accession to EU of CEE,
European Community’s acquis communautaire 275
accounting and reporting 47
acid test of CSR is sustainability impact, sustainability governance 305-9
acquis communautaire 269, 275, 281, 286
Action Plan for the European Climate Change Programme 257, 268
Agents, behaviour of 45
AML 20, 215–16, 232, 267, 294, 299–300
company-specific instruments by MPS Group and Caja Madrid 227
CSR and countering bribery 267
EU and national legislation for beyond-compliance activities 246
high explicit commitment to but less to bribery 235
highly regulated area of banking activity 103, 215
information technology tools 266
information technology training crucial for 222
regulated in Europe 299
reporting is measure of internal effectiveness 225
strong case to include issues in CSR strategies 237
threat of terrorism associated with legislation 236
Anglo-Saxon countries, welfare and 3
anti-discrimination regard to sexual harassment 191
anti-money laundering see AML
application of ‘green’ supplier requirements 171
Austria, four out of five SMEs operate ISO 14 001 122
sample quality and environmental management standards 114
Austrian and Hungarian SMEs 110, 117–18, 120, 123
Austrian SMEs 21–2
(two out of ten) use TS 16 949 114
automotive industry more fuel efficient cars, traffic-induced CO² emissions 44, 60
automotive sector 4
20 Austrian and Hungarian SMEs 109
automotive supply chain SMEs in 63–4, 292
Baltic Sea cod buying guidelines 261
banking by minorities 35
banking on integrity 215–16
analytical framework 216–17
assessing CSR effects for countering bribery and AML 219
CSR impact 223–5
CSR outcome 220–23
CSR output 219–20
conclusions 234–7
explaining CSR effects in the banks 225
factors that determined banks’ choices of instruments 228–32
factors that influenced effective implementation 232–4
instruments’ conduciveness to impact 225–8
introducing the banks 218
banking sector 4, 20, 24, 63, 267
assertions on bribery, climate change and gender equality 293
Caja Madrid and MPS have enhanced the reputation of 224
consistent effort on CSR practices and activities 106
CSR implementation process 106–7, 108
empirical findings 257
banks,
11 companies include stakeholders in decision-making 101
aware of AML instrument but not with anti-bribery instruments 244
commitment to society and environment 292
compliance with mandatory social and environmental legislation 96–7
CSR activities for gender equality 263
CSR a ‘built-in’ activity 98, 292
CSR cultures supportive in countering corruption 232
CSR output, outcome and impact for 225–6
CSR reporting as instrument for implementing CSR including anti-corruption 227
difficult area to measure 104
difficult to measure impact of voluntary anti-bribery or AML 235
direct and indirect responsibilities 103–4
due diligence critical for lending and investment 20, 221, 246
enhancement of reputation for integrity can be an outcome 225
equal pay promotion 263, 268
flexible working arrangements 263
GC and GRI 232
gender equality to fit general system-led management systems 242–3
high potential to influence clients, even most polluting ones 96
high relevance to countering bribery 266
lack of adequate KPIs, better deal with sustainability 107
not many targets 127
performance measurements lowest 106–7
reluctantly offered microcredits for female customers 296–7
similar relevance to ‘meeting of non-mandatory recommendations 97
social and environmental activities 105–6
standards of integrity and transparency 105
support for CSR implementation 245
‘top and tail’ approach to bribery and AML 237
training employees 266
transparency in resource-backed lending 103, 108
work-life balance of employees 102, 104, 108
Barens Sea cod and haddock 261
Barth, Regine 3, 250
Basel II standard for risk approaches 231
behavioural outcomes 32–3
Belgium 190, 199, 206, 250–51
benchmarking companies 30
benchmarks 27, 55, 140, 210, 306
beyond compliance 5, 12–13, 26, 28, 32
Austrian and Hungarian SMEs 117
beyond-compliance CSR, sustainability in three ways 255
behavioural compliance responsibility SD and 109
Bluecrest, Young’s merging with (1999) 161, 166
Boasson, Elin Lerum, 21, 23, 134, 150, 239, 258–9
‘boat to plate’ traceability systems 85
Bohn, Maria 249
bottom-up initiatives 113, 122, 209, 245
bottom-line changes 32, 91
Bowen, H.R., Social Responsibility of the Businessman 39
bribery,
countering 12, 23–4, 28, 33–4, 63, 105, 215–16
Index

multi-stakeholder initiatives 72
oil companies and banks 21
bribery and money laundering, voluntary instruments for compliance or risk management 243
British government initiatives to foster sustainable (sea) food consumption 183, 189
British and Scandinavian banks, females among employees and managers 197
British system of socio-economic governance, voluntary corporate commitment 182–3
Brundtland Commission (1987) 3, 6
Budapest 271, 287
Bulgaria problem for Shell, high corruption level 284
Business Code for suppliers, Unilever and 162
business environment 217
according to the assessed risk of money laundering 231, 238
business opportunity or organizational benefit 245
companies choose instruments they were familiar with 243
least influence in was countering corruption 243
portfolio of CSR instrument 54
posing risks and internal strategies 230
two dimensions of 49
business environments, core segments of organizational fields 50, 60
business ethics 5
banks 96
fish processing industry 81
Business Principles for Countering Bribery 41, 72
business-society relations 5
by-catch other than fish 89, 166, 171, 261

Caja Madrid 23, 32, 190, 192, 215–16
AML tools include IT monitoring systems 222, 224
anti-bribery criteria 221
bribery as low risk 230, 236
CECA and 220
CMIPMS and SGIP 194–5, 205
Code of Ethics 219, 221
does not offer microcredits 197, 214
EGQM E Excellence Model 228, 238
factors for gender-related CSR 208
gender award system Empresa Optima 195–6, 206, 213
gender-related practices 195
good annual ratings from Spanish AML authority for reporting 224
GRI indicators for reporting 205, 220, 223, 230
implicit implementation model' 208
intranets and training for policies 221–2
money laundering prevention policy 221
'needs identification channel' 210
norms and values, implementation of CSR 208
Obra Social (social work) 192, 209, 213
Programa Optima 211
quality standard ISO 9901 and EFQM 194
reported against anti-corruption indicators sparsely 227
reviews on gender issues 209
Spanish gender award system Empresa Optima (optimal Company) 194–5, 246
work-life balance and unlimited contracts 198
Caja Madrid and Dexia Group, business environment driver for implementation of CSR 209–210
choice of instruments, strategic and organizational fit 206, 235
factors promoting effective implementation of CSR 211–12
gender-related and non-gender-related CSR policies 193
high amount of gender activities with societal impact 214
impact assessment of CSR for gender equality 202–3, 211
use of instruments with high
obligation and specificity 205
Caja Madrid and MPS 215–16
analytical framework 216–17
CSR effects for countering bribery
and AML 219, 246
CSR outcome 220–23
CSR output 246
Caja Madrid and MPS Group,
bribery and money laundering 221
company-specific instruments for
AML 230–31
GRI Sustainability Reporting
Framework 222, 230, 236
implementation of CSR instruments
for overarching CSR and AML
232
internal controls 222
intranets and training to
communicate policies 221–2
not aware of the three voluntary
instruments for countering
bribery 230, 238
prominent in the national banking
associations 224
stakeholder ownership and
community commitment 232–3
strategic plans embedded in business
activities 233
two factors shared by 237
whistle-blowing channels 221
Caja Madrid’s Integrated People
management System see
CMIPMS; SGIP
capacity building CSR and 250
Carbon Disclosure Project see CDP
carbon removal and storage, oil
companies and 74, 78
CDP 134, 140, 152, 307
CDP and GGFR, hope that adherence
might yield future revenues 151
CDP and GRI, strengthened Shell’s
original climate approaches 144
CDP Secretariat Shell, due to scandals
is eager to strive for better
reputation 152
CECA campaign to promote ‘social
dividend’ of saving banks 210,
213, 233–4
CEE countries 271–2, 275–7
CEE region member of the Business
Council 281
Central and Eastern European States
see CEE
certificate used for marketing 11
CFCs and HCFCs refrigerants, two
fishing companies substitute away
from 89
Change, what we need to explain 46
chemical risk 4, 63
chemical risk management 89, 118
chemicals 10, 28, 80, 292
Austrian and Hungarian SMEs 110,
112, 117–18, 121
fish processing and minimizing risk
from 83–4
multi-stakeholder initiatives 72
oil companies and minimizing risks
from 69, 71, 74–5, 78
child labour 6
civil society 50–51, 55, 160, 210, 217,
245, 252
Clean Clothes Campaign 11, 50
climate issues, measurement and
disclosure of direct and indirect
emissions 140
climate responsible actions, relevant if
they contribute to financial gains
151
climate-related rules and actions,
general cultural traits and specific
organizational experiences 138
CMIPMS 194–5, 205
CO₂ emissions 44, 60, 117
‘co-responsibility’ or complex
responsibility 7
codes of conduct 10, 72–3, 128, 303
15 out of 17 banks have developed
company-specific 99, 105
oil industry and 72–3
codes of conduct and management
systems, oil companies and banks
128
command and control regulation most
choice constraining 254
Commission Green Paper on CSR 265
Commission’s general gender
mainstreaming strategy 262, 268
Common Code for the Coffee
Community Association 11
Common Fisheries Policy, benchmarking companies’ CSR impact 30
Communication on Progress (CoP) 220, 227
companies 51, 277
legitimate business practices 8
rules and practices 7
SD and 6
social and environmental responsibilities 3
company-specific instruments, CSR impact for bribery or AML 228
three oil companies and 76
compliance, goals and measures 13
relevant to responsibility in oil, fish processing, SMEs and banking 125
‘corporate accountability’ 5, 96
corporate citizenship 5, 10–11, 14, 25
civil society stakeholders and 11
Corporate Citizenship activities 250–51
corporate commitment 65–9, 78, 81–3
corporate culture 48, 60, 217
change in an organization 57, 160
‘corporate responsibility’ 5
oil companies 77
Corporate Responsibility Observation Programme 304
‘Corporate Social Performance’ 5
Corporate Social Responsibility see CSR
‘Corporate Social Responsiveness’ 5
corporate statement of vision, mission or objectives 16 out of 17 banks and 96
corporate statements, widespread in oil and banking 127
corporate strategy 66, 69–71
corporate strategy in fish processing industry 83–5
corporate strategy perspective, most common approach applied in CSR research 137
corporate sustainability 5 banks and 96
corporations embedded in business culture of home country 138
corruption, abuse of human rights 215
countering 70, 294
major social issues and 265
one of greatest ills facing society 234–5
Council Framework Decision 265, 268
countering bribery 80, 292, 294, 299–300
Austrian and Hungarian SMEs 110, 112, 118, 121–2, 293, 296
banks and 95, 98, 102–6, 293, 297
consumer awareness low 304–5
fisheries industry 83–4, 90, 92, 295–6
needs acceptance of employees 297
oil companies and 69–71, 74–5, 78
Csete, Mária 109, 269
CSR 3–4, 39
academic discourse 59
activities motivated by competitive advantage 287
adherence to in oil would not be economically beneficial 151
anti-bribery and AML activities harnessing employee attitudes 236–7
assessing sustainability impact of is challenging 291
beyond compliance strategy 290
bolt on 14–15
built-in 14–15
causal relations between effects of 34
changes in core business 296
changes in product portfolios 299
coherent with core business rather than ‘bolt on’ 124
companies may have dual motivation for 286
compete on reputation for social responsibility 234
complying with the law a central part of 125
contribution of societal and state actors 310
definition 30
effects 16–18
factors explaining effects 44–6
factors influencing potential for limits of impact of 294–5
financial impact 40
Index

four operational research questions 41–4
functions in public governance 253–4
gender-related 23
global field of business 152, 155
governmental expectations on 51 impact 17–19, 39
impact, sustainable benefit 34
incentive measures to stimulate 51
instruments 8–10, 25
    non-standard 10–11
    policy 252
    in Shell and Hydro 23
    standardized 11, 22, 307
understanding of 28
mainstream definition in Europe 5, 12–13
more than a business affair 8
multifaceted 4
new EU Member States 24
no general rule for in fostering SD 300–301
oil industry and 21
outcomes 17–18, 55, 158
outputs 16–18, 158
policy goals for gender equality 263–4
potential 156
process steps 15–17
relatively new term in new EU member States including Hungary 273
reporting 33
research on activities of European SMEs 109, 123
rhetoric and reality 18, 32, 91
rhetoric of stronger than reality 291
scarcely attracted attention in Norway 150
social and environmental benefits of 310
social-ecological framework 15
strategic integration 56
sustainability effects 58
sustainability impact of 36, 38, 256, 289
term used in oil companies 77
three functions in systems of public governance 253
usually linked to multinational enterprises 110
voluntary and ‘beyond compliance’ 4, 12
what activities count as 36
CSR commitment, strategies, implementation and performance 63–4
CSR effects across four issue areas 239
explaining CSR effects 242
    factors explaining CSR outcome 244–6
    factors explaining CSR output 242–4
taking stock of CSR effects 240–42
CSR and EU integration processes 269–70
CSR in European banking sector 95–6
conclusions 106–7
survey results 96
    corporate commitment: beyond or through compliance? 96–7
    corporate strategy: extending responsibility from direct to indirect aspects 97
CSR instruments 99–101
measuring performance: difficulties of indirect impact measurement 104–6
translating responsibilities into corporate policies and strategies 98
voluntary activities in the three issue areas 102–4
what is strategic? 98
where are CSR-related organizational responsibilities assigned? 98–9
CSR in European fish processing industry 80–81
conclusions 93–4
    corporate commitment 81
    commitment focuses on core business 83
emphasis on achieving compliance instead of moving beyond compliance? 82
no breakthrough for EU reference concept 81
corporate strategy 83
selective integration of CSR issues into strategies 84
strategic focus on core business but some inconsistencies 83–4
target setting not clearly aligned to strategic importance 84–5
CSR implementation 85
anti-bribery activities: no relevance? 90
chemical activities: focus on risk management 89
climate change activities: little urgency 89–90
gender equality activities: emphasis on work-life balance 90
no preference for specific instrument types but clear thematic focus 85–6
organization: some incongruity between issue importance and assignment of responsibilities 90–91
sustainable fisheries activities 86–9
voluntary activities in selected issue areas 86
performance and impact 91
deficits in performance measurement 91–2
MSC most conducive to improve performance 93
policy support: preference for soft options 93
reluctant but positive assessment of performance improvements 92–3
CSR in European oil sector 65–6
conclusion 77–9
corporate commitment: conceptual diversity and emphasis on achieving compliance 66
CSR ‘visions’ and statements on selected issues 68–9
terms used to describe responsibility of companies to society and environment 66–8
corporate strategy 69
most important social and environmental issue areas 69–71
translating responsibilities into corporate strategies and policies 71
instruments and implementation 72
assignment of responsibility within the company 74–5
CSR instruments: wide selection 72–4
performance 75
governmental support needed 76–7
measurement 75–6
CSR forerunner companies, often do not assess CSR performance and impact 293, 311
CSR for gender equality 190
case study banks
Caja Madrid: substantial outcome and impact despite lack of overall gender strategy 194–8
Dexia group: explicit gender equality strategy but similar levels of outcome and impact 198–202
summary 202–4
case study banks Caja Madrid and Dexia group 192–3
conclusions and recommendations 211–14
in European politics and business 190–92
explaining effects of gender-related CSR 204–5
choice of CSR instruments 206–7
design of CSR instruments and their conduciveness to impact 205–6
effective implementation of CSR instruments 207–211
summary 211
impact assessment: effects of gender equality-related CSR 193
CSR implementation: a ‘one-issue show’? 85
anti-bribery activities: no relevance 90
chemicals activities: focus on risk management 89
climate change activities: little urgency 89–90
gender equality activities: emphasis on work-life balance 90
no preference for specific instruments but clear thematic focus 85–6
organization: some incongruity between issue importance and assignment of responsibilities 90–91
sustainable fisheries activities: maintaining fisheries resources rather than tackling ecosystems impacts 86–9
voluntary activities in selected issue areas 86
CSR instruments, banks and 101
five hypotheses why company will choose 223
overarching principles and 136 specificity, sustainability and 53, 60 standardized or company-specific tools 46
stronger in Netherlands and UK than in Norway 149
used or planned by SMEs 114–17
CSR instruments to implement social responsibility oil companies and banks 127
CSR output 219
manifest in sustainability commitment of companies and 292
CSR output, outcome and impact expectations in global field of petroleum 139
CSR practices across four sectors 124 common interpretation of responsibility 124–5
CSR approaches in line with core business operations 125–6 differing development stages in strategizing and implementing CSR 126–9
CSR principles, Shell General Business Principles 282
CSR processes high degrees of strategic integration and 244
CSR and public policy 249 conclusions 267–8
putting CSR to the test 256–7
CSR by banks contributing to EU goals for countering bribery and AML 265–7
CSR by banks contributing to EU goals on gender equality 262–5
CSR by fish processors contributing to EU goals on sustainable fisheries 258–62
CSR by oil companies contributing to EU goals on climate change mitigation 257–8
roles of CSR for public policy 251–3 three functions of CSR in public sustainable governance 253–6
roles of public policy for CSR 250–51
CSR strategies operationalized through instruments 64
CSR and sustainability impact 3–4 understanding of CSR 4–5

DEAL 200
Denmark 80 launched Social Index (2000) 250 legal transparency obligations 251 Dexia Assessment of Leadership Device see DEAL
Dexia Group 190
Crédit Local in France and Crédit Communal in Belgium 193
CSR output considerable 198
CSR stakeholder approach monitors civil society organizations 210 DEAL and women 200, 206 drivers for gender-related CSR 208, 213 ‘explicit’ implementation model 209 financial investors debates and influence on CSR implementation 210 financial products offered to poorer people 202 hierarchical integration penetrates deeply 209
<table>
<thead>
<tr>
<th>Index</th>
</tr>
</thead>
<tbody>
<tr>
<td>microcredits and basic banking service for everybody 201, 264</td>
</tr>
<tr>
<td>Sustainable Development Action Plan and Report 199, 205–6</td>
</tr>
<tr>
<td>White Paper, instrument for promoting gender equality 199–200, 204–6, 20</td>
</tr>
<tr>
<td>Directive 96/61/EC integrated pollution prevention and control (IPPC) 281</td>
</tr>
<tr>
<td>double bottom-line, institutions savings banks 204</td>
</tr>
<tr>
<td>Dow Jones Sustainability Index 12</td>
</tr>
<tr>
<td>Dutch/British Shell company 133</td>
</tr>
<tr>
<td>eco-label, facilitated if quality management in place 54</td>
</tr>
<tr>
<td>eco-labelling schemes, assumptions about in fisheries 186, 298</td>
</tr>
<tr>
<td>European Community 1980s 250</td>
</tr>
<tr>
<td>eco-tax, objective to reduce greenhouse gas emission 255</td>
</tr>
<tr>
<td>ecological sustainability 21</td>
</tr>
<tr>
<td>economic and financial cost benefit analysis, CSR and 40</td>
</tr>
<tr>
<td>economic sustainability 21</td>
</tr>
<tr>
<td>ecosystem interactions 6</td>
</tr>
<tr>
<td>educational performance of girls 35</td>
</tr>
<tr>
<td>EFQM quality management model 199</td>
</tr>
<tr>
<td>EMAS 8, 13, 55, 58</td>
</tr>
<tr>
<td>four oil companies apply 72</td>
</tr>
<tr>
<td>used by some banks 101, 199, 250, 254–5, 303</td>
</tr>
<tr>
<td>emissions of greenhouse gases 31, 34–5</td>
</tr>
<tr>
<td>employees anti-corruption, communication and training and 221</td>
</tr>
<tr>
<td>Employment Guidelines of European Employment Strategy (EES) 262–3</td>
</tr>
<tr>
<td>Empresa Ibex 35 (Spanish stock market index) 231</td>
</tr>
<tr>
<td>Energy and Biodiversity Initiative and Responsible Care 72</td>
</tr>
<tr>
<td>environmental groups, sustainable sourcing policies 245</td>
</tr>
<tr>
<td>environmental benefits in fish processing, depend on fishermen 186</td>
</tr>
<tr>
<td>environmental impact 171</td>
</tr>
<tr>
<td>environmental issues 35</td>
</tr>
<tr>
<td>fish processing and oil industries 21</td>
</tr>
<tr>
<td>Hungary, nature conservation dominated vis-a-vis CSR issues 274</td>
</tr>
<tr>
<td>NGOs active 298–9</td>
</tr>
<tr>
<td>environmental management 5, 47</td>
</tr>
<tr>
<td>environmental protection, SMEs in sample do not support 117</td>
</tr>
<tr>
<td>equal access to supply of financial services 199–200, 204–6, 20</td>
</tr>
<tr>
<td>better result in Dexia 202</td>
</tr>
<tr>
<td>training for staff and 264</td>
</tr>
<tr>
<td>equal opportunities, lack of in European labour market 191–2</td>
</tr>
<tr>
<td>equal pay 191, 195</td>
</tr>
<tr>
<td>Equator Principles 99, 101, 107, 194, 232</td>
</tr>
<tr>
<td>Ethical Investment Research Service 197</td>
</tr>
<tr>
<td>Ethical Trade Initiative (ETI) 250</td>
</tr>
<tr>
<td>EU committed to reduce greenhouse gas emissions 257, 268</td>
</tr>
<tr>
<td>Common Fisheries Policy 182</td>
</tr>
<tr>
<td>definition of CSR 96</td>
</tr>
<tr>
<td>directives, thresholds and quality of reporting suspicious transactions 227</td>
</tr>
<tr>
<td>fight against crime as a top priority 265–6, 268</td>
</tr>
<tr>
<td>goals to tackle fisheries problem and biodiversity conservation 258–9</td>
</tr>
<tr>
<td>insistence on CSR 65–6</td>
</tr>
<tr>
<td>integration of challenged by enlargement, accession tied to specific conditions 269, 287</td>
</tr>
<tr>
<td>EU Accounts Modernisation Directive (No. 2003/51/EC) 251, 276/288</td>
</tr>
<tr>
<td>EU Commission, definition of CSR 67</td>
</tr>
<tr>
<td>EU Directive (2006/46/EC) 251</td>
</tr>
<tr>
<td>EU directives, implementation of differs between Hungary and Slovakia 281</td>
</tr>
<tr>
<td>EU Emissions Trading System (ETS) 34</td>
</tr>
<tr>
<td>EU Fish processors Association (AIPCE) 261</td>
</tr>
</tbody>
</table>
EU gender equality goals, work on interlinkages between GRI and European data 214
EU goal of eradicating IUU fishing, CSR agenda 261
EU policy goals, companies’ voluntary action and 249
EU Sustainable Development Strategy 265
Europe 299
CSR in 309–310
four-fifth of part-time workforce is female 192
multinational oil companies 65
European Action Programme, goals of 259–60
European Banks, 17 committed to CSR 95, 108
European Commission 5
European Commission Report on Millennium Development Goals 265
European CSR Alliance 234
European directives on sustainable public procurement 276
European fish processors, commitment to CSR 81
self-standing policies on sustainable fisheries 84
European governments, incentive measures to stimulate CSR 51
European Multistakeholder Forum on CSR 11, 109
European Parliament shift from “process” to “outcomes” in CSR 19
European SMEs 109, 123
European Strategy for Sustainable Development 257, 287
European Union’s Sixth Framework Programme 3, 25
EU’s Barcelona targets for childcare 263
EU’s Environmental Management and Auditing Scheme see EMAS
EU’s Sixth Environmental Action Programme 30, 37
Export Credit Agencies, anti-bribery criteria 303
FAO Code of Conduct on Responsible Fisheries 85, 88, 258
FATF 99, 223–4, 231–2
Females, manager positions 34, 44, 290
Financial Action Task Force (FATF) 223
fish processing, compliance with mandatory social and environmental regulation very relevant 82
empirical findings 257
one company reduces use of toxic substances for vessel paints and nets 89
sustained sourcing perceived as business opportunity 245, 296
fish processing companies, MSC certification most conducive to CSR performance 93
strategic importance to issues related to core business 94
fish processing industry, no basis for assessing success or failure of CSR policies 91
organizational set-up 90–91
role in rendering fishing more sustainable 157
fish processing sector 4
overfishing triggered CSR instrument development 244
fish processing and SME sector, half companies have introduced targets 127
measuring performance exceptional 128
fish processors 20, 23, 63, 92, 242
commitment to society and environment 292
economically most relevant stocks 86–7
five of eight companies had explicit written statement 83
nine CSR instruments 127, 292
no influence over environmental impact 159
portfolio change and CSR impact 297
pursue compliance rather than beyond-compliance strategy 82
support CSR implementation 245
fish processors and automotive SMEs, hardly any apply non-financial reporting 128
fish processors conservation and sustainable, use of fish stocks 260
fish stock assessed against ‘MSC Principles and Criteria for Sustainable Fishing 165, 188
fisheries sustainability 22, 243
fishermen, required to minimize by-catch 261
Forest Stewardship Council see FSC
forms of stakeholder engagement and co-operation’ 72
framework for assessing sustainability impact of CSR 26–7
conclusions 36
criteria for evaluating impact of CSR 27–31
distinguisihing CSR ‘output’, ‘outcome’ and ‘impact’ 31
challenge of causality 34–5
impact: implications for society and the environment 33–4
outcome: changes in corporate practices 32–3
output: CSR commitment, strategy and instruments 31–2
framework for explaining sustainability of CSR 38
conclusions 58–9
CSR discourse and the impact question 39–40
explanatory factors for achievement of CSR effects 44–6
business environment 49–50
civil society 50–51
Corporate culture 48–9, 60
Corporate strategy and organization 47–8
instrument design 46–7
political-institutional setting 51–2
operating research questions about sustainability impact 40–44
propositions 52
CSR outcome and instrument implementation 55–8
CSR output and instrument choice 53–5
a priori assumptions on instrument design and CSR impact 53
France 190, 251
(Dexia sofaxis) 199, 206
Friedrichs KG 23
Alaskan state government funded MSC certification of salmon fisheries 183
certification within MSC scheme preferred to Naturland scheme 173–5
co-operation with WWF in developing a new product 182
code of conduct and ethics 162
code of ethics 166, 188
‘herring and eel’ not available with MSC label 181
MSC certification allowed it to develop unique selling proposition 178
MSC certified fish in portfolio, Alaska salmon 175, 184
no explicit identity as socially responsible 179
renounced sturgeon, caviar and dogfish 167
sales of Alaskan salmon rose once MSC labelled 180
sustainable fishing and trading practices 168, 188
FSC certification 174, 252
FTSE4Good 12
Füle, Miklós 109
GC 134, 144, 146, 228, 235
10th Principle against Corruption (2005) 234
Caja Madrid thought it aimed at companies in developing countries 230
lists of companies that have not submitted CoPs 227
GC and GRI, legitimacy from UN affiliation 152
GC, GRI and CDP reporting instruments, entail disclosure practices 134
gender award systems 58
successful to introduce CSR gender activities 211, 213
gender equality 20, 27, 34, 63, 80, 262, 265, 292, 297–8
Austrian and Hungarian SMEs 110, 112, 118, 121
bank sector 95, 98, 102, 104, 108, 207, 263, 293, 296
consumer awareness low 304
fish processing industry 83–4, 90, 92, 295–6
integrated in ‘Norms and Criteria of Behaviour in the Professional Field’ 194
long standing history in European Union 190–92
managed at level of senior managers in banks 98–9
not explicitly mentioned by Caja Madrid 194
Obra Social programmes considered on annual basis 198
oil companies 69, 71, 78, 293
Shell Hungary ‘Diversity and Inclusiveness’ policy and 283
gender issues 191
gender pay gap 202, 262, 267, 294
Caja Madrid 197
Dexia group 200
Germany 80
EMAS privilege ordinance 55, 58
legal transparency obligations 251
GGFR,
ability to reduce uncertainty 155
gas recovery and 151
instrument that has affected Shell and Hydro most 153
launched to UN World Summit for Sustainable Development (2002) 140
minor outcome effects in Hydro and medium ones in Shell 144
strong impact in Shell 146
targets internal rules and practices 134
ghost fishing 89
Giddens, A., ‘structuration’ 6, 45
Global Compact 10, 17, 32, 41, 55, 99, 152, 292
Dexia Group and 198–9
MOL (2005) 280
MPS 219–20
oil companies and 72, 78, 258
reporting, in oil and bank samples 126
global field, promotes instrument adherence but uncertainty 153
global field of petroleum, Shell and Hydro have chosen to adhere to GGFR and CDP 155
Global Gas Flaring Reduction Public Private Partnership see GGFR
global petroleum production-related arenas participants may meet in 138–9
Global Reporting Initiative see GRI
Global Road Safety Partnership 283
globalization 6, 8
goal attainment strategy 29–31
Gottfried Friedrich KG, medium-sized German company 158
Gottfried Friedichs 161–2
‘governance’,
effectiveness of CSR as steering mechanism 310
use of the term 252
governance capacities 7–12
governments can regulate CSR, transparency and accountability norms 251, 268
‘green’ innovation 51
green organizations, active in CEE countries since 1980s 274, 287
greenhouse gas emissions 34
banks and 102, 104
oil companies and reduction 74, 78
two fisheries companies work to reduce 89–90
‘greening’ climate-relevant production processes, European law 299, 302
Greenpeace 170, 174, 182, 298
GRI 10, 292
banks and 99, 205, 228, 235
Caja Madrid 194–5
Dexia Group 199
Hydro and Shell 134
Index

indicators for countering corruption including anti-bribery and AML 227
MOL 280
oil industry 73, 78
GRI and CDP minor effects in Hydro 144
GRI Financial Services Supplement 233
GRI Guidelines 41, 140
in oil and bank samples 126, 128, 258
GRI Sustainability Reporting Framework 307
Hazard Analysis and Critical Control Point (HACCP) 85
Health, Safety and Environment Protection unit, MOL and 280
HSE officers, companies to install 253, 255
human rights, ranked by one oil company 69
Hungarian Accountancy Act (2005) 276
Hungarian environmental management standards 114
Hungarian EU Business Council, initiated by European Roundtable of Industrialists (1998) 281
Hungarian respondents (five out of ten) required to use ISO 9001 114
Hungarian SMEs 21–2
Hungarian society, low commitment to global social and environmental problems 273–4
Hydro, active in 40 countries but most activities in Norway 134
aims for growth and internationalization 146–7
aligned to GRI (2002) 140
began to adhere to the instruments in the new century 149
company culture prevented instruments from producing outcome and impact effects 145, 148
discrepancies between internal rules and GRI Sustainability Reporting Principles 141
domestic conditions have supported its neglect of instrument requirements 150
executives, constrain outcome and impact from instruments 153
GGFR, adherence to might help development of gas infrastructures in Third World 147
impact of climate-related CSR rare in 143
inward looking management style in twentieth century 149
limited freedom in instruments but feels less constrained than Shell 153
Norwegian government targeted oil sector with climate measures (1990s) 150
Norwegian oil corporation 32, 133
output effects meagre 144
performance superior due to strict Norwegian regulations 147
picked elements of instruments that fit with established practices 153
strength of the culture makes it resistant to external pressures 154

Iceland 80
Identity 179, 245
‘ideological divide’ 39
illegal, unregulated and unreported fishing see IUU fishing
ILO labour standards 14
ILO Tripartite Declaration 10
impact 16
outcome-induced change in company actions 136
impact of EU integration on companies’ CSR practices,
MOL - Hungarian oil company developing own sustainability approach
CSR at MOL 279–81
interrelations with EU integration 281
Shell Hungary - Giant applying global policies 282
company background 282
comparison of the company cases 284–6
CSR at Shell Hungary 282–3
interrelations with EU integration 284
impact of EU integration on framework conditions for CSR in new member states- Hungary 270–71
concluding remarks 276–7
economic framework conditions 272–3
environmental framework conditions 275
legal framework conditions 275–6
political framework conditions 271–2
social framework conditions 273–4
technological framework conditions 274–5
incentive-based governance moderately choice constraining 254–5
Institute for Women affiliated to Ministry of Social Affairs and Work 195, 206
institutionalism inertia or stasis 46 ‘instrument’ definition 217, 238
instruments, effects through three-step causal chain 136
factors to determine choice 53–4
instruments and implementation 72
assignment of responsibility within the company 74–5
CSR instruments: wide selection utilized 72–4
International Association of Oil and Gas Producers 151
International oil companies of Europe and US, common ventures in Europe and US waters 151
International Organization for Standardization (ISO) 250
International Standard on Assurance Engagements ISAE 3000 73
interview-based case studies 35
ISO 14 000 10, 41, 250
banking system and 101, 105
Dexia Group 199
oil companies and 73, 78, 258
ISO 14 001 and 9001 among automotive SMEs 112, 125–6
applied by many SMEs 121–2
Caja Madrid and 194
useful instrument to define targets 122
ISO 26 000 on social responsibility 250
ISO 9000 quality management system 250
Italy,
AML system shows positive performances 223
attitude to AML bribery 234
faces risks for money laundering but has taken countermeasures 231
identified ethical management as creating value for corporations 224–5
legal transparency obligations 251
perception about corruption 230–31
requires anti-bribery system 236
IUU fishing 166, 168, 261–2
key performance indicator see KPI
knowledge and legitimacy, civil society and 50
KPI,
banks and 104, 106–7
fish processors and 92
oil companies 76, 79
KRAV food label for sea food 88
Kyoto Protection Scheme EU
Emissions Trading System and Carbon Credit Trades 99
Kyoto Protocol,
CEE countries and greenhouse gas emissions 275
European oil companies and 78–9
greenhouse gas emission reduction targets 257–8
labelling 11, 28, 172–4, 177, 250,
260–61, 302
MSC 23, 85, 88–9, 92, 172–4, 181,
186, 260–61
Legitimacy, generalized perception 50–51
Local Agenda 21 processes 243
Luxembourg 190
(Dexia BIL) received award Prix Feminin de l’Enterprise 199,
206
management systems 10, 47, 72
management literature 137
Marine Conservation Society 174
marine ecosystem, impact of fishing 89
marine fisheries resources 87–9
Marine Stewardship Council see MSC
Marrakesh process 302
measurement of CSR performance, oil and banking sector 128
microcredits 201, 264–5, 296
mitigation of climate change 4, 63, 80, 83, 292
Austrian and Hungarian SMEs 110,
117
in banking 95–6, 99, 102–4, 267, 293
covered in statement of three fisheries companies 83, 267
implementation of CSR instruments 293
not urgent issue among fishery companies surveyed 84, 89, 92,
293
oil companies and 69–71, 74, 78,
128, 243, 257–9, 296
regulated in Europe 299
MOL
company-specific Sustainable Development Management System (SDMS) 279, 288
directives used by 281
expansion with opening filling station in Romania (1995) 279
first national oil and gas company in CEE region to be privatized 278
integrated MOL Group-level SD report published annually 280
phase of implementing its own CSR instruments 285
policies for ‘compass’ for predicting changes of national level legislation 281
SD Committee headed by the CEO 280
strategy based on screening SD practice 284
MOL and Shell Hungary,
CSR activity and consequences of EU integration 284
CSR experienced as factor of business success 286
CSR performance of problematic 285
empirical interview-based company case studies 270, 287
SD strategy indispensable in Hungary 286
money laundering 23, 215, 231
Monte dei Paschi di Siena see MPS
MPS 23, 215, 218
AML training 222, 235–6
anti-bribery in managing SRI funds 221, 230, 236
‘blacklist’ supplied by AML authorities 222
bribery as high strategic risk 221, 223, 230, 235–6
definition of risk approach 221
GC 227–8, 236
GRI 220, 236
instrument for bribery and AML 220
instrument to comply with Italian law 231 230
Italian Banking Association (ABI) 224
responsibility for AML 219
specific instrument for countering bribery 227, 246
wanted to be leader in CSR 224, 228
wished recognition for its CSR 230
MSC 157, 307
Certification 23, 81, 88–9, 92, 158, 169, 171, 262
Friedrichs 167
high conduciveness to impact 170
international product label 260–61
major CSR initiative in fisheries sector 93,165–8, 175
modelled on (FSC) 174
Prince of Wales supports 183
MSC and HACCP certifications sustainable seafood and food safety among fish processors 125
multinational companies 284, 286–7, 305, 308–9
Multistakeholder Forum on CSR 301

Nagypál, Noémi Csigéné 109
Netherlands, legal transparency obligations 251
Netherlands and UK, climate policies (1990s) 149–50
‘new governance’, sustainability governance 250
NGOs 110, 307
bribery and 298
dialogue with 105
GC, GRI and CDP and 152
influence on design of company tools 175
sector-wide instrument for sustainable fisheries 182, 244
strengthening capacities and consumer awareness 305
Nicolai, Daniele 22, 266
‘non-financial accounting and reporting’ 72
non-financial reporting 8, 308
common in oil and banking 127
non-hierarchical forms of regulation spread 253, 268
non-standardized instruments 10, 11, 25
norms, attitudes and practices CSR and 297
‘Norms and Criteria of Behaviour in the Professional Field 208
norms and values 50
Norway 80, 154–5
legal transparency obligations 251
Observatory of European SMEs 111
OECD countries, role of private actors in sustainability governance 251
OECD Guidelines for Multinational Enterprises 72, 78, 250
OECD Guidelines 292
OHSAS 18 000, three companies apply 72
OHSAS 18 000 management system for occupational health and safety 199
oil and banking, larger organizations able to devote more resources to elaborating efforts 129
oil companies, all have written corporate statement of vision 69
beyond-compliance part of CSR not acknowledged 68
climate policies 246
commitment to society and environment 292
company-specific instruments 258
compliance with mandatory social and environmental legislation, ‘very relevant 67–8
CSR and 133, 292
CSR instruments and 243
cultural changes in one influence on outcome 245
deep rootedness in global petroleum field 243
empirical findings 257
gas-flaring by 28
not similarly affected by CSR instruments to which they adhere 155
one pushed by national government to adopt a particular instrument 244
pay governments accused of corruption 75
performance measured in nearly all areas 75–6
responsibility placed at two highest levels 75
responsibility for society and the environment 67
switch to low-carbon products 297
target setting 127
changes and improvements since 2002 196
managed by Spanish Institute for Women (instituto de la Mujer) 195
in place before adopting CSR strategy 206–7
Programmes, the banks and 103
propositions 52, 59
public policy, important role for CSR 249
public policy changes, sustainability impact through CSR 298
public procurement, 14–16 per cent of EU GDP 303
public sustainability policies, not necessarily address companies 257
public-private partnerships, social and environmental issues 251
quality management SMEs, especially ISO 9001 and ISO 14001 114
questionnaire data 33
questionnaire-based company survey 35
questionnaire-based surveys 63
R&D,
adjusting 296
CSR and 14
strategies 16
strategies, growth of 32
sustainable 4
‘reality’ benchmark of 19
‘relational model’ of CSR 7
relative improvement strategy 29, 31
renewal energy sources banks and 104
Renewed EU Sustainable Development Strategy (2006) 262
report on Hydro and Shell company, publications and interviews with company representatives 135
reporting, can create internal outcomes and external impact 225

voluntary activities, working with energy efficiency and 258
wanted policy makers to raise awareness among 76–7
oil companies and banks, more advanced in CSR than fish processors and automotive SMEs 126–7
oil industry 4, 31, 63, 267
‘cause and effect’ and 35
CSR and 65
oil prices, volatility in creates uncertainties 151
OPEC 140
opportunities 7, 27
business 49, 160, 188
Dexia group and 201
equal in banking 195–6, 199, 263
equal a challenge in fish processing 92
market 160
varying to source MSC fish 187
organizational field concept, different political-institutional settings of Hydro and Shell 138
organizational responsibility, responsibility for implementation 221
organizational theory (1950s) role of culture 48
outcomes,
changes in sourcing practices and product portfolios 184–5
introduction of new rules or alteration of company’s original rules 136

‘PACI’ used by one oil company 76
Pálvölgyi, Tamás 22, 24, 269, 296–7
paternity leave 191
PESTEL analysis 270, 276, 286–7
Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions 73
political-institutional setting 217
polluting socialist ideology, ‘fight against nature’ 274
pollution reduction 17
procedural regulation 253, 255
Programa Optima,
reputational risk, lending money to clients with dubious sustainability performance 95
respondents, reluctant to assess social and environmental improvements of CSR 293
responsible for climate efforts had little knowledge of GC 141
responding companies, committed to tackling sustainability of their core operations 126
responsibility CSR instruments 27, 37
Responsibility Care Global Charter on Product Responsibility chemical industry 10
responsibility and due diligence, countering bribery 20, 246
Responsible Care 78
Responsible Care Initiative, oil sector 125
responsible consumption 10–11, 28
responsible management 10
‘responsible’ products and services 57
rhetoric and realities in CSR 289–90
assessing the assessment tool 290–91
conclusions 309–310
core results on sustainability impact of CSR 291–4
potential for and limits of CSR in achieving sustainable impact 294–5
companies’ control over an issue: cultural norms, business stakeholders 297–8
implications of an issue for core business and the business case 296–7
institutional density in an issue area 299
organization of social and environmental interests 298–9
strategic relevance of an issue 295–6
summary 299–300
visibility and measurability of a CSR issue 295
recommendations for public policy and research 300
adapt CSR research policy 305–9
analyse gaps and mainstream policies 302
communicate public policy goals on sustainability 301–2
consider particular conditions in new EU member states 305
CSR and sustainability: no general rule 300–301
influence framework conditions of self-governance: CSR instrument development and civil society 303–4
put sustainability impact high on CSR agenda 301
set ambitious social and environmental policies 304–5
set incentives 303
use broad range of governance options to stimulate effective CSR 302
risk assessments, important in banks 221, 235, 243
risks 16, 27
challenges and perceptions of changes 99
reputational 95
sustainability 49
‘role responsibility 6
rules, of competition 51
informal, cultural 49, 60
‘rules’ routines, procedures, roles and 135
SA 8000 civil society 252
Sanctions, costs resulting from convictions for violations 256, 268
Schmitt, Katharina 15, 21–3, 158, 260, 295, 298
Schultz, Irmgard 23, 190, 296
SD 279, 301–2
challenge that requires contributions from all societal actors and 301–2
management of MOL and 279
SDMS more comprehensive than ISO 14 001 279, 285, 288
seafood labelling schemes, limited to EU and North American markets 186
sexual harassment 102, 192, 195–6, 202, 263, 264
SGIP (Sistema de Gestión Integral de Personas) 194, 205
‘shadow of hierarchy’ 56, 58, 210
Shell,
adapted to instruments over time
153
climate group established at low level in hierarchy 146, 156
embarked on alignment to GRI (2001) 140
ergy efficiency programmes 142–3
executives may have promoted outcomes but stood in way of impacts 145, 153–4
executives transform requirements of instruments into company-specific rules 145–6
expect adherence to CSR instruments 147–8
GRI Sustainability Reporting Framework, overall greenhouse gas emissions 140–41
international oil giant, active in 145 countries 134
interviewees did not regard UK and Dutch circumstances important 150
not able to meet (2005) target concerning energy efficiency 143
rather low explanatory value 150
reputation liabilities influenced corporate level 153
SD in Corporate Business Principles 148
tradition of voluntary initiatives 154
Shell General Business Principles, Shell Hungary and 282–4
Shell GRI Sustainability Reporting Framework 141
Shell Group, British ‘Shell’ Transport and Trading Company and Royal Dutch Petroleum Company 148
Shell Hungary,
among largest companies in Hungary in respect of turnover 282, 288
business activity limited to trading oil products 285
CSR activity not significantly influenced by EU accession 284
origins in new EU Member States 278
part of global company so cannot formulate its own strategies 284
Shell ÉletPALYA Foundation 283
Shell and Hydro 134–5
adhere to GC, GRI, CDP and GGFR 139, 149
effects of CSR instruments outcome 140–42
output 139–40, 141
similar output has produced differing outcomes and impacts 144
effects of CSR instruments, impact 142–3
equally embedded in global field of petroleum 150
explanatory assessment, field of petroleum hinders CSR instruments from producing effects 150–51
first reports to CDP brief but have become more detailed 141
GC learning forums 140
output similarity 144, 153
participated actively in the GGFR collaboration 141–2
pattern of no significant outcome 141
theoretical basis 135–9
Skjærseth, Jon Birger 19, 34, 138, 150, 290, 306
small and medium-sized enterprises see SMEs
‘small-n’ problem social scientific research and 59
‘smart regulation’ 253, 256
SMEs 4, 21, 123
compliance with mandatory legislation ‘very relevant’ 121
corporate citizenship activities mostly local 117
corporate citizenship lies with top management 119
employees considered a crucial resource by 122
female representation in 113
important role in economy of European Union 109
make little use of CSR instruments 127
measurement and performance not widespread among 122
not so active in CSR-related activities 110, 292
perceive CSR as ‘win-win’ solution 111
set up in CEE countries 272
some required to use specific CSR instruments by their customers 114
SMEs in automotive supply chain 109–110
conclusions 121–2
survey 110
activities in selected CSR issue areas 117–18
barriers to social and environmental activities of and desired policy support 119–20
commitment of SMEs to CSR 110–111
CSR responsibilities and expenditure 118–19
CSR in strategy and planning activities 111–14
implementation of CSR 114–17
sustainability impact through CSR 120–21
Social Accountability 8000 standard 10
social accounting 33
social assets 6
Social and environmental accounting 10
social and environmental issues, Austrian and Hungarian SMEs and 113
social exclusion 98, 201
social inclusion 6, 202
‘Social Responsibility’ 5, 18
social sustainability 21
socially responsible management 28
societal problems independent of company action 15
sourcing from sustainable fisheries 169
Soviet Union after dissolution, political systems in Europe collapsed 272
Spain, AML authority (SEPBLAC) 222
attitude to AML and bribery 234
FATF review, low number of STRs 224
high money laundering issues 231
national gender award schemes 250
no anti-bribery law 2336
perception of levels of corruption 230–31
Spanish Savings Banks Association 230
Spanish union of savings banks (Confederación Española de Cajas de Ahorros) see CECA
SRI 12, 28, 111
SRI community, SRI screenings and 301
SRI funds 57
banks and 98
stakeholder engagement and cooperation 10
stakeholder involvement 47
‘stakeholder’ paradigm 5
stakeholders 14
banks and 100
influence of 11
standardized CSR and climate performance 133–5
effects of CSR instruments 139
impact 142–3
outcome 140–42
output 139–40
similar output has produced differing outcomes and impacts 144
explanatory assessment 145
counterproductive strategy in Hydro and low level of strategic control in Shell 145–7
field of petroleum hinders CSR instruments from producing effects 150–51
Hydro: shielded by its domestic field 149–50
low cultural unity in Shell and cultural path dependency in Hydro 147–9
Shell: more profoundly affected by the global field of CSR 151–3
exposed giant and impermeable junior 153–6
theoretical basis 135–9
standardized instruments 11
state-owned companies had to come to grips with economic responsibility 271, 287
strategies roadmaps of organizations 47
striking oil? CSR and EU integration processes: Hungary 269–70
impact of EU integration on companies' CSR practices 277–8
comparison of company cases 284–6
CSR at MOL 279–81
MOL 278–9
interrelations with EU integration 281
Shell Hungary 282
CSR at Shell Hungary 282–3
interrelations with EU integration 284
impact of EU integration on framework conditions for CSR in new EU member states 270–71
concluding remarks 276–7
economic framework conditions 272–3
environmental framework conditions 275
legal framework conditions 275–6
political framework conditions 271–2
social framework conditions 273–4
technological framework conditions 274–5
summary and conclusions 286
STRs 223–4, 235
‘s success’, social and environmental improvements 57
supply chain management 8
incentives crucial for behavioural change 297
survey of Austrian and Hungarian SMEs 110
activities in selected CSR issue areas 117–18
barriers to social and environmental activities of SMEs and desired policy support 119–20
commitment of SMEs to CSR 110–111
CSR responsibilities and expenditure 118–19
CSR in strategy and planning activities 111–14
implementation of CSR 114–17
sustainability impact through CSR 120–21
surveys 63–4
suspicious transactions reporting see STRs
sustainability of company's products, source of competitive advantage 256
sustainability effects of CSR in three fish processing companies 157–8
analytical framework 158–60
conclusions 184–7
explaining the CSR effects 171
business environment 180–81
civil society demand 174–5, 181–2
entrepreneurial culture 178–80
explaining CSR outcome 175–6
instrument endorsement within political-institutional setting 175
legitimacy of instruments in the business environment 173–4
political-institutional setting 182–3
strategic and organizational fit 172–3
strategic and organizational integration 176–8
summary 175, 184
talking stock of CSR effects 162
CSR outcome 166–8
CSR output 162–6
environmental impact 168–71
societal impact 168
three fish processors committed to CSR 161–2
‘sustainability governance’ definition 7
sustainability impact of CSR 4, 305
factors to promote through CSR 40–41
issue-related challenges for creating 299–300
sustainability management 47
sustainability reporting, banking and 99
sustainability transformations in corporate behaviour, company-wide charges and 297
sustainable consumption 11
Sustainable Consumption Roundtable, procurers to purchase MSC fish 183
‘sustainable development’ see SD
sustainable fisheries, covered in written statement 83–4
fishing industry and 82
impact assessed to be high than regard to other issue areas 92, 297
scores highest in fish processing industry 83, 292–3
voluntary activities, specific fish stocks 86
sustainable governance, CSR as mode of 6
meaning 251
sustainable sourcing 22
Sweden 251
Szlávik, János 269
targets and procedures, defined by law 254
three fish processing companies, analytical framework 158–60
explaining CSR effects 171
explaining instrument choice as core aspect of CSR output 171–2
instrument endorsement within political-institutional setting 175
strategic and organizational fit 235
summary 175
introducing them as committed to CSR 161–2
taking stock of CSR effects 162
environmental impact: causal paths from outcome to impact 168–71
outcome 166–8
output 162–6
societal impact 168
summary 184
trade unions 245
gender issues organized through 298–9
women’s units organize action for women 210, 245
transparency SRI markets and 12
Transparency International’s 2007 Corruption Perceptions Index 231, 236, 298
Treaty of Rome, European Economic Community principle of equal opportunities (1957) 190–91
gender equality and 262
triple bottom line 5
banks and 96
UK 80, 251
UN bodies, responsibility to strengthen CSR initiatives 303–4
UN Earth Summit in Rio de Janeiro (1992) 6
UNEP 8
UNEP Statement by Financial Institutions on the Environment and Development, Dexia Group 198
UNEP Statement by Financial Institutions on the Environment and Sustainable Development 99
UNEP Statement by Financial Institutions on the Environment and Sustainable Development in Banks 125
Unilever 81, 161, 168
approached WWF because of its know-how on certification 174–5, 181
business case substantiated by market research before MSC 189
Code of Business Principles for employees 162
Dutch-British multinational 158, 183
Iglo brand of frozen fish and sustainability 177
initiator of MSC scheme 173–4
MSC certified fish in portfolio 175, 184
replacement of cod by Hoki in fish fingers displeased Europeans 181
strategic interest to protect supply base from depletion 172
tradition of social responsibility and community involvement 178–9
‘Traffic Light System’ 165, 167, 169–72
voluntary activities on sustainable seafood 183
Unilever Frozen Food business 161
Unilever PLC (UK) 23, 161
Unilever’s Fish Sustainability Initiative (FSI) 165, 176, 180
headed by director of Unilever’s Frozen Food business group 177
Unilever’s Frozen Fish business sustainability issues included in product development 176
United Nations Food and Agriculture Organization (FAO) 157
United Nations Global Compact see GC
US welfare and 3
Verheugen, Günter (EU Commissioner) on SMEs 109
Viganò, Frederica 20, 22, 159, 239, 242, 266
vocational training, ‘gender-mainstream’ 17
voluntary motivation of corporate behaviour 12
voluntary Business Principles Countering Bribery 13
voluntary climate instruments 35
voluntary corporate action, institutional arrangements 51
voluntary CSR instruments, relevance for anti-corruption (GC, GRI) 225, 227–9
Voluntary Principles on Security and Human Rights, Extractive and Energy Sectors 250
volunteering of staff, oil companies 74
Wettestad, Jørgen 20, 23, 26, 34, 239, 258, 290, 306
whistle-blowing, Banks and 103, 221, 266
whistle-blowing mechanism 33
wild capture fisheries 158, 161, 187
Wildhavens 81
Principle 2 not routinely met 170
Wilkinson, Peter 23, 266, 298
withdrawal for unsustainable fisheries 169
Wolff, Franziska 22–4, 158, 250, 253, 260, 295, 298, 305
Wolfsberg Principles, AML and 232, 236, 266
Dexia and 199
five banks use on Money Laundering 99
women
lobby organizations not represented in many CSR stakeholder bodies 304
management positions 296, 298
in senior management of fish processing industry 92
short-term employment 191
work-life balance 102, 191, 195, 198–201, 263, 265
World Bank and Norway initiators of GGFR 140
World Business Council for Sustainable Development 152
World Wildlife Fund see WWF
written statements Austrian SMEs and ISO 14001 114
WWF 165, 169, 298
lent legitimacy to MSC certification scheme 182
WWF and other NGOs influenced design of MSC scheme 174
Young’s 161
  British processor 158
  ‘cod, haddock, plaice or tuna’ not available with MSC label 181
  communication lines to ICES 182, 189
  company code for ethical trading and social accountability 162
  ‘Fish for Life’ framework 166, 174, 177

‘Fishery Health Check’ 166–7, 169–73, 182
  MSC certified fish in portfolio 175, 184
  MSC labelled Thames herring and Cornish mackerel 177
  MSC labelling and core strategic challenges 172–4
  traceability systems 168
  withdrawn from overexploited North Sea cod fishery 167
  Young’s Bluecrest Ltd 23, 167, 179