

Corporate social reporting [PDF]

CSR und Reporting The importance and significance of Corporate Social Responsibility Reporting Corporate Social Reporting in the United States and Western Europe Stand und Entwicklungsperspektiven des Corporate Social Responsibility Reporting in ausgewählten Ländern der Europäischen Union Investor Oriented Corporate Social Responsibility Reporting Corporate Social Responsibility Reporting in China Corporate Social Responsibility Reporting Corporate Social Responsibility Reporting in China Corporate Social Responsibility Reporting in Developing Countries Sustainability and Social Responsibility: Regulation and Reporting Corporate Social Reporting in a Financial Reporting System for Investors CSR-Reporting von Kooperationen. Eine Analyse der Risiken und Instrumente zur Compliance Corporate Social Reporting Corporate Social Responsibility Key Performance Indicators. A Useful Tool for CSR Reporting CSR und Reporting The Disclosure and Assurance of Corporate Social Responsibility Current Global Practices of Corporate Social Responsibility Corporate Social Responsibility and Reporting in Sports Organizations The Politics of Corporate Social Responsibility Empowering Organizations through Corporate Social Responsibility CSR-Reporting obligation in Denmark and France and its influence on a firm's market value Redefining Corporate Social Responsibility How Should We Report Corporate Social Responsibility? Corporate Social Responsibility and Globalisation Corporate Social Responsibility in Europe Corporate Social Reporting in the United States and Western Europe CSR and Sustainability in the Public Sector Global Governance und Corporate Social Responsibility New Perspectives on Corporate Social Responsibility CSR reporting at Flughafen München GmbH Tracing the Historical Development of Corporate Social Responsibility and Corporate Social Reporting Social Reporting in Ireland and Germany - A Comparison Nachhaltigkeitsberichterstattung. Marketinginstrument oder wertefundierte Unternehmensinitiative? Corporate Social Disclosure Sustainability and Social Responsibility of Accountability Reporting Systems Corporate Social Responsibility Strategic Corporate Social Responsibility Corporate Social Responsibility in Contemporary China Corporate Social Responsibility

CSR und Reporting 2014-05-09

nachhaltigkeits bzw csr reporting wird zunehmend zu einem standard für großunternehmen 94 der 250 größten unternehmen der welt legen bereits einen bericht zu den entsprechenden aktivitäten vor dabei erfolgt zunehmend eine orientierung an den vorgaben der global reporting initiative die sich mehr und mehr als internationale leitlinie durchsetzt obschon sich also eine gewisse standardisierung hinsichtlich der inhalte durchsetzt gibt es noch immer große unterschiede hinsichtlich der zur verfügung gestellten information dies gilt besonders im internationalen vergleich dieses buch gibt ihnen einen einblick in die bestehenden unterschiede und zeigt wie csr und nachhaltigkeitsberichterstattung erfolgreich implementiert werden kann dabei wird insbesondere auf die chancen und risiken zur verfügung stehender medien eingegangen

The importance and significance of Corporate Social Responsibility Reporting 2012-07-10

bachelor thesis from the year 2012 in the subject business economics accounting and taxes grade 1 3 martin luther university language english abstract recently corporate social responsibility csr gained pretty much attention in the media and in the business world mostly because of the corporate scandals like of enron or lehman brothers financial market crisis and environmental concerns as well as sequential discussion of csr and csr reporting on different levels this paper answers the questions if csr reporting is important and significant topic and if so then why it is important and why the companies are motivated to report these answers are gained through analysis of the relevant academic literature with the help of the statistical data and are illustrated with the real world example csr report of german telecommunication company deutsche telekom ag the results present that there are few supporting arguments that show that csr reporting is important to the companies society and government although there are many problems and stumbling points in csr reporting which are also partially presented and discussed in this paper the csr reporting is of a large interest and is still growing

Corporate Social Reporting in the United States and Western Europe 1979

inhaltsangabe einleitung problemstellung seit geraumer zeit rückt der begriff der gesellschaftlichen verantwortung unter der bezeichnung corporate social responsibility nachfolgend csr immer deutlicher in den mittelpunkt des unternehmerischen handelns durch die zunehmende globalisierung und den damit verbundenen wandel in der gesellschaft der zu einer sensibilisierung der konsumenten führte stehen unternehmen einer vielzahl von kritischen anspruchsgruppen gegenüber die eine erhöhte verantwortungsübernahme einfordern diesen entwicklungen zufolge setzten sich unternehmen verstärkt mit ihrer rolle in der gesellschaft auseinander und erkannten dass eine reine finanzberichterstattung nicht mehr ausreichend war um diesen geänderten bedingungen nachzukommen daher reagierten sie mittels der veröffentlichung von freiwilligen nachhaltigkeitsberichten die neben der finanziellen leistung auch aussagen zur ökologischen und sozialen performance des unternehmens machten im gegensatz zur darstellung der ökonomischen leistung mittels kennzahlen die sich bereits weitgehend etabliert hat handelt es sich bei der abbildung der nachhaltigkeitsleistung um einen sehr komplexen und weitschichtigen bereich für welchen sich bislang noch keine einheitliche definition herausbilden konnte diese tatsache sowie die weitgehend mangelnde verankerung im gesetz resultiert bei unternehmen nicht selten in einer uneinigkeit über die inhaltliche ausrichtung der nachhaltigkeitsberichte trotz der enormen anzahl an leitfäden die sich im laufe der zeit zu dieser thematik entwickelt haben und unternehmen den umgang im zusammenhang mit csr reporten erleichtern sollen existieren kaum anerkannte leistungsparameter die eine quantifizierung dieser weichen sozialen und ökologischen faktoren ermöglichen aufgrund dieser fehlenden angaben tendieren unternehmen in der regel zu einer sehr subjektiven ausgestaltung der berichte und präsentieren vorwiegend positive informationen wodurch der informationsgehalt geschmälert und die verlässlichkeit der berichte vielerorts in zweifel gestellt wird aus diesem grund sollten unternehmen ihre schwachstellen bereits von beginn an offen kommunizieren um vertrauen in der gesellschaft aufzubauen darüber hinaus könnte auch die durchführung

einer externen prüfung die zwar stets empfohlen wird aber aufgrund des weitgehend freiwilligen charakters von csr reporten noch unverbindlich ist zu einer stärkung der glaubwürdigkeit

Stand und Entwicklungsperspektiven des Corporate Social Responsibility Reporting in ausgewählten Ländern der Europäischen Union *2014-04-11*

reporting organizations corporate social responsibility activities is difficult a lack of regulation means that the communication of these activities varies significantly and there is a multitude of ways in which mistakes can be made the author provides the tools and insights required to produce investor friendly csr reports and includes a chapter showing how the investors can integrate csr in their quantified analysis of investment opportunities features include formulas conversion standards and csr note tables which enable the book to be used as a practical handbook as well as in the classroom written by an experienced compliance officer with years of experience in reporting csr this book is an easy to follow guide for practitioners and students and will be required reading for students of accounting financial reporting and auditing as well as those in industry who want to improve their organization s reporting standards

Investor Oriented Corporate Social Responsibility Reporting *2014-08-27*

in recent years corporate social responsibility csr reporting in china has been experiencing a rapid development and the number of social reports issued by chinese enterprises shows a sharp increasing trend this book investigates the evolution of such reporting practice in the country and the reasons behind it in addition it also examines the reporting quantity and quality of chinese enterprises by applying the gri global reporting initiative as an evaluation tool in response to policy documents so as to obtain the government s recognition and to strive for more resources state owned enterprises private enterprises and foreign invested companies have made substantial efforts in social reporting in terms of quantity and coverage however it appears that there is still room for enhancing the quality of disclosure the book also highlights the central government s economic political and social roles in promoting encouraging and controlling the development of csr reporting

Corporate Social Responsibility Reporting in China *2017-10-25*

unternehmen erkennen zunehmend dass die abbildung der konomischen leistung mittels einer kennzahlenbasierten finanzberichterstattung nicht mehr ausreichend ist um den steigenden anspr chen der stakeholder gerecht zu werden als reaktion wurden vielerorts nachhaltigkeitsberichte ver ffentlicht die neben der konomischen leistung auch soziale und kologische aspekte der unternehmenst igtigkeit ber cksichtigen dieses buch zielt darauf ab einen berblick ber den derzeitigen stand des corporate social responsibility reporting zu vermitteln etwaige l cken im entwicklungsprozess aufzudecken und daraus gezielte perspektiven abzuleiten im ersten teil der arbeit erfolgen ein kurzer abriss der geschichtlichen entwicklung zu csr und csr reporting die wahl einer geeigneten definition zu diesen beiden begriffen sowie die vorstellung des csr konzepts der europ ischen union im zweiten teil wird der aktuelle stand der gesetzgebung f r ein csr reporting sowie motive die unternehmen auch ohne jegliche verpflichtungen zur erstellung von

nachhaltigkeitsberichten veranlassen können aufgezeigt das kernstück dieser arbeit stellt ein vergleich der berichterstattungspraktiken in vier ausgewählten eu ländern dar welcher die möglichkeit eröffnet soll etwaige parallelen bzw unterschiede in der berichtsintensität von ländern mit einer gesetzlichen verpflichtung sowie staaten ohne dieser aufzudecken insbesondere stehen hierbei die wahl geeigneter indikatoren sowie die gestaltung eines messsystems zur besseren vergleichbarkeit der berichtsleistungen im vordergrund abschließend sollen bezug nehmend auf die gewonnenen erkenntnisse konkrete entwicklungsperspektiven aufgezeigt werden

Corporate Social Responsibility Reporting 2010

the csr report has become a very important tool which can help corporations to set up strategies and build their core competencies this book presents a range of cases from different industries based on the analysis of the enterprise survival environment it points out the necessity and significance of csr the book analyzes the current situation and development trend of csr in china as well as its international developing trend by analyzing the management framework and formulation process of the csr report this book provides businesses with guiding principles for preparing the csr report

Corporate Social Responsibility Reporting in China 2014-01-23

historically the study of corporate social responsibility csr reporting has largely been within the context of western economies however in the wake of highly publicized incidents such as bhopal and the struggle of the ogoni people in nigeria many large corporations now claim to be taking steps to improve their environmental and social performance within developing countries using the lens of stakeholder theory this book examines whether the current practice of csr reporting in developing countries is motivated by a desire to discharge accountability to all relevant stakeholders or whether it is being driven by the imperative of advancing corporate economic interests while concepts like csr reporting have become more fashionable they vary widely in different national contexts this book therefore clarifies the types and roles of csr reporting and the underlying corporate motivations the author considers the current csr reporting practices in a number of developing countries with particular attention given to illuminating a case study of bangladesh

Corporate Social Responsibility Reporting in Developing Countries 2016-05-13

this book addresses key issues related to the choice between governments regulating and enforcing society's sustainability and social responsibility objectives and firms reporting on their sustainable and socially responsible activities so stakeholders can exert pressure on firms to achieve society's goals while these may be considered as the two endpoints of a continuum it is clear that there are differing perspectives on the role of governments in sustainability and responsibility at one end of this continuum are stakeholders who believe the only way to achieve a sustainable and socially conscious society is to establish and enforce regulations with the concomitant governmental organizations to oversee and enforce those regulations at the other end are those

who consider firms to be crucial organizations for achieving sustainability and socially responsible outcomes and who feel it is the responsibility of stakeholders to determine the legitimacy of firms actions it is probably not the case that any economies exist at either end of this continuum but it is clear that the availability of reliable information is critical for any stakeholder to review the performance of either the governments or the firms this book presents a varied set of papers that explore the issues that must be considered regardless of which position a stakeholder takes

Sustainability and Social Responsibility: Regulation and Reporting

2017-08-08

essay from the year 2002 in the subject business economics accounting and taxes grade 2 0 b university of glamorgan language english abstract this essay will give a short overview of the discussion about corporate social reporting csr its implementation and the contradiction with traditional financial reports first it will explain the role of traditional reporting and the reason for the increasing significance of csr the next part is about various ideas and attempts how to implement csr in practice will then be discussed with in the last part the essay shows the difficulties advantages and disadvantages of csr

Corporate Social Reporting in a Financial Reporting System for Investors

2004-09-08

diplomarbeit aus dem jahr 2010 im fachbereich bwl unternehmensführung management organisation note 2 3 westfälische wilhelms universität münster institut für genossenschaftswesen sprache deutsch abstract im fokus der Öffentlichkeit werden firmen nicht mehr nur nach ihrem unternehmerischen handeln sondern vermehrt auch nach ihrem gesellschaftlichen auftreten beurteilt sowohl für mittelständische unternehmen als auch für große weltweit tätige organisationen gehört vermehrt die Übernahme von verantwortung gegenüber öffentlichen belangen zum tagesgeschäft als neuer wettbewerbsvorteil oder strategische positionierung im markt wird die übernommene soziale verantwortung von unternehmen zunehmend relevanter dieser entwicklung geschuldet rückt die so genannte corporate social responsibility csr zunehmend im fokus des interesses es ist eine anspruchsvolle aufgabe und eine besonders interessante herausforderung für jedes management im besonderen für das management einer kooperation das csr reporting von unternehmen insbesondere von kooperationen wird in der vorliegenden arbeit untersucht

CSR-Reporting von Kooperationen. Eine Analyse der Risiken und Instrumente zur Compliance **2017-01-16**

corporate social responsibility a study of csr practices in indian industry takes a close look at the csr scenario in india while throwing light on the various issues faced by companies and their stakeholders during the implementation of csr it also offers strategies and recommendations for improved synergy among the stakeholders and a more effective csr the book is based on the authors primary research study and is illustrated

with various company examples and primary surveys on how csr implementation varies from organization to organization including family based firms public sector enterprises multinational corporations and professional enterprises sectoral differences in csr implementation have also been covered as well as the important issue of csr reporting practices with csr and sustainability as emerging domains the book will prove to be invaluable for researchers academicians students practitioners and public policy makers

Corporate Social Reporting *1987-01-01*

seminar paper from the year 2015 in the subject business economics business management corporate governance grade 1 0 catholic university eichstätt ingolstadt course seminar sustainable entrepreneurship language english abstract the need to move to a more sustainable economy is understood by the management employees customers investors and other stakeholders but it is especially the investors viewpoint that influences the policy of the company therefore their perspective on sustainability has a high relevance in a report from 2006 the united nations environmental program finance initiative unep fi defines sustainability from an entrepreneurial point of view it is a business approach that creates long term shareholder value by embracing opportunities and managing risks derived from economic environmental and social developments

Corporate Social Responsibility *2012*

nachhaltigkeits bzw csr reporting wird zunehmend zu einem standard für großunternehmen 94 der 250 größten unternehmen der welt legen bereits einen bericht zu den entsprechenden aktivitäten vor dabei erfolgt zunehmend eine orientierung an den vorgaben der global reporting initiative die sich mehr und mehr als internationale leitlinie durchsetzt obschon sich also eine gewisse standardisierung hinsichtlich der inhalte durchsetzt gibt es noch immer große unterschiede hinsichtlich der zur verfügung gestellten information dies gilt besonders im internationalen vergleich dieses buch gibt ihnen einen einblick in die bestehenden unterschiede und zeigt wie csr und nachhaltigkeitsberichterstattung erfolgreich implementiert werden kann dabei wird insbesondere auf die chancen und risiken zur verfügung stehender medien eingegangen

Key Performance Indicators. A Useful Tool for CSR Reporting *2015-07-27*

the essays collected here specifically examine the new trends of sustainability performance and reporting they provide theoretical argumentation and evidence about sustainability performance and determinants of its voluntary disclosure and external assurance the book will interest companies managers shareholders stakeholders and public bodies directly related to sustainability performance the voluntary disclosure of sustainability information and the adoption of an external assurance process

CSR und Reporting *2014-04-29*

this book addresses the status quo of corporate social responsibility practices and their development since 2008 how have things changed in the practice of csr what new opportunities and challenges have arisen the book reports on an international set of cases and case studies on how csr is practiced at business and organizations in

various countries it analyzes country specific and industry specific issues as well as general global issues in connection with the united nations sustainable development goals the contributions gathered here provide comprehensive information on csr for both practitioners and researchers around the globe

The Disclosure and Assurance of Corporate Social Responsibility

2019-01-08

this book explores the key issues of corporate social responsibility csr and reporting as applied to sports organizations with particular attention to the italian environment it is divided into two parts the first of which examines the general principles and reporting tools of csr these represent the reference point for all types of organization including sports organizations the coverage encompasses the evolution of csr and the latest standards issued by authoritative international public and private institutions the aim is to provide readers with a sound basis for understanding fully the application of these principles and reporting tools within the world of sport the second part is devoted to a detailed analysis of the csr strategies and social reporting initiatives adopted by sports organizations although the focus is primarily on italian sports organizations due attention is also paid to world benchmarks in particular the analysis examines the csr strategies and reporting initiatives developed by international and italian sports federations and by two international professional football clubs the book will be of wide interest to academics students and practitioners

Current Global Practices of Corporate Social Responsibility 2021-07-07

bringing together the fields of sociology political science and management and organization studies ursula mühle offers in this unique volume an authoritative overview of corporate social responsibility csr mühle first considers the origins of csr during the 1970s highlighting the various approaches to csr and explaining its early shortcomings she then turns to the united nations global compact and the global reporting initiative to investigate why since the mid 1990s csr has been on the rise finally mühle employs several case studies as well as interviews with business executives and politicians to illustrate why businesses worldwide now view csr as a key component to their success the politics of corporate social responsibility will be welcomed by scholars and csr practitioners alike

Corporate Social Responsibility and Reporting in Sports Organizations

2018-07-31

the impact of businesses on a country s economy extends beyond just the monetary effects of the company the ethical standard to which a business upholds itself can have a crucial impact on the development of a country s economy empowering organizations through corporate social responsibility addresses the implementation of businesses ethical standards in both emerging and advanced economies interpreting the social impact of this issue in a global context highlighting case studies interdisciplinary perspectives and strategies in business management this book is a pivotal reference source for academics researchers post graduate students and professionals concerned with the development of the business sector

The Politics of Corporate Social Responsibility *2010-10-04*

research paper postgraduate from the year 2019 in the subject business economics economic policy carl von ossietzky university of oldenburg wirtschafts und rechtswissenschaften language english abstract this paper examines the influence of the esg score on the market value unlike most researches this one does not only concentrate on the effect of a single esg score instead it is a natural experience analysing the impact of an exogenous event on a firm s market value more precisely the influence of a law s implementation to disclose sustainable belongings of a firm the two countries that introduced aforementioned law were denmark in 2009 and france in 2012 by using a difference in differences approach significant changes in market value for firm s obligated to report within those countries are analysed and compared to other firms non obligated listed in the stoxx europe 600 the estimates suggest a significant negative influence on the market value for firms obligated to report situated in the post intervention further the negative influence increases with a complementary increase in delta esg score those results suggest that a company should not suddenly abdomen itself to sustainability from one year to another it is advisable to gradually address the matter in order to not negatively influence the market value of the company sustainable thinking is a movement of modern world society that can be noticed each passing day when comparing the year of 2009 with the one of 2012 an increase in socially reasonable investment assets of 22 percent is noticeable besides an ever increasing number of people are joining environmental protest groups and pressure governments over the world to act they want the government to for example force firms to produce more sustainable therefore corporate social responsibility csr is becoming increasingly important in the daily business of a company many firms consequently responded by publishing a sustainability report each year and with that voluntarily report about environmental and social concerns of the company often they disclosure such a report to legitimize their behaviour and actions the government of denmark reacted in 2009 and the one of france in 2012 to named protests with a law requiring companies meeting certain criteria to publish a report that contains non financial information

Empowering Organizations through Corporate Social Responsibility

2014-11-30

through a series of studies of aspects of csr from around the world this book re examines the topic though the lenses of various disciplines and cultures it shows that the subject is much wider than is generally perceived and that csr is evolving in a way which has not been generally recognized within the academic community

CSR-Reporting obligation in Denmark and France and its influence on a firm's market value *2019-11-05*

corporate social responsibility csr reporting is similar in traditional financial accounting in the sense that it gives an account of the doings of a company over a given period of time traditionally a year this report is usually available to the general public however it differs from traditional financial accounting in that even a publicly listed company is not obligated to produce such a report currently csr reporting is still based on voluntary

service this research has been conducted due to the rising importance or trend of corporate social reporting in order to assess how to properly report a company's doings in order to produce the maximum value for both the company and its stakeholders as a result of the research the thesis comes to the conclusion that there is not a single way to properly report csr but rather a multitude of different ways in which companies can properly report such and thus both create value for their stakeholders and the company itself as a conclusion the paper explains that reporting depends on many different factors such as time strategy audience industry etc

Redefining Corporate Social Responsibility 2018-09-05

seminar paper from the year 2003 in the subject business economics business management corporate governance grade 1 3 turku school of economics course strategic perspectives on international business language english abstract is corporate social responsibility a new business trend or perhaps a breeding ground competitive advantage it definitely is the buzzword of the early 21st century business the impact of business on the social and natural environment has been more or less under discussion for the past 40 years but just lately it has become the most topical issue in business environment investors academics ngos and business consultants are all talking about corporate social responsibility the concept corporate social responsibility csr can be used as an umbrella term for a range of terms such as corporate responsibility corporate citizenship accountability transparency triple bottom line management sustainability reputation management and people planet profit kokko 2002 69 according to berthoin dierkes macmillan marz 2003 27 the csr issue has recently had three significant developments firstly international organisations have launched csr initiatives such as gri and eu green paper to promote socially responsible behaviour and social reporting secondly the concept triple bottom line tbl was introduced to focus the corporations not just on the economic value they add but also on the environmental and social value they add and destroy thirdly the investors have realised that the value of their investment portfolio may fall if companies act in a socially irresponsible manner thus we can infer that there is a growing need for companies to incorporate csr into their business strategy and everyday business behaviour the purpose of this paper is to obtain knowledge of csr in global business environment

How Should We Report Corporate Social Responsibility? 2012-04

this book explores the current state of corporate social responsibility csr in 24 european nations examining the state of the development and practice of csr and sustainability for organizations in these countries the common denominator for all of the book's 25 chapters is a management perspective rather than an ethical discourse the book therefore represents a comprehensive survey of initiatives and activities in the field of csr and provides a wealth of complete cases and examples for different approaches to sustainable and responsible management practice the book also reviews the relevant political and governmental guidelines and frameworks for organizations both on a national and a european level europe has taken a leading role in the promotion and implementation of csr this book showcases how through csr enterprises can significantly contribute to achieving the european union's treaty objectives of sustainable development and a highly competitive social market economy

Corporate Social Responsibility and Globalisation *2006-08-07*

this book focuses on csr in the public sector in all its manifestations around the world in order to consider its application in practice and its connections to sustainable objectives this book is unique in that all chapters were written by members of the social responsibility research network their ideas have been tested and refined through the feedback given after they were presented at the 16th international conference the approach used in this book is based on the tradition of the social responsibility research network a worldwide body of scholars that over its 20 year history has sought to broaden the discourse and to treat all research as inter related and business relevant the book examines diverse aspects of how csr and sustainability apply to and are applied by a variety of public bodies in a variety of ways thus the authors focus on the priorities of these organisations in order to consider the extent to which the focus has changed so much that we need to think about new approaches to our understanding of csr and sustainability and differing effects in practice the international mix of authors makes this an original contribution sharing some of the best ideas from around the world

Corporate Social Responsibility in Europe *2015-02-12*

das buch untersucht den einfluss von corporate social responsibility csr initiativen auf das soziale und ökologische engagement von unternehmen gesellschaftliche unternehmensverantwortung

Corporate Social Reporting in the United States and Western Europe *1979*

providing a timely contribution to the ongoing questions surrounding topics which are by definition subject to varying stakeholder interpretations this book addresses the missing link between theoretical csr concepts and everyday management practice it acts as a guide to awaken managers to the advantages of adopting a csr mindset when developing sustainable business strategies the book consists of three parts 1 a theoretical realm which establishes the key concepts and rationale for the adoption of a sustainable csr approach 2 a practical realm which addresses putting csr and sustainability into business practice 3 an educational realm which proposes how to incorporate the concepts into teaching and training

CSR and Sustainability in the Public Sector *2020-08-27*

seminar paper from the year 2014 in the subject communications media and politics politic communications grade 2 0 university of applied sciences wildau wildau institute of technology course aviation management 2012 language english abstract living ideas connecting lives we promote cooperative development with the region assume responsibility for our employees and create added value for our customers this is the brand new motto of the fresh corporate identity program of flughafen münchen gmbh fmg introduced in january 2014 at the first glance it appears as a nice sounding slogan but there is more behind it stands as a symbol of the entire corporate social responsibility csr strategy at munich international airport muc it is csr which has gained increasing importance in the global corporate environment mainly driven by changing expectations of the society towards the economy and it is fmg which became a pioneer in csr commitment and reporting of

airports very early by the end of 2015 muc intends to be the most sustainable airport of the world especially in regard of reporting on csr the airport operator is already second to none and has ambitious plans in order to satisfy their multi dimensional stakeholder interfaces in the future this research paper is going to describe key elements of csr reporting of airports and fmg in particular the overall structure of this paper uses the annual perspectives 2012 report of fmg and additional company and airport industry related publications after briefly introducing fmg as a company i will assess the csr reporting practices of the airport operator in detail an overview of the csr reporting quality of fmg is given additionally essential information are identified which shall be included in a publication in order to provide successful csr reporting in a second step i will now go into more detail by chronologically assessing the most current csr report of fmg by highlighting and discussing specific topics furthermore i will describe the efforts of fmg to increase the social involvement of own employees by encouraging their interest in voluntary projects based on the findings a conclusion emphasizing the importance of csr in regard of public perception of fmg as a future oriented airport operator is given

Global Governance und Corporate Social Responsibility 2009-08-19

the concept of corporate social responsibility does not have a precise meaning some would describe corporate social responsibility as corporate compliance with the spirit as well as the letter of the law and others may refer to it as a business approach by which an organisation takes into account the manner in which its activities may impact upon different stakeholders even though there is not one definition for corporate social responsibility a concern with this notion has existed for centuries for instance corporate social responsibility dates from the code of hammurabi in babylon millennia ago its evolution is reflected in the different guidelines instituted to help companies in their corporate social reporting this paper provides an overview of the historical development of corporate social responsibility and most specifically corporate social reporting it also reviews recent trends and developments in corporate reporting standards and guidelines and includes a brief overview of socially responsible investment a topic of recent interest

New Perspectives on Corporate Social Responsibility 2015-04-14

inhaltsangabe abstract worldwide political and economic changes within the last two decades opened the way to increased globalisation the existence of multinational organisations together with their increasing power and influence put a threat on the political and social system against this background the social responsibilities of companies together with their social reporting practice must be re examined in order to guarantee transparency and equality between all members of society the following work compares the social reporting practice of two european countries ireland and germany as it is not possible to conduct a representative analysis within the limiting framework of this paper the annual reports of fyffes and the douglas holding ag issued in the same year 2002 are analysed and compared two interviews were also conducted in order to show additional opinions of the current reporting practice to describe social reporting the underlying idea which is corporate social responsibility is presented at first different theoretical approaches to the concept of social reporting are introduced as well as a few operational models the legal accounting framework of the two countries is also briefly introduced in order to show possible mandatory elements of social reporting within the

legal system the conclusion of this paper shows that both companies report very little on their corporate social responsibility due to various reasons both interviewees support this finding and give additional explanations as mentioned above this research is not representative concerning the irish and german social reporting practice in general and therefore is limited in its conclusions

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CSR reporting at Flughafen München GmbH 2014-05-12

bachelorarbeit aus dem jahr 2011 im fachbereich bwl unternehmensführung management organisation note 1 7 universität augsburg sprache deutsch abstract studien wie die kmpg international survey of corporate responsibility reporting 2005 zeigen dass die anzahl an unternehmen die nachhaltigkeitsberichte erstellen engl sustainability reports zunimmt kpmg 2005 s 9 und ein beachtlicher teil des jährlichen reportings von unternehmen auf diesen abschnitt der berichterstattung fällt weiterhin nimmt der einfluss sozialer kriterien auf die investitionsentscheidungen von einzelpersonen und organisationen in der rolle als verbraucher und investor kontinuierlich zu europäische kommission 2001 s 5 möglicherweise mit ausnahme derjenigen investoren die einen sehr kurzen anlagehorizont haben wie etwa daytrader die ausschließlich durch kurzfristige auf und abwärtsschwankungen der aktienkurse profitieren wie aussagekräftig die veröffentlichten berichte jedoch wirklich für die bewertung von unternehmen sind und ob sich themenbereiche festmachen lassen die von besonderem interesse sind oder ob sich besonderheiten in der art und weise der berichterstattung feststellen lassen wurde bislang nicht untersucht und soll gegenstand der vorliegenden arbeit sein begriffe wie corporate sustainability corporate citizenship und corporate social responsibility werden in der deutschen literatur häufig ohne Übersetzung aus dem englischen übernommen und beschreiben die gesellschaftliche und ökonomische verantwortung von unternehmen die oben genannten schlagworte sind seit der finanz und wirtschaftskrise im jahr 2008 besonders stark im zentrum der aufmerksamkeit von konsumenten und verantwortlichen in den unternehmen corporate social responsibility csr ist aktueller denn je unternehmen werden zunehmend nicht mehr nur an hand der gängigen kennziffern wie roa roi aktienwert oder ähnlichem gemessen sondern da die gesellschaft verstärkt ein augenmerk auf die Übernahme sozialer verantwortung und nachhaltiges wirtschaften von unternehmen wirft beziehen potentielle investoren auch diese beiden aspekte immer häufiger in ihre entscheidungen mit ein dabei ist es unter anderem wegen der vielfältigkeit der csr aktivitäten für die investoren schwierig unterschiede in deren umfang tiefgang und ergebnis festzustellen diese arbeit will anhand von thesen zu den inhalten der nachhaltigkeitsberichte dazu beitragen die bewertung und den vergleich von nachhaltigkeitsberichterstattung zu verbessern

Tracing the Historical Development of Corporate Social Responsibility and *Corporate Social Reporting 2013*

corporate social disclosure focuses on china and japan as two countries for critical observations of the latest csd issues this volume consists of 12 chapters written by scholars from these two countries addressing the latest observation of csd in general as well as in different industries based on their latest research findings

Social Reporting in Ireland and Germany - A Comparison 2004-08-09

this book explores sustainability and social responsibility from the point of view of accountability reporting systems the contributions to this volume open up discussions about the theory and application of sustainability and social responsibility across various corporate sectors and assists the reader in applying sustainable corporate social responsibility reporting across those sectors as a central theme the book addresses how the theory and application in sustainability and social responsibility has different dimensions and aspects which are impossible to apply across different sectors this point of view is supported by chapter contributions from countries around the world including turkey serbia malaysia united states south africa italy china brasil romania serbia puerto rico algeria academics worldwide will discover in sustainability and social responsibility of accountability reporting systems a global approach the latest developments about corporate social responsibility and sustainability of accountability reporting systems

Nachhaltigkeitsberichterstattung. Marketinginstrument oder wertefundierte Unternehmensinitiative? 2013-07-22

as a relatively young subject matter corporate social responsibility has unsurprisingly developed and evolved in numerous ways since the first edition of this textbook was published retaining the features which made the first edition a top selling text in the field the new edition continues to be the only textbook available which provides a ready made enhanced course pack for csr classes authoritative editor introductions provide accessible entry points to the subjects covered an approach which is particularly suited to advanced undergraduate and postgraduate teaching that emphasises a research led approach new case studies are integrated throughout the text to enable students to think and analyze the subject from every angle the entire textbook reflects the global nature of csr as a discipline and further pedagogical features include chapter learning outcomes study questions challenges for practice boxes and additional further reading features at the end of each chapter this highly rated textbook now also benefits from a regularly updated companion website which features a brand new csr case club presenting students and lecturers with further case suggestions with which to enhance learning lecture slides updates from the popular crane and matten blog links to further reading and career sites youtube clips and suggested answers to study questions an ivey casemate has also been created for this book at iveycases.com/casematebookdetail.aspx?id=335

Corporate Social Disclosure 2014-12-17

based on the idea that strategic csr offers the most holistic and effective approach to corporate social responsibility the author presents the key concepts theories and philosophical approaches to csr along with the practical tools needed to implement this knowledge in the real world

Sustainability and Social Responsibility of Accountability Reporting Systems 2018-03-01

china s recent economic transformation and integration into the world economy has coincided with increasing pressure for corporate law reform to make corporate social responsibility csr integral to business and management strategy in china this time

Corporate Social Responsibility 2014

Strategic Corporate Social Responsibility 2021-10-13

Corporate Social Responsibility in Contemporary China 2014-01-31

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