Forum: Economic and Social Council (ECOSOC)

Topic: Evaluating the conditionality of Corporate Social Responsibility (CSR)

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Position: Deputy President

PERSONAL INTRODUCTION

Dear delegates,

My name is Lydia Apostolopoulou, and I am a year 11 student at Ekpaideutiki Anagennisi School. It is my utmost honor to serve as a Deputy President of the Economic and Social Council at the upcoming SCMUN conference. After attending several conferences myself, I have had the privilege of representing various nations, engaging in in-depth research, and honing the art of diplomatic negotiation. These experiences have shaped my commitment to fostering meaningful discussions and crafting effective resolutions.

In this study guide, I aim to provide you with important details regarding the topic "Evaluating the conditionality of Corporate Social Responsibility (CSR)". Although this study guide covers several aspects of the topic, it should not be relied upon exclusively for all of your research. With that being said, it is highly advised that you conduct in-depth research on the subject to guarantee a complete understanding of it. Of course, please feel free to contact me if you have any questions or need more information.

Best wishes,

Lydia Apostolopoulou (lydiaapostolopoulou@icloud.com)

TOPIC INTRODUCTION

Corporate Social Responsibility (CSR), which reflects a commitment by companies to contribute positively to society and the environment, has become an indispensable aspect of modern business operations. Although CSR has gained prominence as a tool for ethical and sustainable corporate practices, the degree to which it is transformative is still under investigation. According to a report by the United Nations Global Compact, published in 2006, CSR activities can have a significant positive impact on the economy as the reduction of costs and the promotion of sustainable policies can lead to boosting competitiveness, mitigating risk, and opening up new markets.

CSR has developed as a pivotal idea in the corporate landscape as nowadays the majority of corporations have adopted such policies, reflecting the expanding role of corporations in solving societal and environmental challenges in an interconnected and fast-changing world. It raises critical issues about the sincerity, consistency, and efficacy of CSR programs including working conditions and human rights, prompting us to consider whether these initiatives are motivated by true ethical values or are predominantly affected by external pressures and incentives.

For a company to be socially responsible, it first needs to be accountable to itself and its shareholders. Companies that adopt CSR programs have often grown their business to the point where they can give back to society. Thus, CSR is typically a strategy that's implemented by large corporations. After all, the more visible and successful a corporation is, the more responsibility it has to set standards of ethical behavior for its peers, competition, and industry.

DEFINITION OF KEY TERMS

Corporate Social Responsibility (CRS)

'Corporate Social Responsibility (CSR) [1]is the idea that a company should be interested in and willing to help society and the environment as well as be concerned about the products and profits it makes'.

Conditionality

'Conditionality refers to the quality of being dependent on certain specified conditions. It can be applied to any situation in which a situation, event, or process is contingent

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[1] "Corporate Social Responsibility." *Cambridge Dictionary*, dictionary.cambridge.org/dictionary/english/corporate-social-responsibility

upon some condition being met. In finance and economics, it often refers to the conditions attached to the provision of benefits, loans, debt relief, or foreign aid by the provider to the recipient.'[2]

Sustainability:

'[3]Sustainability is the idea that goods and services should be produced in ways that do not use resources that cannot be replaced and that do not damage the environment.'

Stakeholder Engagement[4]

Stakeholder engagement is a process that organizations can follow in order to listen to, collaborate with, or inform (or a combination of all three) their existing stakeholders. This process entails identifying, mapping, and prioritizing stakeholders to determine the best tactics for effective communication while making the best use of available resources.

Impact assessment

'By the term impact assessment, we mean a study of what the harmful effects of a planned action would be on a particular place, activity, or group of people or a report in which the results of such a study are given.'[5]

Transparency

'Transparency is a situation in which business and financial activities are done openly without secrets so that people can trust that they are fair and honest.'[6]

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[2] Kenton, Will. "Conditionality: What It Means, Types, Criticism." *Investopedia*, www.investopedia.com/terms/c/conditionality.asp

[3] "Sustainability." *Cambridge Dictionary*, dictionary.cambridge.org/dictionary/english/sustainability

[4] Sedmak, Jenna. "What Is Stakeholder Engagement, and Why Is It Important for Strategic Planning?" *SME Strategy Strategic Planning Facilitator*, SME Strategy Consulting, 18 May 2023, www.smestrategy.net/blog/stakeholder-engagement-management-for-strategic-planning#What-is

[5] "Impact Assessment." Cambridge Dictionary, dictionary.cambridge.org/dictionary/english/impact-assessment

[6] "Transparency." *Cambridge Dictionary*, dictionary.cambridge.org/dictionary/english/transparency

Liability

" the amount of money that a person or organization owes"[7]

BACKGROUND INFORMATION

Evolution of Corporate Social Responsibility

CSR has evolved significantly over time, transitioning from a primarily philanthropic approach to a more holistic business strategy that encompasses sustainability, diversity, and ethical practices. The 1960s and 1970s saw increased attention to social and environmental issues. One notable case was the publication of economist Milton Friedman's essay "The Social Responsibility of Business is to Increase its Profits" in 1970, which argued against the idea that businesses should have social responsibilities beyond maximizing shareholder value. 'Many, in fact, believed at the time that businesses had social responsibilities. Some business leaders thought that corporations should try to help ameliorate societal ills—by employing the long-term unemployed, for instance, or fighting discrimination or avoiding pollution—in addition to generating profits for their shareholders'[8]. Today, CSR is viewed as an integral part of a company's operations, involving the integration of social and environmental considerations into the core business model as businesses are now aiming to reduce environmental damages caused by their practices and processes. Companies recognize that responsible business practices contribute not only to society but also to their long-term sustainability and profitability.

Forms of CSR

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[7] *Liability | English Meaning - Cambridge Dictionary*, dictionary.cambridge.org/dictionary/english/liability
[8] Tepper, Taylor. "Milton Friedman on the Social Responsibility of Business, 50 Years Later." *Forbes*, Forbes Magazine, 16 Feb. 2023, www.forbes.com/advisor/investing/milton-friedman-social-responsibility-of-business/

From organization to organization, there are numerous ideas of what "socially responsible" entails. For some enterprises being "socially responsible" means reducing carbon footprints whereas for others it means welcoming diversity, equity, and inclusion. Firms are frequently led by the triple bottom line concept, which states that a company should be devoted to monitoring its social and environmental effects, sustainability efforts, and earnings. The phrase "profit, people, and planet," sometimes known as the "three P's," is frequently used to sum up the driving force behind this notion. Environmental, philanthropic, moral, and financial responsibility are the four main categories of CSR.

Environmental Form of CSR

The need for environmental responsibility has never been more essential in the face of the increasing global crisis. There is the notion that businesses jointly strive for a more solid and peaceful cohabitation with our fragile planet by supporting sustainable habits, pushing for conservation, and embracing innovation. Many companies implement waste reduction and recycling programs to minimize their environmental impact. For instance, the tech giant Apple has set a goal to make all its products with recycled or renewable materials and to eliminate waste in the production process[9]. These kinds of initiatives fall under the umbrella of environmental responsibility.

Ethical Form of CSR

Ethical CSR involves ensuring fair labor practices and ethical sourcing. The goal of ethical responsibility is to ensure that an organization operates fairly and ethically. Organizations that accept ethical responsibility strive to be ethical by treating all stakeholders fairly, including leadership, investors, employees, suppliers, and customers. In this regard, many businesses have procedures in place to verify that they are not purchasing products that are the consequence of slavery or child labor. The ethical dimension of CSR demands that businesses actively work to eliminate these practices from their operations and throughout their entire supply chain.

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[9] *Apple Sets Recycled-Content Goals for 2025 - Recycling Today*, www.recyclingtoday.com/news/apple-sets-2025-recycled-content-goals/

Philanthropic Form of CSR

Philanthropic responsibility refers to a company's desire to actively improve the world and society. Organizations driven by philanthropic duty frequently donate a percentage of their earnings while performing ethically and environmentally helpful actions and or initiatives. While many businesses donate to non-profit organizations and charities that align with their missions, others donate to well-deserving causes that have something to do with their business. For instance, Goldman Sachs Gives has given approximately $1.8 billion in donations and collaborated with 8,000 NGOs in 100 countries[10]. Some go so far as to establish their own charity trust or foundation in order to give back and positively impact society like the English football club Aston Villa and the Aston Villa Charitable Trust.

Economic Form of CSR

Economic responsibility is the practice of a company underpinning all of its financial decisions with the intention of doing good. The ultimate goal is not just to maximize profits, but also to ensure that corporate operations have a positive influence on the environment, people, and society. Companies promote diversity and inclusion within their workforce, creating an equitable and inclusive workplace. Google is known for its efforts to increase diversity in the tech industry through initiatives like Women Techmakers.[11]

Motivations Behind CSR

CSR activities can be a significant marketing tool, assisting a company in establishing a favorable image in the eyes of consumers, investors, and regulators. These activities can also boost employee engagement and fulfillment, which are important factors in retention. When the company is socially responsible, employees are directly or indirectly

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[10] "25 Companies That Donate to Nonprofits - Giveforms Blog." *RSS*, www.giveforms.com/blog/25-companies-that-donate-to-nonprofits

[11] "Google's Women Techmakers Program." *Google for Developers*, Google, developers.google.com/womentechmakers

connected to the company and they show eagerness to showcase their skills so as to be considered for the potential promotion[12]. They can even attract prospective workers who have strong personal views that align with the organization's. Finally, CSR programs compel corporate executives to assess recruiting and management practices, where and how products or components are sourced, and the steps they take to provide value to customers[13].

Importance of CSR in Today's World

In the modern global landscape, CSR plays a crucial role in shaping public perception and influencing consumer behavior. Companies that practice responsible CSR can improve their brand image and contribute to social and environmental causes. Companies are increasingly understanding that socially and environmentally responsible practices are not only morally right but also good for their bottom line and long-term success.

CSR is now more crucial than ever due to the growth of media. On the Internet, bad news spreads rapidly, while positive news is scarce. People understand the interrelated nature of everything and recognize the importance of corporations in establishing an equal and sustainable society. People grasp the idea that different aspects of society—such as economic, environmental, and social factors—are closely linked and influence each other. Although it might be challenging to view social responsibility as a concrete asset rather than a liability many businesses have discovered that investing in CSR is not only good for the globe but also good for the bottom line.[14]

TIMELINE OF EVENTS

Date of the Event	Event

[12] Robinson, Jessica. "5 Ways How CSR Leads to Enhanced Employee Engagement | Blog | Hi5." Www.get5.Io, www.hi5.team/blog/5-ways-csr-enhanced-employee-engagement

[13]"What Is Corporate Social Responsibility? 4 Types: HBS Online." Business Insights Blog, 8 Apr. 2021, online.hbs.edu/blog/post/types-of-corporate-social-responsibility#:~:text=Types%20of%20Corporate%20Social%20Responsibility%201%201.%20Environmental,Philanthropic%20Responsibility%20...%204%204.%20Economic%20Responsibility%20

[14] "Why Corporate Social Responsibility Matters in Today's World." *Ledger*, campuspress.yale.edu/ledger/why-corporate-social-responsibility-matters-in-todays-world/

1950s-1960	Firms grow more conscious of their social and environmental implications thus the notion of Corporate Social Responsibility (CSR) gains traction while companies begin to make charitable donations to society and charity.
November 1977	ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy
1980s-1990s	CSR evolves to encompass a broader range of issues as well as the "Triple Bottom Line" concept, focusing on economic, social, and environmental performance, gains popularity.
1992	Founding of Business for Social Responsibility (BSR)
2006	The UK launched the " Companies Act"
2009	Report by the BSR regarding CRS
2010	A growing debate emerges regarding whether CSR should be conditional on specific commitments or adhering to ethical guidelines.
2015	The United Nations adopted the 2030 Agenda for Sustainable Development, featuring 17 Sustainable Development Goals (SDGs) that encompass various aspects of CSR.
2019	Gabon enforces "Law on ESR"

2019-2020	Increased public awareness and pressure and the strengthening of CSR efforts and consider conditionality in CSR commitments.
2021	COP26 (United Nations Climate Change Conference) highlights the role of corporations in addressing climate change and the need for conditionality in their climate-related commitments.

MAJOR COUNTRIES AND ORGANIZATIONS INVOLVED

United States of America (USA)

The United States is home to many multinational corporations that have a global impact on CSR practices[15]. For instance, Baxter International, a Chicago-based global supplier of healthcare products and services demonstrates that it is executing ambitious CSR goals such as ethics and culture, climate change, diversity, human rights, supply-chain sustainability, healthcare access, and employee development through clearly stated goals and an annual reporting process. Another case in point is Gap. Doris and Don Fisher founded Gap in 1969 intending to generate possibilities for the people and communities impacted by their company. They adopted the concept of CSR long before it gained popularity. Now, the global brand is addressing fast fashion waste by employing a transparent, sustainable supply chain, safeguarding endangered species, lowering energy usage and using 100 percent renewable energy, eliminating waste, and addressing climate change.

United Kingdom (UK)

The UK is known for its commitment to CSR and has implemented legislation, such as the Companies Act 2006[16], requiring companies to report on their CSR activities. A key

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[15] Gliddon, Jessica. "20 U.S. Companies That Excel at Corporate Social Responsibility." *Better*, Make It Better, 17 July 2022, better.net/philanthropy/get-inspired/20-u-s-companies-that-excel-at-corporate-social-responsibility/

[16] Participation, Expert. "Companies Act 2006." *Legislation.Gov.Uk*, Statute Law Database, www.legislation.gov.uk/ukpga/2006/46/contents

component of this discussion is the use of reflexive instruments, which enable firms to effectively self-regulate, in varying degrees, in response to complex problems.The enactment of the Companies Act 2006, which introduced for the first time the mandatory requirement to report on various social and environmental issues, is one such example of reflexive law in practice and arguably represents a significant step forward for the CSR movement.

Australia

Australia has a strong commitment to Corporate Social Responsibility (CSR). The country has developed a robust framework for CSR, and both government and businesses actively promote and engage in CSR initiatives. Many Australian corporations include human rights principles mandated by Australian legislation in their CSR practices. The Parliamentary Joint Committee on Corporations and Financial Services and the Corporations and Markets Advisory Committee investigated several elements of corporate responsibility in the Australian setting in 2006. Both committees agreed that this was a growing concern for the corporate sector.[17] Since then, some Australian businesses have gone above and beyond domestic legal obligations by participating in voluntary CSR and human rights programs such as the United Nations Global Compact and the Global Reporting Initiative.

Gabon

Gabon has also introduced legislation related to CSR and sustainability. For example, the Gabonese Parliament passed the "Law on ESR" in 2019. This law requires companies operating in Gabon to integrate social and environmental responsibility into their business activities. The "Law on ESR" essentially holds corporations accountable for integrating social and environmental responsibility into their business operations. This legislation serves as a mechanism to ensure that companies in Gabon are actively engaging in ethical and sustainable practices. It establishes a framework for corporate

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[17] "Corporate Social Responsibility & Human Rights." *The Australian Human Rights Commission*, humanrights.gov.au/our-work/publications/corporate-social-responsibility-human-rights

accountability by outlining specific requirements and expectations regarding social and environmental considerations.

India

India has a proactive stance on Corporate Social Responsibility (CSR) and has implemented regulations that make it mandatory for certain companies to allocate a portion of their profits toward CSR activities. The enactment of the Companies Act, 2013 by the Ministry of Corporate Affairs, Government of India, was one of the world's largest trials in adopting CSR as a required provision by putting legislative obligations on companies to undertake CSR initiatives aimed at social welfare. As a result, India is the only country that has regulated and mandated CSR for certain kinds of enterprises registered under the Act. This CSR initiative will propel the country toward achieving sustainable development goals and public-private partnerships in the transformation of India.[18]

World Trade Organization (WTO)

The WTO addresses trade-related aspects of CSR, particularly concerning labor standards and environmental protection. A detailed analysis of 579 Regional Trade Agreements (RTAs), including 305 agreements currently in force and notified by the WTO - last updated in December 2020- reveals that a limited but increasing number of RTAs, namely 65 agreements, refer explicitly to CSR. These CSR-related provisions are particularly heterogeneous in terms of location in the RTA, language, scope, and commitments.[19]

Business for Social Responsibility (BSR)

BSR is a global nonprofit organization, founded in 1992 that works with a network of businesses to advance sustainable and responsible business practices.BSR® is a sustainable business network and consultancy focused on creating a world in which all people can thrive on a healthy planet. With offices in Asia, Europe, and North America, BSR® provides its 300+ member companies with insight, advice, and collaborative initiatives to help them see a changing world more clearly, create long-term value, and

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[18] *Home,* www.csr.gov.in/content/csr/global/master/home/home.html
[19] "World Trade Organization." *WTO,* www.wto.org/english/res_e/reser_e/ersd202111_e.htm

scale impact. Business for Social Responsibility has been a pioneer when it comes to adopting CSR policies since its founding and in 2009, the organization published a report under the title " Public Policy and the Promotion of Corporate Social Responsibility " explaining why CSR should be adopted and providing examples of nations having implemented such policies.[20]

Organization for Economic Co-operation and Development (OECD)

The Organization for Economic Co-operation and Development (OECD) provides guidelines for multinational corporations and promotes responsible business conduct, including the topic of conditionality. The OECD is an international organization composed of 38 member countries, working to foster economic growth, trade, and development while addressing global challenges. In the realm of CSR, the OECD has established guidelines that serve as a reference for multinational enterprises, providing recommendations on responsible business conduct. The OECD Guidelines for Multinational Enterprises are a key instrument in the field of CSR. These guidelines provide voluntary principles and standards for responsible business conduct in areas such as human rights, labor, environment, anti-corruption, and consumer protection. While these guidelines are voluntary, they carry substantial weight as they are endorsed by governments and serve as a reference for businesses in various countries.

RELEVANT UN TREATIES CONVENTIONS AND RESOLUTIONS

Sustainable Development Goals (SDGs)

The 2030 Agenda for Sustainable Development, adopted by the United Nations in 2015, includes a set of 17 Sustainable Development Goals. These goals aim to address a wide range of global challenges, including poverty, inequality, and environmental sustainability. Many of these goals are closely tied to CSR and corporate responsibility like the 8th one being " Decent Work and Economic Growth" and the 9th one, mainly " Industry, Innovations and Infrastructure". These two are correlated with CSR as CSR's

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[20] Ascoli, Kimberly , and Tamar Banzaken. *Public Policy and the Promotion of Corporate Social Responsibility* , 2009

objectives align with the goals mentioned. Though, there has been progress made, according to the latest update by the UN in 2019, these goals are yet to be achieved.

United Nations Guiding Principles on Business and Human Rights

These principles, endorsed by the UN Human Rights Council in 2011, provide a framework for states and businesses to prevent, address, and remedy human rights abuses related to corporate activities. They emphasize the importance of corporate responsibility in respecting human rights. Sometimes as corporations engage in activities and business operations they are held accountable for violation of human rights, a situation mostly prevalent in African nations occurring because of Africa's abundance in natural resources as well as the constant status of conflict that entails the resources.

ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy

The International Labour Organization (ILO) issued this declaration in November 1977 emphasizing the role of multinational enterprises in promoting decent work, social justice, and CSR practices. It provides direct guidance to enterprises on social policy and inclusive, responsible and sustainable workplace practices. The guidance is founded substantially on principles contained in international labor standards. The Multinational and national enterprises, (MNE) Declaration highlights the importance of the rule of law, law enforcement and social dialogue and recalls that all parties should respect workers' rights and contribute to the realization of the fundamental principles and rights at work[21]

PREVIOUS ATTEMPTS TO SOLVE THE ISSUE

Legislation and Regulation

Several countries like Gabon and India, have introduced legislation regarding Corporate Social Responsibility. The legal framework of India, for instance, requires companies to spend a certain percentage of their profits on CSR activities. Seeing that there have been

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[21] "What Is the ILO MNE Declaration?" *Www.ilo.org*, 18 Aug. 2017, www.ilo.org/empent/areas/mne-declaration/WCMS_570332/lang--en/index.htm

developments in this sector, the governments enforce new regulations renewing their attempts to formalize and regulate CSR practices.[22] Apart from this, some other countries have passed laws that mandate corporate reporting on CSR activities, promoting transparency and accountability

Public Awareness and Consumer Pressure

Public awareness and consumer pressure play a significant role in motivating companies to embrace CSR and be accountable for their actions. Boycotts, protests, and social media campaigns have pushed companies to make CSR-related changes. Corporations and businesses acknowledged that they leave an impact on society in general leading to the majority of them implementing the CSR changes proposed.

Impact Assessments

Companies and organizations have increasingly turned to impact assessments including the Global Reporting Initiative (GRI) which in addition provides standards for impact assessments in order to measure the effectiveness of CSR initiatives. These assessments help determine whether CSR commitments are having the intended positive impacts on society and the environment.

POSSIBLE SOLUTIONS

International Standards and Guidelines

Corporate Social Responsibility can be understood in a plethora of different ways depending on each nation's policies and interests. That's why the United Nations in cooperation with organizations like WTO and BSR could cooperate for the development of international standards or guidelines for CSR that address conditionality. These standards could outline best practices for companies when it comes to conditional CSR commitments. These could vary from presenting a work conditions model to the set of criteria that need to be met before proceeding with the founding of a corporation.

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[22] Kaif, Mohammad. "Corporate Social Responsibility in India: Legal Framework & Recent Developments." *TaxGuru*, 26 Feb. 2023, taxguru.in/company-law/corporate-social-responsibility-india-legal-framework-developments.html

Third-Party Audits and Verification

In order to ensure that CRS conditionality is met, third-party audits and verification processes can be implemented to assess the actual impact of CSR initiatives. Independent auditors can help verify that companies are meeting the conditions they set for themselves and evaluate the effectiveness of their CSR programs in terms of workplace conditions and environmental and social impact. This could be achieved with close in-person monitoring and periodic reports.

Government Regulation

Governments can consider enacting regulations that require companies to report on their CSR activities, the conditions attached to their commitments, and the outcomes achieved. Legal requirements set by each government can help ensure accountability. They could also regularly check businesses about their social and philanthropic conduct. Should businesses not abide by the regulations set by the government, they may move forward with further, more direct, action by perhaps implementing fines or any other sort of policy agreed upon.

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