

# **Temptations of ISO 26000**

## **Guidance on Social Responsibility**

### **Temptations, and why certification seems counter-productive to substantive social responsibility**

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**Content**

- Pre-face ..... 3
- 1 What is social responsibility? ..... 3
- 2 ISO’s good intention ..... 4
- 3 The main temptations ..... 5
  - 3.1 National Standards Bodies’ temptation ..... 5
  - 3.2 ISO’s temptations ..... 5
    - 3.2.1 Creating a next bestseller ..... 5
    - 3.2.2 Enlarging the set of management standards ..... 6
  - 3.3 Certifiers’ temptations ..... 7
    - 3.3.1 First certifications to ISO 26000 ..... 7
    - 3.3.2 Creating copycat standards ..... 8
    - 3.3.3 Mixing ISO 26000 into other certifiable packages ..... 8
    - 3.3.4 Assessment ..... 8
    - 3.3.5 A question of ethics ..... 8
  - 3.4 NGO’s temptations ..... 9
  - 3.5 Industry’s temptations ..... 9
    - 3.5.1 Avoiding Stakeholder dialogue ..... 9
    - 3.5.2 Giving too much trust ..... 10
    - 3.5.3 “Delegating” a company’s own responsibility ..... 10
    - 3.5.4 Reducing creativity ..... 10
  - 3.6 Consumer organizations’ temptations ..... 11
  - 3.7 Consultants’ and trainers’ temptations ..... 11
  - 3.8 Governments’ temptations ..... 11
  - 3.9 Hidden agendas ..... 12
- 4 Non-liability of certification bodies ..... 12
- 5 The counter-productivity of SR certificates ..... 13
- 6 The way forward ..... 14

## Pre-face

"ISO 26000 Guidance on Social Responsibility" is an international standard that offers guidance on social responsibility (SR) to organizations. ISO is the International Standardization Organisation, Geneva/Switzerland.

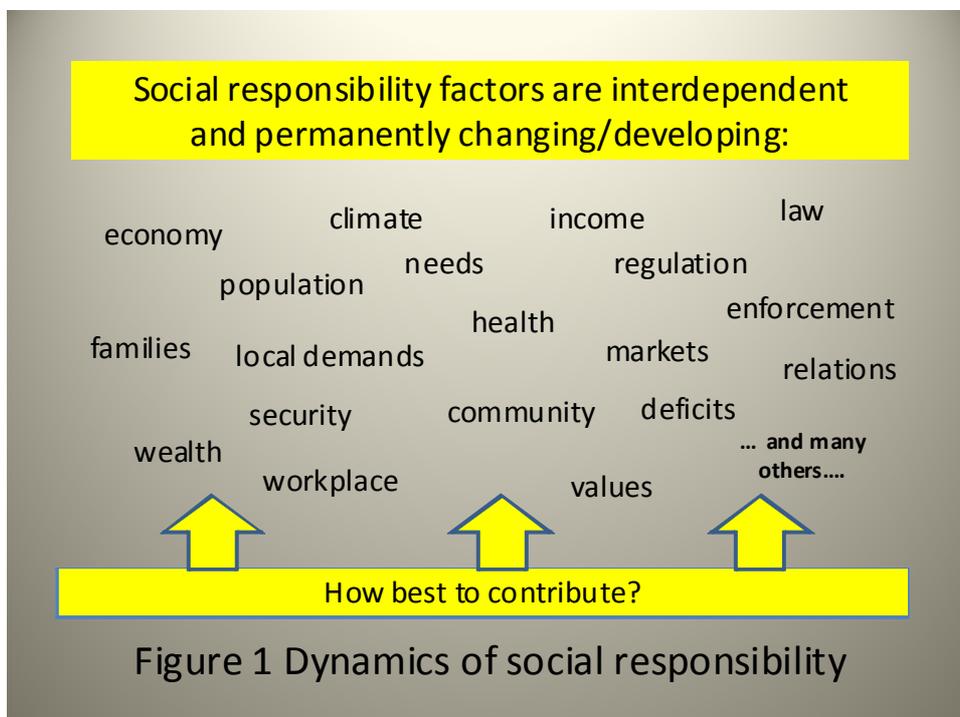
The present article puts bits and pieces together on how things have developed and may further develop. The described temptations are real. Some have already surrendered to them; others may follow. With this in mind it seems helpful to create greater awareness and thereby – hopefully – to minimize future temptations. This article introduces a distinction between creativity-driven *substantive SR* and *formal SR*, which is represented by SR certification, and explains why certification is counter-productive to SR.

As a conclusion an easy to handle 'way forward' is offered.

## 1 What is social responsibility?

Social responsibility (SR) is all about behaving in a socially responsible manner, towards all parts of society. It is more than the ISO 26000 guidance on organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development. SR is about *behaving* responsibly and *contributing* to societal development.

SR is complex because societies differ and want to keep these differences, because it is diverse in substance, and because societies' needs are dynamically varying over time.



SR materializes through concrete actions/projects (i.e. contributions to society), by individual projects, tailored projects, staff social volunteering with leadership backing etc., by meeting local needs that are specific in substance and time.

SR develops where governments have secured the necessary minimum legislative framework for the protection of life, property and the environment. SR cannot really unfold where governments fail. And it is not businesses or any other stakeholders' task to substitute government action: nobody can replace government, particularly standardization and certification bodies.

Finally, socially responsible behaviour is a precious commodity, must be lived, based on personal will; it is not something to be formally "managed" or "administered"; it is too precious to be devalued by believing that one could be content if all questions of a formal scheme had been checked.

## 2 ISO's good intention

A contribution of 16 February 2012 to the ISO 26000 forum on LinkedIn reads:

"Thousands of Chinese factory workers will be given the chance to detail the punishing conditions on assembly lines producing Apple iPads and iPhones, after the US company bowed to criticism and agreed to allow independent inspections of its supply chain. Facing a growing scandal over the working conditions of its factories, Apple has called in assessors from the same organisation that was set up to stamp out sweatshops in the clothing industry more than a decade ago. The Independent."

This sounds pretty similar to the Nike case early this century, where exploited working conditions were practiced in Asia, or to the Enron and WorldCom cases where companies destroyed the pension funds of their employees. These former cases gave reason for ISO's **consumer policy committee**, named ISO COPOLCO, to organize in 2002 a conference in Trinidad Tobago to investigate whether ISO should launch some standardization work in the area of social responsibility.

Today, the discussion of social responsibility (SR) is en vogue, and organizations realize much more than before the given benefits of SR behaviour. In many cases SR is seen as a part of sustainability. Lots of standards, reporting schemes and other guidelines have developed; ISO 26000 is just one of them. A big achievement of ISO 26000 is its contribution to this internationally increasing debate.

As mentioned, societies are different, through their habits, languages, cultures, histories etc., and societies want to keep these differences. So, one should not try to standardize societies. With this in mind, ISO followed a prudent approach in developing a non-certifiable guidance standard that offers recommendations, advice, proposals and orientation, instead of developing a normal requirement standard.

The ISO 26000:2010 is a good achievement so far as it goes. It addresses the *principles* of accountability, transparency, ethical behaviour, respect for: stakeholder interests, the rule of law, international norms of behaviour, and human rights; it addresses the *core subjects* of organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development; each core subject is subdivided into a number of *issues* from which an organisation should select the ones judged relevant. The guidance standard claims to be applicable to *all types and sizes of organizations* regardless of their location. It provides recommendations on how to integrate a socially responsible behaviour into an organization. In its scope one can read that it should be considered complementary to other SR standards and that it

“...is not a management system standard. It is not intended or appropriate for certification purposes or regulatory or contractual use. Any offer to certify, or claims to be certified, to ISO 26000 would be a misrepresentation of the intent and purpose and a misuse of this International Standard. As this International Standard does not contain requirements, any such certification would not be a demonstration of conformity with this International Standard.”

However, in spite of such good achievements and clear words, the type *guidance standard* is often misconceived (there are not so many guidance standards yet) and social responsibility is a "new area" in the world of standardization, so that ISO 26000 inherits a significant potential for misconception and misuse.

Standardization is also a business and business includes temptations. By analyzing the main temptations, this article intends to increase awareness and aims to minimize temptations, thus trying to contribute to the correct use and long-term success of ISO 26000, wherever it is practically used.

### 3 The main temptations

#### 3.1 National Standards Bodies' temptation

Standards bodies offer the infrastructure for the necessary committee work where people meet to negotiate the content of standards. The main part of the revenues of ISO member bodies (the national standards bodies being members of ISO) comes from standards' sales. This is a well proven and accepted model. ISO member bodies have the right to publish ISO standards as national editions.

ISO national member bodies individually calculate the prices for "their" standards. Some seem to be tempted to set the price as high as possible: it is interesting to see that the prices for national editions of ISO 26000 vary significantly from 30 € in South Africa and 31 € in Costa Rica up to 169,00 € in Finland and 171,00 € (223 US\$) in the United States. Other countries' prices can be found at [http://www.26k-estimation.com/html/best\\_prices\\_for\\_iso\\_26000.html#26kBestPrices](http://www.26k-estimation.com/html/best_prices_for_iso_26000.html#26kBestPrices) (2012-05).

#### 3.2 ISO's temptations

Author's note: Since early July 2012 ISO has redesigned its website, so that the ISO related links don't work any longer. I assure that the quoted information was available under the mentioned links. Now the guidance document ISO 26000 appears on the site <http://www.iso.org/iso/home/standards/iso26000.htm> (2012-07-13) without being grouped into a category like *management standards* or *management system standards*.

##### 3.2.1 Creating a next bestseller

The worldwide well-known bestseller is ISO 9000 Quality Management Systems. The WG SR (Working Group Social Responsibility) felt that ISO 26000 would be a good example where ISO and its member

bodies could demonstrate their perception of social responsibility by providing the hundred pages document in electronic format for free, and in paper format for printing and shipping costs; feeling that this was not really damaging the budgets but could significantly enhance the proliferation and use of the guidance standard the WG SR approached ISO twice, and ISO Council twice denied this request. So, one can conclude: a temptation of generating additional revenues prevailed over an exception from the existing sales policy.

Since this opportunity for demonstrating a socially relevant behaviour was not used it will be interesting to see in which other way ISO and its national member bodies will once demonstrate *their* social responsibility. They satisfy the ISO 26000 definition of an “organization” and, as mentioned, ISO 26000 addresses *all* types and sizes of organizations.

### 3.2.2 Enlarging the set of management standards

Sorry that this clause needs some more detail! The ISO COPOLCO (consumer policy committee) workshop in Trinidad, see <http://www.iso.org/iso/conferences.htm?lNodeId=22288&lVolId=-2000> (2012-05), took place in June 2002, was attended by nearly one hundred consumer representatives and two industry representatives. In the resulting report one can read:

“viii. The position taken in this report is that... ISO as an organization is well positioned to take leadership with respect to the development of voluntary ISO Corporate Responsibility Management Systems Standards (CR MSSs)... The Working Group concludes that, from a consumer perspective, ISO CR MSSs are both desirable and feasible.”....

...Key elements of ISO CR MSSs include commitment to the concept of continual improvement (as with ISO 9000 and ISO 14000 MSSs), commitment to the concept of stakeholder engagement, and commitment to transparent, accountable reporting on CR initiatives to a firm’s stakeholders and the greater public.”

Source: cop2002summary.pdf from the “Executive summary...” at <http://www.iso.org/iso/conferences.htm?lNodeId=22288&lVolId=-2000> (2012-03)

In brief, the consumer community of ISO wanted to see the development of a classical certifiable *management system standard*. However, the subsequently installed SAG (Special Advisory Group, reporting to the ISO/TMB Technical Management Board) came to a different conclusion:

“ISO should *only* proceed if:

....

6. ISO recognizes that, due to the complexity and fast-evolving nature of the subject, it is not feasible to harmonize substantive social responsibility commitments. ..”;

and further:

“What should be the scope of the work and the types of deliverables?

A guidance document, and therefore not a specification document against which conformity can be assessed.”

Source: ISO/TMB AG CSR N32, Recommendations to the ISO TMB, April 2004

In brief: the SAG recommendation was to develop a guidance document and, since ISO documents are standards, most experts’ perception and trust was that there was a *guidance standard* to develop.

In June 2004 an ISO conference took place in Stockholm and followed this recommendation. ISO Central Secretariat developed the "New Work Item Proposal", which is the project description. It clarifies:

#### **"4 Type of standard**

The document shall be an ISO standard providing guidance and shall not be intended for third-party certification."

Source: New work item proposal - Social Responsibility, ISO/TMB document of 2004-10-07.

Having mentioned this, it was clear to the majority of experts that they are developing a *guidance standard*. Somewhat surprisingly, one could find in January 2012 this new grouping on ISO's homepage <http://www.iso.org/iso/home.html> (2012-05):

#### **Management and leadership standards**

**ISO 26000 - Social responsibility**

**ISO 31000 - Risk management**

**Management system basics | Auditing**

**ISO 50001 - Energy management**

**ISO 9000 - Quality management**

**ISO 14000 - Environmental management Certification | Complaints**

All of a sudden, by the end of 2011 the *guidance standard* ISO 26000 was included in this new group of *management and leadership standards*. However, the content of ISO 26000 has not changed: it continues to provide *guidance*.

Since the other examples in this new grouping carry the term "management" in their title, other than ISO 26000, it is logical that ISO 26000 is now a "leadership standard". It is consistent with this logic that further down on the ISO website it is emphasized that ISO 26000 is not certifiable, in contrast to *management standards* or *management system standards*.

### **3.3 Certifiers' temptations**

Certification bodies are companies and need to gain revenues like any other companies. Their business is, among others, selling auditing and certificates.

#### **3.3.1 First certifications to ISO 26000**

Since certification is a good business one can try to ignore the clear statement in the scope of ISO 26000 that this guidance standard is not for certification. Some certifiers were tempted this way and welcomed the guidance standard as a new business ground, particularly in view of periodic re-certifications as they are practiced in the area of management system standards like ISO 9001. A Hong Kong-based certifier issued an ISO 26000 certificate on the basis of the ISO 26000 *Working Draft* while already this *draft* standard said clearly that it was not for certification, and as a working document was still being discussed in the working group. A Swiss certifier issued an ISO 26000 certificate several months *before* the ISO 26000 publication date.

Such misconceptions of the guidance standard alarmed ISO: at the end of 2010 a press release was published with the title "*It's crystal clear. No certification to ISO 26000 guidance on social responsibility.*" See <http://www.iso.org/iso/pressrelease.htm?refid=Ref1378> (2012-05).

### 3.3.2 Creating copycat standards

However, the temptation of creating an ISO 26000 certification business still seems to be too big. Several ISO member bodies issued their own – of course certifiable – social responsibility standards. Prominent examples are Spain with its RS 10 standard, Austria with its ONR 192500, and Denmark with its DS 49001. A most recent development is the publication of an "IQNet SR 10" standard. IQNet is an organisation in the area of *quality management* certification and cares for the mutual recognition of certificates issued by its member bodies. It seems to be more than interesting how this private standard developed because a consensus process with inclusion of all stakeholders did not take place. *First*, one should know that at least 16 out of 36 IQNet members are also ISO member bodies. *Secondly*, one of these 16 members developed at national level a certifiable social responsibility standard, outside the normal national consensus process, and offered the document as input to IQNet's work. *Thirdly*, IQNet transposed this national document into its "SR 10" standard and claims that it is based on ISO 26000.

One can call these standards *copycat standards* because they, more or less, copy the content of ISO 26000, with the intent however to change voluntary guidance into certifiable requirements.

### 3.3.3 Mixing ISO 26000 into other certifiable packages

Another temptation is to mix the ISO 26000 guidance standard into other certifiable packages and advertise this as selling SR certification as a cheap add-on to already practiced management system standards audits and certifications.

At first glance this may seem attractive; however, it can be considered the same kind of misuse as to certify directly to ISO 26000.

### 3.3.4 Assessment

While recognizing that ISO 26000 does not contain requirements and is thereby not certifiable, several certification bodies believe it is clever to offer instead an *assessment*. Particularly small and medium sized enterprises may not know the exact difference between certification and assessment. Therefore, NORMAPME (the European organisation that cares for standardization issues of small and medium sized enterprises) published in July 2011 a "NORMAPME ISO 26000 user guide for European SMEs" that addresses the assessment question this way:

“An assessment would need to score the ISO 26000 issues (e.g. to what degree the guidance on a particular issue is followed) and would thereby transpose the guidance into a measurable requirement. Particularly, SMEs should be aware of this because certification bodies may offer assessment...”.

Source: see <http://www.normapme.eu/en/page/45/corporate-social-responsibility> (2012-05) and there the NORMAPME ISO 26000 user guide in various languages.

Of course, assessment is a service, which has to be paid for!

### 3.3.5 A question of ethics

Here, an important question comes up: Is this an ethically responsible behaviour, and thereby a socially responsible behaviour? ISO 26000 is intentionally a non-certifiable guidance standard, without requirements, which offers recommendations, advice, proposals, and orientation. Users may select the issues, which they judge relevant for their organization, and how they may contribute to the development of their society. Is it an ethical behaviour to change this intended freedom into a certifiable standard where the same ISO 26000 issues are transformed into requirements? It seems obvious that the answer does not need to be expressed explicitly. Certification *business* seems to prevail; Romans of antiquity said “pecunia non olet” (money doesn’t stink).

This leads to another question: What about the qualification of certifiers in regard to their own social responsibility? Wouldn’t this be the right moment to request from certifiers evidence that they qualify by demonstrating their own social responsibility, i.e. by using ISO 26000 in their own organizations, including publication of an adequate statement of use as recommended by ISO?

### 3.4 NGO’s temptations

Non-governmental organizations may also be tempted. For example, Human Rights NGOs, as well as Environment NGOs, may very much feel tempted to sell their own “assessments” to companies and other types of organizations. In absence of a formal certification scheme for ISO 26000, e.g. Amnesty International may think about offering services, which “prove” that your organization is not exploiting its workers. This potentially new business for NGOs might reach a considerable volume; however, like other services, it would also be revenue-oriented and violate the spirit and intent of ISO 26000, which can – as just mentioned – be easily and self-responsibly used without engaging external parties.

Like a formal certificate, an NGO assessment would also not exonerate in any case of lawsuit.

### 3.5 Industry’s temptations

Industry is the by far the largest ISO 26000 user group. Looking back in history, certification to the quality management system standard ISO 9000 was first believed to create a differentiation in competition. Companies certified to ISO 9000 were thought to be better placed. Not so today when all have the same certificate! Will business now make the same step with SR certification? To ISO 26000 or to any of the copycat standards? It seems worthwhile to highlight some key points.

#### 3.5.1 Avoiding Stakeholder dialogue

Today, the press increasingly emphasizes that companies should be aware of their "social license to operate" and that SR certification could help minimize social risks. There is much truth in this, and industry in general should feel encouraged to intensify the dialogue with all stakeholders of society. "Stakeholder dialogue" is a key issue and includes company-internal and company-external SR related actions and provisions, discussion of societies’ current problems and needs, possible actions etc. *Substantive SR* addresses such practical and actual items while certification can only be considered as *formal SR*, as mentioned: a snapshot at a particular point in time. The big temptation also in industry is to ignore this difference between *substantive* and *formal* SR and stick only to the formal one.

Currently there is an ongoing discussion of another *ISO guidance standard* on customers complaints handling, ISO 10002, which up to now is not certifiable. The pros and cons of certification are discussed in document “CWO CCV 12-16b background paper ISO 10002.pdf”. As one of the disadvantages when changing ISO 10002 into a certifiable management system standard one can read:

“*Change of focus*: If top management takes the view that being certified against the ISO specification is all they need to do, then the focus could switch away from trying to resolve consumer issues to a paradigm based on going to the procedural steps in the standard. The certification becomes an end in itself rather than an ongoing benchmark of performance; it does not necessarily lead to better service”.

Applying this logic to stakeholder dialogue, it can be concluded that certification includes a temptation to give less importance to an active stakeholder dialogue, a most essential part of substantive SR.

### 3.5.2 Giving too much trust

Industry may be tempted to trust too much in certificates. How many falsifications have been seen already? Of course, there are no reliable statistics. However, it is well known that there is no problem in issuing a faked piece of paper. Some certification bodies have lots of experience in this regard with e.g. Asian countries. As a possibly extreme example: it was reported that India children disappeared instantaneously from a quarry as soon as the inspector arrived...

Further, can one rely on the liability of certification bodies? No, it should be emphasized that certificates do not exonerate in event of a lawsuit, see more details further down.

### 3.5.3 “Delegating” a company’s own responsibility

Companies may be tempted to delegate responsibility, e.g. by requiring a general SR certificate or a particular ISO 26000 certificate from business partners in their supply chain. Such certificates would not exonerate either; they would rather have the effect of luring management into a false sense of security because their own responsibility remains unchanged.

### 3.5.4 Reducing creativity

This is a very problematic item with high leverage because managers may tend to believe that they have done everything needed with regard to contributions to societal development. The press shows these managers fall from grace: certificate held in hand. The big temptation of a certificate is to reduce creative thinking. The worst I've ever heard in this context was “No, no, we are proud of this certificate because this way we get rid of all external discussions!”

If industry at large takes the route of *substantive SR* the development of societies will be significantly enriched, not so if SR is reduced to spotlight observations, i.e. *certification* and *formal SR*.

### 3.6 Consumer organizations' temptations

As mentioned, the ISO 26000 project was a consumer initiative. Consumer organizations are known for their vigilance and they do a lot of good things for the world's citizens.

What was the consumers' position? The working group on the ISO 26000 project was preceded by a "special advisory group" where the stakeholders industry, labour, government, NGOs, consumers, and services/research worked on the question whether ISO should develop a social responsibility standard at all. While NGOs and consumers clearly postulated a certifiable management system standard like ISO 9001, industry, labour, and government clearly expressed that they would prefer a guidance document and would not agree to any certifiable standard. Negotiations on this issue concluded that a consensus (not unanimity) was possible on the development of a guidance standard.

It remains consumer organizations' orientation that it would be best to label all consumer products with all possible labels. It remains a huge temptation to apply such thinking also to the area of social responsibility. However, falling victim to this would cause a real drawback to the promotion of ISO 26000 since certificates and labels need to be based on the fulfillment of *measurable* requirements, features that are not offered by ISO 26000.

### 3.7 Consultants' and trainers' temptations

It seems to be helpful to make a distinction between offering lessons on the content of ISO 26000 and the elaboration of practical examples:

- Lessons on the content of ISO 26000 seem to be superfluous because the document, as requested in the NWIP (new work item proposal, the specification of the project), should be easy to read and easy to understand
- Learning from other practical examples can be very useful; however, best is of course to visit the original examples directly instead of using second-hand information from consultants or trainers.

Whatever choice taken, such offered services have to be paid for, and the temptation is – quite naturally – to shape these services as detailed or complicated as possible in order to gain the highest possible revenues. Searching on the Internet reveals that training courses quickly cost some €600, last two days and that one has to pay in total easily – including travel and work hours – more than €1000 per participant.

On the other hand, reality is that ISO 26000 can be easily used without advice and support from external parties.

### 3.8 Governments' temptations

Governments' prime responsibility is the protection of life, property and the environment. This is the essence of governments' social responsibility. Good governments issue appropriate laws and regulations through democratic legislative processes, and install efficient enforcement mechanisms.

They don't use standards as law because standards develop according to the progress of technology and in time frames different to those of legislation.

However, in the late 1990s we have seen a country in South-East Asia that declared an occupational health and safety standard national law (OSHAS 18001, which was developed in the United Kingdom outside the British Standards Institute's processes). So there is a real temptation of governments to make ISO 26000 or one of its copycat standards their national law, or reference these standards in procurement conditions. The scope of ISO 26000 excludes this option, but the copycat standards may not.

This temptation is the stronger, the lesser a national legislation system is developed.

### 3.9 Hidden agendas

One can observe a number of events where it is not quite clear who is behind them. Obviously, some interest groups seem to share one goal: changing the perception of ISO 26000 from a *guidance* standard to a *specification* or *requirements* standard.

As mentioned before ISO tried to change the use of language by naming ISO 26000 a management standard instead of a guidance standard.

Another event is that the successor organization of the WG SR, the PPO SAG (Post Publication Organisation Stakeholder Advisory Group) considers setting criteria for "good examples" of ISO 26000 use and for "good tools". Setting such criteria for the "goods" would primarily risk that requirements were specified on how to use ISO 26000. Such a restriction of the "freedom of use" would turn the character of the guidance standard upside down and is unwarranted.

Further, there is an increasing imprecise use of English language in the ISO 26000 context, which may try to bring the guidance standard in closer neighborhood to certifiable management system standards:

- ISO 26000 is not a "guideline" that one would need to follow, it is a "guidance" document where one has to select from the issues of relevance
- "implementation of guidance": one cannot *implement* guidance, one can follow guidance
- "manage social responsibility": one can meet or fulfill one's responsibility but there is nothing to *manage*
- "application of guidance": one cannot *apply* guidance, one can use it.

It seems logical that such imprecise use of the English language is favored by those interests that are tempted to make a business out of ISO 26000.

## 4 Non-liability of certification bodies

"ISO 26000 is non-certifiable in what seems to me a good decision by the ISO Committee. A certification is a photograph of the state of the matter today, tomorrow things can go astray. A Guide shows a consistent path for improvement in SR with no incentive to lie, fake or make cosmetic changes to reach a certification."

Source: <http://www.ineval.com/index.php/blog/viewpost/72> (2012-05)

However, third-party certificates are widely perceived differently by many managers and also by the public: they are seen as providing certainty, increasing trust, providing transparency, "enhancing credibility" (a wording typically used in the area of certifiable management system standards) etc. This is a mistaken belief because the non-liability of certifiers is simply overlooked: generally certifiers exclude their liability in their business conditions. One of the more prominent examples is the SGS, Switzerland that can be found at <http://www.sgs.com/en/Terms-and-Conditions/General-Conditions-of-Services-English.aspx> (2012-05), particularly in clause 6 (a) "Limitation of Liability".

Such terms and conditions put all responsibility on the shoulders of the client who should protect himself by insurance at his own costs against mistakes possibly caused by the certifier.

## 5 The counter-productivity of SR certificates

As mentioned, socially responsible behaviour is a precious commodity, must be lived, based on personal conviction and will; it is nothing that can be formally "managed" or "administered", not something that should risk being devalued to a tick-box list. The point is now to highlight the real differences between *substantive SR* and *formal SR*:

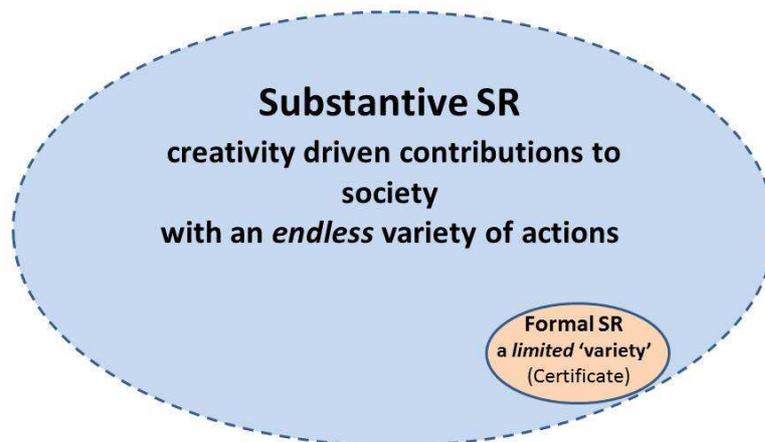


Figure 2 **Substantive SR vs. Formal SR**

Audits and resulting certificates are *formal SR*, like a snapshot: static and referencing the special moment of an audit. Formal SR cannot cope with the SR dynamics. Psychologically speaking, certificates are the temptation to create the misjudgment that one has done already everything. SR certificates provoke this impression and thereby lure management into a false sense of security. Certificates create a temptation to escape the essential stakeholder dialogue where an organization's SR deliberations, practical details, and priorities could be discussed with the more important interested parties of the organisation.

What about colors? The environment is publicly combined with the color *green*. "Green-washing" in modern terminology expresses the impression, that on paper the environmental management of an organisation is all okay while reality is different. If social responsibility would be publicly combined

with the color *orange*, "orange-washing" would be the term to express that the formal side of SR is okay, underlined e.g. by a certificate, while reality is different.

With this in mind, *substantive SR* goes far beyond *formal SR* or certification. It is flexible and contribution-focused, based on a precise observation of actual societal needs, and gives priority to the most urgent demands. Substantive SR transposes actual needs into timely contributions to society, organization-internal ones and organization-external ones. Substantive SR is driven by creativity and the variety of contributions is endless. Examples may include

- the carpenter in the Swabian Alps who, at his costs, offers an apprenticeship to a boy whose father just died and the family cannot afford the boy's education,
- an international electrical and electronics company which installs, at its costs, solar energy equipment to provide electricity to a village in the mountains of Colombia which is difficult to access, or
- a micro-organization like Conceptos Efectivos SRL de CV, a company based in Merida, Mexico, that specializes in providing purified drinking water services for businesses, schools and other organizations, and demonstrates its societal self-commitments on its website, see <http://www.conceptosefectivos.com/responsabilidadesocial.html> (2012-05).

Substantive SR takes place because people feel they are part of society and are convinced to do the right things. Substantive SR is locally visible and does not need to meet any training or formal requirements of standards or reporting schemes. Substantive SR promotes the development of societies.

And what does certification? Certification tends to risk blocking such creativity-driven views and processes.

## 6 The way forward

First, socially responsible behaviour of an organisation is shaped by the attitude of management, and particularly top management, their policies, convictions, willingness and commitments, and the demonstration of their self-responsibility.

Secondly, the motivation of employees is important, particularly their readiness to engage in societal projects.

Thirdly, it is essential to substantially analyze the situation of society, to identify society's needs and actual priorities (no standard or reporting scheme would have mentioned that missing toothpaste was a serious problem in Malawi...), and then to specify possible actions and projects jointly with the affected parts of society. Such essential stakeholder dialogue should include the beneficiaries and all other stakeholders; certification bodies are not stakeholders in this regard.

Lastly, it is important to demonstrate societal engagement in whatever way is deemed appropriate, expressing an organization's own example and encouraging others to follow.

Entrepreneurs, *socially responsible* managers, particularly of small and medium sized enterprises, be proud of what you are doing! You know what to do, why and how to do it; you don't need advice

from external parties; you don't need to hide behind a certificate; use ISO 26000 as a good additional orientation and recommendation, practice a self-responsible societal engagement and base it on your stakeholder dialogue; demonstrate your self-responsibility; the smaller your organisation, the more you may look for cooperative projects; communicate your analysis and engagement, to the public, to your chamber of commerce, your business association, and on the Internet; trust that today's Internet and other communication facilities provide more transparency than ever and much more than a certificate could ever deliver, and,

don't be tempted by formal schemes.