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Corporate social responsibility : case studies for management accountants

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Abstrak

Corporate Social Responsibility is for all Finance and Management Professionals as well as Academics, Policy Makers, and Regulators.Corporate Social Responsibility is based on critical insight gained by analysig four large companies' experiences of corporate social responsibility. This study highlights the inadequacies of social and ethical reporting by business, both in terms of the ad hoc nature of the information currently reported, and the absence of internal reporting. It will serve as evidence to companies, that producing a glossy report does not necessarily equal social responsibility.The four case studies were selected on the basis of their extensice external social reporting but even in these organisations, managers received very little social performance information. The interviewees considered that the increased organisational costs caused in the short run by improved social performance would be more than offset by the long run benefits for the organisation. This book explores the problem faced by firms seeking to develop their own social performance stategies and offers a grounded theory approach, involving full taping and transcribing of interviews. The book discusses:* stakeholder groups* the meaning of social performance* internally and externally reported social performance measures* how social values influence decision making* the social information needs of managers* how to develop an internal social performance information system