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**WP 14/2004**

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# Corporate social responsibility audit: from theory to practice

Risako Morimoto, John Ash, Chris Hope

## **Abstract**

This research examines the possibility of developing a new corporate social responsibility (CSR) auditing system based on the analysis of current CSR literature and interviews conducted with a number of interested and knowledgeable stakeholders. This work attempts to create a framework for social responsibility auditing compatible with an existing commercially successful environmental audit system. The project is unusual in that it tackles the complex issue of CSR auditing with a scientific approach using Grounded Theory. On the evidence discovered to date in the literature review and the interviews, CSR seems to be perceived by many as the social strand of sustainable development. However, there is far less agreement regarding its measurement. Both the literature review and the interview analysis indicate that developing an applied CSR auditing procedure will be a challenging task. This is principally due to the lack of formal study of this complex subject, which, despite the widespread debate it has engendered, still lacks a single and broadly accepted definition. The concepts developed from the findings of this research, together with the key factors identified in a literature review of CSR, were developed into a prospective CSR audit protocol.

**Keywords :** audit, business ethics, corporate social responsibility, environmental and social auditing, measurement, stakeholder management, sustainable development, ethical investment.

## **1. Introduction**

Business and academic researchers have shown increasing levels of interest in Corporate Social Responsibility (CSR) during recent years (Maignan 2002). The theme of environmental and social responsibility appears in a number of political and legal documents and is gaining ever-greater importance at the international level. Today, corporate leaders face a dynamic and challenging task in attempting to apply societal ethical standards to responsible business practice. Increasing pressure for social responsibility was ranked second in a Financial Times / PriceWaterhouseCoopers survey of the views of 750 Chief Executive Officers on the most important business challenges for companies in 2000<sup>1</sup>. Companies, especially those operating in global markets, are increasingly required to balance the social, economic and environmental components of their business, while building shareholder value.

This research examines the possibility of developing a new CSR auditing system based on the analysis of current CSR literature and interviews conducted with a number of interested and knowledgeable stakeholders. The study attempts to create a framework for social responsibility auditing compatible with an existing commercially successful environmental audit system, and it is distinct in that it tackles the complex issue of CSR auditing with a scientific approach using Grounded Theory.

Examining the perceptions of CSR in different sectors and the role it plays in them, this research emphasizes the scientific and academic issues surrounding the establishment of an applied CSR auditing procedure. It further explores the possibility of developing practical measurement systems for CSR, and examines the procedures

that are currently being implemented. Two research questions are addressed in this research: first, whether CSR is the social strand to sustainable development as interpreted by Brundtland. Second, what criteria could be used to measure CSR as interpreted within sustainable development.

This paper reviews available literature on CSR, examining its nature, as well as providing an overview of the main arguments. Using data collected in a programme of interviews, the research also draws on the views of key commentators and practitioners to propose a set of indices for CSR auditing. The paper consists of the following sections. Following the introduction at section 1, the research questions are stated and the methodology used in this study is described in Section 2. Section 3 presents the findings from the literature review and the interview analysis process. Together, these provided answers to the research questions posed in Section 3. Section 4 concludes and provides recommendations based on the analysis.

## **2. Methodology**

In order to examine the possibility of developing a CSR auditing system, the following two research questions are selected as the most appropriate:

### Question 1:

“ Is CSR the social strand to sustainable development as interpreted by Brundtland?”

### Question 2:

“What criteria could be used to measure CSR as interpreted within sustainable development?”

These questions address some of the most fundamental issues in CSR. The first seeks to identify the relationship between CSR and sustainable development, including the definition of CSR against the backdrop of sustainable development. Question 2 then considers the best approach to the measurement of CSR, Providing a fundamental framework upon which an auditing system may be developed, and theory transformed into practice.

This research was undertaken in three stages: First, existing literature was reviewed to investigate whether any similar studies had been conducted before, determine the nature of any existing documents and gain an overview of the main arguments. Second, data was collected in a programme of interviews to draw on the views of key commentators and practitioners and propose a set of indices for CSR auditing. Finally, data analysis was conducted using an established scientific approach.

The methodology used as the basis of this study is the *Grounded Theory approach*, which is defined as the discovery of theory from data systematically

obtained from social research (Glaser and Strauss 1967). This method was chosen because of its capacity to generate theoretical explanations from largely qualitative information of the sort captured during the interview programme. It is also a robust scientific approach that provides results from diverse and unstructured data. Essentially, Grounded Theory makes implicit belief systems explicit. As a result of this process, the resulting theory has descriptive power over the source dataset, and to the extent that the dataset is representative of a given population, broader application than theories based on rival principles. The grounded theory method is case-oriented; cases similar in a number of aspects but with different outcomes may be compared to determine where key causal differences lie, while cases that have similar outcomes are examined to see which conditions they have in common, thereby revealing necessary causes. The quality of the resulting theory can be determined by its ability to explain new data (Glaser and Strauss 1967).

In the Grounded Theory approach, data are collected and a theory subsequently developed to account for the phenomena the data illustrate. The theory is 'grounded' in the data; developed from it by the analysis process and tested in the existing data for verification. Glaser and Strauss (1967) emphasize that the grounded theory approach is very useful in providing explanations when researchers are confronted with substantive issues where they have no theory. Hence, the approach finds useful application in behavioral and management problems.

Preparatory to the development of a CSR auditing system, the research examines the perceptions of key individuals drawn from different sectors in the United Kingdom regarding problems in the definition and measurement of CSR. The data in this study were collected in such a manner as to explore the spectrum of perception in the relevant sectors and to understand the diversity of those perceptions

as well as any similarities. This was achieved by means of a tested interview guide. Then, applying the methodology of Grounded Theory, a theory was developed to account for the phenomena evident in perceptions and behaviours associated with CSR. According to Glaser and Strauss (1967), the basic criterion governing the selection of interview groups for discovering theory is their theoretical relevance for furthering the development of emerging categories, or data themes. In this case, a number of sectors in society are relevant to the understanding of CSR issues. As with all research, constraints of time and interviewee availability limited the number of interviews collected, and it was important to inform the choice of subject by the extent to which they were representative. The interviewees were drawn from four groups: government, the private sector, the academic domain, and non-governmental organizations (NGOs), each of which was likely to have a particular perspective on CSR issues. Each interview lasted one hour on average

The interviews for this project were conducted over a period of two months. The data recorded during the meetings were transcribed, and then verified prior to entry in a computer database. The system chosen for this enables the researcher to categorize statements in the interviews. Each category can then be examined to see its relevance, and possible linkages between the categories or themes can be explored to form and test theory.

### **3. Findings**

This section considers the key issues found in the literature review and the interview data analysis. The literature survey of CSR related material revealed a vast body of information. Most of the literature discovered appears not to be peer reviewed scientific texts or academic papers. Rather, it consists to a great extent of subjective



comment in business magazines or company reports. The review also showed the extent to which the volume of the literature is increasing over time, a rate of increase that appears to be rapid, especially from the 1990s onwards, indicating the significance and timeliness of this research.

Despite some notable exceptions that may have been inspired by the protestant ethic, the concept of corporate responsibility for most companies was largely economic in the 19<sup>th</sup> century. This view has modified with time under the influence of government and public pressure, with a resulting contemporary view of CSR that is still economically oriented, though underpinned by the requirement to consider social causes and the social consequences of an organization's economic activities. The major perception of CSR is that it can be an excellent tool for enhancing the legitimacy of the firm among its stakeholders and the development of a positive corporate image.

A key vehicle for enhancing corporate image is the social report (Hess 1999). The value of the social report is perceived as residing in the creation of social transparency as well as in institutionalizing responsible decision-making and creative thinking in management. Effective development of social reporting can be seen in the recent success of non-mandatory environmental auditing<sup>2</sup>. Building on this progress, Hess (1999) argues that there is a need to establish an audit system that includes all aspects of a firm's social performance.

On the evidence discovered to date in the literature, CSR seems to be perceived by many as the social strand of sustainable development, including the World Business Council for Sustainable development, and the European Parliament. However, there is far less agreement regarding its measurement. The literature review indicates that developing an applied CSR auditing procedure will be a challenging

task. This is mainly due to the lack of formal study of the topic, despite the widespread debate it has engendered. However, several current measurement procedures for CSR exist, which gives a promising indication that there is sufficient experience to develop appropriate methods and indices for a comprehensive auditing system.

Increasing concerns about the effects of economic development on health, natural resources and the environment in the 1980s led the World Commission on Environment and Development to produce the Brundtland Report (1987). The report highlights three fundamental components of sustainable development: environmental protection, economic growth and social equity. These in turn are linked to the idea of intergenerational responsibility. The report defines sustainable development as the right of the present generation to meet its need for development with respect for future generations' rights and opportunities to develop. Thus, the essence of sustainable development has been identified as the rule of solidarity between generations (Rudnicki 2000). The report also calls for the development and expansion of international institutions for co-operation and legal mechanisms to confront common concerns; most importantly, for increased co-operation with industry. Thus, participation and responsibility by the whole of society may be viewed as key elements in achieving sustainable development, which indicates that social responsibility is itself closely connected with the concept of sustainable development (Rudnicki 2000). The perception of social responsibility as providing a major means of achieving long-term economic success is favoured by a number of commentators, including Elkington (1997), Zadek *et al* (1997), Wheeler and Sillanpää (1997), Gonella *et al.*, (1998), McIntosh *et al* (1998), and SustainAbility (1999).

Sillanpää (1998) argues that existing methodologies do not assess whether an organization is socially sustainable, or if its actions have contributed to socially sustainable development, because of the absence of agreed criteria defining socially sustainable outcomes. Progress towards sustainable development requires businesses to assess their performance against the ethical concerns of stakeholders regarding economic, environmental and social issues. Stakeholder-inclusive social auditing

could help to establish the substantive meaning of the social dimension of sustainable development in its own right, as well as facilitating the development of integrated auditing tools across the different dimensions of sustainable development (Sillanpää 1998).

There are several measurement methods for CSR being implemented by different organizations. According to Sethi (1975), a structural framework to facilitate analysis of corporate social activities should have at least the following two properties. First, categories for classifying corporate activities should be stable over time, which makes historical comparisons possible. Second, the definitions of various categories should be applicable across firms, industries, or even social systems, making comparative analysis possible.

The literature review indicated that audit procedures that operate by gauging an organization's performance at ascending levels of managerial competency are not uncommon. Kok *et al.* (2001) developed a corporate social responsibility audit following the underlying methodology of the quality award and excellence models. The audit instrument uses a combination of the fourteen aspects of social responsibility, and four levels of scoring the extent to which social responsibility policy has been developed in an organization, to analyze both its current and future CSR status.

The major difficulty of developing a new audit system would seem to be the derivation of appropriate indices. Two major obstacles are evident from the literature in this respect: bias in choosing categories against which an organization's performance may be measured, and the difficulty in identifying indices applicable to all sectors. The examination of current procedures, and interviews with personnel in the organizations that have created some of the systems noted above, were necessary

precursors to developing the evaluation methods and indices on which the CSR audit system proposed below is founded.

The literature reviewed for this project indicated that developing an applied environmental auditing procedure for CSR will be a challenging task. This is largely due to a lack of study on the topic undertaken using rigorous scientific or academic methodology, despite the widely reported debate surrounding the subject. However, the presence of current measurement procedures for CSR is a positive indication that given a process of development and testing, an auditing system may be devised that meets the requirements of organizations covering a broad spectrum of activity types.

The most daunting barrier to a CSR audit protocol resides perhaps not in the complexity of its creation, but rather in its implementation. A system of measurement may well accord with high standards but yet fail to create an acceptable output because of vested interests. Both the literature review and the interview data suggested the necessity of involving all stakeholder groups in any auditing system that seeks to promote sustainable development. The other crucial factor in developing a comprehensive CSR auditing system is to address the problem of negative screening. It may be morally questionable to exclude some specific organization simply by virtue of the principal product or service it provides. All organizations have negative as well as positive impacts, and exclusion is not a path to improvement. On the basis of this finding, the CSR assessment that is proposed is deliberately designed to support audit in any type of organization.

The 'tick-box' approach to auditing attracted several criticisms during the interviews. Specific comments included the lack of explanatory power inherent in such a system. Some interviewees favored an assessment incorporating a mixture of quantitative and qualitative methods. This idea is rooted in the fact that while some

phenomena, such as environmental impacts, are readily quantifiable, social issues are not.

One pivotal difficulty in developing a single measurement system for CSR appears to be the lack of one broadly accepted definition of the concept. This is revealed in the interview data, which manifested a diversity of individual perceptions of CSR. To overcome this problem, an officially agreed definition set by the government or an authoritative international organization is most desirable.

The interview data analysis indicates that the following six elements are the most significant factors in achieving successful CSR: good stakeholder management, good corporate leadership, greater priority for CSR at board level, the integration of CSR into corporate policy, regulation at national and international level, and the active involvement of, and good coordination between, government, business, NGOs and civil society. It is suggested that these key elements should be considered for incorporation into any prospective CSR auditing system. An existing commercially successful environmental audit system appears to favor the adaptation of these key elements to its measurement approach, although further verification of this ranking will be necessary to ensure appropriate empirical support.

A matrix was developed in this study to illustrate the factors essential in CSR as perceived by the different stakeholders (Figure 1), including the six key elements noted above. This matrix is an attempt to place the position of each stakeholder group into context with regard to CSR. Understanding the background of CSR development as viewed by each stakeholder is essential to the development of a meaningful CSR auditing system.

Environment	Actor	Process	Six key elements for successful CSR	Outcome	
Competitive market  CEOs see the commitment increasingly important to creating well-managed company	Private sector	Practice CSR	i) Good stakeholder management ii) Greater priority for CSR at board level iii) Integration of CSR into corporate policy iv) Good corporate leadership	More efficient business, greater share price, long-term business success	
CSR perceived as a business contribution to sustainable development	NGOs	Putting CSR in practice by stakeholder dialogue and consultation	Active involvement of and good coordination between government, business, NGOs, and civil society	Meaningful change in corporate behaviour	
CSR voluntary initiative	Government	Light-touch regulation		More Regulation	Help organizations to tackle sustainability
Direct impact on their daily life	Local inhabitants	Positive stakeholder relationship created by CSR		Less negative impact on local inhabitant and more positive involvement of the community	
Society where CSR is understood better than the past	General public	Transparency created by CSR		Better quality society	
Reputational value insignificant, and no cost & time for CSR	Supplier	Through supply -chains: pressure from larger corporations		SME participation in CSR	
Competitive environment	Employee & contract staff	Positive stakeholder relationship created by CSR		Motivated, engaged, involved, trained and committed workforce	
Corporations are more transparent and people empowered by choice	Clients & customers	Pressure on corporations		Better quality of goods & services	
Share prices reflect many factors	Shareholders	Active social responsible investment		Create market for CSR. Greater share prices	

**Figure 1. CSR-Stakeholder Matrix.**

With the analysis of the interview data complete, a concept for a proposed CSR auditing process was created, incorporating the findings of the literature review and the interview results. A sample page from the proposed audit protocol is presented in Appendix as an example. In order to verify its practical use and further refine the protocol, a one-day workshop was held, during which the draft was scrutinized by the researcher, a colleague and others. Two of the individuals present had experience in environmental auditing. The proposal consists of a set of indices against which an organization may be assessed. Each index of the draft protocol was thoroughly checked in order to examine its applicability, and the appropriateness of its wording. Having examined each index to verify its suitability for inclusion in the final draft audit protocol, a final process was undertaken in which a sample of evidence was proposed against each of the indices. In an assessment, the suggested evidence would be required to satisfy the auditor that the requirements of each index had been met. Documentary evidence is the most appropriate proof of compliance for any given index, although some verbal evidence, including the results of brief telephone surveys, is proposed in the case of some indices. The draft audit protocol is designed to be as simple as possible to support prompt completion of the procedure, although it nonetheless covers all of the key issues identified during the research. The main features of the audit protocol are as follows. First, it is designed to accommodate any type of organization without discrimination. Second, it assesses the organization's management system and its relations with all of the stakeholders, which are classified into a set of cohorts. Third, performance against each index is categorised as Essential, Required, or Desirable. Fourth, evidence, either documentary or gained during interviews, is identified against a series of indices that characterize the organization's performance in relation to each stakeholder group.



The draft audit protocol consists of two main sections; a description of the CSR system architecture, and stakeholder factors. The CSR system architecture covers CSR policy, board responsibility, and codes of conduct, corporate governance, stakeholder engagement, environmental management, and complaints. The stakeholder factors section is divided into six sub-sections: employees & contract staff, shareholders, clients & customers, local inhabitants, suppliers, and the general public. All the indices are derived from issues identified as important to achieving successful CSR that emerged during the literature review and interview analysis.

#### **4. Conclusions**

This paper reports the findings of a study into subject of corporate social responsibility (CSR), including a literature review, and the outcome of a set of interviews conducted with subjects representing a number of stakeholder groups. This research is novel in the sense that it addresses the complex issue of CSR auditing with a scientific approach using Grounded Theory. The literature review revealed no studies of a similar nature.

On the evidence discovered to date, CSR seems to be perceived by many as the social strand of sustainable development as defined by Brundtland. However, there is far less agreement regarding its measurement. Both the literature review and the interview analysis indicate that developing an applied CSR auditing procedure will be a challenging task. This is due in no small measure to the lack of formal study of the topic, despite the widespread debates it provokes. Moreover, it is a complex subject that currently lacks even a single broadly accepted definition.

The following items were highlighted by the research as crucial points to be considered in developing a CSR auditing system:

- The inclusion of all significant stakeholder groups in the auditing process
- Diversity in individual perceptions of CSR
- The problem of negative screening
- The shortcomings of the ‘tick-box’ approach to auditing CSR
- The requirement that the measurement of CSR should be both quantitative and qualitative in nature
- The six key elements to the achievement of successful CSR are perceived as:
  - Good stakeholder management
  - Good corporate leadership
  - Greater priority for CSR at board level
  - Integration of CSR into corporate policy
  - Regulation at the national and international level
  - Active involvement of, and good coordination between, government business, NGOs and civil society

A concept for a proposed CSR auditing system has then been developed in this research, which incorporates the key issues identified in the literature review and the interview analysis noted above. The concept derived from the project findings is intended to be a product that can be applied in practice as the basis for developing a CSR auditing system. The practicality and the appropriateness of the draft audit protocol were confirmed at the one-day workshop with personnel experienced in environmental audit held to review the product.

The findings of the literature review and the interview analysis in this research suggest that although creating a new CSR audit protocol is a challenging task, it is nonetheless possible. In response to this challenge, this study has resulted in the creation of a draft audit protocol, derived from the project results and intended to be readily adapted for use in practice.

The fact remains that it would be technically demanding to conduct a CSR audit even with the prospective audit protocol because of the complexity of the subject, and in real terms this may require that specific training be given to auditors. In particular, the assessment of some indices would be dependent on auditors' own judgment and experience because of the nature of the subject. Moreover, the draft audit protocol needs the refinement that only comes with testing. Therefore, further improvement and trials by auditors in a pilot study will be required before the system can be fully implemented. Auditors should be interviewed after the pilot study to determine whether the audit protocol is practical in use, both in terms of the application of each index and its associated evidence, and the degree to which it is manageable as a process that must be completed in a limited time. The generality of application of each index to any type of organization should also be determined.

This has been a study undertaken with modest resources. To enhance the descriptive power of its findings and further explore the utility of the draft audit product, it is suggested that the sample size of interviewees should be increased. Capturing the views of small and medium size enterprises concerning CSR would also be a useful exercise, as they form the vast majority of the UK industries, and are therefore a sector with potentially much to gain from CSR enhancements. It is further suggested that for the improvement of the CSR audit protocol, the views of

stakeholders should be canvassed to identify their respective perceptions of its utility and probity.

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## Appendix

A sample page from the proposed audit protocol

### 2.03 Clients and customers

#### 2.031 Client/Customer relations

Index 2.031a: the organization has systems that assess the efficiency and quality of client/customer relations.		E/R/D
Evidence	Written documents reporting assessment of client/customer relations within the 12 months prior to the audit.	Numerical value
Evidence location		

#### 2.032 Responsibility

Index 2.032a: the organization fulfills its responsibility to provide goods and services to its clients and customers at the quality standard they require.		E/R/D
Evidence	i. Brief telephone survey with clients requesting information on whether goods and services are supplied at the appropriate standard. ii. Documentation from the organization's quality management system reporting success rates in meeting quality standards and identifying measures to address shortfalls.	Numerical value
Evidence location		

#### 2.033 Transparency

Index 2.033a: the organization is explicit to its clients and customers in the description, price and specification of its goods and services.		E/R/D
Evidence	i. Representative sample of product descriptions in advertisements and other documentation. ii. Comments on this subject raised during brief telephone survey with customers (refer 2.032 a). iii. Written complaints referring to the description, price and specification of the organization's goods and services.	Numerical value
Evidence location		

Notes

<sup>1</sup> Cited in a report by Business in the Environment (Hopkins 2000).

<sup>2</sup> An example of this is the voluntary European Eco-Management and Audit Scheme (EMAS), established by the European Union.

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