
Guidance on social responsibility

Lignes directrices relatives à la responsabilité sociétale



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Contents

Page

Foreword	v
Introduction.....	vi
1 Scope.....	1
2 Terms and definitions	2
3 Understanding social responsibility	5
3.1 The social responsibility of organizations: Historical background	5
3.2 Recent trends in social responsibility.....	5
3.3 Characteristics of social responsibility	6
3.4 The state and social responsibility.....	9
4 Principles of social responsibility	10
4.1 General	10
4.2 Accountability.....	10
4.3 Transparency	10
4.4 Ethical behaviour.....	11
4.5 Respect for stakeholder interests	12
4.6 Respect for the rule of law	12
4.7 Respect for international norms of behaviour	13
4.8 Respect for human rights.....	13
5 Recognizing social responsibility and engaging stakeholders	14
5.1 General	14
5.2 Recognizing social responsibility	14
5.3 Stakeholder identification and engagement.....	16
6 Guidance on social responsibility core subjects.....	19
6.1 General	19
6.2 Organizational governance	21
6.3 Human rights	23
6.4 Labour practices.....	33
6.5 The environment.....	40
6.6 Fair operating practices.....	48
6.7 Consumer issues.....	51
6.8 Community involvement and development.....	60
7 Guidance on integrating social responsibility throughout an organization	69
7.1 General	69
7.2 The relationship of an organization's characteristics to social responsibility	69
7.3 Understanding the social responsibility of an organization.....	70
7.4 Practices for integrating social responsibility throughout an organization.....	74
7.5 Communication on social responsibility	76
7.6 Enhancing credibility regarding social responsibility.....	78
7.7 Reviewing and improving an organization's actions and practices related to social responsibility	80
7.8 Voluntary initiatives for social responsibility.....	82
Annex A (informative) Examples of voluntary initiatives and tools for social responsibility	85
Annex B (informative) Abbreviated terms	98
Bibliography.....	99

Figures

Figure 1 — Schematic overview of ISO 26000	ix
Figure 2 — Relationship between an organization, its stakeholders and society	15
Figure 3 — The seven core subjects	20
Figure 4 — Integrating social responsibility throughout the organization	69

Boxes

Box 1 — Summary information to assist users of this International Standard	x
Box 2 — Gender equality and social responsibility	7
Box 3 — ISO 26000 and small and medium-sized organizations (SMOs)	8
Box 4 — Understanding complicity	13
Box 5 — Benefits of social responsibility for an organization	20
Box 6 — The International Bill of Human Rights and the core human rights instruments	23
Box 7 — Child labour	32
Box 8 — The International Labour Organization	33
Box 9 — Joint labour-management health and safety committees	40
Box 10 — Examples of climate change adaptation actions	46
Box 11 — UN Guidelines for Consumer Protection	52
Box 12 — Consumer dispute resolution	58
Box 13 — Millennium Development Goals	62
Box 14 — Contributing to community development through an organization's core activities	63
Box 15 — Reporting on social responsibility	77
Box 16 — Certifiable initiatives and initiatives connected to commercial or economic interests	84
Box 17 — Non-endorsement of initiatives by ISO	86

Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

The main task of technical committees is to prepare International Standards. Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights.

ISO 26000 was prepared by ISO/TMB Working Group on Social Responsibility.

This International Standard was developed using a multi-stakeholder approach involving experts from more than 90 countries and 40 international or broadly-based regional organizations involved in different aspects of social responsibility. These experts were from six different stakeholder groups: consumers; government; industry; labour; non-governmental organizations (NGOs); and service, support, research, academics and others. In addition, specific provision was made to achieve a balance between developing and developed countries as well as a gender balance in drafting groups. Although efforts were made to ensure balanced participation of all the stakeholder groups, a full and equitable balance of stakeholders was constrained by various factors, including the availability of resources and the need for English language skills.

Introduction

Organizations around the world, and their stakeholders, are becoming increasingly aware of the need for and benefits of socially responsible behaviour. The objective of social responsibility is to contribute to sustainable development.

An organization's performance in relation to the society in which it operates and to its impact on the environment has become a critical part of measuring its overall performance and its ability to continue operating effectively. This is, in part, a reflection of the growing recognition of the need to ensure healthy ecosystems, social equity and good organizational governance. In the long run, all organizations' activities depend on the health of the world's ecosystems. Organizations are subject to greater scrutiny by their various stakeholders. The perception and reality of an organization's performance on social responsibility can influence, among other things:

- its competitive advantage;
- its reputation;
- its ability to attract and retain workers or members, customers, clients or users;
- the maintenance of employees' morale, commitment and productivity;
- the view of investors, owners, donors, sponsors and the financial community; and
- its relationship with companies, governments, the media, suppliers, peers, customers and the community in which it operates.

This International Standard provides guidance on the underlying principles of social responsibility, recognizing social responsibility and engaging stakeholders, the core subjects and issues pertaining to social responsibility (see Table 2) and on ways to integrate socially responsible behaviour into the organization (see Figure 1). This International Standard emphasizes the importance of results and improvements in performance on social responsibility.

This International Standard is intended to be useful to all types of organizations in the private, public and non-profit sectors, whether large or small, and whether operating in developed or developing countries. While not all parts of this International Standard will be of equal use to all types of organizations, all core subjects are relevant to every organization. All core subjects comprise a number of issues, and it is an individual organization's responsibility to identify which issues are relevant and significant for the organization to address, through its own considerations and through dialogue with stakeholders.

Governmental organizations, like any other organization, may wish to use this International Standard. However, it is not intended to replace, alter or in any way change the obligations of the state.

Every organization is encouraged to become more socially responsible by using this International Standard.

Recognizing that organizations are at various stages of understanding and integrating social responsibility, this International Standard is intended for use by those beginning to address social responsibility, as well as those more experienced with its implementation. The beginner may find it useful to read and apply this International Standard as a primer on social responsibility, while the experienced user may wish to use it to improve existing practices and to further integrate social responsibility into the organization. Although this International Standard is meant to be read and used as a whole, readers looking for specific types of information on social responsibility may find the outline in Table 1 useful. Box 1 provides summary information to assist users of this International Standard.

This International Standard provides guidance to users and is neither intended nor appropriate for certification purposes. Any offer to certify to ISO 26000 or any claim to be certified to ISO 26000 would be a misrepresentation of the intent and purpose of this International Standard.

Reference to any voluntary initiative or tool in Annex A of this International Standard does not imply that ISO endorses or gives special status to that initiative or tool.

Table 1 — ISO 26000 outline

Clause title	Clause number	Description of clause contents
Scope	Clause 1	Defines the scope of this International Standard and identifies certain limitations and exclusions.
Terms and definitions	Clause 2	Identifies and provides the definition of key terms that are of fundamental importance for understanding social responsibility and for using this International Standard.
Understanding social responsibility	Clause 3	Describes the important factors and conditions that have influenced the development of social responsibility and that continue to affect its nature and practice. It also describes the concept of social responsibility itself – what it means and how it applies to organizations. The clause includes guidance for small and medium-sized organizations on the use of this International Standard.
Principles of social responsibility	Clause 4	Introduces and explains the principles of social responsibility.
Recognizing social responsibility and engaging stakeholders	Clause 5	Addresses two practices of social responsibility: an organization's recognition of its social responsibility, and its identification of and engagement with its stakeholders. It provides guidance on the relationship between an organization, its stakeholders and society, on recognizing the core subjects and issues of social responsibility and on an organization's sphere of influence.
Guidance on social responsibility core subjects	Clause 6	Explains the core subjects and associated issues relating to social responsibility (see Table 2). For each core subject, information has been provided on its scope, its relationship to social responsibility, related principles and considerations, and related actions and expectations.
Guidance on integrating social responsibility throughout an organization	Clause 7	Provides guidance on putting social responsibility into practice in an organization. This includes guidance related to: understanding the social responsibility of an organization, integrating social responsibility throughout an organization, communication related to social responsibility, improving the credibility of an organization regarding social responsibility, reviewing progress and improving performance and evaluating voluntary initiatives for social responsibility.
Examples of voluntary initiatives and tools for social responsibility	Annex A	Presents a non-exhaustive list of voluntary initiatives and tools related to social responsibility that address aspects of one or more core subjects or the integration of social responsibility throughout an organization.
Abbreviated terms	Annex B	Contains abbreviated terms used in this International Standard.
Bibliography		Includes references to authoritative international instruments and ISO Standards that are referenced in the body of this International Standard as source material.