

国际标准 ISO 26000 解读



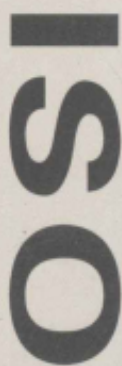
iso 26000

黎友焕 文志芳 / 译著

西北工业大学出版社



黎友焕，经济学博士，现任北京交通大学经济管理学院教授，广东省社会科学综合开发研究中心主任、研究员；兼任香港社会科学院副院长、广东省企业社会责任研究会会长、《企业社会责任》杂志社社长兼总编辑等职；主要研究方向：世界经济、企业社会责任、国际贸易、国际金融；2003—2005年在英国诺丁汉大学（The University of Nottingham）作高级访问学者；主持国家社科基金、广东社科基金和教育部人文社科基金项目各1项，主持各级政府、领导和其他组织委托课题60多项，其中20多个研究报告上报国家高层领导供决策参考，部分报告得到国家领导人正面批示；出版个人专著21本、合著20本、主编书籍22本，公开发表论文300余篇；接受境内外媒体采访2200多人次，2010年在凤凰卫视中文台《世纪大讲堂》讲课。



ISO 26000研究系列丛书

- 国际标准ISO 26000解读
- ISO 26000在中国
- ISO 26000研究
- ISO 26000研究前沿报告
- 基于ISO 26000的社会责任评价体系
- 国际社会责任标准比较分析



□ 责任编辑 / 傅高明
□ 封面设计 / 王 祚

ISBN 978-7-5612-3218-7



9 787560 432187 >

定价：88.00元

ISO 26000 研究系列丛书

国际标准 ISO 26000 解读

黎友焕 文志芳 译著

西北工业大学出版社

图书在版编目(CIP)数据

国际标准 ISO 26000 解读/黎友焕,文志芳译著. --西安:西北工业大学出版社,2011.10
ISBN 978-7-5612-3218-7

I. ①国… II. ①黎… ②文… III. ①社会责任—国际标准—研究 IV. ①C91

中国版本图书馆 CIP 数据核字(2011)第 215234 号

出版发行:西北工业大学出版社

通信地址:西安市友谊西路 127 号 邮编:710072

电 话:(029)88493844 88491757

网 址:www.nwpu.com

印 刷 者:陕西向阳印务有限公司

开 本:880mm×1230mm 1/16

印 张:16.75

字 数:493 千字

版 次:2011 年 10 月第 1 版 2011 年 10 月第 1 次印刷

定 价:88.00 元

《ISO 26000 研究系列丛书》编辑委员会

编辑委员会主任:刘延平 黎友焕

编辑委员会委员:(以姓氏笔画为序)

丁慧平 北京交通大学经济管理学院教授、博士生导师

万俊毅 华南农业大学经济管理学院副院长、教授、博士

王浩 华南农业大学副校长、研究员、博士生导师

王再文 中央财经大学企业公民研究中心主任、教授、博士

叶龙 北京交通大学经济管理学院副院长、教授、博士生导师

叶祥松 广东商学院经济贸易与统计学院院长、教授、博士生导师

刘纪显 华南师范大学经济管理学院教授、博士生导师

刘延平 北京交通大学经济管理学院院长、教授、博士生导师

刘明贵 嘉应学院副院长、教授、博士

向晓梅 广东省社会科学院产业经济研究所所长、研究员

孙红梅 陕西科技大学管理学院院长、教授、博士

孙明泉 《光明日报》理论版副主任、主编、博士

李业 华南理工大学工商管理学院教授

李丽辉 西安财经学院学科建设办公室主任、教授、博士

李树民 西北大学经济管理学院教授、博士生导师

吴成娟(韩) 美国加州大学伯克利分校(University of California, Berkeley)政治学系伯克利亚太经济合作组织研究中心博士

吴克昌 华南理工大学公共管理学院院长、教授、博士

何斌 仲恺农业工程学院副院长、研究员、博士

余鸿华(美) 美国凤凰城大学(University of Phoenix)博士

张群 北京科技大学经济管理学院院长、教授、博士生导师

张明玉 北京交通大学经济管理学院党委书记、教授、博士生导师

陈宏辉 中山大学岭南学院副院长、教授、博士生导师

陈德萍 广东外语外贸大学副校长、教授、博士

林军 广东恒健投资控股有限公司总经理、高级经济师、博士

林勇 华南师范大学经济管理学院院长、教授

赵景峰 西北大学经济管理学院教授、博士生导师

高闯 首都经贸大学校长助理、教授、博士生导师

郭文美 美国新墨西哥大学(University of New Mexico)博士

曹明福 天津工业大学经济学院副院长、教授、博士

喻卫斌 广东商学院人事处副处长、教授、博士

黎友焕 北京交通大学经济管理学院教授、广东省企业社会责任研究会会长、《企业社会责任》杂志社社长兼总编辑、广东省社科综合开发研究中心主任、研究员、博士

序

2010年11月1日,国际标准化组织(International Organization for Standardization,简称ISO)在瑞士日内瓦国际会议中心举办了主题为“共担责任,实现可持续发展”的社会责任指南的发布仪式,对外宣布即日起正式发布ISO 26000《社会责任指南》(ISO 26000:2010, Guidance on social responsibility,简称ISO 26000)。这标志着近10年来众说纷纭,涉及范围最广、制定周期最长、标准篇幅最大以及参加制定的成员国最多、参加起草的专家人数最多、参加工作的组织(相关的利益集团)最多,旨在世界范围内促进社会责任充分履行和最佳实践的有效实施的标准终于面世了。这是继ISO 9000和ISO 14000之后的第三个重要的国际标准,也是首个国际社会责任标准。ISO 26000的发布,对于国际标准化组织来说是一次跨越,一次从工程技术领域到社会和道德领域的跨越。

正如我们所知道的那样,企业社会责任从诞生到成为国际社会关注的焦点,已经历了近百年的时间,自20世纪90年代初以来,国际社会已经形成了一个声势浩大的社会责任运动浪潮。但到底什么是社会责任,又该如何实践社会责任,长期以来并没有一个统一的明确定义和可供参考的模式。ISO 26000的发布,第一次在全球范围内统一了社会责任的定义,明确了社会责任的原则,确定了践行社会责任的核心主题,描述了以可持续发展为目标,将社会责任融入组织战略和日常活动的方法。ISO 26000的发布,将企业社会责任(CSR)推广到任何组织形式的社会责任(SR),这意味着,ISO 26000适用于所有私立、公立和非营利部门的组织,不论其大小,也不论其运营于发达国家还是发展中国家,这也将社会责任提到了更为广泛的影响程度,对社会责任是一种良好的推动,标志着社会责任活动进入了一个新的阶段。

ISO 26000颁布实施后在我国引起了一系列问题:一是到目前为止还没有ISO 26000的中文版,甚至在网络上还搜索不到英文版,社会各界对此相当不理解;二是根据北京交通大学社会责任评估与研究中心最近的问卷和访谈调查,绝大部分企业都不了解甚至不知道ISO 26000已经颁布实施;三是目前社会上竟然有数量众多的公司,其中不乏某些跨国认证公司,声称能提供ISO 26000认证,这使人啼笑皆非;四是有为数不少的企业公开声明其社会责任年度报告是根据ISO 26000制订的,从网络上搜索可以得知,仅声称“第一家根据ISO 26000制订年度报告”的就有3家,这些公司还有些是上市公司或央企,但剖析其年度报告,不仅半点ISO 26000的味道都没有,还可以用一塌糊涂来评价,这不得不引起社会各界的重视。ISO 26000好不容易颁布实施,但却在我国引发了诸多乱象,似乎有被广泛误解甚至被变质利用的趋势。

我们正处于人类发展的十字路口,可持续发展成为人类追求的目标。当前,我国“十二·五”规划中提出要以科学发展为主题,以加快转变经济发展方式为主线,提高发展的全面性、协调性、可持续性,实现经济社会又好又快发展。而社会责任涉及社会、政治、经济、文化、法律、宗教、伦理道德等各个方面,对社会、经济和环境的可持续发展具有重要的影响,其建设的目标就是实现科学发展和可持续发展,因此,社会责任建设是中国实现经济社会又好又快发展的路径选择。从这个意义上讲,ISO 26000对于各类组织来说,既是挑战,更是机遇。对此,应该根据国际标准的有关规定,针对我国经济、社会、文化的特点,参照ISO 26000的内容,研究并制定符合我国国情的社会责任标准,以促进我国企业等组织推动社会责任工作健康、有序发展并提供技术支持。更为可喜的是,为了推广ISO 26000在我国的传播并加强我国有关部门的应对工作,越来越多的仁人志士、社会团体投身其中。一些研究成果、学术著作、研讨班、研修班、论坛,等等推介形式陆续出现,可以预期的是,未来一段时间,ISO 26000研究、传播、推广工作将如雨后春笋般发展。

摆在案前的这套《ISO 26000研究系列丛书》,可以说是我国目前研究ISO 26000的第一套专业书籍。它涵盖的内容具备知识性(包括中英文译本)、学术性(解读与研究)、现实性(前沿报告)、实用性(对策、应用),既有专业深度,又有知识的广度,“研究、解读、前沿报告、应用、认证标准”等各个话题,均呈现出一定的理论性,更具备可读性和实用性,不论是对各类组织,还是对专业学者来说,都不啻为一套开阔视野、增

长见识、可供参考的好书。其实我国目前研究 ISO 26000 还处于空白阶段,据统计,目前国内研究 ISO 26000 的专著还没有出现,有关 ISO 26000 的论文不到 100 篇。尤其是,在《社会责任国际标准 ISO 26000 解读》一书中,附有 ISO 26000 完整的英文版。由于我国到现在还没有哪一个机构和专家发布 ISO 26000 中,因此,本套系列丛书的出版,可以说又是 ISO 26000 中文版的正式发布。在这样的背景下,这套系列丛书的公开出版发行就更加显得及时和重要了,相信对理论研究和实践工作都有着明显的借鉴作用。

为了加强对社会责任问题的研究,北京交通大学经济管理学院于 2011 年成立了“北京交通大学社会责任评估与研究中心”,致力于社会责任的研究、推广及实践。实际上,北京交通大学经济管理学院从 2010 年开始就先后主编公开出版了《中国企业社会责任建设蓝皮书》(人民出版社)、《企业社会责任研究系列丛书》(华南理工大学出版社)、《中国企业社会责任研究专家文库》(华南理工大学出版社)等社会责任专业作品。还作为主办单位公开出版发行《企业社会责任》杂志。这套《ISO 26000 研究系列丛书》是“北京交通大学社会责任评估与研究中心”的又一项重要作品,我们期待着国内外同行和各界人士与我们携手共同对社会责任问题开展更加深入和广泛的研究,我们也欢迎广大朋友对我们的工作和作品提出建议和批评!同时也希望北京交通大学社会责任评估与研究中心的研究团队再接再厉、推出更多的精品。

刘延平

(北京交通大学经济管理学院院长、教授、博士生导师)

2011 年 10 月

前言

20 世纪 80 年代以来,我国企业乘着改革开放的春风如雨后春笋般迅猛发展,企业与社会之间的关系日益密切,世界大型跨国企业纷纷进驻我国经济发达地区以分享发展机遇。由此社会责任理念随之悄然传入中国,然而当时各类组织关注的焦点往往是经济效益和利润所得,对社会责任持漠视态度,通常以牺牲环境甚至破坏生态平衡为代价,最终出现各种威胁人类生存的环境问题,盲目追求利益而忽视社会公德的情况也时有出现。但随着全球竞争的日益激烈,跨国公司所占市场份额逐渐威胁到本土企业的生存,越来越多的企业将社会责任作为新的竞争手段参与国际竞争,甚至连《财富》和《福布斯》这样的商业杂志也将社会责任作为评比的考虑因素,组织履行社会责任已不再是外部客观环境逼迫的结果,而是组织可持续发展的内在需求。

国际标准化组织(International Organization for Standardization, 简称 ISO)于 2010 年 11 月 1 日颁布实施社会责任国际标准(ISO 26000),该标准颁布实施已近一周年,不仅没有该标准的中文版,在网络上也找不到该标准的英文版。与此同时,全国各类企业迫切需要了解该标准可能带来的冲击。基于以上背景,北京交通大学经济管理学院经济学教授、广东省企业社会责任研究会会长、《企业社会责任》杂志社社长兼总编辑黎友焕博士向国际标准化组织购买了该标准的英文版,由黎友焕和文志芳共同翻译并对该标准进行了详尽的解读,北京交通大学经济管理学院、广东省社会科学院、天津工业大学经济学院、广东商学院、广东省社会科学综合开发研究中心、广东省企业社会责任研究会、《企业社会责任》杂志社、《中国企业社会责任建设蓝皮书》(人民出版社每年出版)编辑委员会、广东外语外贸大学等一批专家参与了该标准的翻译讨论,形成了本书。此外,以上单位的专家学者经充分讨论,决定共同编撰出版《ISO 26000 研究系列丛书》,该系列丛书(共 6 册)将从 2011 年开始陆续公开出版发行。这也是黎友焕教授研究团队编撰出版《企业社会责任研究系列丛书》(华南理工大学出版社)《中国企业社会责任研究专家文库》(华南理工大学出版社)之后的又一套社会责任专业系列丛书。

本书通过对 ISO 26000 英文原版进行研读讨论,根据相关研究人员的经验以及对社会责任理念的理解,翻译成中文供广大读者使用。此外,还解读和评论了 ISO 26000 的核心主题和原则,廓清 ISO 26000 所描述的社会责任概念与传统认知的区别,使组织和相关研究人员对社会责任领域达成全球统一的共识,帮助各类组织在共同理解社会责任的基础上遵守国际行为规范,在统一的规则下参与国际竞争。

纵览全书,ISO 26000 译著的出版满足了三点需要:

其一,满足了企业自身可持续发展的需要。在 ISO 26000 发布之前,组织社会责任报告一直参照《可持续发展报告指南》(G3)和 AA1000 等标准,这些标准往往只注重某一部分或某一领域的主题,不具有普遍适用性,对于促进可持续发展的作用是相当有限的,不能够在全球范围内形成统一的认知和共识。ISO 26000 的颁布实施打破了这一僵局,它是第一个受到国际公认的社会责任国际标准,其内容的全面性和深刻性是以往任何标准所不能比拟的,组织参照这一国际标准有利于组织在全球共识的环境氛围中参与竞争,这将在很大程度上促进组织自身的核心竞争力的提高和可持续的发展。

其二,适应了我国“十二·五”规划的政策需要。“十二·五”规划纲要中反复强调经济增长方式的转变,其中提到“坚持把建设资源节约型、环境友好型社会作为加快转变经济发展方式的重要着力点。深入贯彻节约资源和保护环境基本国策,节约能源,降低温室气体排放强度,发展循环经济,推广低碳技术,积极应对气候变化,促进经济社会发展与人口资源环境相协调,走可持续发展之路。”而 ISO 26000 提及的社会责任恰恰以节约、环保、低碳、低能耗作为组织决策、活动的参照重点,其中提到的《联合国气候变化框架公约》也积极倡导组织应对气候变化,考虑其决策、活动对气候造成的负面影响,可见 ISO 26000 所提倡的

全球范围内的可持续发展之路恰与我国“十二·五”规划的重要任务不谋而合。

其三,迎合了我国企业参与国际竞争的需要。尽管 ISO 26000 的出台对于我国企业是“福”是“祸”众说纷纭,但 ISO 26000 的编写宗旨明确指出不用于认证目的,仅作为指导准则,避免了将其作为贸易壁垒的弊端,在一定意义上有利于我国企业参与全球价值链获得比较优势。在我国组织中广泛宣传社会责任理念,加强 ISO 26000 的普及力度,有助于我国企业了解统一的全球社会责任规则,无论是应对跨国企业的挑战还是参与国际竞争,都能做到有备无患。此外,ISO 26000 的发布对于企业编写社会责任报告也具有指导意义,采用全球统一的指导规范增强了不同国家、不同地区、不同类型组织绩效之间的可比性,为相关利益方提供更多可用信息和可选方案,有力地推进全球经济的可持续发展。

此外,本书的编写还具有三个突出的特点,即新、奇、实。

特点一是“新”。ISO 26000 自 2010 年 11 月 1 日问世以来已有近一年之久,但关于 ISO 26000 的翻译和相关著作仍然几乎为零,尽管研究 ISO 26000 的相关学者积极致力于推广和倡导社会责任理念,却在全国范围内没有掀起较大浪潮。本书作为 ISO 26000 发布后的首批著作,旨在为相关组织提供最新的信息和最直观的认知,帮助组织在第一时间内了解社会责任并着手实践。

特点二是“奇”。ISO 26000 所提及的 7 个核心主题改变了以往标准不全面、不深刻的困局,但 ISO 26000 并不包含或者覆盖这些既存的社会责任标准,而是对其加以补充和修正。ISO 26000 所反映的社会责任核心主题和自愿性倡议、工具均是时下最具创新意义和权威性质的内容,其奇特性表现在诸多方面,有待读者在阅读中细细揣摩。

特点三是“实”。全书采用朴实无华的语言和简单直接的表述方式,没有专业的学术性论证,没有大篇幅的理论分析,没有系统的构架模型,仅用笔者质朴的理解和纯素的语言对 ISO 26000 加以译注和评论,适合于各种文化程度的大众读者理解,这也正迎合了国际标准的普遍适用性和易于理解性原则。

本书的缺点也不可避免,比如对于 ISO 26000 社会责任的理解没有实质性突破,评论部分内容还有待进一步深化,各章节内容的深度和广度还略有欠缺等。

由于知识结构和水平有限,本书的编写内容和评论观点还存在诸多不足,研究方法和理论阐述上难免有许多不妥之处,衷心希望社会各界以及广大读者批评指正,为本书的修正完善献计献策。

编 者

2011 年 9 月

附 件

标准英文原版

Guidance on social responsibility

Lignes directrices relatives à la responsabilité sociétale



Reference number
ISO 26000:2010(E)

© ISO 2010

PDF disclaimer

This PDF file may contain embedded typefaces. In accordance with Adobe's licensing policy, this file may be printed or viewed but shall not be edited unless the typefaces which are embedded are licensed to and installed on the computer performing the editing. In downloading this file, parties accept therein the responsibility of not infringing Adobe's licensing policy. The ISO Central Secretariat accepts no liability in this area.

Adobe is a trademark of Adobe Systems Incorporated.

Details of the software products used to create this PDF file can be found in the General Info relative to the file; the PDF-creation parameters were optimized for printing. Every care has been taken to ensure that the file is suitable for use by ISO member bodies. In the unlikely event that a problem relating to it is found, please inform the Central Secretariat at the address given below.



COPYRIGHT PROTECTED DOCUMENT

© ISO 2010

All rights reserved. Unless otherwise specified, no part of this publication may be reproduced or utilized in any form or by any means, electronic or mechanical, including photocopying and microfilm, without permission in writing from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office
Case postale 56 • CH-1211 Geneva 20
Tel. + 41 22 749 01 11
Fax + 41 22 749 09 47
E-mail copyright@iso.org
Web www.iso.org

Published in Switzerland

ISO 26000:2010(E) is available in the following languages:
Arabic, Chinese, English, French, German, Italian, Japanese,
Korean, Russian, Spanish, Thai, Vietnamese

Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

The main task of technical committees is to prepare International Standards. Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights.

ISO 26000 was prepared by ISO/TMB Working Group on Social Responsibility.

This International Standard was developed using a multi-stakeholder approach involving experts from more than 90 countries and 40 international or broadly-based regional organizations involved in different aspects of social responsibility. These experts were from six different stakeholder groups: consumers; government; industry; labour; non-governmental organizations (NGOs); and service, support, research, academics and others. In addition, specific provision was made to achieve a balance between developing and developed countries as well as a gender balance in drafting groups. Although efforts were made to ensure balanced participation of all the stakeholder groups, a full and equitable balance of stakeholders was constrained by various factors, including the availability of resources and the need for English language skills.

Introduction

Organizations around the world, and their stakeholders, are becoming increasingly aware of the need for and benefits of socially responsible behaviour. The objective of social responsibility is to contribute to sustainable development.

An organization's performance in relation to the society in which it operates and to its impact on the environment has become a critical part of measuring its overall performance and its ability to continue operating effectively. This is, in part, a reflection of the growing recognition of the need to ensure healthy ecosystems, social equity and good organizational governance. In the long run, all organizations' activities depend on the health of the world's ecosystems. Organizations are subject to greater scrutiny by their various stakeholders. The perception and reality of an organization's performance on social responsibility can influence, among other things:

- its competitive advantage;
- its reputation;
- its ability to attract and retain workers or members, customers, clients or users;
- the maintenance of employees' morale, commitment and productivity;
- the view of investors, owners, donors, sponsors and the financial community; and
- its relationship with companies, governments, the media, suppliers, peers, customers and the community in which it operates.

This International Standard provides guidance on the underlying principles of social responsibility, recognizing social responsibility and engaging stakeholders, the core subjects and issues pertaining to social responsibility (see Table 2) and on ways to integrate socially responsible behaviour into the organization (see Figure 1). This International Standard emphasizes the importance of results and improvements in performance on social responsibility.

This International Standard is intended to be useful to all types of organizations in the private, public and non-profit sectors, whether large or small, and whether operating in developed or developing countries. While not all parts of this International Standard will be of equal use to all types of organizations, all core subjects are relevant to every organization. All core subjects comprise a number of issues, and it is an individual organization's responsibility to identify which issues are relevant and significant for the organization to address, through its own considerations and through dialogue with stakeholders.

Governmental organizations, like any other organization, may wish to use this International Standard. However, it is not intended to replace, alter or in any way change the obligations of the state.

Every organization is encouraged to become more socially responsible by using this International Standard.

Recognizing that organizations are at various stages of understanding and integrating social responsibility, this International Standard is intended for use by those beginning to address social responsibility, as well as those more experienced with its implementation. The beginner may find it useful to read and apply this International Standard as a primer on social responsibility, while the experienced user may wish to use it to improve existing practices and to further integrate social responsibility into the organization. Although this International Standard is meant to be read and used as a whole, readers looking for specific types of information on social responsibility may find the outline in Table 1 useful. Box 1 provides summary information to assist users of this International Standard.

This International Standard provides guidance to users and is neither intended nor appropriate for certification purposes. Any offer to certify to ISO 26000 or any claim to be certified to ISO 26000 would be a misrepresentation of the intent and purpose of this International Standard.

Reference to any voluntary initiative or tool in Annex A of this International Standard does not imply that ISO endorses or gives special status to that initiative or tool.

Table 1 — ISO 26000 outline

Clause title	Clause number	Description of clause contents
Scope	Clause 1	Defines the scope of this International Standard and identifies certain limitations and exclusions.
Terms and definitions	Clause 2	Identifies and provides the definition of key terms that are of fundamental importance for understanding social responsibility and for using this International Standard.
Understanding social responsibility	Clause 3	Describes the important factors and conditions that have influenced the development of social responsibility and that continue to affect its nature and practice. It also describes the concept of social responsibility itself – what it means and how it applies to organizations. The clause includes guidance for small and medium-sized organizations on the use of this International Standard.
Principles of social responsibility	Clause 4	Introduces and explains the principles of social responsibility.
Recognizing social responsibility and engaging stakeholders	Clause 5	Addresses two practices of social responsibility: an organization's recognition of its social responsibility, and its identification of and engagement with its stakeholders. It provides guidance on the relationship between an organization, its stakeholders and society, on recognizing the core subjects and issues of social responsibility and on an organization's sphere of influence.
Guidance on social responsibility core subjects	Clause 6	Explains the core subjects and associated issues relating to social responsibility (see Table 2). For each core subject, information has been provided on its scope, its relationship to social responsibility, related principles and considerations, and related actions and expectations.
Guidance on integrating social responsibility throughout an organization	Clause 7	Provides guidance on putting social responsibility into practice in an organization. This includes guidance related to: understanding the social responsibility of an organization, integrating social responsibility throughout an organization, communication related to social responsibility, improving the credibility of an organization regarding social responsibility, reviewing progress and improving performance and evaluating voluntary initiatives for social responsibility.
Examples of voluntary initiatives and tools for social responsibility	Annex A	Presents a non-exhaustive list of voluntary initiatives and tools related to social responsibility that address aspects of one or more core subjects or the integration of social responsibility throughout an organization.
Abbreviated terms	Annex B	Contains abbreviated terms used in this International Standard.
Bibliography		Includes references to authoritative international instruments and ISO Standards that are referenced in the body of this International Standard as source material.

Table 2 — Core subjects and issues of social responsibility

Core subjects and issues	Addressed in sub-clause
Core subject: Organizational governance	6.2
Core subject: Human rights	6.3
Issue 1: Due diligence	6.3.3
Issue 2: Human rights risk situations	6.3.4
Issue 3: Avoidance of complicity	6.3.5
Issue 4: Resolving grievances	6.3.6
Issue 5: Discrimination and vulnerable groups	6.3.7
Issue 6: Civil and political rights	6.3.8
Issue 7: Economic, social and cultural rights	6.3.9
Issue 8: Fundamental principles and rights at work	6.3.10
Core subject: Labour practices	6.4
Issue 1: Employment and employment relationships	6.4.3
Issue 2: Conditions of work and social protection	6.4.4
Issue 3: Social dialogue	6.4.5
Issue 4: Health and safety at work	6.4.6
Issue 5: Human development and training in the workplace	6.4.7
Core subject: The environment	6.5
Issue 1: Prevention of pollution	6.5.3
Issue 2: Sustainable resource use	6.5.4
Issue 3: Climate change mitigation and adaptation	6.5.5
Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
Core subject: Fair operating practices	6.6
Issue 1: Anti-corruption	6.6.3
Issue 2: Responsible political involvement	6.6.4
Issue 3: Fair competition	6.6.5
Issue 4: Promoting social responsibility in the value chain	6.6.6
Issue 5: Respect for property rights	6.6.7
Core subject: Consumer issues	6.7
Issue 1: Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
Issue 2: Protecting consumers' health and safety	6.7.4
Issue 3: Sustainable consumption	6.7.5
Issue 4: Consumer service, support, and complaint and dispute resolution	6.7.6
Issue 5: Consumer data protection and privacy	6.7.7
Issue 6: Access to essential services	6.7.8
Issue 7: Education and awareness	6.7.9
Core subject: Community involvement and development	6.8
Issue 1: Community involvement	6.8.3
Issue 2: Education and culture	6.8.4
Issue 3: Employment creation and skills development	6.8.5
Issue 4: Technology development and access	6.8.6
Issue 5: Wealth and income creation	6.8.7
Issue 6: Health	6.8.8
Issue 7: Social investment	6.8.9

Licensed to Universiti Teknologi Malaysia (UTM) under the
 ISO 26000:2010 (E) copyright, 2010-2014.
 Strictly user license only. Copying and reuse prohibited.

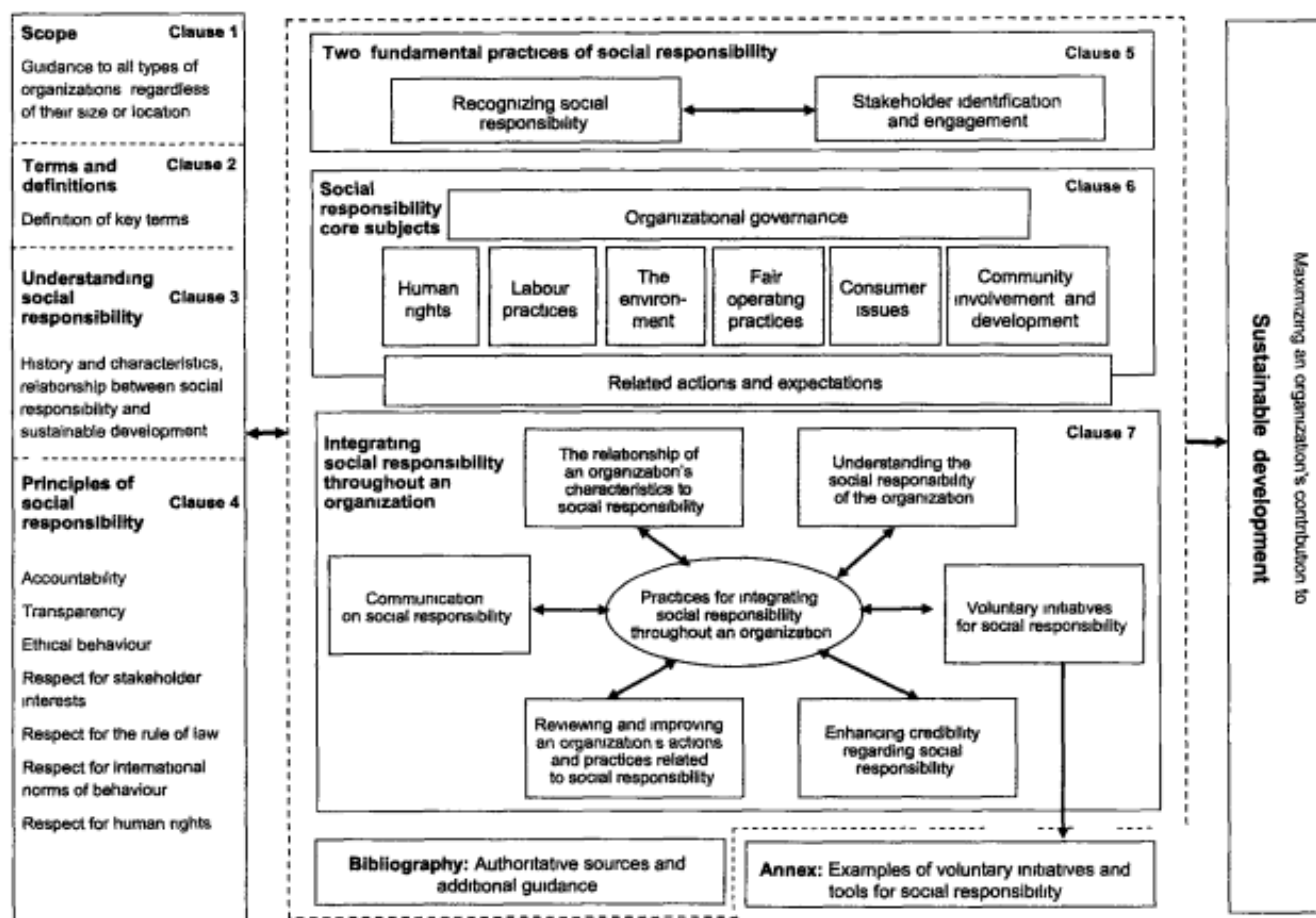


Figure 1 — Schematic overview of ISO 26000

Figure 1 provides an overview of ISO 26000, and is intended to assist organizations in understanding how to use this standard. The following points provide guidance on using this standard.

- After considering the characteristics of social responsibility and its relationship with sustainable development (Clause 3), it is suggested that an organization should review the principles of social responsibility described in Clause 4. In practising social responsibility, organizations should respect and address these principles, along with the principles specific to each core subject (Clause 6).
- Before analysing the core subjects and issues of social responsibility, as well as each of the related actions and expectations (Clause 6), an organization should consider two fundamental practices of social responsibility: recognizing its social responsibility within its sphere of influence, and identifying and engaging with its stakeholders (Clause 5).
- Once the principles have been understood, and the core subjects and relevant and significant issues of social responsibility have been identified, an organization should seek to integrate social responsibility throughout its decisions and activities, using the guidance provided in Clause 7. This involves practices such as: making social responsibility integral to its policies, organizational culture, strategies and operations; building internal competency for social responsibility; undertaking internal and external communication on social responsibility; and regularly reviewing these actions and practices related to social responsibility.
- Further guidance on the core subjects and integration practices of social responsibility is available from authoritative sources (Bibliography) and from various voluntary initiatives and tools (some global examples of which are presented in Annex A).