

## Chapter 2

### France

Laurence Eberhard Harribey

**Abstract** By the middle of the first decade of the twenty-first century, almost 400 French companies had joined the United Nations Global Compact. Today there are almost a dozen significant legal texts in existence on the application of corporate social responsibility (CSR) in France. Despite several studies showing that the concept of CSR is intrinsically linked with a more Anglo-American tradition, it seems that CSR is more and more established in France. This chapter first explores the specificity of the French context in regard of CSR. The historic perception of the relationships between state and companies and the European skepticism about the very idea of morality in business explain the important legal framework: the turning point was undoubtedly the law of the 15th May 2001 on the new economic regulations. But anyway, despite the considerable weight of the legal framework and the political dimension of CSR, the corporate practices and attitudes to CSR finally present a great diversity. On the basis of concrete examples, the chapter offers a large panel of corporate strategies distinguishing the voluntary companies from those considering CSR as a constraint and developing defensive strategies. Finally, the chapter puts in evidence some general remarks on the global progress and limits on CSR global practices in France.

### 2.1 Introduction

By the middle of the first decade of the twenty-first century, almost 400 French companies had joined the United Nations Global Compact, almost a fifth of all participating companies at that time. Since the 2001 economic reform of public procurement contracts, strengthened in 2004, sustainable development criteria have been incorporated into tenders and this has somewhat modified public–private relations in terms of adopting corporate social responsibility (CSR). Lastly, there are almost a dozen significant legal texts in existence on the application of CSR in France. More recently, after the May 2007 presidential elections, the new

government introduced an important institutional development with the appointment of a high-ranking Minister, number two in the hierarchy after the Prime Minister, with special responsibility for ecology, sustainable development, and planning. With a high level of corporate participation in the dynamics of CSR, activism on the part of local organizations and local government, and a substantial legal framework to back it up, do these indicators suggest that CSR is well established in France, despite several studies showing that the concept is intrinsically linked with a more Anglo-American tradition? In this chapter we hope to shed some light on the CSR situation in France by describing some of the specific features of the current situation in this country and then highlighting the characteristics of corporate and organizational practices.

## **2.2 A Specific French Context that Partly Explains the Nature of the Commitment by Economic and Social Actors to CSR**

### ***2.2.1 The Lexical Ambiguity of the Expression “Corporate Social Responsibility”***

In fact, the term “social” in the expression “corporate social responsibility” poses a lexical and conceptual problem in French. The word “social” as used in the expression in English is commonly translated into French using the same word, whereas in fact “social” in French has a more restricted meaning, as it is limited for the most part to the social dimension of sustainable development. Thus the three dimensions inherent to this notion, “economic efficiency”, “social equity”, and “control of resources”, are not naturally covered by the term “social” in French. Hence, this problem of language can lead to confusion as to the very meaning of “social responsibility”. Some analysts even believe that this word is the reason for a strong and threefold resistance to CSR in the French-speaking world: trade unions reject the idea that unilateral private sector standards should govern the social aspects of a company; employers are afraid of having new obligations forced on them, in an area that they believe to be already very restrictive; the State does not accept that principles that have been historically laid down to govern corporate social relations, and which combine legal intervention and collective bargaining under full public scrutiny, should now be challenged (Doucin 2004). Thus the term “societal” would perhaps be more appropriate here, expressing as it does a systemic vision incorporating all three aspects of social responsibility: economic, social, and environmental.

This lexical clarification has more significance than a simple stylistic elegance. It highlights the French notion of relations between economic, social, and political actors, especially with regard to labour relations. This notion is based on two founding principles: firstly, the importance of a clearly established public standard for labour relations, and secondly the fact that social dialogue was historically carried

out in a context of negotiations between social partners with no privileges involved, which can happen when decisions are taken unilaterally in the context of the company. There is indeed to some extent a hierarchical opposition between *hard law* and the inferior *soft law* which can only be invoked as an adjunct to the hard law. As a result, CSR in the French context has a fundamentally political dimension, which must in turn have repercussions on the way the French democratic model functions (Rose 2006). As Elizabeth Laville emphasized, creator of Utopies, a consultancy firm specializing in corporate social and environmental responsibility, “France is not necessarily an easy country in which to implement these CSR-related topics, and this for two reasons: first of all because our Catholic culture inclines us towards scepticism, even cynicism, when confronted with those who claim to be doing good and making money at the same time; and second because of our long-established and all-pervading Colbertism we have more confidence in public institutions for resolving problems than in the private sector and businesses” (Laville 2004). This echoes the view of various authors who have shown that the European model of society is based on traditional roles, with the State in charge of *social welfare* (Clough and Shepard 1960; Grahl and Teague 1997). In general, the very idea of morality in business and capitalism leaves observers sceptical to say the least, not to say totally cynical (Vogel 1992): even to the point where a comparative study of the development of CSR in the United States and four European countries concluded that public scepticism can make European companies reluctant to publish data about their voluntary efforts relating to CSR for fear of exposing themselves to public criticism (Maignan and Ralston 2002). This partly explains why there are two aspects to the CSR situation in France: an important legal framework on the one hand, and a strong political dimension on the other.

### 2.2.2 A Substantial Body of Legislation

The first laws to cover the notions incorporated in CSR, though without this term being explicitly mentioned, appeared in France in the middle of the 1970s with a law on social reporting 1977.<sup>1</sup> Without referring specifically to CSR as such, this law already required that the social reports that were compulsory for companies with more than 300 employees should apply 134 specific measures and indicators, and these reflected notions are now commonly used in relation to CSR. Thus the social report required by this 1977 law opted deliberately for a social vision that focussed entirely on employees and social policies (Igalens and Joras 2002). However, it was mainly after 2000 that the body of legislation began to develop.

The turning point was undoubtedly the law of 15 May 2001 on new economic regulations.<sup>2</sup> With the adoption of this “NRE” law (*loi Nouvelles Régulations Economiques*), which today affects more than 700 listed companies, France was the first country to make it mandatory for listed companies to account for the

<sup>1</sup> Décret d’application de la loi sur le bilan social du 12 Juillet 1977.

<sup>2</sup> Loi NRE, 15 May 2001, no. 2001–420.

social and environmental consequences of their activities. When the French Council of State later fixed by decree the information that the business report should contain regarding social responsibility, the legislative arm gave themselves the means to oblige these listed companies to be transparent in their activities. More obligations followed on from this decree in the social and environmental areas: numbers hired, types of contract, information on staff cutback plans, organization and length of the working week, pay scales, health and safety conditions, labour relations and reports on collective agreements, training policy, employment and professional integration of the disabled, community work, these were the main social areas where companies had to account for their actions. With regard to environmental areas, they had to be in a position to notify their consumption of resources and any measures taken to improve energy efficiency such as nuisance control and waste treatment. Reference is made in the legislation to evaluation and certification procedures and it is suggested that an environment management system be put place. On top of this, companies must also justify the way in which they assess the impact of their activities on local development and the local population. They must explain their commitment to their stakeholders, including non-governmental organizations, consumers, educational institutions, and local communities. In fact, this new legal framework was in addition to that of the 1999 directive law concerning territorial planning and sustainable local and regional development (the “LOADT” law – *loi d’Orientation pour l’Aménagement Durable du Territoire*) and was an attempt to reorganize relations between the different local authorities by integrating economic and social actors into the procedure. Local authorities too are becoming subjected more and more to the requirements of sustainable development and new regulations on governance, and as they draw up their own local Agenda 21<sup>3</sup> they will need a higher level of involvement and responsibility from companies in matters of local development Durrieu et al. (2006).

Following on from the NRE law, which to some extent laid down the foundations, more laws were added to complete the CSR legal framework in France; these sometimes echoed decisions taken at European level, especially in relation to environmental aspects.<sup>4</sup> Thus, with regard to controlling major accident hazards, the law of 30 July 2003 ensured that so-called Seveso companies (classified sites) adhere to specific rules regarding prevention, civil responsibility, and victim compensation. More recently, the transposition of the European directive on setting up a system for

<sup>3</sup> The Agenda 21 for a sustainable development adopted in the framework of United Nations, the role of the local authorities to develop responsible practices is clear specified in the Chap. 28: “each local authority should enter into a dialogue with its citizens, local organizations and private enterprises, and adopt a local Agenda 21. Through consultation and consensus-building, local authorities would learn from citizens and from local civic community, business and industrial organizations and acquire the information needed for formulating the best strategies” (Agenda 21, Chap. 28, Sect. 1.3). In this sense in France, more and more local authorities adopted a local agenda 21. Some examples are described at the end of this chapter.

<sup>4</sup> We should recall that since the SEA (Single European Act), strengthened by the Maastricht Treaty then the Amsterdam Treaty, European environmental politics have become more and more consolidated and a group of directives are emerging that are gradually being integrated into the different national laws. Thus many French texts are Community law transcribed into French law.

the exchange of emission quotas has resulted in a series of obligations in terms of emission declarations and quota delivery. On another level entirely, we should also highlight the solemnity surrounding the adoption in 2005 of the Environment Charter, a Constitution amendment giving legal force to the major environmental principles. This charter places the right to live in a balanced and healthy environment on the same level as the human and social rights and recommends the precautionary principle although without undermining the possibility of innovation.

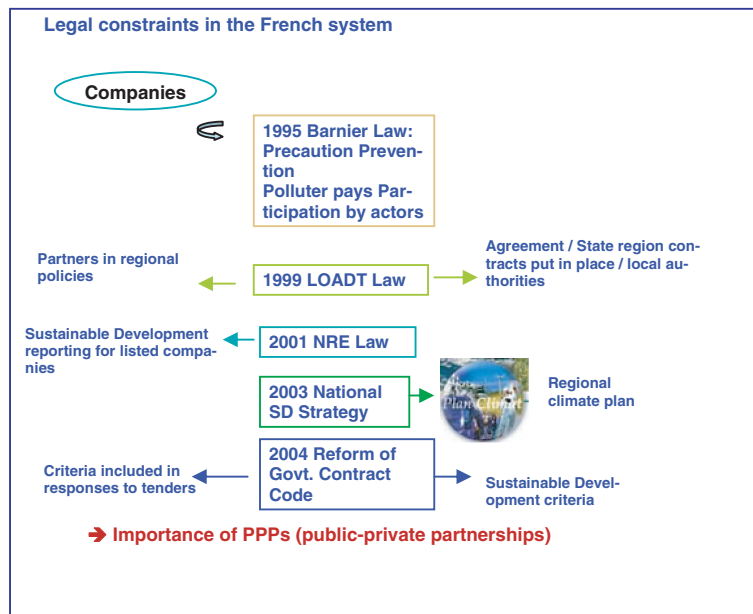
Lastly, regarding financial matters, the 19 February 2001 Law on employee savings, like that of 17 July 2001 on the creation of a public pension reserve fund,<sup>5</sup> takes ethical, social, and environmental factors into consideration. Similarly, the Law of financial security, dated 1 August 2003, ensures that listed companies produce a specific report describing the conditions governing the preparation and organization of the work of the board of directors, and internal control procedures put in place by the company in order to protect themselves, again with greater transparency, against different types of risk. Thus, in its website, KLM – Air France insists on the fact that “Pursuant to the French Financial Security Act, the chairman of the board of directors of Air France – KLM is required to deliver a special report to the general shareholders’ meeting regarding corporate practices, the status of the internal control procedures implemented by Air France – KLM and the restrictions that Air France – KLM board of directors has placed on the powers granted to the chief executive officer”. In the same vein, the introduction of new accounting standards in 2005 has brought changes to the rules on information and financial transparency. Thus the 2005 report of AMF (*Autorité des Marchés Financiers*/French Authority for Financial Markets) analyzing 108 reports of listed companies concluded that corporate governance and internal control by companies were of a higher quality. If the report underlined considerable disparities between companies’ disclosures in these areas, these differences were however more pronounced in internal control than in corporate governance, where companies can rely on more familiar, longer standing industry recommendations (AMF 2006).

### ***2.2.3 Public Consultation and Instigating Bodies***

A *National Council for sustainable development* bringing together almost 100 representatives from various areas of civil society was created in January 2003. Following on from this, a national sustainable development government strategy was adopted in June 2003, in which the French government declared its objective to be “the development of social and environmental responsibility on the part of companies, with the overall concern of good governance”. This declared objective has three parts: to create a common frame of reference at national level in the matter of corporate social and environmental responsibility, and then promote it both nationally and internationally; to encourage companies to adopt a responsible

<sup>5</sup> Loi épargne salariale, 19 February 2001, no. 2001–152 and Loi fonds de réserve retraite, 17 July 2001, no. 2001–624.

mode of operation both environmentally and socially; and lastly to develop socially responsible investment. The Regions and other tiers of local government (Departments, Communes, and Commune communities) have been similarly active with their own Agenda 21 sustainable development strategies.



Similarly, in the area of international business relations, a certain number of measures have been put in place in an attempt to influence corporate behaviour. For example, the *French contact point* has been particularly busy: he is responsible for monitoring implementation of the OECD (Organization of Economic Cooperation and Development) leading indicators by multinational companies that are integrating the fundamental principles and rights at work as recognized by the 1998 International Labour Organization (ILO) declaration and the environmental principles in the Rio Declaration, Agenda 21, and the European Union's Aarhus Convention. The contact point has had to apply the public communication procedure on several occasions.

This short retrospective of the legal and institutional background in France shows that CSR is both strongly supported by the law and yet at the same time somewhat scattered across a variety of different rules and regulations. Thus when one tries to analyze corporate practices, it is apparent that while there is certainly considerable weight behind the legal tools that have been put in place, nevertheless, as is the case in other countries, these regulations do nothing to reduce the great diversity not only in corporate practices but also in company attitudes to CSR.

### ***2.2.4 The Emergence in Parallel of Rating Agencies and Mutualized Activities in CSR Awareness and Promotion***

There are basically two rating agencies that have emerged in France since the end of the 1990s. The first is the ARESE agency, created in 1997 with support from the *Caisse des Dépôts et de Consignation* (French funding body for public works and housing) and the *Caisses d'Epargne* (savings banks). Its aim was to produce a Social and Environmental Rating for each company based on an econometric procedure, originally intended for fund managers. In 2003, the Vigeo agency, a French public limited company (*Société Anonyme*), took over from ARESE. The agency's board of directors is made up of companies, European trades union organizations, non-governmental organizations (NGOs), and suitably qualified individuals, and they offer sustainable development audits for local authorities, social responsibility audits for companies and organizations, themed studies, and sector-based benchmarking. About 56 projects were completed in 2006, 85% of which were in France, as the group is now active elsewhere in Europe (Belgium and Italy) and also in Morocco since 2004.<sup>6</sup> The agency's auditing activity grew by almost 63% in 2006 compared to 2005, an indication of the growth of this market in France. In socially responsible investment too, Vigeo's turnover increased considerably, showing an annual growth of 56% between 2003 and 2006 and reaching almost 3.2 million euros by the end of 2006.

The second agency, BMJ Ratings, was created from the merger in 2004 of the BMJ sustainable development agency, forerunner in France since 1993 in the field of solicited social ratings, and the Core Ratings agency, thus creating the first European rating agency to cover both social and environmental matters. They offer confidential ratings, and in only 10 years they have built up a client base of over 800 companies.

In parallel with the emergence of rating agencies, a further addition to the CSR landscape was the appearance of mutualized company activities: a certain number of company groups were formed and now play an important role in maintaining the underlying principles of CSR, in promoting CSR awareness, and in encouraging good company practices. Without claiming to produce an exhaustive study, we will look at two types of structured cooperation that are fairly significant today in France. The first are multi-partner groups structured along the same lines as ORSE (*Observatoire sur la Responsabilité Sociétale des Entreprises*), a study centre for corporate social responsibility.<sup>7</sup> ORSE was created in June 2000 on the initiative of major corporations, fund management companies, investment institutions, trade unions, non-governmental associations, and organizations. The aim was to promote a structure for study, exchanges, and permanent monitoring in the field of CSR, sustainable development, and ethical investments. Today ORSE undoubtedly plays a vital role in terms of analyzing practices and assessing the major consequences for companies of issues relevant to CSR.

<sup>6</sup> Figures from the Vigeo annual report 2006.

<sup>7</sup> ORSE: [www.orse.fr](http://www.orse.fr).



Along different lines, a number of associations or employers' groups are flourishing based on the issues surrounding CSR. The association Alliances, for example, whose aim is to help companies improve their performance while still respecting man and the environment, was created in 1994 on a fairly small scale, by three men from companies in northern France more in the spirit of a group of committed managers.<sup>8</sup> The association puts forward the case for CSR, showing it as something company managers should commit to, something that cannot be ignored if their company is to survive, and also as a tremendous opportunity for the future.

### **2.3 French Companies: Various Strategic Positions on Social and Environmental Responsibility**

As we have seen, it is important to consider the specific framework of the French legal and institutional system for a better understanding of CSR in the context of France. The fact still remains, however, that, as in many developed countries, internationalization and shifting power balances between States, companies, and the international civil society combined with new environmental, political, and social challenges are the main factors that account for the transformations that companies are undergoing regarding CSR. Thus, the degree of internationalization, the resulting image problems that must be dealt with, and specific economic features relating to CSR and sustainable development are the main reasons why there is such diversity in practices and strategic positioning on the part of French companies. A European study carried out by Novethic, published in 2002, attempted to analyze the different ways in which sustainable development was integrated into company strategy. It gives some insight into French companies and how involved they were before the NRE Law of 2002 (Novethic 2002). The aim of the study was to measure the link between pressure exerted on the company or the sector by contractual or non-contractual stakeholders and the company's position in relation to sustainable development, in other words the way in which it reacted or did not react to these pressures. Using the methodology of this study and completing it with information from the latest annual reports on sustainable development in businesses, this time in the context of the NRE law, we can show that, unsurprisingly, French companies, just like those in other countries, can be found across the entire range of possible positioning in respect of CSR. They range from companies that are barely inclined to invest, not to say totally resistant to the idea, to those that are fully committed and consider CSR as an essential strategic element: the entire spectrum is there. For the purposes of this work we chose to present just a few glimpses of this panorama. Despite the risk of presenting too generalized a picture, this has the advantage of giving a fairly accurate overall view. Globally we were able to distinguish two major groups of company.

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<sup>8</sup> Alliances: [www.alliances-asso.org](http://www.alliances-asso.org).



### ***2.3.1 Voluntarist Companies: From Strategists to Opportunists***

The first group is made up of companies that are in one way or another very concerned about CSR and have integrated it in a voluntarist fashion into their strategy. First in this category are companies that we have called “strategists”: they have integrated corporate social, and environmental responsibility into their global strategy as a result of both strong pressures and strategic opportunities. The most often quoted French example is Lafarge.

#### **Example of a “strategist” company: Lafarge**

World leader in construction materials and cement, internationalized to a high degree particularly in emerging markets and developing countries, Lafarge was one of the first signatories of the Global Compact and one of the first members of the World Business Council for Sustainable Development (WBCSD). The group’s activities do have a strong impact on the environment. Accidents in the workplace and the hard working conditions constitute real risks for the company in terms of cost and likewise of image. Since the 1990s, the company has set up an environmental preservation programme, and since 2000 this programme has been based on a conservation partnership with World Wide Fund for Nature (WWF). The two major areas covered by the programme with regard to the environment are the management and rehabilitation of limestone quarries and the use of alternative fuels. Concerning the social aspect of its work, Lafarge has developed a coordinated policy first of all with regard to employees with the aim of drastically reducing the number of accidents in the workplace, improving training, and redeployment when sites are closed. This action extends to local communities in which Lafarge operates, with the company contributing to local development.

While Lafarge is often cited as a company that is concerned about its environmental and social impact, it also makes sustainable development a strategic issue in terms of market opportunities: the group has developed products that use less and less cement thus reducing their environmental impact; it is committed to a policy of waste recycling which also involves their clients. For example, their latest cement works built in Morocco, Titouan II, relies on wind-powered energy which produces 40% of electricity requirements. Lastly, the group has worked with WBCSD to produce offers to help their less creditworthy clients.

There is another type of company: “committed” companies which, unlike the preceding example, experience only low levels of outside pressure as their sector of activity is less exposed (as in the case of banks, for example). The attitude of these companies to environmental and social issues is based more on an extension of the historical values that underlie the company’s original goals. In this case, it is a matter of creating a strategic opportunity from this history. Thus these companies

will tend to use a more systemic approach to corporate, social, and environmental responsibility by combining exemplary human relations policies with rigorous management in terms of the environment, citizen's actions via sponsorship, and adapting what they offer in terms of products and services. A good example of this type of company is the Caisse d'Epargne group, historically a cooperative banking group founded on humanistic values of popular savings.

### **Example of a “committed” company: “Groupe Caisse d'Epargne” (CE)**

From its inception in 1818, to the Reform Bill of 1999 and right up to the present day, the Groupe Caisse d'Epargne has organized its strategy and operations around one goal: to fulfil missions serving the *General Interest*. These missions can be described as follows: promotion of popular saving; satisfaction of individual, family, and collective needs; participation in local, economic, and social development. Building in this way upon a long-standing tradition of dealing with local actors, CE then decided to favour a different kind of “capital venturing”. By placing money under the supervision of a newly created structure, a local development social savings bank (*Caisse Sociale de Développement Local*), it would then be available to people who did not meet the usual criteria (solvency) required by traditional banking. The main criteria used to assess each venture would be nature of the project, motivation of the person(s) proposing it, and social contribution of the venture. This would be a different approach, going well beyond “venture philanthropy”, an approach much closer to the concept of “micro-credit”.

Regarding CSR and sustainable development (SD), CE decided, towards the end of 2001, to initiate a test experiment before proceeding further in those fields. Four of CE's local branches were required to implement a self-evaluation process in five areas deemed most important by Headquarters. The selected areas were human resources, relations with customers and suppliers, relations with civil society, corporate governance, and impact on the environment. The results of this self-evaluation process were so encouraging that in July 2002 Headquarters decided that the whole network of local CE (33 branches in France) plus the *Caisse Nationale* would join the initiative, under the supervision of a newly created “National Steering Committee”. At the same time, a network of Executives was set up and entrusted with organizing the implementation of CSR and SD in every CE branch.

Last point worth mentioning here is the creation, in 2001, of a *Fondation Caisses d'Epargne pour la Solidarité*. Endowed with 15.2 million euros in capital, it was acknowledged as fulfilling a mission of general public interest (*d'utilité publique*) by the French authorities. The foundation has been assigned three main missions: as a non-profit operation it manages 39 specialized establishments that cater for the needs of 2,500 old, sick, or handicapped residents, with a salaried staff of 1,400; together with public and

private partners it also organizes programmes to eradicate illiteracy and dependence (on drugs, alcohol); finally, it is developing a systematic policy of helping with innovative projects that fight different kinds of isolation (psychological, functional, cultural, etc.).

Among the companies that have integrated social and environmental responsibility in a positive fashion, we can distinguish a third sub-category, which we will call “concerned” companies. They are feeling the pressure of sustainable development more and more strongly and therefore feel obliged to integrate the notion gradually, but their approach remains partial, more often than not targeting specific areas that for them represent key market issues. The majority of French companies belong to this category. As an example we have chosen two such companies, Danone and Carrefour.

Carrefour: Member of the Global Compact since 2001, Carrefour, the number two in supermarket distribution, is mainly active in Europe but the group is also increasingly present in South America and Asia, and aims to gain more and more of the market share in the emerging market economies while still retaining client loyalty in Europe. Carrefour’s policy in terms of CSR is based on three main areas: the first is product quality and safety, by product traceability and a quality audit system. Thus the Carrefour group openly positions itself against genetically modified foods. The second area is the development since 1995 of a policy to supervise and standardize working conditions within the group and also in their supplier companies. To this end a partnership has been drawn up with the FIDH (*Fédération Internationale des Droits de l’Homme*) to protect human rights. The third area concerns participation in local development and help for small and medium enterprises (SMEs), especially those in their own sector, by setting up a support structure for Carrefour’s suppliers in Asia. As well as these current actions, Carrefour has believed since the mid-1990s that the basic movement for responsible consumption represented the groundswell of public opinion and was not simply a popular craze. This idea was strengthened by the fact that a considerable proportion of the group’s capital was in the hands of individual shareholders (15%). The group therefore tried to strengthen their product base in two directions: by developing their range of fair trade products and their range of organic products. The strategy they used was to create a range based on the “Carrefour” name rather than risk using pre-existing channels (like Max Havelaar, for example, in France).

Danone: For the Danone group their support for responsible development dates back even earlier, to a speech by Antoine Riboud, managing director and founder in 1972 of the company’s dual economic and social project. In 1996, through its environmental charter, the group committed to a more respectful management of the environment from the product design stage through

to the recycling of packaging. The group's values, openness, enthusiasm, humanity, and proximity were formalized in 1997 in its code of business conduct (*Principes de Conduite des Affaires*). Since the Danone group became a member of the Global Compact in 2003, it has become involved in a proactive approach towards its suppliers by setting up an evaluation system based on Fundamental Social Principles and incorporating the International Labour Organization (ILO) conventions; this method was generalized from 2006 onwards with the procedure called the *Danone Way*, which encourages subsidiaries to measure their own performance and commit to action plans and progress. The aim is to monitor all suppliers by the end of 2008.

### 2.3.2 When CSR becomes a Constraint: “Target” and “Entrant” Companies

Many French companies are slowly taking sustainable development into account simply because they have no choice. Rather later than other companies, they are gradually integrating it into their strategic position, and for the larger companies at least, it is now difficult to avoid. Under this heading are, first of all, companies that to some extent constitute “ideal targets” in relation to environmental and social issues. Sustainable development can become a real constraint that companies must nevertheless endure. When this is the case, they will devise avoidance strategies by developing specifically targeted actions according to company type and sector of operation that try to minimize their environmental and social impact. Total is a good illustration of this type of company. The history of this sector and of this company have been plagued by controversy with affairs like the accusations that have lingered since 1992 of complicity with the regime in Burma over the contract to exploit the Yadana gas deposits, the oil spill from the tanker Erika off the Brittany coast in 1999, and also the explosion of the AZF factory near Toulouse. In such cases, strategy will be concentrated on actions that minimize the risk to the company's image and on recovering a degree of credibility over the accusations, as the Total example seems to show.

The SD report by the Total group focuses on two main areas of action. The first concerns environmental management, with a systematic policy of certifying sites, both upstream and downstream from production. As an extension of this activity, the group will concentrate its research and development efforts on renewable energy, wind power, and photovoltaic energy in particular. A corporate foundation dedicated to preserving biodiversity completes this area of activity. The second area of action covers the ethical dimension. An ethics

committee was created in 2001, reinforced by an ethical assessment procedure, carried out by a body from outside the units that make up the group. Over a 2-year period (2004–2005) a training programme in this ethical procedure has involved almost 2,000 executives from the group and a confidential whistle blowing system makes it every employee's duty to refer to the ethics committee in case of practices that do not conform to company ethics. Lastly, a certain number of actions have been introduced with local communities, especially in areas where Total's operations are seen as questionable, as in Burma, for example.

A final category of companies called "entrants" contains a large number of companies, all those that consider that CSR, though not putting them under any pressure, is nevertheless implicitly becoming the new standard to be adhered to. There are more and more companies that fall into this category and that are now trying to put in place what we might call adaptation strategies. These usually consist of a series of actions that are not properly coordinated with the company's global strategy.

This overview of French companies and their strategic positioning in relation to environmental and social issues shows again that, as in most developed countries, there is a fundamental shift: one that seems to be growing towards an increased awareness of the importance of SD in corporate strategy. This underlying trend, reinforced by the obligations of the NRE law, has resulted over the last 3 years in a much higher level of company reporting.

### ***2.3.3 More Widespread Reporting***

A study of the mandatory reports<sup>9</sup> required by the NRE law from the last 4 years seems to show that this reporting obligation is being respected more and more, since average compliance in 2005 was around 85% compared with 60% in 2002 Alpha Etudes (2006). So reporting appears to be more generalized and more professional. The study shows a distinct and continuing improvement in the social information published by top companies, most of which had set a reporting system in motion even before the NRE law made it compulsory. Indicators are much more detailed and relevant, and analysis of the reports suggests that there are advantages in extending mandatory reporting across the longer term.

The same study shows that the topics on which most information is provided are, firstly, those that relate to what is already well known about the companies, referring directly to management variables (staff numbers, training, health and safety) and, secondly, elements associated with image or media pressure such as relations

<sup>9</sup> This analysis and these figures are taken mainly from "Les informations sociales dans les rapports 2005 des entreprises du CAC40 – Quatrième année d'application de la Loi NRE". ALPHA – Etudes. Available on internet <http://www.alpha-etudes.com/admin/upload/rp060705.pdf>.

with stakeholders, social dialogue, and professional equality. The topics that are not covered nearly as well concern the organization and content of work, touching on some of the most significant aspects of the corporate management of social relations, such as employment dynamics, pay, the organization of work, subcontracting and outsourcing, and also restructuring and its potential impact.

One problem seems to be the low level of staff participation at all stages of the reporting process. Only 5 of the 38 companies studied (AXA, Carrefour, Lafarge, Sanofi-Aventis, Schneider Electric) invited a representative from the workforce, a member of the European works council, to contribute to the report. Because of this shortcoming, the authors of the study stress that the social information that is included covers news that grabs media attention rather than the social functioning of the company. The employees as contributors and constituent elements of the company are entirely absent from this representation of the company.

An analysis of the main themes in French company practice regarding social and environmental responsibility will highlight some strengths and weaknesses that we will look at in greater depth in part three.

### ***2.3.4 SMEs–SMIs: These are Still in Early Stages of CSR***

In France, as in most European countries, small and medium enterprises and small and medium industries (SME–SMIs) make up the majority of the country's economic fabric. According to INSEE (Institut National des Statistiques et Études économiques) there are almost 930,000 French companies with fewer than 10 employees and 177,000 with between 10 and 250. Hence the vast majority of these SME–SMIs remains unaffected by problems of sustainable development and feels little commitment to corporate social and environmental responsibility. In this respect, therefore, the situation in France appears to be slightly behind that in other European countries. A survey by the European SME Observatory in 2001 of a representative sample of 76,000 European SMEs with fewer than 250 employees showed that while on average half of European companies were already involved in socially responsible actions, barely a third of French companies were active in this way, contrasting with 83% in Finland, for example. However, some regional studies seem to show that there has been some development, at least in awareness. A study carried out in three successive years (2003, 2004, and 2005) on SME–SMI managers in the Ile-de-France area by CROCIS (*Centre Régional d'Observation du Commerce, de l'Industrie et des Services*), part of the CCIP (*Chambre de Commerce et d'Industrie de Paris*), shows a definite increase in awareness of the issues surrounding sustainable development and the role that companies play (Crocis 2006). Another study, in Aquitaine this time, confirms that SME managers are incorporating CSR much more into their strategic planning. This study does show, however, that the perception of sustainable development remains targeted essentially on matters linked with the environment and that few company directors have a systemic vision incorporating all three aspects of the problem (economic, environmental, and social)

(Harribey and Durrieu 2007). There is another interesting point in these two studies: the fact that the younger the company, the more weight the company director places on CSR and the more it is seen as an accelerator of growth and of opportunity, whereas in older companies CSR is seen more as a constraint and an unwelcome but compulsory transition stage. Nevertheless, many initiatives are being developed to stimulate and encourage CSR practices in SME–SMIs. In response to the complaint often made as to the unsuitability of available evaluation tools, which were all originally designed for large companies, other methods have been devised by the Young Executive Centre (*Centre des Jeunes Dirigeants*) such as the “global performance” method or the “company report”. A French version of *SME keys* (CSR Europe) has been produced by the Alliances network of companies, and in 2005 the Caisse Nationale des Caisses d’Epargne and Vigeo also created “Cordé”, a CSR self-diagnostic tool for SME–SMIs, which is available to the companies themselves. Lastly, the SD 21000 guide produced by AFNOR/AFAQ (*Association Française de Normalisation/Association Française d’Amélioration de la Qualité*) is an excellent reference tool based on a checklist of 34 key points, including environmental, social, and economic responsibility issues and more transversal topics like eco-design and purchasing linked with client supplier relations (AFNOR 2005).

The majority of studies on the involvement of SMEs in CSR tend to show that any such involvement is above all due to the convictions and the willingness of SME–SMI heads, but this situation must change. External constraints will certainly tend to ensure that CSR will become much more widespread in SME–SMIs in future. There are two elements that favour this development: the first comes from the large companies that are supplied by the SME–SMI subcontractors and that are now beginning to insist that their suppliers use socially responsible practices, urging them to conform to codes of conduct and even to auditing and control procedures. The second element comes from public actors via public contracts, which are more and more frequently stipulating SD criteria in their specifications.

## **2.4 Social and Environmental Responsibility Reflected in a Diversity of Practices**

### ***2.4.1 The Widespread Adoption of Ethics Charters and Codes of Conducts***

Although studies have shown that historically French companies and European companies in general use codes and charters to a lesser extent than companies in the USA (Langlois and Bodo 1990), in contrast there has been a significant explosion in recent years in the use of corporate codes of conduct, ethics charters, and declarations of values and principles. According to a more recent study on this specific point in 2004 that looked at listed French companies, more than half have drawn up an ethics charter, 49% have a declaration of principles and values, and 38% have a



code of conduct (Alpha 2004). A wide variety of topics are covered, but they usually relate to societal issues such as respecting regulations, health, safety, and environmental questions rather than internal issues such as job training and discrimination. Whereas the majority of companies make reference to an international legal text for the basis of their document, very few mention the ILO's fundamental conventions, despite the fact that these are one of the basic references for French law. The fundamental principle that is most often quoted (by 18% of companies) is that relating to the minimum age at which children may work (ILO convention 138) but only 5% mention convention 182 on the worst forms of child labour. While the style of these texts is usually formulaic, listing in formal terms the moral commitments companies intend to make, the way in which these commitments are to be carried out is rarely specified and the structure used to monitor these commitments is, in the vast majority of cases, the company's own governing body. Indeed, only 3% of the companies studied are associated with an outside control body. These charters and codes appear to have a primarily internal function for the company; they are tools of self-defence and self-protection rather than communication (Orse 2003).

Lastly, these documents are rarely legally enforceable on trading partners and particularly on subcontractors, so companies run the risk of relieving themselves of responsibility for these commitments if they are not aware of the actions of their subcontractors. There are some notable exceptions, however: Carrefour, for example, which imposes contractual obligations on its trading partners to respect the ILO fundamental conventions, or Thomson, which insists that its ethics charter be applied to its entire supply chain and demands that suppliers conform to Thomson's own codes of conduct.

#### ***2.4.2 From Charters to Practice: French Companies fall Behind in the Battle Against Discrimination***

No sooner had 2007 been declared the European Year of Equal Opportunities, than France was ostracized last March after a survey<sup>10</sup> published by BIT (Bureau International du Travail) revealed that only 11% of employers in France offered candidates truly equal opportunities (Husson-Traore, 2007). And yet this question of professional diversity and equality forms an integral part of reporting frames of reference, especially in the context of the NRE law. However, this BIT survey does to some extent confirm what an earlier study by the Vigeo agency, carried out at the request of ORSE, had already revealed. This European study put France in seventh position out of the 17 countries studied with a rate of company commitment of 47.5%, a considerable distance behind countries like Finland (56.3%) and the United Kingdom (Vigeo 2006).<sup>11</sup> Nevertheless, there are some

<sup>10</sup> Survey carried out between the end of 2005 and mid-2006 on four major urban areas in France concerning job offers requiring minimum qualifications in hotel-restauration, sales, commerce, services to companies or local authorities, human services, transport, construction, secretarial, health and social welfare.

<sup>11</sup> Press release by ORSE and Vigeo 15 March 2006, [www.vigeogroup.com](http://www.vigeogroup.com).

remarkable initiatives in certain sectors. To illustrate this, here are some examples (IGAS 2004): Adecco, a company supplying temporary staffing services and which therefore regularly faces discriminatory requests from their client companies, carried out an anti-discrimination programme in 90 of the largest companies in France, a programme supported by the European Union in the context of the Equal Initiative. Another experiment was carried out by Eiffage-Construction, the leading construction company in France, which had a problem with staff recruitment. In this company, where foreign workers make up two-thirds of the 15,000-strong workforce, a programme was introduced guaranteeing equal treatment both at the recruitment stage and throughout their workers' professional careers. More recently, in 2005, SRF, a market leader in telephony, introduced a support programme to train and then employ disadvantaged young people called "*le passeport ingénieurs télécoms*" (passport to telephone engineering), which was set up in collaboration with government. This programme has already helped almost 150 school leavers from among 30 sensitive urban areas in France to find suitable training and a place in an engineering school. A hundred or so tutors, all SRF employees, have guided them. In 2006, this initiative was extended when other companies such as Alcatel, Ericsson, Nokia, and Siemens joined SRF, and the programme has now reached over 400 young people.

In the same spirit, some companies try to develop specific action promoting diversity. For example, the automobile group PSA Peugeot Citroën is setting up a programme composed of three points: firstly, ensuring equal access to employment and career development; secondly, ensuring equality in career development for older employees, the disabled, and foreign nationals; and thirdly, supporting associations promoting the mobility of people in social difficulty. Thus, an agreement was signed in 2004 on diversity and social cohesion with all the labour unions. In 2005, PSA Peugeot Citroën tried out anonymous CVs in collaboration with the Observatory of discrimination in the hiring process.

#### ***2.4.3 French Companies: Some Excellent Efforts but Still Mixed Results in Terms of Responsible Practice at International Level***

Companies that work at an international level often have the finger pointed at them because of their international practices. Relocation and sub-contracting can indeed lead to contradictions in terms of their claims to support sustainable development: job losses in the Northern Hemisphere and dubious working conditions in the South, especially around the question of child labour in those countries where the national law provides inadequate protection. These are all risks that companies may encounter, and their practices are very carefully monitored by the NGOs. Thus many companies have decided to develop specific programmes in order to guarantee responsible practices at the international level. The increase in the number of international agreements being drawn up is a clear illustration of this. For example, the

automobile group PSA Peugeot Citroën has declared its commitment to promote respect for human rights in all the countries in which it operates using a framework agreement ratified by all the trade union organizations of the countries that have sites with more than 500 employees (i.e., 33 signatories from 10 countries). As well as the “rights at work” dimension, international companies are becoming more and more involved with local communities. This may involve funding development actions, like EDF (*Electricité de France*) has done with its programme against poverty which provides the poorest sections of the community with access to electricity; or it may be supporting major causes like Orange Cameroon which has launched a programme to take on HIV-positive employees and is also supporting an AIDS prevention programme.

While framework agreements clearly show great transparency, the same cannot be said for the fight against corruption. Studies by Novethic and by Vigeo in the last 2 years show that almost 80% of CAC40 companies are lagging behind with regards to transparency in their policies to fight corruption; however, since the risk to their reputations is high in this respect, those that do act tend not to talk about what they are doing. And when they do, like Total, Thalès, EADES, Alcatel, EDF, France Telecom, Bouygues, and also Lafarge, they mainly tend to use a very declamatory style. Hence on the Bouygues website we can see this following declaration: “We have seen our business in turmoil during the 1990s and we do not want to be subject to any illegality... In Africa, if corruption by the authorities is too forceful and we are unable to impose our own basic rules of operation, then we will leave.”<sup>12</sup> And yet a study by Transparence International France and EthiFinance in 2006 would appear to show that prevention against the risk of corruption is increasing in the major French groups, a risk that apparently none of them can escape entirely. According to the study, 24 companies compared with 17 the previous year, say that they are affected by this problem (Ethifinance and Transparence International 2006).

#### ***2.4.4 Partnership between Companies and NGOs are More Numerous and More Structured***

For several years now, we have witnessed considerable development in relations between NGOs and companies. It is true that recent laws regarding sponsorship have given rise in the last 3 years to a multiplication of philanthropic actions, and company foundations have flourished. Over and above this phenomenon, however, there has also been a growth in strategic partnerships which has radically readjusted the type of relations between NGOs and companies. Historically, relations between these two groups have always tended towards the conflictual; however, in a partnership context they get on well together. A recent report by ORSE declared that “strategic partnerships help create real alliances between organizations. They are linked by their core business, which includes exchanges of know-how and

<sup>12</sup> [http://www.bouygues.fr/fr/developpement/groupe\\_dd.asp](http://www.bouygues.fr/fr/developpement/groupe_dd.asp).

expertise, work in common, striving in the same direction and building long-lasting and sustainable relationships” (Orse 2005). If we look again at the Carrefour example mentioned above, we can understand the strategic dimension of the Carrefour/FIDH (*Fédération internationale des Droits de l’Homme*/International federation of Human Rights) partnership. By setting up in countries in which working conditions are questionable, and revealing such vulnerability in risking their corporate image, this partnership will give Carrefour a form of credibility in terms of human rights in areas where showing respect for a law that does not even exist, or only at a very low level, would be largely inadequate. In the same sector and with the same intention, Casino has entered into a partnership with Amnesty International who has agreed to accompany the company in their ethical process and assist them in drawing up an ethics charter aimed at their suppliers. In another area of activity, the partnership between Lafarge, a company with a strong impact on the environment, and WWF, protector of the environment, is also understandable in terms of strategy. An even more targeted partnership is that between Suez, leader in environmental management and water treatment, and ESSOR, a French NGO specializing in providing support for local development projects, especially in Brazil. This partnership has enabled Suez to take advantage of the NGO as mediator in the Manaus region while promising to reduce water and sanitation problems. Lastly, in the field of tourism, we can highlight the partnership begun in 2001 between the ACCOR group, a heavyweight in the hotel industry, and ECPAT, an international network of organizations fighting to combat the problem of sex tourism and the sexual exploitation of children (Verger and White 2004)<sup>13</sup>.

#### ***2.4.5 The Recent Emergence of Responsible Savings and Changes that are Tending to Follow the Anglo-American Model***

Socially responsible investment (SRI) has developed in France rather later than in Anglo-American countries. The first mutual fund, *Faim et Développement* (Hunger and Development) dates back to the beginning of the 1980s and was on the initiative of the *Comité Catholique contre la Faim* (CCFD/Catholic Committee against Hunger) together with a banking sector cooperative in the shape of the *Crédit Coopératif*. At the same time, the first common ethical investment fund was born, initiated by a religious order that had the idea of offering investors and individuals alike a means of investing on the stock market in funds that respected man’s place in the economy. The 1990s were to be significant for the development of more and more initiatives which followed the example of the ethical solidarity investment fund called *Insertion/Emploi* (Insertion/Employment), launched in 1994 on the initiative of the *Caisse des Dépôts et Consignations* (CDC), the *Caisses d’Epargne*, and a trade Union – the CFDT. In 1997 FINANSOL was created which aimed to

<sup>13</sup> Most of these examples are mentioned in a footnote in the ORSE report. See also Verger, O., White, G. “Les partenariats Entreprise/ONG dans le cadre de démarches sociétales, premiers éléments d’analyse”, June 2004, IMS.

guarantee the transparency and solidarity of savings products. There were 3 such funds by the end of the 1980s and this increased to 7 in 1997 then to 42 in 2001 and 59 in 2002 with the arrival of the heavyweights from the banking sector like Crédit Agricole, Société Générale, and BNP Paribas. It would seem that 2002 was to mark a turning point, with some key events that would change the shape of SRI: as Eric Loiselet (2003) pointed out, the setting up of the CIES (*Comité Intersyndical pour l'Épargne Salariale*) (Inter-union employee savings committee), the transformation of the ARESE agency into Vigeo which led to a diversification in the supply of information and rating, and also the setting up of the *Conseil de surveillance du fonds de réserve des retraites* (Council to monitor pension reserve funds) were to stimulate the growth of SRI (Loiselet 2003). The CIES, created in January 2002 by four union organizations (CFDT (*Confédération Française du Travail*), CGC (*Confédération Générale des Cadres*), CFTC (*Confédération Française des Travailleurs Chrétiens*), and CGT (*Confédération Générale des Travailleurs*)) would encourage a process of standardization and introduce control procedures based on criteria that take into account in particular the reality of a socially responsible process. With the action of the CIES and the impact of legislation covering employee savings and pension funds, SRI is now moving away from confidentiality. Ten times more money was invested in socially responsible savings funds in 2003 than in 1998. These were still fairly modest amounts, however, as they represented less than 2% of the total in mutual funds. In many respects one might wonder whether the impact of the media attention did not exceed their true significance in the economy. Nevertheless, this growth continued. Novethic recently made public the latest results from a study of SRI in 2006 (Novethic 2007). According to Novethic, the total outstanding SRI<sup>14</sup> held by French residents at the end of 2006 was 16.6 billion euros, 63% of which was by institutional investors. Thus the growth in SRI seems to be due to institutional investors, some of whom are moving gradually towards a real commitment to SRI. At the end of 2006, again according to the Novethic study, SRI in dedicated funds for French institutional investors reached 5.6 billion euros, compared with 1.7 billion at the end of 2005. Amounts of employee savings have also increased compared to 2006, from 1.3 to 2.8 billion euros (+118%). This latest study shows, according to Novethic, that France is becoming much less of an outsider in the international SRI landscape: “The French SRI market is tending to align with the Anglo-American and northern European model, with the majority of institutional investors involved in pensions being more and more aware of the long-term issues and of integrating environmental, social and governance criteria into their fund management”.

#### ***2.4.6 The Role of Local Authorities becomes More Significant***

Changes that have occurred in the French administrative landscape as a result of decentralization legislation and State regional development policies and in

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<sup>14</sup> In terms of demand, and not of offers present in France.

conjunction with regional and structural European policies have in turn altered local actor networks and relations between local authorities and other economic and social actors. At the same time, local authorities confirm that they too want to promote SD in their areas. The vital role of local authorities had already been mentioned at the time of the Rio Summit in 1992 and was clearly confirmed at the Johannesburg World Summit on Sustainable Development in 2002 with the principle “Think globally, Act locally”. The advent of a strong local economy, which can produce wealth and jobs by relying on local resources without overlooking solidarity and responsible development, becomes a major asset. For this reason local authorities are more and more often developing local policies that are in line with sustainable development. In 1997, the ministry responsible for the environment with the Urban Affairs Department launched an appeal for suggestions with a view to developing local Agenda 21 projects. Forty-five projects were selected, all with mainly environmental goals. A second appeal in 2000 around the time of the LOADT law (Law concerning territorial development and planning) broadened the scope of the projects to include principles of social equity, and improvements in working conditions and participation. AFNOR/AFAQ (French Standardization Association) has produced a guide, called SD2100, specifically for local authorities AFNOR (2005).

Today, more towns, urban areas, and commune communities than ever before are committing themselves to Agenda 21. The innovative experience by the Dunkerque urban area in Northern France is an interesting example here. The area was seriously affected by the industrial crisis and weakened by unemployment, so the authorities suggested an entirely integrated development strategy bringing together economic development, promotion of a social life that would allow both individuals and the community to find fulfilment, valorization of the environment, and improvements in the quality of life. Through these Agenda 21 projects, the local authorities tried to encourage companies to become more involved in local development. In the same way as Lyon and Bordeaux had done, they developed a participative procedure which involved the chambers of commerce, socio-professionals, and companies, and what is more, this was done in a formalized manner by producing an economic development plan.

Local authorities can also influence company behaviour via public procurement contracts. The recent reform of the public contract Code stipulates in article 14 that “the public contract conditions laid down in the specifications may include promoting the employment of people experiencing difficulties in finding work, fighting unemployment or protection of the environment”. Authorities are applying this principle more and more regularly and hence they do have an influence on companies, especially the SME–SMIs which, in replying to offers to tender, are therefore obliged to include criteria related to their own social and environmental responsibility. Similarly, local authorities also demonstrate social and environmental responsibility by the example of their own actions when they make public purchases. France has adopted a national Plan of action for sustainable public purchasing, the aim being to make France one of the most committed countries in Europe in terms of social and environmental responsibility in the context of public purchasing by 2009. In order to mutualize their experiences and structure their procedural channels



accordingly, in 2005 local authorities created networks around public expenditure and sustainable development. At the end of 2006, the “ethical public purchasing” network, for example, organized by *Cités Unies France*, included more than 200 local authorities.<sup>15</sup>

## 2.5 Conclusion

As we come to the end of this panorama of CSR practices in France, we can conclude that, as in many other countries, the increasing awareness of sustainable development in the decision-making processes in companies and local authorities alike is a trend that is likely to become more generalized in future. All organizations, public or private, are making an effort to adapt their practices in line with greater social and environmental responsibility. Only a few years ago, France in many respects could be considered as being relatively backward in this area. Today, however, when we take the experience gained by the largest international companies during the reporting process and as they integrated CSR into their company strategy, and then consider the legal and partenarial frameworks set up by public authorities, we see that these measures have clearly had an impact on this fundamental transformation. As Professor Jean Jacques Rosé notes, “France came fairly late to CSR, but she is making up for it now” (Rose 2006). In conclusion, France is a good illustration of what a dual approach to organizational social responsibility can be, conceived as a redefinition of relations between political, economic, and social actors. The most important feature is indeed this association of an ever more stringent standardizing framework (following the example of the NRE law or the reform of public contracts) with actions in a partenarial framework by forums or multi-party institutions (in particular mutualization of practices, public/private partnerships, and NGO/Company partnerships).

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