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Angels, Apostles and Acolytes:

***Social Intermediaries and the
emergent CSR Regime in Ireland***

***An Assessment of Corporate
Responsibility reporting in Ireland***

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Report



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Documentation for a Sustainable Society
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FOREWORD

ProSus is a “Strategic University Programme” established by the Research Council of Norway at the Centre for Development and the Environment (SUM), University of Oslo, Norway. The goal of ProSus is to provide knowledge and information in support of a better realization of national targets for sustainable development. The work in the current financing period is concentrated on three main tasks:

Conducting systematic evaluations of Norway’s implementation of international commitments on sustainable development. Evaluations are based on three types of standards: external criteria – targets and values from international agreements and programmes; internal criteria – national goals and action plans; and comparative criteria – performance by other countries in relevant policy areas. The relationship between the demands of sustainability and existing democratic procedures is a key interpretive theme.

A documentation and evaluation of policy implementation that provides a basis for strategic research on barriers and possibilities. ProSus employs an integrated research model (SusLink) that focuses on the relationship within and between different arenas of governance. Research is focused on the supranational, national, and local levels of governance, as well as households and business and industry.

An information strategy based upon open and interactive means of communication to quickly and effectively disseminate research conclusions to central actors within the field of sustainable development. The goal is to highlight alternative strategies of governance and instruments for more sustainable societies locally, nationally and globally.

In addition to books and articles in scientific journals, ProSus publishes reports and working papers in order to disseminate the research results in an effective manner to key actors and decision-makers within the field of sustainable development.

The current report is part of the ongoing research at SUM-ProSus on various aspects of “Corporate Social Responsibility” (CSR). ProSus has previously conducted several assessments of CSR reporting for the 100 largest Norwegian firms. The project reported here involves an initial attempt at cross-national comparison of reporting practices. The countries monitored are Norway, the Netherlands and Ireland. The cooperating institution in the Netherlands is the Centre for Clean Technology and Environmental Policy (CSTM) at the University of Twente; and the institution in Ireland is the Cleaner Production Promotion Unit (CPPU), at the Department for Civil and Environmental Engineering, University of Cork. The present report is written by Ger Mullally and Tara Mullally from the CPPU. Applying the assessment methodology developed by ProSus, they monitor and assess reporting in the 100 largest Irish firms, providing empirical data for further comparative analysis.

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INTRODUCTION

CSR reporting is very much in its infancy in Ireland, although it has gathered momentum in the last number of years. Increasingly Chambers of Commerce, business consultancies, Public Relations companies, legal consultancies and accountancy firms are taking a more active interest in CSR, with a growing tendency to develop dedicated in-house units or teams. From an academic perspective much of the evaluation to date has been conducted by Brendan O' Dwyer, who has, up to now been ploughing a lonely furrow in tracking the progress of CSR in Ireland (O' Dwyer and Gray, 1998; O' Dwyer, 2000; O' Dwyer, 2001a; O' Dwyer, 2001b; O' Dwyer, 2001c; O' Dwyer, 2002; O' Dwyer, 2003a; O' Dwyer, 2003b; O' Dwyer, Unerman and Bradley, 2005). Strictly speaking, for the most part, the focus has been on Corporate Environmental Reporting (CER), rather than CSR. However, there has recently been some attention to social and ethical reporting (O' Dwyer, 2000) and latterly to sustainability reporting (Linehan, 2002; Kennelly and Bradley 2005; O' Dwyer, 2001c.). The creation of BITC Ireland as a business driven network supporting CSR has certainly been an important element in supporting the development of voluntary activity in the area of corporate social disclosure in Ireland as indeed have the creation of recognition schemes such as the ACCA Ireland Sustainability Reporting Awards and the Chambers of Commerce of Ireland President's Awards for Corporate Social Responsibility in Ireland as well as the recent launch of global standards in Ireland such as the A&L Goodbody Consulting 'GoodCorporation Standard'.

This is the first time that the ProSus methodology for Corporate Responsibility Reporting has been applied in Ireland. Despite the existence of a small body of research on CSR in Ireland by O' Dwyer and his colleagues, differences in methodological emphasis (see Chapter 2) mean that previous studies are not directly comparable to the current effort. Therefore it is necessary to begin by introducing key elements of the *specific* context in order to understand the particularity of the Irish case. The report begins in *Chapter 1* with a brief discussion on sustainable development and Corporate Responsibility Reporting in Ireland and draws upon the experience of previous collaborations with ProSus where the idea of context specific narratives or *national storylines* has been gainfully employed as the basis for comparative research. This leads into a discussion of the emergence of the CSR regime in Ireland based on an adaptation of a framework developed by Van Tulder and Van der Zwart (2006), and explores the notion the emergence of a coalition promoting the adoption of Corporate Responsibility in Ireland. *Chapter 2* outlines the methodology employed and discusses the study sample, the data collection and analysis and specific issues related to the Irish case. *Chapter 3* focuses on the substantive corporate reporting in the annual reports both in general and in relation to the specific focus on management systems, codes of conduct, and supply chain management. *Chapter 4* provides an assessment of both general and specific Corporate Responsibility Reporting in separate reports and we conclude in *Chapter 5* with a general evaluation of CSR reporting and a discussion of the study findings.

1. SUSTAINABLE DEVELOPMENT AND CORPORATE RESPONSIBILITY REPORTING IN IRELAND

1.1 The Story of Sustainable Development and Corporate Responsibility

If catch phrases or buzz words help to symbolise the zeitgeist, the emphases on globalisation, neo-liberalism and privatisation in the political economy of the 1990s has been supplemented in the first decade of the 21st century with a growing emphasis on corporate governance, corporate sustainability, corporate responsibility and corporate citizenship (Swift and Zadek, 2002; Van Tulder and Van der Zwart, 2006). The characterisation of these major trends in contemporary society as ‘catch phrases’ or ‘buzz words’ is not to imply superficiality or shallowness, rather it resonates with the contemporary emphasis on discourse in the policy sciences denoting the importance of ‘storylines’ or ‘narratives’ in giving meaning to particular social phenomena (Hajer, 1996; Fischer, 2003).

In order to make sense of the world around them, people tend to rely on a type of short-hand construction that condenses large amounts of factual information, normative assumptions and value orientations (Fischer, 2003: 86-7). In contemporary society, a cultural shift has been emerging since the late 20th century emphasising sustainable development, responsibility and ecological citizenship (Strydom, 2002). In the world of business and industry the notion of Corporate Social Responsibility (CSR), in its multiple manifestations, has become the leitmotif of attempts to respond to and address these wider cultural changes. In the aftermath of the commitments made at the Earth Summit in Rio in 1992, the contemporary debate on sustainable development has shifted away from asserting the existence of an environmental crisis towards ‘the nature of environmental responsibility, the predominant focus for that responsibility and the best methods for undertaking it’ (Lightfoot and Burchill, 2005: 76). Zadek and McIntosh(2002: 19), in their introduction to a themed issue of the Journal of Corporate Citizenship, argue that:

the scale of the corporate community , both individually and collectively, its impact on public and private public interest institutions all reduce the practical relevance of the distinction between corporate and social governance.

Although this may overstate the case somewhat, it does highlight the fact that CSR should not be conceived of in isolation but treated as part of an evolving suite of approaches to governance for sustainable development (Lafferty, 2004). Corporate responsibility refers to the recognition by industry of their role in sustainable development, as well as the voluntary and self-regulatory efforts they adopt (Clapp, 2005: 26).

Orsato and Clegg point out that the approaches of standards for environmental management systems such as the ISO 14000 series and EMAS (Eco-management and Audit Scheme) assume a progression from incremental improvements to organizational eco-efficiency, and eventually ecological sustainability (2005: 256). This voluntary approach has been echoed in the evolution of CSR which, has become:

a descriptor of actions taken by business to improve their relations with society (including environmental as well as social aspects), which are not directly mandated by law (Bendell and Kerins, 2005: 373).

The European Commission sees instances of CSR where companies try to ‘integrate social and environmental concerns in their business operations and their interactions with their stakeholders on a voluntary basis (Pascal Lamy in Swift and Zadek, 2002: p 9-10).

The notion of sustainable development as a normative horizon or as mobilising concept for future possibilities not yet experienced (O’ Riordan and Voisey, 1997; O’ Mahony and Skillington, 1996) rather than a specific methodology as to how to get there, has proved problematic in gaining buy-in from corporate managers (O’ Dwyer, 2001b). Business interest in sustainable development is driven primarily at an organisational strategic level in response to evolving external pressures (O’ Dwyer, 2001b).

Companies that have embraced sustainable development at a strategic level have sought to address the ‘triple bottom line’ (TBL) of sustainable development by incorporating environmental and social accounting alongside existing financial statements (ibid.). Bendell and Kerins (2005: 379).outline the reasons for the business embrace of TBL as follows:

This concept became popular for several reasons. The ‘bottom line’ business terminology was rhetorically appealing to key people in discourse production. A memorable catchphrase, it suggested that social and environmental issues could be quantified and managed in ways that were compatible with maintaining one’s financial bottom line. The TBL concept also expanded the domain of environmental professionals, allowing them to increase their market by adding a new dimension to an existing set of practices, skills, assumptions - i.e. the social dimension

So what is the case in Ireland? The notion that triple bottom line reporting is consistent with a ‘business case’ for Corporate Social Responsibility and sustainable development has been actively promoted in the Irish context (O’ Dwyer, 2001a; Canniffe, 2005; Taylor, 2005). Taylor (2005: 56), for example, points out that:

CSR is about much more than compliance with current regulation. It is seen as the private sector’s means of integrating the economic, social and environmental imperatives of their activities in such a way that it promotes sustainable development

Business in the Community Ireland’s White Paper outlining the ‘definition of the business case for Corporate Responsibility’ stresses that:

The concept of CSR argues that for businesses to remain successful in the long term, they must not only deliver against a narrowly focussed financial bottom line (i.e. concentrating on one stakeholder) but deliver against a multiple range of stakeholders. This is another form of ‘balanced scorecard’ but is not limited to purely financial measures. Further, the balance of critical stakeholders will not be the same in all organisations, but multiple stakeholders must always be taken into account ¹.

The promotion of CSR in Ireland is increasingly being supplemented by a growing body of case studies of ‘best practice’, and more regular feature articles in business magazines and professional journals (BITC, 2003; Taylor, 2005). However, despite an increase in activity through the first decade of the 21st century there are strong indications that we are still talking about an emergent governance regime (O’ Dwyer, Unerman and Bradley, 2005; Taylor, 2005).

1.2 THE CSR REGIME IN IRELAND

A CSR regime, according to Van Tulder and Van der Zwart, consists of ‘all of the actions, interactions and rules that influence the role of social interfaces’ (2006: 221) between business and society. A regime determines the extent to which:

¹ <http://www.bitc.ie/businesscase.htm>

CSR strategies are voluntary or mandatory, and whether they can be considered successful or not. A CSR regime is the result of past bargaining processes and sets the framework for future bargaining processes (ibid.).

The key elements of a CSR that have relevance for our discussion include: legal requirements, government policy practices and the nature of interactions between business and civil society.

1.2.1 Legal Requirements and Cultural Differences

Douglas, Doris and Johnston point out that the nature and extent of corporate social reporting may vary between different countries and that this difference may be related to a number of different factors including national and cultural differences in accounting practices in general and CSR practices in particular (2004). Van Kerckhoven, classifies the difference between accounting cultures in Europe with Ireland (along with the UK) representing an ‘Anglo’ accounting framework in contrast to the ‘Latin’ (Belgium and France) and ‘Germanic’ frameworks to name but a few (2002). Developments in the non-financial aspects of corporate social reporting may, however, also relate to the influence of government policies and the introduction of legislation to increase environmental disclosure: key examples here include Norway, Sweden, France, the Netherlands and Denmark (2004). O’ Dwyer (2003a), drawing on a study conducted on Corporate Environmental Reporting in Ireland from 1991 to 1995 (O’ Dwyer and Gray, 1998), points out that there was little evidence of stand alone environmental reporting. That is not to say that environmental information is not collated in Irish companies, it is available internally in compliance with the mandatory reporting to the Irish EPA as part of the IPC licensing regime (latterly IPCC licensing), (O’ Dwyer, 2003a: 97). Yet there is a tendency not to communicate this information *externally* in company annual reports or stand-alone documents.

In a study in the mid-1990s, Brennan and Pierce (1996) found little social disclosure beyond mandatory statutory requirements in the annual reports of Irish companies. Writing on corporate governance disclosures nearly a decade later, O’ Shea has noted that most private companies still limit their disclosures to those required by the Companies Acts (2005). Douglas, Doris and Johnston conclude that the inadequacy of Irish corporate social disclosure may be attributed to its voluntary status (2004). The demand for mandatory non-financial disclosure is one that frequently recurs on O’ Dwyer’s analyses of CSR and underscores the distinction between Corporate Responsibility and Corporate Accountability in the international literature (e.g. Brown and Fraser, 2006): where the latter implies ‘legal obligations to promote sustainable development and provide compensation when such obligations are breached’ (Clapp, 2005: 26-7).

1.2.2 Government Policies and Practices

Irish governmental policy with respect to Corporate Social Responsibility has largely been to endorse and promote voluntary activity. In the 21st century Irish environmental policy has seen an expansion in the range of instruments being employed to include an increasing array of voluntary agreements alongside more conventional regulatory approaches (Flynn, 2003; Department of the Environment and Local Government, 2002).

Since 2002, the Department of Community, Rural and Gaeltacht Affairs took on responsibility, from a community affairs point of view, for the national coordination of Corporate Social Responsibility matters. The Department lists ensuring ‘that there is an appropriate administrative framework to encourage Corporate Social Responsibility’ among its core policy

goals and was responsible for coordinating the Irish input into the EU Green Paper on Corporate Social Responsibility and provides input into the *informal* government network on CSR². The Department provides a grant of 105,000 Euro per annum over three years (2004-6) to Business in the Community, Ireland³ and is a sponsor of the Chambers of Commerce of Ireland President's Awards for CSR.

The Department of Enterprise Trade and Employment included the promotion of CSR as one of the key elements of its Strategy for Sustainable Development 2003-2005. The key emphases of strategy include: encouraging knowledge and observance of the OECD Guidelines for Multinational Enterprises in Ireland; working with enterprises and the Department of the Environment, Heritage and Local Government to actively encourage more widespread voluntary social and environmental reporting by Irish companies (DETE, 2002: 28). The strategy also emphasises making a contribution, where appropriate, to EU and International initiatives on CSR including:

- Commission Communication on Corporate Social Responsibility;
- CSR-related voluntary codes of conduct and initiatives, particularly in the areas of social dialogue and labour standards
- Improving convergence transparency, effective implementation and verification of CSR related codes and initiatives (DETE, 2002: 28).

The strategy also specifically mentions the Global Reporting Initiative (GRI).

CSR in Europe, according to Van Tulder and Van der Zwart, tends to include stakeholders from different sectors of society (i.e state, economy and civil society) in a neo-corporatist approach to steering CSR practice (2006: 226). In this arrangement, government adopts a facilitating and partnering role in the development of practices that combine efficiency and equity (ibid.). Yet, despite the fact that 'social partnership' has predominated in the economic and social policy arena (O' Dwyer, 2004: 19) and has also emerged in the steering of sustainable development (Mullally and Motherway, 2006), there has been limited translation of this in the area of corporate social disclosure in Ireland. One possible exception is the responsibility given to the National Centre for Partnership and Performance – a social partnership institution – to create awareness of CSR in enterprises. This disjuncture is interesting, since as Van Tulder and Van der Zwart point out, national governance systems are not necessarily identical to corporate governance systems (2006: 223). They point out that the levels of voice and accountability, and the control of corruption in national government systems are important contextual factors shaping CSR regimes.

Flynn points out that the Irish experience of New Environmental Policy instruments, including voluntary instruments can be characterised as 'limited in number and of mixed success' (2003:145). The Irish government's report to the World Summit on Sustainable Development has indicated a growing commitment to the inclusion of voluntary instruments alongside improvements in regulation for the governance of sustainable development (Department of the Environment and Local Government, 2002). This is an important contextual consideration in terms of moving beyond compliance driven performance in Ireland. Prior to the introduction of the EU Eco-management and Audit Scheme (EMAS), Ireland was among the first domestic regimes to have a European EMS standard available for accreditation in the form of the IS310

² <http://www.pobail.ie/en/AboutUs/AnnualReports>

³ <http://www.pobail.ie/en/MinistersSpeeches/2004/March>

EMS launched in 1994. Some Irish firms also used the British EMS standard BS7750. Both of these standards were retired in 1996 in favour of EMAS and Irish firms were able to proceed for accreditation of ISO14001. At the moment, there are eight EMAS registered sites and some three hundred companies registered to ISO14001 which, on a per capita basis means that Ireland is doing reasonably well in an international context.⁴

Flynn makes an interesting observation that has a bearing on the evolution of the CSR regime in Ireland. He points out that the Irish EMS regime as it had been evolving up to 1996 was adequate and brought firms to the point of publishing their results (2003: 149). The acceptance of ISO14001 as a means of meeting the terms of the EMAS Regulation in effect meant a tendency towards deregulation in the Irish context that perhaps goes some way to understanding the subsequent emphasis on voluntary rather than mandatory reporting. Yet as Flynn points out there has been some innovation with regard to EMAS in terms of linking the auditing process for IPC licensing with accreditation for EMAS/ISO14001. The key point here is that a lack of performance with regards to CSR reporting, particularly of environmental information, cannot be equated with a lack of performance with regard to environmental management or responsibility. What we can say is that companies tend to be highly targeted in the segmentation of their publics when it comes to communicating environmental information.

In a context where there was little historical attention to corporate responsibility, CSR is attempting to establish a foot-hold in Irish society at a time when social suspicion of business has reached an all time high, in the midst of profound social, cultural and economic change (O'Connell, 2001; O'Dwyer, 2003b; Fanning, 2001). While scandals in business and politics in the 1990s gave rise to calls for 'openness, transparency and accountability' in political discourse (Lee, 1995), and spawned over a decade of public tribunals (Corcoran and White, 2000), disclosure of non-financial aspects in annual reports has remained essentially voluntary. O'Dwyer has found that companies in environmentally sensitive sectors initially engaged in Corporate Environmental Reporting as a form of reaction to localized pressures perceived as threatening their legitimacy, but subsequently ceased reporting 'as they perceived their legitimacy was actually further threatened' by engaging in CER (2003a: 92). A history of environmental conflict in a particular context, however, is not *necessarily* an obstacle to improvement. Hilliard and Jacobson have shown that the historical presence of regionally concentrated conflict in Cork in relation to the Pharma-chem sector has acted as a driver for 'performance beyond compliance' in relation to environmental issues (2003).

In terms of the formulation of national CSR regimes, there is a tendency for voluntary business in the community schemes to be characterised by a relatively moderate involvement of NGOs (Van Tulder and Van der Zwart, 2006: 224). Meanwhile as, Bendell and Kerins (2005: 373) point out many:

NGO's are concerned that CSR initiatives cannot deliver on sustainable development and may be used by *some* companies to distract society from more transformative approaches and diffuse regulatory innovations (emphasis added).

1.2.3 Interactions between Business and Civil Society

In the Van Tulder and Van der Zwart schema, the nature of interactions between business and civil society denotes variables such as community involvement, corporate philanthropy and

⁴ <http://environ.ie> accessed 16/3/06. Enterprise Ireland runs a support scheme for industries to install an accredited Environmental Management System such as EMAS or ISO14001 with financial support.

openness to ethical, environmental and social standards and codes. Nevertheless many advocates of CSR in Ireland argue that glossy reports and public relations exercises are not enough (Canniffe, 2005: 9). Nor indeed are conventional understandings of corporate community involvement and “corporate giving” to charities sufficient to address evolving societal expectations since:

a maturing CSR message [...] is that trust must be built at a more fundamental level – at the core of companies products and services and how it conducts its business. The primary focus here is on how business is done, and involves embedding responsibility into everyday decision making right across the business. The new buzzwords are “mainstreaming” and “integration”, meaning that what was previously a peripheral activity must be absorbed into a firm’s core functions and value systems (Whooley, 2005: 74).

An important source of demand for CSR in any national context can be the expectations and attitudes of civil society. The opinions and attitudes of non-governmental organisations and of Irish consumers on questions of trust and responsibility can be useful barometers of the social *pressures* on corporations to improve their communications. Equally, both NGO and consumer attitudes are potentially important *drivers* of change in the CSR regime. Is this the case in Ireland?

Clapp points out that International NGOs such as Friends of the Earth International, Greenpeace, the World Development Movement and others were responsible for mobilising support for a global framework treaty on corporate accountability in the run up to the World Summit on Sustainable Development in 2002 (2005: 29). A survey conducted in 2003 by the Social Science Research Centre, University College Dublin for Edelman Ireland showed that almost 94% of Irish consumers place most trust in non-governmental organisation (NGO’s) or voluntary organisations with Greenpeace, Amnesty International and Oxfam scoring highest (Edelman, 2003). Yet as Orsato and Clegg point out leading environmental groups including Greenpeace have shifted their strategies from environmental radicalism focusing on confrontation to more solution-oriented courses of action (2005: 257).

Despite the perception that the late 1980s and early 1990s represented the zenith of Irish environmentalism (Mullally, 2006) recent research suggests that membership of environmental organisations has continued to increase, albeit marginally (Dalton, 2005). Irish environmental policy is regarded as being particularly conflictual at the implementation stage (Flynn, 2003), however, Garavan argues that Irish environmentalism is predominantly concerned with ‘transformation rather than confrontation’ (2003 cited in Mullally, 2006). Environmental groups were certainly to the forefront of the debate in the 1990s supporting the introduction of Freedom of Information on the Environment legislation in Ireland (Taylor, 1998). While the presence of this type of legislation in the Irish context is more pertinent to government departments and public agencies it is perhaps a relevant indicator of the cultural climate for social disclosure.

Several studies on CSR (O’ Dwyer, 2003b; O’ Dwyer, 2004; O’ Dwyer, Unerman and Bradley 2005) indicate a strong preference among Irish NGOs for mandatory rather than voluntary corporate reporting. (O Dwyer, 2004). O Dwyer notes that in spite of the centrality of social partnership in Irish governance, there is a perception among NGOs of a political environment that is overly favourable to corporate interests. Therefore, in a climate of mutual suspicion between NGOs and business and because of the disparate and fragmented nature of Irish NGO sector, this is unlikely to drive administrative and institutional transformation for CSR in Ireland (O’ Dwyer, 2004: 19-20). If this is the case we may have to look to pressure emanating from consumers as a possible source of societal demand.

In 2003 Business in the Community Ireland (BITC Ireland) published the eponymous survey ‘the First Ever Survey on Consumer Attitudes in Ireland Towards Corporate Responsibility’. The

survey, financed by the Department of Enterprise, Trade and Employment, provides some useful data on some of the emergent social pressures for corporate responsibility. 60% of Irish adults believe that industry and commerce do not pay enough attention to their social responsibilities (BITC, 2003). The social dimension is certainly important in the Irish context since 76% of those surveyed were concerned with protecting the health and safety of workers, 63% were concerned with secure and long term employment for workers, non-discrimination employees and job applicants 62%, human rights 59%. It is only after these issues that the environment is ranked as important with 56% indicating that company's products or operations should not harm the environment. Concern with issues like: corruption (50%) social dialogue (47%), community gain (supporting charities and community projects [42%], regeneration of deprived areas [29%]), social cohesion (resolving crime, poverty and social exclusion [32%]) and socially responsible investment though present were less important.

The results of the BITC Ireland survey suggest that harnessing consumer concern may be an important element in creating demand for improved voluntary reporting in the political arena or indeed stimulating the emergence of societal demand for mandated reporting (O' Dwyer, 2004: 20). However, this will not evolve in isolation since there are forces and developments external to the national context that are helping to shape the Irish CSR regime. These include the Business Council for Sustainable Development, the Global Compact, the Global Reporting Initiative, AccountAbility and the Copenhagen Centre and of course the influence of the EU position on CSR.

1.3 External Initiatives and Social Intermediaries: A 'Discourse Coalition' for CSR in Ireland?

O' Dwyer makes a distinction between different modalities of CSR. On a *normative* level Corporate Social Responsibility is about fulfilling societal duties and obligations and on a *pragmatic* level Corporate Social Responsiveness is the ability to respond to societal demands to pursue corporate objectives (2003b: 525). At a *practical* level Corporate Social Reporting then refers to an instrument for communicating information on the non-financial aspects of company activity. Outside of the immediate national context a range of initiatives at the global, international and European levels could be important in terms of shaping the future development of the Irish CSR regime including the responsiveness of Irish business and industry and the enhancement of reporting practices. For example several Irish companies are members of the Global Compact and draw on the GRI criteria on the development of their corporate reporting. The creation of a coalition for CSR relies heavily on the role of advocates and social intermediaries for the transmission and communication of these initiatives into the Irish context and generating momentum for action among Irish companies.

1.3.1 External Drivers

The role of multilateral efforts coordination CSR on a global level has already been the subject of comprehensive research efforts elsewhere (Gjølberg and Ruud, 2005; Clapp, 2005). Nevertheless, it is worthwhile mentioning three specific initiatives that have a bearing on the Irish context. The *Global Compact (GC)* was officially launched by the UN's Secretary General Kofi Annan in 2000 and calls on companies to embrace principles in the areas of human rights labour standards and the environment. The main objectives of the Global Compact are to

mainstream environmental and social concerns into the operations of business and to encourage business to take action in support of UN goals (Clapp, 2005). The Global Compact has had high profile exposure and endorsement in Ireland in the form of a speech given in January 2002 to the Michael Smurfit Graduate School of Business University College Dublin by the UN High Commissioner for Human Rights and former President of Ireland, Mrs Mary Robinson promoting 'ethical globalisation' (Robinson, 2002).⁵

According to Morhardt, Baird and Freeman (2002) the most prominent current Corporate Reporting guidelines 'are the Global Reporting Initiative (GRI) *Sustainability Reporting Guidelines on Economic, Environmental and Social Performance* promulgated in June 2002. The GRI was originally jointly convened in 1998 by the United Nations and the U.S based Coalition for Environmentally Responsible Economies (CERES). Both Global Compact and GRI are key points of reference for many of the more successful companies in the area of CSR in Ireland.

The final external CSR initiative of importance in the Irish case is the European Union. The EU strategy on CSR, Communication from the Commission Concerning Corporate Social Responsibility subtitled A Business Contribution to Sustainable Development was adopted by the Commission of the European Communities in July 2002. One of the practical outcomes of the communication was to establish an EU Multi Stakeholder Forum which reported in 2004. In line with the other initiatives outlined here, the EU understanding (both the Commission and the Parliament) of CSR emphasises its voluntary nature (DETE, 2002; De Carolis, 2002). While the Global Compact and GRI are important horizons for business and government promoting CSR, the EU position is generally a more significant frame of reference for the Irish government.

1.3.2 A Classification for CSR Advocates and Social Intermediaries in Ireland

For the purpose of providing a classification of the key advocates and social intermediaries in Ireland we have developed a (somewhat tongue in cheek) typology of *angels*, *apostles* and *acolytes*. The *angels* are the companies that are regarded as the examples of good practice, the paragons of CSR reporting *in the Irish context*. The angels are few in number but their existence is increasingly being acknowledged and promoted by a growing band of followers. The *apostles* are ardent supporters of the movement for CSR and are advocates of voluntary actions that go beyond those mandated by legislation. The ranks of the apostles are varied and include: organisations and associations promoting company led movements for CSR (BITC Ireland); the ACCA, CCI and GoodCorporation recognition schemes; and also, government departments, the European Commission and the United Nations. Finally the *acolytes* are the followers, helpers or attendants who assist with both the symbolic and practical dimensions of Corporate Reporting. This category includes public relations firms and business journalists who provide specific information and advice on the communication of CSR and play a generally informative or educative role. Also in this category are academic social accountants, CSR units within accountancy firms and legal specialists who provide 'know how' and services to companies implementing Corporate Reporting practices. All of these actors are spreading the gospel of Corporate Responsibility and together make up a discourse coalition for *voluntary* CSR in Ireland. Staying with the theme we can also acknowledge the presence of CSR *agnostics* (i.e. those groups, mostly NGO's who don't believe in the existence of CSR because of the lack of verifiable legally mandated Corporate Disclosure) and CSR *atheists* who don't believe in the

⁵ The current President of Ireland, Mrs Mary McAleese is the patron of BITC Ireland

existence of Corporate Responsibility at all (for examples see O' Dwyer 2003a 2004). Since the focus of the study is on examples of good practice, however, we will not dwell on these categories at this stage.

CSR Angels

To avoid misunderstanding it is perhaps important to add the disclaimer that unlike Dan Brown's (2000) protagonist we are not interested here in binary distinctions between *Angels and Demons*. As such our classifications are analytic rather than normative: a heuristic for understanding roles and relationships in the evolving Irish CSR regime. In practice many of the collective actors perform multiple roles e.g. companies that perform well (angels) tend to be members of BITC Ireland (apostles) which in turn also provides services, advice and information to companies on CSR (acolytes).

In various measures and evaluations of Corporate Reporting in Ireland a number of companies tend to feature prominently in attracting accolades and awards and indeed are also prominent in the outcomes of this study e.g. Cement Roadstone Holdings (CRH), Electricity Supply Board (ESB). An interesting exception here is the Musgrave group, a private company that was the first recipient of the inaugural ACCA awards scheme and the first Irish signatory to the Global Compact.

CSR Apostles

Business in the Community (BITC) Ireland is a non-profit organisation specialising in consultancy support and guidance on Corporate Responsibility and Corporate Community Involvement. BITC Ireland was founded in January 2000. The BITC Ireland home page gives some indication of the awareness of the link between the EU's Lisbon and Goteborg agendas⁶:

We, and our members, believe Ireland has the potential to be a leader in sustainable development through corporate responsibility, where businesses maintain and increase their competitive advantage by playing their part to ensure everyone enjoys a high quality of life, within healthy and prosperous communities.

Members of BITC Ireland include: Aer Rianta, AIB, Anglo Irish Bank, An Post, Bank of Ireland, Cantrell and Cochrane Group, Coca-Cola, Coillte, Diageo Ireland, Dublin Port Company, Eagle Star, Eircom, ESB, Glanbia, Green Isle, IBM, Johnson & Johnson, KPMG, Marks & Spencer, National Irish Bank, O2, Penneys, Tesco Ireland, Waterford Crystal, Vodafone, NTL, Greenstar, Irish Life & Permanent, Microsoft Ireland and IIB Bank. BITC Ireland began publishing 'Best Practice in Corporate Responsibility in Ireland' in 2004 with case studies from companies under the headings of marketplace, workplace, community and environment.

In November 2002, the Association of Chartered Certified Accountant ACCA launched its environmental reporting awards scheme for Irish companies to identify and acknowledge innovative efforts to communicate corporate environmental performance. In the preface to judge's report of the 2005 ACCA Ireland Sustainability Reporting Awards the stated aim is to identify and reward innovative attempts to communicate corporate performance while not commenting on performance itself.

The Chambers of Commerce of Ireland President's Awards were established to recognise 'excellence in CSR' among small, medium and large indigenous and multinational companies' (CCI, 2005). The first awards were held in November 2004. The focus is on the areas of

⁶ <http://www.bitc.ie/backgroundcontact.htm#Aboutus>

Community, Environment and Workplace CSR. In 2005, the CCI established its Corporate Social Responsibility Policy Council to represent the interests of the business community at the national level with respect to public policy on CSR and to research and promote CSR practices. The Policy council are quite clear as to the preferred approach to CSR in Ireland:

One area of particular concern to the council is the current debate on whether CSR activities should be mandatory. The council firmly supports the case for CSR to remain a voluntary activity of business. It is the Government's duty to provide the basic legal framework for the operations of business, however, good corporate practice is spread most effectively by strong corporate principles and through example rather than through rigid and compulsory codes of conduct (CCI, 2005: 5).

A more recent addition to the Irish scene is the GoodCorporation Standard launched by A&L Goodbody Consulting in 2005. The 2005 study on CSR in Ireland provides yet another platform to profile 'Best Practice' in Ireland.

CSR Acolytes

Many of the apostles do not simply raise awareness or 'spread the news', they also provide services to companies seeking to improve their Corporate Reporting performance. Therefore the acolytes include many of the organisations listed above e.g. BITC Ireland, A&L Goodbody, as well as consultancies like KPMG and PwC and public relations firms like Edelman Ireland. Journals and business magazines, such as *Accountancy Ireland* and *Business Plus*, feature occasional informative articles on CSR.

2. METHODOLOGY – ABOUT THE ANALYSIS

2.1 The ProSus Methodology

The origin and evolution of the ProSus methodology for evaluating the Corporate Reporting of the top 100 companies has been outlined in detail elsewhere (Ruud, Jelstad, Enrenclou and Vormedal, 2005). We only include the core elements of the methodology here as guide to understanding the research and evaluation process undertaken in the study of the top 100 Irish companies in 2004. Although there are a variety of different ways that a company might channel communications on CSR, the emphasis here is on two specific instruments: the annual report and separate non-financial reports that provide information on different elements of Corporate Responsibility e.g. some companies compile a single integrated CSR report, whereas others provide individual reports on environment, social or community responsibility.

In line with the ProSus methodology the Annual Report is evaluated in its own right since it has a prospective audience, not simply among shareholders, but among a wider constituency of stakeholders (ibid. 15). It also gives an indication of significance and degree of integration of CSR in the company. The separate non-financial reports are also evaluated for both content and quality, and at least in the Irish case, are becoming an increasingly common feature of CSR reporting, albeit from a very low initial base.

The analysis of both types of reporting follows the ProSus methodology exactly (ibid. 19-21). In each case four variables are included. The first is related to the general CSR reporting, the additional three variables are: Management Systems, Codes of Conduct and Supply Chain Management.⁷

2.1.1 Variable 1: General CSR

This variable captures the *general* impression a company gives of its interpretation and management of CSR. The reporting is evaluated in terms of the company's own operations. We examine how companies report on central and relevant challenges as well as on the presentation of figures, measures and goals.

2.1.2 Variable 2: Management Systems

This variable refers to a companies description of how, in an organisational and practical sense, it ensures CSR is managed within the company. This means that the company must inform about the management mechanisms and control systems that exist for ensuring that the companies CSR policies are monitored, and that deviations are uncovered and rectified. Reporting on various types of environmental and social certification systems such as ISO and EMAS, as well as information about delegation of responsibility and whether responsibility is consolidated at top

⁷ For the record this section on the methodology and analysis is a verbatim reproduction of the ProSus model and no claim is made that this is the original work of the present authors. The full details of the Norwegian Report are as follows: Audun Ruud, Janicke Jelstad, Karoline Ehrenclou, and Irja Vormedal (2005), *Corporate Responsibility Reporting in Norway, An Assessment of the 100 Largest Firms in Norway*, Report No 9/05, Oslo: Programme for Research and Documentation for a Sustainable Society, Centre for Environment and Development.

management, line management level or in a separate department/division within the company is also included in this variable.

2.1.3 Variable 3: Codes of Conduct

This variable examines the established codes of conduct for companies' conduct with respect to CSR. This can include themes such as environment, corruption, HSE, employment conditions etc. It should be guidelines adopted by the corporation as a whole and comprise items with an overarching, entrenched policy. However, it is not enough to present overriding policies and goals, points are only awarded to those who explicitly present these policies as codes of conduct.

2.1.4 Variable 4: Supply Chain Management

The fourth variable evaluates how a company communicates what CSR demands it makes towards its suppliers on environmental social and ethical issues. This involves looking at explicit demands made of suppliers for example in the form of a code of conduct. A companies profile on supply chain management sends out signals – not just to suppliers, but also to other stakeholders – about the kind of conduct the company does and does not accept.

We evaluate the companies' reporting of each of the four variables in terms of five categories, where 0 is the lowest score and 4 the highest. Reporting on each of the following variables is categorised according to scale presented in table 2.1 below.

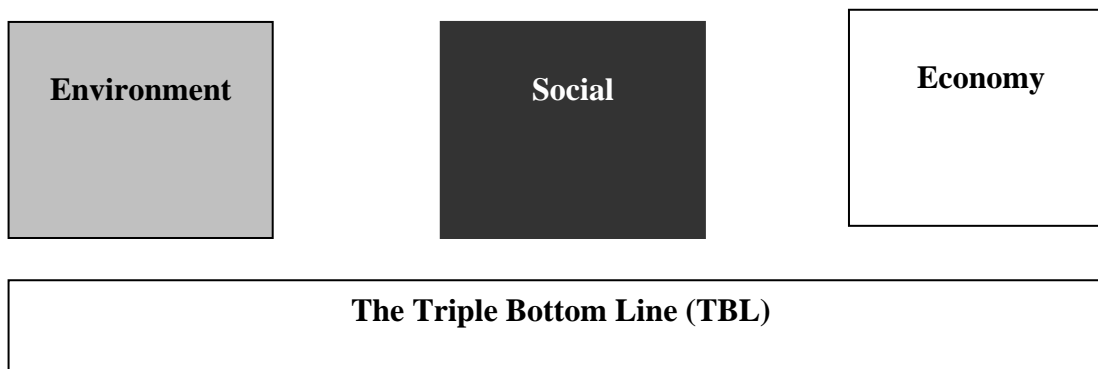
In the evaluation of the annual reports and the separate reports we have chosen the concept of a “triple bottom line” (TBL) as a reference for the assessment. This approach aims to cover the environmental, social and economic aspects of the firms' activity. In this case, the economic dimension does not include traditional financial reporting, but business ethics and a company's economic impact on society related to issues like local value creation, competence building, innovation and entrepreneurship.

Category 0: Not Mentioned	Theme not mentioned.
Category 1: Mentioned	Theme briefly mentioned in general terms, but minimal reporting on own operations. Alternatively, theme dismissed as irrelevant.
Category 2: Insufficient (Poor Reporting)	Theme described with reference to own enterprise, but reporting has major deficiencies with respect to reporting and presentation.
Category 3: Satisfactory	Theme described and analysed with respect to own operations. Problems are identified and challenges and solutions are considered, but reporting has some deficiencies with respect to content and presentation.
Category 4: Very Satisfactory	Theme is described and analysed systematically and comprehensively with respect to the company's operations. The company demonstrates an integrated an overall perspective.

Source: Ruud, Jelstad, Ehrenclou and Vormedal (2005: 21)

Table 2.1: Category scale for CSR Analysis in Annual and Separate Reports

The four variables already mentioned: General CSR, Management Systems, Codes of Conduct and Supply Chain Management are therefore divided into three dimensions in accordance with the concept of the triple bottom line: environment, social responsibility and economy



Source: Ruud, Jelstad, Ehrenclou and Vormedal (2005: 21).

Figure 2.1: The Triple Bottom Line (TBL)

2.2 Selecting the Sample

The top 100 Irish companies in 2004 were chosen by turnover – defined as a business's total sales revenue. The top 100 companies were chosen from the Irish Times newspaper's top 1000 Irish Companies Report edition published in May 2005. These listings are based on documents filed at the Companies Registration Office, but it is important to note that some foreign owned companies also file Irish accounts.

Previous research focuses only on publicly listed companies (O' Dwyer, 2003a). The Irish sample for the current study includes a mixture of Irish owned companies, state owned companies as well as publicly listed companies. However, as we will point out below, considerations specific to the Irish context mean that this did not eventually prove to yield a larger response rate in the data collection phase of the research. We should also point out that

CSR activity in Ireland is not confined to large companies. In 2004, SMEs were specifically targeted by the Chambers of Commerce of Ireland in an event in Cork promoting ‘Responsible Entrepreneurship’, however, in keeping with the logic of the research design these were not included in the current study.

2.3 Data Collection and Analysis

Data collection for the research was conducted from May to October 2005. The data collection process initially followed a two-stage approach agreed with project partners in the University of Oslo in Norway and the University of Twente in the Netherlands. The first stage of the process involved initiating contact with the top 100 companies by e-mail requesting their 2004 Annual Reports as well as any separate written non-financial reports that related to CSR. The second stage of the process involved contacting non-respondents by telephone. Given the fact that the ProSus study in Norway provoked a 98% response rate we added a subsequent stage in Ireland to encourage a better response to more accurately reflect that which may have been obscured by the exigencies of summer season or a reticence to participate in a small, but growing, number of inquiries, surveys and evaluations into Corporate Disclosure (Taylor, 2005). Companies that had not responded to the initial e-mail or follow-up call were written to directly thus providing the top 100 companies ample opportunity to participate in the study.

The data analysis began in September 2005 based on categories agreed with the project partners in ProSus and CSTM. In order to ensure consistency and reliability the project team conducted a comparative coding exercise with a sample of the data set in Kinsale Co. Cork. In order to counteract inconsistency and to minimise coding bias the reports were evaluated independently by two researchers and then compared before being input into Excel worksheets. The results were then subsequently transposed as bar charts to plot the frequencies of the ratings for the key variables evaluated. Where annual reports and separate reports scored a ‘satisfactory’ or ‘very satisfactory’ rating we returned to the data set to identify useful qualitative information to illustrate the types of activities being undertaken. It is important to stress that the objective of the study was to evaluate reporting and *not* to make any judgment with regard to performance. Lacking a previous *comparable* evaluation in the Irish case we examined a range of other studies, surveys, case studies of good practice and feature articles on CSR in Ireland from business and accountancy journals. The purpose of this step was, once the initial evaluation was completed, to accumulate any additional information that would help to establish the contextual specificity of our research findings.

2.4 Some Issues around the Irish Sample

Of the 100 companies contacted we received copies of 28 annual reports that could be included in the sample, a further 8 were also returned but could not be included because they were global reports and no annual reports were received from a total of 64 companies.

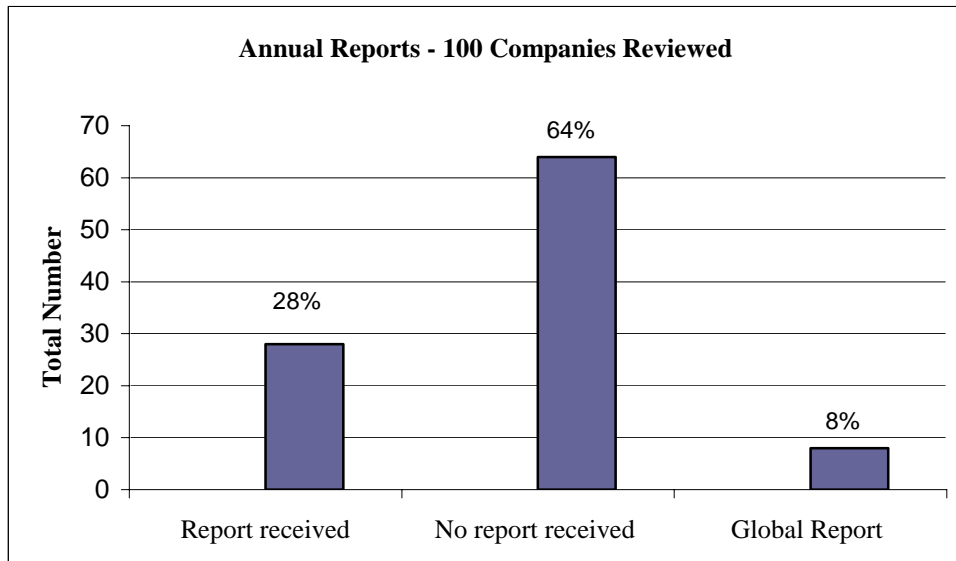


Figure 2.2: Annual Reports

On first sight this would appear to be a poor response rate, however, a large proportion of the top 100 companies in Ireland are not required to produce an annual report. Of the 64 companies in the category ‘no report received’, 11 responded that they were family owned or private companies that are not obliged to produce annual reports, 23 informed us that they produced non-indigenous or global reports (when we factor in the companies that did return global reports this figure rises to 31). Only 2 companies refused outright to participate in the study, leaving 28 non-responses – however, this is still significant given the steps taken by the research team to be as inclusive as possible. We should stress that many of the companies that feature as examples of ‘best practice’ are not included in our analysis since they produce global reports. Indeed in some cases, global corporations are heavily invested in CSR reporting and in promoting CSR in general.

3. CORPORATE REPORTING IN ANNUAL REPORTS

3.1 Reporting on General Corporate Responsibility

3.1.1 Environment

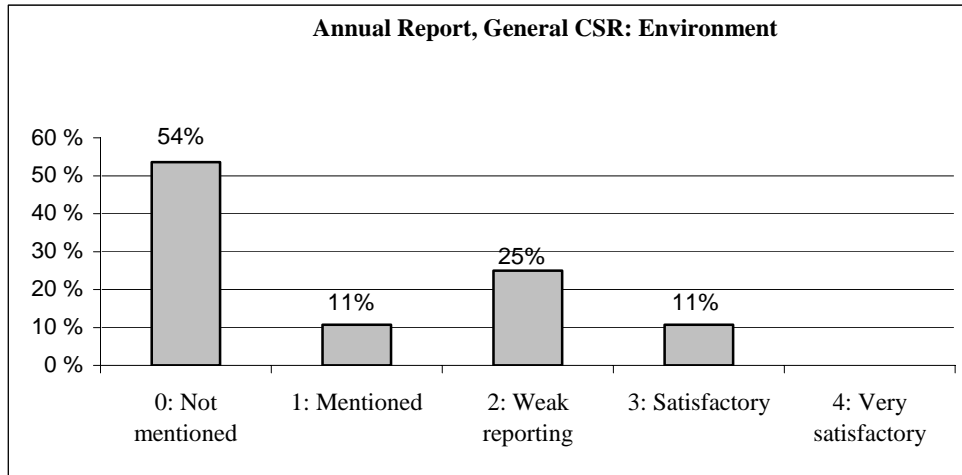


Figure 3.1: Annual Report, General CSR: Environment (n=28)

The environment is not mentioned in over half of the annual reports analysed and only 11% attain a 'satisfactory' rating. The top performers in General CSR-Environment in the annual reports were the ESB (Electricity Supply Board), CRH (Cement Roadstone Holdings), and Ryanair, all of which received a rating of 'satisfactory'. Both the ESB and CRH have previously been recognised by the ACCA Corporate Responsibility Reporting Awards. The ESB were the winners under the best sustainability report category of the 2005 ACCA Ireland Sustainability Reporting Awards. The ESB annual report outlines some of its key policy objective areas including the development and maintenance of ISO accredited environmental management systems at its power plants and the reduction of the levels and impact of greenhouse gas emissions.

3.1.2 Social Responsibility

This category had two major components. The first is on internal social responsibility, which relates to the employees of a company. The second relates to external social responsibility, which focuses on the companies relations with the rest of society and with external stakeholders.

Social Internal

The social internal category was amongst the strongest reporting categories under general CSR in the annual reports. 36% of all reports mention internal social responsibility and 11% provide some basic information. A total of 29% of annual reports achieved a 'satisfactory' rating.

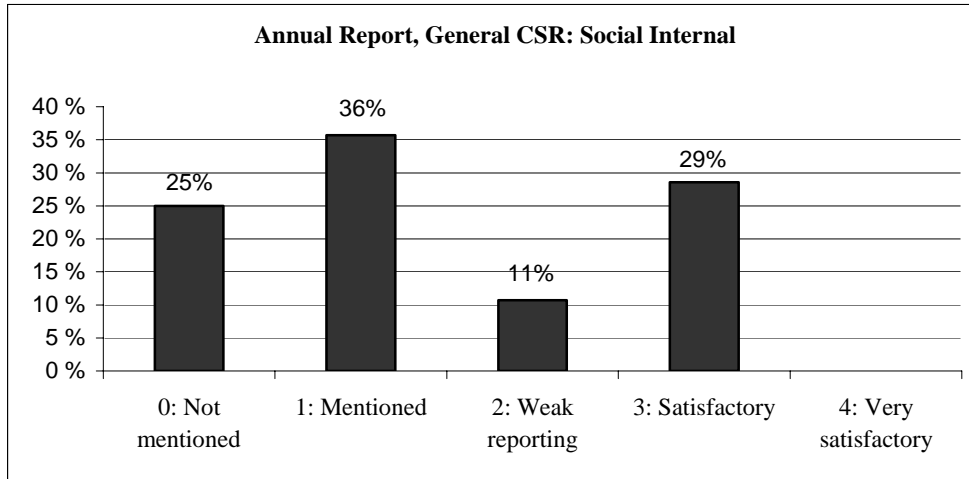


Figure 3.2: Annual Report, General CSR: Social Internal (n=28)

The best reporters in the social internal category include CRH, ESB, Grafton Group, Eircom (telecommunications), Paddy Power Bookmakers, Ryanair, Coras Iompar Eireann the semi-state public transport company (CIE), and Heiton Group. In general, the focus of much of the better reporting in this category included information in the annual reports of the ESB and CRH on Health and Safety with an emphasis on the frequency of accidents. This category tended to yield information on positive relationships with trade unions; employee benefits, satisfaction, training and progression; and, equality measures e.g. opportunities for people with disabilities etc.

Social External

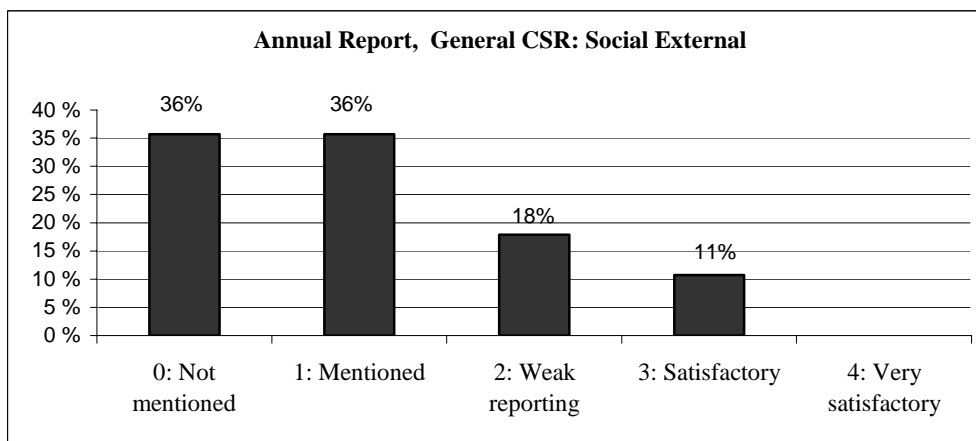


Figure 3.3: Annual Report, General CSR: Social External (n=28)

Under the category of social external the top reporters were the ESB, Grafton Group and Eircom. Again, the highest score was 'satisfactory' which was only attained by 11% of the sample. Much of the reporting under this category tended to focus on support for organisations and events involved in culture and sport, supporting charities and building links with the community. Eircom in their first year back as a public company participated in public life through their sponsorship of Special Olympics Ireland among many others. They devote an entire page to their charitable and sponsorship links and also report on the provision of freefone support for numerous charities that operate telephone help lines. This category is 'not mentioned' in 36% of cases, is barely 'mentioned' in a further 36% of cases and only minimally reported on in 18% of

the annual reports. However, this is not to say that Irish companies do not report on their relationships with society in general. For example Musgrave’s mention their community involvement only minimally in the annual report i.e. their sponsorship of the Tidy’ Towns Competition and their involvement in Cork 2005 European City of Culture. However, the company does provide comprehensive information in its separate CSR reports. This example highlights the importance of evaluating *both* the annual reports and the separate CSR reports using the same categories.

3.1.3 Economy

Economy in the sense used here does not refer financial reporting, but to the issues of business ethics and the socio-economic impacts of a company at local, national and (where relevant) global levels.

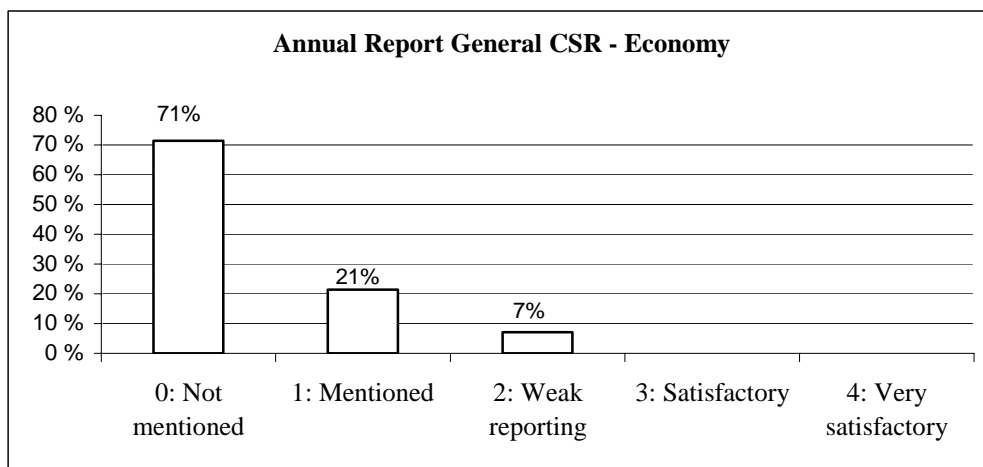


Figure 3.4: Annual Report, General CSR: Economy (n=28)

Diageo and Paddy Power Bookmakers attained the highest score for General CSR economy, however, the overall reporting in this category only reached a level of ‘weak reporting’. Both Diageo and Paddy Power Bookmakers achieved these scores in relation to business ethics, primarily because they operate in business areas which demand responsible marketing. Diageo scored well in this category because of their reporting on their ‘responsible drinking’ campaign and the marketing code they have developed. Diageo work with governments and NGOs in more than 30 markets to improve awareness, whether in areas of road safety, responsible bartending or tips for healthy and balanced lifestyles. Meanwhile, Power Bookmakers report on work commenced with a registered charity and leading authority on the provision of information, advice and practical help promoting responsible gambling. They also report on a new initiative concerning shop staff training in responding to individuals who might be suffering from problem gambling.

3.2 From General to Specific Reporting

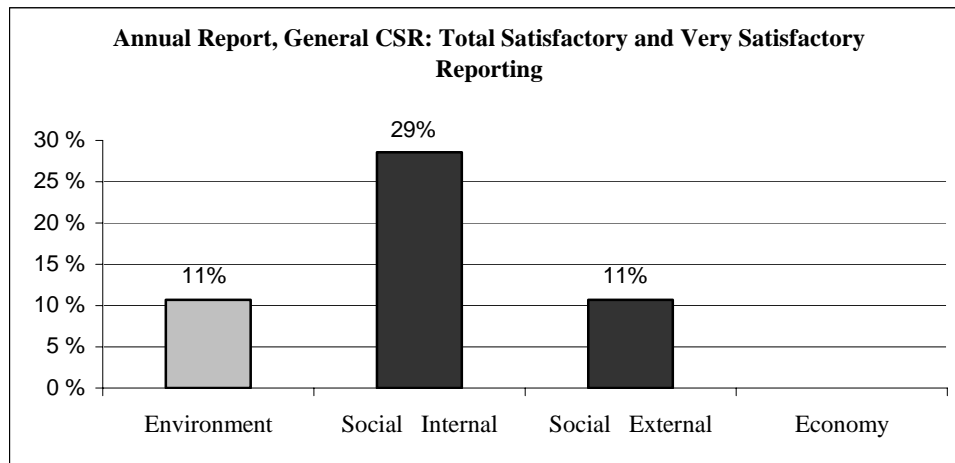


Figure 3.5: Annual Report, General CSR: Total Satisfactory and Very Satisfactory (n=28)

Overall the top scoring company in the General CSR in the annual report was CRH, particularly in environmental and social internal reporting. The ESB also scored well in all categories of General CSR with the exception of economy. Grafton Group had satisfactory reporting in their annual report on social internal and social external, similarly Eircom scored well in General CSR, particularly in social internal and external. Ryanair had satisfactory reporting in environment and social internal reporting. CIE scored highest in their annual report in the social internal category. However, not one company managed to reach the 'very satisfactory' rating in the analysis. Overall in this category social reporting (both internal and external) was by far the most prominent, which when we consider the results of the BITC Ireland Consumer Survey on CSR indicates some degree of resonance with the social context. It is difficult to be definitive regarding what precisely is driving this development in the Irish context. Some of the better reporting companies are members of BITC Ireland, however, it is not clear whether it is the pervasive influence of the social partnership model which has fore-grounded social reporting or whether this is simply a response to consumer pressure. Non-financial economic reporting is by far the most underdeveloped aspect of CSR in the annual reports and is totally absent from 71% of those analysed.

3.3 Reporting on Management Systems

The analysis under the heading of management systems focuses on the provision of information on specific management systems connected to Corporate Responsibility in companies including the hierarchical distribution of responsibility; procedures for controlling, monitoring and reviewing the management of CSR; and specific certifications.

3.3.1 Environment

Important indicators of environmental management systems reporting includes details regarding the ways in which environmental management is organised within the companies as well as reporting on formal certifications like ISO or EMAS. It is important to reiterate that the analysis here is *not* evaluating environmental performance or even levels of environmental management

within companies, but is concerned merely with how this information is communicated in the annual report.

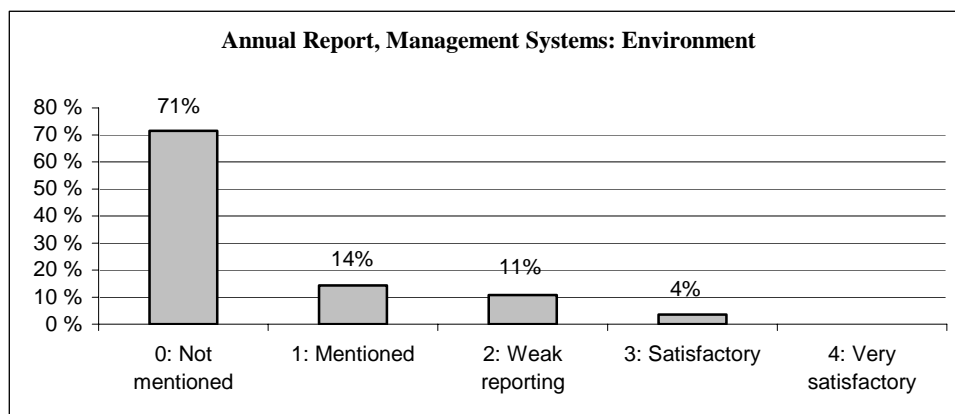


Figure 3.6: Annual Report, Management Systems: Environment

The highest score in Environmental Management Systems was the ESB, which was also the best reporter overall in management systems category; the only company to score a ‘satisfactory’ rating in the analysis. The ESB reports that it has five main objective areas including the development and maintenance of ISO accredited environmental management systems at power plants and the reduction of levels and impact of greenhouse gas emissions. This section of the annual reports had very low scores even for the top reporters for General CSR. No company achieved a very satisfactory rating. This was an unexpectedly poor finding, given that Ireland’s take-up of ISO14001 ranks highly on a comparative per capita basis, indicating a significant communication deficit as far as environmental management systems (at least in the annual reports) are concerned. However, it is worth noting that in the case of Musgrave Group who in terms of CSR reporting had a very poor annual report (when compared with very strong CSR reporting in the separate reports), did report on their Environmental and Social Accountability report in their Annual Report. They state that this report details a number of important steps made in environmental management including the appointment of a dedicated Group Environmental Executive. Musgrave’s work in this area has been independently recognised, with an award from the Association of Chartered Certified Accountants for environmental initiatives and reporting. Similarly the ESB have a separate dedicated CSR publication, which perhaps accounts for the company’s lack of environmental information in their Annual Report, pointing to a possible desire to avoid duplication. CRH report that their Environmental policy is supported and monitored by Environmental Liaison Officers, and they also report on the amount spent on environmental improvements for 2004. Four paragraphs in their annual report are dedicated to addressing climate change with examples given.

3.3.2 Social Responsibility

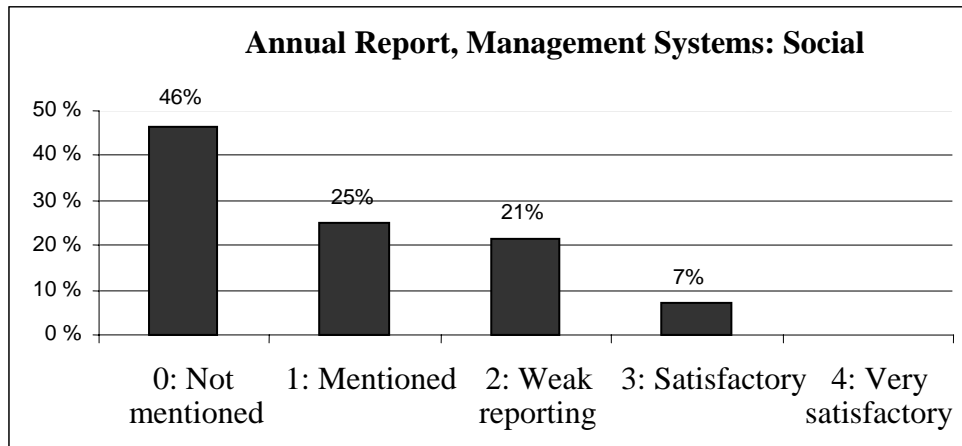


Figure 3.7: Annual Report, Management Systems: Social

Once again CRH and the ESB come out top of the rating for the Management Systems: Social in their annual reports. Both achieved a 'satisfactory' rating. Meanwhile, Ryanair managed to achieve a 'weak reporting' rating. The ESB are founder members of BITC in Ireland, and have a dedicated CSR co-ordinator employed. They divided the CSR content in their annual report into four areas; environment, staff, customers and community. On staff, they present upfront information on safety and an admission to a number of deaths and injuries. Some key elements of their HR management include references to: an extensive range of employee benefits; progressive trade union relationships; flexible, family-friendly working arrangements; equality measures; and training programmes and educational opportunities. On community, they report on the following initiatives: support for organisations and events involved in cultural and sporting life, both locally and nationally; support for charities both home and abroad; and building community links.

3.3.3 Economy

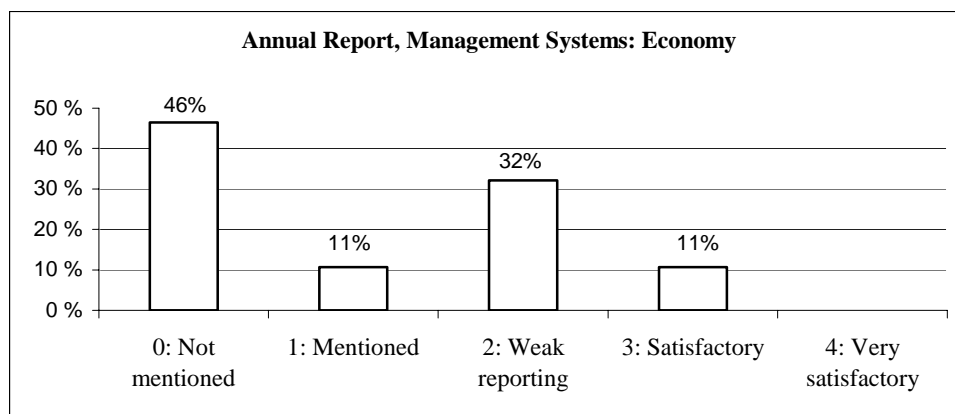


Figure 3.8: Annual Report, Management Systems: Economy

Three companies - ESB, Ryanair and Diageo – achieved a 'satisfactory' rating in this category. This was the element of management systems that Diageo managed to register any score, in direct contrast to its performance in the separate reports. In the section on corporate governance

in Diageo’s annual report, they state that they have a corporate citizenship committee which, in addition to complying with the provisions of the Combined Code on Corporate Governance, addresses policies and codes (such as occupational health and safety, human rights), social programmes (including alcohol education), environmental matters, community affairs, and measures and reports on social, environmental and economic performance. In contrast to general CSR, economic management systems stand out as the most highly reported upon in the analysis. The ESB report on a code of business ethics as well as a customer charter, however no detailed information on either of these codes is presented in the annual report.

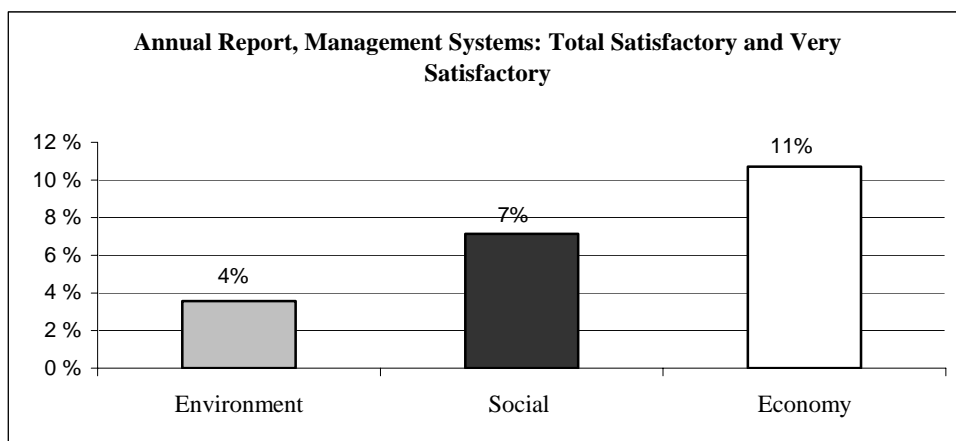


Figure 3.9: Annual Report Management Systems: Total Satisfactory and Very Satisfactory

Overall, with the notable exception of the ESB this was a very low scoring category for all companies. No company stands out as ‘very satisfactory’. The ESB scored satisfactory for all three elements in management systems. During 2003, the company appointed a dedicated Environment Manager to proactively manage Environmental and Waste Management obligations and to ensure the business has appropriate systems in place that comply with existing and emerging legislation. They also report on the development and maintenance of ISO accredited environmental management systems. On social responsibility, the company reports that in 2003, they launched a new Human Resources strategy. The death of two employees as well as injuries and health and safety incidences are reported in at least three areas of the annual report. In 2003, the ESB’s executive team and their senior managers for the first time personally conducted safety audits and a number of initiatives were targeted to deliver further significant reductions in the number of lost time injuries. The company’s relationship with the community is relatively well documented with a number of examples of initiatives mentioned. Finally the third element in management systems, economy is dealt with the ESB’s annual report particularly in their section on corporate governance, which outlines their systems of internal controls in some detail.

3.4 Reporting on Codes of Conduct

In many cases companies have adopted separate codes of conduct in relation to different aspects of their CSR activities, however, reporting on environmental, social and economic codes of conduct in the annual reports was minimal at best.

3.4.1 Environment

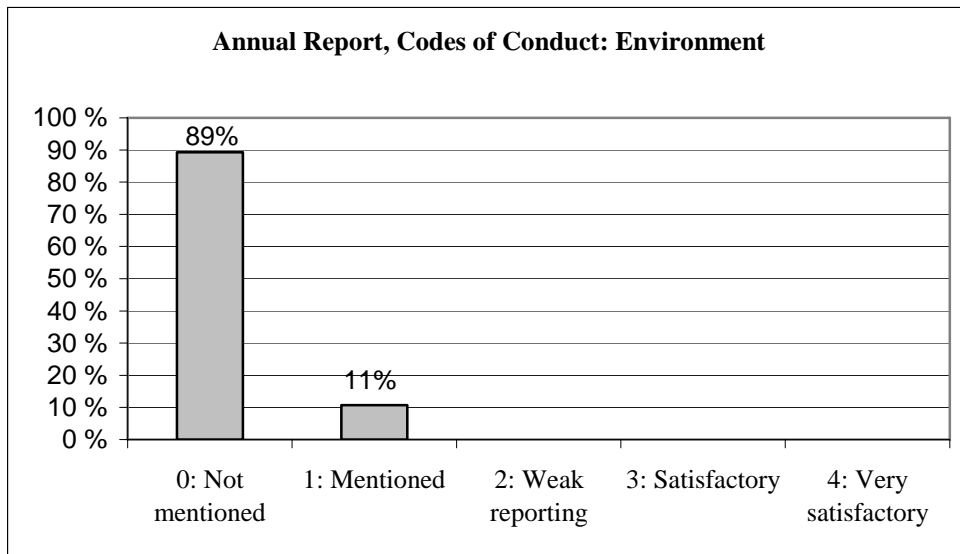


Figure 3.10: Annual Report, Codes of Conduct: Environment

Generally speaking, this section was extremely disappointing with only 3 companies ‘mentioning’ an environmental code of conduct in the annual report. These companies were CRH, Fyffes and Waterford Wedgwood. CRH scored a ‘mention’ in all three categories of codes of conduct. Their annual report states the CRH code of business conduct contains several provisions aimed at ensuring that the Group conducts its business activities with its supply chain and customer base in a responsible manner. No details on how this is achieved are dealt with. Similarly, Fyffes refer to their codes of conduct (a Code of Best Practice) without entering into any detail whatsoever in their annual report. Waterford Wedgwood refer in a paragraph to their Code of Corporate Conduct which they say has been in place for a number of years and which is available on their web site.

3.4.2 Social Responsibility

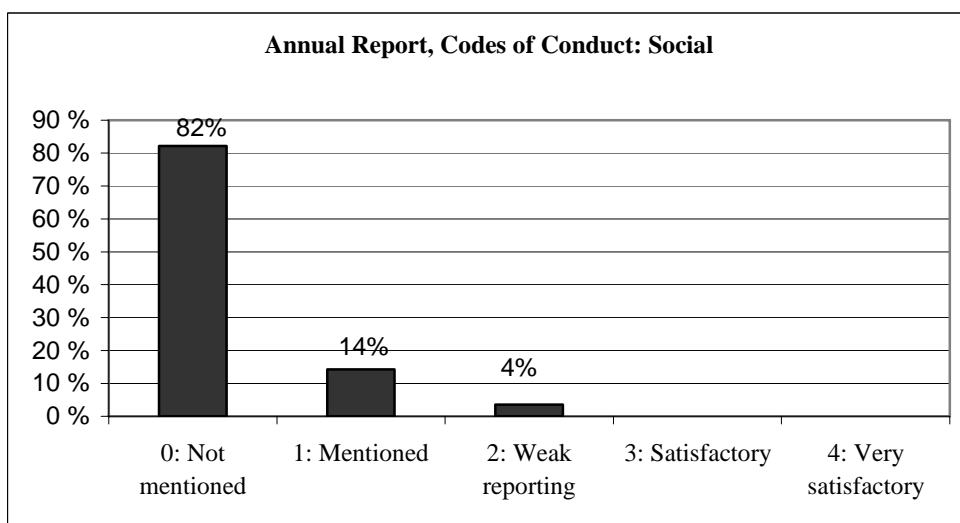


Figure 3.11: Annual Report, Codes of Conduct: Social

Irish companies fared slightly better on social codes of conduct, but only insofar as 4 companies ‘mentioned’ it with a single company rising to ‘weak reporting’ in the analysis. That company was An Post who referred to a Code of Conduct for Employees and for Directors. The Code of Conduct for Employees and Directors was nearly eight pages in length and covered such areas as conflicts of interest, disclosure of interests, gifts and benefits, confidentiality, as well as honesty and integrity. However, these codes of conduct merely reflected the legislation in relation to state-owned companies. Government legislation has made it necessary in recent years for An Post to introduce codes of conduct that apply both to Directors of the company and to those who work for it. The Ethics in Public Office Act, 1995 imposes particular duties on people who work in the public sector. The An Post score of ‘weak reporting’ was therefore fair as it was simply complying with Government legislation and not directly relating it to CSR reporting.

3.4.3 Economy

Only 4 companies ‘mention’ this category: CRH, Fyffes, Diageo and Waterford Wedgwood. By and large, this category tends to be cross-referential, in that readers are directed to other reports. For example, CRH’s annual report, states that:

The Code of Business Conduct, published on our website... has been issued to all relevant senior employees and representatives in our companies. Responsibility for adherence with the Code and CRH policies in this area lies with the individual company management, and is monitored by our Internal Audit team

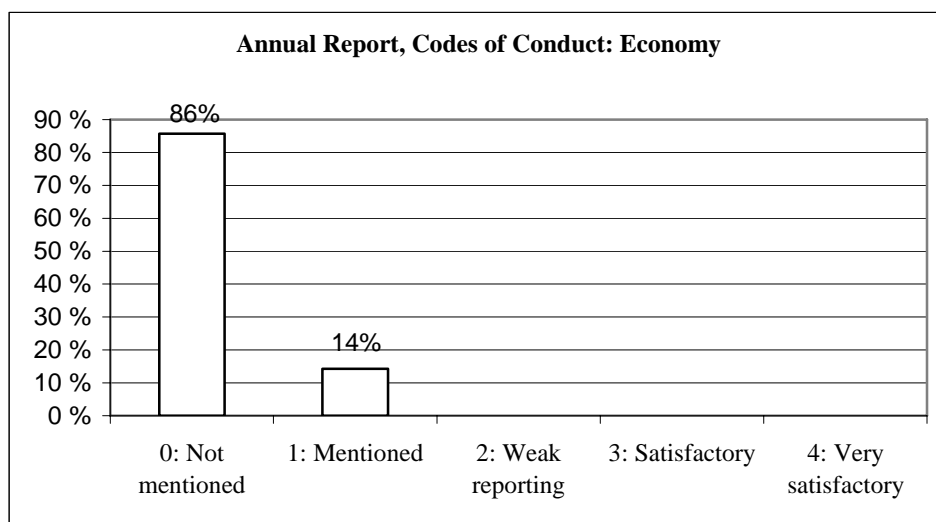


Figure 3.12: Annual Report, Codes of Conduct: Economy

Similarly, Fyffes state that they are a founder member of the European Retailers Environmental Protocol (EUREP) established by major food retailers and their suppliers across Europe to address consumer concerns about food safety, environmental protection and worker welfare and to promote safe and sustainable agriculture. Overall, this is an extremely weak category of reporting and is ‘not mentioned’ in the annual reports by 89%, 82% and 86% of companies in the respective areas of environment, social and economy codes of conduct.

3.5 Reporting on Supply Chain Management

Is the situation any better in relation to supply chain management? This refers to the demands placed upon suppliers by companies in relation to codes of conduct or in relation to expectations regarding management systems. Like the previous category, the results on reporting of supply chain management in the environment, social and economic dimensions are quite weak in the Irish context. At best 14% ‘mention’ environmental supply chain management, 11% social supply chain management and 14% economic supply chain management.

3.5.1 Environment

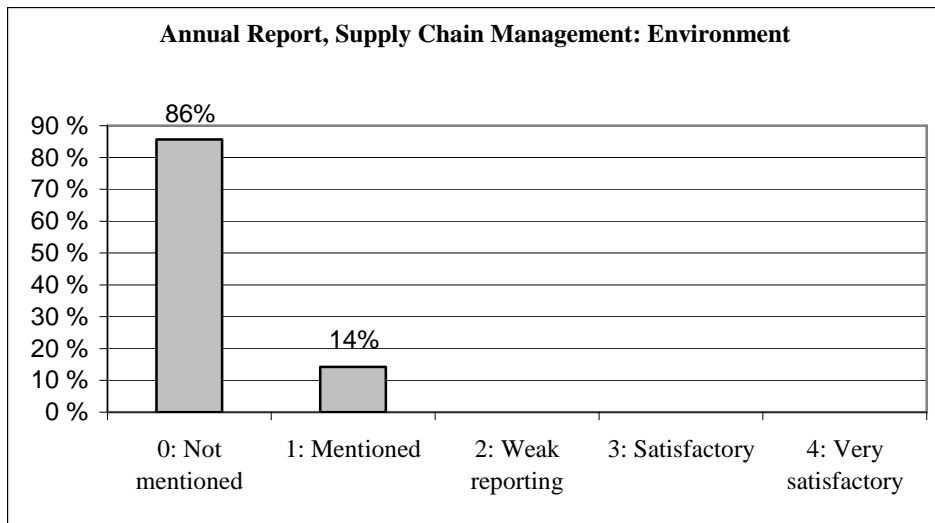


Figure 3.13: Annual Report, Supply Chain Management: Environment

In Fyffes’ Annual Report, they state that the company has been a member of the UK government-sponsored Ethical Trading Initiative (ETI) for four years. The ETI is an alliance of companies, non-governmental organisations and labour representative bodies. Its purpose is to promote and improve the conditions of workers worldwide who produce bananas for sale in the UK retail sector. All of the Group’s tropical management team and many of the banana and pineapple suppliers have received formal training. Fyffes refer to their participation in industry forums on social, ethical, health and safety and environmental issues. Meanwhile, CRH’s environmental policy in the annual report states that “our contractors are aware of their environmental responsibilities”. However, there is no information in the annual report as to what those responsibilities entail.

3.5.2 Social Responsibility

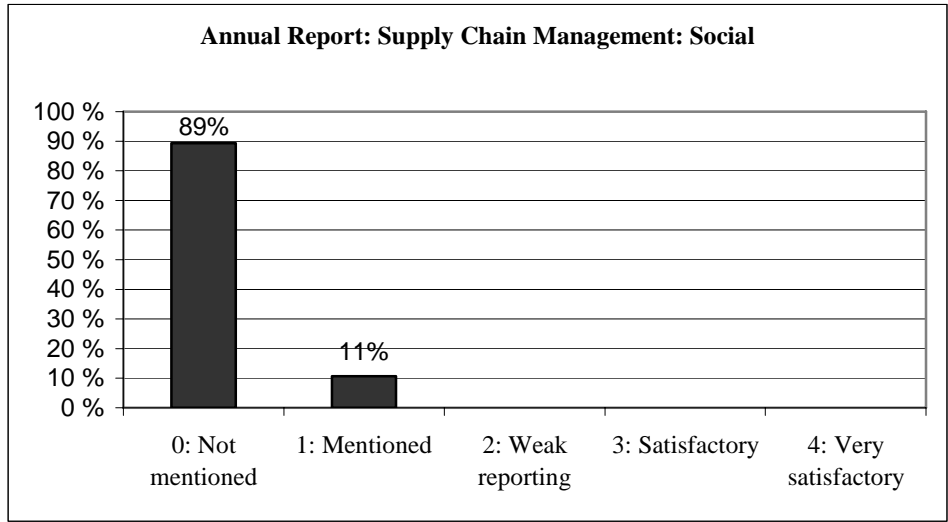


Figure 3.14: Annual Report, Supply Chain Management: Social

CRH’s health and safety policy is to:

ensure that our employees and contractors are aware of and implement the Group’s health and safety imperatives...ensure that our companies provide a healthy and safe workplace for all employees and contractors, and take due care of all customers and visitors at our locations... and require all our company employees and contractors to work in a safe manner as mandated by law and best practice.

The report also states that the CRH Code of Business Conduct contains several provisions aimed at ensuring that the Group conducts its business activities with its supply chain and customer base in a responsible manner.

3.5.3 Economy

In Fyffes’ annual report, one chapter (amounting to one page) is dedicated to CSR. The report states that:

the Group has established Codes of Best Practice with which it requires its direct banana and pineapple suppliers to comply. These are designed to reduce the impact of agricultural production on the environment and to ensure safe working conditions and fair treatment for workers, in compliance with internationally accepted labour standards. Compliance with the Code is generally monitored on a six-monthly basis and our internal review procedures are subject to regular independent evaluation (2004: 9).

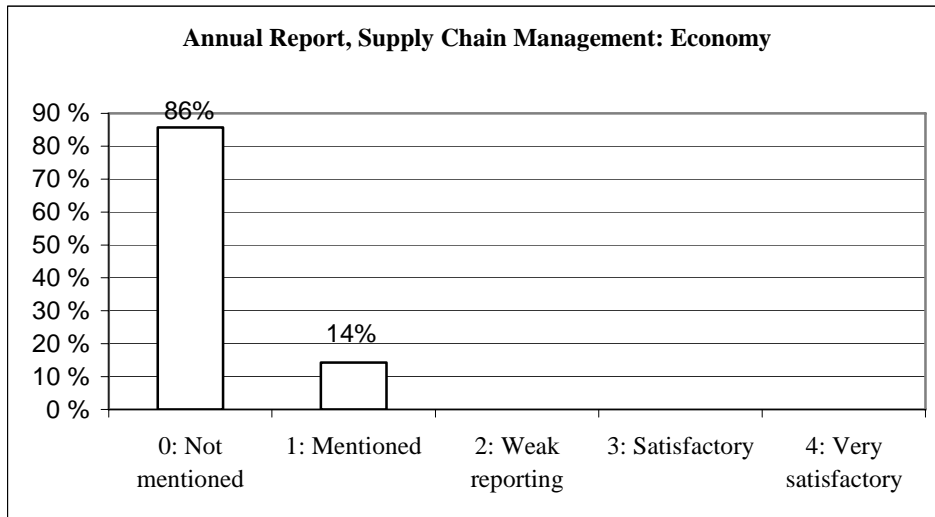


Figure 3.15: Annual Report, Supply Chain Management: Economy

In CRH’s annual report, they point to their Code of Business Conduct, which aims to ensure:

compliance with local legal requirements, use of confidential or inside information, conflicts of interest, provision or acceptance of gifts and prohibition of any form of bribery or similar inducement (page 39).

3.6 Annual Report: Summary of Findings

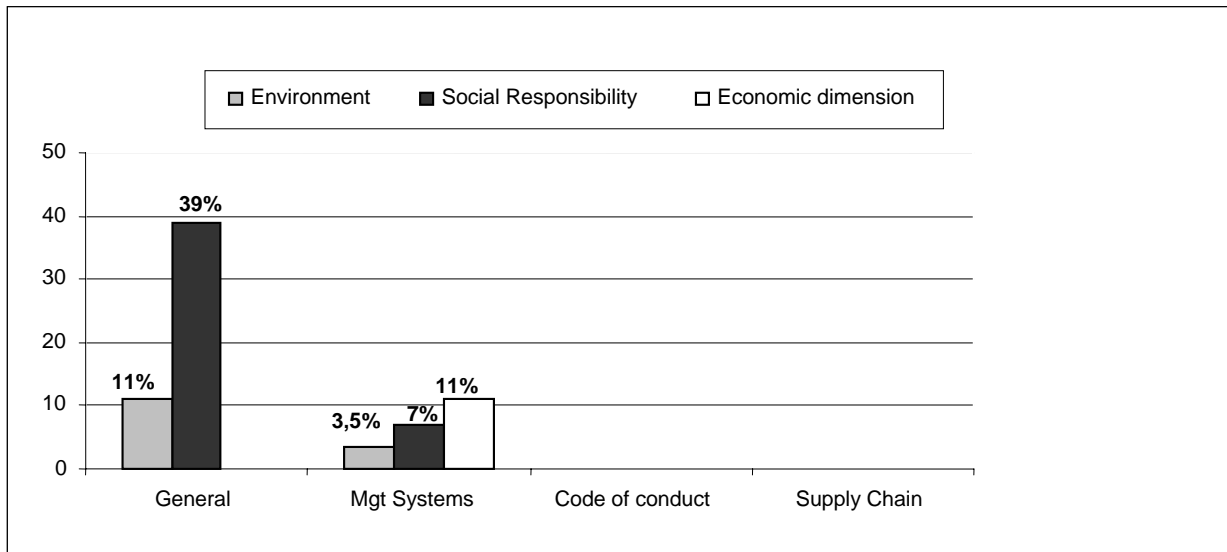


Figure 3.16: Annual Report: Total Satisfactory and Very Satisfactory Reporting (N=28)

Figure 3.16 provides a useful illustration of the state of CSR reporting in the annual reports. The most telling aspect of the findings is distribution of ‘satisfactory’ and ‘very satisfactory’ reporting on CSR in the annual reports of Irish companies. General CSR social reporting is by far the most developed in the Irish context and the reporting on supply chain management and on codes of conduct is quite underdeveloped. The minimal inclusion of supply chain management and codes of conduct is not, however, peculiar to the Irish context as similar patterns were identified in the Norwegian case. Although we get a slightly more differentiated picture in the evaluation of the separate CSR reports, these areas warrant much closer attention.

Overall the best scores in the annual reports were achieved by CRH with 21, the ESB with 19, followed by Eircom with 15 points. However, it is worth noting that out of the 28 annual reports eligible for inclusion in the study 16 had separate CSR documents, which scored much higher results in relation to reporting under many of the same categories evaluated here.

4. CORPORATE REPORTING IN SEPARATE REPORTS

One of the most noteworthy features of the Irish case is the relatively high proportion of companies that provided an annual report to the study that also produce separate CSR reports. With 16 out of the 28 companies producing separate reports, CSR reporting appears to be expanding not just in numbers but also significantly in terms of the overall quality of reporting. Unlike the annual reports, the separate documents by their nature give much clearer indications as to the drivers of CSR reporting in Ireland and provide more nuanced insights into the evolution of the CSR regime in Ireland.

4.1 Reporting on General CSR

4.1.1 Environment

The company which shows examples of best practice in their separate reports is Diageo, scoring a total of 19 points in their General CSR category, all of the first three categories – environment, social internal and social external achieving ‘very satisfactory’ ratings. They provided our research team with three separate reports: *Diageo in Ireland, celebrating life, everyday, everywhere, responsibly*; *Corporate Citizenship Report 2004*; and *an Annual Review 2004*. Headings under Environment in their Corporate Citizenship report are: Environmental Management, Performance, Energy and Climate Change, Water Management, Materials and Recycling, Air Emissions, Spills and other Incidents, and Biodiversity. Also, their Corporate Citizenship report, states that:

of all Diageo production facilities sites, 75% are now fully or nearly compliant with the Diageo environmental policy. At four sites, the EMS is certified to ISO 14001, while fourteen more facilities plan to achieve this level of recognition within the next three years. Over 80% of sites have undergone an environmental audit in the last two years. (page 20)

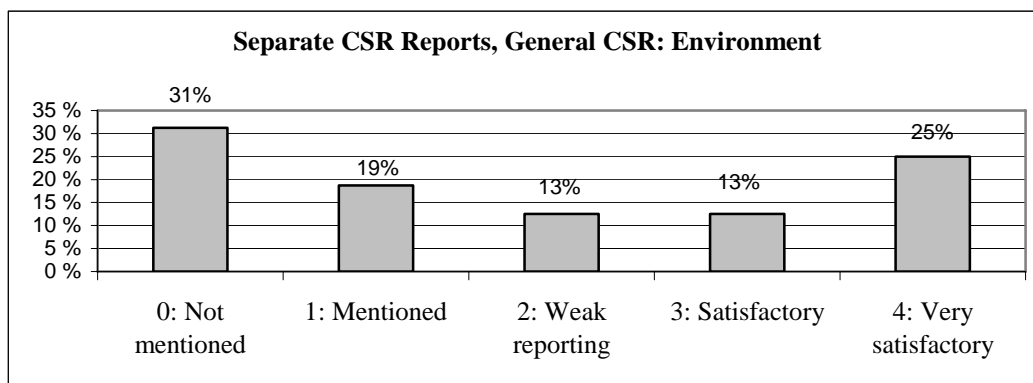


Figure 4.1: Separate CSR Reports, General CSR: Environment (n=16)

Diageo also reports on targets set for reducing water use and the amount of waste landfilled, as well as energy reduction, greenhouse gases and effluent volume:

At our St. James Gate site in Dublin, a material recycling facility was established in 2001 to collect and sort general waste and pass it to specialist operators for recycling. Even plastics and building materials that were previously uneconomic to recycle are now reprocessed. The facility has been so successful that now waste is not sent to landfill. (page 22)

Other companies who showed examples of best practice were Musgraves, CRH and the Electricity Supply Board (ESB). All received a ‘very satisfactory’ rating for environment in General CSR. Musgraves published an Environmental Policy Charter for the first time in 2004, which supplements the third year of their Environmental and Social Accountability report initiated in 2002-2003. The second publication was prepared in accordance with GRI guidelines and Musgraves became the first Irish company to sign the UN Global Compact. In the area of waste management in Republic of Ireland, Musgraves achieved their 50% waste recycling target for 2002 and their 55% target for 2003. A new target of 60% was set for 2004. Their Environmental Policy Charter has six key policy areas: Communications; Waste Management; Transport; Supplies and Products; Buildings; and Reporting. The company presents environmental indicators and tables, which show figures for major environmental impacts such as transport and energy use. For example, the company has conducted an energy audit at their Cork premises. Two of the company’s premises use a water recycling system in their truck washes, and approximately 85% of the water used is recycled within the system. They also initiated an office paper collection and recycling project, which resulted in 30 extra tonnes of paper collected for recycling one year after commencement.

4.1.2 Social Responsibility

Social Internal

Musgraves, ESB, Diageo and O2 Ireland provide the best practice examples under social internal reporting in the separate reports. Diageo were once again the highest scorers in their reporting on social internal. They conduct an “annual values” survey, which they use to monitor views on living the Diageo values. There are 18 questions in the survey, and 9 core questions are reported on. The overall response rate was given as 68%. On training, they state that they carry out regular organisation and people reviews to monitor progress against action plans. “In Ireland, developing new ways of working with customers led to a reduction of around 135 in the workforce. A joint management and human resources team worked with union officials and representative groups to agree a timetable and to challenge and build on initial company prospects” (page18). Their Corporate Citizenship report publishes figures on health and safety for fatalities, regulatory notices received, fines imposed and injuries per million-man hours.

O2 Ireland produced a separate report entitled “A changing world”. In this, they report on engagement, culture, training and development, personal health and safety and wellbeing, diversity and inclusion, measuring diversity, disability and reorganisation. Over five pages are dedicated to these topics with charts showing age and gender breakdowns of workforce, gender breakdown of workforce based on grade, and women represented in senior management. Charts are also published which present figures for ethnic representation, part time employees, length of service and year to year permanent employment growth.

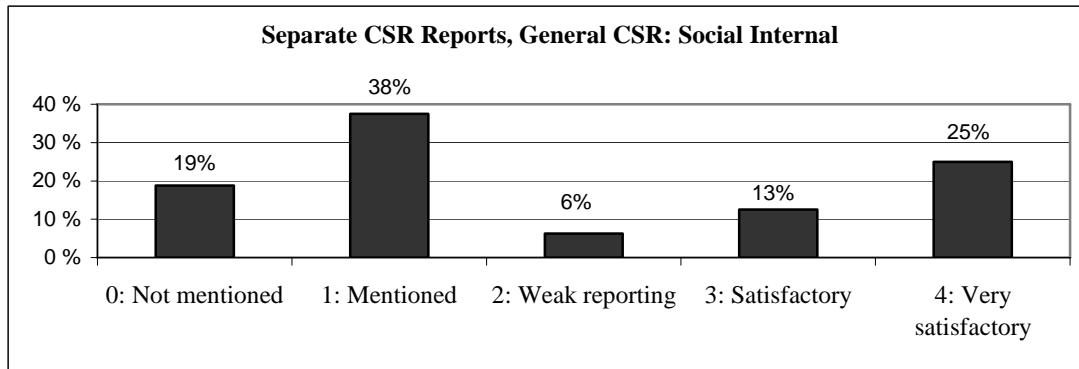


Figure 4.2: Separate CSR Reports, General CSR: Social Internal (n=16)

Social External

Waterford Wedgwood and CRH scored well in their reporting under Social External, however, Diageo were the clear winners, with Musgraves, the ESB and O2 scoring ‘satisfactory’. Waterford published an Equality Policy, which outlines the company’s mission, vision and values in relation to implementing, promoting and supporting equality of opportunity in employment. Equality in recruitment, in promotion, in job advertising, in working conditions, in training and development and equality for people with disabilities are all addressed in this small document.

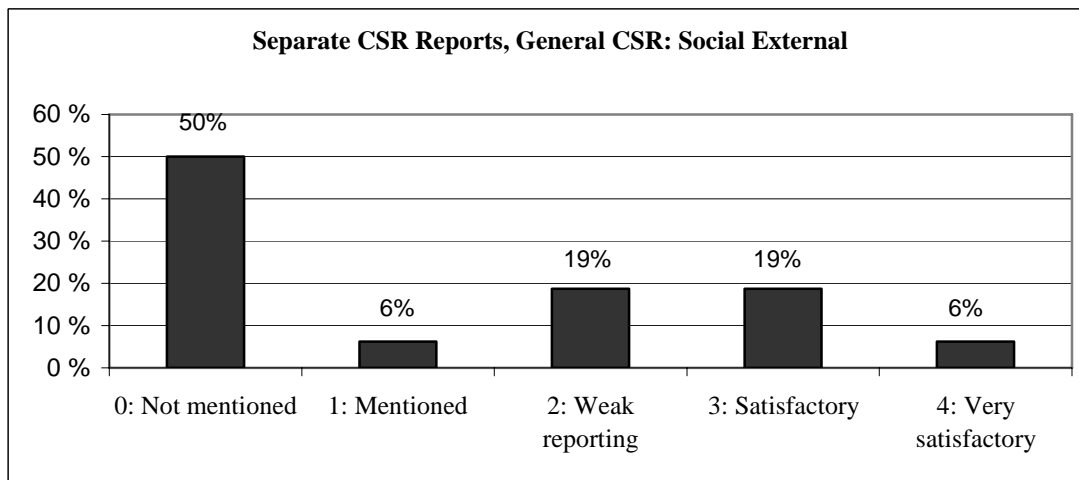


Figure 4.3: Separate CSR Reports, General CSR: Social External (n=16)

4.1.3 Economy

Under this category in General CSR, not one company received the rating of very satisfactory. However, both Diageo and O2 scored satisfactory. In their separate report “A changing world”, O2 refer to their set of Business Principles whereby everyone in the company is required to live by them so that they can demonstrate the highest ethical standards in working with each other and in the marketplace. They state that they “engage regularly with a number of interest groups, informal engagement support formal contractual arrangements or agreements, such as those with our suppliers or trade unions and works councils. We also engage proactively with our customers ... and with campaigning organisations to understand the wider social and environmental implications of our operations”(page 10).

Diageo state in their Corporate Citizenship report, that in 2004 they “extended our human rights policy to cover the use of firearms by security guards employed by the company” (page 3). In a paragraph on corporate citizenship, they report that their business activities affect the lives of millions of people around the world – as consumers, employees, investors, neighbours and business partners.

Key stakeholders are investors, employees, commercial partners, government, community, the media and consumers... The means by which we maintain contact with stakeholder groups include meetings, publications and websites...(2004: 6).

For example, in Ireland, they work closely with MEAS, the industry body, which promotes responsible drinking and which now embraces all stakeholders in the sector.

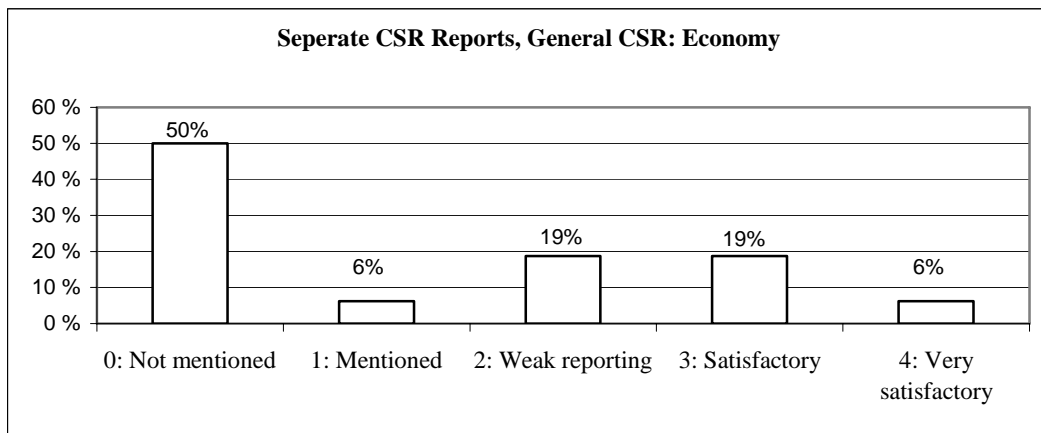


Figure 4.4: Seperate CSR Reports, General CSR: Economy (n=16)

In addition Diageo are forging strengthened alliances with key tertiary educational institutions in Ireland to understand drinking behaviour and citizenship issues generally. During the year 2004 they completed an extensive survey of our stakeholders’ perceptions and expectations of Diageo Ireland. Building on this, a robust, formalised and comprehensive stakeholder engagement plan is under development.

4.1.4 General CSR

In the separate CSR reports, we can already see a strong pattern emerging in the category of General CSR Reports. The first major difference from the annual reports that we can note is the fact that the ‘very satisfactory’ category is awarded far more frequently in the separate reports. There is also a noticeable qualitative difference across all of the categories with substantially more good quality reporting in the separate reports. ‘Satisfactory’ and ‘Very Satisfactory’ on General CSR: Environment reporting rises from 11% in the annual reports to 38% in the separate reports; from 29% to 38% in General CSR: Social Internal, from 11% to 25% in General CSR: Social External and most noticeably of all from 0% to 30% in General CSR: Economy. An initial impression is that emphasis for CSR reporting in the Irish case is more likely to focus on separate dedicated reports. The question is whether or not this holds true for the more specific categories of management systems, codes of conduct and supply chain management.

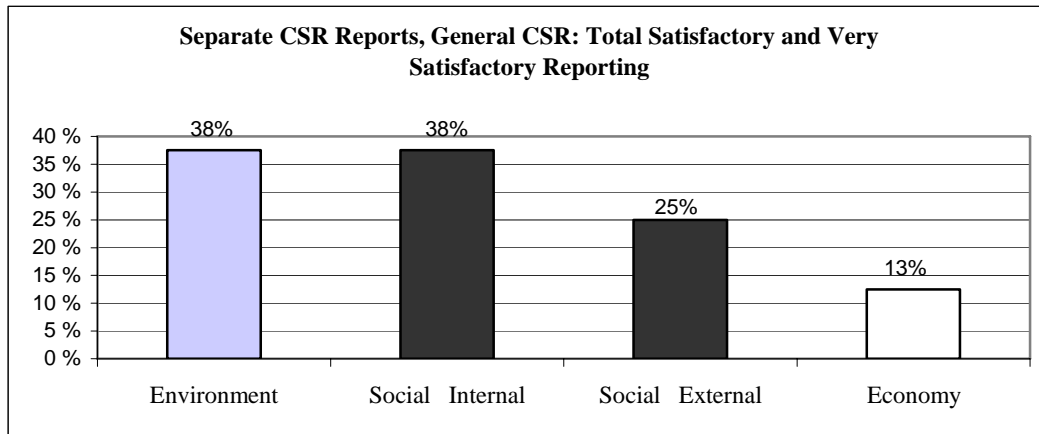


Figure 4.5: Separate CSR Reports, General CSR: Total Satisfactory and Very Satisfactory Reporting

4.2 Reporting on Management Systems

4.2.1 Environment

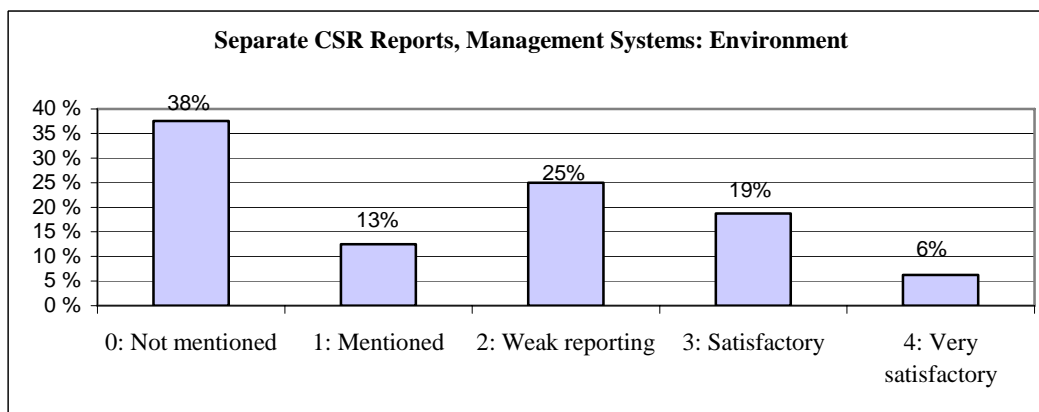


Figure 4.6: Separate CSR Reports, Management Systems: Environment (n=16)

The best result for reporting under Management Systems: Environment was received by the Musgrave Group. They received a ‘very satisfactory’ score for their reporting in this category. Both of their separate publications deal with environmental issues in some detail. In their report entitled ‘Environmental and Social Accountability report 2002-03’, they state that:

In October 2003, Musgrave Group appointed a Group Environmental Executive, who is now responsible for overseeing the implementation of our Environmental Policy Charter, formulating our Sustainability Strategy and reporting progress to the Musgrave Group Board (page 13).

The Group Environmental Executive has established Environmental Action Teams as well as a Group Environmental Team that meet quarterly. Details are presented in relation to the work of these environmental bodies and their work plans over two pages of this report. Meanwhile, their Environmental Policy Charter is broken into the categories: Buildings, Waste Management, Transport, Communications and Supplies and Products. Each of these categories receives detailed attention in the report.

Other companies who scored satisfactory ratings for this section are Diageo, ESB, and O2 Ireland. The ESB’s separate report entitled ‘Corporate Social Responsibility Report’ deals with

the environment in a separate chapter, which is nine pages long. Details of their Environmental Policy are given and information on distribution of the responsibility for this policy is provided. The company has developed an internal environmental management system and has ISO 14001 accredited environmental management at all their major power stations. O2 Ireland similarly deal with the environment in a separate chapter which is nearly six pages long. They too have ISO 14001 and have put in place an environmental policy, which is supported by their Board. O2's Group Environmental Forum reports every six months to the Board.

4.2.2 Social Responsibility

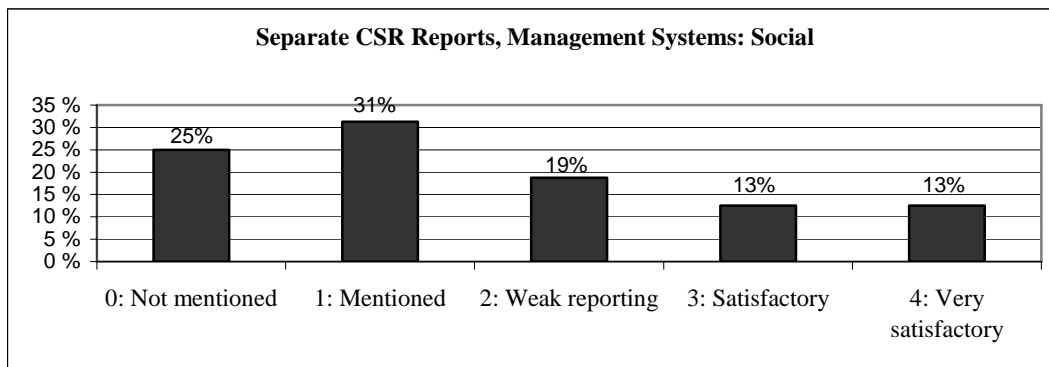


Figure 4.7: Separate CSR Reports, Management Systems: Social (n=16)

In this category of Management Systems, examples of best practice came from two companies – Musgraves and Diageo both with scores of ‘very satisfactory’. O2 Ireland and the ESB scored satisfactory results. Musgraves published nearly fourteen pages in their chapter dedicated to social responsibility. On health and safety, the primary piece of legislation in the Republic of Ireland is the Health, Safety and Welfare at Work Act, 1989. Musgraves state that they comply with this piece of legislation as well as working with the Health and Safety Authority (HAS) in Ireland. They also adopted the International Labour Organisation (ILO) Occupational Safety and Health Management System and the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases. The company has received the National Irish Safety Organisation’s annual Occupational Health & Safety Award for the retail/wholesale category in both 2002 and 2003. The company also states that they have joint Health and Safety committees comprising management and employee representatives who meet on a monthly or six-weekly basis. They also report on the operation of a Health & Safety Visitor Control Procedure, and all policies and procedures are documented in either their Quality Systems Manual or in the site specific Safety Statement.

In Diageo’s publication ‘Corporate Citizenship Report 2004’, they dedicate four pages to Community investment and partnership. Their community activities fall into three focus areas – skills for life, water of life, and local citizens. They have benchmarked their performance in an independent assessment of corporate community involvement (CCI) against five leading UK firms. The Diageo Foundation was established to support the company’s community involvement activities around the world and has an annual budget of £2.4million.

4.2.3 Economy

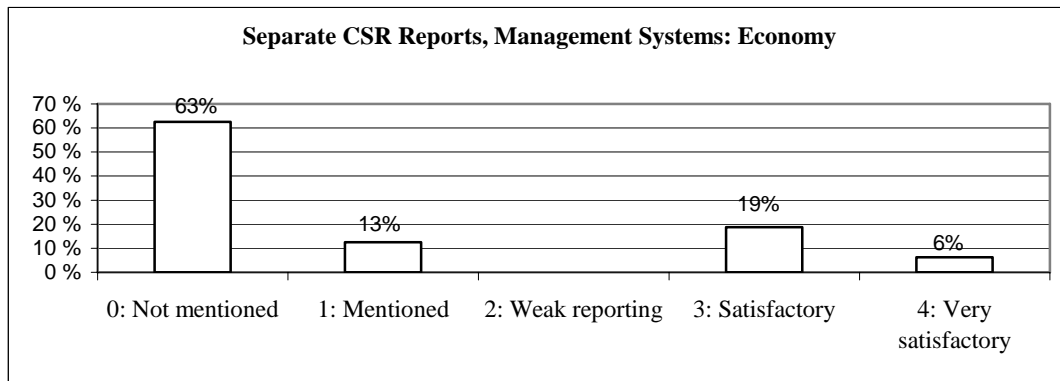


Figure 4.8: Separate CSR Reports, Management Systems: Economy

Under Economy, Diageo was the only company to receive a score of ‘very satisfactory’ while both Musgraves and the ESB scored ‘satisfactory’. The Diageo reports demonstrated a systematic presentation of good corporate governance related to their core activities, as well as an understanding of the economic dimension of the Triple Bottom Line with good linkages to CSR. Reporting to the Board of Diageo, their corporate citizenship committee is the body with primary responsibility for policies and codes, social programmes, environmental matters, community affairs, reputation issues and measuring and reporting. On policy development, the Diageo code of business conduct sets out standards on issues like conflicts of interests, competition law, insider trading, corrupt payments, money laundering and other illegal practices. One other policy of relevance here is the company’s human rights policy, which covers:

respect for national sovereignty, community, working environment, dignity at work, life balance, employee engagement, releasing potential and rewarding and valuing people (Corporate Citizenship Report 2004: 29).

In Musgrave’s ‘Environmental & Social Accountability report 2002-2003’, they state that the:

Directors also have non-financial goals, such as for example, the Group Commercial Director, who in addition to business-goals, assumes responsibility for delivering environmental and social accountability goals (2004: 10).

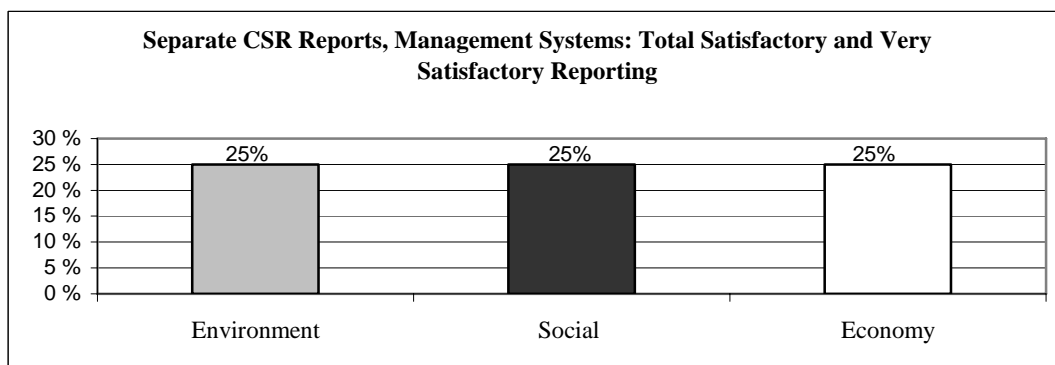


Figure 4.9: Separate CSR Reports, Management Systems: Total Satisfactory and Very Satisfactory Reporting (n=16)

The Management Systems category in the separate reports yield far better results than in the annual reports. There is a considerable reduction in the likelihood of Management Systems not being mentioned at all and also an appreciable improvement in the quality of reporting. This was

one of the few categories where the annual reports contained information on the economic aspects of CSR and while 25% of those providing separate reports managed to score ‘satisfactory’ or ‘very satisfactory’ some 63% of the separate reports did not mention economic Management Systems.

4.3 Reporting on Codes of Conduct

The annual reports were particularly weak on Codes of Conduct with a highest score of ‘weak reporting’ attained in on 4% of cases. Is the situation any better in the separate CSR reports?

4.3.1 Environment

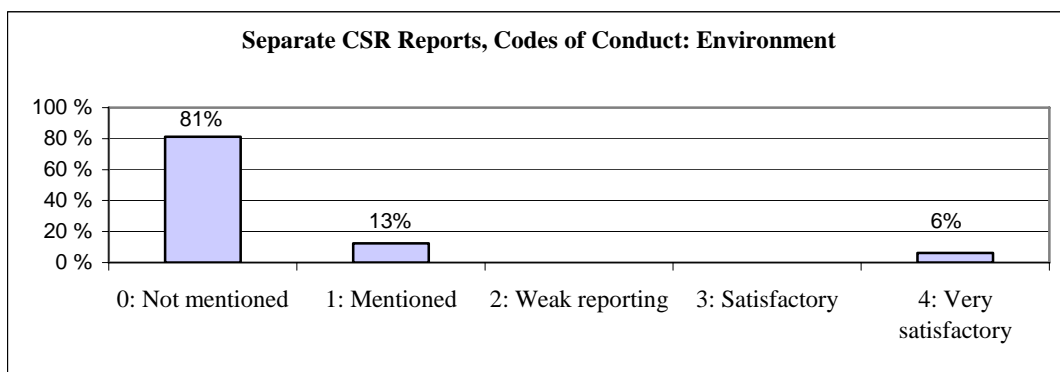


Figure 4.10: Separate CSR Reports, Codes of Conduct: Environment (n=16)

Surprisingly in this category, with the exception of Fyffes who provided a separate ‘Banana Code of Practice’ report, not one other company achieved a very satisfactory rating in Codes of Conduct –Environment. Fyffes informed the research team involved in the data collection that this Code of Practice report is not a published document and asked that we respect its confidentiality to Fyffes and its supply partners. We will respect their wish and therefore no comment beyond the fact that the document was comprehensive enough to merit the highest score of ‘very satisfactory’.⁸ Companies whose reports ‘mention’ this category were Diageo and Greencore. In the Diageo ‘Corporate Citizenship Report 2004’ reference was made to its support for the Business Charter for Sustainable Development in 1997:

The charter, drawn up by the International Chamber of Commerce, sets out 16 principles of environmental management which influenced the drafting of the Diageo environmental policy. (2004: 30).

⁸ The question is whether or not a ‘Code of Conduct’ must be public in order to be included here or not. The code exists and is of an extremely high quality and therefore on this occasion we have included it in the analysis.

4.3.2 Social Responsibility

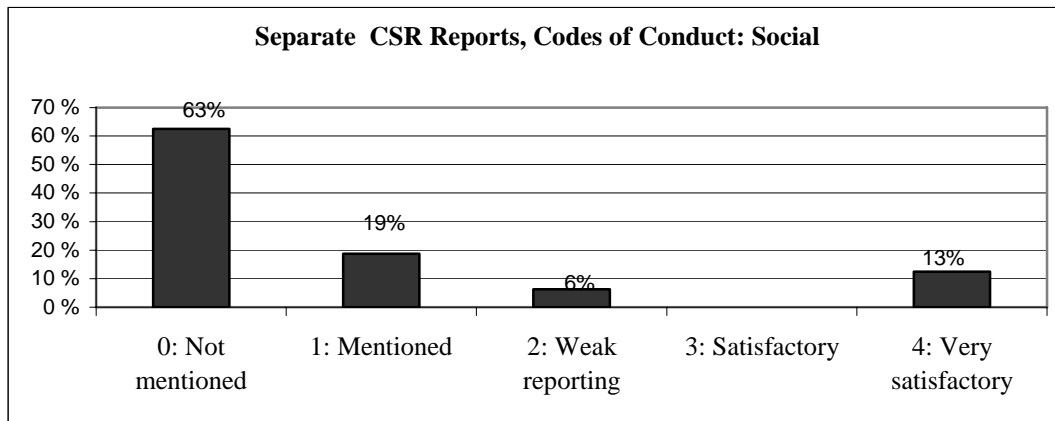


Figure 4.11: Separate CSR Reports, Codes of Conduct: Social (n=16)

Along with Fyffes, Waterford Wedgwood scored ‘very satisfactory’ rating in this category on Codes of Conduct – Social. Waterford Wedgwood published a Group Code of Corporate Conduct in 1999 and they forwarded this document to us. In this eight page report, a separate section has been devoted to what they term ‘Employees – Value Statement’. A number of variables within this section are presented with information on each being concise yet sufficient to warrant a ‘very satisfactory’ rating. The following are the variables concerned: Equal Employment Opportunity, Earnings and Benefits, Development and Training, Health, Safety & Welfare, Communication & Employee Involvement, Dispute / Severance / Retirement, Outside Interests, Harassment, and Employee Purchases.

4.3.3 Economy

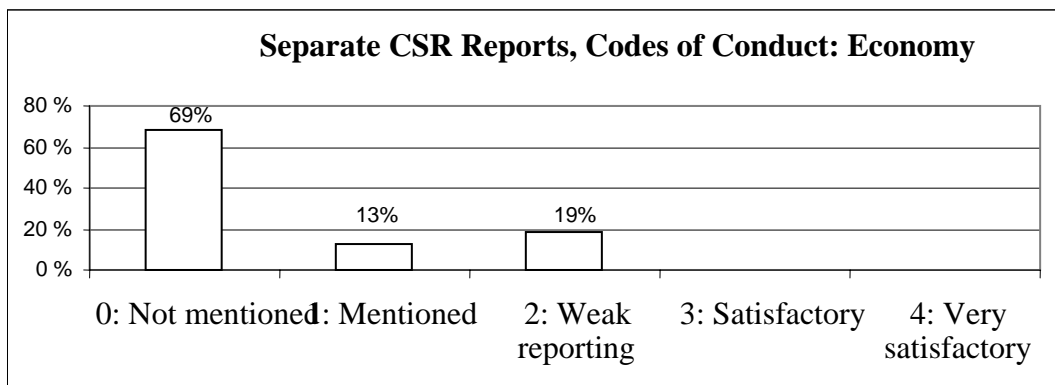


Figure 4.12: Separate CSR Reports, Codes of Conduct: Economy (n=16)

The highest rating in this category was only ‘weak reporting’. This was achieved by Fyffes, CRH and Waterford Wedgwood. CRH’s separate publication was a CSR presentation made in October 2004 on Sustainable Performance and Growth stating that:

the core values of CRH are reflected in our commitment to being ethical and responsible members of the business communities in which we operate.... To ensure adherence to strong and straightforward ethical principles, the Group Board adopted an updated Code of Business Conduct in December 2003 (2004).

The code applies to directors, managers and employees and is translated into ten languages with the English version on CRH's website. Under the heading CRH Code of Business Conduct, the code details Group Policy regarding: compliance with corporate, company and local legal requirements; confidential or inside information; conflicts of interest (e.g. financial, property or other transactions); provision and acceptance of gifts or gratuities; and anti-corruption policy. Compliance with the code is monitored by Group Internal Audit and through an employee "hotline".

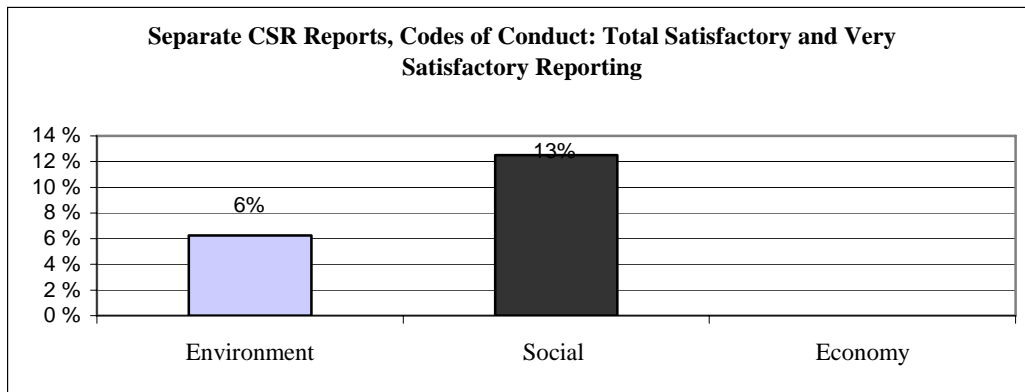


Figure 4.13: Separate CSR Reports, Codes of Conduct: Total Satisfactory and Very Satisfactory Reporting (n=16).

Although there is some improvement in the separate reports when compared with the very poor showing in the annual reports Codes of Conduct are still quite underdeveloped in our sample. Environment, social and economic Codes of Conduct are 'not mentioned' in 81%, 63% and 69% respectively of the separate CSR reports we received.

4.4 Reporting on Supply Chain Management

As was the case with the previous category, Supply Chain Management was quite a weak performer in the annual reports with 'mentioned' being the highest score awarded. While the separate reports showed marked improvements in the quality of reporting in this category, there is still huge room for improvement with 63%, 56% and 69% 'not mentioning' environment, social or economic Supply Chain Management.

4.4.1 Environment

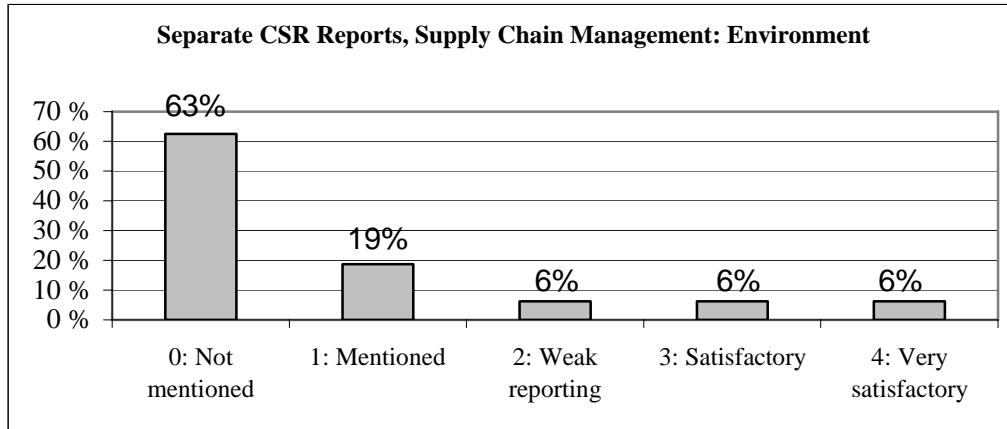


Figure 4.14: Separate CSR Reports, Supply Chain Management: Environment (n=16)

The highest score for reporting under Supply Chain Management – Environment was achieved by Fyffes with a ‘very satisfactory’ rating. Unfortunately, we are not at liberty to disclose details of their reporting. The Musgrave Group scored satisfactory in their report ‘Environmental & Social Accountability report 2002-2003’. One section of their Environmental Policy Charter concerns Supplies & Products. Musgrave’s recognise that there are environmental impacts associated with the production and use of their supplies and consulted with their suppliers on these issues in the first ever ‘greening the supply chain’ conference in Ireland in 2002. They argue, however, that: “it has been difficult to maintain effective measurable progress in this sphere” (2004: 58). Musgrave’s made a commitment in 2000 to trade in supplies and products that have minimal environmental impacts, and to work closely with suppliers and trade customers towards achieving the companies environmental policy aims. The focus from 2004 onwards will be to introduce new protocols and procedures in their ‘code of practice’ for suppliers in regard of environment and sustainability. It was unfortunate then that this code of practice was not referred to in any detail as this resulted in the company only receiving a ‘satisfactory’ rating (see 4.3.1 above).

4.4.2 Social Responsibility

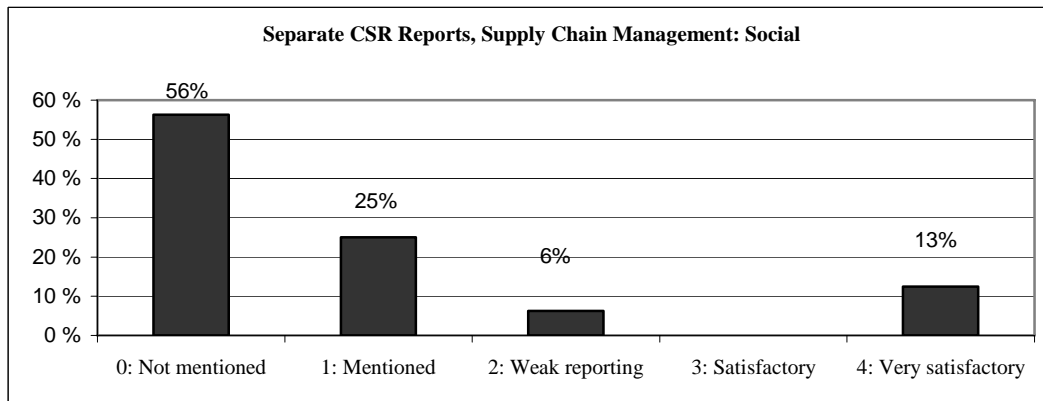


Figure 4.15: Separate CSR Reports, Supply Chain Management: Social (n=16)

Once again, Fyffes and the Musgrave Group scored a ‘very satisfactory’ rating. Diageo only received a ‘weak reporting’ score, with O2 Ireland, CRH and Xilinx Ireland just ‘mentioning’ this area. Musgrave reports that they have a long working relationship with local suppliers in all its regions of operations. Two examples of import substitution trading arrangements are given in the report. A comment by one of Musgrave’s employees sums up this relationship “we know that by giving a commitment to local producers that we can rely on quality product, produced to our standards, with excellent service levels and more environmentally-sustainable”.

4.4.3 Economy

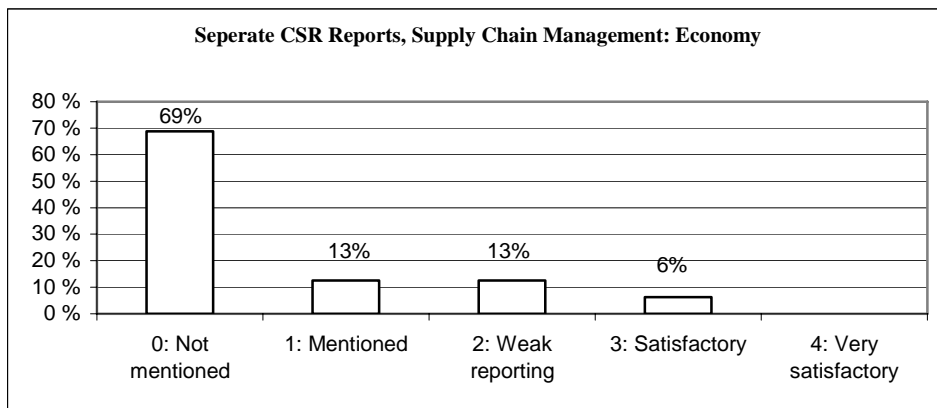


Figure 4.16: Separate CSR Reports, Supply Chain Management: Economy (n=16)

This was the only category in Supply Chain Management where Fyffes were outperformed. Diageo was the only company to receive a score of ‘satisfactory’ for their reporting on supply chain management – economy. The Musgrave Group shared a weak reporting result with Fyffes. In the Diageo publication ‘Corporate Citizenship Report 2004’, reference to relationships with suppliers is made: “as well as protecting the sustainability of goods and services, strong relationships with our suppliers also help us to meet our corporate citizenship goal of ensuring that those companies with which we do business work to the highest possible standards of ethical business practice, human rights and environmental management.” The report also states that a programme director was appointed and “plans are now in place to make our suppliers aware of our standards and begin key supplier self-assessment against these in all our markets... in support of supplier assessments, we plan to set up verifiable audit processes and reporting mechanisms and introduce training for procurement staff and suppliers where required” (page 27). An example is provided of Diageo’s malting company in Kenya which buys around £7million worth of barley each year from farms in Kenya and Uganda. The company reports that on about 80% of this business, the company underwrites bank finance that allows smaller farmers without the necessary capital to buy seed and agricultural materials. Further assistance is provided in the form of training in good farming practice.

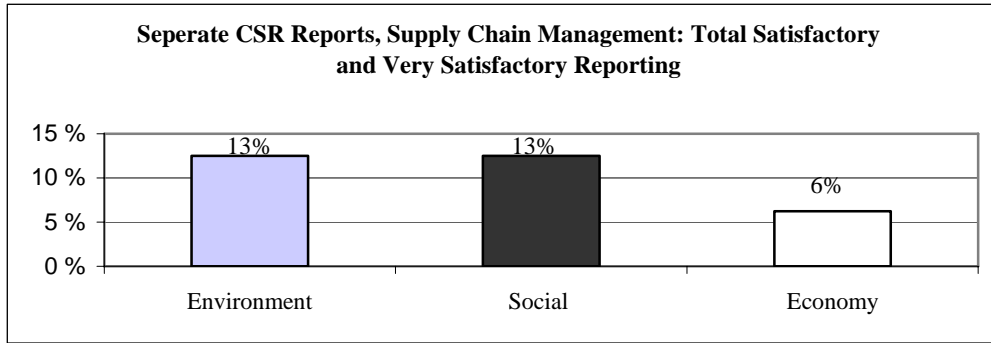


Figure 4.17: Seperate CSR Reports, Supply Chain Management: Total Satisfactory and Very Satisfactory Reporting (n=16)

4.5 Separate Reporting Summary of Findings

The levels of ‘satisfactory’ and ‘very satisfactory’ reporting in the separate reports are generally much better than those in the annual reports. The overall scores for CSR reporting in the separate reports are also much higher. Two companies stand out in this respect. Diageo have a total score of 36 points and Musgraves have 33 points. These are interesting cases insofar as they appear to focus their CSR reporting through the separate reports and there is quite some divergence from these companies scores in the annual reports (11 and 5 points respectively). Consideration of the annual reports in isolation would therefore have certainly obscured some of the better reporting on CSR in Ireland. What this initially suggests is that successful reporters are adopting different strategies, with some emphasising the use of separate reports while others e.g. the ESB and CRH placing an equal emphasis on both annual and separate reports. Other companies that have done well in this part of the evaluation include: O2 Ireland (25 points), ESB and Fyffes (both 23 points) and CRH (20 points).

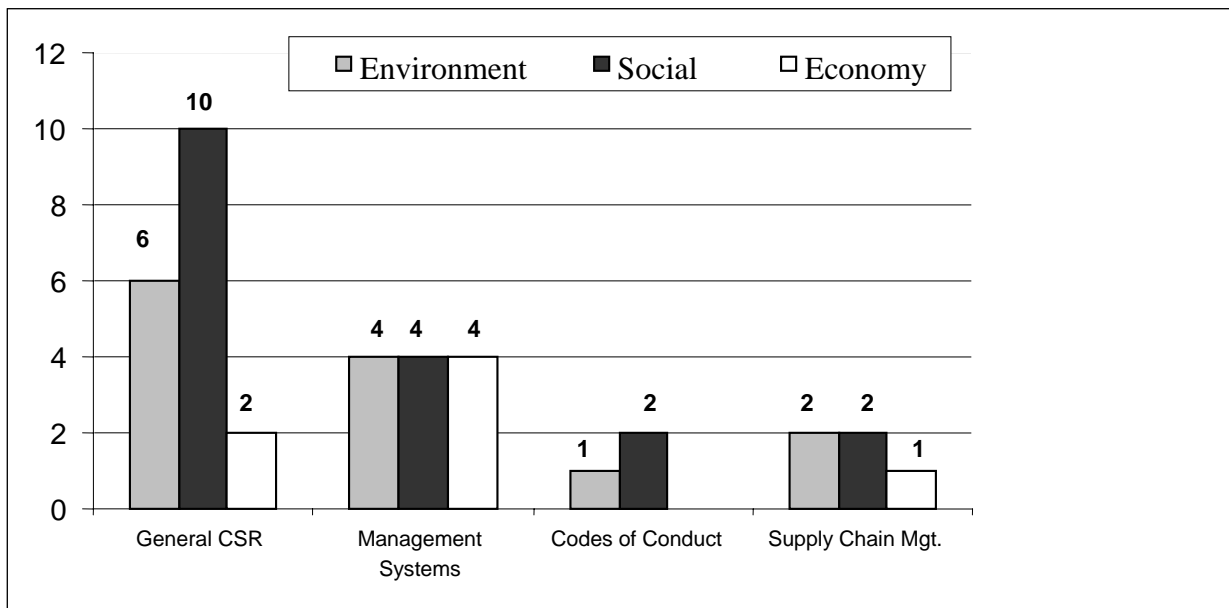


Figure 4.18: Separate CSR Reports: Total Satisfactory and Very Satisfactory Reporting (N=16)

Social reporting is by far the most prominent focus in the general CSR category in the separate reports and environmental reporting also figures more prominently here than in the annual reports

of companies. Perhaps the most notable features of the separate CSR reports is the marginally better levels non-financial economic reporting across the board (with the exception of codes of conduct). There is also more even reporting on environmental, social and economic management systems and the inclusion, albeit minimally, of reporting on supply chain management and codes of conduct. The levels of reporting on these latter two variables is somewhat at variance with fact that we know from reviewing available case studies from 2005 (2004 reporting year) that there are examples of 'best practice' in Ireland (BITC Ireland 2005, Taylor 2005).

5. EVALUATION OF CSR REPORTING IN IRELAND

DISCUSSION OF RESULTS

If we consider the overall results of the evaluation of both the annual reports and the separate CSR reports in the Irish case a number of companies emerge as the forerunners. In descending order these are Diageo (47 points), the ESB (42 points) CRH (41 points), Musgraves (38 points), Fyffes (33 points) and O2 Ireland. If we triangulate these results with other evaluations and awards for CSR, while we might find marginal differences in emphasis and ranking, our findings are generally consistent with other metrics applied in the Irish case for 2004. Many of these companies have been engaged in CSR activity for a number of years now and are generally speaking making incremental improvements to their reporting by adding new elements each year or even new separate reports on the non-financial aspects of their activities.

Even though we are still looking at the emergent patterning of a CSR regime there is a clear bias in the Irish case towards separate reporting. The question is whether this is to be interpreted as being indicative of CSR as a ‘bolt-on’ approach to the “real business of business” or as indicating the growing commitment of Irish companies to non-financial reporting. A semiotic analysis might suggest that the tendency towards separation reflects the Irish preference for keeping mandatory and voluntary reporting quite distinct from one another. The implications of separate reporting, however, are as of yet rather unclear; that is to say inconclusive based solely on the evaluation here, and therefore perhaps the subject of supplementary qualitative inquiries along the lines of those conducted by O’ Dwyer and his colleagues in previous years. What *is* very clear, however, is that there is an appreciable difference in the quality of reporting on CSR between the annual and separate non-financial reports. This separation is a significant element in the Irish storyline on CSR in Ireland (and one that is perhaps the most amenable to further sociological analysis and theorization). The examples of ‘best practice’ identified in the separate reports show growing levels of sophistication and tend towards communication rather than PR. Nevertheless, we are talking about a small number of cases and there is ample scope for improvement in CSR in Ireland.

5.1 Accounting for CSR in Ireland?

How can we account for the pattern of CSR in Ireland? Is it the case that the size of the company is a determining factor? Or are there other reasons that might help to understand the Irish case?

Closer examination shows that there is some correlation between the size of the company and the receipt of annual reports in this the study with indications of concentration in the top third of companies. The exclusion of global reports certainly has a distortion effect on the picture here because of the importance of foreign direct investment in the Celtic Tiger, but we would argue that in all likelihood the correlation would be even stronger if global reporting was included.

It is also evident that there is some correlation between company size and ratings, as there is a higher concentration of good ratings among the top 50% of companies. However, higher ratings are also visible in the lower 50% albeit less frequently. As a result, there is a linkage between company size and performance in the annual reports, but we would not wish to overstate its significance as a determining factor in terms of voluntary CSR.

The link between size and the production of separate CSR reports is even less pronounced in the Irish case with no significant correlation emerging in the study. Nor indeed, does the evidence suggest a strong correlation between company size and the quality of reporting in the separate reports. The distribution of good quality reporting is somewhat diffuse and certainly not strong enough to assert a causal linkage between size and quality. So how can we reasonably account for the differences in CSR between companies in Ireland? One possibility is to focus not so much on the frequency of 'best practice' in the sample but to consider the predominance of certain factors in the self-description of companies that do well in the Irish case. In other words, we need to return to look at the elements of how companies tell *their* story of CSR activities in the annual and separate reports. This involves closer attention to narrative elements of the reports as well as other existing analyses.

5.2 Telling Stories: Revealing the CSR Regime?

The top companies for CSR reporting in Ireland all appear to have a number of common features in that they are taking an incremental and systematic approach to improvement and external reference points are important symbolic markers for telling their specific stories of their approach to CSR. IS14001 is certainly an important feature of company's reporting on different aspects of environmental corporate responsibility, though as we have noted management systems tend to be given more emphasis in separate reports.

Two companies Musgrave's and Diageo highlight their membership of the Global Compact. Musgrave's was the first Irish company to sign the global compact. Both of these companies also place heavy emphasis on the GRI guidelines 2002, as indeed does O2. BITC Ireland's influence is also marked in the case of O2 and the ESB, who are both founding members of the organisation in Ireland. For those companies that do not emphasise the Global Compact or GRI there are other key points of reference. In the case of CRH, their membership of the World Business Council for Sustainable Development's Cement Sustainability Initiative is seen as a significant component in the companies CSR approach, as is its participation in the Dow Jones Sustainability Index and recognition by the Stoxx Sustainability Index. Fyffes membership of the European Retailers environmental Protocol is accorded the greatest significance in driving its CSR.

Recognition of CSR activity and past success either in the CCI President's Awards or the ACCA awards, or indeed any specific acknowledgment of their performance by external CSR bodies has become a very important part of the self-description of companies in this regard. We would highlight the fact here that those companies who have showed the highest levels of quality reporting in this study are the same ones that do well consistently. Although the size of a company may certainly confer advantages of scale we would conclude from our reading of the results here that a company's relationship to the emergent CSR regime is probably more significant indicator of the institutionalisation of reporting practices beyond compliance with regulation. Although we are talking about a very small number of companies, subsequent studies should be sensitive to possibility that annual reports may simply be used to convey the headlines of a company's CSR activities with more detailed reporting appearing in separate dedicated reports. While many reports specifically refer to the 'triple bottom line' we found that the emphasis is very much social and environmental reporting, with a very faint almost indiscernible economic CSR bottom-line. The under-developed nature of non-financial economic reporting is underscored by the quite low levels of reporting on both Codes of Conduct and Supply Chain

Management. Lacking mandatory reporting for the non-financial dimensions of CSR in Ireland, it may well be the case that the gap between case-studies of CSR ‘best practice’ and actual levels of reporting reinforces the perception that Irish companies need to take more responsibility. In the short to medium term, the climate for CSR would appear to strong favour volunteerism as indeed would the networks supporting its evolution in Ireland.

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