

Title:

CSR Glossary (alphabetic order).

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More Information:

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Italy	www.frareg.it	info@frareg.com
The Netherlands	www.huesken.nl	info@huesken.nl

CSR GLOSSARY (alphabetic order)

Introduction

This CSR Glossary contains 182 entries, presented in alphabetic order. You can access directly to a specific letter by placing the cursor over it on the alphabet presented below and pressing “control+enter”.

They are divided in 12 different subjects: [BE] Business Ethics (12 items); [CI] Community Involvement (10 items); [CSRF] CSR Framework (20 items); [Env] Environment (18 items); [HR] Human Rights (15 items); [HRM] Human Resources Management (11 items); [HSW] Health and Safety at Work (13 items); [LLE] Lifelong Learning and Employability (21 items); [OIG] Organizations, Initiatives and Guidelines (23 items); [SAR] Standards, Auditing and Reporting (24 items); [SPC] Sustainable Production and Consumption (7 items); [SRI] Socially Responsible Investment (8 items).

In the items where we indicate 2 different sources, the first one is the original source and the one between brackets is the source from where the chosen definition was taken.

Whenever possible, we also present the websites from where the definitions were taken and websites related to each one of the items. We believe this will give the users access to lots of extra information and encourage them to proceed with further research.

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
1	[HSW]		Accident	An undesired event resulting in death, injury, damage to health, damage to property or other form of loss.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
2	[SAR]		Accountability	The principle that individuals, organisations and the community are required to account to others for their actions. Organisations and their employees must be able to account to appropriate regulatory authorities, to shareholders or members and to the public to meet statutory obligations, audit requirements, relevant standards and codes of practice, and community expectations.	Australian Standard AS 4390-1996, Part 1. Clause 4.1	http://www.synercon.com.au/internet/documents/Glossary%20of%20Records%20Management%20Terms.htm
3	[SAR]	AA 1000	Accountability 1000	Standard that provides a systematic, inclusive and credible approach to improving social and ethical accountability and overall performance. The AA1000 Framework was developed by UK-based AccountAbility to address the need for organisations to integrate their stakeholder engagement processes into daily activities. The framework provides guidance to users on how to establish a systematic stakeholder engagement process that generates the indicators, targets, and reporting systems needed to ensure its effectiveness in impacting on decisions, activities, and overall organisational performance.	AccountAbility (SME Key - Glossary)	http://www.accountability.org.uk/
4	[OIG]	AG- 21	Agenda 21	Agenda 21 is a comprehensive plan of action to be taken globally, nationally and locally by organisations of the United Nations System, Governments, and Major Groups in every area in which human impacts on the environment. <u>Comment:</u> the full implementation of Agenda 21, the Programme for Further Implementation of Agenda 21 and the Commitments to the Rio principles, were strongly reaffirmed at the World Summit on Sustainable Development (WSSD) held in Johannesburg, South Africa from 26 August to 4 September 2002.	United Nations Division for Sustainable Development	http://www.un.org/esa/sustdev/documents/agenda21/index.htm
5	[SPC]		Alliance	See Partnership .		
6	[OIG]		Amnesty Internationals' Human Rights Guidelines for companies	A set of guidelines developed by the human rights organisation "Amnesty International" for companies wishing to integrate human rights policies into their management systems. They are based on international protocols founded on the Universal Declaration of Human Rights and cover the following key areas: security, community engagement, freedom from discrimination, freedom from slavery and health and safety.	Amnesty International	http://web.amnesty.org/library/index/engPOL340062004?open&of=enq-398
7	[LLE]		Apprenticeship	Systematic, long-term training alternating periods in a school or training centre and at the workplace; the apprentice is contractually linked to the employer and receives remuneration (wage or allowance). The employer assumes responsibility for providing the trainee with training leading to a specific occupation.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
8	[SAR]		Assessment	A systematic process of collecting and analyzing data to determine the current, historical or projected status of an organisation.	American Association for Quality - Glossary	http://www.asq.org/info/glossary/

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9	[SAR]		Benchmarking	Comparison of environmental and social management processes, performance and reporting. <u>Comment:</u> benchmarking can be used to provide detailed comparisons of operating divisions within a company or companies within a particular sector. Benchmarking can also enable comparison of global trends between highly diverse organisations and sectors.	CSR Network (SME Key - Glossary)	http://www.smekey.org/english_lan/glossary1 L
10	[Env]		Biodiversity	The variability among living organisms from all sources, i.e. terrestrial, marine, and other aquatic ecosystems and the ecological complexes of which they are part. This includes diversity within species, between species and of ecosystems. (A contraction of biological diversity)	J Sainsbury plc Glossary	http://www.i-sainsbury.com/csr/index.asp?pageid=95
11	[CSRF]		Business Case	The outcome of cost-benefit analysis weighting up commercial gains against the losses incurred by a course of action undertaken by a company. <u>Comment:</u> it is commonly adopted to refer to the positive business rationale for working in the public interest and includes direct and indirect impacts over the long run.	IPPR - Institute for Public Policy Research (UK), A new agenda for business (SME Key Glossary)	http://www.smekey.org/english_lan/glossary1 L
12	[OIG]	BitC	Business in the Community	A unique movement in the UK of 700 member companies, with a further 1600 participating in their programmes and campaigns. BitC operates through a network of 98 local business-led partnerships, and works with 45 global partners. Their purpose is to inspire, challenge, engage and support business in continually improving its positive impact on society. <u>Comment:</u> BitC is the largest and longest-established organisation of its kind - an independent business-led charity with over 20 years experience.	Business in the Community	www.bitc.org.uk
13	[CI]		Capacity Building	(1) The development of an organisation's core skills and capabilities, such as leadership, management, finance and fundraising, programs and evaluation, in order to build the organisation's effectiveness and sustainability. (2) The process of assisting an individual or group to identify and address issues and gain the insights, knowledge and experience needed to solve problems and implement change. <u>Comment:</u> capacity building is facilitated through the provision of technical support activities, including coaching, training, specific technical assistance and resource networking.	The California Wellness Foundation (Ethics Resource Center Glossary)	http://www.tcwf.org/reflections/2001/april/index.htm
14	[Env]	CO ₂	Carbon Dioxide	A greenhouse effect gas that contributes to global warming.	J Sainsbury plc Glossary	http://www.i-sainsbury.com/csr/index.asp?pageid=95
15	[SRI]		Cause-based or Community Investment	Supporting a particular cause or activity by financing it through investment. <u>Comment:</u> unlike making a donation, cause-based investors require that the original investment can be returned by either repayment (for loans) or trading (for shares).	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm

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16	[CI]		Cause-related Marketing	A commercial activity by which businesses and charities or causes form a partnership to market an image, product or service for mutual benefit	Business in the Community	http://www.bitc.org.uk/resources/toolkit/marketplace/
17	[HR]		Child	Any person less than 15 years of age, unless local minimum age law stipulates a higher age for work or mandatory schooling, in which case the higher age would apply. If, however, local minimum age law is set at 14 years of age in accordance with developing-country exceptions under ILO Convention 138, the lower age will apply.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm
18	[HR]		Child Labour	Any work by a child younger than the age(s) specified in the above definition of a child, except as provided for by ILO Recommendation 146.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm
19	[Env]	CFCs	Chlorofluorocarbons	Man-made gases commonly used as solvents, aerosols and refrigerants that deplete the ozone layer. <u>Comment:</u> CFCs are chemically inert but on entry to the upper atmosphere can decompose and attack (deplete) the Earth's ozone layer in the upper atmosphere. Damage to the ozone layer lets more ultra violet rays through to reach the planet's surface, leading to an increase in skin cancers in animals and humans, and damage to vegetation.	J Sainsbury plc Glossary	http://www.j-sainsbury.com/csr/index.asp?pageid=95
20	[CSRF]	CC	Civil Society	A "third sector" of society besides the State and the market, embracing institutions, groups and associations (either structured or informal), which may act as mediator between citizens and public authorities.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
21	[Env]		Climate Change	See Global Warming .		
22	[LLE]		Coaching	Direct support for the learner from an expert in the field when his presence is requested.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
23	[BE]		Code of Conduct	Formal statement of the values and business practices of a company and sometimes its suppliers. <u>Comment:</u> it's a statement of minimum standards together with a pledge by the company to observe them and to require its contractors, subcontractors, suppliers and licensees to observe them.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
24	[BE]	Coe	Code of Ethics	Such standards as are reasonably necessary to promote (1) honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; (2) full, fair, accurate, timely, and understandable disclosure in the periodic reports required to be filed by the issuer; and (3) compliance with applicable governmental rules and regulations.	The Sarbanes-Oxley Act, Section 406(c)	http://www.sarbanes-oxley.com/displaysection.php?level=2&pub_id=Sarbanes-Oxley&chap_id=PCAOB4&message_id=30
25	[HRM]		Compensation Package	The total array of money (wages, salary, commissions), incentives, benefits, perquisites, and awards provided to an employee by an organisation.	Organisation behaviour resource centre, Houghton Mifflin College & University, Canada	http://www.nelson.com/nelson/hmcanada/ob/glossary.html

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26	[LLE]		Compulsory Education	The minimum legal standards and duration of obligatory school (varies from country to country).	ILO Thesaurus (CEDEFOP, Terminology of vocational training - Glossary, 2003)	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
27	[BE]		Conflict of Interest	Situation in which a person is in a position of trust that requires her to exercise judgment on behalf of others (people, institutions, etc.) and also has interests or obligations of the sort that might interfere with the exercise of her judgment, and which the person is morally required to either avoid or openly acknowledge.	Ethics Resource Center - Glossary	http://www.ethics.org/glossary.html
28	[LLE]	CVT	Continuing Vocational Training	Training occurred after entry into working life, aimed at helping individuals to: (1) improve or update their knowledge and/or skills; (2) acquire new skills for a career move or retraining; (3) continue their personal or professional development.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
29	[OIG]		Copenhagen Centre	Independent think tank founded by the Danish Government in 1998 in a response to growing international interest in new social partnerships and corporate social responsibility (CSR) initiatives. <u>Comment:</u> The Centre has played a leading role in shaping and driving the European debate on these issues at a time when EU institutions began to adopt CSR as a political priority and combines an independent, non-partisan role with close ties to decision-makers in business and government in Denmark and Europe.	The Copenhagen Centre for Corporate Social Responsibility	http://www.copenhagencentre.org/sw219.asp
30	[CSRF]	CC	Corporate Citizenship	The management of the totality of relationships between a company and its host communities, locally, nationally and globally.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
31	[CI]		Corporate Foundation	Private foundation that receives its funding from the for-profit company whose name it bears but is legally an independent entity. <u>Comment:</u> corporations may establish foundations with initial endowments then make periodic contributions — generally based on a percentage of the company's profit — to the foundation, or combine both methods to provide the foundation's resources.	The Dorothy A. Johnson Center for Philanthropy & Nonprofit Leadership, Nonprofit good practice guide – complete glossary	http://www.nonprofitbasics.org/CompleteGlossary.aspx?ID=-1&curLetter=C
32	[BE]	CG	Corporate Governance	The system by which business corporations are directed and controlled. A set of relationships between a company's management, its board, its shareholders and other stakeholders. <u>Comment:</u> corporate governance also provides the structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined.	OECD Principles of Corporate Governance, 2004	http://www.oecd.org/departement/0,2688,en_2649_34813_1_1_1_1_1,00.html
33	[CSRF]	CSR	Corporate Social Responsibility (or Corporate Responsibility)	A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm

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34	[CSRF]		Corporate Sustainability	Alignment of organisation's products and services with stakeholder expectations, thereby adding economic, environmental and social value.	Price WaterhouseCoopers (MHC International)	http://www.mhcinternational.com/
35	[CI]		Corporate Volunteering	Businesses supporting and encouraging staff involvement in the community.	The Wellington Volunteer Centre	http://www.ozvpm.com/resourcebank/documents/CO48-CorporateVolunteering-thepotentialandthewayforwardDarrenQuirk.doc
36	[SAR]	CA	Corrective Action	Implementation of a systemic change or solution to ensure an immediate and ongoing remedy to a non-conformance.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm
37	[BE]		Corruption	Misuse of entrusted power for private gain.	Transparency International	http://www.transparency.org/faqs/fag
38	[OIG]		Corruption Perception Index	The "Transparency International Corruption Perceptions Index" (CPI) ranks near 100 countries in terms of the degree to which corruption is perceived to exist among public officials and politicians. It is a composite index, drawing on 14 different polls and surveys from seven independent institutions carried out among business people and country analysts, including surveys of residents, both local and expatriate.	Transparency International	http://www.transparency.org/faqs/fag
39	[OIG]		CSR Europe	CSR Europe is a non-profit organisation that promotes corporate social responsibility. Their mission is to help companies achieve profitability, sustainable growth and human progress by placing corporate social responsibility in the mainstream of business practice.	CSR Europe	http://www.csreurope.org/default.aspx
40	[SAR]		CSR Toolkit	A brief introduction to some of the simple steps that companies can take to integrate corporate social responsibility into their daily business practices. It highlights ways in which corporate social responsibility (CSR) can make SMEs more successful. This self-assessment instrument is part of the Pan-European awareness-raising campaign on CSR.	European Commission, CSR Campaign, 2004	http://europa.eu.int/comm/enterprise/csr/campaign/documentation/index_en.htm
41	[HR]		Debt-bondage	Occurs when, in return for a money advance or credit, a person, having nothing else to offer, pledges his/her labour or that of a child for an indefinite period of time. <u>Comment:</u> in many cases a parent pledges the labour of his/her entire family in order to get a loan. In other cases just the child is subjected to bondage by parents or a guardian who pledge the child's labour in exchange for a loan. Technically, bonded labourers can end their state of servitude once the debt is repaid, but this rarely happens.	Fields of hope	www.fieldsofhope.org/resources/glossary.asp
42	[BE]		Deontology	Any position in ethics which claims that the rightness or wrongness of actions depends on whether they correspond to our duty or not. (Derived from the Greek word for duty, <i>deon</i> .)	University of San Diego, California	http://ethics.sandiego.edu/Glossary.html

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43	[LLE]	DfA	Design for All	General availability of learning materials to everyone on the Internet. It's about the integration of all users into the Information Society, i.e. older people, people with disabilities and also people placed in impairing environments. <u>Comment:</u> e-accessibility will only come about as a result of designing mainstream products and services to be accessible by as broad a range of users as possible.	Europe's information society thematic portal	http://europa.eu.int/information_society/policy/accessibility/dfa/index_en.htm
44	[LLE]		Digital Divide	The gap between those who can access information and communication technologies (ICT) and use them effectively, and those who cannot.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
45	[HSW]		Disability	Limitation or loss (incidental to impairment) of the ability to carry out an activity in the way or to the extent considered as normal.	Project CSR – SC Glossary, Italy, 2003	
46	[HR]		Discrimination	Different treatment given to people in hiring, remuneration, access to training, promotion, termination or retirement based on race, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation or age.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm
47	[CI]		Donation	An unconditional transfer of cash or other assets to an entity or a cancellation of the entity's liabilities in a voluntary, nonreciprocal transfer by another entity.	Campaign Consultation, Inc. (USA) Complete Glossary	http://www.sustainabilityonline.com/HTML/general_glossary.html
48	[SRI]	DJSI	Dow Jones Sustainability Indexes	Global indexes launched in 1999 that track the financial performance of the leading sustainability-driven companies worldwide. Based on the cooperation of Dow Jones Indexes, STOXX Limited and SAM, they provide asset managers with reliable and objective benchmarks to manage sustainability portfolios.	Dow Jones Sustainability Indexes	http://sustainability-index.com
49	[HRM]		Downsizing	A reduction in the staffing requirements of businesses because of competitive pressures or the need to increase the profitability of the business by cutting costs.	INTOSAI Working Group on the Audit of Privatisation – Glossary (adapted)	http://www.nao.org.uk/intosai/wgap/glossary.htm
50	[LLE]		e-Accessibility	See Design for All .		
51	[SRI]		Eco-audit	The application of non-financial, environmental criteria to investment decisions.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
52	[Env]		Eco-efficiency	The concept that improving the way in which resources are used can reduce environmental damage and reduce costs.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
53	[Env]		Eco-efficiency Indicator	Indicator that relates environmental pressures to human activities. These indicators provide insight in the efficiency of products and processes: efficiency in terms of the resources used and the emissions and waste generated per unit of output.	European Environment Agency Glossary	http://glossary.eea.eu.int/EEAGlossary/

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54	[OIG]		Eco-label (EU)	The European initiative to encourage the promotion of environmentally friendly products. The scheme came into operation in late 1992 and was designed to identify products which are less harmful to the environment than equivalent brands. <u>Comment:</u> The labels are awarded on environmental criteria set by the EC. These cover the whole life cycle of a product, from the extraction of raw materials, through manufacture, distribution, use and disposal of the product. The first products to carry the EC eco-labels were washing machines, paper towels, writing paper, light bulbs and hairsprays.	European Environment Agency Glossary	http://www.eco-label.com/
55	[SAR]	EMAS	Eco-management and Auditing Scheme	A voluntary scheme for individual industrial sites, introduced in April 1995 by the European Union, designed to provide recognition for those companies which have established a programme of positive action to protect the environment, and who seek to continuously improve their performance in this respect. <u>Comment:</u> EMAS is the European Union environment management standard.	J Sainsbury plc Glossary	http://europa.eu.int/comm/environment/emas/index_en.htm
56	[Env]		Eco-tax	Tax with a potentially positive environmental impact, hence comprising energy taxes, transport taxes and taxes on pollution and resources. (Also called environmental tax)	European Environment Agency Glossary	http://glossary.eea.eu.int/EEAGlossary/
57	[LLE]		Employability	The degree of adaptability an individual demonstrates in finding and keeping a job, and updating occupational skills.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
58	[CI]		Employee Community Involvement	See Corporate Volunteering.		
59	[CI]		Employee Matching Gift	A contribution to a charitable organisation by a corporate employee that is matched by a similar contribution from the corporation. (Also termed as "employee matching grant")	The Dorothy A. Johnson Center for Philanthropy & Nonprofit Leadership, Nonprofit good practice guide – complete glossary	http://www.nonprofitbasics.org/CompleteGlossary.aspx?ID=-1&curLetter=E
60	[Env]	EMS	Environment Management System	A systematic approach to managing and reducing an organisation's environmental impacts through a process of continuous improvement. It requires inventories of releases to the environment; inventories of legislative and regulatory requirements; assessment of environmental effects; target and objective setting for improvements; management plans; audits; verification and training.	J Sainsbury plc Glossary	http://europa.eu.int/comm/environment/emas/

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61	[Env]	EIA	Environmental Impact Assessment	Analysis of the impact of a business project or operation on the environment. EIA is a technique used for identifying the environmental effects of development projects. <u>Comments:</u> an EIA requires a scoping study to be undertaken in order to focus the assessment. This can be carried out in the field or as a desk study depending on the nature/scale of the project. As a result of Directive 85/337/EEC (as amended 1997), this is now a legislative procedure to be applied to the assessment of the environmental effects of certain public and private projects which are likely to have significant effects on the environment.	Green Paper CSR European Commission, 2001; European Environment Agency Glossary (adapted)	http://glossary.eea.eu.int/EEAGlossary/
62	[Env]	EIS	Environmental Impact Study	Survey conducted to ascertain the conditions of a site prior to the realisation of a project, to analyse its possible impacts and compensative measures.	European Environment Agency Glossary	http://glossary.eea.eu.int/EEAGlossary/
63	[HR]		Equal Opportunities	Employer's adoption of employment practices that do not discriminate on the basis of race, colour, religion, sex or national origin. The opposite of Discrimination .	CECOA, 2005 CSR/SME Project	
64	[HSW]		Ergonomics	The application of information about human characteristics to design applications, e.g. equipment, tools, work tasks, with the aim of improving safety and efficiency.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
65	[SAR]		Ethical Audit	The application of non-financial, ethical criteria to investment decisions.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
66	[SAR]		Ethical Book-keeping	Systematic, reliable maintaining of accessible records for corporate activities which reflect on its conduct and behaviour.	MHC International Glossary	www.mhcinternational.com/
67	[SRI]		Ethical Screening	Inclusion or exclusion of stocks and shares in investment portfolios on ethical, social and environmental grounds.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
68	[SPC]		Ethical Trade	Aims to ensure that conditions within mainstream production chains meet basic minimum standards and aims to eradicate the most exploitative forms of labour such as child and forced labour and 'sweatshops'. <u>Comment:</u> labelling criteria are generally based on core ILO conventions.	Green Paper CSR European Commission, 2001	www.ethicaltrade.org
69	[BE]		Ethics	A branch of philosophy that studies and recommends the fundamental principles and basic concepts of what is considered morally good and bad, right and wrong in human conduct. (Derived from the Greek word <i>ethos</i>, meaning "way of life")	Bentley college, Massachusetts	http://ecampus.bentley.edu/dept/ph/ethicsglossary.html
70	[SAR]		Ethics Audit	Systematic evaluation of an organisation's ethics program to determine its effectiveness.	O.C. Ferrell, John Fraedrich and Linda Ferrell (2004) Business Ethics: Ethical Decision Making and Cases, (Boston: Houghton Mifflin)	

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					Company), 6th edition.	
71	[OIG]	EEA	European Environment Agency	Information Office located centrally in Copenhagen that aims to support sustainable development and to help achieve significant and measurable improvement in Europe's environment through the provision of timely, targeted, relevant and reliable information to policy making agents and the public.	European Environment Agency	http://www.eea.eu.int/
72	[OIG]		European Multistakeholders Forum	The European Multi-Stakeholder Forum on Corporate Social Responsibility (CSR EMS Forum), chaired by the European Commission, brings together European representative organisations of employers, business networks trade unions and NGOs, to promote innovation, convergence, and transparency in existing CSR practices and tools. The Forum's mandate was approved at the launch on 16th October 2002. CSR EMS Forum thematic round tables exchanged good practices and assessed the appropriateness of establishing common guiding principles for CSR practices and instruments. High level meetings took place in 2003 and 2004 to take stock of progress, and findings and conclusions were presented to the Commission on 29th June 2004. <u>Comment:</u> The CSR EMS Forum is the centrepiece of the Commission strategy for promoting CSR and sustainable development, as set out in the CSR Communication of July 2002.	European Commission	http://forum.europa.eu.int/irc/empl/csr_eu_multi_stakeholder_forum/info/data/en/csr%20ems%20forum.htm
73	[HR]		Exploitation	The selfish or unfair using of someone or something for one's own advantage. Abuse.	Fields of hope	www.fieldsofhope.org/resources/glossary.asp
74	[OIG]	FTI	Fair Trade Initiative	The Fairtrade mark is an independent consumer label that guarantees a fair deal for marginalised workers and small scale farmers in developing countries. Producers receive a minimum price that covers the cost of production and an extra premium that is invested in the local community.	J Sainsbury plc Glossary	http://www.fairtrade.org
75	[HSW]		Fatigue	Transient reduced ability to work as a result of previous activity, resulting in reduced efficiency.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
76	[SRI]	FTSE4G	Financial Times Stock Exchange For Good	FTSE4Good is an index series for socially responsible investment designed by FTSE, one of the world's leading global index providers. FTSE4Good is a series of benchmark and tradable indices facilitating investment companies with good records of corporate social responsibility.	J Sainsbury plc Glossary	http://www.ftse4good.com/
77	[HSW]		Fire Prevention	Precautions designed to avoid an outbreak of fire, reduce the potential for fire to spread and safeguard persons and property in the event of fire.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
78	[HR]		Forced Labour	All work or service that is extracted from any person under the menace of any penalty for which said person has not offered him/herself voluntarily or for which such work or service is demanded as a means of repayment of debt.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm

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#	SUBJECT	ACRONYM	ITEM	DEFINITION	SOURCE	WEBSITE
79	[HRM]		Fringe Benefit	Remuneration in kind, consisting in the enjoyment of a service or object: e.g. the company's cafeteria, luncheon vouchers, company car, mobile phone, lodging, healthcare, insurance, etc.	Project CSR – SC Glossary , Italy, 2003	
80	[SPC]	GMO	Genetically Modified Organisms	Products or ingredients obtained from plants with artificially interchanged DNA sections, either from individuals of the same species or from different species.	J Sainsbury plc Glossary	http://www.i-sainsbury.com/csr/index.asp?pageid=95
81	[OIG]	GC	Global Compact	An initiative launched in June 2000 by the UN Secretary-General Kofi Annan. The Global Compact is a voluntary international corporate citizenship network initiated to support the participation of both the private sector and other social actors to advance responsible corporate citizenship and universal social and environmental principles to meet the challenges of globalization. The 10 principles of the Global Compact are: <u>Human Rights</u> Principle 1: The support and respect of the protection of international human rights; Principle 2: The refusal to participate or condone human rights abuses. <u>Labour</u> Principle 3: The support of freedom of association and the recognition of the right to collective bargaining; Principle 4: The abolition of compulsory labour; Principle 5: The abolition of child labour; Principle 6: The elimination of discrimination in employment and occupation. <u>Environment</u> Principle 7: The implementation of a precautionary and effective program to environmental issues; Principle 8: Initiatives that demonstrate environmental responsibility; Principle 9: The promotion of the diffusion of environmentally friendly technologies. <u>Anti-Corruption</u> Principle 10: The promotion and adoption of initiatives to counter all forms of corruption, including extortion and bribery.	United Nations	http://www.un.org/Depts/ptd/global.htm
82	[OIG]	GRI	Global Reporting Initiative	GRI is a multi-stakeholder process and independent institution whose mission is to develop and disseminate globally applicable Sustainability Reporting Guidelines. These Guidelines are for voluntary use by organisations for reporting on the economic, environmental, and social dimensions of their activities, products, and services. The GRI incorporates the active participation of representatives from business, accountancy, investment, environmental, human rights, and research and labour organisations from around the world. Started in 1997, GRI became independent in 2002, and is an official collaborating centre of the United Nations Environment Programme (UNEP) that works in cooperation with UN Secretary-General Kofi Annan's Global Compact.	Global Reporting Initiative	http://www.globalreporting.org/

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
83	[OIG]		Global Sullivan Principles	The Global Sullivan Principles of Social Responsibility is a code of conduct built on a vision of aspiration and inclusion. The Principles are inclusive in that they embrace businesses' existing codes of conduct and work in conjunction with them. The aspiration of the Principles is to have companies and organizations of all sizes, in widely disparate industries and cultures, working toward the common goals of human rights, social justice and economic opportunity. These Principles apply to all workers, in all industries, in all countries.	Leon H. Sullivan Foundation (USA)	http://www.thesullivanfoundation.org/gsp/default.asp
84	[Env]		Global Warming	Changes in the world's climate caused by increased concentration of greenhouse gases (particularly carbon dioxide) in the atmosphere. The term is sometimes used interchangeably with climate change.	J Sainsbury plc Glossary	http://www.i-sainsbury.com/csr/index.asp?pageid=95
85	[OIG]		Green Paper "Promoting a European Framework for CSR"	Reference document published by the European Commission in June 2001, which aims to launch a wide debate on how the European Union could promote corporate social responsibility at both the European and international level, in particular on how to make the most of existing experiences, to encourage the development of innovative practices, to bring greater transparency and to increase the reliability of evaluation and validation. It suggests an approach based on the deepening of partnerships in which all actors have an active role to play.	European Commission	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
86	[Env]		Greenhouse Effect	Warming of the atmosphere due to the reduction in outgoing solar radiation resulting from concentrations of gases such as carbon dioxide.	European Environment Agency - Glossary	http://glossary.eea.eu.int/EEAGlossary/
87	[Env]		Halons	Inert gases that are used primarily for fire extinguishing in IT installations. <u>Comment:</u> their ozone damage potential relative to CFC's is three to 10 times greater.	J Sainsbury plc Glossary	http://www.i-sainsbury.com/csr/index.asp?pageid=95
88	[HSW]		Hazard	Potential for harmful effects.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
89	[SAR]	HACCP	Hazard Analysis and Critical Control Points	A quality management system for effectively and efficiently ensuring farm to table food safety.	American Society for Quality - Glossary	http://www.asq.org/info/glossary/
90	[HSW]	HSP	Health and Safety Policy	A statement of an organisation's strategy for achieving a safe and healthy working environment and the responsibility, organisation and arrangements for pursuing and implementing the strategy.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
91	[HRM]		Home Worker	A person who carries out work for a company under direct or indirect contract, other than on a company's premises, for remuneration, which results in the provision of a product or service as specified by the employer, irrespective of who supplies the equipment, materials or other inputs used.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm
92	[HR]	HR	Human Rights	A set of principles defined in the Universal Declaration of Human Rights (1948), based on the recognition of the inherent dignity and the equal and inalienable rights of all members of the human family as the foundation of freedom, justice and peace in the world.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
93	[HRM]		Incentive Systems	Plans in which employees can earn additional compensation in return for certain types of performance.	Organisation behaviour resource centre, Houghton Mifflin College & University, Canada	http://www.nelson.com/nelson/hmcanada/ob/glossary.html
94	[HSW]		Incident (or near miss)	A generic term for those events that do not cause harm but which might have done so under different circumstances.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
95	[LLE]		Initial Training	The first complete course of training for a specific occupation, which allows individuals to perform the tasks related to their function or profession. It is often divided into two parts: basic training and specialization level.	ROI in training CECO, 2003	
96	[BE]		Insider Trading	Trading by officers, directors, major stockholders, or others who hold private inside information allowing them to benefit from buying or selling stock.	Yahoo! Financial Glossary	http://biz.yahoo.com/glossary/bfqlosi.html
97	[OIG]		Instituto Ethos (Brasil)	A leading CSR organisation in Brazil (800 members) and a global reference on the theme. Ethos mission is to mobilize, encourage and help companies manage their business in a socially responsible way, making them partners in building a sustainable and fair society.	Instituto Ethos	http://www.ethos.org.br/DesktopDefault.aspx?TabID=3504&alias=ethos&Lang=pt-BR
98	[OIG]	ILO	International Labour Organisation	International organisation located in Geneva, Switzerland, whose goal is to promote decent work for all men and women. There are 178 member countries of the ILO, represented by workers, employers and governments. <u>Comment:</u> the ILO is the only international agency in which non-governmental sectors of society participate fully with government.	Fields of hope	www.fieldsofhope.org/resources/glossary.asp http://www.ilo.org/
99	[SAR]	IIP	Investors in People	The Investors in People Standard is a business improvement tool designed to advance an organisation's performance through its people. Developed in 1990 by a partnership of leading businesses and national organisations, the Standard helps organisations to improve performance and realise objectives through the management and development of their people.	Investors in People, UK	http://www.iipuk.co.uk/IIP/Web/Homepage1.htm?Radio1=true
100	[SAR]	ISO 14001	ISO 14001	An international environmental management standard developed by the International Organisation of Standardisation.	J Sainsbury plc Glossary	http://www.iso.ch/
101	[SAR]	KPI	Key Performance Indicator	A statistical measure (quantitative or qualitative) of how well an organisation is doing. <u>Comment:</u> the metrics selected must address all aspects of performance results, describe the targeted performance in measurable terms and be deployed to the organisational level that has the authority, resources and knowledge to take the necessary action.	American Society for Quality – Glossary (adapted)	http://www.asq.org/info/glossary/

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
102	[OIG]		Kyoto Protocol	The Kyoto Protocol was adopted at the Third Session of the Conference of the Parties (COP) to the UN Framework Convention on Climate Change (UNFCCC) in 1997 in Kyoto, Japan. It contains legally binding commitments, in addition to those included in the UNFCCC. Countries included in Annex B of the Protocol (most OECD countries and EITs) agreed to reduce their anthropogenic emissions of greenhouse gases (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, and SF ₆) by at least 5 % below 1990 levels in the commitment period 2008 to 2012.	European Environment Agency Glossary	http://glossary.eea.eu.int/EEAGlossary/ http://unfccc.int/2860.php
103	[CSRF]		Labour Union	See Trade Union .		
104	[CI]		Learning Community	A community that promotes a culture of learning by developing effective local partnerships between all sectors and supports and motivates individuals and organisations to learn.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
105	[LLE]		Learning Organisation	An organisation where everyone learns and develops through the work context, for the benefit of themselves, each other and the whole organisation, with such efforts being publicised and recognized.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
106	[SPC]	LCA	Life Cycle Analysis / Assessment	A process of evaluating the effects that a product has on the environment over the entire period of its life thereby increasing resource-use efficiency and decreasing liabilities. It can be used to study the environmental impact of either a product or the function the product is designed to perform. LCA is commonly referred to as a "cradle-to-grave" analysis. LCA's key elements are: (1) identify and quantify the environmental loads involved; e.g. the energy and raw materials consumed, the emissions and wastes generated; (2) evaluate the potential environmental impacts of these loads; and (3) assess the options available for reducing these environmental impacts.	European Environment Agency Glossary	http://glossary.eea.eu.int/EEAGlossary/
107	[LLE]		Lifelong Education	See Lifelong Learning .		
108	[LLE]	LLL	Lifelong Learning	All learning activity undertaken throughout life, with the aim of improving knowledge, skills and/or qualifications for personal, social and/or professional reasons.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
109	[HSW]	MDSS	Material Data Safety Sheet	Document that contains information on the hazards associated with a chemical, along with guidance on its safe use.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
110	[LLE]		Mentoring	A career development process in which less experienced workers are matched with more experienced colleagues for guidance. A mentor relationship is one where the outcome of the relationship is expected to benefit all parties in the relationship for personal growth, career development, lifestyle enhancement, spiritual fulfilment, goal achievement, and other areas mutually designated by the mentor and partner.	ROI in training CECOA, 2003 (adapted)	
111	[HR]		Minority	Those people who, for ethnic, religious, cultural, language or other reasons are in a condition of numeric inferiority in relation to others, being potentially disadvantaged.	Project CSR – SC Glossary , Italy, 2003	

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
112	[BE]		Mission Statement	A statement of the role, or purpose, by which an organisation intends to serve its stakeholders. It describes what the organisation does (current capabilities), who it serves (stakeholders), and what makes the organisation unique (justification for existence). <u>Comment:</u> mission statements always exist at the top level of an organisation, but may also be set for different organisational levels or components.	CECOA, 2005 CSR/SME Project	
113	[LLE]		Mobility	The ability of an individual or organisation to move and adapt to a new environment.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
114	[SAR]		Monitoring	The process of regularly collecting information to check performance against certain criteria.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
115	[HSW]		Negligence	Lack of proper care and attention whereby a person or an organisation acts or fails to act in a way that is considered unreasonable from a health and safety point of view.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
116	[CSRF]	NGO	Non-governmental Organisation	A catch-all phrase to describe pressure groups and non-profit organisations.	J Sainsbury plc Glossary	http://www.i-sainsbury.com/csr/index.asp?pageid=95
117	[OIG]	OSHA	Occupational Safety and Health Administration	Branch of the United States government which sets and enforces occupational health and safety regulations.	Canadian Centre for Occupational Health and Safety - Glossary	www.ccohs.ca/oshanswers/chemicals/glossary/
118	[OIG]		OECD Guidelines for Multinational Enterprises	Recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide voluntary principles and standards for responsible business conduct in a variety of areas including employment and industrial relations, human rights, environment, information disclosure, combating bribery, consumer interests, science and technology, competition, and taxation.	OECD - Organisation for Economic Co-operation and Development	http://www.oecd.org/departement/0,2688,en_2649_34889_1_1_1_1_1,00.html
119	[SAR]	OHSAS 18001	OHSAS 18001	An assessment specification for Occupational Health and Safety Management Systems. It was developed in response to the need for companies to meet their health and safety obligations in an efficient manner.	BSI Management Systems	http://emea.bsi-global.com/OHS/Overview/WhatareOHSAS18001and18002.xalter
120	[LLE]		On-the-job Training	Training that takes place in the workplace at the employee's workstation, usually provided by a supervisor/manager or senior employee and normally of a practical nature.	Eight Days a Week Glossary	http://www.abc.net.au/eightdays/glossary/default.htm
121	[HRM]		Outplacement	The act of counselling terminated executives and middle management individuals through a process of analyzing their abilities, counselling them on how to prepare a resume, assessing career choices and helping them find new work. <u>Comment:</u> the service is usually paid for by the employer who is down sizing; although, a practice is evolving where the individual pays for part or all of the service.	American Insite, Career profile glossary	http://www.careerprofile.com/faq's/a_few_terms.htm

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
122	[Env]		Ozone Hole	A sharp seasonal decrease in stratospheric ozone concentration that occurs over Antarctica in the spring. First detected in the late 1970s, the ozone hole continues to appear as a result of complex chemical reaction in the atmosphere that involves CFCs.	European Environment Agency Glossary	http://glossary.eea.eu.int/EEAGlossary/
123	[Env]		Ozone-depleting Substances	Manmade chemicals that deplete the ozone layer. <u>Comment:</u> the ozone layer is essential to human survival because it filters out harmful ultra-violet rays (e.g. CFCs, HCFCs and halons).	J Sainsbury plc Glossary	http://www.j-sainsbury.com/csr/index.asp?pageid=95
124	[SPC]		Partnership	Both a strategy and a formal relationship between organisations that engenders cooperation for the benefit of both parties.	American Association for Quality - Glossary	http://www.asq.org/info/glossary/
125	[SRI]		Pension Fund	(1) A fund consisting of money contributed by the employer, labour union and/or the employees, plus earnings to provide pension benefits to retired workers. (2) An investment management company that manages the assets used to pay the pensions of retirees.	The Dorothy A. Johnson Center for Philanthropy & Nonprofit Leadership, Grand Valley State University	http://www.nonprofitbasics.org/CompleteGlossary.aspx?ID=-1&curLetter=P
126	[HRM]		Pension Plan	A qualified benefit plan set up by a corporation, government, labour union, or other organisation to pay retirement benefits to its employees.	The Dorothy A. Johnson Center for Philanthropy & Nonprofit Leadership, Grand Valley State University	http://www.nonprofitbasics.org/CompleteGlossary.aspx?ID=-1&curLetter=P
127	[HRM]		Performance Measurement (or performance appraisal or performance evaluation)	The process by which someone (1) evaluates an employee's work behaviours by measurement and comparison with previously established standards, (2) documents results, and (3) communicates the results to the employees.	Organisation behaviour resource centre, Houghton Mifflin College & University, Canada	http://www.nelson.com/nelson/hmcanada/ob/glossary.html
128	[HR]		Positive Discrimination	Measures that specifically favour a particular category of people – women, disabled, minorities, etc. – in order to make up for their consistent under-representation in society.	CECOA, 2005 CSR/SME Project	
129	[Env]		Precautionary Principle	Approach recommended where there are threats of serious or irreversible damage: lack of full scientific certainty should not be used as a reason for postponing cost-effective measures to prevent environmental degradation.	Agenda 21, Principle 15	http://www.un.org/esa/sustdev/documents/agenda21/index.htm
130	[HSW]	PM	Preventive Maintenance	Maintenance (including inspection, cleaning, and repair) of equipment on a regular basis that is sufficient to prevent unplanned failure.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
131	[SAR]		Product Warranty	An organisation's stated policy that it will replace, repair or reimburse a buyer for a product in the event a product defect occurs under certain conditions and within a stated period of time.	American Association for Quality - Glossary	http://www.asq.org/info/glossary/

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
132	[Env]	RRR	Reduce, Reuse, Recycle	The best way to produce less waste is by practicing the 3 Rs: Reduce the amount and toxicity of trash you discard. Reuse containers and products; repair what is broken or give it to someone who can repair it. Recycle as much as possible, which includes buying products with recycled content.	US Environmental Protection Agency	http://www.epa.gov/epaoswer/non-hw/muncpl/reduce.htm
133	[HR]		Remedial Action	Action taken to make amends to a worker or former employee for a previous violation of a worker's rights.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm
134	[HR]		Remediation of Children	All necessary support and actions to ensure the safety, health, education and development of children who have been subjected to child labour and are dismissed.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm
135	[SAR]		Reputation Assurance	A number of common global principles for the business environment, assembled to provide quantitative and trend information.	MHC International Glossary	http://www.mhcinternational.com/
136	[CSRF]		Responsible Entrepreneurship	A concept put forward by the United Nations which recognises the business role for the accomplishment of sustainable development and that companies can manage their operations in such a way as to enhance economic growth and increase competitiveness whilst ensuring environmental protection and promoting social responsibility.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
137	[LLE]		Retraining	Training enabling individuals to access either an occupation requiring skill other than those for which they were prepared originally, or new professional activities.	CEDEFOP, Terminology of vocational training - Glossary, 2003	www.mhcinternational.com/
138	[HRM]		Reward System	A system that consists of all organisational components, including people, processes, rules and procedures, and decision-making activities, involved in allocating compensation and benefits to employees in exchange for their contributions to the organisation.	Organisation behaviour resource centre, Houghton Mifflin College & University, Canada	http://www.nelson.com/nelson/hmcanada/ob/glossary.html
139	[CSRF]		Risk	A measure of the probability that damage to life, health, property, and/or the environment will occur as a result of a given hazard. <u>Comment:</u> Risk is measured in terms of impact and likelihood.	CECOA, 2005 CSR/SME Project	
140	[CSRF]		Risk Assessment	A formal estimation of the likelihood of suffering damage as a result of identified hazards.	EDP UK Glossary (adapted)	http://www.edp-uk.com/glossaries/terms.htm
141	[CSRF]		Risk Management	The introduction of change or control measures with the intention of eliminating or bringing the level of risk associated with a hazard within acceptable limits.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
142	[HSW]		Safety Committee	A committee that promotes health and safety in the workplace, with members representing employees and management from all sections of an organisation.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
143	[LLE]		Self Assessment	The process by which a person or organisation plans, organizes, executes and evaluates its actions and determines the level of performance achieved.	ROI in training CECO, 2003 (adapted)	

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#	SUBJECT	ACRONYM	ITEM	DEFINITION	SOURCE	WEBSITE
144	[SRI]		Shareholder Influence	Seeking to improve a company's ethical, social and /or environmental behaviour as a shareholder by means of dialogue, pressure, and support for responsible management and voting at Annual General Meetings.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
145	[OIG]		Sigma Project	The SIGMA Project – Sustainability Integrated Guidelines for Management - was launched in 1999 with the support of the UK Department of Trade and Industry. It is a partnership between the British Standards Institution (the leading standards organisation), Forum for the Future (a leading sustainability charity and think-tank), and AccountAbility (the international professional body for accountability). It aims to provide clear, practical advice to organisations to help them make a meaningful contribution to sustainable development. <u>Comment:</u> Sigma Guidelines integrate the following instruments: Balance Scorecard, AA1000S, Global Reporting Initiative and the Natural Step.	The Sigma Project (UK)	http://www.projectsigma.com/
146	[CSRF]	SME	Small and Medium-sized Enterprises	Small and medium-sized enterprises having fewer than 250 employees and either an annual turnover less than €50 million or an annual balance-sheet total not exceeding €43 million. (As of January 1 st , 2005)	European Commission Recommendation 2003/361/EC, 6 May 2003	http://europa.eu.int/comm/enterprise/enterprise_policy/sme_definition/index_en.htm
147	[SAR]	SA8000	Social Accountability 8000	The international standard for social accountability is an initiative by Social Accountability International (SAI), a body created out of the Council on Economic Priorities Accreditation Agency (CEPAA) in the US. The objective of SA8000 is to ensure ethical sourcing of goods and services. SA8000 is a voluntary standard and can be applied to any size of organisation or business across all industries. The standard can replace or augment company or industry specific social accountability codes. SA8000 sets basic standards for: child labour, forced labour, health and safety, freedom of association and the right to collective bargaining, discrimination, disciplinary practices, working hours, remuneration and management systems.	Ellipson (SME Key Glossary)	http://www.smekey.org/english_lan/glossary1 http://www.cepaa.org
148	[SAR]		Social Audit	Systematic evaluation of an organisation's social impact in relation to standards and expectations.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
149	[CSRF]		Social Capital	The stock of shared meaning and trust in a given community. <u>Comment:</u> social capital is a prerequisite for cooperation and organized human behaviour, including business. It can be transformed, consumed or replenished, just like financial capital.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
150	[CSRF]		Social Dialogue	A process of exchange between social partners to promote consultation, dialogue and collective bargaining.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
151	[SAR]		Social Impact Assessment	Systematic analysis of the impact of a business project or operation on the social and cultural situation of affected communities.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
152	[CSRF]		Social Inclusion	The integration of individuals – or groups – into society as citizens or as members of various public social networks. <u>Comment:</u> social inclusion is fundamentally rooted in labour market or economic inclusion.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
153	[SPC]		Social Label	Words and symbols on products which seek to influence the purchasing decisions of consumers by providing an assurance about the social and ethical impact of a business process on other stakeholders.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
154	[CSRF]		Social Partners	Stakeholders' organisations involved in a process of social dialogue (employers' associations, trade unions, public authorities and/or representatives of civil society, NGOs, etc).	CEDEFOP, Terminology of vocational training - Glossary, 2003 (adapted)	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
155	[SAR]		Social Report	Non financial data from an organisation, covering some or all of the following nine issues: mission, vision and values; workplace climate; social dialogue; human rights; community involvement; local economic development; environment and marketplace. <u>Comment:</u> ideally, they should include specific indicators.	MHC International; CSR Europe (adapted) (SME Key Glossary)	http://www.smekey.org/english_lan/glossary1 L
156	[SRI]	SRI	Social Responsible Investing	Integrating personal values and societal concerns with investment decisions is called Socially Responsible Investing (SRI). SRI considers both the investor's financial needs and an investment's impact on society. With SRI, 'investors can put their money to work to build a better tomorrow while earning competitive returns today.' Three key SRI strategies have evolved over the years: screening, shareholder advocacy, community investment and social venture capital.	Social Investment Forum (SME Key Glossary)	http://www.smekey.org/english_lan/glossary1 L
157	[CI]		Solidarity	A feeling or condition of unity based on common goals, interests, and sympathies among a group's members.	Fields of hope	www.fieldsofhope.org/resources/glossary.asp
158	[LLE]		Special Needs Education	Education activity and support designed to address special educational needs. It can take place in special schools or institutions or inside the regular school and university system.	Unesco, International Standard Classification of Education ISCED, 1997 (Cedefop, 2003)	http://portal.unesco.org/education/en/ev.php-URL_ID=11895&URL_DO=DO_TOPIC&URL_SECTION=201.html
159	[CI]		Sponsorship	A transaction between two parties in which financial consideration is exchanged for purchase of a tangible such as advertising, signage or event participation. <u>Comment:</u> the funds usually come from the marketing budget with an expectation for a marketing return.	Grantstream Company, Glossary of Community Investment Terms	http://www.grantstream.com/glossary.htm
160	[CSRF]		Stakeholder	An individual, community or organisation that affects or is affected by some aspect of an organisation's products, operations, markets, industries, and outcomes. <u>Comment:</u> stakeholders may be internal (for example, employees) or external (for example, customers, suppliers, shareholders, financiers, trade unions, NGOs, the media, the government or the local community).	Green Paper European Commission 2001 (adapted)	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm

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#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
161	[SAR]	Std	Standard	A widely agreed set of procedures, practices and specifications.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
162	[HSW]		Stress	The physical and emotional responses arising when there is a mismatch between the demands of a job and the capabilities/resources of the worker. <u>Comment:</u> such responses are often harmful, leading to health and safety related problems, for example; depression, cardiovascular disease, musculo-skeletal disorders and an increased tendency to be accident-prone. Typical work-related stress factors are cited as fear of job loss, ineffective management, excessive workloads and technological change.	EDP UK Glossary	http://www.edp-uk.com/glossaries/terms.htm
163	[SPC]		Subsistence Agriculture	A farm with only enough food to feed the family and not for sale or to make a living.	Fields of hope	www.fieldsofhope.org/resources/glossary.asp
164	[Env]	SD	Sustainable Development	Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.	The Brundtland Report, UN World Commission on Environment and Development, 1987	http://www.brundtlandnet.com/brundtlandreport.htm
165	[HR]		Sweatshop	A business with bad working conditions, such as low wages, long hours, few safety and health protections, and child labour.	Fields of hope	www.fieldsofhope.org/resources/glossary.asp
166	[CSRF]	TU	Trade Union	An organisation of workers that promotes and protects the interests of its members in issues such as wages and working conditions, especially through negotiations with employers.	Fields of hope	www.fieldsofhope.org/resources/glossary.asp
167	[LLE]		Training	A process that aims at improving knowledge, skills, attitudes, and/or behaviours in a person so that he/she will be able to accomplish a specific job task or goal. Training is often focused on business needs and driven by time-critical business skills and knowledge. Its goal is often to improve performance.	ROI in training CECOA, 2003	
168	[BE]		Transparency	A principle that allows those affected by administrative decisions, business transactions or charitable work to know not only the basic facts and figures but also the mechanisms and processes. <u>Comment:</u> it is the duty of civil servants, managers and trustees to act visibly, predictably and understandably.	Transparency International	http://www.transparency.org/faqs/faq-corruption.html#faqcorr1

CSR GLOSSARY (alphabetic order)

#	SUBJECT	ACRO NYM	ITEM	DEFINITION	SOURCE	WEBSITE
169	[CSRF]	TBL	Triple Bottom Line	The idea that the overall performance of a company should be measured based on its combined contribution to economic prosperity, environmental quality and social capital. <u>Comment:</u> the term 'triple bottom line' (TBL) was coined by John Elkington and made popular through his book 'Cannibals with Forks' (1997). Its finding increasing and widespread international acceptance within the corporate community and transforming corporate reporting practices: corporations tend to no longer report only on the economic value they add, but also on the environmental and social value they add – and destroy. At its narrowest, TBL is used as a framework for measuring and reporting corporate performance against economic, social and environmental parameters. At its broadest, is used to capture the whole set of values, issues and processes that companies must address in order to minimize any harm resulting from their activities and to create economic, social and environmental value.	Green Paper European Commission, 2001; SustainAbility (SME Key Glossary)	http://www.smekey.org/english_lan/glossary1 <u>L</u>
170	[CSRF]	PPP	Triple P	Short expression of "triple bottom line" referring to the three P's of people, planet and profit. <u>Comment:</u> sustainable development involves the simultaneous pursuit of social equity, environmental quality and economic prosperity.	Triple P Performance Centre (SME Key Glossary)	http://www.smekey.org/english_lan/glossary1 <u>L</u>
171	[LLE]		Tutoring	Any activity offering a learner guidance, counselling or supervision by an experienced and competent professional, at school, in training centres or on the job. Tutoring may cover activities like academic subjects, career management or personal development.	CEDEFOP, Terminology of vocational training - Glossary, 2003	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
172	[OIG]	UNCRC	UN Convention on the Rights of the Child	International treaty that recognizes the human rights of children, defined as persons up to the age of 18 years. All countries of the world, except Somalia and the United States have ratified this treaty.	Fields of Hope	www.fieldsofhope.org/resources/glossary.asp http://www.unicef.org/crc/crc.htm
173	[OIG]	UN	United Nations	International organisation composed of most of the nations of the world, formed in 1945, to promote global peace, security, and economic development.	McGraw-Hill Online Learning Center	http://highereducation.mcgraw-hill.com/sites/0809222299/student_view0/glossary.html http://www.un.org
174	[BE]		Values	The core beliefs we hold regarding what is right and fair in terms of our actions and our interactions with others.	Ethics Resource Center Glossary	http://www.ethics.org/glossary.html
175	[SAR]		Verification	Certification by and external auditor, of the validity, meaningfulness and completeness of and organisation's records, reports or statements.	Green Paper CSR European Commission, 2001	http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper.htm
176	[BE]		Vision Statement	A document that describes where the organisation intends to be in the future or where it should be to best meet the needs of stakeholders. It incorporates a shared understanding of the nature and purpose of the organisation and uses this understanding to move the organisation toward a greater purpose.	CECOA, 2005 CSR/SME Project	

CSR GLOSSARY (alphabetic order)

#	SUBJECT	ACRONYM	ITEM	DEFINITION	SOURCE	WEBSITE
177	[LLE]	VET	Vocational Education and Training	Education and training which aims to equip people with skills and competences that can be used in the labour market.	European Training Foundation, 1997 (CEDEFOP, Terminology of vocational training - Glossary, 2003)	http://www2.trainingvillage.gr/etv/publication/download/panorama/4030_6k.pdf
178	[HR]		Wage Level Definitions	CREA has developed the following definitions of levels of wages. While other levels are possible, CREA has found that in discussions about wages, it is helpful to arrive at an acceptance of these definitions of terms. Level 1: Marginal Survival Wage Level 2: Basic Survival Wage Level 3: Short Range Planning Wage Level 4: Sustainable Living Wage Level 5: Sustainable Community Wage	Center for Reflection, Education and Action	http://www.crea-inc.org/definiti.htm
179	[HRM]		Workforce Diversity	The similarities and differences in such characteristics as age, gender, ethnic heritage, physical abilities and disabilities, race, and sexual orientation among the employees of organisations.	Organisation behaviour resource centre, Houghton Mifflin College & University, Canada	http://www.nelson.com/nelson/hmcanada/ob/glossary.html
180	[HRM]	WLB	Work-life Balance	Having a measure of control over when, where and how you work, leading to being able to enjoy an optimal quality of life. Comment: work-life balance is achieved when an individual's right to a fulfilled life inside and outside paid work is accepted and respected as the norm, to the mutual benefit of the individual, business and society.	Employers for work- life balance	www.employersforwork-lifebalance.org.uk/
181	[OIG]	WBCSD	World Business Council for Sustainable Development	A coalition of 170 international companies united by a shared commitment to sustainable development via the three pillars of economic growth, ecological balance and social progress. Its mission is to provide business leadership as a catalyst for change toward sustainable development, and to promote the role of eco-efficiency, innovation and corporate social responsibility.	World Business Council for Sustainable Development	http://www.wbcsd.ch/templates/TemplateWBCSD5/layout.asp?MenuID=1
182	[HR]		Young Worker	Any worker over the age of a child as defined above and under the age of 18.	SA8000:2001 Standard	http://www.sa-intl.org/Document%20Center/Documents.htm