

CORPORATE SOCIAL RESPONSIBILITY STANDARDS: IS IT POSSIBLE TO MEET DIVERSE CUSTOMER REQUIREMENTS?

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Abstract:

The purpose of the study is to review the internationally recognised CSR (Corporate Social Responsibility) standards, codes of conduct (cross-industry and industry-specific used in electronics, automotive and steel industry) and selected codes and supplier evaluation approaches applied by individual customer organisations. It also aims to identify problems related to CSR compliance demonstration from the view of supplier organization supplying its products for more industry sectors. Literature review, interview with the selected large manufacturing organisation and synthesis of information were conducted to achieve the purpose of the study. The difficulties for supplier organisations during CSR verifications and audits conducted by customers or third parties according to a variety of standards are discussed in the paper. It often results from different structure, terminology and content of the CSR standards and codes. One of the possible solutions is to create and maintain the intelligent database of CSR requirements of customer organisations. There is a lack of studies dealing with the existence of various CSR standards and codes and its impact on suppliers supplying their products to more industry sectors. The paper contributes to fill the knowledge gap and extend the existing literature.

Key words: *audit, customer requirements, codes of conduct, corporate social responsibility, supply chain*

INTRODUCTION

The number of suppliers for raw materials and products a company has access to has been growing rapidly in recent years as a consequence of the increased globalisation. Stakeholders' growing interests and more complex globalised business phenomena and relationships have pushed the development and integration of socially responsible practices within organisations in various global and local industries [1, 2]. Organisations, especially those operating in global markets, are increasingly required to balance the social, economic, and environmental components of their business while building shareholder value. CSR is no longer the individual organisation's domain, increasingly, it encompasses the entire supply chain [3]. Large multinational organisations are expected to hold responsible for environmental and labour practices of their global trading partners such as suppliers, third-party logistics providers, and intermediaries over which they have no ownership [4]. Evidence of abusive or illegal treatment within organisation or its supply chain can damage organisation's brand. Examples of firms are Apple, Zara and Nestle's KitKat, whose supply chains have all been alleged to involve unsustainable practices [5]. Likewise, showing concern for sustainability down the supply chain can raise

an organisation image and reputation. Sustainability is regarded as a key ingredient of competitive advantage [6]. Large multinational corporations develop and apply their own codes of conduct, which are mostly supported by sophisticated management systems and, in many cases, develop codes also for their suppliers to show their commitments to CSR aspects and fulfil demands coming from stakeholders. Codes of conduct are often derived from local and international laws, conventions, and standards and are supplemented by organisations' own CSR strategies and priorities [7]. The supplier code of conduct states clear expectation for suppliers and drive CSR in organisation's supply chain. It prescribes norms and principles, which suppliers have to agree to and comply with if they want to successfully uphold the business relationship with their customers [8, 9]. In addition, organisation can ask its suppliers for certificates which authenticate the compliance with environmental and social requirements. Such standards, and codes can provide valuable criteria for decision-making within selection and evaluation process as well as performance improvements along the supply chain [10]. The compliance with the codes and standards is evaluated by using various self-assessment and audit approaches [11, 12].

There are several universal and industry specific (e.g. electronics, apparel, extractive, automotive, agriculture, construction, etc.) international standards with monitoring and certification or labelling schemes developed by multi-stakeholder groups, industry groups and business association, which can be applied in organisations and their supply chain. The benefit of the usage of generic CSR standards by customer organisations is that it alleviates the burden on suppliers to comply with multiple codes of conduct. Sharing codes, auditing systems and compliance procedures to manage suppliers can avoid inefficiency, confusion, and higher costs in implementing, monitoring, and improving remediation of non-compliant CSR activities in supply chains [13]. However, many organisations make modifications and adapt the standards to their values and priorities, define additional CSR requirements or use their own codes along with some other industry code [9, 14]. Suppliers may be confronted with multiple CSR strategies of their customers incorporating different codes of conduct and requirements, with which they need to comply with.

Several empirical studies have been conducted to investigate how organisations drive CSR and work with CSR-related issues in their supply chains, e.g. [4, 7, 11, 15, 16] but only few studies have dealt with the issues how supplier organisations confront business requirements related to CSR, such as certification and compliance requirements, or proof of CSR related business practices [13, 17]. There is no evidence about the studies dealing with the problems faced by supplier organisations in proving CSR compliance with diverse requirements of customers operating in different industry sectors and applying different codes and standards (including individual codes) within their supply chain. We aim to contribute to fill the knowledge gap and extend the existing literature by addressing the following questions:

- RQ1: Which CSR standards and evaluation approaches are used by customer organisations within their supply chain?
- RQ2: Which problems arise for supplier organisation during the demonstration its compliance with CSR requirements of customers from various sectors?
- RQ3: Which are the possible solutions for supplier organisations to solve the problems related to the demonstration of their CSR compliance?

In our paper, we focus on presentation of the problems occurring during the CSR self-assessments and external audits from the view of supplier organisation, which faces diverse CSR customer requirements from different industry sectors.

To answer the above-mentioned questions, the study first presents the detailed methodology applied by the authors. This section is followed by the review and synthesis of literature and information about universal CSR codes and standards, industry specific and individual CSR standards and codes applied in electronics, automotive and steel industry. This paves the way for the section present-

ing the problems regarding CSR compliance demonstration from the view of supplier and possible solution is presented as a subject of further research.

METHODOLOGY

Literature review and interview with the representatives of the large manufacturing organisation operating in the metallurgy sector were conducted. The work carried out by the authors included steps represented by the Fig. 1.

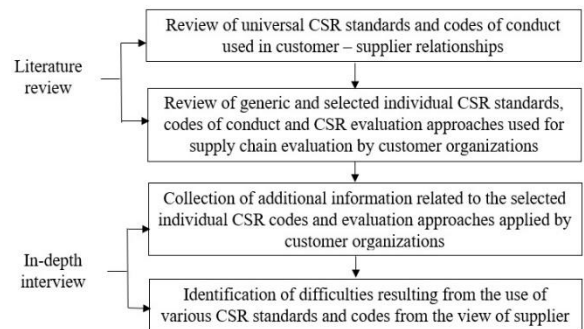


Fig. 1 Flowchart of the methodology

Literature review focused on the existing universal and selected generic (electronics, automotive, and metallurgy sector) CSR standards and codes, which can be used as a basis for the evaluation purposes of organisations' supply chain. It also focused on the selected individual CSR codes, standards and evaluation approaches applied by organisations within their supply chain, while core subjects, requirements and evaluation approaches were summarized.

The interviewed organization supplies its products mainly to electronics, automotive industry and steel processors. The organisation has its own Code of Conduct including the main three CSR areas (social, environmental and economic) and has experience with CSR self-assessments and audits. The interview was conducted with the three ISO management system experts (quality management system manager, environmental management system manager and health and safety manager) of the organization. Two open questions were discussed and answered, the RQ1 and RQ2 while regarding the RQ1 mainly individual CSR standards, requirements and evaluation approaches of customer organizations operating in electronics, automotive and steelmaking industry were discussed. It enabled us to get information beyond those gained from the literature sources and prepare a valuable summarization of information.

RESULTS AND DISCUSSION

Literature review contributed to answer the RQ1, while the interview helped to complete the information, which were not present in the literature. The first four subchapters are addressed to the RQ1. The interview enabled to answer the RQ2 and the main issues related to the variety of CSR standards and evaluation approaches from the perspective of supplier. Possible solution was proposed which might answer the RQ3. The discussion of the interview results and proposed solution for supplier organization are part of the last two subchapters.

Review of Universal CSR Standards

Table 1 shows the selected universal (cross-industry) CSR codes and standards, which may form the basis for defining the scope of information to be reviewed during CSR audits in a supply chain. IQNet SR 10 is a management system standard based on the principles and recommendations of ISO 26000. ISO 26000 provides guidance on CSR and its integration throughout the organisation, but it is not a certifiable standard and it is not usually used for supplier evaluation. However, this standard is a basis for many other standards, methodologies or initiatives worldwide, thanks to a comprehensive overview most of the CSR recommendations. Except the IQnet SR 10, there are also additional certification and verification standards which have been developed in some countries on the base of the ISO 26000, e.g., ČSN 01039 CSR Management System: Requirements (Czech Republic), XP X 30-027: Enhance credibility of an ISO 26000 - based social responsibility approach (France), DS 49001 Social Responsibility Management System: Requirements (Denmark), ONR 192500:2011-11, Social Responsibility of Organisations (Austria), BS 8900 Guidance for Managing Sustainable Development (UK), etc. [18].

IQNet, SA 8000, WCA, SMETA, BSCI and ETI described in the Table 1 are codes and standards according to which CSR audits can be conducted in supplier organisations. The motivation for using the selected standard and evaluation framework in organisations' supply chains can differ from organisation to organisation. SA 8000 and IQNet are management system standards and are compatible with the ISO management system standards, e. g. ISO 9001, ISO 14001, ISO 37001, ISO 45001, which can be also required within CSR audits and assessments [19, 20, 21, 22]. The codes and standards in Table 1 involve all the core CSR areas (social, environmental, business), except ETI and SA 8000, which focus on the social field.

There are also other CSR tools such as GRI (Global Reporting Initiative), providing standards for reporting of organizations' sustainability impacts. The CSR reports can be assured by an independent organization, what can reduce information risk and may help supplier organizations to demonstrate their compliance with CSR requirements of customer organizations [30, 31]. However, taking into account a purpose of the study, we selected the most relevant standards presented in the Table 1.

Table 1
Universal CSR Standards

CSR Standard Publisher-Country Release/last version	Purpose and Brief Description
ISO 26000 Guidance on social responsibility. ISO – Switzerland; 2010/2010 [23]	Comprehensive guidance on CSR. It is known worldwide and taken as a basis for many standards. It includes seven core CSR subjects and doesn't serve for certification purposes.
IQNet SR10 Social Responsibility Management Systems – Requirements IQNet-Switzerland; 2011/2015 [24]	Management system standard for auditing and certification. It is based on the principles and recommendations of ISO 26000. The standard is compatible with other ISO management system standards and SA 8000.
SA8000 Social Accountability. Social Accountability International – USA; 1997/2014 [25]	The auditable and certifiable standard for social compliance to demonstrate a commitment to a human working environment and represents responsible production.
SMETA 6.1 Sedex Members Ethical Trade Audit SEDEX – England; 2010/2019 [26]	It is the audit methodology created by the Sedex membership to give centrally agreed audit protocol. It uses the ETI Base Code and the local laws as its monitoring standards. SMETA 2-Pillar audit comprises of Labour Standards and Health and Safety. 4-Pillar audit comprises of Labour Standards, Health and Safety, Environment and Business Ethics.
BSCI Business Social Compliance Initiative BSCI – Belgium; 2009/2014 [27]	BSCI, a program of the Foreign Trade Association. It is designed to improve CSR in a supply chain of BSCI's participating member companies. It sets Amfori BSCI Code of Conduct and Implementation System and provides an audit methodology and platform with supply chain performance information. It is not used for certification purposes.
ETI Ethical Trading Initiative ETI – UK; 2012/2018 [28]	The ETI Base Code comprising of 9 elements which reflect the most relevant conventions of the ILO with respect to labour practices. It is used as a global standard against which social audits are conducted. It is not a certification scheme.
WCA (Workplace Condition Assessment) Intertek; 2014 [29]	WCA is a risk-based assessment tool and audit standard developed by Intertek (testing and certification service provider). It is aligned with industry standards and best practices e. g. Global Social Compliance Program (GSCP) and top retailers and brands.

Except for the mentioned cross-industry codes and standards (applicable for organisation of all types and size), industry-specific codes regulating dealings between industry participants are used. Even codes developed and used by individual organization can regulate customer-supplier relationships. Our study focuses on the codes and evaluation frameworks used in electronics, automotive, and steel making industry and individual codes of organisations operating within these sectors.

Review of CSR Standards and Requirements in Electronics

Many electronics companies (including leaders like LG, Samsung, Siemens, etc.) have adopted the Responsible Business Alliance (RBA) Code of Conduct, which is also a condition for cooperation for their suppliers. RBA is the world's largest industry coalition dedicated to corporate social responsibility in global supply chains. The members are comprised mostly by electronics companies, but it is also applicable for other industry sectors. The third-party audits carried out by RBA member facilities and their suppliers' facilities are according to the RBA Validated Assessment Program (VAP). However, some of the leaders in electronics have their own codes of conduct or standards reflecting the values and priorities of the organisations and suppliers are expected to comply with them. Table 2 presents the core subjects of RBA and two selected organisations' supplier codes. They are not members of the RBA and use their own codes and audit methodologies within their supply chain.

Table 2
CSR Standards and Supplier Evaluation Approaches in Electronic Industry

CSR Standard	Core Subjects and Requirements	Audit Approach
RBA (Responsible Business Alliance) [32]	RBA Code of Conduct: 1. Labour; 2. Health and Safety; 3. Environment; 4. Ethics; 5. Management Systems	RBA's VAP, auditable by third-party
Electrolux Supplier Workplace Standards [33]	Child Labour; Forced Labour; Security Arrangements; Health and Safety; Non-Discrimination; Harassment and Abuse; Disciplinary Action and Grievances; Working Hours; Compensation; Freedom of association; Environmental Compliance; Corruption, and Business Ethics	CSR audit by second or third party against Electrolux Supplier workplace standard
BSH Code of Conduct for Supplier [34]	Laws and Regulations; Corruption and Bribery; Human Rights; Forced Labour; Child Labour; Harassment; Compensation; Hours of Work; Non-Discrimination; Health and Safety; Freedom of Association and Collective Bargaining; Environment; Supply Chain	CSR audit conducted by third party against Code of Conduct for Supplier

Review of CSR Standards and Requirements in Automotive Industry

IATF 16949, which is a certifiable and compulsory standard for organisations within the automotive supply chain, includes in chapter 5.1.1.1 requirements on CSR. The requirements on the field of CSR were added during the last revision of the standard, which was published in 2016. The partnership of leading automotive companies – Drive Sustainability (DS) leading the transformation towards a circular and sustainable automotive value chain promotes the Global Automotive Sustainability Guiding Principles (GASGP), which outline expectations for suppliers on key responsibility issues. Common Self-Assessment Questionnaire (SAQ 3.0) on the base of GASGP was developed, which is used by some automotive companies for sustainability evaluation of their suppliers. In the future, also the common audit standard will be developed by the DS [35]. Core CSR subjects of IATF 16949 and SAQ 3.0 are presented in Table 3.

Automotive companies have sustainable standards or codes of conduct for their suppliers, and compliance with them is a condition for future cooperation. The selected ones are briefly described in Table 4. Some automotive companies have already embedded the GASGP into their existing supplier standards and codes.

Table 3
CSR Standards and Requirements in Automotive

Standard	Core Subjects and Requirements
IATF 16949 [35]	CSR Policies, including at a minimum an Antibribery Policy, Employee Code of Conduct, Ethics Escalation Policy.
GASGP SAQ ver 3.0 [36]	1. Working Conditions and Human Rights (Child Labour, Wages and Benefits, Working Hours, Forced Labour, Freedom of Association, Health & Safety, Harassment, Non-Discrimination); 2. Business Ethics (Responsible Sourcing of Materials, Anti-Corruption, Privacy, Financial Responsibility/Accurate Records, Disclosure of Information, Fair Competition/Anti-Trust, Conflicts of Interest, Counterfeit Parts, Intellectual Property, Export Controls and Economic Sanctions, Protection of Identity and Non-Retaliation); 3. Environment (Energy Consumption & Greenhouse Gas Emissions, Water Quality & Consumption, Air Quality, Natural Resources Management and Waste Reduction, Responsible Chemical Management)

Compliance with codes and standards are evaluated by a variety of assessment tools and audit methodologies. Those companies, who are a part of the DS use the SAQ 3.0 for CSR performance evaluation and monitoring of their suppliers. PSA Group uses the services of sustainability rating provider – Eco Vadis. The EcoVadis platform is quickly emerging as a standard for supplier CSR performance monitoring, used in many different industry sectors. Performance is evaluated in four sustainability areas (environment, ethics, labour and human rights, sustaina-

ble procurement) by scorecards [37]. Supplier performance evaluation in FCA group is conducted by the Supplier Sustainability Self-Assessment method of the Automotive Industry Action Group (AIAG) consisting of five sustainability areas (health and safety, human rights, environment, diversity, compliance, and ethic). In addition to assessments, on-site audits are performed in supplier organisations identified as risky suppliers on the base of criteria such as e.g. country, products and processes.

Table 4
CSR Standards and Supplier Evaluation Approaches Used by Automotive Companies

Organization's CSR standard	Core Subjects and Requirements	Assessment/Audit Approach
BMW Group supplier sustainability policy [38]	1. Environmental Responsibility; 2. Social Responsibility; 3. Governance; 4. Supply Chain Responsibility	SAQ 3.0/accepted audit standards – WCA (Workplace Condition Assessment), SMETA
DAIMLER's Supplier Sustainability Standards [39]	1. Labour Standards; 2. Business Ethics and Compliance; 3. Environmental Protection and Safety	SAQ 3.0/not available
FORD's Code of Human Rights, Basic Working Conditions and Corporate Responsibility [40]	1. Human Rights and Working Conditions; 2. Community Engagement and Indigenous Populations; 3. Bribery and Corruption; 4. Environment and Sustainability, 5. Responsibility and Implementation	SAQ 3.0/RBA's VAP (third-party audit)
PSA Group Responsible Purchase Policy [41, 42]	1. Social principles; 2. Environmental protection; 3. Ethical principles; 4. Sustainable procurement	Ecovadis Platform/PSA Group own methodology (third-party audit)
Volkswagen Group Code of Conduct for Business Partners [43]	1. Environmental Protection; 2. Human Rights and Labour Rights of Employees; 3. Transparent Business Relations; 4. Fair Market Behaviour; 5. Duty of Care to Promote Responsible Raw Material Supply Chains; 6. Integration of Sustainability Requirements in Organisation and Processes	SAQ 3.0/WCA (third-party audit), VW CSR audit (less detailed than WCA)
FCA Group Sustainability Guidelines for Suppliers [44]	1. Human Rights and Working Conditions; 2. Environment; 3. Business Ethics and Corruption; 4. Monitoring and Remedial Actions	AIAG Supplier Sustainability Self-Assessment/ audit as a part FCA Supplier Eligibility Assessment (second-party audit)

Currently the automotive companies use different sustainability audit methodologies like RBA VAP, WCA, and some of them apply their own individual methodologies

as it can be seen in the Table 4. In addition, different audit techniques from examination of records to employee interviews can vary from organisation to organisation.

The above-mentioned supplier sustainability codes and standards mostly overlaps in main sustainability areas. Still, some differences resulting from individual values and priorities of the companies can be found. Using a common approach by some automotive companies for sustainability assessment – SAQ and common platform enables suppliers to voluntarily share their results and eliminates the burden associated with multiple assessments according to different frameworks. However, there are differences in audit methodologies. The common audit methodology has not been developed so far. Some automotive companies accept more audit frameworks.

Review of CSR Standards and Requirements in Steel Industry

Organisations from every stage of the steel supply chain developed an independent certification standard and programme ResponsibleSteel, which was first published at the end of 2019. It contains 12 environmental, social, and governance principles. AcelorMittal has been a driving force in the creation of ResponsibleSteel also with other steelmakers such as Voestapine, Blue Scope, and Aperam and OEMs such as Daimler and BMW and civil society organisations. In Table 5 are presented the main principles and requirements of the ResponsibleSteel standard and the example of CSR requirements of steel-producing organisation, which is not a member (Thyssenkrupp) and it has its own code of conduct and uses the WCA methodology for auditing its suppliers.

Table 5
CSR Standards in Steel-Making Industry

CSR Standard	Core Subjects and Requirements	Audit Approach
ResponsibleSteel [45]	1. Corporate Leadership; 2. Social, Environmental and Governance Management Systems; 3. Occupational Health and Safety; 4. Labour Rights; 5. Human Rights; 6. Stakeholder Engagement and Communication; 7. Local Communities; 9. Climate Change and Greenhouse Gas Emissions; 10. Noise, Emissions, Effluents and Waste; 11. Water Stewardship; Biodiversity; 12. Decommissioning and closure	Audit according to Responsible Steel Standard by third-party.
Thyssenkrupp Supplier Code of Conduct [46]	Human and Labour Rights; Occupational Health and Safety; Environmental Protection; Conduct in Business Environment; Supplier Relations; Compliance with the Thyssenkrupp Code of Conduct	Thyssenkrupp SAQ/WCA conducted by third party

Discussion of problems arising from different standards and diverse customer requirements that face supplier organizations

Organisations supplying products for customers from different industry sectors face challenges associated with varying CSR strategies and evaluation frameworks. Except for the existence of universal codes and standards, there are industry-specific codes and related evaluation approaches (assessment or audit methodologies). The extent to which the codes cover the individual CSR subjects can differ between industries. In addition, some organisations have their own codes of conduct and own procedures for CSR verification and monitoring of their suppliers and require individual assessments and audits. This fact brings difficulties for supplier organisation in demonstrating its compliance with a variety of CSR requirements of their customers during assessments and audits conducted by second or third-party. They arise from different terminology, structure and extent of requirements on individual CSR areas included in codes and standards. Many of the requirements related to particular CSR areas overlap (duplication in audit happen), but some of them are specifically connected to a certain industry sector or individual customer's CSR strategy. Supplier undergoes assessments and audits realized according to a variety of methodologies and individual areas are assessed in different depth and extent. Some customer organisations accept other CSR standards, but there are organisations requiring their suppliers to undergo assessments and audits according to their individual procedures. The audit techniques vary from the examination of records to employee interviews with different depth. Suppliers spend time planning, questionnaires processing, preparation of records and auditing itself, which is conducted by customer organisation or third-party. Assessments and audits are associated with costs, which must be covered by the parties involved. Implementation of various standards may make the system complex and bureaucratic.

Discussion of possible solution using intelligent technologies

Intelligent technologies are changing our lives and business. The use of intelligent technologies in the field of CSR and sustainable development is gaining in importance. Several papers have focused on the use of intelligent technologies in CSR management and pointed out their benefits, e. g. the use of blockchain in supply chain management [47, 48] and use of artificial intelligence and cognitive technologies for decision making on CSR future direction and development [49, 50]. Artificial intelligence (AI) solutions can help to optimize the CSR programs of organizations and improve their CSR performance. Cognitive technologies are tool of AI based on computer models that integrate knowledge. Their task is to implement specific patterns of cognitive functions enabling testing of these functions on a wide range of issues. Cognitive technologies enable to obtain the planned economic and organizational effect [51].

In order to solve the problems generated by our study, which relate to CSR audits and self-assessments according to variety of standards and requirements that supplier organization face, the creation and maintenance of intelligent database of CSR customer requirements will be the subject of the future research. The proposed solution might answer the RQ3. Traditional databases no longer provide users with the help they need. Users need various types of information in a short time, and in the required structure, searching through keywords and phrases using Boolean operations such as and, or and not, is no longer enough. An intelligent database is a full-text database with AI components that interact with users to ensure that users are supplied with all relevant information. The AI portion is most often seen during searches providing intellectual operations and knowledge representations that are usually based on the connectionist neural network models. So, an intelligent database is a system that manages information rather than simple data and presents it in such a way that it is natural and informative for users. As a result, its capacity is far beyond simple record keeping [52, 53]. The proposed solution of intelligent database may help to supplier organizations save time searching for the right documents, data and evidence to demonstrate the compliance with the variety of CSR standards and codes, which can differ in terminology, structure and content.

CONCLUSION

The paper contributes to the current state of knowledge related to challenges and problems associated with CSR verifications and audits from the perspective of supplier organisations, which results from different standards and requirements of customers. It provides an integrated and synthesized overview of current universal CSR codes and standards, generic CSR standards used in electronics, automotive and steel-making industry as well as selected individual CSR standards and evaluation frameworks used by organisations operating in these industry sectors.

The using of industry specific standards with common monitoring and certification or labelling scheme helps to eliminate burden on suppliers supplying products to a certain sector to comply with multiple individual customers' codes and undergo multiple audits and assessments. However, despite the existence of these generic codes and standards many leading organisations apply their own CSR strategies and evaluation approaches within their supply chain. Organisations supplying products to several industry sectors face challenges to comply with different industry codes and standards and in the case of customer demand with individual customer codes of conduct. The extent to which the codes and standards cover the individual CSR subjects can differ between industries, but some requirements can overlap. Conducting assessments and audits according to different standards is time consuming and it is associated with costs, which must be covered by supplier or customer organisations. Suppliers face difficulties during the demonstration of compliance with multiple codes and standards. It can arise from different

terminology, structure, and extent to which the standards cover individual CSR areas. The CSR requirements can overlap to varying degrees. One of the possible solutions is to create and maintain the intelligent database of CSR requirements of customers to shorten the time spend by preparing for assessments and audits, which will be the subject of the future research.

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