

## Starting Point

- **International Business Ethics Institute (IBEI): Business Ethics Primer**
- “100 Best Corporate Citizens 2009”

An excellent introduction to business ethics and corporate responsibility, this primer defines key terms and concepts and provides helpful background information. The Institute promotes business ethics and corporate responsibility through educational resources and activities such as the Roundtable Discussion Series and the International Business Ethics Review. See also their helpful link for “Resources.”

- **Company Rankings and Analysis**
- “100 Best Corporate Citizens 2009”

This annual list is edited by Corporate Responsibility Officer magazine and ranks companies based on how well they perform in eight categories. The scores draw on both financial information and measures of corporate social performance. The financial component is based upon annualized 3 year shareholder return. Environmental, social and governance performance ratings are based upon KLD’s SOCRATES database of US company analysis.

- “2009 World’s Most Ethical Companies”

This ranking is produced by the Ethisphere Institute, an international think-tank dedicated to the creation, advancement and sharing of best practices in business ethics, corporate social responsibility, anti-corruption and sustainability. The Institute’s associated membership group, the Ethisphere Council, is a forum for business ethics that includes over 200 leading corporations, universities and institutions.

- **Business & Human Rights Resource Centre**

An independent, international nonprofit organization which features information on over 4,000 companies, more than 180 countries, and hundreds of issues and topics. The website provides links to thousands of publications, reports, and guides, including reports of corporate misconduct as well as extensive lists of related sites.

- **CorpWatch**

A nonprofit research group which provides critical commentary and investigative reporting on companies and industries around the world. They seek to “expose multinational corporations that profit from war, fraud, environmental, human rights and other abuses, and to provide critical information to foster a more informed public and an effective democracy.”

## Research And Advocacy Organizations

- **Ethics Resource Center (ERC)**

An 87 year old nonprofit, nonpartisan research organization dedicated to independent research that advances high ethical standards and practices in public and private institutions, ERC is the home of the biennial National Business Ethics Survey, the most exacting longitudinal research effort examining organizational ethics from the employee perspective.

- **Eldis: Corporate Responsibility Resource Guide**

Eldis provides news, reports and information on international development issues and maintains an excellent resource guide on corporate responsibility. Eldis, formerly the Electronic Development and Environment Information System, is one of a family of knowledge services from the Institute of Development Studies, Sussex (UK).

- **Institute for Global Ethics**

The Institute promotes ethical behavior and integrity in schools, corporations and governments through research and programming. It includes the Center for Corporate Ethics which provides consulting services to businesses including “ethical fitness” training.

- **Business for Social Responsibility (BSR)**

BSR is an international organization which works with its global network of more than 250 member companies to develop sustainable business strategies and solutions through consulting, research, and cross-sector collaboration. See their links for “Research” and “Resources.”

- **Ethical Investing**

- **Social Investment Forum**

An association dedicated to advancing the practice and growth of socially responsible investing. Forum members provide portfolio selection analysis, shareholder advocacy and community investing. The link for “Research & Tools” provides excellent overviews, fact sheets and research reports.

- **Scholarly and Academic Organizations**

- **BELL: The Business Ethics Links Library**

A rich site from the University of Colorado with a searchable database and links to codes of ethics for U.S. companies and trade and professional associations, ethics sites at universities, industry information and company promotion of social responsibility covering such topics as arts assistance, environmental clean up, charitable giving and community programming.

- **Society for Business Ethics**

An international organization of scholars and others interested in business ethics, the Society provides a forum for those interested in research, teaching, or the practical application of ethical principles and concepts to the management of businesses. The Society also publishes the scholarly journal Business Ethics Quarterly and provides lists of experts and job openings.

- **CasePlace**

A resource for case studies, syllabi and innovative teaching materials on business and sustainability from corporate governance to sustainable development, CasePlace is an initiative of the Aspen Institute’s Center for Business Education which also sponsors the Beyond Grey Pinstripes report on MBA programs.

- **International Organizations**

- **International Labour Organization Business and Social Initiatives Database**

This searchable database is available through the Multinational Enterprises unit of the International Labour Organization and provides links and documents relating to ethical issues in the areas of labor, employment and corporate social responsibility around the world.

- **United Nations Global Compact**

A strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labor, environment and anticorruption. The ten principles are derived from The Universal Declaration of Human Rights, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development and the United Nations Convention Against Corruption.

- **Business for Social Responsibility (BSR)**

An excellent resource for learning about corporate social responsibility (CSR). Includes research, news summaries, best practices and other topical resources.

- **Canadian Centre for Social Entrepreneurship**

An information clearinghouse on the latest developments in social entrepreneurship in Canada and internationally.

- **Canadian CED Network**

A website dedicated to local economic development as a way of simultaneously achieving social and economic objectives while also addressing socio-economic inequalities.

- **Canadian Cooperative Association**

An umbrella organization to promote, develop and unite cooperatives and credit unions. CCA publishes a newsletter entitled "Concern for Community"

- **Ethical Investors Group / Groupe d'investissement éthique**

EIG is a Montreal-based investment club that maintains a portfolio made up self-picked, socially responsible (SR) investments. The group's mission includes; 1) purchasing equity in socially responsible firms; 2) providing capital to economically disadvantaged individuals with promising business projects; 3) demonstrating that financial returns can be obtained in tandem with environmental and social dividends; and 4) promoting socially- and environmentally-responsible business practices and investment decisions.

- **EthicsCentre.ca**

(formerly Canadian Centre for Ethics and Corporate Policy) The Centre explores and promotes the role of ethics in the conduct of all business by corporations, organizations and individuals.

- **Ethics Toolkit for Managers**

An easy-to-follow resource by Carter McNamara outlining the basics of business ethics and why they are important to your workplace.

- **Kairos**

is an ecumenical coalition of churches in Canada which promotes socially and environmentally responsible practices among Canadian-based corporations. In 1999 it published Benchmarks which laid out a comprehensive set of social and environmental performance indicators for business covering human rights, labour and environmental standards and principles.

- **International Business Ethics (University of Pittsburgh)**

Contains information on business ethics cases, cultural contexts, legal codes and stakeholder priorities in a number of countries around the globe.

- **International Development Ethics Association (IDEA)**

A resource for academics and international development practitioners for considering ethical dimensions of international development and globalization.

- **Social Investment Organization**

A comprehensive resource for socially responsible investment in Canada.

- **TurnAround Couriers**

A socially responsible bicycle courier business that recruits youth at risk to be both the bicycle couriers and the back office staff in an attempt to enable youth at risk to gain the experience, confidence and financial means to enter the job market.

# Glossary of CSR / Sustainability Terms and Concepts

## **Assurance**

An evaluation method that uses a specified set of principles and standards to assess the quality of an organization's reporting of its performance and its underlying systems, processes and competencies that underpin its performance.

## **Corporate Governance**

The system by which business corporations are directed and controlled. The corporate governance structure specifies the distribution of rights and responsibilities among different participants in the organization, such as the Board, managers, shareholders and other stakeholders, and spells out the rules and procedures for making decisions on corporate affairs. In the broadest sense, which is increasingly widespread today, corporate governance is concerned with holding the balance between economic and social goals and between individual and communal goals. The governance framework is there to encourage the efficient use of resources and equally to require accountability for the stewardship of those resources. The aim is to align as nearly as possible the interests of individuals, corporations and society.

## **Ecosystem**

A dynamic complex of plant, animal and microorganism communities and their non-living environment interacting as a functional unit.

## **Environmental Impact Assessment (EIA)**

A process required by governments prior to the approval and development of resource projects. The assessment details, for each of the main types of pollution (water, air, noise, waste), the situation before the commissioning of the installation, the installation's properties and direct impact on the environment, and the planned remedial measures.

## **Extractive Industries Transparency Initiative (E.I.T.I.)**

An initiative designed to increase transparency over payments and revenues in the extractives sector in countries heavily dependent on these resources.

## **Global Compact**

First proposed in an address to The World Economic Forum in Davos in 1999 by UN Secretary-General Kofi Annan, the Global Compact seeks to advance responsible corporate citizenship by encouraging businesses to support nine fundamental principles in the area of human rights, labor standards and the environment:

- Support and respect the protection of internationally proclaimed human rights within their influence.
- Make sure that they are not complicit in human rights abuses.
- Uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Uphold the elimination of all forms of forced and compulsory labor.
- Uphold the effective abolition of child labor.

- Eliminate discrimination in respect of employment and occupation.
- Support a precautionary approach to environmental challenges.
- Undertake initiatives to promote greater environmental responsibility.
- Encourage the development and diffusion of environmentally friendly technologies.

### **Global Reporting Initiative (GRI)**

A multi-stakeholder process and independent institution whose mission is to develop and disseminate globally applicable Sustainability Reporting Guidelines, comprising 158 indicators, for voluntary use by companies and governmental and non-governmental organizations for reporting on the economic, environmental, and social dimensions of their activities, products and service. Started in 1997 by the Coalition for Environmentally Responsible Economies (CERES) and the United Nations Environment Program (UNEP), the GRI incorporates the active participation of representatives from business, accountancy, investment, environmental, human rights, research and labor organizations from around the world. (Visit: [www.globalreporting.org](http://www.globalreporting.org))

### **Greenhouse Effect**

A natural phenomenon that maintains an average temperature of 15°C on the planet. Emissions caused by human activities, which contribute greenhouse gases, such as carbon dioxide (CO<sub>2</sub>) and methane (CH<sub>4</sub>), disrupt the thermal balance between energy radiated from the sun and the longwave radiation being radiated to space. This disruption is believed to be the cause of climate change.

### **Human Development Index (HDI)**

Created by the United Nations Development Program (UNDP), the Human Development Index is a summary composite index that measures a country's average achievements in three basic aspects of human development: longevity, knowledge, and a decent standard of living.

### **International Labour Organization (ILO)**

Created in 1919 by the Treaty of Versailles, the International Labour Organization seeks the promotion of social justice and internationally recognized human and labor rights. It became the first specialized agency of the UN in 1946. It formulates international labor standards. (Visit: [www.ilo.org](http://www.ilo.org) )

### **Kyoto Protocol**

The Kyoto Protocol was adopted at the Third Session of the Conference of the Parties (COP) to the UN Framework Convention on Climate Change (UNFCCC) in 1997 in Kyoto, Japan. It contains legally binding commitments, in addition to those included in the UNFCCC. Country signatories to the Protocol agreed to reduce their anthropogenic emissions of greenhouse gases (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, and SF<sub>6</sub>) by at least 5 % below 1990 levels in the commitment period 2008 to 2012.

### **Loi sur les Nouvelles Régulations Economiques (NRE)**

France's Corporate Governance Act, passed on May 15, 2001, the Act regulates financial reporting, competition and corporate activities. Article 116 requires listed companies to publish an annual corporate social responsibility report on the environmental, social and societal impact of their operations. For example, businesses have to report their water and energy consumption, as well as the gender diversity of their workforce.

## **Natural Step, The**

The Natural Step Framework is a creative approach for addressing environmental challenges based on consensus and systems thinking. Its purpose is to develop and share a common framework comprised of scientifically-based principles that can serve as a compass to guide society toward a just and sustainable future. The framework holds that in a sustainable society, nature won't be subject to systematically increasing:

- Concentrations of substances extracted from the earth's crust;
- Concentration of substances produced by society;
- Degradation by physical means; and in that society
- Human needs are met worldwide.

## **OECD Convention on Combating Bribery of Foreign Public Officials**

At the May 1997 OECD Council meeting, Ministers recommended that member states submit to national legislatures legislation to criminalize bribery of foreign public officials. The convention entered into force on February 15, 1999 and has since been ratified by all 35 OECD member states. The convention is a historic achievement in the fight against bribery – obligating all signatories to criminalize bribery of foreign public officials

## **Social Accountability 8000 (SA8000)**

An international standard for social accountability developed by Social Accountability International (SAI) through multi-stakeholder consultations. The objective of SA8000 is to ensure ethical sourcing of goods and services. SA8000 is a voluntary standard and can be applied to any size of organisation or business across all industries. The standard, based largely on ILO conventions, sets basic standards for: child labour, forced labour, health and safety, freedom of association and the right to collective bargaining, discrimination, disciplinary practices, working hours, compensation. (Visit: [www.sa-intl.org](http://www.sa-intl.org) )

## **Social Impact Assessment (SIA)**

A study whose aim is to foresee and measure the effects of a public or private policy, program or project on surrounding populations (social organization, lifestyle, community relations, economic organization, health, culture, beliefs, etc.).

## **Socially Responsible Investment (SRI)**

Socially responsible investing takes into account social responsibility and environmental sustainability criteria alongside conventional financial criteria. For this, fund managers use the services of analysts specialized in this type of rating.

## **Stakeholders**

Individuals and groups that affect and/or are affected by an organization and its activities.