

Contents

1	Corporate Social Responsibility	1
1.1	Creation and Development of CSR	1
1.1.1	Origin and Necessity of CSR	1
1.1.2	CSR in Global Countries	3
1.1.3	China's CSR and Development	5
1.2	Connotation of CSR	6
1.2.1	Corporation and Business Logic	7
1.2.2	The Concept and Nature of CSR	8
1.2.3	The Classification and Main Contents of CSR	9
1.3	Explanation of CSR Theory	13
1.3.1	Economics Explanation	13
1.3.2	Management Explanation	15
1.3.3	Explanations of Other Academic Circles	18
1.4	Summary	19
	References	19
	Further Reading	20
2	CSR Management	23
2.1	Strategic Management of CSR	23
2.1.1	Corporate Strategy, Sustainable Development and CSR	23
2.1.2	Social Contracts and CSR	26
2.1.3	Entrepreneurs, Corporate Culture and CSR	28
2.2	CSR Practices	30
2.2.1	Compliance	31
2.2.2	Communications of Responsibilities	32
2.2.3	Practices Based on Stakeholders	33
2.3	Promoting Mechanism of CSR	38
2.3.1	Formulation of Strategic Planning	38
2.3.2	Establishment of Organization Structure	40
2.3.3	The Promotion of Routine Work	41
2.4	Summary	43
	References	44
	Further Reading	44

3	Overview of CSR Report	47
3.1	The Origin and Definition of CSR Report	47
3.1.1	Origin of CSR Report	47
3.1.2	Mature of CSR Report	50
3.1.3	Connotation and Definition of CSR	51
3.2	Classification and Role of CSR Report	52
3.2.1	Report Type of CSR	53
3.2.2	Function and Significance of CSR Report	53
3.3	The Basic Questions to Answer on CSR Report	54
3.3.1	The Content of CSR Report	55
3.3.2	The Effective Feature of CSR Report	58
3.4	Summary	58
	Reference	59
	Further Reading	59
4	The Current Situation and Development Trend of Global CSR	61
4.1	Status Quo of Global CSR Reports	61
4.1.1	The Quantity and Classification of Report	62
4.1.2	District, Country and Industry Distribution	62
4.1.3	Report Objective, Contents and Inspections	63
4.2	The Development Trend of Global CSR Reports	66
4.2.1	Report Quantity and Categories	66
4.2.2	National and Industrial Distribution	67
4.2.3	Issues of Concerns	68
4.2.4	Report Inspections and Forms	71
4.3	The Implications of Global CSR Report Development	72
4.3.1	CSR Report is an Important Practice of Social Responsibilities	72
4.3.2	The Value Creation Method of CSR Report	73
4.3.3	The Features and Standard of CSR Report	74
4.3.4	The Stakeholder Participation of CSR Report	74
4.3.5	The Reflect Balance Principle of CSR Report	74
4.3.6	The Form and Inspection Reliability of CSR Report	75
4.4	Summary	76
	References	77
	Further Reading	77
5	Current Situation and Development Trend of CSR Report in China	79
5.1	General Situation and Analysis of CSR Reports in Chinese Corporation	79
5.1.1	Report Quantity	80

5.1.2	Report Content	80
5.1.3	Report Process	81
5.2	Analysis of Content of CSR Reports in Chinese Corporation	81
5.2.1	Data Sources	82
5.2.2	Analysis on General Situation of Report Content	82
5.2.3	Analysis and Summary of Report Contents	85
5.3	Improvement and Development Tendencies of CSR Reports in Chinese Corporation	88
5.3.1	Strategic Planning and Management for Social Responsibilities	88
5.3.2	Strategic Management for Social Responsibility Report	89
5.3.3	Effective Marketing for Social Responsibility Reports	89
5.4	Summary	90
	Further Readings	91
6	Management Framework for CSR Report	93
6.1	Concept Systems of CSR Reports Management	93
6.1.1	Concept of Corporate Strategy	94
6.1.2	Concept of Stakeholders	94
6.1.3	Concept of Integrated Marketing Communications	95
6.1.4	Conceptual System of CSR Report	96
6.2	Regulation System of CSR Report Management	97
6.2.1	International Standards and Principles	97
6.2.2	AA1000	100
6.2.3	Domestic Standards and Principles	100
6.2.4	ISO26000	102
6.3	Application System of CSR Reports Management	102
6.3.1	Application Framework of CSR Strategy Management: Based on IMC	103
6.3.2	Application Framework of CSR Report Preparation: Based on IMC	106
6.3.3	Application Framework of CSR Report Marketing: Based on IMC	107
6.3.4	CSR Reports Management System from the Perspective of IMC	109
6.4	Summary	110
	References	111
	Further Reading	111
7	The Reference Standard of CSR Report	115
7.1	Overview of CSR Report Reference Standard	116

7.1.1	The Standard Generation and Development of CSR Report	116
7.1.2	Classification of CSR Report Standard	117
7.1.3	Performance of CSR Report Standard	117
7.2	Relevant International Standards and Rules	119
7.2.1	Ten Principles of United Nations Global Compact	119
7.2.2	Global Reporting Initiative and Sustainability Reporting Guidelines (G3).	120
7.2.3	SA8000	123
7.2.4	ISO26000	125
7.3	Relevant Domestic Standards and Rules	126
7.3.1	Guidelines to the State-Owned Enterprises Directly Under the Central Government on Fulfilling CSR	127
7.3.2	China CSR Reporting Guidelines	129
7.4	Summary	131
	References	132
	Further Reading	132
8	The Contents and Structure of CSR Report	135
8.1	An Overview of CSR Report Contents	135
8.1.1	The Boundary of CSR Report Contents.	136
8.1.2	The Selection of Objective of CSR Report Contents	136
8.1.3	The Selection of Principles of CSR Report Contents	137
8.2	Specific Contents of CSR Reports	140
8.2.1	Management Content	140
8.2.2	Economic Content	142
8.2.3	Environmental Content	143
8.2.4	Social Content	145
8.3	Structure of CSR Report	146
8.3.1	Overview of Report Structure	146
8.3.2	Brief Introduction of Structure Types	147
8.3.3	Characters of CSR Report Structure in China	149
8.4	Summary	150
	Further Reading	151
9	The Compilation and Testing of CSR Report	153
9.1	CSR Report Compilation.	153
9.1.1	Standard and Organization of Report	154
9.1.2	Report Writing.	156
9.1.3	Design of Report	159
9.2	CSR Report Examination.	160

9.2.1	Motivation of Report Examination	161
9.2.2	Contents of Report Examination.	162
9.2.3	China's Development Situation of CSR Report Examination	164
9.3	Report Examination Standard-AA1000	165
9.3.1	AA1000 Standard Introduction.	165
9.3.2	Application Type of AA1000 Assurance Standard (2008)	167
9.3.3	AA1000 Assurance Standard (2008) to Provision of Assurance Statement.	167
9.4	Summary.	169
	Reference	169
	Further Reading	169
10	E-CSR Report Management	171
10.1	The Background and Significance of E-CSR Report.	171
10.1.1	Theoretical Significance	172
10.1.2	Practical Significance	173
10.2	E-CSR Report	173
10.2.1	E-Corporate Social Responsibility Management	173
10.2.2	The Signification of E-CSR Report.	174
10.2.3	The E-CSR Report Standard	175
10.2.4	Basic Structural Analysis of Chinese Listed Companies' E-CSR Report	177
10.3	Integrated Marketing Communications	181
10.3.1	The Concept of Integrated Marketing Communications.	181
10.3.2	The Redefinition of Integrated Marketing Communications.	182
10.3.3	The Relationship Between the IMC and the CSR.	182
10.4	The E-CSR Reports Design: Based on the Philosophy of IMC.	183
10.4.1	The Key Point of IMC Application in E-CSR Management	184
10.4.2	The Application Framework of IMC Philosophy in E-CSR Management	185
10.4.3	The Improvement Measures of E-CSR Reports Based on IMC	187
10.5	Summary.	192
	References	193
	Further Reading	193
11	Release and Marketing of CSR Report	197
11.1	Release and Form of CSR Report.	197
11.1.1	Form of CSR Report.	197

11.1.2	Release of CSR Report	200
11.1.3	Focus of CSR Report Contents.	202
11.2	Marketing of CSR Report	204
11.2.1	CSR Report Marketing Based on Brand	204
11.2.2	CSR Report Marketing Based on Network	205
11.2.3	CSR Report Marketing: Based on Public Good	209
11.3	CSR Report Preparation Procedure	211
11.3.1	Baosteel CSR Report	211
11.4	Summary	215
	References	216
	Further Reading	217
12	Cases of CSR Reports in China	219
12.1	Analysis of China's Major Industry CSR Reports.	219
12.1.1	The Sustainability Report Guidelines of Oil and Gas Industry	220
12.1.2	Chinese Textile and Garment CSR Reporting System	223
12.2	CSR Reports of Main State-Owned Enterprises in China.	225
12.2.1	Development of CSR Report of State Grid in 2005–2010.	225
12.2.2	The CSR Management Mode of State Grid	230
12.2.3	State Grid CSR Management	231
12.3	CSR Reports of Main Private Corporation in China	234
12.3.1	Content of Vanke Social Responsibility Green Books in 2008–2010	235
12.3.2	Characters of Vanke CSR Green Book	237
12.4	Summary	240
	References	240
	Further Reading	240

Corporate Social Responsibility Reporting in China

Shin, K.-Y.

2014, XII, 241 p. 53 illus., Softcover

ISBN: 978-3-642-54151-3