 21, 2006).

¹⁰ Peter Raynard and Maya Forstater. “Corporate Social Responsibility: Implications for Small and Medium Enterprises in Developing Countries,” United Nations Industrial Development Organization. (2002):p.39, <http://www.unido.org/userfiles/BethkeK/csr.pdf> (accessed January 17, 2006).

¹¹ Robert White (2007), “A Journey Towards Social Responsibility and Sustainable Development.” Presented to the Prospectors and Developers Association of Canada, May 22, slide 21.

principles relevant to organizations, core social responsibility subjects/issues, and guidelines for organizations implementing social responsibility.”¹²

At this time, the working group for the ISO 26000 has proposed the following definition of Social Responsibility:

“Responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that:

- is consistent with sustainable development and the welfare of society;
- takes into account the expectations of stakeholders;
- is in compliance with applicable law and consistent with international norms of behaviour; and
- is integrated throughout the organization

- NOTE: Activities include products and services.”¹³

Development of the standard began in 2004 and ISO 26000 is expected to be complete in 2009.¹⁴

ISO 26000, SR and Management Consulting

The introduction of the ISO 26000 will undoubtedly have a significant impact on the consulting industry, changing not only the role of the consultant, but also the services offered by consulting firms. Social Responsibility is still a relatively new concept and as a result management consultants have the opportunity to act as change agents by creating awareness, stimulating demand, and encouraging clients to integrate socially responsible practices into the daily business activities of corporations.¹⁵ In order to take advantage

¹² International Organization for Standardization, “ISO and Social Responsibility,” ISO Online, p.2, <http://www.iso.ch/iso/en/prods-services/freedownloads/socialresponsibility2006-en.pdf>, (accessed October 1, 2006).

¹³ Robert White “A Journey Towards Social Responsibility and Sustainable Development.” Presented to the Prospectors and Developers Association of Canada, May 22, 2007, slide 4.

¹⁴ International Organization for Standardization, ISO, <http://www.iso.org/iso/en/aboutiso/introduction/index.html#two> (accessed November 7, 2006).

¹⁵ Milan Kubr, Management Consulting: A Guide to the Profession Fourth Edition, (Geneva: International Labour Office, 2002), p.545.

of this opportunity, consultants must have an understanding of social responsibility and the associated challenges that lie ahead.

Since ISO 26000 is being developed solely for voluntary use and will not be used for certification, management consultants are tasked with generating awareness about the guidelines and promoting the benefits of its use. Management consultants can also use the time prior to finalization in 2009 to ensure that they are up to date on the current principles and body of knowledge related to social responsibility. In addition, consulting firms have time to develop a range of services to assist clients with implementation. Services will be required to help managers understand how the contents of ISO 26000 directly relate to their industry and to identify what changes need to be made in order to become compliant. Finally, to be truly effective, management consultants must be able to sell their SR services to top management to ensure that social responsibility programs are tied to a corporation's long term strategy.

There are some obvious barriers to successful implementation: despite being a key issue in the corporate world today, many people are still very skeptical about SR and feel that the sole purpose of business is to maximize profits.¹⁶ Consultants must prepare themselves to take on these short-term thinkers and help them realize that not only do the benefits of being compliant with ISO 26000 outweigh the costs, but that SR will ensure sustainable profits.

Benefits of ISO 26000 Use

The ISO 26000 provides a significant opportunity for consultants as evidence shows stakeholder expectations are rising and organizations are required to adopt socially

¹⁶ Ian Davis, "Special Report: The biggest contract - Business and society", The Economist, May 28, 2005, par. 1, <http://www.proquest.com.library.smu.ca:2048/> (accessed November 1, 2006).

responsible practices, or suffer the consequences.¹⁷ Management consultants can generate SR awareness by communicating the value of SR behaviour to existing and potential clients. When implemented properly into strategic plans, socially responsible behaviour not only helps to identify and reduce risk, but acts as “a source of opportunity, innovation and competitive advantage.”¹⁸

Most companies’ currently respond to social pressure when they are forced to react to allegations of socially unacceptable practices. This can severely damage a company’s reputation and its profits. Organizational management often doesn’t realize that large-scale problems usually start with issues that have been overlooked or weren’t dealt with appropriately when they first become apparent.¹⁹ Consultants can put mechanisms in place to ensure that organizations keep abreast of current SR issues allowing them to anticipate public stakeholder action and giving firms the opportunity to proactively address potential conflict before it becomes public.

Added value can be realized by firms following the principles of the ISO 26000 guidelines as such responsible practices provide firms with the opportunity to stand out among competition.²⁰ Building a sustainable competitive advantage using SR can help an

¹⁷ The McKinsey Quarterly, “The McKinsey Global Survey of Business Executives: Business and Society,” The Official Website of The McKinsey Quarterly, par 10, http://www.mckinseyquarterly.com/article_abstract.aspx?ar=1741&L2=39&L3=29 (accessed September 29, 2006).

¹⁸ Michael E. Porter and Mark R. Kramer, “Strategy & Society: The Link Between Competitive Advantage and Corporate Social Responsibility”, *Harvard Business Review*, December (2006): par.3. <http://harvardbusinessonline.hbsp.harvard.edu/hbrsa/en/issue/0612/article/R0612D.jhtml;jsessionid=DKJMNH2IFHBA2AKRGWDSELOBKE0YIISW?path=arc&pubDate=December%202006> (accessed January 5, 2007).

¹⁹ The McKinsey Quarterly, “The McKinsey Global Survey of Business Executives: Business and Society,” The Official Website of The McKinsey Quarterly, par 21, http://www.mckinseyquarterly.com/article_abstract.aspx?ar=1741&L2=39&L3=29, (accessed September 29, 2006).

²⁰ Carol L. Cone, Mark A. Feldman and Alison T. DaSilva. “Causes and Effect”, *Harvard Business Review*, July (2003): par. 11, <http://harvardbusinessonline.hbsp.harvard.edu/hbrsa/en/issue/0307/article/R0307H.jhtml;jsessionid=DKJ>

organization increase market share, acting as a differentiator and appealing to consumers during a time of increased public scrutiny and commoditization.

Benefits can also be experienced by multinational organizations that conduct business on a global scale. Rules and regulations that are followed in home countries often don't apply in foreign settings.²¹ This discrepancy leaves organizations vulnerable as they are unaware of acceptable business practices; such negligence can be costly in terms of fines and corporate reputation. With organizations world wide utilizing ISO 26000 principles as a framework for social responsibility, companies will have a better understanding of what they can and cannot do when pursuing global market initiatives.

A great deal of competition also exists (and is growing) in the field of acquiring talented and capable human resources. Studies indicate that social responsibility and ethics programs enhance employee loyalty and are regarded as an important factor for people when they are seeking employment.²² Implementing SR therefore serves as an attractive tool that will assist in recruiting and retaining engaged employees.

Finally, ISO 26000 provides organizations with a comprehensive reporting mechanism. According to the latest working drafts of ISO 26000, organizations will be guided to develop and utilize a sustainability reporting framework similar to or based on the Global Reporting Initiative Sustainability Guidelines, an international framework for disclosing

[MNH2IFHBA2AKRGWDSELOQBKE0YIISW?path=arc&pubDate=July%202003](#) (accessed January 6, 2007).

²¹ Thomas Donaldson, "Values in Tension," *Harvard Business Review*, September (1996): par. 2, <http://harvardbusinessonline.hbsp.harvard.edu/hbrsa/en/issue/9609/article/96502.jhtml;jsessionid=DKJMNH2IFHBA2AKRGWDSELOQBKE0YIISW?path=arc&pubDate=September%201996> (accessed December 22, 2006).

²² Carol L. Cone, Mark A. Feldman and Alison T. DaSilva. "Causes and Effects," *Harvard Business Review*, July (2003): par. 27, <http://harvardbusinessonline.hbsp.harvard.edu/hbrsa/en/issue/0307/article/R0307H.jhtml;jsessionid=DKJMNH2IFHBA2AKRGWDSELOQBKE0YIISW?path=arc&pubDate=July%202003> (accessed January 6, 2007).

sustainability performance, to detail their ISO 26000 compliance.²³ The goal of GRI is to “[ensure] reporting on economic, environmental, and social performance by all organizations is as routine and comparable as financial reporting.”²⁴

Having a standard reporting structure allows companies to compare themselves to others, identify strengths and weaknesses, and create benchmarks for future performance. By using the GRI guidelines corporations will be in an excellent position should Triple Bottom Line reporting – reporting based on economic, environment, and social indicators – ever be mandated.²⁵

In addition to those noted above, there are numerous other benefits that can be realized through an organization’s adoption of SR including; increased workforce productivity, prevention of workforce injuries, innovative solutions that allow for new and improved processes, reduced emissions and waste, a reduction in lost business and late shipments, increased transparency and improved relationships with stakeholders.²⁶

Opportunities for Management Consultants

As outlined above, organizations that have a process for SR in accordance with ISO 26000 can cut costs and increase efficiency in both processes and human resources. Clearly, benefits related to sustainable development do exist. Acting in a socially responsible manner requires innovative solutions; however, these solutions require

²³Global Reporting Initiative, The Global Reporting Initiative Online, <http://www.globalreporting.org>, (accessed September 29, 2006).

²⁴IBID: par.1.

²⁵ Peter Frankental, “Corporate Social Responsibility – a PR Invention?” *Corporate Communications: An International Journal* 6, no. 1 (2001): p. 18.

²⁶ Robert White “A Journey Towards Social Responsibility and Sustainable Development.” Presented to the Prospectors and Developers Association of Canada, May 22, 2007, slide 35.

imagination and are ideas that managers rarely consider.²⁷ Management consultants can provide the expertise necessary to develop and implement the creative solutions essential to SR implementation. Working with qualified management consultants can, in turn, give socially responsible firms a competitive edge by identifying new opportunities at an early stage, allowing them to benefit from first mover advantages in certain scenarios.²⁸

Although the ISO 26000 guidelines won't be complete until 2009, it is imperative that management consultants be well prepared to help organizations get a head start on the adoption of SR principles. ISO 26000 allows consultants to focus their education on the SR principles that have been identified as having significant global importance.

As SR impacts all areas in an organization, the emergence of ISO 26000 will require professionals to update their skills. Management consultants must research, study and seek out the training necessary to incorporate ISO 26000 principles into their niche areas. These consultants must learn to incorporate SR into all functional areas in a way that is compliant with current reporting guidelines. Even those consultants who do not wish to specialize in the area of SR must have an understanding of its principles as all management consultants are mandated to remain up to date on developments in the field.²⁹

Management consultants who choose to specialize in SR will be in high demand as consulting firms seek new talent to take advantage of the growing number of clients

²⁷ Molly Finn, Gary M. Rahl and William Rowe Jr. "Unrecognized Assets," *Strategy + Business*, Issue 44 (2006), par.7, <http://www.strategy-business.com/press/article/06301?pg=0> (accessed January 7, 2007).

²⁸ The McKinsey Quarterly, "The McKinsey Global Survey of Business Executives: Business and Society," The Official Website of The McKinsey Quarterly, par. 30, http://www.mckinseyquarterly.com/article_abstract.aspx?ar=1741&L2=39&L3=29, (accessed September 29, 2006).

²⁹ "Code of Conduct," Canadian Association of Management Consultants. <http://www.camc.com/index.cfm?PID=12506&PIDLIST=12506> (accessed November 6, 2006).

interested in SR services. Ultimately, management consultants who are well-educated and prepared will benefit from being at the forefront of this historic movement.

Consulting Firm Services

A recent survey by McKinsey indicates that most executives are not engaging in socially responsible behaviour due to “short term financial pressure, lack of familiarity with the issues, and a sense that specialists in public affairs and legal departments handle that sort of thing.”³⁰ At the same time, the majority of executives recognize that integrating socially responsible principles into an organization’s strategy is increasingly important for the long-term sustainability of companies.³¹

Organizations that attempt to adopt socially responsible processes find that it is a lengthy procedure. Internal implementation tends to be a time consuming process plagued by excess costs and inefficiencies. Most managers find the area of social responsibility to be quite confusing and do not have time to keep up with the numerous developments, guidelines and policies that seem to be emerging on a regular basis.³² Therefore, when corporations want to effectively implement SR programs that will result in concrete competitive advantages and corporate benefits, it is in their best interest to seek out a management consulting firm.

In order to profit from this projected demand, consulting firms must add SR consulting to their service offerings. The firm must first decide the extent to which they want to

³⁰ S. Bonini, L. Mendonca, & J. Oppenheim. “When Social Issues Become Strategic – Executives Ignore Sociopolitical Debates at their Own Peril.” The McKinsey Quarterly 2 (2006): par. 2.

³¹ The McKinsey Quarterly, “The McKinsey Global Survey of Business Executives: Business and Society,” The Official Website of The McKinsey Quarterly, par. 10, http://www.mckinseyquarterly.com/article_abstract.aspx?ar=1741&L2=39&L3=29, (accessed September 29, 2006).

³² Milan Kubr, Management Consulting: A Guide to the Profession Fourth Edition, (Geneva: International Labour Office, 2002), p. 531.

engage in social responsibility services and then implement the steps necessary to offer them.

When determining the scope of a firm's SR services, firms can choose between offering clients packaged solutions or custom solutions. Consulting firms that don't want to make a huge investment in SR might choose to create a packaged solution that can be used by a number of their clients seeking SR guidance. This may reduce the amount of money spent researching SR, hiring new consultants and training existing staff.

However, it is likely that a majority of companies experience different types of stakeholder pressure, and, as a result, it is rarely practical to utilize generic solutions. Certain industries have more demands on them to act in accordance with specific guidelines: custom solutions can assist them in achieving compliance. Therefore, it would be in the best interest of consulting firms to be able to provide custom solutions which respond more directly to client needs, and add more value to client organizations.

Similar to social responsibility initiatives acting as a differentiator for client organizations, it can also act as a differentiator for consulting firms. Implementing a process for SR based on ISO 26000, adding SR it to its suite of service offerings and communicating the benefits to prospective clients can provide consulting firms with valuable competitive advantages of their own.

Developing custom solutions for clients requires consulting firms to make a more substantial investment in SR programs as new employees need to be recruited, existing employees need to be trained and the new services must be marketed. Using ISO 26000 as a standard framework for developing custom solutions will benefit consulting firms as it provides a specific model upon which to develop service offerings and training.

Management consultants who are specialists in the field of SR will be required to work with project teams and lead the implementation of SR in the functional areas of client organizations. They will also be called upon to train other consultants to understand the impact that SR has on the field of consulting. In turn, these trained consultants must be able to identify and address relevant social issues and use their new expertise to manage organizational SR change related to internal processes, staffing and incentives.³³

Finally, consulting firms must generate awareness about the new services being offered and effectively communicate the benefits of SR and ISO 26000 compliance. It is essential that the firm develop a targeted marketing campaign to create interest in the firm and the standard; thus making the most of its investment.

Challenges Faced by Management Consultants

Although management consultants can transfer many of their current skills and practices to the area of social responsibility, it is imperative that they are aware of the challenges they will face when assisting corporations in the implementation of ISO 26000.

The scope of ISO 26000 covers both the internal and external stakeholders of organizations, and as such, social responsibility efforts must focus on the “sum total of the business.”³⁴ One of the reasons that companies fail to benefit from SR initiatives is that they “have chosen to root their CSR functions too narrowly, within their public- or

³³ Michael E. Porter and Mark R. Kramer, “Strategy & Society: The Link Between Competitive Advantage and Corporate Social Responsibility”, *Harvard Business Review*, December (2006): par. 61, <http://harvardbusinessonline.hbsp.harvard.edu/hbrsa/en/issue/0612/article/R0612D.jhtml;jsessionid=DKJMNH2IFHBA2AKRGWSELOQBKE0YIISW?path=arc&pubDate=December%202006> (accessed January 5, 2007).

³⁴ Milan Kubr, *Management Consulting: A Guide to the Profession, Fourth Edition*. (Geneva: International Labour Office, 2002), p.533.

corporate affairs departments.”³⁵ To be effective, policies must be implemented and followed by the whole organization, otherwise they will be seen as superficial, designed only to divert attention from other issues.³⁶ Management consultants need to guide implementation in a way that ensures social responsibility is dispersed and reflected throughout the entire organization.

When taking on projects, management consultants have to be prepared to work with top management to redesign the corporate strategy and educate stakeholders.³⁷ It is vital that corporate executives believe in the long-term benefits of SR and management consultants must secure a commitment from them to integrate SR into the core ideology and culture of the organization. There will be senior employees who are fundamentally against social responsibility; they believe the sole purpose of business is to make a profit and feel that delivering money to shareholders is more valuable than following voluntary guidelines.³⁸

These people will note that even when corporate practices are scrutinized and organizations are exposed for engaging in unethical practices, some companies experience little downward change in share price.³⁹ Convincing people to invest in SR as a corporate strategy, even if the gains are not immediate, is a challenge that management consultants will encounter in the coming years.

In a similar vein, it can be true that advantages arising from corporate spending and organizational change based on SR might not be realized for some time after implementation; and this will be an obstacle that must be overcome. Management

³⁵ Ian Davis, “Special Report: The biggest contract - Business and society.” *The Economist*, May 28, 2005, par.17, <http://www.proquest.com.library.smu.ca:2048/> (accessed November 1, 2006).

³⁶ IBID, par. 13.

³⁷ Peter Frankental, “Corporate Social Responsibility – a PR Invention?” *Corporate Communications: An International Journal* 6, no. 1 (2001): p. 19.

³⁸ IBID.

³⁹ IBID.

consultants are most often hired when a problem has already been alluded to or identified: consultants are brought in to rectify it. Whether it is decreased productivity, declining sales or low workforce morale, it is often a problem that, when addressed, organizations want to see immediate results. However, implementing SR is a proactive initiative and the future benefits of ISO 26000 may not be easily translated to simple present value financial calculations. To win a proposal, management consultants need to be prepared to communicate the long-term benefits in terms of stakeholder relations as well as profits.

Ultimately consultants will be tasked with convincing business executives and shareholders alike that although shareholder value is one measure of a corporation's success, delivering value to consumers and to the society in which the company operates are equally important measures.⁴⁰

Conclusion

Social responsibility is an issue of increasing importance, as indicated by the development of standardized international guidelines that assist organizations in adopting effective SR policies. ISO 26000 has created numerous opportunities for professionals worldwide, particularly management consultants. As corporations are required to engage in socially responsible behaviour, the roles and responsibilities of consultants are changing and the field of consulting is expanding as a result. Through preparation, training and generating awareness, consultants have the ability to guide future demand for such programs. Management consultants and management consulting firms who prepare their SR services now will be in a position to reap the rewards.

⁴⁰ Ian Davis, "Special Report: The biggest contract - Business and society", *The Economist*, May 28, 2005, par. 29, <http://www.proquest.com.library.smu.ca:2048/> (accessed November 1, 2006).

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